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

FINANCIAL STATEMENT
FISCAL YEAR ENDED JUNE 30, 2013

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
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FISCAL YEAR ENDED JUNE 30, 2013

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CHAD A. ANDRA, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

Board of Education
Conway Springs Unified School District No. 356
110 N. Monnett
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, 2013, 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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' 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 auditors' 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**, to meet the requirements of the State of 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.

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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, 2013**, or the changes in financial position and cash flows thereof for the year then ended.

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, 2013**, 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.

Report on 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 purposes of additional analysis and are not a required part of the 2013 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 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2012 basic financial statement upon which we rendered an unqualifed opinion dated August 20, 2012. The 2012 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, Office of Management Analysis and Standards at the following link http://da.ks.gov/ar/muniserv/. Such 2012 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 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

Chad A. Andra, CPA, LLC

Chad A. Andra, CPA, LLC
August 20, 2013

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2013

Fund	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	$ -	$ -	$ 3,782,348	$ 3,782,348	$ -	$ -	$ -
Supplemental General	34,137	-	1,118,828	1,140,000	12,965	-	12,965
Special Purpose Funds							
Adult Supplemental Education	11,229	-	16,950	15,612	12,567	-	12,567
At-Risk	155,000	-	282,883	217,883	220,000	-	220,000
Capital Outlay	710,965	-	13,994	106,659	618,300	-	618,300
Driver Training	24,338	-	6,756	9,440	21,654	-	21,654
Food Service	65,673	-	310,667	301,084	75,256	-	75,256
Special Education	215,000	-	730,698	711,644	234,054	-	234,054
Vocational Education	-	-	160,000	160,000	-	-	-
KPERS Special Retirement Contrib	-	-	278,094	278,094	-	-	-
Recreation Commission	8,300	-	89,651	92,000	5,951	-	5,951
REAP Federal Grant - SRSA	-	-	76,806	76,806	-	-	-
Grants	-	-	-	-	-	-	-
Title I	-	-	75,505	75,505	-	-	-
Title II	-	-	13,903	13,903	-	-	-
Memorial/Gift	300	-	6,365	6,365	300	-	300
Carl Perkins	-	-	2,300	2,300	-	-	-
Band Special Fund	7,779	-	19,225	11,068	15,936	-	15,936
Contingency Reserve	371,460	-	6,160	-	377,620	-	377,620
Textbook Rental and Student Mat.	40,496	-	33,820	26,125	48,191	-	48,191
Bond & Interest Fund							
Bond and Interest Fund	719,393	-	861,703	854,985	726,111	-	726,111
District Activity Funds	57,642	-	120,587	119,820	58,409	-	58,409
	$ 2,421,712	$ -	$ 8,007,243	$ 8,001,641	$ 2,427,314	$ -	$ 2,427,314

Composition of Cash:	Checking and Money Market Accounts	$ 1,531,398
	Certificates of Deposit	905,763
	Total Cash	2,437,161
	Less: Agency Funds on page 34	9,847
		$ 2,427,314

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, 2013

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Conway Springs Unified School District No. 356 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Conway Springs, Kansas. The District is governed by an elected seven-member Board of Education. Except for the Conway Springs Recreation Commission, the District's financial statements include all funds over which the Board of Education exercises oversight responsibility. Oversight responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The Conway Springs Recreation Commission, a separate municipality, is considered a component unit because the board is appointed by the District. Conway Springs Recreation Commission reports separately and has not been included as part of the District's financial statements.

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 revenue sources (other than capital projects 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. Currently, there are no capital projects.

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.)

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 revenues and regulatory based 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 asset, 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.

Note 2 - Budgetary Information: (Continued)
The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues 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 trust funds, capital projects funds and the following special purpose funds:

REAP Federal Grant - SRSA	Carl Perkins
Grants	Band Special Fund
Title I	Contingency Reserve
Title II	Textbook Rental and Student Material
Memorial / Gift	District Activity Funds

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 revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 3 - Deposits and Investments:

As of June 30, 2013, 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 a money market account 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.

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, 2013.

As of June 30, 2013, the District's carrying amount of deposits was $1,531,398 and the bank balance was $1,760,216. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, and $1,260,216 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk - Investments

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

As of June 30, 2013 the District held $905,763 as investments in the form of Certificates of Deposit. The bank collateralized $905,763 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 $309,055 in General Fund and $35,233 in Supplemental Fund subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

Note 5 - Long-Term Debt:
On June 1, 2011, the District issued general obligation bonds for refunding purposes in the amount of $5,115,000. The issuance was invested with a third party escrow agent and used to retire the 2001 bond issue on September 1, 2011, and to retire the 2001B bond issue on March 1, 2012.

Changes in long-term debt for the District for the year ended June 30, 2013, were as follows:

	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									
2011 Series	2.0 - 3.1 %	6/1/11	$ 5,115,000	3/1/22	$ 5,010,000	$ -	$ 740,000	$ 4,270,000	$ 114,985

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

	2014	2015	2016	2017	2018	2019-2022	Total
General Obligation Bonds							
Principal	$ 780,000	$ 810,000	$ 600,000	$ 300,000	$ 320,000	$ 1,460,000	$ 4,270,000
Interest	99,935	84,135	69,004	59,160	51,660	113,060	476,954
Total	$ 879,935	$ 894,135	$ 669,004	$ 359,160	$ 371,660	$ 1,573,060	$ 4,746,954

Note 6 - Interfund Transfers:
Operating transfers were as follows:

From	To:	Regulatory Authority	Amount
General Fund	At-Risk	K.S.A. 72-6428	$ 282,883
General Fund	Food Service	K.S.A. 72-6428	4,472
Supplemental General	Food Service	K.S.A. 72-6433	49,804
General Fund	Special Education	K.S.A. 72-6428	509,062
Supplemental General	Special Education	K.S.A. 72-6433	221,636
General Fund	Vocational Education	K.S.A. 72-6428	80,000
Supplemental General	Vocational Education	K.S.A. 72-6433	80,000
General Fund	Contingency Reserve	K.S.A. 72-6428	6,160
			$ 1,234,017

Note 7 - Prior Year Balances:
Certain prior year balances are presented for comparison purposes.

Note 8 - Compensated Absences:
All permanent full-time employees are eligible for general leave benefits that can be used for vacation, sick, or personal days. These benefits are given annually and can accumulate based on the District's policies.

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

Note 9 - 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 10 - 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 Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two member benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers' share. The employers' required contributions to KPERS for the District employees for the years ending June 30, 2013 and 2012 were $278,094, and $318,516 respectively.

Note 11 - 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 these financial statements.

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 12 - 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 13 - Subsequent Events:
Management has evaluated the effects on the financial statements of subsequent events occuring through August 20, 2013, which is the date at which the financial statements were available to be issued.

Note 14 - Leases:
The District leases copy machines 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 agreement (for 7 machines) is from July 15, 2010 to June 15, 2015 and calls for payments of $793 monthly for 60 months. A second agreement (for 4 machines) is from April 15, 2012 to March 15, 2017 and calls for monthly payments of $1,059 for 60 months. Payments totaling $22,225 were made in fiscal year 2013. Future scheduled payments are as follows for the fiscal years of: 2014 $22,225; 2015 $22,225; 2016 $12,707; and 2017 $12,707.

Note 14 - Leases: (Continued)

The District leases a mailing system from PitneyBowes. 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 September 2012 to August 2017 and calls for payments of $978 quarterly for 20 quarters. Payments totaling $3,907 were made to PitneyBowes in fiscal year 2013 including a payment from a prior lease that expired. Future scheduled payments are as follows for the fiscal years of: 2014 $3,912; 2015 $3,912; 2016 $3,912; 2017 $3,912; and 2018 $978.

Note 15 - Related Party Transactions:

No related party transactions were identified for the fiscal year 2013.

Note 16 - 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

Schedule 1

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2013

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund						
General Fund	$ 3,975,400	$ (199,192)	$ 6,140	$ 3,782,348	$ 3,782,348	$ -
Supplemental General	1,140,000	-	-	1,140,000	$ 1,140,000	-
Special Purpose Funds						
Adult Supplemental Education	21,930	-	-	21,930	$ 15,612	(6,318)
At-Risk	333,906	-	-	333,906	$ 217,883	(116,023)
Capital Outlay	400,000	-	-	400,000	$ 106,659	(293,341)
Driver Training	14,363	-	-	14,363	$ 9,440	(4,923)
Food Service	321,759	-	-	321,759	$ 301,084	(20,675)
Special Education	752,150	-	-	752,150	$ 711,644	(40,506)
Vocational Education	160,000	-	-	160,000	$ 160,000	-
KPERS Special Retirement Contrib	317,506	-	-	317,506	$ 278,094	(39,412)
Recreation Commission	92,000	-	-	92,000	$ 92,000	-
REAP Federal Grant - SRSA	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 76,806	xxxxxxxxxx
Grants	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ -	xxxxxxxxxx
Title I	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 75,505	xxxxxxxxxx
Title II	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 13,903	xxxxxxxxxx
Memorial/Gift	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 6,365	xxxxxxxxxx
Carl Perkins	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 2,300	xxxxxxxxxx
Band Special Fund	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 11,068	xxxxxxxxxx
Contingency Reserve	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ -	xxxxxxxxxx
Textbook Rental and Student Mat.	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	$ 26,125	xxxxxxxxxx
Bond & Interest Fund						
Bond and Interest Fund	854,985	-	-	854,985	$ 854,985	-
District Activity Funds	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	119,820	xxxxxxxxxx
	$ 8,383,999	$ (199,192)	$ 6,140	$ 8,190,947	$ 8,001,641	$ (521,198)

Schedule 2-1

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 337,449	$ 339,858	$ 337,680	$ 2,178
State Sources	3,387,433	3,442,490	3,637,720	(195,230)
Federal Sources - Ed Job	1,742	-	-	-
	3,726,624	3,782,348	3,975,400	(193,052)
Expenditures				
Instruction	1,642,182	1,741,342	1,771,765	(30,423)
Instruction - Ed Job	1,742	-	-	-
Student Support Services	135,459	142,537	139,776	2,761
Instruction Support Staff	186,868	188,429	192,902	(4,473)
General Administration	81,735	85,378	90,520	(5,142)
School Administration	179,826	193,597	216,237	(22,640)
Central Services	63,818	68,291	76,168	(7,877)
Operations & Maintenance	379,901	248,900	360,896	(111,996)
Student Transportation Serv.	157,989	214,249	183,285	30,964
Other Supplemental Serv.	12,493	17,048	17,048	-
Transfers	884,611	882,577	926,803	(44,226)
Adjustment to Comply with Legal Max	-	-	(199,192)	199,192
Adjustment for Qualifying Budget Credits	-	-	6,140	(6,140)
	3,726,624	3,782,348	$ 3,782,348	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-2

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 448,474	$ 460,996	$ 505,472	$ (44,476)
County Sources	49,501	61,455	56,548	4,907
State Sources	603,966	596,377	603,926	(7,549)
Federal Sources	-	-	-	-
	1,101,941	1,118,828	1,165,946	(47,118)
Expenditures				
Instruction	83,242	82,776	96,000	(13,224)
Student Support Serv.	-		-	-
Instruction Suppt. Staff	-		-	-
General Administration	60,894	68,527	64,840	3,687
School Administration	129,813	145,174	163,454	(18,280)
Central Services	30,914	2,331	25,700	(23,369)
Operations & Maintenance	440,068	489,752	490,006	(254)
Transfers	355,069	351,440	300,000	51,440
Adjustment for Qualifying Budget Credits	-	-	-	-
	1,100,000	1,140,000	$ 1,140,000	$ -
Receipts Over (Under) Expenditures	1,941	(21,172)		
Unencumbered Cash, Beginning	32,196	34,137		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 34,137	$ 12,965		

Schedule 2-3

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 17,150	$ 16,950	$ 22,000	$ (5,050)
Expenditures				
Instruction	17,413	13,996	20,313	(6,317)
Instruction Support Staff	1,616	1,616	1,617	(1)
	19,029	15,612	$ 21,930	$ (6,318)
Receipts Over (Under) Expenditures	(1,879)	1,338		
Unencumbered Cash, Beginning	13,108	11,229		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 11,229	$ 12,567		

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Transfers	$ 283,477	$ 282,883	$ 333,906	$ (51,023)
Expenditures				
Instruction	216,392	209,234	322,812	(113,578)
Student Support Services	10,222	8,649	11,094	(2,445)
	226,614	217,883	$ 333,906	$ (116,023)
Receipts Over (Under) Expenditures	56,863	65,000		
Unencumbered Cash, Beginning	98,137	155,000		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 155,000	$ 220,000		

Schedule 2-5

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 12,721	$ 8,824	$ 8,350	$ 474
County Sources	-	-	-	-
Federal Sources (reimburse.)	5,145	5,170	-	5,170
Transfers	24,037	-	-	-
	41,903	13,994	8,350	5,644
Expenditures				
Instruction	-	51,483	150,000	(98,517)
Student Support Services	-	-	50,000	(50,000)
Instructional Support Services	-	-	50,000	(50,000)
Operations and Maintenance	-	-	-	-
Transportation	-	55,176	-	55,176
Facilities Acquisition & Const.	-	-	150,000	(150,000)
Adjustment for Qualifying Budget Credits	-	-	-	-
	-	106,659	$ 400,000	$ (293,341)
Receipts Over (Under) Expenditures	41,903	(92,665)		
Unencumbered Cash, Beginning	669,062	710,965		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 710,965	$ 618,300		

Schedule 2-6

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,845	$ 4,152	$ 8,304	$ (4,152)
State Sources	3,102	2,604	4,320	(1,716)
Transfers	-	-	-	-
	7,947	6,756	12,624	(5,868)
Expenditures				
Instruction	5,270	8,548	12,663	(4,115)
Vehicle Operation & Maint.	1,115	892	1,700	(808)
	6,385	9,440	$ 14,363	$ (4,923)
Receipts Over (Under) Expenditures	1,562	(2,684)		
Unencumbered Cash, Beginning	22,776	24,338		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 24,338	$ 21,654		

Schedule 2-7

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 139,692	$ 137,401	$ 155,821	$ (18,420)
State Sources	2,895	2,953	2,945	8
Federal Sources	113,712	116,037	121,731	(5,694)
Transfers	18,170	54,276	25,000	29,276
	274,469	310,667	305,497	5,170
Expenditures				
Operations and Maintenance	7,174	9,105	10,200	(1,095)
Food Service Operation	265,187	291,979	311,559	(19,580)
	272,361	301,084	$ 321,759	$ (20,675)
Receipts Over (Under) Expenditures	2,108	9,583		
Unencumbered Cash, Beginning	63,565	65,673		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 65,673	$ 75,256		

Schedule 2-8

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,611	$ -	$ -	$ -
Transfers	611,242	730,698	707,897	22,801
	613,853	730,698	707,897	22,801
Expenditures				
Instruction	553,946	629,808	659,033	(29,225)
Student Support Services	10,935	12,814	13,201	(387)
Student Transportation Services	63,972	69,022	79,916	(10,894)
	628,853	711,644	$ 752,150	$ (40,506)
Receipts Over (Under) Expenditures	(15,000)	19,054		
Unencumbered Cash, Beginning	230,000	215,000		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 215,000	$ 234,054		

Schedule 2-9

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
VOCATIONAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Transfers	$ 182,301	$ 160,000	$ 160,000	$ -
	182,301	160,000	160,000	-
Expenditures				
Instruction	182,301	160,000	160,000	-
Adjustment for Qualifying Budget Credits	-	-	-	-
	182,301	160,000	$ 160,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-10

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
State Sources	$ 318,516	$ 278,094	$ 317,506	$ (39,412)
	318,516	278,094	317,506	(39,412)
Expenditures				
Instruction	200,665	175,199	200,030	(24,831)
Student Support Services	15,926	13,905	15,875	(1,970)
Instruction Support Staff	15,926	16,685	19,050	(2,365)
General Administration	12,741	11,124	12,700	(1,576)
School Administration	28,666	27,809	31,751	(3,942)
Central Services	6,370	2,781	3,175	(394)
Operations & Maintenance	15,926	13,905	15,875	(1,970)
Student Transportation Services	12,741	8,343	9,525	(1,182)
Food Service	9,555	8,343	9,525	(1,182)
	318,516	278,094	$ 317,506	$ (39,412)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-11

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 78,942	$ 78,205	$ 73,772	$ 4,433
County Sources	9,432	$ 11,446	$ 10,522	924
	88,374	89,651	84,294	5,357
Expenditures				
Community Service Operations	88,000	92,000	92,000	-
	88,000	92,000	$ 92,000	$ -
Receipts Over (Under) Expenditures	374	(2,349)		
Unencumbered Cash, Beginning	7,926	8,300		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 8,300	$ 5,951		

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
REAP FEDERAL GRANT - SRSA
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Current Year Actual
Cash Receipts		
Federal Sources	$ 12,296	$ 76,806
	12,296	76,806
Expenditures		
Instruction	12,296	76,806
Instruction Support Staff	-	-
	12,296	76,806
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-13

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ -	$ -
State Sources	-	-
Federal Sources	-	-
	-	-
Expenditures		
Instruction	-	-
Student Support Services	-	-
	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-14

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
TITLE I
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 76,401	$ 75,505
	76,401	75,505
Expenditures		
Instruction	71,132	74,495
General Administration	5,269	1,010
	76,401	75,505
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-15

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
TITLE II
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 14,076	$ 13,903
	14,076	13,903
Expenditures		
Instruction	14,076	13,903
	14,076	13,903
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-16

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
MEMORIAL / GIFT
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ -	$ 6,365
	-	6,365
Expenditures		
Instruction	-	6,340
Instruction Support Staff	-	25
	-	6,365
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 300	$ 300

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
CARL PERKINS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 4,595	$ 2,300
	4,595	2,300
Expenditures		
Instruction	4,595	2,300
	4,595	2,300
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-18

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
BAND SPECIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 90,985	$ 19,225
	90,985	19,225
Expenditures		
Instruction	131,139	11,068
	131,139	11,068
Receipts Over (Under) Expenditures	(40,154)	8,157
Unencumbered Cash, Beginning	47,933	7,779
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 7,779	$ 15,936

Schedule 2-19

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
CONTINGENCY RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 120,452	$ 6,160
	120,452	6,160
Expenditures		
Operations and Maintenance	-	-
Other Supplemental Service	-	-
	-	-
Receipts Over (Under) Expenditures	120,452	6,160
Unencumbered Cash, Beginning	251,008	371,460
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 371,460	$ 377,620

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012	2013
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 33,774	$ 33,820
	33,774	33,820
Expenditures		
Instruction	19,588	26,125
	19,588	26,125
Receipts Over (Under) Expenditures	14,186	7,695
Unencumbered Cash, Beginning	26,310	40,496
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 40,496	$ 48,191

Schedule 2-21

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, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Prior Year Actual	2013 Actual	2013 Budget	2013 Variance - Over (Under)
Cash Receipts				
Local Sources	$ 375,648	$ 382,562	$ 381,218	$ 1,344
County Sources	50,430	60,198	55,343	4,855
State Sources	390,929	418,943	418,943	-
	817,007	861,703	855,504	6,199
Expenditures				
Debt Service	849,846	854,985	854,985	-
	849,846	854,985	$ 854,985	$ -
Receipts Over (Under) Expenditures	(32,839)	6,718		
Unencumbered Cash, Beginning	752,232	719,393		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 719,393	$ 726,111		

Schedule 3

CONWAY SPRINGS UNIFIED SCHOOL DISTRICT NO. 356
AGENCY FUNDS - STUDENT ORGANIZATIONS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
FOR THE YEAR ENDED JUNE 30, 2013

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Class of 2013	$ 1,511	$ 13,800	$ 15,311	$ -
Class of 2014	185	10,435	8,932	1,688
Class of 2015	-	-	-	-
Class of 2016	-	-	-	-
Cheerleaders	291	4,499	3,941	849
Dance Team	963	6,123	6,859	227
Red Link	631	-	-	631
Scholar Bowl	358	790	655	493
National Honor Society	1,663	2,385	3,065	983
Cardinal Council	261	562	416	407
Advanced Biology	1	-	-	1
Cardinalaires	590	2,703	3,205	88
FCA	-	100	-	100
FCCLA	367	3,061	2,220	1,208
STUCO	684	10,879	11,384	179
	7,505	55,337	55,988	6,854
Middle School				
Cheerleaders	439	68	124	383
Scholar Bowl	393	481	362	512
STUCO	592	2,727	2,124	1,195
LEO Club	799	1,234	1,130	903
	2,223	4,510	3,740	2,993
	$ 9,728	$ 59,847	$ 59,728	$ 9,847

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, 2013

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encum-brances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Athletics	$ 19,357	$ -	$ 72,807	$ 75,083	$ 17,081	$ -	$ 17,081
Concessions	8,032	-	10,366	10,482	7,916	-	7,916
Student Productions	1,304	-	-	-	1,304	-	1,304
Band Activity	1,682	-	12,708	13,116	1,274	-	1,274
School Beautification	132	-	119	150	101	-	101
Take Charge of Educ.	34	-	56	-	90	-	90
Memorials	5,012	-	1,765	820	5,957	-	5,957
Piano Festival	214	-	462	521	155	-	155
	35,767	-	98,283	100,172	33,878	-	33,878
Middle School							
Athletics	8,598	-	18,231	14,255	12,574	-	12,574
Band Dept.	154	-	394	539	9	-	9
Music Dept.	567	-	404	829	142	-	142
School Benefit	1,412	-	-	-	1,412	-	1,412
Science Olympiad	266	-	-	-	266	-	266
Landscaping	131	-	-	-	131	-	131
	11,128	-	19,029	15,623	14,534	-	14,534
Elementary School							
School Benefit	361	-	551	753	159	-	159
PTO	10,204	-	2,494	2,888	9,810	-	9,810
Flower	182	-	230	384	28	-	28
	10,747	-	3,275	4,025	9,997	-	9,997
	$ 57,642	$ -	$ 120,587	$ 119,820	$ 58,409	$ -	$ 58,409