

**CONWAY SPRINGS
UNIFIED SCHOOL DISTRICT NO. 356
CONWAY SPRINGS, KANSAS**

**FINANCIAL STATEMENT
FISCAL YEAR ENDED JUNE 30, 2022**

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
TABLE OF CONTENTS
FISCAL YEAR ENDED JUNE 30, 2022

Independent Auditors' Report	1 - 3
<u>Financial Section</u>	
Statement 1 Summary Statement of Regulatory Basis Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5 - 13
<u>Regulatory-Required Supplementary Information</u>	
Schedule 1 Summary of Regulatory Basis Expenditures - Actual and Budget	14
Schedule 2 Schedule of Regulatory Basis Receipts and Expenditures	
2-1 General Fund	15
2-2 Supplemental General	16
2-3 Preschool-Aged At-Risk	17
2-4 Adult Supplemental Education	18
2-5 At-Risk	19
2-6 Capital Outlay	20
2-7 Driver Training	21
2-8 Food Service	22
2-9 Special Education	23
2-10 Career & Postsecondary Education	24
2-11 KPERS Special Retirement Contribution	25
2-12 Recreation Commission	26
2-13 Federal Aid- CARES Act, CRF, CRRSA	27
2-14 REAP Federal Grant - SRSA	28
2-15 Gifts and Grants	29
2-16 Title I	30
2-17 Title II	31
2-18 Title IV	32
2-19 Memorial/Gift	33
2-20 Carl Perkins	34
2-21 Band Special Fund	35
2-22 Contingency Reserve	36
2-23 Textbook Rental and Student Material	37
2-24 Gifts-Scholarships	38
2-25 Bond and Interest	39
2-26 Capital Projects	40
Schedule 3 Summary of Regulatory Basis Receipts and Disbursements	
Agency Funds - Student Organizations	41
Schedule 4 Schedule of Regulatory Basis Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	42

INDEPENDENT AUDITOR'S REPORT

Board of Education

Conway Springs Unified School District No. 356

110 N. Monnet

Conway Springs, KS 67031

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, a Municipality, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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 **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, as of **June 30, 2022**, or the 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 **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the "Municipality", and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the "Municipality" 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 regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash - district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Conway Springs Unified School District No. 356, Conway Springs, Kansas** as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 30, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://www.admin.ks.gov/offices/oar/municipal-services>. The 2021 Actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Chad A. Andra, CPA, LLC

Chad A. Andra, CPA, LLC
September 21, 2022

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>PriorYr Cancelled Encum- brances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Funds							
General Fund	\$ -		\$ 3,718,045	\$ 3,718,045	\$ -	\$ -	\$ -
Supplemental General	47,336		1,171,542	1,165,111	53,767	-	53,767
Special Purpose Funds							
Preschool-Aged At-Risk	-		17,535	17,535	-	-	-
Adult Supplemental Education	25,842		21,150	22,077	24,915	-	24,915
At-Risk	211,915		257,521	272,634	196,802	-	196,802
Capital Outlay	808,666		402,376	181,695	1,029,347	-	1,029,347
Driver Training	29,667		7,163	7,272	29,558	-	29,558
Food Service	55,648		287,607	278,435	64,820	-	64,820
Special Education	253,169		790,341	814,444	229,066	-	229,066
Career & Postsecondary Educ	-		118,798	118,798	-	-	-
KPERS Special Retirement Contrib	-		456,246	456,246	-	-	-
Recreation Commission	12,585		128,990	130,000	11,575	-	11,575
Federal Aid-CARES,CRF,CRRSA	(8,571)		255,175	254,743	(8,139)	-	(8,139)
REAP Federal Grant - SRSA	-		21,069	21,069	-	-	-
Gifts and Grants	4,087		39,256	38,831	4,512	-	4,512
Title I	-		80,762	80,762	-	-	-
Title II	-		19,351	19,351	-	-	-
Title IV	-		13,939	13,939	-	-	-
Memorial/Gift	1,165		-	-	1,165	-	1,165
Carl Perkins	-		3,905	3,905	-	-	-
Band Special Fund	16,842		6,651	3,379	20,114	-	20,114
Contingency Reserve	458,500		-	43,231	415,269	-	415,269
Textbook Rental and Student Mat.	45,724		23,680	18,094	51,310	-	51,310
Gifts-Scholarships	-		10,000	6,000	4,000	-	4,000
Bond & Interest Fund							
Bond and Interest Fund	98,984		399,486	78,197	420,273	-	420,273
Capital Projects Fund							
Capital Projects	1,817,118		1,352	1,717,510	100,960	-	100,960
District Activity Funds	32,568		109,986	108,193	34,361	-	34,361
	<u>\$ 3,911,245</u>	<u>\$ -</u>	<u>\$ 8,361,926</u>	<u>\$ 9,589,496</u>	<u>\$ 2,683,675</u>	<u>\$ -</u>	<u>\$ 2,683,675</u>

Composition of Cash:	Checking and Money Market Accounts	1,742,314
	Certificates of Deposit	961,980
	Total Cash	2,704,294
	Less: Agency Funds on page 41	20,619
		<u>\$ 2,683,675</u>

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

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Conway Springs Unified School District No. 356 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Conway Springs Unified School District No. 356 (the municipality). The following related municipal entity is not included in the Unified School District No. 356's reporting entity:

Recreation Commission

Conway Springs Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but Unified School District No. 356 levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

Regulatory Basis Fund Types

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific 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.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Trust Fund - funds used to report assets held in trust for the benefit of the municipal reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies: (Continued)

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

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

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

Note 2 - Budgetary Information:

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 municipality did hold a revenue neutral rate hearing for this year.

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 such budget amendments for this year.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 2 - Budgetary Information: (Continued)

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Federal Aid-CARES Act, CRRSA, ARP	Memorial / Gift
REAP Federal Grant - SRSA	Carl Perkins
Gifts and Grants	Band Special Fund
Title I	Contingency Reserve
Title II	Textbook Rental and Student Material
Title IV	Gifts-Scholarships
	District Activity 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.

Reimbursed Expenses

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

Note 3 - Deposits and Investments:

As of June 30, 2022, the District held investments of Certificates of Deposit with 1 year term(s) in one of the local banks. All other district funds were held in checking accounts and money market accounts at two local banks.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 3 - Deposits and Investments: (Continued)

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 investments 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. All deposits were legally secured as of June 30, 2022.

As of June 30, 2022, the District's carrying amount of deposits was \$1,742,314 and the bank balance was \$1,966,105. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,466,105 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

As of June 30, 2022 the District held \$961,980 as investments in the form of Certificates of Deposit. The bank collateralized \$961,980 with securities held by the pledging financial institution's agents in the District's name for these investments.

Note 4 - In-Substance Receipt in Transit:

The District received \$146,098 in General Fund and \$38,160 in Supplemental Fund subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 5 - Capital Projects

Capital Projects authorization of fiscal year 2021 had additional interest in the year ending June 30, 2022 of \$1,352 for total authorization of \$4,490,573. Expenditures for the year ending June 30, 2022 were \$1,717,510 for total expenditures of \$4,391,883 from inception.

Note 6 - Long-Term Debt:

On February 17, 2021, the District issued general obligation bonds for funding purposes in the amount of \$4,355,000. The issuance was invested in one of our local banks.

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

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
2021 Series	1.0-1.3%	2/17/21	\$ 4,355,000	9/1/40	\$ 4,355,000	\$ -	\$ -	\$ 4,355,000	\$ 78,197

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

General Obligation Bonds									
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2041</u>	<u>Total</u>
Principal	\$ 165,000	\$ 165,000	\$ 170,000	\$ 180,000	\$ 190,000	\$ 1,105,000	\$ 1,260,000	\$ 1,120,000	\$ 4,355,000
Interest	\$ 72,795	\$ 67,845	\$ 62,820	\$ 57,570	\$ 52,020	\$ 186,025	\$ 115,344	\$ 32,016	\$ 646,435
Total	\$ 237,795	\$ 232,845	\$ 232,820	\$ 237,570	\$ 242,020	\$ 1,291,025	\$ 1,375,344	\$ 1,152,016	\$ 5,001,435

Note 7 - Interfund Transfers:

Operating transfers were as follows:

<u>From</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Preschool-Aged At-Risk	K.S.A. 72-5167	\$ 17,535
General Fund	At-Risk	K.S.A. 72-5167	195,770
Supplemental General	At-Risk	K.S.A. 72-5143	61,751
General Fund	Food Service	K.S.A. 72-5167	6,711
Supplemental General	Food Service	K.S.A. 72-5143	10,000
General Fund	Special Education	K.S.A. 72-5167	530,662
Supplemental General	Special Education	K.S.A. 72-5143	191,796
General Fund	Career & Postsecondary Education	K.S.A. 72-5167	34,530
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	84,268
			<u>\$ 1,133,023</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 8 - Prior Year Balances:

Certain prior year balances are presented for comparison purposes.

Note 9 - Compensated Absences:

All permanent full-time employees are eligible for general leave benefits that can be used for vacation, sick, or personal days. These benefits are given annually and can accumulate based on the District's policies.

It is the policy of the District to record general leave benefits as expenditures when paid.

Note 10 - Deferred Compensation Plan:

The District sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

Note 11 - 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, etc. 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 11 - Defined Benefit Pension Plan: (Continued)

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 to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$456,246 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,532,186. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 12 - Other 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Note 13 - Contingencies:

Grant Programs

This 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 materially exceeded commercial insurance coverage in any of the past three fiscal years.

Note 14 - Related Party Transactions:

A school board member works for a vendor that provides services to the school district. The board member abstains from voting on matters related to this vendor.

Note 15 - Leases:

The District was leasing 1 copy machine at the beginning of the year; by year's end no copy machines were under lease agreement from South Central Kansas Education Service Center. Since the District does not present capital assets in the financial statements, the leases are treated as operating leases and the monthly rent payment is shown as an expenditure. The 60 month agreement (for 1 machine) called for payments of \$285 monthly from September 13, 2016 to September 12, 2021. New leases were not obtained. Payments totaling \$854 were made in fiscal year 2022.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2022

Note 15 - Leases: (Continued)

The District leases a mailing system from Pitney Bowes. Since the District does not present capital assets in the financial statements, the leases are treated as operating leases and the quarterly rent payment is shown as an expenditure. The agreement was from March 2017 to February 2022 calling for payments of \$696 quarterly for 20 quarters. The agreement from March 2022 to February 2027 calling for payments of \$775 quarterly for 20 quarters. Payments totaling \$2,942 were made to Pitney Bowes in fiscal year 2022. Future scheduled payments are as follows for the fiscal years of: 2023 \$3,100; 2024 \$3,100; 2025 \$3,100; 2026 \$3,100; and 2027 \$1,550.

Note 16 - COVID 19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

Note 17 - Subsequent Events:

Management has evaluated the effects on the financial statements of subsequent events occurring through September 21, 2022, which is the date at which the financial statements were available to be issued.

Note 18 - Compliance with Kansas Statutes:

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the District. No material violations were noted.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
General Fund						
General Fund	\$ 3,862,685	\$ (157,651)	\$ 13,011	\$ 3,718,045	\$ 3,718,045	\$ -
Supplemental General	1,197,414	(32,303)	-	1,165,111	\$ 1,165,111	-
Special Purpose Funds						
Preschool-Aged At-Risk	23,530	-	-	23,530	\$ 17,535	(5,995)
Adult Supplemental Education	32,448	-	-	32,448	\$ 22,077	(10,371)
At-Risk	423,976	-	-	423,976	\$ 272,634	(151,342)
Capital Outlay	805,720	-	-	805,720	\$ 181,695	(624,025)
Driver Training	19,192	-	-	19,192	\$ 7,272	(11,920)
Food Service	310,936	-	-	310,936	\$ 278,435	(32,501)
Special Education	884,416	-	-	884,416	\$ 814,444	(69,972)
Career & Postsecondary Education	137,635	-	-	137,635	\$ 118,798	(18,837)
KPERs Special Retirement Contrib	509,036	-	-	509,036	\$ 456,246	(52,790)
Recreation Commission	130,000	-	-	130,000	\$ 130,000	-
Bond & Interest Fund						
Bond and Interest Fund	78,197	-	-	78,197	\$ 78,197	-
	<u>\$ 8,415,185</u>	<u>\$ (189,954)</u>	<u>\$ 13,011</u>	<u>\$ 8,238,242</u>	<u>\$ 7,260,489</u>	<u>\$ (977,753)</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356

GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 5,664	\$ 13,011	\$ -	\$ 13,011
State Sources	3,627,455	3,705,034	3,862,685	(157,651)
	<u>3,633,119</u>	<u>3,718,045</u>	<u>3,862,685</u>	<u>(144,640)</u>
Expenditures				
Instruction	1,741,834	1,773,074	1,812,192	(39,118)
Student Support Services	147,411	138,196	144,758	(6,562)
Instruction Support Staff	210,308	217,673	221,203	(3,530)
General Administration	99,642	107,820	106,069	1,751
School Administration	254,726	226,735	236,823	(10,088)
Central Services	96,889	102,137	115,188	(13,051)
Operations & Maintenance	231,607	199,286	231,539	(32,253)
Student Transportation Serv.	135,768	167,916	134,585	33,331
Transfers	714,934	785,208	860,328	(75,120)
Adjustment to Comply with				
Legal Max	-	-	(157,651)	157,651
Adjustment for Qualifying				
Budget Credits	-	-	13,011	(13,011)
	<u>3,633,119</u>	<u>3,718,045</u>	<u>\$ 3,718,045</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SUPPLEMENTAL GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 431,816	\$ 498,507	\$ 461,817	\$ 36,690
County Sources	54,417	56,225	54,350	1,875
State Sources	635,526	616,810	633,911	(17,101)
Federal Sources	-	-	-	-
Transfers	-	-	-	-
	<u>1,121,759</u>	<u>1,171,542</u>	<u>1,150,078</u>	<u>21,464</u>
Expenditures				
Instruction	37,291	44,772	78,061	(33,289)
Student Support Serv.	-	-	-	-
Instruction Suppt. Staff	-	-	-	-
General Administration	84,383	88,831	95,836	(7,005)
School Administration	149,272	137,040	142,541	(5,501)
Central Services	10,005	7,562	10,400	(2,838)
Operations & Maintenance	421,190	539,091	486,234	52,857
Transfers	427,080	347,815	384,342	(36,527)
Adjustment to Comply with Legal Max	-	-	(32,303)	32,303
	<u>1,129,221</u>	<u>1,165,111</u>	<u>\$ 1,165,111</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(7,462)	6,431		
Unencumbered Cash, Beginning	54,798	47,336		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 47,336</u>	<u>\$ 53,767</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Transfers	\$ 9,065	\$ 17,535	\$ 23,530	\$ (5,995)
Expenditures				
Instruction	9,065	17,535	23,530	(5,995)
	<u>9,065</u>	<u>17,535</u>	<u>\$ 23,530</u>	<u>\$ (5,995)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
ADULT SUPPLEMENTAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 15,015	\$ 21,150	\$ 18,000	\$ 3,150
Expenditures				
Instruction	12,517	20,461	30,472	(10,011)
Instruction Support Staff	1,616	1,616	1,976	(360)
	<u>14,133</u>	<u>22,077</u>	<u>\$ 32,448</u>	<u>\$ (10,371)</u>
Receipts Over (Under) Expenditures	882	(927)		
Unencumbered Cash, Beginning	24,960	25,842		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 25,842</u>	<u>\$ 24,915</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**AT-RISK****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Transfers	\$ 339,243	\$ 257,521	\$ 296,761	\$ (39,240)
Expenditures				
Instruction	270,435	260,656	399,468	(138,812)
Student Support Services	11,403	11,978	24,508	(12,530)
	<u>281,838</u>	<u>272,634</u>	<u>\$ 423,976</u>	<u>\$ (151,342)</u>
Receipts Over (Under) Expenditures	57,405	(15,113)		
Unencumbered Cash, Beginning	154,510	211,915		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 211,915</u>	<u>\$ 196,802</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 253,122	\$ 266,071	\$ 260,762	\$ 5,309
County Sources	27,117	27,984	27,053	931
State Sources	100,914	94,921	96,881	(1,960)
Federal Sources (reimburse.)	10,608	13,400	-	13,400
Transfers	-	-	-	-
	<u>391,761</u>	<u>402,376</u>	<u>384,696</u>	<u>17,680</u>
Expenditures				
Instruction	78,915	4,347	84,400	(80,053)
Student Support Services	-	-	12,000	(12,000)
Central Services	-	6,295	10,000	(3,705)
Operations and Maintenance	121,303	158,442	329,020	(170,578)
Transportation	125,790	6,605	141,000	(134,395)
Facilities Acquisition & Const.	63,484	6,006	229,300	(223,294)
Adjustment for Qualifying				
Budget Credits	-	-	-	-
	<u>389,492</u>	<u>181,695</u>	<u>\$ 805,720</u>	<u>\$ (624,025)</u>
Receipts Over (Under) Expenditures	2,269	220,681		
Unencumbered Cash, Beginning	806,397	808,666		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 808,666</u>	<u>\$ 1,029,347</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**DRIVER TRAINING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 3,750	\$ 3,625	\$ 5,600	\$ (1,975)
State Sources	1,632	3,538	3,600	(62)
Transfers	-	-	-	-
	<u>5,382</u>	<u>7,163</u>	<u>9,200</u>	<u>(2,037)</u>
Expenditures				
Instruction	6,060	5,758	8,507	(2,749)
Student Support Services			1,000	(1,000)
Vehicle Operation & Maint.	6,076	1,514	9,685	(8,171)
	<u>12,136</u>	<u>7,272</u>	<u>\$ 19,192</u>	<u>\$ (11,920)</u>
Receipts Over (Under) Expenditures	(6,754)	(109)		
Unencumbered Cash, Beginning	36,421	29,667		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 29,667</u>	<u>\$ 29,558</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
FOOD SERVICE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 28,042	\$ 22,010	\$ 31,479	\$ (9,469)
State Sources	2,644	1,972	1,967	5
Federal Sources	201,561	246,914	248,967	(2,053)
Transfers	9,412	16,711	46,864	(30,153)
	<u>241,659</u>	<u>287,607</u>	<u>329,277</u>	<u>(41,670)</u>
Expenditures				
Operations and Maintenance	3,379	-	13,000	(13,000)
Food Service Operation	235,711	278,435	297,936	(19,501)
	<u>239,090</u>	<u>278,435</u>	<u>\$ 310,936</u>	<u>\$ (32,501)</u>
Receipts Over (Under) Expenditures	2,569	9,172		
Unencumbered Cash, Beginning	53,079	55,648		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 55,648</u>	<u>\$ 64,820</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SPECIAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 115,092	\$ 14,911	\$ 3,879	\$ 11,032
Federal Sources	23,499	52,972	61,040	(8,068)
Transfers	663,775	722,458	739,880	(17,422)
	<u>802,366</u>	<u>790,341</u>	<u>804,799</u>	<u>(14,458)</u>
Expenditures				
Instruction	686,980	759,387	797,512	(38,125)
Student Support Services	617	1,207	755	452
Student Transportation Services	65,626	53,850	86,149	(32,299)
	<u>753,223</u>	<u>814,444</u>	<u>\$ 884,416</u>	<u>\$ (69,972)</u>
Receipts Over (Under) Expenditures	49,143	(24,103)		
Unencumbered Cash, Beginning	204,026	253,169		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 253,169</u>	<u>\$ 229,066</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
CAREER & POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
State Sources	\$ -	\$ -	\$ -	\$ -
Transfers	120,519	118,798	137,635	(18,837)
	<u>120,519</u>	<u>118,798</u>	<u>137,635</u>	<u>(18,837)</u>
Expenditures				
Instruction	111,108	106,205	122,940	(16,735)
Student Transportation Services	9,411	12,593	14,695	(2,102)
Adjustment for Qualifying				
Budget Credits	-	-	-	-
	<u>120,519</u>	<u>118,798</u>	<u>\$ 137,635</u>	<u>\$ (18,837)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
KPERS SPECIAL RETIREMENT CONTRIBUTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
State Sources	\$ 440,724	\$ 456,246	\$ 509,036	\$ (52,790)
Transfers	-	-	-	-
	<u>440,724</u>	<u>456,246</u>	<u>509,036</u>	<u>(52,790)</u>
Expenditures				
Instruction	255,620	269,185	300,333	(31,148)
Student Support Services	22,036	18,250	20,361	(2,111)
Instruction Support Staff	26,443	27,375	30,542	(3,167)
General Administration	17,629	18,250	20,361	(2,111)
School Administration	48,480	50,187	55,994	(5,807)
Central Services	13,222	13,687	15,271	(1,584)
Operations & Maintenance	26,443	27,375	30,542	(3,167)
Student Transportation Services	17,629	18,250	20,361	(2,111)
Food Service	13,222	13,687	15,271	(1,584)
	<u>440,724</u>	<u>456,246</u>	<u>\$ 509,036</u>	<u>\$ (52,790)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 113,021	\$ 114,993	\$ 110,874	\$ 4,119
County Sources	13,558	13,997	13,521	476
	<u>126,579</u>	<u>128,990</u>	<u>124,395</u>	<u>4,595</u>
Expenditures				
Community Service Operations	122,000	130,000	130,000	-
	<u>122,000</u>	<u>130,000</u>	<u>\$ 130,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	4,579	(1,010)		
Unencumbered Cash, Beginning	8,006	12,585		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 12,585</u>	<u>\$ 11,575</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**FEDERAL AID - CARES ACT, CRF, CRRSA****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Sources	\$ 331,263	\$ 255,175
	<u>331,263</u>	<u>255,175</u>
Expenditures		
Instruction	277,003	133,935
Student Support Services	3,879	
Instruction Support Services	389	-
General Administration	177	-
School Administration	3,910	-
Central Services	2,567	-
Operations & Maintenance	10,895	120,808
Student Transportation Services	8,445	-
Food Service	32,569	-
	<u>339,834</u>	<u>254,743</u>
Receipts Over (Under) Expenditures	(8,571)	432
Unencumbered Cash, Beginning	-	(8,571)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (8,571)</u>	<u>\$ (8,139)</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**REAP FEDERAL GRANT - SRSA****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Sources	\$ 24,425	\$ 21,069
	<u>24,425</u>	<u>21,069</u>
Expenditures		
Instruction	24,425	21,069
Instruction Support Staff	-	-
	<u>24,425</u>	<u>21,069</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**GIFTS AND GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 3,200	\$ 8,241
State Sources	12,000	12,000
Federal Sources	12,000	19,015
	<u>27,200</u>	<u>39,256</u>
Expenditures		
Instruction	27,306	38,331
Student Support Services	-	-
Instruction Support Services	600	-
Operations & Maintenance	-	-
Food Service	-	500
	<u>27,906</u>	<u>38,831</u>
Receipts Over (Under) Expenditures	(706)	425
Unencumbered Cash, Beginning	4,793	4,087
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 4,087</u>	<u>\$ 4,512</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 83,007	\$ 80,762
	<u>83,007</u>	<u>80,762</u>
Expenditures		
Instruction	83,007	80,762
	<u>83,007</u>	<u>80,762</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**TITLE II****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 22,675	\$ 19,351
	<u>22,675</u>	<u>19,351</u>
Expenditures		
Instruction	22,675	19,351
	<u>22,675</u>	<u>19,351</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**TITLE IV****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 13,300	\$ 13,939
	<u>13,300</u>	<u>13,939</u>
Expenditures		
Instruction	13,300	13,939
	<u>13,300</u>	<u>13,939</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**MEMORIAL / GIFT****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 690	\$ -
	<u>690</u>	<u>-</u>
Expenditures		
Instruction	3,853	-
Instruction Support Staff	-	-
	<u>3,853</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,163)	-
Unencumbered Cash, Beginning	4,328	1,165
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,165</u>	<u>\$ 1,165</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**CARL PERKINS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 3,688	\$ 3,905
	<u>3,688</u>	<u>3,905</u>
Expenditures		
Instruction	3,688	3,905
	<u>3,688</u>	<u>3,905</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**BAND SPECIAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 19,192	\$ 6,651
	<u>19,192</u>	<u>6,651</u>
Expenditures		
Instruction	20,598	3,379
	<u>20,598</u>	<u>3,379</u>
Receipts Over (Under) Expenditures	(1,406)	3,272
Unencumbered Cash, Beginning	18,248	16,842
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 16,842</u>	<u>\$ 20,114</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers	\$ -	\$ -
	<u>-</u>	<u>-</u>
Expenditures		
Instruction	-	21,549
Student Support Services	-	1,616
Instruction Support Staff	-	2,155
General Administration	-	539
School Administration	-	3,771
Central Services	-	1,616
Operations & Maintenance	20,000	3,771
Student Transportation Serv.	-	4,982
Other Supplemental Service	-	3,232
	<u>20,000</u>	<u>43,231</u>
Receipts Over (Under) Expenditures	(20,000)	(43,231)
Unencumbered Cash, Beginning	478,500	458,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 458,500</u>	<u>\$ 415,269</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**TEXTBOOK RENTAL AND STUDENT MATERIAL****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 25,677	\$ 23,680
	<u>25,677</u>	<u>23,680</u>
Expenditures		
Instruction	27,895	18,094
	<u>27,895</u>	<u>18,094</u>
Receipts Over (Under) Expenditures	(2,218)	5,586
Unencumbered Cash, Beginning	47,942	45,724
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 45,724</u>	<u>\$ 51,310</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**GIFTS - SCHOLARSHIPS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources		\$ 10,000
	<u>-</u>	<u>10,000</u>
Expenditures		
Instruction	<u>-</u>	<u>6,000</u>
	<u>-</u>	<u>6,000</u>
Receipts Over (Under) Expenditures	-	4,000
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 4,000</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 2,765	\$ 396,307	\$ 211,235	\$ 185,072
County Sources	14,023	51	-	51
State Sources	-	3,128	3,128	-
	<u>16,788</u>	<u>399,486</u>	<u>214,363</u>	<u>185,123</u>
Expenditures				
Debt Service	-	78,197	78,197	-
	<u>-</u>	<u>78,197</u>	<u>\$ 78,197</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	16,788	321,289		
Unencumbered Cash, Beginning	82,196	98,984		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 98,984</u>	<u>\$ 420,273</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**CAPITAL PROJECTS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021</u>	<u>2022</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other Finance Sources	\$ 4,491,491	\$ 1,352
	<u>4,491,491</u>	<u>1,352</u>
Expenditures		
Instruction	174,738	99,081
General Administration	71,195	-
Operations & Maintenance	48,730	3,905
Student Transportation Services	241,046	4,349
Facilities Acquisition & Const.	2,138,664	1,381,175
Transfers	-	229,000
	<u>2,674,373</u>	<u>1,717,510</u>
Receipts Over (Under) Expenditures	1,817,118	(1,716,158)
Unencumbered Cash, Beginning	-	1,817,118
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,817,118</u>	<u>\$ 100,960</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**AGENCY FUNDS - STUDENT ORGANIZATIONS****SUMMARY OF RECEIPTS AND DISBURSEMENTS****Regulatory Basis****For the Year Ended June 30, 2022**

<u>Fund</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
High School				
Class of 2022	\$ 1,135	\$ 8,881	\$ 10,016	\$ -
Class of 2023	70	4,798	4,382	\$ 486
Class of 2024	-	125	-	\$ 125
Class of 2025	-	-	-	\$ -
Class of 2026	-	-	-	\$ -
Cheerleaders	930	5,518	4,784	\$ 1,664
Dance Team	536	6,124	5,981	\$ 679
Scholar Bowl	982	710	1,112	\$ 580
National Honor Society	1,529	1,815	1,684	\$ 1,660
Advanced Biology	151	-	-	\$ 151
Chorus	1,928	20	62	\$ 1,886
Cardinal Pep Club	125	995	670	\$ 450
FCCLA	599	991	938	\$ 652
STUCO	1,846	14,194	14,197	\$ 1,843
	<u>9,831</u>	<u>44,171</u>	<u>43,826</u>	<u>10,176</u>
Middle School				
Cheerleaders	247	-	60	187
Scholar Bowl	381	222	264	339
STUCO	2,727	10,085	8,802	4,010
LEO Club	5,907	-	-	5,907
	<u>9,262</u>	<u>10,307</u>	<u>9,126</u>	<u>10,443</u>
	<u>\$ 19,093</u>	<u>\$ 54,478</u>	<u>\$ 52,952</u>	<u>\$ 20,619</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encum- brances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
High School							
Athletics	\$ 7,284	\$ -	\$ 54,422	\$ 53,246	\$ 8,460	\$ -	\$ 8,460
Concessions	7,625	-	24,328	22,532	9,421	-	9,421
Student Productions	2,053	-	1,457	1,261	2,249	-	2,249
Band Activity	390	-	1,268	1,030	628	-	628
School Beautification	381	-	-	-	381	-	381
Take Charge of Educ.	205	-	-	-	205	-	205
Memorials	1,259	-	-	600	659	-	659
	<u>19,197</u>	<u>-</u>	<u>81,475</u>	<u>78,669</u>	<u>22,003</u>	<u>-</u>	<u>22,003</u>
Middle School							
Athletics	4,698	-	11,522	10,697	5,523	-	5,523
Band Dept.	64	-	645	644	65	-	65
Music Dept.	359	-	-	91	268	-	268
School Benefit	1,412	-	-	-	1,412	-	1,412
Science Olympiad	221	-	-	-	221	-	221
Landscaping	131	-	-	-	131	-	131
	<u>6,885</u>	<u>-</u>	<u>12,167</u>	<u>11,432</u>	<u>7,620</u>	<u>-</u>	<u>7,620</u>
Elementary School							
School Benefit	70	-	562	607	25	-	25
PTO	6,416	-	15,782	17,485	4,713	-	4,713
	<u>6,486</u>	<u>-</u>	<u>16,344</u>	<u>18,092</u>	<u>4,738</u>	<u>-</u>	<u>4,738</u>
	<u>\$ 32,568</u>	<u>\$ -</u>	<u>\$ 109,986</u>	<u>\$ 108,193</u>	<u>\$ 34,361</u>	<u>\$ -</u>	<u>\$ 34,361</u>