

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

**FINANCIAL STATEMENT
FISCAL YEAR ENDED JUNE 30, 2021**

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
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INDEPENDENT AUDITOR'S REPORT

Board of Education

Conway Springs Unified School District No. 356

110 N. Monnet

Conway Springs, KS 67031

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, 2021, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by **Conway Springs Unified School District No. 356, Conway Springs, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2021**, 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 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, 2021**, 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.

Other Matters

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, 2020 (not presented herein), and have issued our report thereon dated September 22, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 Actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020 on the basis of accounting described in Note 1.

Chad A. Andra, CPA, LLC

Chad A. Andra, CPA, LLC
September 30, 2021

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

<u>Fund</u>	Beginning Unencumbered Cash Balance	PriorYr Cancelled Encum- brances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ -	\$ -	\$ 3,633,119	\$ 3,633,119	\$ -	\$ -	\$ -
Supplemental General	54,798	-	1,121,759	1,129,221	47,336	-	47,336
Special Purpose Funds							
Preschool-Aged At-Risk	-	-	9,065	9,065	-	-	-
Adult Supplemental Education	24,960	-	15,015	14,133	25,842	-	25,842
At-Risk	154,510	-	339,243	281,838	211,915	-	211,915
Capital Outlay	806,397	-	391,761	389,492	808,666	-	808,666
Driver Training	36,421	-	5,382	12,136	29,667	-	29,667
Food Service	53,079	-	241,659	239,090	55,648	-	55,648
Special Education	204,026	-	802,366	753,223	253,169	-	253,169
Career & Postsecondary Educ	-	-	120,519	120,519	-	-	-
KPERS Special Retirement Contrib	-	-	440,724	440,724	-	-	-
Recreation Commission	8,006	-	126,579	122,000	12,585	-	12,585
Federal Aid-CARES, CRF, CRRSA	-	-	331,263	339,834	(8,571)	-	(8,571)
REAP Federal Grant - SRSA	-	-	24,425	24,425	-	-	-
Gifts and Grants	4,793	-	27,200	27,906	4,087	-	4,087
Title I	-	-	83,007	83,007	-	-	-
Title II	-	-	22,675	22,675	-	-	-
Title IV	-	-	13,300	13,300	-	-	-
Memorial/Gift	4,328	-	690	3,853	1,165	-	1,165
Carl Perkins	-	-	3,688	3,688	-	-	-
Band Special Fund	18,248	-	19,192	20,598	16,842	-	16,842
Contingency Reserve	478,500	-	-	20,000	458,500	-	458,500
Textbook Rental and Student Mat.	47,942	-	25,677	27,895	45,724	-	45,724
Bond & Interest Fund							
Bond and Interest Fund	82,196	-	16,788	-	98,984	-	98,984
Capital Projects Fund							
Capital Projects	-	-	4,491,491	2,674,373	1,817,118	-	1,817,118
District Activity Funds	36,265	-	75,054	78,751	32,568	-	32,568
	<u>\$ 2,014,469</u>	<u>\$ -</u>	<u>\$ 12,381,641</u>	<u>\$ 10,484,865</u>	<u>\$ 3,911,245</u>	<u>\$ -</u>	<u>\$ 3,911,245</u>

Composition of Cash:	Checking and Money Market Accounts	\$ 2,975,315
	Certificates of Deposit	955,023
	Total Cash	3,930,338
	Less: Agency Funds on page 41	19,093
		<u>\$ 3,911,245</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, 2021

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, 2021

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.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

Note 2 - Budgetary Information: (Continued)

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, CRF, CRRSA	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	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, 2021, 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.

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.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

Note 3 - Deposits and Investments: (Continued)

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, 2021.

As of June 30, 2021, the District's carrying amount of deposits was \$2,975,315 and the bank balance was \$3,030,633. 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 \$2,530,633 was collateralized with securities held by the pledging financial institutions' agents in the District's name and irrevocable letter of credit.

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, 2021 the District held \$955,023 as investments in the form of Certificates of Deposit. The bank collateralized \$955,023 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 \$193,208 in General Fund and \$51,183 in Supplemental Fund subsequent to June 30, 2021 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, 2021.

Note 5 - Capital Projects

Capital Projects authorization of \$4,489,221 had \$2,674,373 expenditures from inception.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

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, 2021, 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	\$ -

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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>	<u>Total</u>
Principal	\$ -	\$ 165,000	\$ 165,000	\$ 170,000	\$ 180,000	\$ 1,060,000	\$ 1,230,000	\$ 1,385,000	\$ 4,355,000
Interest	\$ 78,197	\$ 72,795	\$ 67,845	\$ 62,820	\$ 57,570	\$ 207,050	\$ 129,265	\$ 49,090	\$ 724,632
Total	\$ 78,197	\$ 237,795	\$ 232,845	\$ 232,820	\$ 237,570	\$ 1,267,050	\$ 1,359,265	\$ 1,434,090	\$ 5,079,632

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	\$ 9,065
General Fund	At-Risk	K.S.A. 72-5167	166,943
Supplemental General	At-Risk	K.S.A. 72-5143	172,300
General Fund	Food Service	K.S.A. 72-5167	4,412
Supplemental General	Food Service	K.S.A. 72-5143	5,000
General Fund	Special Education	K.S.A. 72-5167	498,316
Supplemental General	Special Education	K.S.A. 72-5143	165,459
General Fund	Career & Postsecondary Education	K.S.A. 72-5167	36,198
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	84,321
			<u>\$ 1,142,014</u>

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.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

Note 11 - Defined Benefit Pension Plan: (Continued)

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 \$440,724 for the year ended June 30, 2021.

The State of Kansas contributed 14.23% of covered payroll during fiscal year 2021, excluding the Group Death & Disability Insurance rate. During fiscal year 2022, the State of Kansas will contribute 13.33% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2021, was \$570,264,986.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,686,545. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 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.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

Note 12 - Other Post Employment Benefits: (Continued)

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 5 copy machines at the beginning of the year; by year's end 1 copy machine is currently under a 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. One 60 month agreement (for 4 machines) called for payments of \$981 monthly from April 21, 2016 to March 21, 2021. A second 60 month agreement (for 1 machine) calls for payments of \$285 monthly from September 13, 2016 to September 12, 2021. New leases were not obtained. Payments totaling \$13,229 were made in fiscal year 2021. Future scheduled payments are as follows for the fiscal year of: 2022 \$854.

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 is from March 2017 to February 2022 calling for payments of \$696 quarterly for 20 quarters. Payments totaling \$2,783 were made to Pitney Bowes in fiscal year 2021. Future scheduled payments are as follows for the fiscal year of: 2022 \$2,088.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

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 2021.

Note 17 - CARES Act and CRF Funding.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$233,676 during 2020. The CRF was to be used to strengthen health, to allow the economy to reopen safely, and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Under the CARES Act, the CRF may be used to cover costs that:

1. Were incurred during the period that began on March 1, 2020, and ended on December 30, 2020.
2. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or municipality. The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for the particular municipality.
A cost met this requirement if:
 - a. The cost cannot lawfully be funded using a line item, allotment or allocation within that budget; OR
 - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
 - c. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund or similar reserve account.

Note 18 - Subsequent Events:

Management has evaluated the effects on the financial statements of subsequent events occurring through September 30, 2021, which is the date at which the financial statements were available to be issued.

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2021

Note 19 - 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, 2021

<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	\$ 3,813,744	\$ (186,289)	\$ 5,664	\$ 3,633,119	\$ 3,633,119	\$ -
Supplemental General	1,157,975	(28,754)	-	1,129,221	\$ 1,129,221	-
Special Purpose Funds						
Preschool-Aged At-Risk	18,276	-	-	18,276	\$ 9,065	(9,211)
Adult Supplemental Education	32,107	-	-	32,107	\$ 14,133	(17,974)
At-Risk	354,629	-	-	354,629	\$ 281,838	(72,791)
Capital Outlay	805,234	-	-	805,234	\$ 389,492	(415,742)
Driver Training	12,136	-	-	12,136	\$ 12,136	-
Food Service	305,314	-	-	305,314	\$ 239,090	(66,224)
Special Education	856,628	-	-	856,628	\$ 753,223	(103,405)
Career & Postsecondary Education	144,135	-	-	144,135	\$ 120,519	(23,616)
KPERs Special Retirement Contrib	536,126	-	-	536,126	\$ 440,724	(95,402)
Recreation Commission	122,000	-	-	122,000	\$ 122,000	-
Bond & Interest Fund						
Bond and Interest Fund	-	-	-	-	\$ -	-
	<u>\$ 8,158,304</u>	<u>\$ (215,043)</u>	<u>\$ 5,664</u>	<u>\$ 7,948,925</u>	<u>\$ 7,144,560</u>	<u>\$ (804,365)</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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 5,615	\$ 5,664	\$ -	\$ 5,664
State Sources	3,593,414	3,627,455	3,813,744	(186,289)
	<u>3,599,029</u>	<u>3,633,119</u>	<u>3,813,744</u>	<u>(180,625)</u>
Expenditures				
Instruction	1,673,869	1,741,834	1,793,927	(52,093)
Student Support Services	155,218	147,411	156,062	(8,651)
Instruction Support Staff	207,271	210,308	211,233	(925)
General Administration	96,784	99,642	98,105	1,537
School Administration	245,607	254,726	257,224	(2,498)
Central Services	92,273	96,889	96,592	297
Operations & Maintenance	251,643	231,607	254,931	(23,324)
Student Transportation Serv.	128,155	135,768	243,768	(108,000)
Transfers	748,209	714,934	701,902	13,032
Adjustment to Comply with				
Legal Max	-	-	(186,289)	186,289
Adjustment for Qualifying				
Budget Credits	-	-	5,664	(5,664)
	<u>3,599,029</u>	<u>3,633,119</u>	<u>\$ 3,633,119</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 442,638	\$ 431,816	\$ 403,007	\$ 28,809
County Sources	60,982	54,417	48,462	5,955
State Sources	662,278	635,526	651,708	(16,182)
Federal Sources	-	-	-	-
Transfers	-	-	-	-
	<u>1,165,898</u>	<u>1,121,759</u>	<u>1,103,177</u>	<u>18,582</u>
Expenditures				
Instruction	37,412	37,291	84,766	(47,475)
Student Support Serv.	-	-	-	-
Instruction Suppt. Staff	-	-	-	-
General Administration	84,846	84,383	84,216	167
School Administration	149,916	149,272	154,656	(5,384)
Central Services	8,916	10,005	10,400	(395)
Operations & Maintenance	406,116	421,190	455,595	(34,405)
Transfers	459,595	427,080	368,342	58,738
Adjustment to Comply with Legal Max	-	-	(28,754)	28,754
	<u>1,146,801</u>	<u>1,129,221</u>	<u>\$ 1,129,221</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	19,097	(7,462)		
Unencumbered Cash, Beginning	35,701	54,798		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 54,798</u>	<u>\$ 47,336</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Transfers	\$ -	\$ 9,065	\$ 18,276	\$ (9,211)
Expenditures				
Instruction	-	9,065	18,276	(9,211)
	-	9,065	\$ 18,276	\$ (9,211)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 16,850	\$ 15,015	\$ 22,000	\$ (6,985)
Expenditures				
Instruction	22,811	12,517	30,490	(17,973)
Instruction Support Staff	1,616	1,616	1,617	(1)
	<u>24,427</u>	<u>14,133</u>	<u>\$ 32,107</u>	<u>\$ (17,974)</u>
Receipts Over (Under) Expenditures	(7,577)	882		
Unencumbered Cash, Beginning	32,537	24,960		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 24,960</u>	<u>\$ 25,842</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Transfers	\$ 316,023	\$ 339,243	\$ 200,119	\$ 139,124
Expenditures				
Instruction	315,898	270,435	339,414	(68,979)
Student Support Services	15,212	11,403	15,215	(3,812)
	<u>331,110</u>	<u>281,838</u>	<u>\$ 354,629</u>	<u>\$ (72,791)</u>
Receipts Over (Under) Expenditures	(15,087)	57,405		
Unencumbered Cash, Beginning	169,597	154,510		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 154,510</u>	<u>\$ 211,915</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 251,237	\$ 253,122	\$ 242,772	\$ 10,350
County Sources	26,934	27,117	24,136	2,981
State Sources	105,833	100,914	102,622	(1,708)
Federal Sources (reimburse.)	8,586	10,608	-	10,608
Transfers	-	-	-	-
	<u>392,590</u>	<u>391,761</u>	<u>369,530</u>	<u>22,231</u>
Expenditures				
Instruction	42,180	78,915	61,558	17,357
Student Support Services	-	-	10,000	(10,000)
Central Services	-	-	10,000	(10,000)
Operations and Maintenance	145,951	121,303	296,142	(174,839)
Transportation	45,344	125,790	200,000	(74,210)
Facilities Acquisition & Const.	225,593	63,484	227,534	(164,050)
Adjustment for Qualifying				
Budget Credits	-	-	-	-
	<u>459,068</u>	<u>389,492</u>	<u>\$ 805,234</u>	<u>\$ (415,742)</u>
Receipts Over (Under) Expenditures	(66,478)	2,269		
Unencumbered Cash, Beginning	872,875	806,397		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 806,397</u>	<u>\$ 808,666</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 2,800	\$ 3,750	\$ 5,600	\$ (1,850)
State Sources	3,120	1,632	2,400	(768)
Transfers	-	-	-	-
	<u>5,920</u>	<u>5,382</u>	<u>8,000</u>	<u>(2,618)</u>
Expenditures				
Instruction	3,109	6,060	6,411	(351)
Vehicle Operation & Maint.	721	6,076	5,725	351
	<u>3,830</u>	<u>12,136</u>	<u>\$ 12,136</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	2,090	(6,754)		
Unencumbered Cash, Beginning	34,331	36,421		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 36,421</u>	<u>\$ 29,667</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 94,411	\$ 28,042	\$ 135,067	\$ (107,025)
State Sources	2,345	2,644	1,823	821
Federal Sources	99,612	201,561	91,874	109,687
Transfers	38,542	9,412	46,864	(37,452)
	<u>234,910</u>	<u>241,659</u>	<u>275,628</u>	<u>(33,969)</u>
Expenditures				
Operations and Maintenance	3,166	3,379	15,500	(12,121)
Food Service Operation	233,680	235,711	289,814	(54,103)
	<u>236,846</u>	<u>239,090</u>	<u>\$ 305,314</u>	<u>\$ (66,224)</u>
Receipts Over (Under) Expenditures	(1,936)	2,569		
Unencumbered Cash, Beginning	55,015	53,079		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 53,079</u>	<u>\$ 55,648</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 2,473	\$ 115,092	\$ 3,879	\$ 111,213
Federal Sources	-	23,499	35,203	(11,704)
Transfers	713,520	663,775	660,850	2,925
	<u>715,993</u>	<u>802,366</u>	<u>699,932</u>	<u>102,434</u>
Expenditures				
Instruction	664,039	686,980	767,887	(80,907)
Student Support Services	-	617	-	617
Student Transportation Services	68,104	65,626	88,741	(23,115)
	<u>732,143</u>	<u>753,223</u>	<u>\$ 856,628</u>	<u>\$ (103,405)</u>
Receipts Over (Under) Expenditures	(16,150)	49,143		
Unencumbered Cash, Beginning	220,176	204,026		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 204,026</u>	<u>\$ 253,169</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
State Sources	\$ -	\$ -	\$ -	\$ -
Transfers	139,719	120,519	144,135	(23,616)
	<u>139,719</u>	<u>120,519</u>	<u>144,135</u>	<u>(23,616)</u>
Expenditures				
Instruction	139,719	111,108	129,453	(18,345)
Student Transportation Services	-	9,411	14,682	(5,271)
Adjustment for Qualifying				
Budget Credits	-	-	-	-
	<u>139,719</u>	<u>120,519</u>	<u>\$ 144,135</u>	<u>\$ (23,616)</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
State Sources	\$ 473,191	\$ 440,724	\$ 536,126	\$ (95,402)
Transfers	-	-	-	-
	<u>473,191</u>	<u>440,724</u>	<u>536,126</u>	<u>(95,402)</u>
Expenditures				
Instruction	274,450	255,620	310,952	(55,332)
Student Support Services	23,660	22,036	26,806	(4,770)
Instruction Support Staff	28,391	26,443	32,168	(5,725)
General Administration	18,928	17,629	21,445	(3,816)
School Administration	52,051	48,480	58,974	(10,494)
Central Services	14,196	13,222	16,084	(2,862)
Operations & Maintenance	28,391	26,443	32,168	(5,725)
Student Transportation Services	14,196	17,629	21,445	(3,816)
Food Service	18,928	13,222	16,084	(2,862)
	<u>473,191</u>	<u>440,724</u>	<u>\$ 536,126</u>	<u>\$ (95,402)</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 107,435	\$ 113,021	\$ 109,067	\$ 3,954
County Sources	13,466	13,558	12,067	1,491
	<u>120,901</u>	<u>126,579</u>	<u>121,134</u>	<u>5,445</u>
Expenditures				
Community Service Operations	120,000	122,000	122,000	-
	<u>120,000</u>	<u>122,000</u>	<u>\$ 122,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	901	4,579		
Unencumbered Cash, Beginning	7,105	8,006		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 8,006</u>	<u>\$ 12,585</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**FEDERAL AID- CARES ACT, CRE, CRRSA****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Sources	\$ 44,678	\$ 331,263
	<u>44,678</u>	<u>331,263</u>
Expenditures		
Instruction	43,919	277,003
Student Support Services		3,879
Instruction Support Services		389
General Administration		177
School Administration		3,910
Central Services		2,567
Operations & Maintenance		10,895
Student Transportation Services		8,445
Food Service	759	32,569
	<u>44,678</u>	<u>339,834</u>
Receipts Over (Under) Expenditures	-	(8,571)
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (8,571)</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Sources	\$ 33,643	\$ 24,425
	<u>33,643</u>	<u>24,425</u>
Expenditures		
Instruction	33,643	24,425
Instruction Support Staff	-	-
	<u>33,643</u>	<u>24,425</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 14,080	\$ 3,200
State Sources	-	12,000
Federal Sources	-	12,000
	<u>14,080</u>	<u>27,200</u>
Expenditures		
Instruction	6,532	27,306
Student Support Services	1,010	-
Instruction Support Services	-	600
Operations & Maintenance	2,300	-
	<u>9,842</u>	<u>27,906</u>
Receipts Over (Under) Expenditures	4,238	(706)
Unencumbered Cash, Beginning	555	4,793
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 4,793</u>	<u>\$ 4,087</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 71,984	\$ 83,007
	<u>71,984</u>	<u>83,007</u>
Expenditures		
Instruction	71,984	83,007
	<u>71,984</u>	<u>83,007</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 20,304	\$ 22,675
	<u>20,304</u>	<u>22,675</u>
Expenditures		
Instruction	20,304	22,675
	<u>20,304</u>	<u>22,675</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 12,742	\$ 13,300
	<u>12,742</u>	<u>13,300</u>
Expenditures		
Instruction	12,742	13,300
	<u>12,742</u>	<u>13,300</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 405	\$ 690
	<u>405</u>	<u>690</u>
Expenditures		
Instruction	1,998	3,853
Instruction Support Staff	-	-
	<u>1,998</u>	<u>3,853</u>
Receipts Over (Under) Expenditures	(1,593)	(3,163)
Unencumbered Cash, Beginning	5,921	4,328
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 4,328</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 5,526	\$ 3,688
	<u>5,526</u>	<u>3,688</u>
Expenditures		
Instruction	5,526	3,688
	<u>5,526</u>	<u>3,688</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 59,922	\$ 19,192
	<u>59,922</u>	<u>19,192</u>
Expenditures		
Instruction	51,199	20,598
	<u>51,199</u>	<u>20,598</u>
Receipts Over (Under) Expenditures	8,723	(1,406)
Unencumbered Cash, Beginning	9,525	18,248
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 18,248</u>	<u>\$ 16,842</u>

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers	<u>\$ -</u>	<u>\$ -</u>
	<u>-</u>	<u>-</u>
Expenditures		
Instruction	-	-
Student Support Services	-	-
Instruction Support Staff	-	-
General Administration	-	-
School Administration	-	-
Central Services	-	-
Operations & Maintenance	-	20,000
Student Transportation Serv.	-	-
Other Supplemental Service	-	-
	<u>-</u>	<u>20,000</u>
Receipts Over (Under) Expenditures	-	(20,000)
Unencumbered Cash, Beginning	478,500	478,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 478,500</u>	<u>\$ 458,500</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, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 25,322	\$ 25,677
	<u>25,322</u>	<u>25,677</u>
Expenditures		
Instruction	32,351	27,895
	<u>32,351</u>	<u>27,895</u>
Receipts Over (Under) Expenditures	(7,029)	(2,218)
Unencumbered Cash, Beginning	54,971	47,942
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 47,942</u>	<u>\$ 45,724</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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Local Sources	\$ 9,186	\$ 2,765	\$ 1	\$ 2,764
County Sources	22,864	14,023	12,541	1,482
State Sources	174,073	-	-	-
	<u>206,123</u>	<u>16,788</u>	<u>12,542</u>	<u>4,246</u>
Expenditures				
Debt Service	355,250	-	-	-
	<u>355,250</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(149,127)	16,788		
Unencumbered Cash, Beginning	231,323	82,196		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 82,196</u>	<u>\$ 98,984</u>		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356**CAPITAL PROJECTS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis****For the Year Ended June 30, 2021****(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	<u>2020</u>	<u>2021</u>
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other Finance Sources	\$ -	\$ 4,491,491
	<u>-</u>	<u>4,491,491</u>
Expenditures		
Instruction	-	174,738
General Administration	-	71,195
Operations & Maintenance	-	48,730
Student Transportation Services	-	241,046
Facilities Acquisition & Const.	-	2,138,664
Transfers	-	-
	<u>-</u>	<u>2,674,373</u>
Receipts Over (Under) Expenditures	-	1,817,118
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,817,118</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, 2021**

<u>Fund</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
High School				
Class of 2021	\$ 1,757	\$ 12,356	\$ 14,113	\$ -
Class of 2022	-	5,155	4,020	\$ 1,135
Class of 2023	70	-	-	\$ 70
Class of 2024	-	-	-	\$ -
Class of 2025	-	-	-	\$ -
Cheerleaders	320	6,944	6,334	\$ 930
Dance Team	1,560	450	1,474	\$ 536
Scholar Bowl	790	560	368	\$ 982
National Honor Society	1,890	2,041	2,402	\$ 1,529
Advanced Biology	151	-	-	\$ 151
Chorus	1,899	379	350	\$ 1,928
Cardinal Pep Club	51	74	-	\$ 125
FCCLA	758	185	344	\$ 599
STUCO	1,363	10,933	10,450	\$ 1,846
	<u>10,609</u>	<u>39,077</u>	<u>39,855</u>	<u>9,831</u>
Middle School				
Cheerleaders	422	1,155	1,330	247
Scholar Bowl	381	-	-	381
STUCO	3,495	3,182	3,950	2,727
LEO Club	6,052	-	145	5,907
	<u>10,350</u>	<u>4,337</u>	<u>5,425</u>	<u>9,262</u>
	<u>\$ 20,959</u>	<u>\$ 43,414</u>	<u>\$ 45,280</u>	<u>\$ 19,093</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, 2021

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encum- brances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Athletics	\$ 11,344	\$ -	\$ 39,954	\$ 44,014	\$ 7,284	\$ -	\$ 7,284
Concessions	2,503	-	20,800	15,678	7,625	-	7,625
Student Productions	1,991	-	1,457	1,395	2,053	-	2,053
Band Activity	943	-	548	1,101	390	-	390
School Beautification	381	-	-	-	381	-	381
Take Charge of Educ.	205	-	-	-	205	-	205
Memorials	1,923	-	236	900	1,259	-	1,259
	<u>19,290</u>	<u>-</u>	<u>62,995</u>	<u>63,088</u>	<u>19,197</u>	<u>-</u>	<u>19,197</u>
Middle School							
Athletics	6,481	-	8,018	9,801	4,698	-	4,698
Band Dept.	64	-	-	-	64	-	64
Music Dept.	359	-	-	-	359	-	359
School Benefit	1,412	-	-	-	1,412	-	1,412
Science Olympiad	266	-	-	45	221	-	221
Landscaping	131	-	-	-	131	-	131
	<u>8,713</u>	<u>-</u>	<u>8,018</u>	<u>9,846</u>	<u>6,885</u>	<u>-</u>	<u>6,885</u>
Elementary School							
School Benefit	258	-	546	734	70	-	70
PTO	8,004	-	3,495	5,083	6,416	-	6,416
	<u>8,262</u>	<u>-</u>	<u>4,041</u>	<u>5,817</u>	<u>6,486</u>	<u>-</u>	<u>6,486</u>
	<u>\$ 36,265</u>	<u>\$ -</u>	<u>\$ 75,054</u>	<u>\$ 78,751</u>	<u>\$ 32,568</u>	<u>\$ -</u>	<u>\$ 32,568</u>