



**UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2021



**SWINDOLL
JANZEN
HAWK &
LOYD, LLC**

Certified Public Accountants

**Unified School District Number 312
Haven, Kansas**

Fiscal Year Ended June 30, 2021

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Haven, Kansas**

Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 312, Haven, Kansas, a Municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 312 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 312 as of June 30, 2021, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 312 as of June 30, 2021, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2021 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, schedule 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 analysis and are not a required part of the 2021 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 2021 basic financial statement. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 312, Haven, Kansas, a Municipality, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 30, 2020, which contained an unmodified opinion on the basic financial statement in accordance with the basis of accounting described in Note 1. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Unified School District Number 312, Haven, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement of Unified School District Number 312, Haven, Kansas.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 information is fairly stated, in all material respects, in relation to the basic financial statement taken 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 November 18, 2021, on our consideration of the 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.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
Hutchinson, KS

November 18, 2021

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	\$ -	\$ -	\$ 6,826,637	\$ 6,826,637	\$ -	\$ 86,123	\$ 86,123
Supplemental General Fund	87,396	-	2,095,614	2,075,846	107,164	3,912	111,076
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	34,089	-	126,751	83,781	77,059	-	77,059
At Risk (K-12) Fund	181,871	-	662,379	576,589	267,661	-	267,661
Bilingual Education Fund	3,928	-	73,419	73,927	3,420	-	3,420
Virtual Education Fund	284,342	-	220,000	309,872	194,470	-	194,470
Capital Outlay Fund	1,801,271	-	735,527	1,076,091	1,460,707	489,808	1,950,515
Driver Training Fund	17,442	-	14,730	11,391	20,781	-	20,781
Food Service Fund	93,253	-	574,634	545,539	122,348	9,369	131,717
Professional Development Fund	73,967	-	45,510	18,356	101,121	1,333	102,454
Special Education Fund	509,317	-	1,257,000	1,287,959	478,358	-	478,358
Career and Postsecondary Education Fund	117,154	-	360,869	314,969	163,054	2,249	165,303
KPERS Special Retirement Contribution Fund	-	-	750,334	750,334	-	-	-
Contingency Reserve Fund	1,136,103	-	150,000	190,336	1,095,767	-	1,095,767
Other Federal Funds Fund	-	-	623,483	649,640	(26,157)	24,984	(1,173)
Student Contest Awards Fund	26,726	-	73,206	10,617	89,315	-	89,315
Student Scholarship Fund	6,388	-	1,435	1,850	5,973	-	5,973
Textbook/Student Material Revolving Fund	106,621	-	153,807	47,845	212,583	-	212,583
Title I Fund	-	-	147,473	147,473	-	-	-
Title II-A Fund	-	-	33,133	33,133	-	-	-
Gate Receipts	20,633	-	31,299	39,709	12,223	-	12,223
School Projects	679	-	748	-	1,427	-	1,427
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,100,399	-	1,047,723	1,067,800	1,080,322	-	1,080,322
Total Reporting Entity (Excluding Agency Funds)	\$ 5,601,579	\$ -	\$ 16,005,711	\$ 16,139,694	\$ 5,467,596	\$ 617,778	\$ 6,085,374

COMPOSITION OF CASH:

Checking Account - First National Bank	779,905
Money Market Account - First National Bank	5,287,481
Petty Cash Accounts	5,000
Certificate of Deposit - Haven High School Activity	10,000
Checking Account - Haven High School Activity	101,855
Checking Account - Haven Middle School Activity	6,137
Checking Account - Haven Grade School Activity	9,927
Checking Account - Yoder Grade School Activity	7,624
Checking Account -	9,219
Total Cash	6,217,148
Agency Funds per Schedule 3	(131,774)
Total Reporting Entity (Excluding Agency Funds)	\$ 6,085,374

STATEMENT 1

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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

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

(b) *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

(c) *Basis of Accounting*

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

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) *Budgetary Information*

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

- 1) Preparation of budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

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

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

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

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

2. DEPOSITS AND INVESTMENTS

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

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

2. DEPOSITS AND INVESTMENTS (cont.)

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, 2021.

At June 30, 2021, the District's carrying amount of deposits, was \$6,217,148 and the bank balance was \$6,611,819. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$258,379 was covered by federal depository insurance and \$6,353,440 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.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$428,684 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	\$ 75,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	400,000
General Fund	Bilingual Education Fund	K.S.A. 72-6478	26,419
General Fund	Virtual Education Fund	K.S.A. 72-6478	220,000
General Fund	Textbook/Student Material Fund	K.S.A. 72-6478	100,000
General Fund	Professional Development Fund	K.S.A. 72-6478	25,000
General Fund	Special Education Fund	K.S.A. 72-6478	957,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	275,000
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	150,000
General Fund	Capital Outlay Fund	K.S.A. 72-6478	100,000
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	51,751
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	262,379
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	47,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	75,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	15,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	300,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	79,917
			<u>\$ 3,159,466</u>

5. 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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 \$750,334 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,644,908. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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.

6. 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.

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

(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, 2021.

(c) *Compensated Absences*

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

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

(d) *Termination Benefits*

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

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

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

Payments to retired employees under this plan were \$16,748 for the year ended June 30, 2021.

7. OPERATING LEASES

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property right or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made. The following schedule shows the composition of total rental expenditures for all operating leases except those with terms of a month or less that were not renewed:

Image Quest Copy Machine

	Monthly Payment	Months	Total
2021 Payment	\$ 3,757	6	\$ 22,542

8. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rates	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:								
General Obligation Bonds Series - 2015	2.00% to 3.00%	\$ 9,000,000	10-01-30	\$ 7,930,000	\$ -	\$ 565,000	\$ 7,365,000	\$ 234,000
General Obligation Bonds Series - 2016	2.00% to 3.00%	3,000,000	10-01-30	2,600,000	-	205,000	2,395,000	63,800
Refunding - Series 2017 (COP)	3.00%	2,200,000	09-01-28	<u>1,980,000</u>	<u>-</u>	<u>296,783</u>	<u>1,683,217</u>	<u>56,400</u>
Total Contractual Indebtedness				<u>\$ 12,510,000</u>	<u>\$ -</u>	<u>\$ 1,066,783</u>	<u>\$ 11,443,217</u>	<u>\$ 354,200</u>

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

	Year						Total
	2022	2023	2024	2025	2026	2027-2031	
Principal							
Refunding Bonds - Series 2015	\$ 590,000	\$ 620,000	\$ 650,000	\$ 680,000	\$ 3,930,000	\$ 895,000	\$ 7,365,000
Series - 2016	210,000	210,000	215,000	230,000	240,000	1,290,000	2,395,000
Refunding - Series 2017 (COP)	<u>205,000</u>	<u>220,000</u>	<u>215,000</u>	<u>225,000</u>	<u>235,000</u>	<u>583,217</u>	<u>1,683,217</u>
Total Principal	<u>1,005,000</u>	<u>1,050,000</u>	<u>1,080,000</u>	<u>1,135,000</u>	<u>4,405,000</u>	<u>2,768,217</u>	<u>11,443,217</u>
Interest							
Refunding Bonds - Series 2015	\$ 222,450	\$ 207,250	\$ 184,950	\$ 158,350	\$ 85,800	\$ 120,825	\$ 979,625
Series - 2016	59,650	55,450	50,663	45,100	39,225	96,362	346,450
Refunding - Series 2017 (COP)	<u>50,325</u>	<u>43,950</u>	<u>37,425</u>	<u>30,825</u>	<u>23,925</u>	<u>28,800</u>	<u>215,250</u>
Total Interest	<u>332,425</u>	<u>306,650</u>	<u>273,038</u>	<u>234,275</u>	<u>148,950</u>	<u>245,987</u>	<u>1,541,325</u>
Total Principal and Interest	<u>\$ 1,337,425</u>	<u>\$ 1,356,650</u>	<u>\$ 1,353,038</u>	<u>\$ 1,369,275</u>	<u>\$ 4,553,950</u>	<u>\$ 3,014,204</u>	<u>\$ 12,984,542</u>

9. RELATED-PARTY TRANSACTIONS

At June 30, 2021, the District had bank deposits in the amount of \$6,603,441 in a bank which is an employer of a board member. At June 30, 2021, there were no amounts payable to this bank.

10. CLAIMS AND JUDGMENTS

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

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

11. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

12. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$515,011 from Reno County during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$113,656 for ESSER I, \$494,609 for ESSER II, and \$1,110,822 for ESSER III. As of June 30, 2021 the District spent all of ESSER I, \$24,984 of ESSER II, and \$0 of ESSER III.

13. SUBSEQUENT EVENTS

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

**UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS**

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FISCAL YEAR ENDED JUNE 30, 2021

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2021

	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
GENERAL FUNDS						
General Fund	\$ 7,013,212	\$ (226,484)	\$ 39,909	\$ 6,826,637	\$ 6,826,637	\$ -
Supplemental General Fund	2,114,871	(39,283)	258	2,075,846	2,075,846	-
SPECIAL PURPOSE FUNDS						
At Risk (4 Yr Old) Fund	91,000	-	-	91,000	83,781	(7,219)
At Risk (K-12) Fund	598,000	-	-	598,000	576,589	(21,411)
Bilingual Education Fund	73,928	-	-	73,928	73,927	(1)
Virtual Education Fund	313,000	-	-	313,000	309,872	(3,128)
Capital Outlay Fund	1,065,000	-	12,469	1,077,469	1,076,091	(1,378)
Driver Training Fund	21,100	-	-	21,100	11,391	(9,709)
Food Service Fund	496,000	-	177,754	673,754	545,539	(128,215)
Professional Development Fund	50,000	-	-	50,000	18,356	(31,644)
Special Education Fund	1,365,207	-	-	1,365,207	1,287,959	(77,248)
Career and Postsecondary Education Fund	372,000	-	-	372,000	314,969	(57,031)
KPERS Special Retirement Contribution Fund	834,549	-	-	834,549	750,334	(84,215)
BOND AND INTEREST FUND						
Bond and Interest Fund	<u>1,067,800</u>	<u>-</u>	<u>-</u>	<u>1,067,800</u>	<u>1,067,800</u>	<u>-</u>
Total	<u>\$ 15,475,667</u>	<u>\$ (265,767)</u>	<u>\$ 230,390</u>	<u>\$ 15,440,290</u>	<u>\$ 15,019,091</u>	<u>\$ (421,199)</u>

Unified School District Number 312
Haven, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes and Shared Revenue -				
State aid	\$ 5,969,104	\$ 5,937,864	\$ 6,096,876	\$ (159,012)
Special education aid	892,622	845,105	916,336	(71,231)
Mineral production tax	3,331	3,759	-	3,759
Miscellaneous reimbursements	11,383	39,909	-	39,909
Total Receipts	6,876,440	6,826,637	\$ 7,013,212	\$ (186,575)
Expenditures:				
Instruction -				
Certified salaries	2,043,463	1,865,014	\$ 2,250,000	\$ (384,986)
Non-certified salaries	50,128	86,081	51,000	35,081
Insurance	305,892	234,958	315,000	(80,042)
Social Security	203,224	205,464	208,000	(2,536)
Other benefits	38,785	28,349	38,000	(9,651)
Purchased professional services	103,059	88,750	85,000	3,750
Other purchased services	50,663	54,230	40,420	13,810
Property and equipment	2,940	-	12,000	(12,000)
Student Support Services -				
Certified salaries	108,516	111,753	112,000	(247)
Insurance	6,588	6,780	8,500	(1,720)
Social Security	8,456	8,811	9,000	(189)
Other benefits	1,893	2,368	2,000	368
Supplies	5,150	566	4,500	(3,934)
Instruction Support Staff -				
Certified salaries	138,157	56,400	140,000	(83,600)
Non-certified salaries	34,752	45,097	35,500	9,597
Insurance	14,971	11,984	15,500	(3,516)
Social Security	13,148	9,053	13,500	(4,447)
Other benefits	3,496	3,032	4,000	(968)
Other purchased services	40	2,068	100	1,968
Supplies	10,780	18,717	18,000	717
Books and periodicals	5,865	4,195	-	4,195
Technology supplies	4,176	4,176	4,000	176
Property and equipment	1,859	1,659	2,500	(841)

Unified School District Number 312
Haven, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 114,762	\$ 117,834	\$ 117,500	\$ 334
Non-certified salaries	30,034	31,926	30,800	1,126
Insurance	13,038	13,983	13,200	783
Social Security	11,313	11,444	11,800	(356)
Other employee benefits	7,831	6,686	1,400	5,286
Purchased professional services	31,838	24,536	38,000	(13,464)
Insurance	9,702	6,624	9,000	(2,376)
Communications	-	-	100	(100)
Other purchased services	618	530	1,000	(470)
Supplies	-	990	100	890
Other	12,797	13,022	13,992	(970)
School Administration -				
Certified salaries	178,874	152,499	183,000	(30,501)
Non-certified salaries	118,146	137,738	121,000	16,738
Insurance	26,303	22,999	28,000	(5,001)
Social Security	32,767	33,729	33,000	729
Other employee benefits	2,995	7,505	3,000	4,505
Communications	1,853	1,853	-	1,853
Other purchased services	922	77	2,500	(2,423)
Supplies	11,005	17,202	25,000	(7,798)
Operations and Maintenance -				
Non-certified salaries	337,788	365,580	344,500	21,080
Insurance	57,384	60,035	60,000	35
Social Security	24,041	27,356	25,000	2,356
Other employee benefits	2,691	4,293	3,000	1,293
Water/sewer	11,065	10,623	15,000	(4,377)
Cleaning	8,800	5,601	10,000	(4,399)
Rentals	2,460	905	3,500	(2,595)
Other purchased property services	-	5,161	4,500	661
Supplies	161	14,159	8,500	5,659
Heating	7	-	-	-
Electricity	1,052	-	2,500	(2,500)
Motor fuel	4,723	7,155	5,400	1,755
Other	-	103,590	200	103,390
Vehicle Operating Services -				
Non-certified salaries	146,280	161,154	149,200	11,954
Social Security	11,527	13,565	12,000	1,565
Other employee benefits	4,593	4,871	6,500	(1,629)

Unified School District Number 312
Haven, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.):				
Vehicle & Maintenance Services -				
Non-certified salaries	\$ 47,400	\$ 55,885	\$ 52,400	\$ 3,485
Insurance	-	6,149	500	5,649
Social Security	3,634	4,279	4,000	279
Other employee benefits	71	80	200	(120)
Other Support Services -				
Non-certified salaries	109,924	105,610	112,000	(6,390)
Insurance	12,505	14,510	13,000	1,510
Social Security	7,771	7,154	8,000	(846)
Other employee benefits	470	475	500	(25)
Purchased professional services	11,412	11,983	30,000	(18,017)
Other purchased property services	120	-	200	(200)
Other purchased services	6,786	25,811	7,700	18,111
Supplies	2,104	2,638	5,000	(2,362)
Property and equipment	2,789	28,914	4,000	24,914
Outgoing Transfers -				
Professional Development Fund	15,000	25,000	25,000	-
Special Education Fund	973,622	957,000	957,000	-
Textbook/Student Material Fund	75,000	100,000	50,000	50,000
Career and Postsecondary Education Fund	280,038	275,000	275,000	-
Capital Outlay Fund	-	100,000	-	100,000
At Risk (4 Yr Old) Fund	79,766	75,000	75,000	-
At Risk (K-12) Fund	399,657	400,000	400,000	-
Bilingual Education Fund	25,000	26,419	23,000	3,419
Virtual Education Fund	200,000	220,000	220,000	-
Contingency Reserve Fund	250,000	150,000	100,000	50,000
Adjustment to comply with legal max	-	-	(226,484)	226,484
Legal General Fund Budget	6,876,440	6,826,637	6,786,728	39,909
Adjustment for qualifying budget credits	-	-	39,909	(39,909)
Total Expenditures	<u>6,876,440</u>	<u>6,826,637</u>	<u>\$ 6,826,637</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 312
Haven, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		<u>Variance</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,306,809	\$ 1,312,056	\$ 1,222,123	\$ 89,933
Delinquent tax	26,287	26,561	16,696	9,865
Motor vehicle tax	106,048	114,400	113,041	1,359
Recreational vehicle tax	2,303	2,773	2,236	537
Commercial vehicle tax	14,887	20,942	12,332	8,610
Watercraft tax	117	99	-	99
Supplemental state aid	667,110	618,525	630,232	(11,707)
Miscellaneous reimbursements	2,884	258	-	258
Total Receipts	2,126,445	2,095,614	\$ 1,996,660	\$ 98,954
Expenditures:				
Instruction -				
Certified salaries	252,769	263,942	\$ 259,371	\$ 4,571
Non-certified salaries	162,419	160,002	165,600	(5,598)
Insurance	-	82	-	82
Social Security	7,826	8,586	8,000	586
Other employee benefits	765	12,812	15,000	(2,188)
Purchased professional services	11,510	9,168	900	8,268
Other purchased services	8,079	14,576	60,000	(45,424)
Supplies	82,163	68,851	80,000	(11,149)
Textbooks	3,848	4,350	6,000	(1,650)
Property and equipment	22,571	5,153	10,000	(4,847)
Student Support Services -				
Certified salaries	43,579	22,145	45,000	(22,855)
Social Security	3,335	4,644	3,500	1,144
Other employee benefits	375	409	1,000	(591)
Other purchased services	66	-	1,200	(1,200)
Supplies	-	-	200	(200)
Instruction Support Staff -				
Technology supplies	7,365	4,396	5,000	(604)
School Administration -				
Certified salaries	150,000	200,000	200,000	-
Other employee benefits	1,429	1,854	500	1,354
Other purchased services	7,012	2,147	12,000	(9,853)
General Administration -				
Other	-	-	2,000	(2,000)

Unified School District Number 312
Haven, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Expenditures (cont.):				
Operations and Maintenance -				
Purchased professional services	\$ 5,990	\$ 3,820	\$ 5,000	\$ (1,180)
Repairs and maintenance	11,137	10,264	12,000	(1,736)
Other purchased services	35,455	40,105	40,200	(95)
Supplies	141,986	107,688	140,000	(32,312)
Heating	32,835	31,152	45,000	(13,848)
Electricity	164,286	147,016	180,000	(32,984)
Motor fuel	65	14	400	(386)
Property and equipment	25,095	5,600	30,000	(24,400)
Other	9,281	94	8,000	(7,906)
Vehicle Operating Services -				
Other purchased services	32,827	30,335	30,000	335
Supplies	14,234	(869)	55,000	(55,869)
Repairs and maintenance	25,041	37,269	-	37,269
Motor fuel	38,469	45,784	60,000	(14,216)
Property and equipment	5,438	393	5,000	(4,607)
Other	4,072	3,017	4,000	(983)
Outgoing Transfers -				
Food Service Fund	20,000	75,000	25,000	50,000
Driver Training Fund	9,000	-	-	-
Professional Development Fund	30,000	15,000	15,000	-
Special Education Fund	400,000	300,000	300,000	-
Career and Postsecondary Education Fund	75,000	79,917	18,000	61,917
At Risk (4 Yr Old) Fund	29,323	51,751	20,000	31,751
At Risk (K-12) Fund	230,343	262,379	200,000	62,379
Bilingual Education Fund	46,400	47,000	47,000	-
Adjustment to comply with legal max	-	-	(39,283)	39,283
Legal Supplemental General Fund Budget	2,151,388	2,075,846	2,075,588	258
Adjustment for qualifying budget credits	-	-	258	(258)
Total Expenditures	2,151,388	2,075,846	\$ 2,075,846	\$ -
Receipts Over (Under) Expenditures	(24,943)	19,768		
Prior year cancelled encumbrances	295	-		
Unencumbered Cash, Beginning	112,044	87,396		
Unencumbered Cash, Ending	\$ 87,396	\$ 107,164		

Unified School District Number 312
Haven, Kansas

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Transfer from General Fund	\$ 79,766	\$ 75,000	\$ 75,000	\$ -
Transfer from Supplemental General Fund	29,323	51,751	20,000	31,751
Total Receipts	109,089	126,751	\$ 95,000	\$ 31,751
Expenditures:				
Instruction -				
Certified salaries	54,412	62,781	\$ 66,000	\$ (3,219)
Non-certified salaries	10,000	10,000	10,000	-
Insurance	6,588	6,800	6,800	-
Social security	4,000	4,200	4,200	-
Supplies	-	-	4,000	(4,000)
Total Expenditures	75,000	83,781	\$ 91,000	\$ (7,219)
Receipts Over (Under) Expenditures	34,089	42,970		
Unencumbered Cash, Beginning	-	34,089		
Unencumbered Cash, Ending	\$ 34,089	\$ 77,059		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Transfer from General Fund	\$ 399,657	\$ 400,000	\$ 400,000	\$ -
Transfer from Supplemental General Fund	230,343	262,379	200,000	62,379
Total Receipts	630,000	662,379	\$ 600,000	\$ 62,379
Expenditures:				
Instruction -				
Certified salaries	385,379	413,582	\$ 408,000	\$ 5,582
Non-certified salaries	53,280	60,000	60,000	-
Insurance	50,000	50,000	50,000	-
Social Security	30,253	32,000	32,000	-
Other employee benefits	1,904	2,011	2,000	11
Other purchased services	5,755	-	6,000	(6,000)
Supplies	10,570	18,996	40,000	(21,004)
Total Expenditures	537,141	576,589	\$ 598,000	\$ (21,411)
Receipts Over (Under) Expenditures	92,859	85,790		
Unencumbered Cash, Beginning	89,012	181,871		
Unencumbered Cash, Ending	\$ 181,871	\$ 267,661		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Transfer from General Fund	\$ 25,000	\$ 26,419	\$ 23,000	\$ 3,419
Transfer from Supplemental General Fund	46,400	47,000	47,000	-
Total Receipts	71,400	73,419	\$ 70,000	\$ 3,419
Expenditures:				
Instruction -				
Certified salaries	65,000	66,999	\$ 67,000	\$ (1)
Insurance	6,000	6,500	6,500	-
Social Security	353	418	428	(10)
Other employee benefits	4	10	-	10
Total Expenditures	71,357	73,927	\$ 73,928	\$ (1)
Receipts Over (Under) Expenditures	43	(508)		
Unencumbered Cash, Beginning	3,885	3,928		
Unencumbered Cash, Ending	\$ 3,928	\$ 3,420		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020	Actual	Budget	Variance
	Actual			Over
				(Under)
Receipts:				
Transfer from General Fund	\$ 200,000	\$ 220,000	\$ 220,000	\$ -
Expenditures:				
Instruction -				
Certified salaries	107,709	135,932	\$ 140,000	\$ (4,068)
Non-certified salaries	5,000	-	12,000	(12,000)
Insurance	20,000	34,000	22,000	12,000
Social Security	9,000	10,000	10,000	-
Other benefits	7,728	6,538	9,000	(2,462)
Purchased professional services	3,431	4,002	10,000	(5,998)
Supplies	44,308	51,132	45,000	6,132
Property and equipment	-	-	1,500	(1,500)
School Administration -				
Certified salaries	19,000	20,415	20,000	415
Non-certified salaries	5,000	5,000	5,000	-
Insurance	2,700	10,134	3,000	7,134
Social Security	800	1,032	1,000	32
Other employee benefits	1,403	1,579	1,500	79
Other purchased services	106	108	500	(392)
Operations and Maintenance -				
Non-certified salaries	5,000	5,000	5,000	-
Social Security	400	500	500	-
Other purchased services	10,000	10,000	12,000	(2,000)
Supplies	3,500	3,500	4,000	(500)
Heating	10,000	11,000	11,000	-
Total Expenditures	255,085	309,872	\$ 313,000	\$ (3,128)
Receipts Over (Under) Expenditures	(55,085)	(89,872)		
Unencumbered Cash, Beginning	339,427	284,342		
Unencumbered Cash, Ending	\$ 284,342	\$ 194,470		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2021			Variance
	2020			Over
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 561,695	\$ 484,724	\$ 911,299	\$ (426,575)
Delinquent tax	10,131	11,417	7,410	4,007
Motor vehicle tax	46,330	46,794	42,081	4,713
Recreational vehicle tax	962	1,138	833	305
Commercial vehicle tax	4,504	6,057	4,591	1,466
Watercraft tax	40	4	-	4
Interest on idle funds	39,494	6,444	-	6,444
Other revenue from local sources	105,827	11,597	-	11,597
Miscellaneous reimbursements	2,686	12,469	-	12,469
Miscellaneous revenue	61,473	11,135	-	11,135
Capital outlay state aid	64,121	43,748	44,143	(395)
Transfer from General Fund	-	100,000	-	100,000
Total Receipts	<u>897,263</u>	<u>735,527</u>	<u>\$ 1,010,357</u>	<u>\$ (274,830)</u>
Expenditures:				
Instruction -				
Supplies	11,852	13,731	\$ 25,000	\$ (11,269)
Property and equipment	110,300	25,409	130,000	(104,591)
Operations and Maintenance -				
Property and equipment	227,824	5,532	300,000	(294,468)
Transportation -				
Property and equipment	117,443	98,065	200,000	(101,935)
Other Support Services -				
Property and equipment	-	-	5,000	(5,000)
Other	3,701	7,596	270,000	(262,404)
Site Improvements	77,613	-	75,000	(75,000)
Building Improvements	<u>293,818</u>	<u>925,758</u>	<u>60,000</u>	<u>865,758</u>
Legal Capital Outlay Fund Budget	842,551	1,076,091	1,065,000	11,091
Adjustment for qualifying budget credits	-	-	12,469	(12,469)
Total Expenditures	<u>842,551</u>	<u>1,076,091</u>	<u>\$ 1,077,469</u>	<u>\$ (1,378)</u>
Receipts Over (Under) Expenditures	54,712	(340,564)		
Unencumbered Cash, Beginning	<u>1,746,559</u>	<u>1,801,271</u>		
Unencumbered Cash, Ending	<u>\$ 1,801,271</u>	<u>\$ 1,460,707</u>		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
State aid	\$ 7,540	\$ 3,570	\$ 4,125	\$ (555)
Miscellaneous reimbursements	4,374	11,160	-	11,160
Transfer from Supplemental General Fund	9,000	-	-	-
Total Receipts	20,914	14,730	\$ 4,125	\$ 10,605
Expenditures:				
Instruction -				
Certified salaries	7,835	10,401	\$ 9,000	\$ 1,401
Noncertified salaries	-	-	1,000	(1,000)
Social Security	591	788	600	188
Other employee benefits	14	12	100	(88)
Supplies	36	-	-	-
Property and equipment	12,790	-	10,000	(10,000)
Operations and Maintenance -				
Motor fuel	-	190	400	(210)
Other	50	-	-	-
Total Expenditures	21,316	11,391	\$ 21,100	\$ (9,709)
Receipts Over (Under) Expenditures	(402)	3,339		
Unencumbered Cash, Beginning	17,844	17,442		
Unencumbered Cash, Ending	\$ 17,442	\$ 20,781		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
State aid	\$ 3,454	\$ -	\$ 3,277	\$ (3,277)
Federal aid	305,605	476,286	299,723	176,563
Student sales - lunch and milk	112,725	12,504	131,494	(118,990)
Adult sales	10,457	9,437	18,985	(9,548)
Miscellaneous revenue	3,172	216	-	216
Miscellaneous reimbursements	5,912	1,191	-	1,191
Transfer from Supplemental General Fund	20,000	75,000	25,000	50,000
Total Receipts	461,325	574,634	\$ 478,479	\$ 96,155
Expenditures:				
Food Service Operation -				
Non-certified salaries	152,147	154,515	\$ 165,000	\$ (10,485)
Insurance	27,330	23,099	32,000	(8,901)
Social Security	11,212	11,805	12,000	(195)
Other employee benefits	1,493	1,620	2,000	(380)
Food and milk	259,583	320,845	260,000	60,845
Miscellaneous supplies	16,007	18,286	18,000	286
Property and equipment	5,267	13,784	5,000	8,784
Other	1,971	1,585	2,000	(415)
Legal Food Service Fund Budget	475,010	545,539	496,000	49,539
Adjustment for federal COVID-19 funding	-	-	176,563	(176,563)
Adjustment for qualifying budget credits	-	-	1,191	(1,191)
Total Expenditures	475,010	545,539	\$ 673,754	\$ (128,215)
Receipts Over (Under) Expenditures	(13,685)	29,095		
Unencumbered Cash, Beginning	106,938	93,253		
Unencumbered Cash, Ending	\$ 93,253	\$ 122,348		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 3,411	\$ 5,510	\$ 5,250	\$ 260
Transfer from General Fund	15,000	25,000	25,000	-
Transfer from Supplemental General Fund	30,000	15,000	15,000	-
Total Receipts	48,411	45,510	\$ 45,250	\$ 260
Expenditures:				
Instruction Support Staff -				
Certified salaries	15,913	6,000	\$ 15,000	\$ (9,000)
Noncertified salaries	10	-	-	-
Social security	793	-	1,000	(1,000)
Purchased professional services	12,787	10,323	24,000	(13,677)
Miscellaneous supplies	-	2,033	10,000	(7,967)
Total Expenditures	29,503	18,356	\$ 50,000	\$ (31,644)
Receipts Over (Under) Expenditures	18,908	27,154		
Unencumbered Cash, Beginning	55,059	73,967		
Unencumbered Cash, Ending	\$ 73,967	\$ 101,121		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Transfer from General Fund	\$ 973,622	\$ 957,000	\$ 957,000	\$ -
Transfer from Supplemental General Fund	400,000	300,000	300,000	-
Total Receipts	<u>1,373,622</u>	<u>1,257,000</u>	<u>\$ 1,257,000</u>	<u>\$ -</u>
Expenditures:				
Instruction -				
Payment to Special Education	1,227,434	1,220,282	\$ 1,227,107	\$ (6,825)
Vehicle Operating Services -				
Non-certified salaries	37,391	34,607	75,000	(40,393)
Social Security	5,270	3,200	8,000	(4,800)
Other employee benefits	235	191	1,000	(809)
Supervision -				
Non-certified salaries	31,500	7,016	-	7,016
Social Security	-	-	5,000	(5,000)
Other employee benefits	125	133	2,000	(1,867)
Mileage in lieu of transportation	1,575	4,935	1,800	3,135
Insurance	2,900	2,900	4,000	(1,100)
Miscellaneous supplies	47	195	300	(105)
Motor fuel	16,437	10,120	28,000	(17,880)
Vehicle Service and Maintenance -				
Purchased property services	-	-	2,500	(2,500)
Other purchased services	289	3,724	4,000	(276)
Other	<u>4,181</u>	<u>656</u>	<u>6,500</u>	<u>(5,844)</u>
Total Expenditures	<u>1,327,384</u>	<u>1,287,959</u>	<u>\$ 1,365,207</u>	<u>\$ (77,248)</u>
Receipts Over (Under) Expenditures	46,238	(30,959)		
Unencumbered Cash, Beginning	<u>463,079</u>	<u>509,317</u>		
Unencumbered Cash, Ending	<u>\$ 509,317</u>	<u>\$ 478,358</u>		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
State aid	\$ 7,749	\$ -	\$ -	\$ -
Miscellaneous reimbursements	-	5,952	-	5,952
Transfer from General Fund	280,038	275,000	275,000	-
Transfer from Supplemental General Fund	75,000	79,917	18,000	61,917
Total Receipts	362,787	360,869	\$ 293,000	\$ 67,869
Expenditures:				
Instruction -				
Certified salaries	269,386	268,783	\$ 276,000	\$ (7,217)
Insurance	10,172	19,665	20,000	(335)
Social Security	8,340	9,817	10,000	(183)
Other employee benefits	925	974	1,000	(26)
Supplies	10,499	7,239	12,000	(4,761)
Property and equipment	27,405	3,732	40,000	(36,268)
Other	2,784	3,597	5,000	(1,403)
Student Transportation Services -				
Non-certified salaries	7,806	1,004	8,000	(6,996)
Social Security	597	77	-	77
Other employee benefits	11	2	-	2
Motor fuel	827	79	-	79
Total Expenditures	338,752	314,969	\$ 372,000	\$ (57,031)
Receipts Over (Under) Expenditures	24,035	45,900		
Unencumbered Cash, Beginning	93,119	117,154		
Unencumbered Cash, Ending	\$ 117,154	\$ 163,054		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
State aid	\$ 790,480	\$ 750,334	\$ 834,549	\$ (84,215)
Expenditures:				
Employee Benefits -				
Instruction	529,621	502,723	\$ 546,000	\$ (43,277)
Student Support Services	15,810	15,007	19,500	(4,493)
Instruction Support Staff	39,524	37,517	44,500	(6,983)
General Administration	15,810	15,007	19,500	(4,493)
School Administration	118,573	112,550	123,000	(10,450)
Other Support Services	7,904	7,503	9,550	(2,047)
Operations and Maintenance	39,524	37,517	44,500	(6,983)
Student Transportation Services	7,904	7,503	9,550	(2,047)
Food Service Operation	15,810	15,007	18,449	(3,442)
Total Expenditures	790,480	750,334	\$ 834,549	\$ (84,215)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

Unified School District Number 312
Haven, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Receipts:		
Transfer from General Fund	\$ 250,000	\$ 150,000
Expenditures:		
Certified salaries	-	139,191
Technology Supplies	-	14,910
Operations and maintenance energy	-	36,235
Total Expenditures	-	190,336
Receipts Over (Under) Expenditures	250,000	(40,336)
Unencumbered Cash, Beginning	886,103	1,136,103
Unencumbered Cash, Ending	<u>\$ 1,136,103</u>	<u>\$ 1,095,767</u>

**Unified School District Number 312
Haven, Kansas**

SPECIAL PURPOSE FUND

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Title III reimbursements	\$ 3,994	\$ 5,496
Federal aid - ESSER	-	86,706
Federal aid - Coronavirus Relief	-	515,011
Title IV-A reimbursements	15,201	16,270
Carl Perkins	<u>9,699</u>	<u>-</u>
Total Receipts	<u>28,894</u>	<u>623,483</u>
Expenditures:		
Title IV-A -		
Certified salaries	15,201	16,270
Title III -		
Certified salaries	-	535
Purchased professional services	3,994	-
Miscellaneous grants	(70)	-
Elementary and Secondary School Relief grant	24,654	115,231
Coronavirus relief grant	-	515,011
Carl Perkins	<u>(4,277)</u>	<u>2,593</u>
Total Expenditures	<u>39,502</u>	<u>649,640</u>
Receipts Over (Under) Expenditures	(10,608)	(26,157)
Unencumbered Cash, Beginning	<u>10,608</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ (26,157)</u></u>

**Unified School District Number 312
Haven, Kansas**

SPECIAL PURPOSE FUND

STUDENT CONTEST AWARDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Grant revenue	\$ 14,849	\$ 66,224
Donation revenue	4,968	1,500
Miscellaneous revenue	<u>2,295</u>	<u>5,482</u>
Total Receipts	<u>22,112</u>	<u>73,206</u>
Expenditures:		
Grant expense	561	-
Purchased professional services	<u>13,690</u>	<u>10,617</u>
Total Expenditures	<u>14,251</u>	<u>10,617</u>
Receipts Over (Under) Expenditures	7,861	62,589
Unencumbered Cash, Beginning	<u>18,865</u>	<u>26,726</u>
Unencumbered Cash, Ending	<u>\$ 26,726</u>	<u>\$ 89,315</u>

**Unified School District Number 312
Haven, Kansas**

SPECIAL PURPOSE FUND

STUDENT SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Donations	\$ 1,700	\$ 1,435
Expenditures:		
Scholarships awarded	<u>2,700</u>	<u>1,850</u>
Receipts Over (Under) Expenditures	(1,000)	(415)
Unencumbered Cash, Beginning	<u>7,388</u>	<u>6,388</u>
Unencumbered Cash, Ending	<u><u>\$ 6,388</u></u>	<u><u>\$ 5,973</u></u>

**Unified School District Number 312
Haven, Kansas**

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Student fees and materials	\$ 40,505	\$ 35,889
Other revenue from local source	14,962	17,918
Transfer from General Fund	<u>75,000</u>	<u>100,000</u>
Total Receipts	<u>130,467</u>	<u>153,807</u>
Expenditures:		
Instruction -		
Textbooks	16,842	-
Supplies	250	-
Property and equipment	3,695	1,579
Instruction Support Staff -		
Supplies	<u>99,276</u>	<u>46,266</u>
Total Expenditures	<u>120,063</u>	<u>47,845</u>
Receipts Over (Under) Expenditures	10,404	105,962
Unencumbered Cash, Beginning	<u>96,217</u>	<u>106,621</u>
Unencumbered Cash, Ending	<u><u>\$ 106,621</u></u>	<u><u>\$ 212,583</u></u>

**Unified School District Number 312
Haven, Kansas**

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Federal aid	\$ 136,769	\$ 147,473
Expenditures:		
Instruction -		
Certified salaries	136,526	147,095
Supplies	<u>243</u>	<u>378</u>
Total Expenditures	<u>136,769</u>	<u>147,473</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 312
Haven, Kansas**

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Federal aid	\$ 35,960	\$ 33,133
Expenditures:		
Instruction -		
Certified salaries	<u>35,960</u>	<u>33,133</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 312
Haven, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 773,697	\$ 858,110	\$ 823,395	\$ 34,715
Delinquent tax	16,001	16,469	9,941	6,528
Motor vehicle tax	85,455	66,868	62,145	4,723
Recreational vehicle tax	1,753	1,570	1,229	341
Commercial vehicle tax	7,389	8,545	6,780	1,765
Watercraft tax	63	59	-	59
State aid	116,118	96,102	96,102	-
Total Receipts	1,000,476	1,047,723	\$ 999,592	\$ 48,131
Expenditures:				
Interest	315,620	297,800	\$ 297,800	\$ -
Principal	740,000	770,000	770,000	-
Total Expenditures	1,055,620	1,067,800	\$ 1,067,800	\$ -
Receipts Over (Under) Expenditures	(55,144)	(20,077)		
Unencumbered Cash, Beginning	1,155,543	1,100,399		
Unencumbered Cash, Ending	\$ 1,100,399	\$ 1,080,322		

Unified School District Number 312
Haven, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2021

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations				
Haven High School:				
Art Club	\$ 676	\$ 69	\$ 79	\$ 666
Baseball	680	4,337	4,463	554
Band concessions	5,161	5,123	4,885	5,399
Book Rental	-	12,057	12,057	-
Boys Basketball	2,775	5,056	5,197	2,634
Cheerleaders	2,290	5,404	7,657	37
Chromebooks	-	4,878	4,878	-
Class of 2021	265	381	646	-
Class of 2022	173	86	-	259
Class of 2023	114	104	-	218
Class of 2024	-	78	-	78
Driver Education	-	12,700	12,700	-
FCA	478	296	99	675
FFA	15,984	86,120	44,254	57,850
Football	2,387	6,216	7,528	1,075
Girls Basketball	652	11,507	10,959	1,200
HMS Sports	1,058	1,502	1,263	1,297
Kayettes	1,151	412	819	744
NFL	560	220	450	330
Fine arts - music	16,246	2,853	5,205	13,894
Prom	7,600	16,761	19,468	4,893
Softball	645	2,426	2,153	918
Spanish Club	216	-	-	216
Stuco	1,197	1,640	1,508	1,329
Tasmanian	477	5,522	2,507	3,492
Tennis	85	514	514	85
The Den/Greenhouse	-	856	856	-
Track	50	203	59	194
Vo Ag	-	340	340	-
Volleyball	984	2,156	1,240	1,900
Wrestling	-	120	-	120
Woodworking	-	2,501	2,501	-
XC	153	374	473	54
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal Haven High School	62,057	192,812	154,758	100,111
	<hr/>	<hr/>	<hr/>	<hr/>

Unified School District Number 312
Haven, Kansas

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2021

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations (cont.)				
Haven Middle School				
Stuco	\$ 699	\$ 1	\$ 68	\$ 632
FACS	-	232	232	-
Eighth grade	258	129	-	387
Seventh grade	322	117	-	439
Student	<u>4,452</u>	<u>877</u>	<u>840</u>	<u>4,489</u>
Subtotal Haven Middle School	<u>5,731</u>	<u>1,356</u>	<u>1,140</u>	<u>5,947</u>
Haven Grade School:				
After School Program	-	6,100	4,540	1,560
Band	1	-	-	1
Drug education	25	-	-	25
Fundraisers	<u>8,923</u>	<u>3,031</u>	<u>5,043</u>	<u>6,911</u>
Subtotal Haven Grade School	<u>8,949</u>	<u>9,131</u>	<u>9,583</u>	<u>8,497</u>
Yoder Grade School:				
Classroom activity	4,456	4,493	3,496	5,453
Boxtops 4 education	894	24	-	918
Reno Co. math	910	-	-	910
Accelerated reader	<u>53</u>	<u>-</u>	<u>-</u>	<u>53</u>
Subtotal Yoder Grade School	<u>6,313</u>	<u>4,517</u>	<u>3,496</u>	<u>7,334</u>
The Den and Greenhouse	<u>7,759</u>	<u>11,781</u>	<u>10,322</u>	<u>9,218</u>
Total Student Organization Funds	90,809	219,597	179,299	131,107
Payroll clearing	<u>2,715</u>	<u>32,785</u>	<u>34,833</u>	<u>667</u>
Total Agency Funds	<u>\$ 93,524</u>	<u>\$ 252,382</u>	<u>\$ 214,132</u>	<u>\$ 131,774</u>

Unified School District Number 312
Haven, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2021

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Haven High School	\$ 20,156	\$ 31,299	\$ 39,709	\$ 11,746	\$ -	\$ 11,746
Haven Middle School	190	-	-	190	-	190
Yoder Grade School	<u>287</u>	<u>-</u>	<u>-</u>	<u>287</u>	<u>-</u>	<u>287</u>
Total Gate Receipts	<u>20,633</u>	<u>31,299</u>	<u>39,709</u>	<u>12,223</u>	<u>-</u>	<u>12,223</u>
School Projects:						
Haven Grade School - Book fair	<u>679</u>	<u>748</u>	<u>-</u>	<u>1,427</u>	<u>-</u>	<u>1,427</u>
Total District Activity Funds	<u>\$ 21,312</u>	<u>\$ 32,047</u>	<u>\$ 39,709</u>	<u>\$ 13,650</u>	<u>\$ -</u>	<u>\$ 13,650</u>

SINGLE AUDIT SECTION

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

Board of Education
Unified School District Number 312
Haven, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 308, as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 18, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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Newton Office
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Wichita Office
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Wichita, KS 67202
316.265.5600

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.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

November 18, 2021

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

Board of Education
Unified School District Number 312
Haven, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 308's (the District) compliance with the types of compliance requirements described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

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, 2021.

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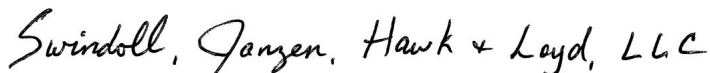
Report on Internal Control Over Compliance

Management of Unified School District Number 308, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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.



Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

November 18, 2021

Unified School District Number 312
Haven, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Grant Number	Disbursements/ Expenditures
<u>U.S. Department of Education</u>			
Title I - 2020	84.010	DO308	147,473
Title III - FY21	84.365	DO308	535
Title IIA - FY21	84.367	DO308	33,133
Title IV-A - FY21	84.424	DO308	16,270
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO308	115,231
TOTAL U.S. DEPARTMENT OF EDUCATION			312,642
<u>U.S. Department of Health and Human Services</u>			
Passed Through State Department of Education			
TANF - Pre K Pilot	93.558	DO308	10,089
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			10,089
<u>U.S. Department of Agriculture</u>			
Passed Through State Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	DO308	137,067
Summer Food Service Program for Children	10.559	DO308	334,907
Total Child Nutrition Cluster			471,974
TOTAL U.S. DEPARTMENT OF AGRICULTURE			471,974
<u>U.S. Department of the Treasury</u>			
Passed Through Reno County			
Coronavirus Relief - SPARK	21.019	DO308	515,011
TOTAL U.S. DEPARTMENT OF THE TREASURY			515,011
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			\$ 1,309,716

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, 2021. 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	\$ 471,974
Title I Fund	147,473
Title IIA Fund	33,133
Other Federal Funds Fund - Title III	535
Other Federal Funds Fund - Title IV-A	16,270
Other Federal Funds Fund - ESSER	115,231
Student Contest Award Fund	10,089
Other Federal Funds Fund - Coronavirus relief	515,011
Total	<u>\$ 1,309,716</u>

Unified School District Number 312
Haven, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

Section 1 – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

- | | |
|---|--|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of major programs: | |
| <u>Name of Federal Program or Cluster</u> | <u>Federal Assistance Listing Number</u> |
| Elementary and Secondary School Emergency Relief | 84.425D |
| Coronavirus Relief | 21.019 |
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

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

U.S. DEPARTMENT OF EDUCATION

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

There were no reportable findings.

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief – Federal Assistance Listing 21.019

There were no reportable findings.