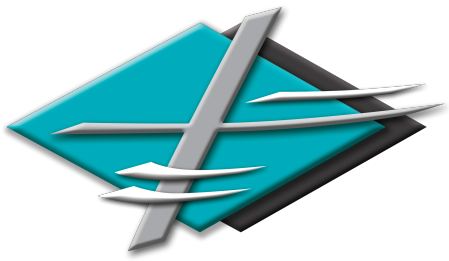
CITY OF CONWAY SPRINGS, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2022



LOYD GROUP, LLC

Certified Public Accountants

CITY OF CONWAY SPRINGS, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2022

Daryle Smith, Mayor

CITY COUNCIL

Sarah Mercer

Janet Wiseley

Tim Sones

Theresa Lange

Lori Gerber

CITY OFFICERS

Courtnie Louia
City Clerk

Brian Bina
Attorney

Baily Brashers
Treasurer

Landon Wiseley
Chief of Police

CITY OF CONWAY SPRINGS, KANSAS

For the Year Ended December 31, 2022

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CITY OF CONWAY SPRINGS, KANSAS

For the Year Ended December 31, 2022

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Conway Springs, Kansas 67031

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Conway Springs, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 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 the City as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 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 City, 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 City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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 City'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, expenditures-actual and budget and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 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*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling

such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Conway Springs, Kansas as of and for the year ended December 31, 2021, (not presented herein), and have issued their report thereon dated August 5, 2024, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their 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/municipalservices. 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 December 31, 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 December 31, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
February 11, 2025

CITY OF CONWAY SPRINGS, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 655,892	$ -	$ 821,800	$ 721,386	$ 756,306	$ 1,768	$ 758,074
SPECIAL PURPOSE FUNDS:							
Special Highway Fund	90,295	-	37,442	37,653	90,084	-	90,084
Public Safety Fund	31,839		242,337	234,647	39,529	-	39,529
Library Fund	18,833	-	15,793	15,721	18,905	-	18,905
Employee Benefits Fund	66,779		114,065	126,000	54,844	36,411	91,255
ARPA Fund	86,191		93,082	56,623	122,650	-	122,650
Fire Department Trust Fund	82,335		2,440	-	84,775	-	84,775
Cemetery Trust Fund	11,825		-	-	11,825	-	11,825
Park Trust Fund	4,652		-	-	4,652	-	4,652
Museum Trust Fund	6,639		3,000	1,744	7,895	-	7,895
Ambulance Trust Fund	23,060	-	2,370	-	25,430	-	25,430
Recreation Fund	9,901		-	-	9,901	-	9,901
Police Trust Fund	1,160	-	1,010	-	2,170	-	2,170
Total Special Purpose Funds	433,509	-	511,539	472,388	472,660	36,411	509,071
BOND AND INTEREST FUND:							
Bond and Interest Fund	-	-	-	-	-	-	-
CAPITAL PROJECTS FUNDS:							
Park and Pool Renovation Project Fund	440		-	440	-	-	-
Capital Equipment Reserve Fund	209,752	-	-	145,322	64,430	-	64,430
Capital Improvement Reserve Fund	954,843		-	668,074	286,769	-	286,769
Countryview Addition Fund	-		1,429	-	1,429	-	1,429
Fire Truck Reserve Fund	193,417		-	175	193,242	-	193,242
Ambulance Acquisition Reserve Fund	141,288		19,821	-	161,109	-	161,109
Emergency Volunteer Building Fund	18,178	-	-	-	18,178	-	18,178
Pool Replacement Fund	-		-	-	-	-	-
Swimming Pool Project Fund	34,336		-	-	34,336	-	34,336
Water Projects Fund	-	-	-	-	-	-	-
Total Capital Projects Funds	1,552,254	-	21,250	814,011	759,493	-	759,493
BUSINESS FUNDS:							
Waterworks System Fund	201,560	-	407,629	438,309	170,880	2,572	173,452
Sewage System Fund	129,471	-	3,100,837	3,058,218	172,090	-	172,090
Refuse Fund	97,606	-	150,780	146,797	101,589	-	101,589
Ambulance Fund	-		186,806	186,379	427	-	427
Waterworks Principal & Interest Reserve Fund	31,932		-	-	31,932	-	31,932
Waterworks Surplus Reserve Fund	290,459	-	-	-	290,459	-	290,459
Sewer Replacement Reserve Fund	191,486		-	-	191,486	-	191,486
Refuse Capital Equipment Fund	180,343		-	-	180,343	-	180,343
Sewer Project Fund	-	-	3,885,923	3,876,217	9,706	-	9,706
Total Business Funds	1,122,857	-	7,731,975	7,705,920	1,148,912	2,572	1,151,484
RELATED MUNICIPAL ENTITY:							
Conway Springs Public Library	15,532	321	6,694	15,371	7,176	-	7,176
Total Reporting Entity (Excluding Agency Funds)	$ 3,780,044	$ 321	$ 9,093,258	$ 9,729,076	$ 3,144,547	$ 40,751	$ 3,185,298

COMPOSITION OF CASH:	
Checking Accounts - Vintage Bank Kansas	$ 2,849,991
Checking Accounts - MMA - Vintage Bank Kansas	122,650
Checking Accounts - Pool Construction - Vintage Bank Kansas	29,182
Checking Accounts - Water Project - Conway Bank	101,109
Certificate of Deposit - Conway Bank	158,244
Related Municipal Entity	7,176
Total Cash	3,268,352
Less Agency Funds per Schedule 3	(83,054)
Total Reporting Entity (Excluding Agency Funds)	$ 3,185,298

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

CITY OF CONWAY SPRINGS, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Conway Springs is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Conway Springs (the municipalityfinancial reporting entity) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Library Board. The City of Conway Springs Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 208 W. Spring Ave., Conway Springs, Kansas 67031.

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

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

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

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

(c) Basis of Accounting

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting (Cont.)

The City 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 City to use the regulatory basis of accounting.

(d) 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.

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.

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 statements 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 municipality 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, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation occurred in the Payroll Withholding Fund as of year end, contrary to K.S.A. 10-1113.

A depository coverage violation occurred as of December 31, 2022 for one bank, contrary to K.S.A. 9-1402.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City 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 City has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City 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 City's deposits may not be returned to it. State statutes require the City'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 not legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was $3,268,352 and the bank balance was $3,522,985. 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 $3,013,631 was collateralized with securities held by the pledging financial institutions' agents in the City'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 City 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.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Capital Improvement Reserve Fund	Employee Benefits Fund	K.S.A. 12-16,102	$ 63,757
Capital Improvement Reserve Fund	Payroll Clearing Fund	K.S.A. 12-16,102	218,632
Capital Equipment Reserve Fund	Ambulance Acq Res Fund	K.S.A. 12-1,117	14,381
General Fund	Ambulance Acq Res Fund	K.S.A. 12-1,117	5,000
General Fund	Ambulance Fund	K.S.A. 12-110d	20,000
Sewer Project Fund	Sewage System Fund	K.S.A. 12-825d	2,933,553
Refuse Fund	Ambulance Fund	K.S.A. 12-825d	15,000
Park and Pool Renovation Prj Fund	Ambulance Acq Res Fund	K.S.A. 12-825d	440
Sewage System Fund	Ambulance Fund	K.S.A. 12-825d	55,000
Total			$ 3,325,763

5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2018, A	3.125%	09-01-19	$ 2,022,000	09-01-58	$ 1,941,335	$ -	$ 28,586	$ 1,912,749	$ 60,667
Series 2018, B	3.125%	09-01-19	390,000	09-01-58	374,441	-	5,513	368,928	11,701
Series 2022	1.980%	09-28-22	2,586,000	09-28-62	-	2,586,000	-	2,586,000	-
Revolving Loans Payable:									
KDHE Water Pollution	2.93%	01-09-03	313,204	09-01-23	40,122	-	19,769	20,353	944
KDHE Public Water Supply	2.79%	06-24-16	2,444,692	02-01-18	1,408,403	-	70,928	1,337,475	38,803
Total Long-Term Debt					$ 3,764,301	$ 2,586,000	$ 124,796	$ 6,225,505	$ 112,115

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

	Year								
	2023	2024	2025	2026	2027	2028 to 2032	2033 to 2037	2038 to Thereafter	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2018, A	$ 29,479	$ 30,401	$ 31,351	$ 32,330	$ 33,341	$ 182,999	$ 213,436	$ 1,359,412	$ 1,912,749
Series 2018, B	5,686	5,864	6,047	6,236	6,431	35,297	41,167	262,200	368,928
Series 2022	47,660	48,375	49,101	49,837	50,585	264,535	284,978	1,790,929	2,586,000
Revolving Loans Payable:									
KDHE Water Pollution	20,353	-	-	-	-	-	-	-	20,353
KDHE Public Water Supply	72,921	74,970	77,076	79,242	81,468	422,986	528,812	-	1,337,475
TOTAL PRINCIPAL	176,099	159,610	163,575	167,645	171,825	905,817	1,068,393	3,412,541	6,225,505
INTEREST:									
General Obligation Bonds:									
Series 2018, A	59,773	58,852	57,902	56,922	55,912	263,265	232,828	514,898	1,300,352
Series 2018, B	11,529	11,351	11,168	10,979	10,784	50,778	44,907	99,313	250,809
Series 2022	38,790	38,075	37,349	36,613	35,865	167,715	147,271	369,914	871,592
Revolving Loans Payable:									
KDHE Water Pollution	448	-	-	-	-	-	-	-	448
KDHE Public Water Supply	36,810	34,762	32,655	30,490	28,264	105,673	39,849	-	308,503
TOTAL INTEREST	147,350	143,040	139,074	135,004	130,825	587,431	464,855	984,125	2,731,704
TOTAL PRINCIPAL AND INTEREST	$ 323,449	$ 302,650	$ 302,649	$ 302,649	$ 302,650	$ 1,493,248	$ 1,533,248	$ 4,396,666	$ 8,957,209

The City held a temporary loan with KDHE to draw on while completing their water project $1,791,079 was drawn in 2021 and the remaining $1,116,748 was drawn in 2022. The full $2,907,827 was then paid off in August of 2022 using the proceeds of the Series 2022 bond and other financing sources.

6. DEFINED BENEFIT PENSION PLAN

Plan Description. The City 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and 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 (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $53,383 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $528,064. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City 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 City 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.

(b) 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 December 31, 2022.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

The City's policies regarding vacation leave are based on the anniversary of an employee's employment date. Those policies permit all full-time employees after one year of employment to earn 5 calendar days' vacation pay, after three years of employment 10 calendar days' vacation pay, after ten years of employment 15 calendar days' vacation pay, and after twenty years of employment 20 calendar days' vacation pay. Part-time employees receive vacation as outlined for full-time employees by prorated on the number of hours worked. Seasonal and temporary employees shall not be eligible for vacation pay. Policies require vacation time to be taken annually and cannot be carried over from year to year without governing body approval. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay.

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City’s management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

9. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF CONWAY SPRINGS, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF CONWAY SPRINGS, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 1,175,019	$ -	$ 1,175,019	$ 721,386	$ (453,633)
SPECIAL PURPOSE FUNDS:					
Special Highway Fund	81,852	-	81,852	37,653	(44,199)
Public Safety Fund	264,413	-	264,413	234,647	(29,766)
Library Fund	24,185	-	24,185	15,721	(8,464)
Employee Benefits Fund	126,000	-	126,000	126,000	-
BOND AND INTEREST FUND:					
Bond and Interest Fund	180	-	180	-	(180)
BUSINESS FUNDS:					
Waterworks System Fund	564,315	-	564,315	438,309	(126,006)
Sewage System Fund	236,861	2,933,553	3,170,414	3,058,218	(112,196)
Refuse Fund	225,900	-	225,900	146,797	(79,103)
Ambulance Fund	186,379	-	186,379	186,379	-

CITY OF CONWAY SPRINGS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 258,344	$ 280,758	$ 289,784	$ (9,026)
Delinquent tax	5,868	4,243	5,000	(757)
Motor vehicle tax	35,816	36,008	33,210	2,798
Recreational vehicle tax	812	957	863	94
16/20M vehicle tax	569	659	674	(15)
Commercial vehicle tax	1,835	1,936	1,841	95
Alcohol tax	3,126	6,785	3,791	2,994
Local sales tax	180,960	190,282	175,000	15,282
Neighborhood revitalization rebate	(7,950)	(8,628)	-	(8,628)
Total Taxes	479,380	513,000	510,163	2,837
Licenses and Permits -				
Utility franchise fees	119,907	130,068	122,232	7,836
Licenses and permits	4,761	1,640	2,000	(360)
Other	28,970	2,002	-	2,002
Total Licenses and Permits	153,638	133,710	124,232	9,478
Fines, Forfeitures and Penalties -				
Fines	6,867	12,231	8,300	3,931
Use of Money and Property -				
Interest received	2,779	1,323	3,000	(1,677)
Other -				
Rural fire contracts	47,740	48,034	35,000	13,034
Rent	83,180	3,500	1,000	2,500
Cemetery income	4,525	10,150	4,000	6,150
Swimming pool income	15,693	21,826	20,000	1,826
Auction proceeds	-	55,900	-	55,900
Miscellaneous	3,798	21,173	-	21,173
Reimbursements	31,383	953	10,000	(9,047)
Total Other	186,319	161,536	70,000	91,536
Total Receipts	828,983	821,800	$ 715,695	$ 106,105

CITY OF CONWAY SPRINGS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 103,249	$ 91,308	$ -	$ 91,308
Contractual services	156,146	164,599	280,000	(115,401)
Commodities	42,301	58,983	-	58,983
Capital outlay	4,604	601	-	601
Health insurance	-	131,197	-	131,197
Appropriation to Payroll Withholding Fund	157,802	-	-	-
Total Administrative	464,102	446,688	280,000	166,688
Cemetery -				
Personal services	7,962	11,125	-	11,125
Contractual services	-	-	27,300	(27,300)
Commodities	1,302	959	-	959
Total Cemetery	9,264	12,084	27,300	(15,216)
Streets -				
Contractual services	21,453	20,346	278,125	(257,779)
Commodities	3,034	4,385	-	4,385
Total Streets	24,487	24,731	278,125	(253,394)
Park and Swimming Pool -				
Personal services	49,672	33,542	140,875	(107,333)
Contractual services	31,422	33,810	-	33,810
Commodities	9,804	23,662	-	23,662
Capital outlay	3,049	-	-	-
Total Park and Swimming Pool	93,947	91,014	140,875	(49,861)
Ambulance -				
Personal services	127,925	44,947	-	44,947

CITY OF CONWAY SPRINGS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Fire -				
Personal services	$ 5,666	$ 6,009	$ 157,235	$ (151,226)
Contractual services	23,737	15,683	-	15,683
Commodities	23,991	51,630	-	51,630
Total Fire	53,394	73,322	157,235	(83,913)
Other -				
Emergency preparedness	-	-	1,500	(1,500)
Museum expense	1,310	3,340	5,600	(2,260)
Municipal court expense	-	260	11,900	(11,640)
Transfer to Ambulance Acquistion Res. Fund	-	5,000	25,000	(20,000)
Transfer to Ambulance Fund	-	20,000	-	20,000
Cash forward	-	-	247,484	(247,484)
Total Other	1,310	28,600	291,484	(262,884)
Total Expenditures	774,429	721,386	$ 1,175,019	$ (453,633)
Receipts Over (Under) Expenditures	54,554	100,414		
Unencumbered Cash, Beginning	601,338	655,892		
Unencumbered Cash, Ending	$ 655,892	$ 756,306		

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas - fuel tax	$ 35,294	$ 31,342	$ 31,320	$ 22
City-County highway gas tax	11,860	6,000	-	6,000
Miscellaneous	-	100	-	100
Total Receipts	47,154	37,442	$ 31,320	$ 6,122
Expenditures				
Personal services	11,335	9,384	$ 30,000	$ (20,616)
Contractual services	-	-	10,000	(10,000)
Commodities	7,401	24,480	6,110	18,370
Street repair	3,275	3,789	-	3,789
Cash forward	-	-	35,742	(35,742)
Total Expenditures	22,011	37,653	$ 81,852	$ (44,199)
Receipts Over (Under) Expenditures	25,143	(211)		
Unencumbered Cash, Beginning	65,152	90,295		
Unencumbered Cash, Ending	$ 90,295	$ 90,084		

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

PUBLIC SAFETY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 216,358	$ 213,115	$ 218,760	$ (5,645)
Delinquent tax	3,852	3,082	1,000	2,082
Motor vehicle tax	26,779	30,057	27,816	2,241
Recreational vehicle tax	606	680	723	(43)
16/20M vehicle tax	371	495	565	(70)
Commercial vehicle tax	1,377	1,621	1,541	80
Neighborhood revitalization rebate	(6,659)	(6,513)	-	(6,513)
Miscellaneous	100	(200)	-	(200)
Total Receipts	242,784	242,337	$ 250,405	$ (8,068)
Expenditures				
Personal services	125,643	149,193	$ 176,913	$ (27,720)
Contractual services	25,027	23,812	60,000	(36,188)
Commodities	68,899	61,360	13,000	48,360
Capital outlay	-	282	5,000	(4,718)
Transfer to Capital Equipment Reserve Fund	-	-	5,000	(5,000)
Cash forward	-	-	4,500	(4,500)
Total Expenditures	219,569	234,647	$ 264,413	$ (29,766)
Receipts Over (Under) Expenditures	23,215	7,690		
Unencumbered Cash, Beginning	8,624	31,839		
Unencumbered Cash, Ending	$ 31,839	$ 39,529		

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 14,442	$ 13,623	$ 14,440	$ (817)
Delinquent tax	302	217	-	217
Motor vehicle tax	2,064	1,948	1,792	156
Recreational vehicle tax	47	42	46	(4)
16/20M vehicle tax	30	38	36	2
Commercial vehicle tax	106	105	99	6
Neighborhood revitalization rebate	(429)	(180)	-	(180)
Total Receipts	16,562	15,793	$ 16,413	$ (620)
Expenditures				
Library expenditures	24,760	15,721	$ 24,185	$ (8,464)
Receipts Over (Under) Expenditures	(8,198)	72		
Unencumbered Cash, Beginning	27,031	18,833		
Unencumbered Cash, Ending	$ 18,833	$ 18,905		

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 178,893	$ 44,341	$ 46,148	$ (1,807)
Delinquent tax	605	538	300	238
Motor vehicle tax	5,978	6,221	5,740	481
Recreational vehicle tax	135	135	149	(14)
16/20M vehicle tax	30	112	117	(5)
Commercial vehicle tax	312	335	318	17
Employee contributions	-	-	52,400	(52,400)
Neighborhood revitalization rebate	-	(1,374)	-	(1,374)
Transfer from Capital Improvement Reserve Fund	(1,374)	63,757	-	63,757
Total Receipts	184,579	114,065	$ 105,172	$ 8,893
Expenditures				
Social Security and Medicare	49,828	42,000	$ 42,000	$ -
KPERS	44,167	47,091	42,000	5,091
Health insurance	17,867	-	-	-
Unemployment insurance	5,938	36,909	42,000	(5,091)
Total Expenditures	117,800	126,000	$ 126,000	$ -
Receipts Over (Under) Expenditures	66,779	(11,935)		
Unencumbered Cash, Beginning	-	66,779		
Unencumbered Cash, Ending	$ 66,779	$ 54,844		

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Grant funds	$ 92,402	$ 92,939
Interest	-	143
Total Receipts	92,402	93,082
Expenditures		
Contractual services	6,211	56,623
Receipts Over (Under) Expenditures	86,191	36,459
Unencumbered Cash, Beginning	-	86,191
Unencumbered Cash, Ending	$ 86,191	$ 122,650

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

FIRE DEPARTMENT TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Rural fire contracts	$ 1,043	$ -
Donations	4,475	2,440
Total Receipts	5,518	2,440
Expenditures		
Personal services	242	-
Contractual services	2,712	-
Commodities	800	-
Total Expenditures	3,754	-
Receipts Over (Under) Expenditures	1,764	2,440
Unencumbered Cash, Beginning	80,571	82,335
Unencumbered Cash, Ending	$ 82,335	$ 84,775

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

CEMETERY TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Donations	$ 20	$ -
Expenditures		
Commodities	683	-
Receipts Over (Under) Expenditures	(663)	-
Unencumbered Cash, Beginning	12,488	11,825
Unencumbered Cash, Ending	$ 11,825	$ 11,825

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

PARK TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Donations	$ -	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,652	4,652
Unencumbered Cash, Ending	$ 4,652	$ 4,652

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

MUSEUM TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Donations	$ 1,265	$ 3,000
Expenditures		
Contractual services	4,583	1,079
Commodities	433	665
Total Expenditures	5,016	1,744
Receipts Over (Under) Expenditures	(3,751)	1,256
Unencumbered Cash, Beginning	10,390	6,639
Unencumbered Cash, Ending	$ 6,639	$ 7,895

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Donations	$ 7,194	$ 2,370
Expenditures		
Contractual services	30	-
Receipts Over (Under) Expenditures	7,164	2,370
Unencumbered Cash, Beginning	15,896	23,060
Unencumbered Cash, Ending	$ 23,060	$ 25,430

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ -	$ -
Expenditures		
Capital outlay	275	-
Receipts Over (Under) Expenditures	(275)	-
Unencumbered Cash, Beginning	10,176	9,901
Unencumbered Cash, Ending	$ 9,901	$ 9,901

CITY OF CONWAY SPRINGS, KANSAS

SPECIAL PURPOSE FUND

POLICE TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ -	$ 1,010
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	1,010
Unencumbered Cash, Beginning	1,160	1,160
Unencumbered Cash, Ending	$ 1,160	$ 2,170

CITY OF CONWAY SPRINGS,KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Delinquent tax	$ -	$ -	$ 60	$ (60)
Expenditures				
Transfer to Water Projects Fund	-	-	$ 180	$ (180)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

PARK AND POOL RENOVATION PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ -	$ -
Expenditures		
Contractual services	36,874	-
Transfer to Ambulance Acquisition Reserve Fund	-	440
Total Expenditures	36,874	440
Receipts Over (Under) Expenditures	(36,874)	(440)
Unencumbered Cash, Beginning	37,314	440
Unencumbered Cash, Ending	$ 440	$ -

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

CAPITAL EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfer from General Fund	$ -	$ -
Expenditures		
Capital outlay	66,732	130,941
Transfer to Ambulance Acquisition Reserve Fund	-	14,381
Total Expenditures	66,732	145,322
Receipts Over (Under) Expenditures	(66,732)	(145,322)
Unencumbered Cash, Beginning	276,484	209,752
Unencumbered Cash, Ending	$ 209,752	$ 64,430

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Appropriations	$ 3	$ -
Expenditures		
Contractual services	-	114,066
Capital outlay	19,993	271,619
Transfer to Payroll Clearing Fund	-	218,632
Transfer to Employee Benefit Fund		63,757
Transfer to Pool Replacement Fund	76,515	-
Transfer to Sewer Project Fund	172,655	-
Transfer to Water Project Fund	191,351	-
Total Expenditures	460,514	668,074
Receipts Over (Under) Expenditures	(460,511)	(668,074)
Unencumbered Cash, Beginning	1,415,354	954,843
Unencumbered Cash, Ending	$ 954,843	$ 286,769

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

COUNTRYVIEW ADDITION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ -	$ 1,429
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	1,429
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,429

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

FIRE TRUCK RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Loan proceeds	$ 772,792	$ -
Expenditures		
Contractual	772,792	175
Receipts Over (Under) Expenditures	-	(175)
Unencumbered Cash, Beginning	193,417	193,417
Unencumbered Cash, Ending	$ 193,417	$ 193,242

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

AMBULANCE ACQUISITION RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfer from General Fund	$ -	$ 5,000
Transfer from Park and Pool Renovation Project Fund	-	440
Transfer from Capital Equipment Reserve Fund	-	14,381
Total Receipts	-	19,821
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	19,821
Unencumbered Cash, Beginning	141,288	141,288
Unencumbered Cash, Ending	$ 141,288	$ 161,109

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

EMERGENCY VOLUNTEER BUILDING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ -	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	18,178	18,178
Unencumbered Cash, Ending	$ 18,178	$ 18,178

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

POOL REPLACEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ 69,999	$ -
Interest income	134	-
Federal grant	921,020	-
Loan proceeds	1,791,079	-
Transfer from Capital Improvement Fund	76,515	-
Transfer from Water Project Fund	388,102	-
Total Receipts	3,246,849	-
Expenditures		
Capital outlay	3,246,849	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

SWIMMING POOL PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Donations	$ 37,024	$ -
Expenditures		
Capital outlay	2,688	-
Receipts Over (Under) Expenditures	34,336	-
Unencumbered Cash, Beginning	-	34,336
Unencumbered Cash, Ending	$ 34,336	$ 34,336

CITY OF CONWAY SPRINGS, KANSAS

CAPITAL PROJECT FUND

WATER PROJECTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfer from Capital Improvement Fund	$ 191,351	$ -
Expenditures		
Construction costs	50,750	-
KDHE expenses	66,843	-
Transfer to Pool Replacement Fund	388,102	-
Total Expenditures	505,695	-
Receipts Over (Under) Expenditures	(314,344)	-
Unencumbered Cash, Beginning	314,344	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

WATERWORKS SYSTEM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 336,703	$ 358,970	$ 350,000	$ 8,970
Debt service fees	33,960	30,463	35,000	(4,537)
Local sales tax	-	18,196	-	18,196
Total Receipts	370,663	407,629	$ 385,000	$ 22,629
Expenditures				
Personal services	73,303	87,077	$ 85,000	$ 2,077
Contractual services	42,694	17,934	66,200	(48,266)
Commodities	73,226	133,272	35,000	98,272
Capital outlay	(435)	3,188	15,000	(11,812)
Administrative	275	-	-	-
Debt service KDHE	171,734	90,361	130,533	(40,172)
Debt service GO Bond	-	106,468	106,850	(382)
Sales tax remittances	-	9	3,300	(3,291)
Transfer to Ambulance Fund	50,022	-	-	-
Cash forward	-	-	122,432	(122,432)
Total Expenditures	410,819	438,309	$ 564,315	$ (126,006)
Receipts Over (Under) Expenditures	(40,156)	(30,680)		
Unencumbered Cash, Beginning	241,716	201,560		
Unencumbered Cash, Ending	$ 201,560	$ 170,880		

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

SEWAGE SYSTEM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 169,222	$ 167,284	$ 190,000	$ (22,716)
Transfer from Water Project Fund of bond proceeds	-	2,933,553	-	2,933,553
Total Receipts	169,222	3,100,837	$ 190,000	$ 2,910,837
Expenditures				
Personal services	12,286	11,412	$ 27,000	$ (15,588)
Contractual services	28,416	657	75,000	(74,343)
Commodities	2,738	2,730	8,000	(5,270)
Capital outlay	-	-	5,000	(5,000)
KDHE loan payments	-	2,988,419	20,850	2,967,569
Transfer to Sewer Project Fund	-	-	70,000	(70,000)
Transfer to Ambulance Fund	50,022	55,000	-	55,000
Cash forward	-	-	31,011	(31,011)
Adjustment for qualifying budget credit	-	-	2,933,553	(2,933,553)
Total Expenditures	93,462	3,058,218	$ 3,170,414	$ (112,196)
Receipts Over (Under) Expenditures	75,760	42,619		
Unencumbered Cash, Beginning	53,711	129,471		
Unencumbered Cash, Ending	$ 129,471	$ 172,090		

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

REFUSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 149,519	$ 150,780	$ 160,000	$ (9,220)
Expenditures				
Personal services	7,046	25,327	$ 25,000	$ 327
Contractual services	98,854	82,913	115,000	(32,087)
Commodities	9,913	23,557	5,000	18,557
Capital outlay	-	-	3,000	(3,000)
Transfer to Capital Equipment Reserve Fund	-	-	5,000	(5,000)
Transfer to Capital Improvement Reserve Fund	-	-	5,000	(5,000)
Transfer to Ambulance Fund	-	15,000	-	15,000
Cash forward	-	-	67,900	(67,900)
Total Expenditures	115,813	146,797	$ 225,900	$ (79,103)
Receipts Over (Under) Expenditures	33,706	3,983		
Unencumbered Cash, Beginning	63,900	97,606		
Unencumbered Cash, Ending	$ 97,606	$ 101,589		

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 101,589	$ 23,814	$ 161,000	$ (137,186)
County subsidy	18,398	72,992	-	72,992
Transfer from General Fund	-	20,000	25,000	(5,000)
Transfer from Water Fund	50,022	-	-	-
Transfer from Sewer Fund	50,022	55,000	-	55,000
Transfer from Refuse Fund	-	15,000	-	15,000
Total Receipts	220,031	186,806	$ 186,000	$ 806
Expenditures				
Personal services	143,249	152,621	$ 112,000	$ 40,621
Contractual services	59,867	7,766	50,000	(42,234)
Commodities	16,804	23,407	18,000	5,407
Capital outlay	111	2,585	2,000	585
Transfer to Ambulance Acquisition Res. Fund	-	-	2,500	(2,500)
Transfer to Ambulance Equipment Res. Fund	-	-	1,500	(1,500)
Cash forward	-	-	379	(379)
Total Expenditures	220,031	186,379	$ 186,379	$ -
Receipts Over (Under) Expenditures	-	427		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 427		

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

WATERWORKS PRINCIPAL AND INTEREST RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Miscellaneous	$ -	$ -
Expenditures		
Principal	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	31,932	31,932
Unencumbered Cash, Ending	$ 31,932	$ 31,932

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

WATERWORKS SURPLUS RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfer from Water Utility Fund	$ -	$ -
Expenditures		
KDHE refinancing payment	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	290,459	290,459
Unencumbered Cash, Ending	$ 290,459	$ 290,459

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

SEWER REPLACEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfer from Sewer Utility Fund	$ -	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	191,486	191,486
Unencumbered Cash, Ending	$ 191,486	$ 191,486

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

REFUSE CAPITAL EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfers in	$ -	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	180,343	180,343
Unencumbered Cash, Ending	$ 180,343	$ 180,343

CITY OF CONWAY SPRINGS, KANSAS

BUSINESS FUND

SEWER PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Interest income	$ -	$ 175
Federal grants	-	183,000
Bond and loan proceeds	-	3,702,748
Transfers from Capital Improvement Fund	172,655	-
Total Receipts	172,655	3,885,923
Expenditures		
Contractual services	191,167	942,664
Transfer to Sewer Fund of bond proceeds	-	2,933,553
Total Expenditures	191,167	3,876,217
Receipts Over (Under) Expenditures	(18,512)	9,706
Unencumbered Cash, Beginning	18,512	-
Unencumbered Cash, Ending	$ -	$ 9,706

CITY OF CONWAY SPRINGS, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Add Encumbrances and Accounts Payable	Ending Cash Balance
Payroll Withholding Fund	$ (7,338)	$ 433,894	$ 343,502	$ -	$ 83,054
Water Deposit Fund	-	-	-	-	-
Total	$ (7,338)	$ 433,894	$ 343,502	$ -	$ 83,054

CITY OF CONWAY SPRINGS, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
SCKLS	$ -	$ 5,788
City of Conway Springs	24,760	348
Donations	8,256	558
Total Receipts	33,016	6,694
Expenditures		
Personal services	8,532	9,362
Contractual services	1,773	1,416
Commodities	14,329	4,593
Total Expenditures	24,634	15,371
Receipts Over (Under) Expenditures	8,382	(8,677)
Unencumbered Cash, Beginning	7,150	15,532
Cancelled encumbrances	-	321
Unencumbered Cash, Ending	$ 15,532	$ 7,176