UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025

LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2025

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Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 312
P. O. Box 130
Haven, KS 67543

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 312, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—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 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself,

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

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 312 as of and for the year ended June 30, 2024 (not presented herein), and have issued the report thereon dated October 3, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (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 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 312, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2025, on our consideration of Unified School District Number 312's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Unified School District Number 312's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 312's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 1, 2025

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -		$ 8,046,974	$ 8,046,974	$ -	$ 22,859	$ 22,859
Supplemental General Fund	19,497		2,421,098	2,362,197	78,398	2,844	81,242
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	3,373	-	88,053	30,000	61,426	-	61,426
At Risk (K-12) Fund	828,473	-	1,090,332	1,479,671	439,134	278	439,412
Bilingual Education Fund	37,651	-	9,624	31,300	15,975	-	15,975
Virtual Education Fund	2,485	-	4,818	7,303	-	-	-
Capital Outlay Fund	1,399,864	-	978,108	1,486,323	891,649	578,762	1,470,411
Driver Training Fund	28,929	-	25,978	7,355	47,552	-	47,552
Food Service Fund	216,016	-	836,044	755,550	296,510	-	296,510
Professional Development Fund	78,949	-	81,510	58,934	101,525	2,071	103,596
Special Education Fund	285,593	-	1,583,828	1,455,810	413,611	-	413,611
Career and Postsecondary Education Fund	75,463	-	138,845	71,052	143,256	581	143,837
KPERS Special Retirement Contribution Fund	-	-	790,981	790,981	-	-	-
Contingency Reserve Fund	1,174,227	-	-	-	1,174,227	-	1,174,227
Other Federal Funds Fund	(78,426)	31,199	161,121	113,894	-	-	-
Student Contest Awards Fund	185,229	-	85,996	56,087	215,138	-	215,138
Student Scholarship Fund	5,623	-	4,700	5,635	4,688	-	4,688
Textbook/Student Material Revolving Fund	251,207	-	86,394	37,171	300,430	678	301,108
Title I Fund	-	-	163,777	163,777	-	-	-
Title II-A Fund	-	-	39,267	39,267	-	-	-
Little Learners	-	-	580,883	376,243	204,640	-	204,640
Gate Receipts	6,036	-	266,348	284,345	(11,961)	-	(11,961)
School Projects	593	-	-	-	593	-	593
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,096,255	-	1,113,731	1,113,450	1,096,536	-	1,096,536
Total Reporting Entity (Excluding Agency Funds)	$ 5,617,037	$ 31,199	$ 18,598,410	$ 18,773,319	$ 5,473,327	$ 608,073	$ 6,081,400

COMPOSITION OF CASH:	
Checking Account - First National Bank	$ 5,585,542
Money Market Account - First National Bank	774
Certificate of Deposit - First National Bank	269,750
Little Learners - Checking Account	204,640
Petty Cash Accounts	4,250
Certificate of Deposit - Haven High School Activity	10,000
Checking Account - Haven High School Activity	62,808
Checking Account - Haven Middle School Activity	6,102
Checking Account - Haven Grade School Activity	8,509
Checking Account - Den	11,669
Total Cash	6,164,044
Agency Funds per Schedule 3	(82,644)
Total Reporting Entity (Excluding Agency Funds)	$ 6,081,400

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

UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 312 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 312 (the District), a municipality.

(b) Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

(c) Basis of Accounting

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of budget for the succeeding calendar year on or before August 1st.

2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no 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 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: Contingency Reserve, Other Federal Funds, Student Contest Awards, Student Scholarship, Textbook/Student Material Revolving, Title I, Title II-A, Gate Receipts and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. Haven Grade School Gate Reciepts Fund had a negative cash balance as of June 30, 2024, and June 30, 2025. The Other Federal Funds Fund has a negative unencumbered cash balance at June 30, 2024 which is allowable under Kansas Statute 12-1663. The Other Federal Funds Fund will be reimbursed in the following fiscal year from federal grant programs.

The Activity funds at Haven High School had outstanding checks over two years which violates K.S.A. 10-815 and 10-816.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk. Custodial credit risk is the risk that in the event of 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 at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits, was $6,164,044 and the bank balance was $7,230,696. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $6,980,696 was collateralized with securities held by the pledging 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.

4. RISK MANAGEMENT

The school 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 school district has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in the ESSDACK Health Insurance Group, a public entity risk pool currently operating as a common risk management and insurance program for 46 participating members. The school district pays an annual premium to ESSDACK Health Insurance Group for its health insurance coverage. The agreement to participate provides that the ESSDACK Health Insurance Group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of either: Individual Claimants Annual Expenses exceeding $175,000 or Annual Claims that exceed $41,156,010 (inclusive of Max Claims and Fixed Costs). Additional premiums may be due if total claims for the pool are different than what has been anticipated by ESSDACK Health Insurance Group management. The school district continues to carry commercial insurance for all other risks of loss, including (property, casualty, workers compensation, etc.). Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The school 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 school district has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts and community colleges in the State to participate in the Kansas Educational Risk Management Pool (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members. The school district pays an annual premium to KERMP for its property and liability insurance coverage. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $350,000 (property) and $100,000 (liability) for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management. The school district continues to carry commercial insurance for all other risks of loss, including workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-5167	$ 88,053
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	778,613
General Fund	Bilingual Education Fund	K.S.A. 72-5167	6,794
General Fund	Virtual Education Fund	K.S.A. 72-5167	4,818
General Fund	Capital Outlay Fund	K.S.A. 72-5167	20,000
General Fund	Driver Training Fund	K.S.A. 72-5167	15,000
General Fund	Food Service Fund	K.S.A. 72-5167	175,000
General Fund	Professional Development Fund	K.S.A. 72-5167	75,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,245,486
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	138,845
General Fund	Textbook/Student Material Fund	K.S.A. 72-5167	31,051
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	311,719
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	2,830
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	338,342
			$ 3,231,551

6. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $790,981 for the year ended June 30, 2025.

Net Pension Liability: At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $6,957,688. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

(c) Compensated Absences

Compensated vacation absences are recorded as expenditures when they are paid. Vacation benefits are prorated during the first year of employment up to ten days, with ten days available for each year after the first year through four years of employment. Between five and ten years of employment, 15 days are allowed each year. At the beginning of the tenth year, one extra day per year is added, up to a maximum of 20 days. Vacation is not carried over between years unless there are extenuating circumstances and the carryover is approved by the superintendent.

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

Sick leave benefits and other compensated absences are not accrued in the financial statement because they do not vest. Sick leave is accrued at the rate of one day for every full month of service up to ten days. After the first year of employment, ten days are received at the beginning of each year. Sick leave may accumulate to a total of 80 calendar days. If the benefit is at the maximum, sick leave benefits are suspended until the balance has been reduced below the limit. No unused sick leave benefits are paid out on termination or retirement.

(d) Termination Benefits

The district provides an early retirement program for certain eligible employees. Employees are eligible if they are currently a full time employee, not less than 60 years of age and not more than 64 years of age on or before June 30, or is eligible for and receiving KPERS benefits and must have 15 or more consecutive years of full-time employment with the District.

The early retirement benefit payment schedule shall be agreed upon between the retiree and the District but in no case more often than the regular monthly pay period for other employees. The benefit amount is computed at a specified percentage per year of the final base salary. Final base salary is defined as that amount determined by placement on the most current teacher salary schedule minus supplemental pay. The amount of benefit and the term of benefit paid shall be by the following schedule:

Consecutive Years in USD #312	Percent of Base	Term of Payments (Years)
15	10%	5
20	12%	7
25	14%	9
30	16%	11

Payments to retired employees under this plan were $10,321 for the year ended June 30, 2025.

8. CLAIMS AND JUDGMENTS

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

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

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 has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025, and there were no settlements that exceeded insurance coverage in the past three years.

9. LONG-TERM DEBT

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

Issue	Interest Rates	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:								
Series - 2015	2.00-3.00%	$ 9,000,000	10-01-30	$ 5,505,000	$ -	$ 680,000	$ 4,825,000	$ 158,350
Series - 2016	2.00-3.00%	3,000,000	10-01-30	1,760,000	-	230,000	1,530,000	45,100
Refunding - Series 2017 (COP	3.00%	2,200,000	09-01-28	1,043,217	-	225,000	818,217	30,825
Total General Obligation Bonds				8,308,217	-	1,135,000	7,173,217	234,275
Captial Leases								
Xerox Copier Lease		228,297	06-01-28	178,833	-	45,659	133,174	2,732
Total Capital Leases				178,833	-	45,659	133,174	2,732
Total Contractual Indebtednes				$ 8,487,050	$ -	$ 1,180,659	$ 7,306,391	$ 237,007

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

	Year						
	2026	2027	2028	2029	2030	2031	Total
Principal							
General Obligation Bonds:							
Series - 2015	$ 3,930,000	$ -	$ -	$ -	$ 895,000	$ -	$ 4,825,000
Series - 2016	240,000	245,000	250,000	260,000	260,000	275,000	1,530,000
Refunding - Series 2017 (COP)	235,000	245,000	250,000	88,217	-	-	818,217
Total General Obligation Bonds	4,405,000	490,000	500,000	348,217	1,155,000	275,000	7,173,217
Capital Leases							
Xerox Copier Lease	45,659	45,659	41,856	-	-	-	133,174
Total Principal	4,450,659	535,659	541,856	348,217	1,155,000	275,000	7,306,391
Interest							
General Obligation Bonds:							
Refunding Bonds - Series 2015	85,800	26,850	26,850	26,850	26,850	13,425	206,625
Series - 2016	39,225	33,163	26,975	19,950	12,150	4,125	135,588
Refunding - Series 2017 (COP)	23,925	16,725	9,300	2,775	-	-	52,725
Total Interest	148,950	76,738	63,125	49,575	39,000	17,550	394,938
Total Principal and Interest	$ 4,599,609	$ 612,397	$ 604,981	$ 397,792	$ 1,194,000	$ 292,550	$ 7,701,329

10. SUBSEQUENT EVENTS

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

UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2025

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS						
General Fund	8,056,413	$ (456,727)	$ 447,288	$ 8,046,974	$ 8,046,974	$ -
Supplemental General Fund	2,358,000	-	4,197	2,362,197	2,362,197	-
SPECIAL PURPOSE FUNDS						
At Risk (4 Yr Old) Fund	30,000	-	-	30,000	30,000	-
At Risk (K-12) Fund	1,670,000	-	-	1,670,000	1,479,671	(190,329)
Bilingual Education Fund	31,300	-	-	31,300	31,300	-
Virtual Education Fund	20,000	-	-	20,000	7,303	(12,697)
Capital Outlay Fund	1,860,000	-	7,374	1,867,374	1,486,323	(381,051)
Driver Training Fund	18,910	-	4,888	23,798	7,355	(16,443)
Food Service Fund	732,300	-	129,352	861,652	755,550	(106,102)
Professional Development Fund	66,000	-	-	66,000	58,934	(7,066)
Special Education Fund	1,706,000	-	-	1,706,000	1,455,810	(250,190)
Career and Postsecondary Education Fund	96,500	-	-	96,500	71,052	(25,448)
KPERS Special Retirement Contribution Fund	884,740	-	-	884,740	790,981	(93,759)
BOND AND INTEREST FUND						
Bond and Interest Fund	1,113,451	-	-	1,113,451	1,113,450	(1)
Total	$ 18,643,614	$ (456,727)	$ 593,099	$ 18,779,986	$ 17,696,900	$ (1,083,086)

Unified School District Number 312
Haven, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
State aid	$ 6,497,255	$ 6,637,333	$ 6,960,927	$ (323,594)
Special education aid	941,876	961,910	1,095,486	(133,576)
Mineral production tax	5,479	443	-	443
Miscellaneous reimbursements	107,014	447,288	-	447,288
Total Receipts	7,551,624	8,046,974	$ 8,056,413	$ (9,439)
Expenditures:				
Instruction -				
Certified salaries	1,940,510	1,185,726	$ 2,090,402	$ (904,676)
Non-certified salaries	273,986	725,268	300,000	425,268
Insurance	535,327	526,280	610,000	(83,720)
Social Security	307,267	308,586	315,000	(6,414)
Other benefits	57,553	72,915	62,000	10,915
Purchased professional services	23,775	15,026	25,000	(9,974)
Other purchased services	46,143	56,932	50,000	6,932
Student Support Services -				
Certified salaries	131,412	265,864	206,412	59,452
Insurance	22,677	29,546	33,000	(3,454)
Social Security	9,917	19,092	11,000	8,092
Other benefits	1,796	4,271	3,000	1,271
Instruction Support Staff -				
Certified salaries	72,796	80,396	78,000	2,396
Non-certified salaries	22,720	-	45,000	(45,000)
Insurance	14,776	8,804	22,000	(13,196)
Social Security	6,676	5,501	8,000	(2,499)
Other benefits	1,659	22,593	1,750	20,843
Other purchased services	-	34	-	34
Supplies	10,255	52,102	-	52,102
Books and periodicals	4,577	3,244	5,000	(1,756)
Technology supplies	1,351	1,313	4,000	(2,687)
Property and equipment	1,580	2,710	2,500	210

Unified School District Number 312
Haven, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 123,338	$ 126,756	$ 215,000	$ (88,244)
Non-certified salaries	35,718	30,295	-	30,295
Insurance	16,998	18,441	20,000	(1,559)
Social Security	11,886	11,741	14,000	(2,259)
Other employee benefits	168	1,074	200	874
Purchased professional services	41,766	39,118	43,000	(3,882)
Insurance	8,537	7,887	10,000	(2,113)
Communications	-	10	2,000	(1,990)
Other purchased services	1,822	2,077	-	2,077
Supplies	18,951	2,998	22,000	(19,002)
Other	14,182	26,890	15,000	11,890
School Administration -				
Certified salaries	196,523	375,113	383,343	(8,230)
Non-certified salaries	147,991	153,439	150,000	3,439
Insurance	35,122	51,774	40,000	11,774
Social Security	40,477	41,538	42,000	(462)
Other employee benefits	3,410	4,093	5,000	(907)
Supplies	25,074	16,725	30,000	(13,275)
Operations and Maintenance -				
Non-certified salaries	390,816	425,535	420,000	5,535
Insurance	66,693	92,833	70,000	22,833
Social Security	30,845	35,812	36,000	(188)
Other employee benefits	436	440	5,700	(5,260)
Water/sewer	17,037	16,287	20,000	(3,713)
Cleaning	7,708	1,930	9,000	(7,070)
Rentals	3,349	3,563	4,000	(437)
Other purchased property services	19,271	42,179	22,000	20,179
Supplies	77	-	-	-
Heating	-	-	4,000	(4,000)
Electricity	3,318	6,218	-	6,218
Motor fuel	8,619	10,683	13,000	(2,317)
Other	21,486	26,258	28,000	(1,742)
Vehicle Operating Services -				
Non-certified salaries	190,467	195,450	200,000	(4,550)
Insurance	8,598	35,582	-	35,582
Social Security	13,647	13,843	14,000	(157)
Other employee benefits	194	173	-	173

Unified School District Number 312
Haven, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Vehicle & Maintenance Services -				
Non-certified salaries	$ 41,705	$ 71,882	$ 46,000	$ 25,882
Insurance	1,432	8,526	-	8,526
Social Security	3,035	4,228	4,000	228
Other employee benefits	42	51	50	1
Other Support Services -				
Non-certified salaries	122,840	106,186	130,000	(23,814)
Insurance	14,012	-	16,000	(16,000)
Social Security	7,539	3,151	9,000	(5,849)
Other employee benefits	104	39	300	(261)
Purchased professional services	14,486	35,237	16,000	19,237
Other purchased services	15,151	21,817	17,000	4,817
Supplies	-	502	-	502
Other	4,076	13,737	-	13,737
Outgoing Transfers -				
Professional Development Fund	-	75,000	35,000	40,000
Special Education Fund	1,241,876	1,245,486	1,095,486	150,000
Textbook/Student Material Fund	-	31,051	-	31,051
Career and Postsecondary Education Fund	-	138,845	50,000	88,845
Capital Outlay Fund	100,000	20,000	-	20,000
At Risk (4 Yr Old) Fund	10,000	88,053	55,000	33,053
Food Service Fund	-	175,000	-	175,000
Drivers Training Fund	-	15,000	-	15,000
At Risk (K-12) Fund	899,050	778,613	843,270	(64,657)
Bilingual Education Fund	35,000	6,794	10,000	(3,206)
Virtual Education Fund	50,000	4,818	20,000	(15,182)
Adjustment to comply with legal max	-	-	(456,727)	456,727
Legal General Fund Budget	7,551,625	8,046,974	7,599,686	447,288
Adjustment for qualifying budget credits	-	-	447,288	(447,288)
Total Expenditures	7,551,625	8,046,974	$ 8,046,974	$ -
Receipts Over (Under) Expenditures	(1)	-		
Unencumbered Cash, Beginning	1	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 312
Haven, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,684,864	$ 1,876,807	$ 47,924	$ 1,828,883
Delinquent tax	26,919	33,020	20,083	12,937
Motor vehicle tax	101,917	111,569	109,719	1,850
Recreational vehicle tax	2,548	2,692	2,804	(112)
Commercial vehicle tax	18,071	17,014	14,599	2,415
Watercraft tax	152	170	-	170
Supplemental state aid	427,654	375,629	375,629	-
Miscellaneous reimbursements	7,112	4,197	-	4,197
Total Receipts	2,269,237	2,421,098	$ 570,758	$ 1,850,340
Expenditures:				
Instruction -				
Certified salaries	790,548	-	$ 300,000	$ (300,000)
Non-certified salaries	144,250	758,899	75,000	683,899
Social Security	4,527	3,905	6,000	(2,095)
Other employee benefits	16,064	47	20,000	(19,953)
Purchased professional services	10,564	17,545	11,000	6,545
Other purchased services	20,095	11,709	201,015	(189,306)
Supplies	82,574	93,587	-	93,587
Textbooks	4,044	4,205	-	4,205
Property and equipment	8,754	3,919	-	3,919
Student Support Services -				
Certified salaries	48,651	100,860	54,000	46,860
Social Security	5,728	9,307	-	9,307
Social Security	3,687	7,612	11,000	(3,388)
Other employee benefits	451	93	600	(507)
Instruction Support Staff -				
Technology supplies	18,498	22,438	20,000	2,438
School Administration -				
Certified salaries	200,000	-	171,370	(171,370)
Other employee benefits	2,072	1,464	-	1,464
Other purchased services	7,327	4,463	8,000	(3,537)
General Administration -				
Other	-	-	2,000	(2,000)

Unified School District Number 312
Haven, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance -				
Purchased professional services	$ 2,793	$ 5,315	$ 3,000	$ 2,315
Repairs and maintenance	4,646	4,308	7,000	(2,692)
Other purchased services	77,292	81,909	80,000	1,909
Supplies	123,707	128,664	130,000	(1,336)
Heating	55,322	64,084	70,000	(5,916)
Electricity	159,439	174,629	175,000	(371)
Motor fuel	194	253	-	253
Property and equipment	18,464	4,543	20,000	(15,457)
Vehicle Operating Services -				
Other purchased services	47,047	61,755	82,000	(20,245)
Supplies	18,532	16,007	20,000	(3,993)
Repairs and maintenance	32,120	51,417	-	51,417
Motor fuel	73,832	68,980	80,000	(11,020)
Property and equipment	-	744	-	744
Other	6,648	6,645	7,000	(355)
Outgoing Transfers -				
Food Service Fund	-	-	87,183	(87,183)
Special Education Fund	100,000	338,342	375,000	(36,658)
Career and Postsecondary Education Fund	55,560	-	50,000	(50,000)
At Risk (4 Yr Old) Fund	-	-	50,000	(50,000)
At Risk (K-12) Fund	231,865	311,719	234,857	76,862
Bilingual Education Fund	5,038	2,830	6,975	(4,145)
Legal Supplemental General Fund Budget	2,380,333	2,362,197	2,358,000	4,197
Adjustment for qualifying budget credits	-	-	4,197	(4,197)
Total Expenditures	2,380,333	2,362,197	$ 2,362,197	$ -
Receipts Over (Under) Expenditures	(111,096)	58,901		
Unencumbered Cash, Beginning	130,593	19,497		
Unencumbered Cash, Ending	$ 19,497	$ 78,398		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 10,000	$ 88,053	$ 55,000	$ 33,053
Transfer from Supplemental General Fund	-	-	50,000	(50,000)
Total Receipts	10,000	88,053	$ 105,000	$ (16,947)
Expenditures:				
Instruction -				
Certified salaries	38,898	(61,426)	$ 15,000	$ (76,426)
Non-certified salaries	16,000	91,426	15,000	76,426
Insurance	17,184	-	-	-
Total Expenditures	72,082	30,000	$ 30,000	$ -
Receipts Over (Under) Expenditures	(62,082)	58,053		
Unencumbered Cash, Beginning	65,455	3,373		
Unencumbered Cash, Ending	$ 3,373	$ 61,426		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 899,050	$ 778,613	$ 843,270	$ (64,657)
Transfer from Supplemental General Fund	231,865	311,719	234,857	76,862
Total Receipts	1,130,915	1,090,332	$ 1,078,127	$ 12,205
Expenditures:				
Instruction -				
Certified salaries	899,051	1,459,395	$ 1,500,000	$ (40,605)
Other purchased services	500	-	-	-
Supplies	38,291	20,276	100,000	(79,724)
Student transportation services				
Non-certified salaries	-	-	10,000	(10,000)
Other support services				
Certified salaries	-	-	60,000	(60,000)
Total Expenditures	937,842	1,479,671	$ 1,670,000	$ (190,329)
Receipts Over (Under) Expenditures	193,073	(389,339)		
Unencumbered Cash, Beginning	635,400	828,473		
Unencumbered Cash, Ending	$ 828,473	$ 439,134		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 35,000	$ 6,794	$ 10,000	$ (3,206)
Transfer from Supplemental General Fund	5,038	2,830	6,975	(4,145)
Total Receipts	40,038	9,624	$ 16,975	$ (7,351)
Expenditures:				
Instruction -				
Certified salaries	1,542	31,300	$ 30,000	$ 1,300
Insurance	722	-	1,000	(1,000)
Social Security	120	-	200	(200)
Other employee benefits	3	-	100	(100)
Total Expenditures	2,387	31,300	$ 31,300	$ -
Receipts Over (Under) Expenditures	37,651	(21,676)		
Unencumbered Cash, Beginning	-	37,651		
Unencumbered Cash, Ending	$ 37,651	$ 15,975		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 50,000	$ 4,818	$ 20,000	$ (15,182)
Expenditures:				
Instruction -				
Social Security	115	315	$ -	$ 315
Other benefits	21	53	-	53
Purchased professional services	5,386	898	16,000	(15,102)
Supplies	17,679	930	4,000	(3,070)
School Administration -				
Certified salaries	5,004	4,604	-	4,604
Insurance	579	503	-	503
Social Security	226	-	-	-
Other employee benefits	3	-	-	-
Operations and Maintenance -				
Other purchased services	9,000	-	-	-
Supplies	3,500	-	-	-
Heating	11,000	-	-	-
Total Expenditures	52,513	7,303	$ 20,000	$ (12,697)
Receipts Over (Under) Expenditures	(2,513)	(2,485)		
Unencumbered Cash, Beginning	4,998	2,485		
Unencumbered Cash, Ending	$ 2,485	$ -		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 506,591	$ 614,338	$ 628,412	$ (14,074)
Delinquent tax	9,604	10,495	6,104	4,391
Motor vehicle tax	35,275	36,406	35,759	647
Recreational vehicle tax	873	874	914	(40)
Commercial vehicle tax	5,472	5,238	4,758	480
Watercraft tax	181	106	-	106
Interest on idle funds	244,591	245,316	-	245,316
Other revenue from local sources	7,607	8,089	-	8,089
Miscellaneous reimbursements	1,788	7,374	-	7,374
Miscellaneous revenue	62,214	29,872	-	29,872
Transfer from General Fund	100,000	20,000	-	20,000
Total Receipts	974,196	978,108	$ 675,947	$ 302,161
Expenditures:				
Instruction -				
Supplies	15,000	17,589	$ 18,000	$ (411)
Technology supplies	3,527	9,137	7,000	2,137
Property and equipment	71,403	647,975	100,000	547,975
Support Services -				
Property and equipment	-	-	25,000	(25,000)
Operations and Maintenance -				
Property and equipment	38,174	238,948	500,000	(261,052)
Transportation -				
Property and equipment	206,443	296,306	400,000	(103,694)
Other Support Services -				
Property and equipment	1,249	741	10,000	(9,259)
Site Improvements	209,670	19,802	800,000	(780,198)
Building Improvements	256,094	255,825	-	255,825
Legal Capital Outlay Fund Budget	801,560	1,486,323	1,860,000	(373,677)
Adjustment for qualifying budget credits	-	-	7,374	(7,374)
Total Expenditures	801,560	1,486,323	$ 1,867,374	$ (381,051)
Receipts Over (Under) Expenditures	172,636	(508,215)		
Prior year cancelled encumbrance	23,592	-		
Unencumbered Cash, Beginning	1,203,636	1,399,864		
Unencumbered Cash, Ending	$ 1,399,864	$ 891,649		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 5,080	$ 6,090	$ 8,775	$ (2,685)
Miscellaneous reimbursements	7,379	4,888	-	4,888
Transfer from General Fund	-	15,000	-	15,000
Total Receipts	12,459	25,978	$ 8,775	$ 17,203
Expenditures:				
Instruction -				
Certified salaries	12,069	6,825	$ 17,000	$ (10,175)
Insurance	72	-	80	(80)
Social Security	946	523	1,000	(477)
Other employee benefits	20	7	30	(23)
Operations and Maintenance -				
Motor fuel	355	-	500	(500)
Other	168	-	300	(300)
Adjustment for qualifying budget credits	-	-	4,888	(4,888)
Total Expenditures	13,630	7,355	$ 23,798	$ (16,443)
Receipts Over (Under) Expenditures	(1,171)	18,623		
Unencumbered Cash, Beginning	30,100	28,929		
Unencumbered Cash, Ending	$ 28,929	$ 47,552		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 4,013	$ 1,129	$ 3,244	$ (2,115)
Federal aid	395,894	493,993	368,939	125,054
Student sales - lunch and milk	148,356	147,835	140,379	7,456
Adult sales	11,343	13,789	10,300	3,489
Miscellaneous reimbursements	1,504	4,298	-	4,298
Transfer from General Fund	-	175,000	-	175,000
Transfer from Supplemental General Fund	-	-	87,183	(87,183)
Total Receipts	561,110	836,044	$ 610,045	$ 225,999
Expenditures:				
Food Service Operation -				
Non-certified salaries	184,948	245,352	$ 215,000	$ 30,352
Insurance	28,977	39,215	36,000	3,215
Social Security	13,989	18,326	15,000	3,326
Other employee benefits	197	225	300	(75)
Food and milk	406,207	422,558	410,000	12,558
Miscellaneous supplies	23,243	21,218	24,000	(2,782)
Property and equipment	28,274	4,530	30,000	(25,470)
Other	1,388	4,126	2,000	2,126
Legal Food Service Fund Budget	687,223	755,550	732,300	23,250
Adjustment for qualifying budget credits	-	-	129,352	(129,352)
Total Expenditures	687,223	755,550	$ 861,652	$ (106,102)
Receipts Over (Under) Expenditures	(126,113)	80,494		
Unencumbered Cash, Beginning	342,129	216,016		
Unencumbered Cash, Ending	$ 216,016	$ 296,510		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 6,754	$ 6,510	$ 5,250	$ 1,260
Transfer from General Fund	-	75,000	35,000	40,000
Miscellaneous reimbursements	270	-	-	-
Total Receipts	7,024	81,510	$ 40,250	$ 41,260
Expenditures:				
Instruction Support Staff -				
Certified salaries	6,000	6,000	$ 6,000	$ -
Purchased professional services	50,440	50,862	60,000	(9,138)
Miscellaneous supplies	-	2,072	-	2,072
Total Expenditures	56,440	58,934	$ 66,000	$ (7,066)
Receipts Over (Under) Expenditures	(49,416)	22,576		
Unencumbered Cash, Beginning	128,365	78,949		
Unencumbered Cash, Ending	$ 78,949	$ 101,525		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 1,241,876	$ 1,245,486	$ 1,095,486	$ 150,000
Transfer from Supplemental General Fund	100,000	338,342	375,000	(36,658)
Total Receipts	1,341,876	1,583,828	$ 1,470,486	$ 113,342
Expenditures:				
Instruction -				
Payment to Special Education	1,302,176	1,351,582	$ 1,550,000	$ (198,418)
Vehicle Operating Services -				
Non-certified salaries	32,910	36,638	65,000	(28,362)
Social Security	3,408	3,450	5,000	(1,550)
Other employee benefits	1,045	42	1,500	(1,458)
Supervision -				
Non-certified salaries	11,852	10,393	-	10,393
Insurance	13,714	14,000	15,000	(1,000)
Other employee benefits	9	150	-	150
Mileage in lieu of transportation	31,395	22,558	35,000	(12,442)
Insurance	2,900	3,706	3,500	206
Miscellaneous supplies	-	48	-	48
Motor fuel	17,540	13,006	23,000	(9,994)
Other	-	12	-	12
Vehicle Service and Maintenance -				
Other purchased services	2,483	225	3,500	(3,275)
Other	3,357	-	4,500	(4,500)
Total Expenditures	1,422,789	1,455,810	$ 1,706,000	$ (250,190)
Receipts Over (Under) Expenditures	(80,913)	128,018		
Unencumbered Cash, Beginning	366,506	285,593		
Unencumbered Cash, Ending	$ 285,593	$ 413,611		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ 138,845	$ 50,000	$ 88,845
Transfer from Supplemental General Fund	55,560	-	50,000	(50,000)
Total Receipts	55,560	138,845	$ 100,000	$ 38,845
Expenditures:				
Instruction -				
Certified salaries	77,907	8,983	$ 35,000	$ (26,017)
Insurance	7,593	9,143	9,000	143
Social Security	5,884	4,812	6,000	(1,188)
Other employee benefits	1,008	810	1,500	(690)
Supplies	5,034	9,863	10,000	(137)
Property and equipment	21,512	35,016	35,000	16
Other	-	2,425	-	2,425
Total Expenditures	118,938	71,052	$ 96,500	$ (25,448)
Receipts Over (Under) Expenditures	(63,378)	67,793		
Unencumbered Cash, Beginning	138,841	75,463		
Unencumbered Cash, Ending	$ 75,463	$ 143,256		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 811,688	$ 790,981	$ 884,740	$ (93,759)
Expenditures:				
Employee Benefits -				
Instruction	543,831	529,957	$ 594,740	$ (64,783)
Student Support Services	16,234	15,820	18,000	(2,180)
Instruction Support Staff	40,584	39,549	43,000	(3,451)
General Administration	16,234	15,820	18,000	(2,180)
School Administration	121,753	118,647	130,000	(11,353)
Other Support Services	8,117	7,910	9,000	(1,090)
Operations and Maintenance	40,584	39,549	45,000	(5,451)
Student Transportation Services	8,117	7,910	9,000	(1,090)
Food Service Operation	16,234	15,819	18,000	(2,181)
Total Expenditures	811,688	790,981	$ 884,740	$ (93,759)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
Operations and maintenance energy	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,174,227	1,174,227
Unencumbered Cash, Ending	$ 1,174,227	$ 1,174,227

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid - ESSER	$ 293,891	$ 113,294
KDHE Grant	52,112	19,653
Title IV-A reimbursements	19,730	17,559
Carl Perkins	9,833	10,615
Total Receipts	375,566	161,121
Expenditures:		
Title IV-A	17,730	19,743
Title III	-	1,000
Elementary and Secondary School Relief grant	254,193	82,537
KDHE Grant	63,336	-
Other employee benefits	200	-
Carl Perkins	10,465	10,614
Blue Cross Blue Shield grant	2,000	-
Total Expenditures	347,924	113,894
Receipts Over (Under) Expenditures	27,642	47,227
Unencumbered Cash, Beginning	(106,068)	(78,426)
Prior Year Cancelled Encumbrances	-	31,199
Unencumbered Cash, Ending	$ (78,426)	$ -

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

STUDENT CONTEST AWARDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Grant revenue	$ (259)	$ 3,851
Safe & Secure Schools Grant	7,000	10,915
Pre-K Pilot Grant	40,048	47,565
Donation revenue	152	150
YCS donation (Ag)	4,452	-
After school program	10,095	13,515
Rimmer early education	1,450	-
Memorials	-	10,000
Total Receipts	62,938	85,996
Expenditures:		
Grant expense	5,987	10,000
Purchased professional services	30,843	46,087
Total Expenditures	36,830	56,087
Receipts Over (Under) Expenditures	26,108	29,909
Unencumbered Cash, Beginning	159,121	185,229
Unencumbered Cash, Ending	$ 185,229	$ 215,138

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

STUDENT SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Donations	$ 2,400	$ 4,700
Expenditures:		
Scholarships awarded	2,100	5,635
Receipts Over (Under) Expenditures	300	(935)
Unencumbered Cash, Beginning	5,323	5,623
Unencumbered Cash, Ending	$ 5,623	$ 4,688

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Student fees and materials	$ 34,244	$ 35,283
Other revenue from local source	13,823	20,060
Transfer from General Fund	-	31,051
Total Receipts	48,067	86,394
Expenditures:		
Instruction -		
Supplies	593	-
Textbooks	-	402
Instruction Support Staff -		
Supplies	98,452	36,769
Total Expenditures	99,045	37,171
Receipts Over (Under) Expenditures	(50,978)	49,223
Unencumbered Cash, Beginning	302,185	251,207
Unencumbered Cash, Ending	$ 251,207	$ 300,430

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 152,569	$ 163,777
Expenditures:		
Instruction -		
Certified salaries	152,569	163,660
Supplies	-	117
Total Expenditures	152,569	163,777
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 32,042	$ 39,267
Expenditures:		
Instruction -		
Certified salaries	32,042	39,267
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

LITTLE LEARNERS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Daycare Fees	$ -	$ 580,883
Expenditures:		
Remittance to District	-	376,243
Receipts Over (Under) Expenditures	-	204,640
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 204,640

Unified School District Number 312
Haven, KS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 957,905	$ 1,011,481	$ 1,011,953	$ (472)
Delinquent tax	17,706	19,689	11,359	8,330
Motor vehicle tax	71,559	70,786	69,373	1,413
Recreational vehicle tax	1,758	1,698	1,773	(75)
Commercial vehicle tax	10,642	9,977	9,231	746
Watercraft tax	106	100	-	100
Total Receipts	1,059,676	1,113,731	$ 1,103,689	$ 10,042
Expenditures:				
Interest	235,613	203,450	$ 203,451	$ (1)
Principal	865,000	910,000	910,000	-
Total Expenditures	1,100,613	1,113,450	$ 1,113,451	$ (1)
Receipts Over (Under) Expenditures	(40,937)	281		
Unencumbered Cash, Beginning	1,137,192	1,096,255		
Unencumbered Cash, Ending	$ 1,096,255	$ 1,096,536		

Unified School District Number 312
Haven, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations				
Haven High School:				
Art Club	$ 608	$ 20	$ 30	$ 598
Baseball	1,804	5,364	3,742	3,426
Band concessions	3,032	4,729	1,458	6,303
Book Rental	-	10,924	10,904	20
Boys Basketball	2,950	4,362	4,154	3,158
Cheerleaders	2,171	9,505	10,114	1,562
Chromebooks	-	5,281	5,281	-
Class of 2028	-	103	-	103
Class of 2025	258	229	487	-
Class of 2026	146	80	-	226
Class of 2027	48	58	-	106
Drama	688	-	-	688
Driver Education	-	8,500	8,500	-
FCA	376	-	-	376
FFA	41,967	51,690	68,891	24,766
Football	280	3,716	2,907	1,089
Girls Basketball	628	5,533	4,313	1,848
HMS Sports	2,454	723	119	3,058
Kayettes	731	631	825	537
NFL	369	19	351	37
Fine arts - music	2,238	18,869	17,495	3,612
Prom	4,743	13,189	9,654	8,278
Softball	1,292	4,614	2,446	3,460
Spanish Club	216	-	-	216
Stuco	1,535	1,572	2,209	898
Tasmanian	710	1,866	1,630	946
Tennis	9	604	607	6
The Den/Greenhouse	-	961	961	-
Track	918	623	1,111	430
Vo Ag	-	344	344	-
Volleyball	8,306	4,102	9,896	2,512
Wrestling	304	2,305	2,608	1
Woodworking	1	272	273	-
XC	536	2,764	2,920	380
Subtotal Haven High School	79,318	163,552	174,230	68,640

Unified School District Number 312
Haven, KS

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.)				
Haven Middle School				
Stuco	$ 230	$ 3,179	$ 2,666	$ 743
FACS	-	113	113	-
Eighth grade	279	656	571	364
Seventh grade	316	532	410	438
Student	4,293	496	422	4,367
Subtotal Haven Middle School	5,118	4,976	4,182	5,912
Haven Grade School:				
After School Program	1,560	-	-	1,560
Band	1	-	-	1
Drug education	25	-	-	25
Fundraisers	10,825	11,824	-	22,649
Subtotal Haven Grade School	12,411	11,824	-	24,235
Yoder Grade School:				
Boxtops 4 education	862	-	862	-
Reno Co. math	350	-	350	-
Accelerated reader	53	-	53	-
Subtotal Yoder Grade School	1,265	-	1,265	-
The Den and Greenhouse	10,402	13,469	12,202	11,669
Total Student Organization Funds	108,514	193,821	191,879	110,456
Payroll clearing	11,632	47,968	87,412	(27,812)
Total Agency Funds	$ 120,146	$ 241,789	$ 279,291	$ 82,644

Unified School District Number 312
Haven, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Haven High School	$ 11,790	$ 157,963	$ 165,586	$ 4,167	$ -	$ 4,167
Haven Middle School	190	-	-	190	-	190
Haven Grade School	(6,985)	108,385	117,718	(16,318)	-	(16,318)
Yoder Grade School	1,041	-	1,041	-	-	-
Total Gate Receipts	6,036	266,348	284,345	(11,961)	-	(11,961)
School Projects:						
Haven Grade School - Book fair	593	-	-	593	-	593
Total District Activity Funds	$ 6,629	$ 266,348	$ 284,345	$ (11,368)	$ -	$ (11,368)

SINGLE AUDIT SECTION

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District 312
Haven, Kansas 67543

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 312's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 1, 2025

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District 312
Haven, KS 67543

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 312, Kansas, (District) as of and for the year ended June 30, 2025, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Unified School District No. 312's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 312's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Unified School District No. 312's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 1, 2025

Unified School District Number 312
Haven, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
Title I	84.010	DO312	$ 163,777
Title IIA	84.367	DO312	39,267
Title III	84.365	DO312	1,000
Title IV-A	84.424	DO312	19,743
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO312	82,537
TOTAL U.S. DEPARTMENT OF EDUCATION			306,324
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO312	74,952
National School Lunch Program	10.555	DO312	218,078
Summer Food Service Program for Children	10.559	DO312	151,499
Total Child Nutrition Cluster			444,529
Cash for Commodities	10.558	DO312	49,442
TOTAL U.S. DEPARTMENT OF AGRICULTURE			493,971
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 800,295

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 312, Haven Kansas (the District), under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	$	493,971
Title I Fund		163,777
Title IIA Fund		39,267
Other Federal Funds Fund - Title IV-A		19,743
Other Federal Funds Fund - ESSER		82,537
Other Federal Funds Fund - Title III		1,000
Total	$	800,295

Unified School District Number 312
Haven, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statements audited were prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	CFDA Number
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster – Assistance Listing Numbers: 10.553, 10.555, 10.559

There were no reportable findings.

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HAVEN
WILDCATS

Haven USD 312

Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2025

FINDINGS--FINANCIAL STATEMENTS AUDIT

No reportable findings in this area.

FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster – Assistance Listing Numbers: 10.553, 10.555, 10.559

2024-001 SIGNIFICANT DEFICIENCY – INACCURATE REPORTING

Condition: During our review of Food Service funds, we noted that the numbers of meals served was less than the amount that was submitted for reimbursement.

Current Status: We no longer consider this an issue.