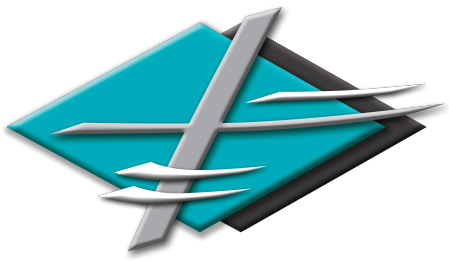
UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2023

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Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2023

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LOYD GROUP, LLC

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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, 2023, 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued the report thereon dated October 18, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, 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 9, 2023, 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 9, 2023

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	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	$ -	$ -	$ 7,290,670	$ 7,290,670	$ -	$ 8,136	$ 8,136
Supplemental General Fund	119,133	4,448	2,211,566	2,204,554	130,593	7,420	138,013
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	122,186	-	70,000	126,731	65,455	-	65,455
At Risk (K-12) Fund	291,661	-	999,565	655,826	635,400	-	635,400
Bilingual Education Fund	5,000	-	49,169	54,169	-	-	-
Virtual Education Fund	83,349	-	225,000	303,351	4,998	-	4,998
Capital Outlay Fund	1,120,042	125,181	778,224	819,811	1,203,636	183,448	1,387,084
Driver Training Fund	26,434	-	13,216	9,550	30,100	-	30,100
Food Service Fund	339,918	-	642,914	640,703	342,129	-	342,129
Professional Development Fund	100,376	-	65,869	37,880	128,365	-	128,365
Special Education Fund	404,807	-	1,433,162	1,471,463	366,506	-	366,506
Career and Postsecondary Education Fund	134,811	-	355,000	350,970	138,841	-	138,841
KPERS Special Retirement Contribution Fund	-	-	786,969	786,969	-	-	-
Contingency Reserve Fund	1,174,227	-	-	-	1,174,227	-	1,174,227
Other Federal Funds Fund	(684,355)	560,657	1,089,269	1,071,639	(106,068)	107,333	1,265
Student Contest Awards Fund	118,923	931	59,998	20,731	159,121	-	159,121
Student Scholarship Fund	5,723	-	3,550	3,950	5,323	-	5,323
Textbook/Student Material Revolving Fund	293,083	-	122,581	113,479	302,185	-	302,185
Title I Fund	-	-	146,193	146,193	-	-	-
Title II-A Fund	-	-	36,234	36,234	-	-	-
Gate Receipts	7,067	-	161,154	164,295	3,926	-	3,926
School Projects	1,883	-	-	1,290	593	-	593
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,082,947	-	1,147,011	1,092,700	1,137,258	-	1,137,258
Total Reporting Entity (Excluding Agency Funds)	$ 4,747,215	$ 691,217	$ 17,687,314	$ 17,403,158	$ 5,722,588	$ 306,337	$ 6,028,925

COMPOSITION OF CASH:	
Checking Account - First National Bank	5,769,744
Money Market Account - First National Bank	256,138
Petty Cash Accounts	5,000
Certificate of Deposit - Haven High School Activity	10,000
Checking Account - Haven High School Activity	84,529
Checking Account - Haven Middle School Activity	5,577
Checking Account - Haven Grade School Activity	6,891
Checking Account - Yoder Grade School Activity	10,653
Checking Account - Den	9,556
Total Cash	6,158,088
Agency Funds per Schedule 3	(129,163)
Total Reporting Entity (Excluding Agency Funds)	$ 6,028,925

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, 2023

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 adoption of the final budget has been adjusted to on or before September 20th. 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 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, 2022 and June 30, 2023. The Other Federal Funds Fund has a negative unencumbered cash balance at June 30, 2022 and June 30, 2023, 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.

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

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, 2023.

At June 30, 2023, the District's carrying amount of deposits, was $6,158,088 and the bank balance was $6,998,404. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $261,210 was covered by federal depository insurance and $6,737,194 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 $41,156,009.51 (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 $350,00 (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	$ 70,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	779,237
General Fund	Bilingual Education Fund	K.S.A. 72-5167	43,000
General Fund	Virtual Education Fund	K.S.A. 72-5167	225,000
General Fund	Textbook/Student Material Fund	K.S.A. 72-5167	75,000
General Fund	Professional Development Fund	K.S.A. 72-5167	60,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,001,332
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	250,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	220,328
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	6,169
Supplemental General Fund	Food Service Fund	K.S.A. 72-5413	10,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	431,780
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5413	105,000
			$ 3,276,846

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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30,

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.

6. DEFINED BENEFIT PENSION PLAN (cont.)

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $786,969 for the year ended June 30, 2023.

Net Pension Liability: At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $7,312,113. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The 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, 2022. 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, 2023.

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

(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

(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 $20,266 for the year ended June 30, 2023.

8. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2023, 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	$ 6,775,000	$ -	$ 620,000	$ 6,155,000	$ 207,250
Series - 2016	2.00-3.00%	3,000,000	10-01-30	2,185,000	-	210,000	1,975,000	55,450
Refunding - Series 2017 (COP)	3.00%	2,200,000	09-01-28	1,478,217	-	220,000	1,258,217	43,950
Total General Obligation Bonds				10,438,217	-	1,050,000	9,388,217	306,650
Captial Leases								
Xerox Copier Lease		228,297	06-01-28	-	228,297	3,805	224,492	-
Total Capital Leases				-	228,297	3,805	224,492	-
Total Contractual Indebtedness				$ 10,438,217	$ 228,297	$ 1,053,805	$ 9,612,709	$ 306,650

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

	Year						
	2024	2025	2026	2027	2028	2029-2031	Total
Principal							
General Obligation Bonds:							
Series - 2015	$ 650,000	$ 680,000	$ 3,930,000	$ -	$ -	$ 895,000	$ 6,155,000
Series - 2016	215,000	230,000	240,000	245,000	250,000	795,000	1,975,000
Refunding - Series 2017 (COP)	215,000	225,000	235,000	245,000	250,000	88,217	1,258,217
Total General Obligation Bonds	1,080,000	1,135,000	4,405,000	490,000	500,000	1,778,217	9,388,217
Capital Leases							
Xerox Copier Lease	41,854	45,659	45,659	45,660	45,660	-	224,492
Total Principal	1,121,854	1,180,659	4,450,659	535,660	545,660	1,778,217	9,612,709
Interest							
General Obligation Bonds:							
Refunding Bonds - Series 2015	$ 184,950	$ 158,350	$ 85,800	$ 26,850	$ 26,850	$ 67,125	$ 549,925
Series - 2016	50,662	45,100	39,225	33,163	26,975	36,225	231,350
Refunding - Series 2017 (COP)	37,425	30,825	23,925	16,725	9,300	2,775	120,975
Total Interest	273,037	234,275	148,950	76,738	63,125	106,125	902,250
Total Principal and Interest	$ 1,394,891	$ 1,414,934	$ 4,599,609	$ 612,398	$ 608,785	$ 1,884,342	$ 10,514,959

9. 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 2022 to 2023, and there were no settlements that exceeded insurance coverage in the past three years.

10. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) 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 $1,111 604 for ESSER III. As of June 30, 2023 the District spent all of ESSER I, all of ESSER II, and $819,256 of ESSER III.

11. 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, 2023

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	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	$ 7,284,836	$ (8,530)	$ 14,364	$ 7,290,670	$ 7,290,670	$ -
Supplemental General Fund	2,203,281	-	1,273	2,204,554	2,204,554	-
SPECIAL PURPOSE FUNDS						
At Risk (4 Yr Old) Fund	127,037	-	-	127,037	126,731	(306)
At Risk (K-12) Fund	655,826	-	-	655,826	655,826	-
Bilingual Education Fund	67,636	-	-	67,636	54,169	(13,467)
Virtual Education Fund	303,351	-	-	303,351	303,351	-
Capital Outlay Fund	1,145,000	-	-	1,145,000	819,811	(325,189)
Driver Training Fund	11,930	-	-	11,930	9,550	(2,380)
Food Service Fund	637,564	-	28,555	666,119	640,703	(25,416)
Professional Development Fund	49,000	-	-	49,000	37,880	(11,120)
Special Education Fund	1,489,257	-	-	1,489,257	1,471,463	(17,794)
Career and Postsecondary Education Fund	350,970	-	-	350,970	350,970	-
KPERS Special Retirement Contribution Fund	829,575	-	-	829,575	786,969	(42,606)
BOND AND INTEREST FUND						
Bond and Interest Fund	1,092,800	-	-	1,092,800	1,092,700	(100)
Total	$ 16,248,063	$ (8,530)	$ 44,192	$ 16,283,725	$ 15,845,347	$ (438,378)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
State aid	$ 5,801,875	$ 6,267,471	$ 6,250,465	$ 17,006
Special education aid	842,469	1,001,332	1,023,355	(22,023)
Mineral production tax	4,418	7,503	-	7,503
Miscellaneous reimbursements	11,162	14,364	11,016	3,348
Total Receipts	6,659,924	7,290,670	$ 7,284,836	$ 5,834
Expenditures:				
Instruction -				
Certified salaries	2,001,990	1,986,523	$ 2,196,536	$ (210,013)
Non-certified salaries	77,236	123,006	107,236	15,770
Insurance	313,656	367,425	328,802	38,623
Social Security	183,392	277,227	206,610	70,617
Other benefits	42,208	55,139	23,223	31,916
Purchased professional services	129,426	114,934	116,562	(1,628)
Other purchased services	51,578	37,852	53,278	(15,426)
Student Support Services -				
Certified salaries	103,075	105,006	121,787	(16,781)
Insurance	7,188	23,256	7,404	15,852
Social Security	7,330	9,542	6,240	3,302
Other benefits	2,187	2,917	2,253	664
Supplies	1,416	306	1,558	(1,252)
Instruction Support Staff -				
Certified salaries	53,653	53,922	55,263	(1,341)
Non-certified salaries	31,847	33,668	42,847	(9,179)
Insurance	4,152	6,644	4,277	2,367
Social Security	6,553	5,375	6,420	(1,045)
Other benefits	1,950	1,546	2,010	(464)
Other purchased services	4,718	5,363	4,760	603
Supplies	7,698	5,680	9,625	(3,945)
Books and periodicals	3,671	4,411	5,000	(589)
Technology supplies	4,176	1,050	4,200	(3,150)
Property and equipment	1,709	2,380	1,875	505

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 130,687	$ 120,688	$ 120,000	$ 688
Non-certified salaries	27,445	29,594	30,190	(596)
Insurance	14,168	15,831	15,273	558
Social Security	12,151	11,587	9,112	2,475
Other employee benefits	2,059	7,626	10,900	(3,274)
Purchased professional services	45,870	31,675	49,500	(17,825)
Insurance	7,974	7,644	8,774	(1,130)
Communications	-	-	825	(825)
Other purchased services	750	1,148	-	1,148
Supplies	10,125	13,314	11,138	2,176
Other	13,384	12,843	13,517	(674)
School Administration -				
Certified salaries	57,851	156,793	58,451	98,342
Non-certified salaries	141,365	146,294	155,365	(9,071)
Insurance	13,084	30,024	13,114	16,910
Social Security	29,178	36,436	25,235	11,201
Other employee benefits	7,857	2,382	7,937	(5,555)
Communications	1,439	1,936	1,443	493
Supplies	19,350	17,635	12,600	5,035
Operations and Maintenance -				
Non-certified salaries	312,770	353,440	290,427	63,013
Insurance	63,387	67,187	68,387	(1,200)
Social Security	22,793	26,246	21,906	4,340
Other employee benefits	617	984	625	359
Water/sewer	15,481	14,183	15,632	(1,449)
Cleaning	5,540	6,402	5,555	847
Rentals	992	989	1,000	(11)
Other purchased property services	2,479	15,406	12,504	2,902
Supplies	-	1,919	6,615	(4,696)
Electricity	-	-	2,885	(2,885)
Motor fuel	9,477	10,518	10,000	518
Other	25,872	25,793	50,000	(24,207)
Vehicle Operating Services -				
Non-certified salaries	191,287	178,689	203,526	(24,837)
Social Security	14,575	13,420	14,593	(1,173)
Other employee benefits	438	7,864	6,000	1,864

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Vehicle & Maintenance Services -				
Non-certified salaries	$ 39,365	$ 30,420	$ 40,546	$ (10,126)
Insurance	3,490	-	7,752	(7,752)
Social Security	2,502	2,166	2,635	(469)
Other employee benefits	66	65	80	(15)
Other Support Services -				
Non-certified salaries	104,459	110,236	114,459	(4,223)
Insurance	14,168	15,199	14,308	891
Social Security	7,021	7,741	6,043	1,698
Other employee benefits	184	211	200	11
Purchased professional services	12,632	13,211	12,758	453
Other purchased services	22,583	18,065	24,776	(6,711)
Supplies	76	125	100	25
Outgoing Transfers -				
Professional Development Fund	16,000	60,000	60,000	-
Special Education Fund	957,682	1,001,332	1,023,355	(22,023)
Textbook/Student Material Fund	50,000	75,000	75,000	-
Career and Postsecondary Education Fund	245,000	250,000	250,000	-
Capital Outlay Fund	71,652	-	100,000	(100,000)
At Risk (4 Yr Old) Fund	70,000	70,000	70,000	-
At Risk (K-12) Fund	502,000	779,237	534,029	245,208
Bilingual Education Fund	41,330	43,000	43,000	-
Virtual Education Fund	180,000	225,000	220,000	5,000
Contingency Reserve Fund	78,460	-	125,000	(125,000)
Adjustment to comply with legal max	-	-	(8,530)	8,530
Legal General Fund Budget	6,659,924	7,290,670	7,276,306	14,364
Adjustment for qualifying budget credits	-	-	14,364	(14,364)
Total Expenditures	6,659,924	7,290,670	$ 7,290,670	$ -
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,341,672	$ 1,515,472	$ 1,633,243	$ (117,771)
Delinquent tax	28,301	74,992	21,495	53,497
Motor vehicle tax	107,281	105,055	91,908	13,147
Recreational vehicle tax	2,741	2,824	2,436	388
Commercial vehicle tax	15,250	14,806	12,017	2,789
Watercraft tax	114	84	-	84
Supplemental state aid	553,115	497,060	497,060	-
Miscellaneous reimbursements	391	1,273	-	1,273
Total Receipts	2,048,865	2,211,566	$ 2,258,159	$ (46,593)
Expenditures:				
Instruction -				
Certified salaries	290,346	303,770	$ 299,056	$ 4,714
Non-certified salaries	155,950	161,408	161,408	-
Social Security	5,941	10,000	10,000	-
Other employee benefits	13,190	14,500	14,500	-
Purchased professional services	7,701	8,813	8,200	613
Other purchased services	33,276	13,654	33,000	(19,346)
Supplies	58,780	72,081	63,000	9,081
Textbooks	-	6,447	-	6,447
Property and equipment	6,072	5,783	6,500	(717)
Student Support Services -				
Certified salaries	45,771	42,927	47,144	(4,217)
Social Security	3,232	3,814	3,046	768
Other employee benefits	500	94	500	(406)
Supplies	-	1,197	-	1,197
Instruction Support Staff -				
Technology supplies	3,120	7,864	4,500	3,364
School Administration -				
Certified salaries	206,000	161,966	212,180	(50,214)
Other employee benefits	2,607	2,045	500	1,545
Other purchased services	5,135	6,492	6,000	492
General Administration -				
Other	-	36	2,238	(2,202)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance -				
Purchased professional services	$ 3,254	$ 2,064	$ 4,000	$ (1,936)
Repairs and maintenance	22,210	10,068	25,000	(14,932)
Other purchased services	50,907	53,878	55,000	(1,122)
Supplies	115,729	119,699	127,709	(8,010)
Heating	51,630	63,068	60,000	3,068
Electricity	195,180	163,428	210,000	(46,572)
Property and equipment	19,883	18,329	-	18,329
Other	-	-	20,000	(20,000)
Vehicle Operating Services -				
Other purchased services	43,519	38,357	47,000	(8,643)
Supplies	13,125	21,209	74,500	(53,291)
Repairs and maintenance	60,566	28,338	-	28,338
Motor fuel	82,257	85,896	120,000	(34,104)
Property and equipment	255	-	300	(300)
Other	3,042	4,052	4,000	52
Other Suport Services				
Community service operations			4,000	(4,000)
Outgoing Transfers -				
Food Service Fund	10,000	10,000	10,000	-
Professional Development Fund	20,000	-	20,000	(20,000)
Special Education Fund	262,718	431,780	300,000	131,780
Career and Postsecondary Education Fund	40,000	105,000	30,000	75,000
At Risk (4 Yr Old) Fund	20,000	-	25,000	(25,000)
At Risk (K-12) Fund	160,000	220,328	170,000	50,328
Bilingual Education Fund	25,000	6,169	25,000	(18,831)
Legal Supplemental General Fund Budget	2,036,896	2,204,554	2,203,281	1,273
Adjustment for qualifying budget credits	-	-	1,273	(1,273)
Total Expenditures	2,036,896	2,204,554	$ 2,204,554	$ -
Receipts Over (Under) Expenditures	11,969	7,012		
Prior year cancelled encumbrances	-	4,448		
Unencumbered Cash, Beginning	107,164	119,133		
Unencumbered Cash, Ending	$ 119,133	$ 130,593		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 70,000	$ 70,000	$ 75,000	$ (5,000)
Transfer from Supplemental General Fund	20,000	-	25,000	(25,000)
Total Receipts	90,000	70,000	$ 100,000	$ (30,000)
Expenditures:				
Instruction -				
Certified salaries	40,473	90,419	$ 86,237	$ 4,182
Non-certified salaries	-	14,104	26,000	(11,896)
Insurance	-	15,420	7,600	7,820
Social security	4,400	5,840	7,200	(1,360)
Property and equipment	-	948	-	948
Total Expenditures	44,873	126,731	$ 127,037	$ (306)
Receipts Over (Under) Expenditures	45,127	(56,731)		
Unencumbered Cash, Beginning	77,059	122,186		
Unencumbered Cash, Ending	$ 122,186	$ 65,455		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 502,000	$ 779,237	$ 534,029	$ 245,208
Transfer from Supplemental General Fund	160,000	220,328	170,000	50,328
Total Receipts	662,000	999,565	$ 704,029	$ 295,536
Expenditures:				
Instruction -				
Certified salaries	499,788	612,308	$ 511,226	$ 101,082
Non-certified salaries	28,331	-	30,000	(30,000)
Insurance	50,000	-	50,000	(50,000)
Social Security	35,000	8,438	37,000	(28,562)
Other employee benefits	2,500	-	2,600	(2,600)
Supplies	22,381	35,000	25,000	10,000
Property and equipment	-	80	-	80
Total Expenditures	638,000	655,826	$ 655,826	$ -
Receipts Over (Under) Expenditures	24,000	343,739		
Unencumbered Cash, Beginning	267,661	291,661		
Unencumbered Cash, Ending	$ 291,661	$ 635,400		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 41,330	$ 43,000	$ 43,000	$ -
Transfer from Supplemental General Fund	25,000	6,169	25,000	(18,831)
Total Receipts	66,330	49,169	$ 68,000	$ (18,831)
Expenditures:				
Instruction -				
Certified salaries	54,393	41,675	$ 56,043	$ (14,368)
Insurance	7,188	7,752	7,800	(48)
Social Security	3,041	4,625	3,643	982
Other employee benefits	128	117	150	(33)
Total Expenditures	64,750	54,169	$ 67,636	$ (13,467)
Receipts Over (Under) Expenditures	1,580	(5,000)		
Unencumbered Cash, Beginning	3,420	5,000		
Unencumbered Cash, Ending	$ 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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 180,000	$ 225,000	$ 220,000	$ 5,000
Expenditures:				
Instruction -				
Certified salaries	140,002	149,776	$ 144,200	$ 5,576
Non-certified salaries	16,772	17,000	17,000	-
Insurance	21,564	23,256	23,256	-
Social Security	10,000	10,000	10,000	-
Other benefits	5,110	6,000	6,000	-
Purchased professional services	6,280	18,472	6,908	11,564
Supplies	23,701	21,374	25,000	(3,626)
Property and equipment	-	423	-	423
School Administration -				
Certified salaries	25,120	16,668	30,000	(13,332)
Non-certified salaries	5,000	5,000	5,000	-
Insurance	3,000	3,462	3,500	(38)
Social Security	2,497	1,961	1,950	11
Other employee benefits	1,511	1,588	1,600	(12)
Other purchased services	564	34	600	(566)
Operations and Maintenance -				
Non-certified salaries	5,000	5,000	5,000	-
Social Security	500	500	500	-
Other purchased services	10,000	8,337	8,337	-
Supplies	3,500	3,500	3,500	-
Heating	11,000	11,000	11,000	-
Total Expenditures	291,121	303,351	$ 303,351	$ -
Receipts Over (Under) Expenditures	(111,121)	(78,351)		
Unencumbered Cash, Beginning	194,470	83,349		
Unencumbered Cash, Ending	$ 83,349	$ 4,998		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 458,154	$ 507,664	$ 499,095	$ 8,569
Delinquent tax	11,232	25,782	7,419	18,363
Motor vehicle tax	47,355	38,156	33,097	5,059
Recreational vehicle tax	1,180	1,018	877	141
Commercial vehicle tax	5,858	4,442	4,327	115
Interest on idle funds	10,567	88,051	-	88,051
Other revenue from local sources	7,851	6,515	-	6,515
Miscellaneous reimbursements	2,791	3,086	-	3,086
Miscellaneous revenue	64,198	103,510	-	103,510
Capital outlay state aid	24,436	-	-	-
Transfer from General Fund	71,652	-	100,000	(100,000)
Total Receipts	705,274	778,224	$ 644,815	$ 133,409
Expenditures:				
Instruction -				
Supplies	12,719	13,034	$ 15,000	$ (1,966)
Technology supplies	3,648	5,971	5,000	971
Property and equipment	95,959	104,011	100,000	4,011
Operations and Maintenance -				
Property and equipment	103,240	82,774	250,000	(167,226)
Transportation -				
Property and equipment	239,548	194,309	200,000	(5,691)
Other Support Services -				
Property and equipment	-	1,930	-	1,930
Other	-	-	260,000	(260,000)
Site Improvements	324,279	153,832	300,000	(146,168)
Building Improvements	266,546	263,950	15,000	248,950
Total Expenditures	1,045,939	819,811	$ 1,145,000	$ (325,189)
Receipts Over (Under) Expenditures	(340,665)	(41,587)		
Prior year cancelled encumbrance	-	125,181		
Unencumbered Cash, Beginning	1,460,707	1,120,042		
Unencumbered Cash, Ending	$ 1,120,042	$ 1,203,636		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 6,954	$ 6,860	$ 8,100	$ (1,240)
Miscellaneous reimbursements	9,092	6,356	-	6,356
Total Receipts	16,046	13,216	$ 8,100	$ 5,116
Expenditures:				
Instruction -				
Certified salaries	9,744	7,998	$ 11,000	$ (3,002)
Noncertified salaries	-	1,000	-	1,000
Social Security	418	539	600	(61)
Other employee benefits	26	13	30	(17)
Motor fuel	-	-	300	(300)
Other	205	-	-	-
Total Expenditures	10,393	9,550	$ 11,930	$ (2,380)
Receipts Over (Under) Expenditures	5,653	3,666		
Unencumbered Cash, Beginning	20,781	26,434		
Unencumbered Cash, Ending	$ 26,434	$ 30,100		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 620	$ 4,593	$ 3,277	$ 1,316
Federal aid	764,286	465,634	366,303	99,331
Student sales - lunch and milk	100	140,954	135,970	4,984
Adult sales	12,894	20,555	20,525	30
Miscellaneous revenue	344	243	-	243
Miscellaneous reimbursements	6,211	935	-	935
Transfer from Supplemental General Fund	10,000	10,000	10,000	-
Total Receipts	794,455	642,914	$ 536,075	$ 106,839
Expenditures:				
Food Service Operation -				
Non-certified salaries	165,622	176,285	$ 170,622	$ 5,663
Insurance	19,634	14,198	23,256	(9,058)
Social Security	12,674	9,745	12,585	(2,840)
Other employee benefits	323	359	500	(141)
Food and milk	342,100	394,886	392,101	2,785
Miscellaneous supplies	17,922	23,251	20,000	3,251
Property and equipment	17,079	20,180	17,000	3,180
Other	1,531	1,799	1,500	299
Legal Food Service Fund Budget	576,885	640,703	637,564	3,139
Adjustment for federal supply chain funding	-	-	27,620	(27,620)
Adjustment for qualifying budget credits	-	-	935	(935)
Total Expenditures	576,885	640,703	$ 666,119	$ (25,416)
Receipts Over (Under) Expenditures	217,570	2,211		
Unencumbered Cash, Beginning	122,348	339,918		
Unencumbered Cash, Ending	$ 339,918	$ 342,129		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ 5,689	$ 9,000	$ (3,311)
Transfer from General Fund	16,000	60,000	60,000	-
Transfer from Supplemental General Fund	20,000	-	20,000	(20,000)
Miscellaneous reimbursements	350	180	-	180
Total Receipts	36,350	65,869	$ 89,000	$ (23,131)
Expenditures:				
Instruction Support Staff -				
Certified salaries	6,000	6,000	$ 8,000	$ (2,000)
Purchased professional services	30,470	30,645	40,000	(9,355)
Miscellaneous supplies	625	1,235	1,000	235
Total Expenditures	37,095	37,880	$ 49,000	$ (11,120)
Receipts Over (Under) Expenditures	(745)	27,989		
Unencumbered Cash, Beginning	101,121	100,376		
Unencumbered Cash, Ending	$ 100,376	$ 128,365		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 957,682	$ 1,001,332	$ 1,023,355	$ (22,023)
Transfer from Supplemental General Fund	262,718	431,780	300,000	131,780
Miscellaneous reimbursements	-	50	-	50
Total Receipts	1,220,400	1,433,162	$ 1,323,355	$ 109,807
Expenditures:				
Instruction -				
Payment to Special Education	1,206,077	1,343,715	$ 1,390,082	$ (46,367)
Vehicle Operating Services -				
Non-certified salaries	34,623	41,060	45,000	(3,940)
Social Security	2,755	4,483	2,925	1,558
Other employee benefits	576	564	1,500	(936)
Supervision -				
Non-certified salaries	12,768	18,844	-	18,844
Insurance	-	17,892	-	17,892
Other employee benefits	500	500	-	500
Mileage in lieu of transportation	5,530	15,330	6,500	8,830
Insurance	2,900	2,900	2,900	-
Miscellaneous supplies	-	-	50	(50)
Motor fuel	18,337	19,709	28,000	(8,291)
Other	48	216	-	216
Vehicle Service and Maintenance -				
Other purchased services	5,961	2,674	8,300	(5,626)
Other	3,876	3,576	4,000	(424)
Total Expenditures	1,293,951	1,471,463	$ 1,489,257	$ (17,794)
Receipts Over (Under) Expenditures	(73,551)	(38,301)		
Unencumbered Cash, Beginning	478,358	404,807		
Unencumbered Cash, Ending	$ 404,807	$ 366,506		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous reimbursements	$ 695	$ -	$ -	$ -
Transfer from General Fund	245,000	250,000	250,000	-
Transfer from Supplemental General Fund	40,000	105,000	30,000	75,000
Total Receipts	285,695	355,000	$ 280,000	$ 75,000
Expenditures:				
Instruction -				
Certified salaries	290,451	294,318	$ 300,000	$ (5,682)
Insurance	7,843	9,573	25,000	(15,427)
Social Security	4,804	5,615	10,000	(4,385)
Other employee benefits	731	1,057	800	257
Supplies	2,001	9,772	3,500	6,272
Property and equipment	7,192	25,000	7,000	18,000
Other	3,013	5,635	3,500	2,135
Student Transportation Services -				
Non-certified salaries	141	-	1,000	(1,000)
Social Security	11	-	50	(50)
Motor fuel	-	-	120	(120)
Total Expenditures	316,187	350,970	$ 350,970	$ -
Receipts Over (Under) Expenditures	(30,492)	4,030		
Unencumbered Cash, Beginning	163,054	134,811		
Prior Year Cancelled Encumbrances	2,249	-		
Unencumbered Cash, Ending	$ 134,811	$ 138,841		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 775,304	$ 786,969	$ 829,575	$ (42,606)
Expenditures:				
Employee Benefits -				
Instruction	519,454	527,271	$ 555,815	$ (28,544)
Student Support Services	15,506	15,739	16,592	(853)
Instruction Support Staff	38,765	39,348	41,479	(2,131)
General Administration	15,506	15,739	16,591	(852)
School Administration	116,296	118,045	124,436	(6,391)
Other Support Services	7,753	7,870	8,296	(426)
Operations and Maintenance	38,765	39,348	41,479	(2,131)
Student Transportation Services	7,753	7,870	8,296	(426)
Food Service Operation	15,506	15,739	16,591	(852)
Total Expenditures	775,304	786,969	$ 829,575	$ (42,606)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Transfer from General Fund	$ 78,460	$ -
Expenditures:		
Operations and maintenance energy	-	-
Receipts Over (Under) Expenditures	78,460	-
Unencumbered Cash, Beginning	1,095,767	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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Title III reimbursements	$ 3,044	$ 1,274
Federal aid - ESSER	254,640	1,036,510
KDHE Grant	25,824	23,657
Title IV-A reimbursements	17,477	17,233
Carl Perkins	6,115	10,595
Total Receipts	307,100	1,089,269
Expenditures:		
Title IV-A	16,997	17,233
Title III	3,044	1,798
Elementary and Secondary School Relief grant	933,462	1,013,171
KDHE Grant	32,206	29,562
Carl Perkins	4,573	9,875
Total Expenditures	990,282	1,071,639
Receipts Over (Under) Expenditures	(683,182)	17,630
Unencumbered Cash, Beginning	(26,157)	(684,355)
Prior Year Cancelled Encumbrances	-	560,657
Unencumbered Cash, Ending	$ (684,355)	$ (106,068)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Grant revenue	$ 102,411	$ 41,997
Miscellaneous revenue	16,299	18,001
Total Receipts	118,710	59,998
Expenditures:		
Grant expense	7,924	14,109
Purchased professional services	81,178	6,622
Total Expenditures	89,102	20,731
Receipts Over (Under) Expenditures	29,608	39,267
Unencumbered Cash, Beginning	89,315	118,923
Prior Year Cancelled Encumbrances	-	931
Unencumbered Cash, Ending	$ 118,923	$ 159,121

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Donations	$ 2,000	$ 3,550
Expenditures:		
Scholarships awarded	2,250	3,950
Receipts Over (Under) Expenditures	(250)	(400)
Unencumbered Cash, Beginning	5,973	5,723
Unencumbered Cash, Ending	$ 5,723	$ 5,323

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Student fees and materials	$ 37,766	$ 34,006
Other revenue from local source	15,415	13,575
Transfer from General Fund	50,000	75,000
Total Receipts	103,181	122,581
Expenditures:		
Instruction -		
Supplies	-	484
Property and equipment	791	196
Instruction Support Staff -		
Supplies	21,890	112,799
Total Expenditures	22,681	113,479
Receipts Over (Under) Expenditures	80,500	9,102
Unencumbered Cash, Beginning	212,583	293,083
Unencumbered Cash, Ending	$ 293,083	$ 302,185

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal aid	$ 145,600	$ 146,193
Expenditures:		
Instruction -		
Certified salaries	145,600	146,193
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal aid	$ 37,483	$ 36,234
Expenditures:		
Instruction -		
Certified salaries	37,483	36,234
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 937,424	$ 1,014,792	$ 987,744	$ 27,048
Delinquent tax	18,160	49,877	15,041	34,836
Motor vehicle tax	64,068	71,745	61,590	10,155
Recreational vehicle tax	1,531	1,890	1,632	258
Commercial vehicle tax	9,364	8,648	8,053	595
Watercraft tax	73	59	-	59
State aid	54,105	-	-	-
Total Receipts	1,084,725	1,147,011	$ 1,074,060	$ 72,951
Expenditures:				
Interest	282,100	262,700	$ 262,800	$ (100)
Principal	800,000	830,000	830,000	-
Total Expenditures	1,082,100	1,092,700	$ 1,092,800	$ (100)
Receipts Over (Under) Expenditures	2,625	54,311		
Unencumbered Cash, Beginning	1,080,322	1,082,947		
Unencumbered Cash, Ending	$ 1,082,947	$ 1,137,258		

Unified School District Number 312
Haven, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations				
Haven High School:				
Art Club	$ 628	$ 216	$ 134	$ 710
Baseball	170	6,102	3,835	2,437
Band concessions	1,906	2,907	489	4,324
Book Rental	-	12,202	12,202	-
Boys Basketball	3,343	4,510	4,225	3,628
Cheerleaders	4,767	6,459	11,170	56
Chromebooks	-	4,710	4,710	-
Class of 2023	295	370	665	-
Class of 2024	170	78	-	248
Class of 2025	92	84	-	176
Class of 2026	-	74	-	74
Drama	318	-	261	57
Driver Education	-	7,630	7,630	-
FCA	675	650	1,016	309
FFA	81,619	44,661	71,558	54,722
Football	849	5,125	4,260	1,714
Girls Basketball	2,558	10,918	12,950	526
HMS Sports	1,379	1,929	1,877	1,431
Kayettes	422	500	400	522
NFL	844	1,526	1,271	1,099
Fine arts - music	9,723	25,021	32,404	2,340
Prom	1,376	7,897	7,354	1,919
Softball	320	8,343	7,508	1,155
Spanish Club	216	-	-	216
Stuco	1,010	1,893	1,976	927
Tasmanian	4,229	3,365	4,547	3,047
The Den/Greenhouse	-	365	365	-
Track	242	440	560	122
Vo Ag	-	403	403	-
Volleyball	1,529	4,582	1,719	4,392
Wrestling	679	4,446	3,760	1,365
Woodworking	-	896	896	-
XC	457	547	634	370
Subtotal Haven High School	119,816	168,849	200,779	87,886

Unified School District Number 312
Haven, KS

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.)				
Haven Middle School				
Stuco	$ 645	$ 2	$ 94	$ 553
FACS	-	190	190	-
Eighth grade	371	625	746	250
Seventh grade	468	688	894	262
Student	4,980	432	1,090	4,322
Subtotal Haven Middle School	6,464	1,937	3,014	5,387
Haven Grade School:				
After School Program	1,560	-	-	1,560
Band	1	-	-	1
Drug education	25	-	-	25
Fundraisers	6,272	2,464	827	7,909
Subtotal Haven Grade School	7,858	2,464	827	9,495
Yoder Grade School:				
Ag Program	4,001	15,508	14,157	5,352
Classroom activity	4,353	450	1,054	3,749
Boxtops 4 education	937	-	75	862
Reno Co. math	350	-	-	350
Accelerated reader	53	-	-	53
Subtotal Yoder Grade School	9,694	15,958	15,286	10,366
The Den and Greenhouse	10,152	6,204	6,800	9,556
Total Student Organization Funds	154,439	195,412	226,706	122,690
Payroll clearing	14,511	27,995	36,033	6,473
Total Agency Funds	$ 168,950	$ 223,407	$ 262,739	$ 129,163

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, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Haven High School	$ 6,712	$ 79,227	$ 79,294	$ 6,645	$ -	$ 6,645
Haven Middle School	190	7	7	190	-	190
Haven Grade School	(122)	81,920	84,994	(3,196)		(3,196)
Yoder Grade School	287	-	-	287	-	287
Total Gate Receipts	7,067	161,154	164,295	3,926	-	3,926
School Projects:						
Haven Grade School - Book fair	1,883	-	1,290	593	-	593
Total District Activity Funds	$ 8,950	$ 161,154	$ 165,585	$ 4,519	$ -	$ 4,519

SINGLE AUDIT SECTION

LOYD GROUP, LLC

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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, 2023, 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 9, 2023.

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 9, 2023

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 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, 2023. 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, 2023.

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 9, 2023

Unified School District Number 312
Haven, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
Title I	84.010	DO312	$ 146,193
Title III	84.365	DO312	1,798
Title IIA	84.367	DO312	36,234
Title IV-A	84.424	DO312	17,233
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO312	410,685
Career and Technical Education - Carl Perkins Vocational Education	84.048	FY20D0308	9,875
TOTAL U.S. DEPARTMENT OF EDUCATION			622,018
U.S. Department of Health and Human Services			
Passed Through State Department of Education			
TANF - Pre K Pilot	93.558	DO312	7,454
COVID-19 Testing Grant	93.323	DO312	29,562
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			37,016
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO312	100,870
National School Lunch Program	10.555	DO312	330,928
Summer Food Service Program for Children	10.559	DO312	29,686
Total Child Nutrition Cluster			461,484
TOTAL U.S. DEPARTMENT OF AGRICULTURE			461,484
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 1,120,518

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, 2023. 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	$	461,484
Title I Fund		146,193
Title IIA Fund		36,234
Other Federal Funds Fund - Title III		1,798
Other Federal Funds Fund - Title IV-A		17,233
Other Federal Funds Fund - ESSER		410,685
Other Federal Funds Fund - Perkins		9,875
Student Contest Award Fund		7,454
Other Federal Funds Fund - Testing Grant		29,562
Total	$	1,120,518

Unified School District Number 312
Haven, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

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.