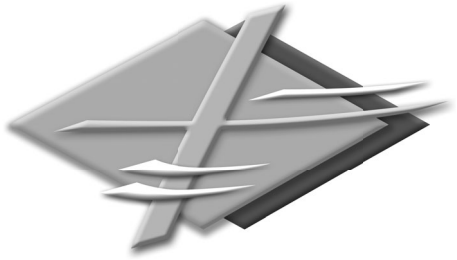
UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2022



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2022

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Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2022

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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

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, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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.

Other Matter

The prior year's financial statement for the year ended June 30, 2021, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on November 18, 2021.

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.

Another auditor 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, 2021 (not presented herein), and have issued their report thereon dated November 18, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

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 October 18, 2022, 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
October 18, 2022

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	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	$ -	$ -	$ 6,659,924	$ 6,659,924	$ -	$ 7,630	$ 7,630
Supplemental General Fund	107,164	-	2,048,865	2,036,896	119,133	58,707	177,840
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	77,059	-	90,000	44,873	122,186	-	122,186
At Risk (K-12) Fund	267,661	-	662,000	638,000	291,661	-	291,661
Bilingual Education Fund	3,420	-	66,330	64,750	5,000	-	5,000
Virtual Education Fund	194,470	-	180,000	291,121	83,349	-	83,349
Capital Outlay Fund	1,460,707	-	705,274	1,045,939	1,120,042	445,935	1,565,977
Driver Training Fund	20,781	-	16,046	10,393	26,434	-	26,434
Food Service Fund	122,348	-	794,455	576,885	339,918	11,323	351,241
Professional Development Fund	101,121	-	36,350	37,095	100,376	-	100,376
Special Education Fund	478,358	-	1,220,400	1,293,951	404,807	-	404,807
Career and Postsecondary Education Fund	163,054	2,249	285,695	316,187	134,811	-	134,811
KPERS Special Retirement Contribution Fund	-	-	775,304	775,304	-	-	-
Contingency Reserve Fund	1,095,767	-	78,460	-	1,174,227	-	1,174,227
Other Federal Funds Fund	(26,157)	24,984	307,100	990,282	(684,355)	560,658	(123,697)
Student Contest Awards Fund	89,315	-	118,710	89,102	118,923	16,035	134,958
Student Scholarship Fund	5,973	-	2,000	2,250	5,723	-	5,723
Textbook/Student Material Revolving Fund	212,583	-	103,181	22,681	293,083	-	293,083
Title I Fund	-	-	145,600	145,600	-	-	-
Title II-A Fund	-	-	37,483	37,483	-	-	-
Gate Receipts	12,223	-	49,251	54,407	7,067	-	7,067
School Projects	1,427	-	2,729	2,273	1,883	-	1,883
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,080,322	-	1,084,725	1,082,100	1,082,947	-	1,082,947
Total Reporting Entity (Excluding Agency Funds)	$ 5,467,596	$ 27,233	$ 15,469,882	$ 16,217,496	$ 4,747,215	$ 1,100,288	$ 5,847,503

COMPOSITION OF CASH:	
Checking Account - First National Bank	950,192
Money Market Account - First National Bank	4,897,872
Petty Cash Accounts	5,000
Certificate of Deposit - Haven High School Activity	10,000
Checking Account - Haven High School Activity	116,528
Checking Account - Haven Middle School Activity	6,654
Checking Account - Haven Grade School Activity	10,074
Checking Account - Yoder Grade School Activity	9,981
Checking Account - Den	10,152
Total Cash	6,016,453
Agency Funds per Schedule 3	(168,950)
Total Reporting Entity (Excluding Agency Funds)	$ 5,847,503

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, 2022

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.

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. The Other Federal Funds Fund has a negative unencumbered cash balance at June 30, 2021 and June 30, 2022, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

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.

3. DEPOSITS AND INVESTMENTS (cont.)

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, 2022.

At June 30, 2022, the District's carrying amount of deposits, was $6,016,453 and the bank balance was $6,621,857. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $260,738 was covered by federal depository insurance and $6,361,119 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. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $273,896 subsequent to June 30, 2022, 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, 2022.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	$ 70,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	502,000
General Fund	Bilingual Education Fund	K.S.A. 72-6478	41,330
General Fund	Virtual Education Fund	K.S.A. 72-6478	180,000
General Fund	Textbook/Student Material Fund	K.S.A. 72-6478	50,000
General Fund	Professional Development Fund	K.S.A. 72-6478	16,000
General Fund	Special Education Fund	K.S.A. 72-6478	957,682
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	245,000
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	78,460
General Fund	Capital Outlay Fund	K.S.A. 72-6478	71,652
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	20,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	160,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	25,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	10,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	262,718
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	40,000
			$ 2,749,842

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

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $775,304 for the year ended June 30, 2022.

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $5,965,514. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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, 2022.

(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.

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 $9,945 for the year ended June 30, 2022.

8. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2022, 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:								
General Obligation Bonds Series - 2015	2.00% to 3.00%	$ 9,000,000	10-01-30	$ 7,365,000	$ -	$ 590,000	$ 6,775,000	$ 222,450
General Obligation Bonds Series - 2016	2.00% to 3.00%	3,000,000	10-01-30	2,395,000	-	210,000	2,185,000	59,650
Refunding - Series 2017 (COP)	3.00%	2,200,000	09-01-28	1,683,217	-	205,000	1,478,217	50,325
Total Contractual Indebtedness				$ 11,443,217	$ -	$ 1,005,000	$ 10,438,217	$ 332,425

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

	Year						
	2023	2024	2025	2026	2027	2028-2031	Total
Principal							
Refunding Bonds - Series 2015	$ 620,000	$ 650,000	$ 680,000	$ 3,930,000	$ -	$ 895,000	$ 6,775,000
Series - 2016	210,000	215,000	230,000	240,000	245,000	1,045,000	2,185,000
Refunding - Series 2017 (COP)	220,000	215,000	225,000	235,000	245,000	338,217	1,478,217
Total Principal	1,050,000	1,080,000	1,135,000	4,405,000	490,000	2,278,217	10,438,217
Interest							
Refunding Bonds - Series 2015	$ 207,250	$ 184,950	$ 158,350	$ 85,800	$ 26,850	$ 93,975	$ 757,175
Series - 2016	55,450	50,663	45,100	39,225	33,162	63,200	286,800
Refunding - Series 2017 (COP)	43,950	37,425	30,825	23,925	16,725	12,075	164,925
Total Interest	306,650	273,038	234,275	148,950	76,737	169,250	1,208,900
Total Principal and Interest	$ 1,356,650	$ 1,353,038	$ 1,369,275	$ 4,553,950	$ 566,737	$ 2,447,467	$ 11,647,117

9. RELATED-PARTY TRANSACTIONS

At June 30, 2022, the District had bank deposits in the amount of $6,603,441 in a bank which is an employer of a board member. At June 30, 2022, there were no amounts payable to this bank.

10. 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 2021 to 2022, and there were no settlements that exceeded insurance coverage in the past three years.

11. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2023. Future potential impacts may include a decrease in certain revenues, reduced student traffic and the temporary closure of operating hours of our offices.

12. CRF AND CARES ACT FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $113,656 for ESSER I, $494,609 for ESSER II, and $1,110,822 for ESSER III. As of June 30, 2022 the District spent all of ESSER I, all of ESSER II, and $687,236 of ESSER III.

13. 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, 2022

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	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	$ 7,013,824	$ (365,062)	$ 11,162	$ 6,659,924	6,659,924	$ -
Supplemental General Fund	2,098,215	(61,710)	391	2,036,896	2,036,896	-
SPECIAL PURPOSE FUNDS						
At Risk (4 Yr Old) Fund	87,900	-	-	87,900	44,873	(43,027)
At Risk (K-12) Fund	638,000	-	-	638,000	638,000	-
Bilingual Education Fund	64,750	-	-	64,750	64,750	-
Virtual Education Fund	349,200	-	-	349,200	291,121	(58,079)
Capital Outlay Fund	1,240,000	-	-	1,240,000	1,045,939	(194,061)
Driver Training Fund	23,800	-	-	23,800	10,393	(13,407)
Food Service Fund	546,500	-	269,115	815,615	576,885	(238,730)
Professional Development Fund	61,400	-	-	61,400	37,095	(24,305)
Special Education Fund	1,426,421	-	-	1,426,421	1,293,951	(132,470)
Career and Postsecondary Education Fund	393,200	-	-	393,200	316,187	(77,013)
KPERS Special Retirement Contribution Fund	858,382	-	-	858,382	775,304	(83,078)
BOND AND INTEREST FUND						
Bond and Interest Fund	1,082,100	-	-	1,082,100	1,082,100	-
Total	$ 15,883,692	$ (426,772)	$ 280,668	$ 15,737,588	$ 14,873,418	$ (864,170)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
State aid	$ 5,937,864	$ 5,801,875	$ 6,074,846	$ (272,971)
Special education aid	845,105	842,469	938,978	(96,509)
Mineral production tax	3,759	4,418	-	4,418
Miscellaneous reimbursements	39,909	11,162	-	11,162
Total Receipts	6,826,637	6,659,924	$ 7,013,824	$ (353,900)
Expenditures:				
Instruction -				
Certified salaries	1,865,014	2,001,990	$ 1,975,086	$ 26,904
Non-certified salaries	86,081	77,236	90,000	(12,764)
Insurance	234,958	313,656	260,000	53,656
Social Security	205,464	183,392	230,000	(46,608)
Other benefits	28,349	42,208	40,000	2,208
Purchased professional services	88,750	129,426	100,000	29,426
Other purchased services	54,230	51,578	61,500	(9,922)
Property and equipment	-	-	5,000	(5,000)
Student Support Services -				
Certified salaries	111,753	103,075	124,660	(21,585)
Insurance	6,780	7,188	15,000	(7,812)
Social Security	8,811	7,330	10,000	(2,670)
Other benefits	2,368	2,187	5,000	(2,813)
Supplies	566	1,416	3,000	(1,584)
Instruction Support Staff -				
Certified salaries	56,400	53,653	60,000	(6,347)
Non-certified salaries	45,097	31,847	46,000	(14,153)
Insurance	11,984	4,152	15,000	(10,848)
Social Security	9,053	6,553	15,000	(8,447)
Other benefits	3,032	1,950	5,000	(3,050)
Other purchased services	2,068	4,718	-	4,718
Supplies	18,717	7,698	35,000	(27,302)
Books and periodicals	4,195	3,671	4,000	(329)
Technology supplies	4,176	4,176	3,000	1,176
Property and equipment	1,659	1,709	3,000	(1,291)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 117,834	$ 130,687	$ 125,000	$ 5,687
Non-certified salaries	31,926	27,445	40,000	(12,555)
Insurance	13,983	14,168	14,500	(332)
Social Security	11,444	12,151	14,000	(1,849)
Other employee benefits	6,686	2,059	1,500	559
Purchased professional services	24,536	45,870	30,000	15,870
Insurance	6,624	7,974	7,500	474
Communications	-	-	800	(800)
Other purchased services	530	750	1,000	(250)
Supplies	990	10,125	-	10,125
Other	13,022	13,384	15,000	(1,616)
School Administration -				
Certified salaries	152,499	57,851	158,000	(100,149)
Non-certified salaries	137,738	141,365	142,000	(635)
Insurance	22,999	13,084	24,000	(10,916)
Social Security	33,729	29,178	34,000	(4,822)
Other employee benefits	7,505	7,857	10,000	(2,143)
Communications	1,853	1,439	-	1,439
Other purchased services	77	-	2,500	(2,500)
Supplies	17,202	19,350	20,000	(650)
Operations and Maintenance -				
Non-certified salaries	365,580	312,770	380,000	(67,230)
Insurance	60,035	63,387	63,000	387
Social Security	27,356	22,793	30,000	(7,207)
Other employee benefits	4,293	617	5,000	(4,383)
Water/sewer	10,623	15,481	14,000	1,481
Cleaning	5,601	5,540	10,000	(4,460)
Rentals	905	992	5,000	(4,008)
Other purchased property services	5,161	2,479	10,000	(7,521)
Supplies	14,159	-	16,500	(16,500)
Electricity	-	-	3,000	(3,000)
Motor fuel	7,155	9,477	10,000	(523)
Other	103,590	25,872	80,800	(54,928)
Vehicle Operating Services -				
Non-certified salaries	161,154	191,287	175,000	16,287
Social Security	13,565	14,575	14,500	75
Other employee benefits	4,871	438	6,500	(6,062)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Vehicle & Maintenance Services -				
Non-certified salaries	$ 55,885	$ 39,365	$ 60,000	$ (20,635)
Insurance	6,149	3,490	8,000	(4,510)
Social Security	4,279	2,502	6,000	(3,498)
Other employee benefits	80	66	500	(434)
Other Support Services -				
Non-certified salaries	105,610	104,459	110,000	(5,541)
Insurance	14,510	14,168	15,000	(832)
Social Security	7,154	7,021	9,000	(1,979)
Other employee benefits	475	184	500	(316)
Purchased professional services	11,983	12,632	14,000	(1,368)
Other purchased property services	-	-	500	(500)
Other purchased services	25,811	22,583	25,000	(2,417)
Supplies	2,638	76	5,000	(4,924)
Property and equipment	28,914	-	35,000	(35,000)
Outgoing Transfers -				
Professional Development Fund	25,000	16,000	11,000	5,000
Special Education Fund	957,000	957,682	938,978	18,704
Textbook/Student Material Fund	100,000	50,000	50,000	-
Career and Postsecondary Education Fund	275,000	245,000	220,000	25,000
Capital Outlay Fund	100,000	71,652	-	71,652
At Risk (4 Yr Old) Fund	75,000	70,000	70,000	-
At Risk (K-12) Fund	400,000	502,000	502,000	-
Bilingual Education Fund	26,419	41,330	25,000	16,330
Virtual Education Fund	220,000	180,000	240,000	(60,000)
Contingency Reserve Fund	150,000	78,460	100,000	(21,540)
Adjustment to comply with legal max	-	-	(365,062)	365,062
Legal General Fund Budget	6,826,637	6,659,924	6,648,762	11,162
Adjustment for qualifying budget credits	-	-	11,162	(11,162)
Total Expenditures	6,826,637	6,659,924	$ 6,659,924	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,312,056	$ 1,341,672	$ 16,779	$ 1,324,893
Delinquent tax	26,561	28,301	16,788	11,513
Motor vehicle tax	114,400	107,281	103,449	3,832
Recreational vehicle tax	2,773	2,741	2,161	580
Commercial vehicle tax	20,942	15,250	12,925	2,325
Watercraft tax	99	114	-	114
Supplemental state aid	618,525	553,115	569,875	(16,760)
Miscellaneous reimbursements	258	391	-	391
Total Receipts	2,095,614	2,048,865	$ 721,977	$ 1,326,888
Expenditures:				
Instruction -				
Certified salaries	263,942	290,346	$ 277,000	$ 13,346
Non-certified salaries	160,002	155,950	171,000	(15,050)
Insurance	82	-	-	-
Social Security	8,586	5,941	9,000	(3,059)
Other employee benefits	12,812	13,190	15,000	(1,810)
Purchased professional services	9,168	7,701	15,000	(7,299)
Other purchased services	14,576	33,276	-	33,276
Supplies	68,851	58,780	71,215	(12,435)
Textbooks	4,350	-	8,000	(8,000)
Property and equipment	5,153	6,072	12,000	(5,928)
Student Support Services -				
Certified salaries	22,145	45,771	46,500	(729)
Social Security	4,644	3,232	3,700	(468)
Other employee benefits	409	500	500	-
Other purchased services	-	-	400	(400)
Instruction Support Staff -				
Technology supplies	4,396	3,120	6,000	(2,880)
School Administration -				
Certified salaries	200,000	206,000	206,000	-
Other employee benefits	1,854	2,607	500	2,107
Other purchased services	2,147	5,135	12,500	(7,365)
General Administration -				
Other	-	-	2,500	(2,500)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance -				
Purchased professional services	$ 3,820	$ 3,254	$ 6,000	$ (2,746)
Repairs and maintenance	10,264	22,210	14,000	8,210
Other purchased services	40,105	50,907	40,400	10,507
Supplies	107,688	115,729	144,000	(28,271)
Heating	31,152	51,630	48,000	3,630
Electricity	147,016	195,180	190,000	5,180
Motor fuel	14	-	500	(500)
Property and equipment	5,600	19,883	35,000	(15,117)
Other	94	-	8,500	(8,500)
Vehicle Operating Services -				
Other purchased services	30,335	43,519	34,000	9,519
Supplies	(869)	13,125	60,000	(46,875)
Repairs and maintenance	37,269	60,566	-	60,566
Motor fuel	45,784	82,257	65,000	17,257
Property and equipment	393	255	6,000	(5,745)
Other	3,017	3,042	5,000	(1,958)
Outgoing Transfers -				
Food Service Fund	75,000	10,000	20,000	(10,000)
Driver Training Fund	-	-	40,000	(40,000)
Professional Development Fund	15,000	20,000	20,000	-
Special Education Fund	300,000	262,718	300,000	(37,282)
Career and Postsecondary Education Fund	79,917	40,000	-	40,000
At Risk (4 Yr Old) Fund	51,751	20,000	20,000	-
At Risk (K-12) Fund	262,379	160,000	160,000	-
Bilingual Education Fund	47,000	25,000	25,000	-
Adjustment to comply with legal max	-	-	(61,710)	61,710
Legal Supplemental General Fund Budget	2,075,846	2,036,896	2,036,505	391
Adjustment for qualifying budget credits	-	-	391	(391)
Total Expenditures	2,075,846	2,036,896	$ 2,036,896	$ -
Receipts Over (Under) Expenditures	19,768	11,969		
Unencumbered Cash, Beginning	87,396	107,164		
Unencumbered Cash, Ending	$ 107,164	$ 119,133		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 75,000	$ 70,000	$ 70,000	$ -
Transfer from Supplemental General Fund	51,751	20,000	20,000	-
Total Receipts	126,751	90,000	$ 90,000	$ -
Expenditures:				
Instruction -				
Certified salaries	62,781	40,473	$ 60,000	$ (19,527)
Non-certified salaries	10,000	-	12,000	(12,000)
Insurance	6,800	-	7,500	(7,500)
Social security	4,200	4,400	4,400	-
Supplies	-	-	1,500	(1,500)
Operations and Maintenance -				
Other	-	-	2,500	(2,500)
Total Expenditures	83,781	44,873	$ 87,900	$ (43,027)
Receipts Over (Under) Expenditures	42,970	45,127		
Unencumbered Cash, Beginning	34,089	77,059		
Unencumbered Cash, Ending	$ 77,059	$ 122,186		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 400,000	$ 502,000	$ 502,000	$ -
Transfer from Supplemental General Fund	262,379	160,000	160,000	-
Total Receipts	662,379	662,000	$ 662,000	$ -
Expenditures:				
Instruction -				
Certified salaries	413,582	499,788	$ 425,000	$ 74,788
Non-certified salaries	60,000	28,331	65,000	(36,669)
Insurance	50,000	50,000	50,000	-
Social Security	32,000	35,000	35,000	-
Other employee benefits	2,011	2,500	2,500	-
Other purchased services	-	-	7,000	(7,000)
Supplies	18,996	22,381	53,500	(31,119)
Total Expenditures	576,589	638,000	$ 638,000	$ -
Receipts Over (Under) Expenditures	85,790	24,000		
Unencumbered Cash, Beginning	181,871	267,661		
Unencumbered Cash, Ending	$ 267,661	$ 291,661		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 26,419	$ 41,330	$ 25,000	$ 16,330
Transfer from Supplemental General Fund	47,000	25,000	25,000	-
Total Receipts	73,419	66,330	$ 50,000	$ 16,330
Expenditures:				
Instruction -				
Certified salaries	66,999	54,393	$ 55,000	$ (607)
Insurance	6,500	7,188	7,500	(312)
Social Security	418	3,041	500	2,541
Other employee benefits	10	128	250	(122)
Supplies	-	-	1,500	(1,500)
Total Expenditures	73,927	64,750	$ 64,750	$ -
Receipts Over (Under) Expenditures	(508)	1,580		
Unencumbered Cash, Beginning	3,928	3,420		
Unencumbered Cash, Ending	$ 3,420	$ 5,000		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 220,000	$ 180,000	$ 240,000	$ (60,000)
Expenditures:				
Instruction -				
Certified salaries	135,932	140,002	$ 160,000	$ (19,998)
Non-certified salaries	-	16,772	14,000	2,772
Insurance	34,000	21,564	25,000	(3,436)
Social Security	10,000	10,000	12,000	(2,000)
Other benefits	6,538	5,110	10,000	(4,890)
Purchased professional services	4,002	6,280	12,000	(5,720)
Supplies	51,132	23,701	45,000	(21,299)
Property and equipment	-	-	1,500	(1,500)
School Administration -				
Certified salaries	20,415	25,120	20,000	5,120
Non-certified salaries	5,000	5,000	5,000	-
Insurance	10,134	3,000	3,000	-
Social Security	1,032	2,497	1,200	1,297
Other employee benefits	1,579	1,511	1,500	11
Other purchased services	108	564	1,500	(936)
Operations and Maintenance -				
Non-certified salaries	5,000	5,000	5,000	-
Social Security	500	500	500	-
Other purchased services	10,000	10,000	15,000	(5,000)
Supplies	3,500	3,500	5,000	(1,500)
Heating	11,000	11,000	12,000	(1,000)
Total Expenditures	309,872	291,121	$ 349,200	$ (58,079)
Receipts Over (Under) Expenditures	(89,872)	(111,121)		
Unencumbered Cash, Beginning	284,342	194,470		
Unencumbered Cash, Ending	$ 194,470	$ 83,349		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 484,724	$ 458,154	$ 447,589	$ 10,565
Delinquent tax	11,417	11,232	6,166	5,066
Motor vehicle tax	46,794	47,355	43,283	4,072
Recreational vehicle tax	1,138	1,180	905	275
Commercial vehicle tax	6,057	5,858	5,407	451
Watercraft tax	4	-	-	-
Interest on idle funds	6,444	10,567	-	10,567
Other revenue from local sources	11,597	7,851	-	7,851
Miscellaneous reimbursements	12,469	2,791	-	2,791
Miscellaneous revenue	11,135	64,198	-	64,198
Capital outlay state aid	43,748	24,436	24,528	(92)
Transfer from General Fund	100,000	71,652	-	71,652
Total Receipts	735,527	705,274	$ 527,878	$ 177,396
Expenditures:				
Instruction -				
Supplies	13,731	12,719	$ 15,000	$ (2,281)
Technology supplies	-	3,648	10,000	(6,352)
Property and equipment	25,409	95,959	200,000	(104,041)
Operations and Maintenance -				
Property and equipment	5,532	103,240	305,000	(201,760)
Transportation -				
Property and equipment	98,065	239,548	200,000	39,548
Other Support Services -				
Property and equipment	-	-	50,000	(50,000)
Other	7,596	-	300,000	(300,000)
Site Improvements	-	324,279	100,000	224,279
Building Improvements	925,758	266,546	60,000	206,546
Total Expenditures	1,076,091	1,045,939	$ 1,240,000	$ (194,061)
Receipts Over (Under) Expenditures	(340,564)	(340,665)		
Unencumbered Cash, Beginning	1,801,271	1,460,707		
Unencumbered Cash, Ending	$ 1,460,707	$ 1,120,042		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 3,570	$ 6,954	$ 7,200	$ (246)
Miscellaneous reimbursements	11,160	9,092	-	9,092
Total Receipts	14,730	16,046	$ 7,200	$ 8,846
Expenditures:				
Instruction -				
Certified salaries	10,401	9,744	$ 8,500	$ 1,244
Noncertified salaries	-	-	1,500	(1,500)
Social Security	788	418	700	(282)
Other employee benefits	12	26	100	(74)
Property and equipment	-	-	12,000	(12,000)
Operations and Maintenance -				
Motor fuel	190	-	500	(500)
Other	-	205	500	(295)
Total Expenditures	11,391	10,393	$ 23,800	$ (13,407)
Receipts Over (Under) Expenditures	3,339	5,653		
Unencumbered Cash, Beginning	17,442	20,781		
Unencumbered Cash, Ending	$ 20,781	$ 26,434		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ 620	$ -	$ 620
Federal aid	476,286	764,286	501,382	262,904
Student sales - lunch and milk	12,504	100	-	100
Adult sales	9,437	12,894	-	12,894
Miscellaneous revenue	216	344	-	344
Miscellaneous reimbursements	1,191	6,211	-	6,211
Transfer from Supplemental General Fund	75,000	10,000	20,000	(10,000)
Total Receipts	574,634	794,455	$ 521,382	$ 273,073
Expenditures:				
Food Service Operation -				
Non-certified salaries	154,515	165,622	$ 170,000	$ (4,378)
Insurance	23,099	19,634	35,000	(15,366)
Social Security	11,805	12,674	15,000	(2,326)
Other employee benefits	1,620	323	2,500	(2,177)
Food and milk	320,845	342,100	290,000	52,100
Miscellaneous supplies	18,286	17,922	25,000	(7,078)
Property and equipment	13,784	17,079	7,000	10,079
Other	1,585	1,531	2,000	(469)
Legal Food Service Fund Budget	545,539	576,885	546,500	30,385
Adjustment for federal COVID-19 funding	-	-	262,904	(262,904)
Adjustment for qualifying budget credits	-	-	6,211	(6,211)
Total Expenditures	545,539	576,885	$ 815,615	$ (238,730)
Receipts Over (Under) Expenditures	29,095	217,570		
Unencumbered Cash, Beginning	93,253	122,348		
Unencumbered Cash, Ending	$ 122,348	$ 339,918		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 5,510	$ -	$ -	$ -
Transfer from General Fund	25,000	16,000	11,000	5,000
Transfer from Supplemental General Fund	15,000	20,000	20,000	-
Miscellaneous reimbursements	-	350	-	350
Total Receipts	45,510	36,350	$ 31,000	$ 5,350
Expenditures:				
Instruction Support Staff -				
Certified salaries	6,000	6,000	$ 15,000	$ (9,000)
Noncertified salaries	-	-	200	(200)
Social security	-	-	1,200	(1,200)
Purchased professional services	10,323	30,470	28,000	2,470
Miscellaneous supplies	2,033	625	17,000	(16,375)
Total Expenditures	18,356	37,095	$ 61,400	$ (24,305)
Receipts Over (Under) Expenditures	27,154	(745)		
Unencumbered Cash, Beginning	73,967	101,121		
Unencumbered Cash, Ending	$ 101,121	$ 100,376		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 957,000	$ 957,682	$ 938,978	$ 18,704
Transfer from Supplemental General Fund	300,000	262,718	300,000	(37,282)
Total Receipts	1,257,000	1,220,400	$ 1,238,978	$ (18,578)
Expenditures:				
Instruction -				
Payment to Special Education	1,220,282	1,206,077	$ 1,285,121	$ (79,044)
Vehicle Operating Services -				
Non-certified salaries	34,607	34,623	80,000	(45,377)
Social Security	3,200	2,755	8,500	(5,745)
Other employee benefits	191	576	1,500	(924)
Supervision -				
Non-certified salaries	7,016	12,768	-	12,768
Other employee benefits	133	500	-	500
Mileage in lieu of transportation	4,935	5,530	4,500	1,030
Insurance	2,900	2,900	4,500	(1,600)
Miscellaneous supplies	195	-	300	(300)
Motor fuel	10,120	18,337	28,000	(9,663)
Other	-	48	-	48
Vehicle Service and Maintenance -				
Other purchased services	3,724	5,961	14,000	(8,039)
Other	656	3,876	-	3,876
Total Expenditures	1,287,959	1,293,951	$ 1,426,421	$ (132,470)
Receipts Over (Under) Expenditures	(30,959)	(73,551)		
Unencumbered Cash, Beginning	509,317	478,358		
Unencumbered Cash, Ending	$ 478,358	$ 404,807		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous reimbursements	$ 5,952	$ 695	$ -	$ 695
Transfer from General Fund	275,000	245,000	220,000	25,000
Transfer from Supplemental General Fund	79,917	40,000	40,000	-
Total Receipts	360,869	285,695	$ 260,000	$ 25,695
Expenditures:				
Instruction -				
Certified salaries	268,783	290,451	$ 285,000	$ 5,451
Insurance	19,665	7,843	25,000	(17,157)
Social Security	9,817	4,804	12,000	(7,196)
Other employee benefits	974	731	1,200	(469)
Supplies	7,239	2,001	12,000	(9,999)
Property and equipment	3,732	7,192	40,000	(32,808)
Other	3,597	3,013	5,000	(1,987)
Student Transportation Services -				
Non-certified salaries	1,004	141	10,500	(10,359)
Social Security	77	11	1,000	(989)
Other employee benefits	2	-	-	-
Motor fuel	79	-	1,500	(1,500)
Total Expenditures	314,969	316,187	$ 393,200	$ (77,013)
Receipts Over (Under) Expenditures	45,900	(30,492)		
Unencumbered Cash, Beginning	117,154	163,054		
Prior Year Cancelled Encumbrances	-	2,249		
Unencumbered Cash, Ending	$ 163,054	$ 134,811		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 750,334	$ 775,304	$ 858,382	$ (83,078)
Expenditures:				
Employee Benefits -				
Instruction	502,723	519,454	$ 575,115	$ (55,661)
Student Support Services	15,007	15,506	17,168	(1,662)
Instruction Support Staff	37,517	38,765	42,919	(4,154)
General Administration	15,007	15,506	17,168	(1,662)
School Administration	112,550	116,296	128,757	(12,461)
Other Support Services	7,503	7,753	8,584	(831)
Operations and Maintenance	37,517	38,765	42,919	(4,154)
Student Transportation Services	7,503	7,753	8,584	(831)
Food Service Operation	15,007	15,506	17,168	(1,662)
Total Expenditures	750,334	775,304	$ 858,382	$ (83,078)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Transfer from General Fund	$ 150,000	$ 78,460
Expenditures:		
Certified salaries	139,191	-
Technology Supplies	14,910	-
Operations and maintenance energy	36,235	-
Total Expenditures	190,336	-
Receipts Over (Under) Expenditures	(40,336)	78,460
Unencumbered Cash, Beginning	1,136,103	1,095,767
Unencumbered Cash, Ending	$ 1,095,767	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Title III reimbursements	$ 5,496	$ 3,044
Federal aid - ESSER	86,706	254,640
Federal aid - Coronavirus Relief	515,011	-
KDHE Grant	-	25,824
Title IV-A reimbursements	16,270	17,477
Carl Perkins	-	6,115
Total Receipts	623,483	307,100
Expenditures:		
Title IV-A	16,270	16,997
Title III	535	3,044
Elementary and Secondary School Relief grant	115,231	933,462
KDHE Grant	-	32,206
Coronavirus relief grant	515,011	-
Carl Perkins	2,593	4,573
Total Expenditures	649,640	990,282
Receipts Over (Under) Expenditures	(26,157)	(683,182)
Unencumbered Cash, Beginning	-	(26,157)
Prior Year Cancelled Encumbrance	-	24,984
Unencumbered Cash, Ending	$ (26,157)	$ (684,355)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Grant revenue	$ 66,224	$ 102,411
Donation revenue	1,500	-
Miscellaneous revenue	5,482	16,299
Total Receipts	73,206	118,710
Expenditures:		
Grant expense	-	7,924
Purchased professional services	10,617	81,178
Total Expenditures	10,617	89,102
Receipts Over (Under) Expenditures	62,589	29,608
Unencumbered Cash, Beginning	26,726	89,315
Unencumbered Cash, Ending	$ 89,315	$ 118,923

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Donations	$ 1,435	$ 2,000
Expenditures:		
Scholarships awarded	1,850	2,250
Receipts Over (Under) Expenditures	(415)	(250)
Unencumbered Cash, Beginning	6,388	5,973
Unencumbered Cash, Ending	$ 5,973	$ 5,723

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Student fees and materials	$ 35,889	$ 37,766
Other revenue from local source	17,918	15,415
Transfer from General Fund	100,000	50,000
Total Receipts	153,807	103,181
Expenditures:		
Instruction -		
Property and equipment	1,579	791
Instruction Support Staff -		
Supplies	46,266	21,890
Total Expenditures	47,845	22,681
Receipts Over (Under) Expenditures	105,962	80,500
Unencumbered Cash, Beginning	106,621	212,583
Unencumbered Cash, Ending	$ 212,583	$ 293,083

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 147,473	$ 145,600
Expenditures:		
Instruction -		
Certified salaries	147,095	145,600
Supplies	378	-
Total Expenditures	147,473	145,600
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 33,133	$ 37,483
Expenditures:		
Instruction -		
Certified salaries	33,133	37,483
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 858,110	$ 937,424	$ 906,269	$ 31,155
Delinquent tax	16,469	18,160	11,008	7,152
Motor vehicle tax	66,868	64,068	63,665	403
Recreational vehicle tax	1,570	1,531	1,330	201
Commercial vehicle tax	8,545	9,364	7,954	1,410
Watercraft tax	59	73	-	73
Interest on idle funds	-	-	-	-
State aid	96,102	54,105	54,105	-
Total Receipts	1,047,723	1,084,725	$ 1,044,331	$ 40,394
Expenditures:				
Interest	297,800	282,100	$ 282,100	$ -
Principal	770,000	800,000	800,000	-
Total Expenditures	1,067,800	1,082,100	$ 1,082,100	$ -
Receipts Over (Under) Expenditures	(20,077)	2,625		
Unencumbered Cash, Beginning	1,100,399	1,080,322		
Unencumbered Cash, Ending	$ 1,080,322	$ 1,082,947		

Unified School District Number 312
Haven, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations				
Haven High School:				
Art Club	$ 666	$ 392	$ 430	$ 628
Baseball	554	3,745	4,129	170
Band concessions	5,399	18,879	22,372	1,906
Book Rental	-	12,085	12,085	-
Boys Basketball	2,634	4,494	3,785	3,343
Cheerleaders	37	11,857	7,127	4,767
Chromebooks	-	4,486	4,486	-
Class of 2022	259	179	438	-
Class of 2023	218	77	-	295
Class of 2024	78	92	-	170
Class of 2025	-	92	-	92
Drama	-	577	259	318
Driver Education	-	9,990	9,990	-
FCA	675	-	-	675
FFA	57,850	97,171	73,402	81,619
Football	1,075	4,388	4,614	849
Girls Basketball	1,200	16,125	14,767	2,558
HMS Sports	1,297	1,403	1,321	1,379
Kayettes	744	633	955	422
NFL	330	1,340	826	844
Fine arts - music	13,894	13,033	17,204	9,723
Prom	4,893	10,097	13,614	1,376
Softball	918	3,996	4,594	320
Spanish Club	216	-	-	216
Stuco	1,329	1,619	1,938	1,010
Tasmanian	3,492	5,341	4,604	4,229
Tennis	85	1,032	1,117	-
The Den/Greenhouse	-	1,108	1,108	-
Track	194	249	201	242
Vo Ag	-	332	332	-
Volleyball	1,900	950	1,321	1,529
Wrestling	120	2,457	1,898	679
Woodworking	-	849	849	-
XC	54	1,321	918	457
Subtotal Haven High School	100,111	230,389	210,684	119,816

Unified School District Number 312
Haven, KS

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.)				
Haven Middle School				
Stuco	$ 632	$ 132	$ 119	$ 645
FACS	-	256	256	-
Eighth grade	387	691	707	371
Seventh grade	439	600	571	468
Student	4,489	2,141	1,650	4,980
Subtotal Haven Middle School	5,947	3,820	3,303	6,464
Haven Grade School:				
After School Program	1,560	-	-	1,560
Band	1	-	-	1
Drug education	25	-	-	25
Fundraisers	6,911	2,712	2,896	6,727
Subtotal Haven Grade School	8,497	2,712	2,896	8,313
Yoder Grade School:				
Ag Program	-	4,894	893	4,001
Classroom activity	5,453	239	1,339	4,353
Boxtops 4 education	918	19	-	937
Reno Co. math	910	582	1,142	350
Accelerated reader	53	-	-	53
Subtotal Yoder Grade School	7,334	5,734	3,374	9,694
The Den and Greenhouse	9,218	13,344	12,410	10,152
Total Student Organization Funds	90,809	255,999	232,667	154,439
Payroll clearing	667	40,362	26,518	14,511
Total Agency Funds	$ 93,524	$ 296,361	$ 259,185	$ 168,950

Unified School District Number 312
Haven, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Haven High School	$ 11,746	$ 45,927	$ 50,961	$ 6,712	$ -	$ 6,712
Haven Middle School	190	-	-	190	-	190
Haven Grade School	-	3,324	3,446	(122)		(122)
Yoder Grade School	287	-	-	287	-	287
Total Gate Receipts	12,223	49,251	54,407	7,067	-	7,067
School Projects:						
Haven Grade School - Book fair	1,427	2,729	2,273	1,883	-	1,883
Total School Projects	1,427	2,729	2,273	1,883	-	1,883
Total District Activity Funds	$ 13,650	$ 51,980	$ 56,680	$ 8,950	$ -	$ 8,950

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 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 Number 312
Haven, Kansas

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, 2022, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 18, 2022.

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.

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.*

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
October 18, 2022

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District Number 312
Haven, Kansas

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, 2022. 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, 2022.

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
October 18, 2022

Unified School District Number 312
Haven, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

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	$ 145,600
Title III	84.365	DO312	3,043
Title IIA	84.367	DO312	37,483
Title IV-A	84.424	DO312	16,997
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO312	933,461
TOTAL U.S. DEPARTMENT OF EDUCATION			1,136,584
U.S. Department of Health and Human Services			
Passed Through State Department of Education			
TANF - Pre K Pilot	93.558	DO312	18,687
COVID-19 Testing Grant	93.323	DO312	32,206
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			50,893
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO312	154,855
National School Lunch Program	10.555	DO312	269,659
Summer Food Service Program for Children	10.559	DO312	161,741
Total Child Nutrition Cluster			586,255
TOTAL U.S. DEPARTMENT OF AGRICULTURE			586,255
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 1,773,732

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, 2022. 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	$	586,255
Title I Fund		145,600
Title IIA Fund		37,483
Other Federal Funds Fund - Title III		3,043
Other Federal Funds Fund - Title IV-A		16,997
Other Federal Funds Fund - ESSER		933,461
Student Contest Award Fund		18,687
Other Federal Funds Fund - Testing Grant		32,206
Total	$	1,773,732

Unified School District Number 312
Haven, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

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?	None Reported
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	Federal Assistance Listing Number
Elementary and Secondary School Emergency Relief	84.425D

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 EDUCATION

Elementary and Secondary School Emergency Relief – Federal Assistance Listing 84.425D

There were no reportable findings.