UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2024

LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2024

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Unified School District Number 312
Haven, Kansas

Fiscal Year Ended June 30, 2024

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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, 2024, 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued the report thereon dated October 9, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, 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 3, 2024, 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 3, 2024

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	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	$ 1	$ -	$ 7,551,624	$ 7,551,625	$ -	$ 1,554	$ 1,554
Supplemental General Fund	130,593	-	2,269,237	2,380,333	19,497	3,250	22,747
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	65,455	-	10,000	72,082	3,373	-	3,373
At Risk (K-12) Fund	635,400	-	1,130,915	937,842	828,473	-	828,473
Bilingual Education Fund	-	-	40,038	2,387	37,651	-	37,651
Virtual Education Fund	4,998	-	50,000	52,513	2,485	-	2,485
Capital Outlay Fund	1,203,636	23,592	974,196	801,560	1,399,864	147,982	1,547,846
Driver Training Fund	30,100	-	12,459	13,630	28,929	-	28,929
Food Service Fund	342,129	-	561,110	687,223	216,016	-	216,016
Professional Development Fund	128,365	-	7,024	56,440	78,949	-	78,949
Special Education Fund	366,506	-	1,341,876	1,422,789	285,593	-	285,593
Career and Postsecondary Education Fund	138,841	-	55,560	118,938	75,463	-	75,463
KPERS Special Retirement Contribution Fund	-	-	811,688	811,688	-	-	-
Contingency Reserve Fund	1,174,227	-	-	-	1,174,227	-	1,174,227
Other Federal Funds Fund	(106,068)	-	375,566	347,924	(78,426)	53,368	(25,058)
Student Contest Awards Fund	159,121	-	62,938	36,830	185,229	11,850	197,079
Student Scholarship Fund	5,323	-	2,400	2,100	5,623	-	5,623
Textbook/Student Material Revolving Fund	302,185	-	48,067	99,045	251,207	36	251,243
Title I Fund	-	-	152,569	152,569	-	-	-
Title II-A Fund	-	-	32,042	32,042	-	-	-
Gate Receipts	3,926	-	254,861	252,751	6,036	-	6,036
School Projects	593	-	-	-	593	-	593
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,137,192	-	1,059,676	1,100,613	1,096,255	-	1,096,255
Total Reporting Entity (Excluding Agency Funds)	$ 5,722,523	$ 23,592	$ 16,803,846	$ 16,932,924	$ 5,617,037	$ 218,040	$ 5,835,077

COMPOSITION OF CASH:	
Checking Account - First National Bank	$ 5,573,787
Money Market Account - First National Bank	261,293
Series 2015 Bond Account - First National Bank	-
Petty Cash Accounts	5,000
Certificate of Deposit - Haven High School Activity	10,000
Checking Account - Haven High School Activity	81,108
Checking Account - Haven Middle School Activity	5,309
Checking Account - Haven Grade School Activity	6,018
Checking Account - Yoder Grade School Activity	2,306
Checking Account - Den	10,402
Total Cash	5,955,223
Agency Funds per Schedule 3	(120,146)
Total Reporting Entity (Excluding Agency Funds)	$ 5,835,077

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, 2024

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 no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Other Federal Funds, Student Contest Awards, Student Scholarship, Textbook/Student Material Revolving, Title I, Title II-A, Gate Receipts and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. Haven Grade School Gate Reciepts Fund had a negative cash balance as of June 30, 2023, and June 30, 2024. The Other Federal Funds Fund has a negative unencumbered cash balance at June 30, 2023, and June 30, 2024 which is allowable under Kansas Statute 12-1663. The Other Federal Funds Fund will be reimbursed in the following fiscal year from federal grant programs.

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, 2024.

At June 30, 2024, the District's carrying amount of deposits, was $5,955,223 and the bank balance was $6,874,172. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $6,624,172 was collateralized with securities held by the pledging institutions' agents in the District's name.

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

4. RISK MANAGEMENT

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

The school district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The school district has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts and community colleges in the State to participate in the Kansas Educational Risk Management Pool (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members. The school district pays an annual premium to KERMP for its property and liability insurance coverage. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $350,00 (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	$ 10,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	899,050
General Fund	Bilingual Education Fund	K.S.A. 72-5167	35,000
General Fund	Virtual Education Fund	K.S.A. 72-5167	50,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	100,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,241,876
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	231,865
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	5,038
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	100,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5413	55,560
			$ 2,728,389

6. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

6. DEFINED BENEFIT PENSION PLAN (cont.)

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $811,688 for the year ended June 30, 2024.

Net Pension Liability: At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $7,192,651. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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, 2024.

(c) Compensated Absences

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

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

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

(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, 2024.

8. CLAIMS AND JUDGMENTS

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

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024, and there were no settlements that exceeded insurance coverage in the past three years.

9. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2024, 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	$ 6,155,000	$ -	$ 650,000	$ 5,505,000	$ 184,950
Series - 2016	2.00-3.00%	3,000,000	10-01-30	1,975,000	-	215,000	1,760,000	50,662
Refunding - Series 2017 (COP	3.00%	2,200,000	09-01-28	1,258,217	-	215,000	1,043,217	37,425
Total General Obligation Bonds				9,388,217	-	1,080,000	8,308,217	273,037
Captial Leases								
Xerox Copier Lease		228,297	06-01-28	224,492	-	45,659	178,833	682
Total Capital Leases				224,492	-	45,659	178,833	682
Total Contractual Indebtednes				$ 9,612,709	$ -	$ 1,125,659	$ 8,487,050	$ 273,719

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

	Year						
	2025	2026	2027	2028	2029	2030-2031	Total
Principal							
General Obligation Bonds:							
Series - 2015	$ 680,000	$ 3,930,000	$ -	$ -	$ -	$ 895,000	$ 5,505,000
Series - 2016	230,000	240,000	245,000	250,000	260,000	535,000	1,760,000
Refunding - Series 2017 (COP)	225,000	235,000	245,000	250,000	88,217	-	1,043,217
Total General Obligation Bonds	1,135,000	4,405,000	490,000	500,000	348,217	1,430,000	8,308,217
Capital Leases							
Xerox Copier Lease	45,659	45,659	45,660	41,855	-	-	178,833
Total Principal	1,180,659	4,450,659	535,660	541,855	348,217	1,430,000	8,487,050
Interest							
General Obligation Bonds:							
Refunding Bonds - Series 2015	$ 158,350	$ 85,800	$ 26,850	$ 26,850	$ 26,850	$ 40,275	$ 364,975
Series - 2016	45,100	39,225	33,163	26,975	19,950	16,275	180,688
Refunding - Series 2017 (COP)	30,825	23,925	16,725	9,300	2,775	-	83,550
Total Interest	234,275	148,950	76,738	63,125	49,575	56,550	629,213
Total Principal and Interest	$ 1,414,934	$ 4,599,609	$ 612,398	$ 604,980	$ 397,792	$ 1,486,550	$ 9,116,263

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, 2024 the District spent all of ESSER I, all of ESSER II, and $1,074,089 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, 2024

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2024

	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	$ 7,834,404	$ (389,793)	$ 107,014	$ 7,551,625	$ 7,551,625	$ -
Supplemental General Fund	2,457,225	(84,004)	7,112	2,380,333	2,380,333	-
SPECIAL PURPOSE FUNDS						
At Risk (4 Yr Old) Fund	137,000	-	-	137,000	72,082	(64,918)
At Risk (K-12) Fund	1,230,000	-	-	1,230,000	937,842	(292,158)
Bilingual Education Fund	45,792	-	-	45,792	2,387	(43,405)
Virtual Education Fund	274,200	-	-	274,200	52,513	(221,687)
Capital Outlay Fund	1,111,000	-	1,788	1,112,788	801,560	(311,228)
Driver Training Fund	13,630	-	7,379	21,009	13,630	(7,379)
Food Service Fund	699,500	-	1,504	701,004	687,223	(13,781)
Professional Development Fund	70,000	-	-	70,000	56,440	(13,560)
Special Education Fund	1,556,000	-	-	1,556,000	1,422,789	(133,211)
Career and Postsecondary Education Fund	367,000	-	-	367,000	118,938	(248,062)
KPERS Special Retirement Contribution Fund	857,796	-	-	857,796	811,688	(46,108)
BOND AND INTEREST FUND						
Bond and Interest Fund	1,100,613	-	-	1,100,613	1,100,613	-
Total	$ 17,754,160	$ (473,797)	$ 124,797	$ 17,405,160	$ 16,009,663	$ (1,395,497)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
State aid	$ 6,267,471	$ 6,497,255	$ 6,824,638	$ (327,383)
Special education aid	1,001,332	941,876	1,009,766	(67,890)
Mineral production tax	7,503	5,479	-	5,479
Miscellaneous reimbursements	14,364	107,014	-	107,014
Total Receipts	7,290,670	7,551,624	$ 7,834,404	$ (282,780)
Expenditures:				
Instruction -				
Certified salaries	1,986,523	1,940,510	$ 2,111,026	$ (170,516)
Non-certified salaries	123,006	273,986	139,841	134,145
Insurance	367,425	535,327	390,407	144,920
Social Security	277,227	307,267	288,588	18,679
Other benefits	55,139	57,553	60,000	(2,447)
Purchased professional services	114,934	23,775	115,000	(91,225)
Other purchased services	37,852	46,143	45,000	1,143
Student Support Services -				
Certified salaries	105,006	131,412	125,256	6,156
Insurance	23,256	22,677	33,000	(10,323)
Social Security	9,542	9,917	11,000	(1,083)
Other benefits	2,917	1,796	3,050	(1,254)
Supplies	306	-	1,500	(1,500)
Instruction Support Staff -				
Certified salaries	53,922	72,796	65,750	7,046
Non-certified salaries	33,668	22,720	35,351	(12,631)
Insurance	6,644	14,776	8,592	6,184
Social Security	5,375	6,676	5,680	996
Other benefits	1,546	1,659	1,596	63
Other purchased services	5,363	-	5,500	(5,500)
Supplies	5,680	10,255	-	10,255
Books and periodicals	4,411	4,577	5,000	(423)
Technology supplies	1,050	1,351	9,000	(7,649)
Property and equipment	2,380	1,580	2,500	(920)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 120,688	$ 123,338	$ 135,000	$ (11,662)
Non-certified salaries	29,594	35,718	32,000	3,718
Insurance	15,831	16,998	17,184	(186)
Social Security	11,587	11,886	12,008	(122)
Other employee benefits	327	168	350	(182)
Purchased professional services	38,973	41,766	45,000	(3,234)
Insurance	7,644	8,537	8,000	537
Communications	-	-	1,200	(1,200)
Other purchased services	1,148	1,822	-	1,822
Supplies	13,314	18,951	14,000	4,951
Other	12,843	14,182	13,500	682
School Administration -				
Certified salaries	156,793	196,523	225,000	(28,477)
Non-certified salaries	146,294	147,991	153,609	(5,618)
Insurance	30,024	35,122	40,000	(4,878)
Social Security	36,436	40,477	38,258	2,219
Other employee benefits	2,382	3,410	2,500	910
Communications	1,936	-	2,000	(2,000)
Supplies	17,635	25,074	20,000	5,074
Operations and Maintenance -				
Non-certified salaries	353,440	390,816	363,440	27,376
Insurance	67,187	66,693	68,000	(1,307)
Social Security	26,246	30,845	27,558	3,287
Other employee benefits	984	436	1,033	(597)
Water/sewer	14,183	17,037	15,000	2,037
Cleaning	6,402	7,708	7,600	108
Rentals	989	3,349	1,000	2,349
Other purchased property services	15,406	19,271	16,000	3,271
Supplies	1,919	77	3,000	(2,923)
Electricity	-	3,318	-	3,318
Motor fuel	10,518	8,619	13,000	(4,381)
Other	25,793	21,486	28,000	(6,514)
Vehicle Operating Services -				
Non-certified salaries	178,689	190,467	187,623	2,844
Insurance	-	8,598	-	8,598
Social Security	13,420	13,647	14,500	(853)
Other employee benefits	7,864	194	8,500	(8,306)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Vehicle & Maintenance Services -				
Non-certified salaries	$ 30,420	$ 41,705	$ 32,000	$ 9,705
Insurance	-	1,432	-	1,432
Social Security	2,166	3,035	2,500	535
Other employee benefits	65	42	100	(58)
Other Support Services -				
Non-certified salaries	110,236	122,840	135,000	(12,160)
Insurance	15,199	14,012	17,184	(3,172)
Social Security	7,741	7,539	8,128	(589)
Other employee benefits	211	104	240	(136)
Purchased professional services	13,211	14,486	14,000	486
Other purchased services	18,065	15,151	24,776	(9,625)
Supplies	125	-	160	(160)
Other	-	4,076	-	4,076
Outgoing Transfers -				
Professional Development Fund	60,000	-	30,000	(30,000)
Special Education Fund	1,001,332	1,241,876	1,009,766	232,110
Textbook/Student Material Fund	75,000	-	35,000	(35,000)
Career and Postsecondary Education Fund	250,000	-	275,000	(275,000)
Capital Outlay Fund	-	100,000	-	100,000
At Risk (4 Yr Old) Fund	70,000	10,000	65,000	(55,000)
At Risk (K-12) Fund	779,237	899,050	899,050	-
Bilingual Education Fund	43,000	35,000	35,000	-
Virtual Education Fund	225,000	50,000	275,000	(225,000)
Adjustment to comply with legal max	-	-	(389,793)	389,793
Legal General Fund Budget	7,290,669	7,551,625	7,444,611	107,014
Adjustment for qualifying budget credits	-	-	107,014	(107,014)
Total Expenditures	7,290,669	7,551,625	$ 7,551,625	$ -
Receipts Over (Under) Expenditures	1	(1)		
Unencumbered Cash, Beginning	-	1		
Unencumbered Cash, Ending	$ 1	$ -		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,515,472	$ 1,684,864	$ 88,364	$ 1,596,500
Delinquent tax	74,992	26,919	18,213	8,706
Motor vehicle tax	105,055	101,917	101,596	321
Recreational vehicle tax	2,824	2,548	2,610	(62)
Commercial vehicle tax	14,806	18,071	12,127	5,944
Watercraft tax	84	152	-	152
Supplemental state aid	497,060	427,654	442,792	(15,138)
Miscellaneous reimbursements	1,273	7,112	-	7,112
Transfer from Contingency Reserve Fund	-	-	110,000	(110,000)
Total Receipts	2,211,566	2,269,237	$ 775,702	$ 1,493,535
Expenditures:				
Instruction -				
Certified salaries	303,770	790,548	$ 339,500	$ 451,048
Non-certified salaries	161,408	144,250	175,000	(30,750)
Social Security	10,000	4,527	12,000	(7,473)
Other employee benefits	14,500	16,064	17,000	(936)
Purchased professional services	8,813	10,564	10,000	564
Other purchased services	13,654	20,095	15,000	5,095
Supplies	72,081	82,574	80,000	2,574
Textbooks	6,447	4,044	7,000	(2,956)
Property and equipment	5,783	8,754	7,000	1,754
Student Support Services -				
Certified salaries	42,927	48,651	52,000	(3,349)
Social Security	-	5,728	-	5,728
Social Security	3,814	3,687	4,200	(513)
Other employee benefits	94	451	500	(49)
Supplies	1,197	-	3,000	(3,000)
Instruction Support Staff -				
Technology supplies	7,864	18,498	15,000	3,498
School Administration -				
Certified salaries	161,966	200,000	220,000	(20,000)
Other employee benefits	2,045	2,072	500	1,572
Other purchased services	6,492	7,327	9,000	(1,673)
General Administration -				
Other	36	-	3,000	(3,000)

Unified School District Number 312
Haven, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance -				
Purchased professional services	$ 2,064	$ 2,793	$ 4,000	$ (1,207)
Repairs and maintenance	10,068	4,646	25,000	(20,354)
Other purchased services	53,878	77,292	60,000	17,292
Supplies	119,699	123,707	149,848	(26,141)
Heating	63,068	55,322	67,000	(11,678)
Electricity	163,428	159,439	190,000	(30,561)
Motor fuel	-	194	-	194
Property and equipment	18,329	18,464	25,000	(6,536)
Vehicle Operating Services -				
Other purchased services	38,357	47,047	55,000	(7,953)
Supplies	21,209	18,532	70,000	(51,468)
Repairs and maintenance	28,338	32,120	-	32,120
Motor fuel	85,896	73,832	115,000	(41,168)
Property and equipment	-	-	300	(300)
Other	4,052	6,648	6,000	648
Other Suport Services				
Community service operations	-	-	4,000	(4,000)
Outgoing Transfers -				
Food Service Fund	10,000	-	10,000	(10,000)
Professional Development Fund	-	-	10,000	(10,000)
Special Education Fund	431,780	100,000	325,000	(225,000)
Career and Postsecondary Education Fund	105,000	55,560	75,000	(19,440)
At Risk (4 Yr Old) Fund	-	-	20,000	(20,000)
At Risk (K-12) Fund	220,328	231,865	259,729	(27,864)
Bilingual Education Fund	6,169	5,038	6,648	(1,610)
Virtual Education Fund	-	-	10,000	(10,000)
Adjustment to comply with legal max	-	-	(84,004)	84,004
Legal Supplemental General Fund Budget	2,204,554	2,380,333	2,373,221	7,112
Adjustment for qualifying budget credits	-	-	7,112	(7,112)
Total Expenditures	2,204,554	2,380,333	$ 2,380,333	$ -
Receipts Over (Under) Expenditures	7,012	(111,096)		
Prior year cancelled encumbrances	4,448	-		
Unencumbered Cash, Beginning	119,133	130,593		
Unencumbered Cash, Ending	$ 130,593	$ 19,497		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 70,000	$ 10,000	$ 65,000	$ (55,000)
Transfer from Supplemental General Fund	-	-	20,000	(20,000)
Total Receipts	70,000	10,000	$ 85,000	$ (75,000)
Expenditures:				
Instruction -				
Certified salaries	90,419	38,898	$ 95,000	$ (56,102)
Non-certified salaries	14,104	16,000	16,000	-
Insurance	15,420	17,184	20,000	(2,816)
Social security	5,840	-	6,000	(6,000)
Property and equipment	948	-	-	-
Total Expenditures	126,731	72,082	$ 137,000	$ (64,918)
Receipts Over (Under) Expenditures	(56,731)	(62,082)		
Unencumbered Cash, Beginning	122,186	65,455		
Unencumbered Cash, Ending	$ 65,455	$ 3,373		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 779,237	$ 899,050	$ 899,050	$ -
Transfer from Supplemental General Fund	220,328	231,865	259,729	(27,864)
Total Receipts	999,565	1,130,915	$ 1,158,779	$ (27,864)
Expenditures:				
Instruction -				
Certified salaries	612,308	899,051	$ 1,000,000	$ (100,949)
Social Security	8,438	-	10,000	(10,000)
Other purchased services	-	500	-	500
Supplies	35,000	38,291	220,000	(181,709)
Property and equipment	80	-	-	-
Total Expenditures	655,826	937,842	$ 1,230,000	$ (292,158)
Receipts Over (Under) Expenditures	343,739	193,073		
Unencumbered Cash, Beginning	291,661	635,400		
Unencumbered Cash, Ending	$ 635,400	$ 828,473		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 43,000	$ 35,000	$ 35,000	$ -
Transfer from Supplemental General Fund	6,169	5,038	6,648	(1,610)
Total Receipts	49,169	40,038	$ 41,648	$ (1,610)
Expenditures:				
Instruction -				
Certified salaries	41,675	1,542	$ 32,000	$ (30,458)
Insurance	7,752	722	8,592	(7,870)
Social Security	4,625	120	5,000	(4,880)
Other employee benefits	117	3	200	(197)
Total Expenditures	54,169	2,387	$ 45,792	$ (43,405)
Receipts Over (Under) Expenditures	(5,000)	37,651		
Unencumbered Cash, Beginning	5,000	-		
Unencumbered Cash, Ending	$ -	$ 37,651		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 225,000	$ 50,000	$ 275,000	$ (225,000)
Transfer from Supplemental General Fund	-	-	10,000	(10,000)
Total Receipts	225,000	50,000	$ 285,000	$ (235,000)
Expenditures:				
Instruction -				
Certified salaries	149,776	-	$ 110,000	$ (110,000)
Non-certified salaries	17,000	-	18,000	(18,000)
Insurance	23,256	-	25,000	(25,000)
Social Security	10,000	115	10,000	(9,885)
Other benefits	6,000	21	6,000	(5,979)
Purchased professional services	18,472	5,386	18,000	(12,614)
Supplies	21,374	17,679	25,000	(7,321)
Property and equipment	423	-	-	-
School Administration -				
Certified salaries	16,668	5,004	20,000	(14,996)
Non-certified salaries	5,000	-	5,000	(5,000)
Insurance	3,462	579	4,000	(3,421)
Social Security	1,961	226	2,000	(1,774)
Other employee benefits	1,588	3	1,600	(1,597)
Other purchased services	34	-	600	(600)
Operations and Maintenance -				
Non-certified salaries	5,000	-	5,000	(5,000)
Social Security	500	-	500	(500)
Other purchased services	8,337	9,000	9,000	-
Supplies	3,500	3,500	3,500	-
Heating	11,000	11,000	11,000	-
Total Expenditures	303,351	52,513	$ 274,200	$ (221,687)
Receipts Over (Under) Expenditures	(78,351)	(2,513)		
Unencumbered Cash, Beginning	83,349	4,998		
Unencumbered Cash, Ending	$ 4,998	$ 2,485		

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 507,664	$ 506,591	$ 494,949	$ 11,642
Delinquent tax	25,782	9,604	6,146	3,458
Motor vehicle tax	38,156	35,275	34,809	466
Recreational vehicle tax	1,018	873	895	(22)
Commercial vehicle tax	4,442	5,472	4,154	1,318
Watercraft tax	-	181	-	181
Interest on idle funds	88,051	244,591	-	244,591
Other revenue from local sources	6,515	7,607	-	7,607
Miscellaneous reimbursements	3,086	1,788	-	1,788
Miscellaneous revenue	103,510	62,214	-	62,214
Transfer from General Fund	-	100,000	-	100,000
Total Receipts	778,224	974,196	$ 540,953	$ 433,243
Expenditures:				
Instruction -				
Supplies	13,034	15,000	$ 17,000	$ (2,000)
Technology supplies	5,971	3,527	7,000	(3,473)
Property and equipment	104,011	71,403	110,000	(38,597)
Operations and Maintenance -				
Property and equipment	82,774	38,174	250,000	(211,826)
Transportation -				
Property and equipment	194,309	206,443	200,000	6,443
Other Support Services -				
Property and equipment	1,930	1,249	2,000	(751)
Other	-	-	260,000	(260,000)
Site Improvements	153,832	209,670	250,000	(40,330)
Building Improvements	263,950	256,094	15,000	241,094
Legal Capital Outlay Fund Budget	819,811	801,560	1,111,000	(309,440)
Adjustment for qualifying budget credits	-	-	1,788	(1,788)
Total Expenditures	819,811	801,560	$ 1,112,788	$ (311,228)
Receipts Over (Under) Expenditures	(41,587)	172,636		
Prior year cancelled encumbrance	125,181	23,592		
Unencumbered Cash, Beginning	1,120,042	1,203,636		
Unencumbered Cash, Ending	$ 1,203,636	$ 1,399,864		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 6,860	$ 5,080	$ 8,775	$ (3,695)
Miscellaneous reimbursements	6,356	7,379	-	7,379
Total Receipts	13,216	12,459	$ 8,775	$ 3,684
Expenditures:				
Instruction -				
Certified salaries	7,998	12,069	$ 12,000	$ 69
Noncertified salaries	1,000	-	1,000	(1,000)
Insurance	-	72	-	72
Social Security	539	946	600	346
Other employee benefits	13	20	30	(10)
Operations and Maintenance -				
Motor fuel	-	355	-	355
Other	-	168	-	168
Adjustment for qualifying budget credits	-	-	7,379	(7,379)
Total Expenditures	9,550	13,630	$ 21,009	$ (7,379)
Receipts Over (Under) Expenditures	3,666	(1,171)		
Unencumbered Cash, Beginning	26,434	30,100		
Unencumbered Cash, Ending	$ 30,100	$ 28,929		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 4,593	$ 4,013	$ 3,496	$ 517
Federal aid	465,634	395,894	414,843	(18,949)
Student sales - lunch and milk	140,954	148,356	149,308	(952)
Adult sales	20,555	11,343	14,977	(3,634)
Miscellaneous revenue	243	-	-	-
Miscellaneous reimbursements	935	1,504	-	1,504
Transfer from Supplemental General Fund	10,000	-	10,000	(10,000)
Total Receipts	642,914	561,110	$ 592,624	$ (31,514)
Expenditures:				
Food Service Operation -				
Non-certified salaries	176,285	184,948	$ 180,000	$ 4,948
Insurance	14,198	28,977	20,000	8,977
Social Security	9,745	13,989	12,000	1,989
Other employee benefits	359	197	500	(303)
Food and milk	394,886	406,207	440,000	(33,793)
Miscellaneous supplies	23,251	23,243	25,000	(1,757)
Property and equipment	20,180	28,274	20,000	8,274
Other	1,799	1,388	2,000	(612)
Legal Food Service Fund Budget	640,703	687,223	699,500	(12,277)
Adjustment for qualifying budget credits	-	-	1,504	(1,504)
Total Expenditures	640,703	687,223	$ 701,004	$ (13,781)
Receipts Over (Under) Expenditures	2,211	(126,113)		
Unencumbered Cash, Beginning	339,918	342,129		
Unencumbered Cash, Ending	$ 342,129	$ 216,016		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 5,689	$ 6,754	$ 10,500	$ (3,746)
Transfer from General Fund	60,000	-	30,000	(30,000)
Transfer from Supplemental General Fund	-	-	10,000	(10,000)
Miscellaneous reimbursements	180	270	-	270
Total Receipts	65,869	7,024	$ 50,500	$ (43,476)
Expenditures:				
Instruction Support Staff -				
Certified salaries	6,000	6,000	$ 10,000	$ (4,000)
Purchased professional services	30,645	50,440	60,000	(9,560)
Miscellaneous supplies	1,235	-	-	-
Total Expenditures	37,880	56,440	$ 70,000	$ (13,560)
Receipts Over (Under) Expenditures	27,989	(49,416)		
Unencumbered Cash, Beginning	100,376	128,365		
Unencumbered Cash, Ending	$ 128,365	$ 78,949		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 1,001,332	$ 1,241,876	$ 1,009,766	$ 232,110
Transfer from Supplemental General Fund	431,780	100,000	325,000	(225,000)
Miscellaneous reimbursements	50	-	-	-
Total Receipts	1,433,162	1,341,876	$ 1,334,766	$ 7,110
Expenditures:				
Instruction -				
Payment to Special Education	1,343,715	1,302,176	$ 1,410,000	$ (107,824)
Vehicle Operating Services -				
Non-certified salaries	41,060	32,910	65,000	(32,090)
Social Security	4,483	3,408	5,000	(1,592)
Other employee benefits	564	1,045	1,500	(455)
Supervision -				
Non-certified salaries	18,844	11,852	-	11,852
Insurance	17,892	13,714	20,000	(6,286)
Other employee benefits	500	9	-	9
Mileage in lieu of transportation	15,330	31,395	20,000	11,395
Insurance	2,900	2,900	2,900	-
Miscellaneous supplies	-	-	300	(300)
Motor fuel	19,709	17,540	23,000	(5,460)
Other	216	-	-	-
Vehicle Service and Maintenance -				
Other purchased services	2,674	2,483	4,300	(1,817)
Other	3,576	3,357	4,000	(643)
Total Expenditures	1,471,463	1,422,789	$ 1,556,000	$ (133,211)
Receipts Over (Under) Expenditures	(38,301)	(80,913)		
Unencumbered Cash, Beginning	404,807	366,506		
Unencumbered Cash, Ending	$ 366,506	$ 285,593		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	250,000	-	275,000	(275,000)
Transfer from Supplemental General Fund	105,000	55,560	75,000	(19,440)
Total Receipts	355,000	55,560	$ 350,000	$ (294,440)
Expenditures:				
Instruction -				
Certified salaries	294,318	77,907	$ 300,000	$ (222,093)
Insurance	9,573	7,593	15,000	(7,407)
Social Security	5,615	5,884	6,000	(116)
Other employee benefits	1,057	1,008	5,000	(3,992)
Supplies	9,772	5,034	10,000	(4,966)
Property and equipment	25,000	21,512	25,000	(3,488)
Other	5,635	-	6,000	(6,000)
Total Expenditures	350,970	118,938	$ 367,000	$ (248,062)
Receipts Over (Under) Expenditures	4,030	(63,378)		
Unencumbered Cash, Beginning	134,811	138,841		
Unencumbered Cash, Ending	$ 138,841	$ 75,463		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 786,969	$ 811,688	$ 857,796	$ (46,108)
Expenditures:				
Employee Benefits -				
Instruction	527,271	543,831	$ 582,996	$ (39,165)
Student Support Services	15,739	16,234	17,000	(766)
Instruction Support Staff	39,348	40,584	40,000	584
General Administration	15,739	16,234	17,000	(766)
School Administration	118,045	121,753	125,000	(3,247)
Other Support Services	7,870	8,117	8,500	(383)
Operations and Maintenance	39,348	40,584	42,000	(1,416)
Student Transportation Services	7,870	8,117	8,300	(183)
Food Service Operation	15,739	16,234	17,000	(766)
Total Expenditures	786,969	811,688	$ 857,796	$ (46,108)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
Operations and maintenance energy	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,174,227	1,174,227
Unencumbered Cash, Ending	$ 1,174,227	$ 1,174,227

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Title III reimbursements	$ 1,274	$ -
Federal aid - ESSER	1,036,510	293,891
KDHE Grant	23,657	52,112
Title IV-A reimbursements	17,233	19,730
Carl Perkins	10,595	9,833
Total Receipts	1,089,269	375,566
Expenditures:		
Title IV-A	17,233	17,730
Title III	1,798	-
Elementary and Secondary School Relief grant	1,013,171	254,193
KDHE Grant	29,562	63,336
Other employee benefits	-	200
Carl Perkins	9,875	10,465
Blue Cross Blue Shield grant	-	2,000
Total Expenditures	1,071,639	347,924
Receipts Over (Under) Expenditures	17,630	27,642
Unencumbered Cash, Beginning	(684,355)	(106,068)
Prior Year Cancelled Encumbrances	560,657	-
Unencumbered Cash, Ending	$ (106,068)	$ (78,426)

Unified School District Number 312
Haven, KS

SPECIAL PURPOSE FUND

STUDENT CONTEST AWARDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Grant revenue	$ 41,997	$ 46,789
Donation revenue	-	152
YCS donation (Ag)	-	4,452
After school program	-	10,095
Rimmer early education	-	1,450
Miscellaneous revenue	18,001	-
Total Receipts	59,998	62,938
Expenditures:		
Grant expense	14,109	5,987
Purchased professional services	6,622	30,843
Total Expenditures	20,731	36,830
Receipts Over (Under) Expenditures	39,267	26,108
Unencumbered Cash, Beginning	118,923	159,121
Prior Year Cancelled Encumbrances	931	-
Unencumbered Cash, Ending	$ 159,121	$ 185,229

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Donations	$ 3,550	$ 2,400
Expenditures:		
Scholarships awarded	3,950	2,100
Receipts Over (Under) Expenditures	(400)	300
Unencumbered Cash, Beginning	5,723	5,323
Unencumbered Cash, Ending	$ 5,323	$ 5,623

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Student fees and materials	$ 34,006	$ 34,244
Other revenue from local source	13,575	13,823
Transfer from General Fund	75,000	-
Total Receipts	122,581	48,067
Expenditures:		
Instruction -		
Supplies	484	593
Property and equipment	196	-
Instruction Support Staff -		
Supplies	112,799	98,452
Total Expenditures	113,479	99,045
Receipts Over (Under) Expenditures	9,102	(50,978)
Unencumbered Cash, Beginning	293,083	302,185
Unencumbered Cash, Ending	$ 302,185	$ 251,207

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Federal aid	$ 146,193	$ 152,569
Expenditures:		
Instruction -		
Certified salaries	146,193	152,569
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Receipts:		
Federal aid	$ 36,234	$ 32,042
Expenditures:		
Instruction -		
Certified salaries	36,234	32,042
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,014,792	$ 957,905	$ 929,241	$ 28,664
Delinquent tax	49,877	17,706	12,158	5,548
Motor vehicle tax	71,745	71,559	70,001	1,558
Recreational vehicle tax	1,890	1,758	1,799	(41)
Commercial vehicle tax	8,648	10,642	8,356	2,286
Watercraft tax	59	106	-	106
Total Receipts	1,147,011	1,059,676	$ 1,021,555	$ 38,121
Expenditures:				
Interest	262,700	235,613	$ 235,613	$ -
Principal	830,000	865,000	865,000	-
Total Expenditures	1,092,700	1,100,613	$ 1,100,613	$ -
Receipts Over (Under) Expenditures	54,311	(40,937)		
Unencumbered Cash, Beginning	1,082,881	1,137,192		
Unencumbered Cash, Ending	$ 1,137,192	$ 1,096,255		

Unified School District Number 312
Haven, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations				
Haven High School:				
Art Club	$ 710	$ 460	$ 562	$ 608
Baseball	2,437	7,117	7,750	1,804
Band concessions	4,324	6,565	7,857	3,032
Book Rental	-	10,640	10,640	-
Boys Basketball	3,628	5,604	6,282	2,950
Cheerleaders	56	3,828	1,713	2,171
Chromebooks	-	5,095	5,095	-
Class of 2024	248	118	366	-
Class of 2025	176	84	2	258
Class of 2026	74	72	-	146
Class of 2027	-	48	-	48
Drama	57	770	139	688
Driver Education	-	8,610	8,610	-
FCA	309	200	133	376
FFA	54,722	79,250	92,005	41,967
Football	1,714	5,527	6,961	280
Girls Basketball	526	7,084	6,982	628
HMS Sports	1,431	1,211	188	2,454
Kayettes	522	404	195	731
NFL	1,099	-	730	369
Fine arts - music	2,340	5,522	5,624	2,238
Prom	1,919	10,917	8,093	4,743
Softball	1,155	2,322	2,185	1,292
Spanish Club	216	-	-	216
Stuco	927	2,235	1,627	1,535
Tasmanian	3,047	2,910	5,247	710
Tennis	-	223	214	9
The Den/Greenhouse	-	734	734	-
Track	122	1,049	253	918
Vo Ag	-	370	370	-
Volleyball	4,392	6,848	2,934	8,306
Wrestling	1,365	1,329	2,390	304
Woodworking	-	340	339	1
XC	370	770	604	536
Subtotal Haven High School	87,886	178,256	186,824	79,318

Unified School District Number 312
Haven, KS

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.)				
Haven Middle School				
Stuco	$ 553	$ 2	$ 325	$ 230
FACS	-	112	112	-
Eighth grade	250	553	524	279
Seventh grade	262	660	606	316
Student	4,322	595	624	4,293
Subtotal Haven Middle School	5,387	1,922	2,191	5,118
Haven Grade School:				
After School Program	1,560	-	-	1,560
Band	1	-	-	1
Drug education	25	-	-	25
Fundraisers	7,909	2,916	-	10,825
Subtotal Haven Grade School	9,495	2,916	-	12,411
Yoder Grade School:				
Ag Program	5,352	5,543	10,895	-
Classroom activity	3,749	457	4,206	-
Boxtops 4 education	862	-	-	862
Reno Co. math	350	-	-	350
Accelerated reader	53	-	-	53
Subtotal Yoder Grade School	10,366	6,000	15,101	1,265
The Den and Greenhouse	9,556	11,435	10,589	10,402
Total Student Organization Funds	122,690	200,529	214,705	108,514
Payroll clearing	6,473	27,623	22,464	11,632
Total Agency Funds	$ 129,163	$ 228,152	$ 237,169	$ 120,146

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, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Haven High School	$ 6,645	$ 147,835	$ 142,690	$ 11,790	$ -	$ 11,790
Haven Middle School	190	-	-	190	-	190
Haven Grade School	(3,196)	97,187	100,976	(6,985)		(6,985)
Yoder Grade School	287	9,839	9,085	1,041	-	1,041
Total Gate Receipts	3,926	254,861	252,751	6,036	-	6,036
School Projects:						
Haven Grade School - Book fair	593	-	-	593	-	593
Total District Activity Funds	$ 4,519	$ 254,861	$ 252,751	$ 6,629	$ -	$ 6,629

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, 2024, 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 3, 2024.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings & questioned costs as items 2024-001

Unified School District No. 312's Response to Findings

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

Purpose of this Report

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 3, 2024

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, 2024. 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, 2024.

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters. Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 312''s response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs Unified School District No. 312's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, to be significant deficiencies.

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

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 3, 2024

Unified School District Number 312
Haven, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

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	$ 152,569
Title IIA	84.367	DO312	32,042
Title IV-A	84.424	DO312	17,730
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO312	254,193
TOTAL U.S. DEPARTMENT OF EDUCATION			456,534
U.S. Department of Health and Human Services			
Passed Through State Department of Education			
COVID-19 Testing Grant	93.323	DO312	63,336
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			63,336
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO312	63,711
National School Lunch Program	10.555	DO312	211,823
Summer Food Service Program for Children	10.559	DO312	114,713
Local Food for Schools	10.185	DO312	5,647
Total Child Nutrition Cluster			395,894
TOTAL U.S. DEPARTMENT OF AGRICULTURE			395,894
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 915,764

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, 2024. 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	$	395,894
Title I Fund		152,569
Title IIA Fund		32,042
Other Federal Funds Fund - Title IV-A		17,730
Other Federal Funds Fund - ESSER		254,193
Other Federal Funds Fund - Testing Grant		63,336
Total	$	915,764

Unified School District Number 312
Haven, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

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?	Yes
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	

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

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

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

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

U.S. DEPARTMENT OF AGRICULTURE

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

2024-001 SIGNIFICANT DEFICIENCY – INACCURATE REPORTING

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

Criteria: When a recipient of federal food service money goes to submit for reimbursement, the amount of meals that are served should match up with the reporting out of the recipients system to ensure proper reimbursement is taking place.

Cause: The Food service department did not have a proper reconciliation practices to ensure accurate reporting

Effect: Funds may be overdrawn.

Perspective: The majority of the buildings were accurate as we found during testing, with high turnover in the space training may not have taken place.

Recommendation: We recommend training of all food service recording staff as well as the Director of Food service understand that the reimbursement of meals report should match the meals served reporting that documents each day of the meals served. It should also be noted that the meals served documents needs to have oversight to ensure those reports are accurate on a daily basis.

Views of Responsible Officials and Planned Corrective Actions: Haven USD 312 staff involved are undergoing training to learn requirements. Processes and procedures are being developed to ensure proper record keeping and reporting.