UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 474 Haviland, Kansas
Haviland, Kansas

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 No. 474 Haviland, Kansas**, 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 matters 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

Auditors' 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 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, 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, summary of regulatory basis receipts and disbursements – agency funds, and 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 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.

Unified School District No. 474 Haviland, Kansas' basic financial statement as of and for the year ended June 30, 2023 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated September 29, 2023, expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the other auditors 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/accounts-reports/local-government/municipal-services/municipal-audits. The report of the other auditors dated September 29, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 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 and in their opinion, was 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.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

December 9, 2024

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	1,268,704	1,268,704	**-**	25,052	**25,052**
Supplemental General Fund	68,556	-	339,142	383,927	**23,771**	1,121	**24,892**
Special Purpose Funds							
At-Risk Fund	162,885	-	199,608	247,661	**114,832**	-	**114,832**
Virtual Education Fund	-	-	13,440	13,440	**-**	-	**-**
Capital Outlay Fund	361,324	-	195,030	206,712	**349,642**	22,899	**372,541**
Food Service Fund	33,408	-	100,271	104,290	**29,389**	3,050	**32,439**
Professional Development Fund	16,053	-	7,175	7,161	**16,067**	-	**16,067**
Special Education Fund	149,199	-	191,761	191,468	**149,492**	-	**149,492**
Career and Postsecondary Education Fund	-	-	9,158	9,158	**-**	-	**-**
Gifts and Grants Fund	22,003	-	3,099	3,540	**21,562**	-	**21,562**
KPERS Special Retirement Fund	-	-	91,135	91,135	**-**	-	**-**
Contingency Reserve Fund	270,462	-	-	-	**270,462**	-	**270,462**
Textbook Rental Fund	10,007	-	6,275	6,184	**10,098**	3,533	**13,631**
Recreation Commission Fund	-	-	42,814	42,814	**-**	-	**-**
Title I Fund	-	-	27,368	27,368	**-**	-	**-**
Title II Fund	-	-	4,415	4,415	**-**	-	**-**
Title IV Fund	-	-	11,460	11,460	**-**	-	**-**
REAP Grant Fund	214	-	9,179	9,669	**(276)**	-	**(276)**
Test to Stay Grant Fund	221	-	6,400	15,082	**(8,461)**	-	**(8,461)**
ESSER III Grant Fund	(4,674)	-	15,875	11,201	**-**	-	**-**
District Activity Funds	1,911	-	941	477	**2,375**	-	**2,375**
Total Reporting Entity (Excluding Agency Funds)	$ 1,091,569	-	2,543,250	2,655,866	**978,953**	55,655	**1,034,608**

Composition of Cash		
Checking Accounts	$	**119,092**
Money Market Accounts		**928,590**
Total Cash		**1,047,682**
Agency Funds per Schedule 3		**(13,074)**
Total Reporting Entity (Excluding Agency Funds)	$	**1,034,608**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 474 Haviland, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

Haviland Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2024.

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 Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

Reimbursements
A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis of accounting.

NOTE 2 – 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 provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

If the District 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 District did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund, At-Risk Fund and Virtual Education Fund.

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 revenues 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 Fund, Textbook Rental Fund, Title I Fund, Title II Fund, Title IV Fund, REAP Grant Fund, Test to Stay Grant Fund, ESSER III Grant Fund and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 474 Haviland, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a 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, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,407,682 and the bank balance was $1,087,005. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $837,005 was collateralized with securities held by the pledging financial 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. The District had no investments at June 30, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 474 Haviland, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-5167	$ 90,566
General Fund	Virtual Education Fund	K.S.A. 72-5167	13,440
General Fund	Special Education Fund	K.S.A. 72-5167	174,761
General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5167	9,158
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	79,846
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	27,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	6,800
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	17,000
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143	3,700

NOTE 5 – LITIGATION

Unified School District No. 474 Haviland, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 474 Haviland, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 474 Haviland, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 474 Haviland, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 at 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% 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%, respectively, 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.

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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $91,135 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 $1,009,644. 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.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 474 Haviland, Kansas** 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.

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.

NOTE 10 – COMPENSATED ABSENCES

The District grants all full time twelve month employees ten to twelve vacation days per year based on year of service. With the exception of classified personnel, these days are non cumulative past June 30th. For classified personnel these days carryover and any days not used by December 31st of the following year will be paid at their regular rate up to a maximum of five days.

Classified employees earn one day of sick leave per month up to twelve days per year cumulative to a maximum of sixty days. Each eligible certified employee receives ten days at the beginning of each school year, the unused portion of which shall accumulate from year to year up to a total of sixty days. The employees are not paid for any unused sick leave at the time of separation of service.

NOTE 11 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 1,214,518	(50,371)	104,557	1,268,704	**1,268,704**	-
Supplemental General Fund	383,654	-	273	383,927	**383,927**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	18,000	-	-	18,000	**-**	(18,000)
At-Risk Fund	319,842	-	-	319,842	**247,661**	(72,181)
Virtual Education Fund	22,400	-	-	22,400	**13,440**	(8,960)
Capital Outlay Fund	547,955	-	-	547,955	**206,712**	(341,243)
Food Service Fund	139,153	-	-	139,153	**104,290**	(34,863)
Professional Development Fund	17,051	-	-	17,051	**7,161**	(9,890)
Special Education Fund	331,199	-	-	331,199	**191,468**	(139,731)
Career and Postsecondary Education Fund	15,000	-	-	15,000	**9,158**	(5,842)
Gifts and Grants Fund	47,003	-	-	47,003	**3,540**	(43,463)
KPERS Special Retirement Fund	102,341	-	-	102,341	**91,135**	(11,206)
Recreation Commission Fund	55,000	-	-	55,000	**42,814**	(12,186)

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Mineral Production Tax	$ 6,337	**3,543**	10,000	(6,457)
Local Sources				
Reimbursements	156,518	**104,557**	-	104,557
State Aid				
General State Aid	1,115,324	**1,036,563**	1,040,518	(3,955)
Special Education Aid	100,971	**124,041**	164,000	(39,959)
Total Receipts	1,379,150	**1,268,704**	1,214,518	54,186
Expenditures				
Instruction				
Salaries	252,166	**163,084**	185,723	(22,639)
Employee Benefits	159,818	**120,078**	57,050	63,028
Other Purchased Services	95,607	**88,881**	85,900	2,981
Supplies	42,562	**23,811**	44,470	(20,659)
Other	1,075	**316**	1,075	(759)
Student Support Services				
Salaries	-	**5,668**	-	5,668
Employee Benefits	13	**267**	25	242
Purchased Professional Services	379	**225**	500	(275)
Supplies	186	**407**	250	157
Instructional Support Staff				
Salaries	16,486	**16,045**	17,150	(1,105)
Employee Benefits	3,480	**3,273**	3,600	(327)
Purchased Professional Services	991	**1,049**	1,000	49
Supplies	302	**303**	500	(197)
General Administration				
Salaries	131,257	**141,636**	135,800	5,836
Employee Benefits	74,371	**68,387**	40,750	27,637
Purchased Professional Services	20,476	**18,505**	21,000	(2,495)
Purchased Property Services	964	**-**	1,000	(1,000)
Other Purchased Services	62,660	**71,745**	69,750	1,995
Supplies	11,076	**8,914**	12,000	(3,086)
Property (Equip and Furn)	104	**280**	125	155
School Administration				
Salaries	87,490	**98,317**	106,725	(8,408)
Employee Benefits	40,393	**36,007**	13,300	22,707
Purchased Professional Services	1,021	**-**	1,025	(1,025)
Other Purchased Services	-	**1,028**	1,000	28
Supplies	939	**1,254**	1,200	54
Property (Equip and Furn)	$ -	**-**	175	(175)

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operations and Maintenance				
Purchased Professional Services	$ 2,969	**3,630**	3,000	630
Purchased Property Services	4,860	**3,643**	7,525	(3,882)
Supplies	67,173	**62,928**	72,500	(9,572)
Vehicle Operating Services				
Salaries	25,110	**27,679**	26,125	1,554
Employee Benefits	3,734	**3,682**	4,000	(318)
Other Purchased Services	4,126	**3,921**	5,000	(1,079)
Supplies	6,275	**5,616**	6,275	(659)
Vehicle and Maintenance Services				
Supplies	583	**200**	600	(400)
Operating Transfers				
To At-Risk Fund	105,114	**90,566**	102,000	(11,434)
To Virtual Education Fund	-	**13,440**	22,400	(8,960)
To Special Education Fund	100,971	**174,761**	164,000	10,761
To Career and Postsecondary Education Fund	-	**9,158**	-	9,158
To Contingency Reserve Fund	55,402	**-**	-	-
Adjustment to Comply With Legal Max	-	**-**	(50,371)	50,371
Legal General Fund Budget	1,380,133	**1,268,704**	1,164,147	104,557
(a) Adjustment for Qualifying Budget Credits	-	**-**	104,557	(104,557)
Total Expenditures	1,380,133	**1,268,704**	1,268,704	-
Receipts Over (Under) Expenditures	(983)	**-**		
Unencumbered Cash - Beginning	983	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 104,557

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 425,422	**315,955**	317,044	(1,089)
Delinquent Tax	5,502	**2,418**	4,896	(2,478)
Motor Vehicle Tax	16,639	**19,350**	17,302	2,048
Recreational Vehicle Tax	291	**238**	267	(29)
Commercial Vehicle Tax	1,048	**908**	420	488
Local Sources				
Reimbursements	84	**273**	-	273
Total Receipts	448,986	**339,142**	339,929	(787)
Expenditures				
Instruction				
Salaries	41,359	**63,684**	67,075	(3,391)
Employee Benefits	250	**78**	3,350	(3,272)
Purchased Professional Services	5,489	**7,354**	5,500	1,854
Other Purchased Services	113,022	**150,000**	114,000	36,000
Supplies	12,577	**20**	13,000	(12,980)
Property (Equip and Furn)	1,078	**-**	1,100	(1,100)
Other	-	**6,812**	44,054	(37,242)
Student Support Services				
Purchased Professional Services	538	**587**	550	37
General Administration				
Purchased Professional Services	1,440	**1,037**	1,450	(413)
Other Purchased Services	4,808	**-**	4,900	(4,900)
Supplies	457	**200**	500	(300)
Property (Equip and Furn)	84	**-**	1,000	(1,000)
Operations and Maintenance				
Salaries	30,000	**-**	-	-
Purchased Professional Services	1,555	**730**	-	730
Purchased Property Services	571	**3,900**	-	3,900
Supplies	21,152	**14,705**	1,175	13,530
Property (Equip and Furn)	-	**474**	-	474
Operating Transfers				
To Preschool Aged At-Risk	-	**-**	18,000	(18,000)
To At-Risk Fund	75,092	**79,846**	30,000	49,846
To Food Service Fund	20,756	**27,000**	45,000	(18,000)
To Professional Development Fund	$ -	**6,800**	-	6,800

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
To Special Education Fund	$ 92,200	**17,000**	18,000	(1,000)
To Career and Postsecondary Education Fund	7,269	**-**	15,000	(15,000)
To Textbook Rental Fund	-	**3,700**	-	3,700
Legal Supplemental General Fund Budget	429,697	**383,927**	383,654	273
(a) Adjustment for Qualifying Budget Credits	-	**-**	273	(273)
Total Expenditures	429,697	**383,927**	383,927	-
Receipts Over (Under) Expenditures	$ 19,289	**(44,785)**		
Unencumbered Cash - Beginning	49,267	**68,556**		
Unencumbered Cash - Ending	$ 68,556	**23,771**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 273

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Preschool Aged At-Risk 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)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General Fund	$ -	**-**	18,000	(18,000)
Expenditures				
Instruction				
Salaries	-	**-**	16,000	(16,000)
Employee Benefits	-	**-**	1,600	(1,600)
Supplies	-	**-**	400	(400)
Total Expenditures	-	**-**	18,000	(18,000)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
At-Risk 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 25,989	**29,196**	25,000	4,196
Operating Transfers				
From General Fund	105,114	**90,566**	102,000	(11,434)
From Supplemental General Fund	75,092	**79,846**	30,000	49,846
Total Receipts	206,195	**199,608**	157,000	42,608
Expenditures				
Instruction				
Salaries	122,921	**167,324**	142,000	25,324
Employee Benefits	33,274	**30,337**	23,050	7,287
Other Purchased Services	50,000	**50,000**	50,000	-
Other	-	**-**	104,792	(104,792)
Total Expenditures	206,195	**247,661**	319,842	(72,181)
Receipts Over (Under) Expenditures	-	**(48,053)**		
Unencumbered Cash - Beginning	162,885	**162,885**		
Unencumbered Cash - Ending	$ 162,885	**114,832**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ -	**13,440**	22,400	(8,960)
Expenditures				
Instruction				
Other Purchased Services	-	**13,440**	22,400	(8,960)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 164,861	**162,633**	154,219	8,414
Delinquent Tax	2,022	**943**	1,898	(955)
Motor Vehicle Tax	6,542	**7,196**	6,435	761
Recreational Vehicle Tax	113	**89**	100	(11)
Commercial Vehicle Tax	385	**349**	156	193
Local Sources				
Interest on Idle Funds	1,177	**-**	-	-
Other Receipts from Local Sources	375,626	**23,820**	25,000	(1,180)
Total Receipts	550,726	**195,030**	187,808	7,222
Expenditures				
Instruction				
Supplies	14,979	**17,663**	30,000	(12,337)
Property (Equip and Furn)	9,613	**12,056**	10,000	2,056
General Administration				
Supplies	5,176	**-**	10,000	(10,000)
Operations and Maintenance				
Salaries	45,178	**79,747**	78,200	1,547
Employee Benefits	26,178	**23,634**	26,500	(2,866)
Purchased Professional Services	13,782	**6,831**	14,000	(7,169)
Purchased Property Services	2,581	**16,812**	53,000	(36,188)
Supplies	3,226	**2,177**	4,000	(1,823)
Property (Equip and Furn)	138,496	**39,078**	50,000	(10,922)
Supervision				
Purchased Professional Services	-	**8,714**	-	8,714
Transportation				
Property (Equip and Furn)	85,796	**-**	100,000	(100,000)
Vehicle & Maintenance Services				
Purchased Professional Services	12,088	**-**	15,000	(15,000)
Facility Acquisition and Construction Services				
Architectural and Engineering Services	49,896	**-**	50,000	(50,000)
Building Improvements	97,653	**-**	107,255	(107,255)
Total Expenditures	504,642	**206,712**	547,955	(341,243)
Receipts Over (Under) Expenditures	46,084	**(11,682)**		
Unencumbered Cash - Beginning	315,240	**361,324**		
Unencumbered Cash - Ending	$ 361,324	**349,642**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 390	**377**	301	76
Federal Aid	45,808	**32,931**	27,966	4,965
Local Sources				
Interest on Idle Funds	7,639	**19,956**	5,000	14,956
Food Sales	11,857	**14,029**	17,478	(3,449)
Miscellaneous	10,164	**5,978**	10,000	(4,022)
Operating Transfers				
From Supplemental General Fund	20,756	**27,000**	45,000	(18,000)
Total Receipts	96,614	**100,271**	105,745	(5,474)
Expenditures				
Food Service Operation				
Salaries	16,671	**32,048**	24,725	7,323
Employee Benefits	17,825	**13,741**	11,550	2,191
Other Purchased Services	40,772	**40,812**	-	40,812
Food and Supplies	23,424	**16,878**	42,500	(25,622)
Property (Equip and Furn)	978	**404**	6,000	(5,596)
Other	553	**407**	54,378	(53,971)
Total Expenditures	100,223	**104,290**	139,153	(34,863)
Receipts Over (Under) Expenditures	(3,609)	**(4,019)**		
Unencumbered Cash - Beginning	37,017	**33,408**		
Unencumbered Cash - Ending	$ 33,408	**29,389**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 318	**375**	998	(623)
Operating Transfers				
From Supplemental General Fund	-	**6,800**	-	6,800
Total Receipts	318	**7,175**	998	6,177
Expenditures				
Instructional Support Staff				
Salaries	650	**1,700**	650	1,050
Employee Benefits	55	**143**	75	68
Purchased Professional Services	1,925	**3,632**	2,000	1,632
Other	-	**-**	10,401	(10,401)
Central Services				
Purchased Professional Services	397	**593**	2,250	(1,657)
Other Purchased Services	167	**71**	175	(104)
Other Support Services				
Purchased Professional Services	1,322	**975**	1,500	(525)
Other Purchased Services	-	**47**	-	47
Total Expenditures	4,516	**7,161**	17,051	(9,890)
Receipts Over (Under) Expenditures	(4,198)	**14**		
Unencumbered Cash - Beginning	20,251	**16,053**		
Unencumbered Cash - Ending	$ 16,053	**16,067**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ 100,971	**174,761**	164,000	10,761
From Supplemental General Fund	92,200	**17,000**	18,000	(1,000)
Total Receipts	193,171	**191,761**	182,000	9,761
Expenditures				
Instruction				
Other Purchased Services				
Assessments	66,016	**74,935**	77,000	(2,065)
Flow-thru	100,971	**110,740**	148,000	(37,260)
Other	26,184	**5,793**	-	5,793
Other	-	**-**	86,199	(86,199)
Vehicle Operating Services				
Salaries	-	**-**	7,500	(7,500)
Employee Benefits	-	**-**	2,500	(2,500)
Other Purchased Services	-	**-**	4,000	(4,000)
Supplies	-	**-**	6,000	(6,000)
Total Expenditures	193,171	**191,468**	331,199	(139,731)
Receipts Over (Under) Expenditures	-	**293**		
Unencumbered Cash - Beginning	149,199	**149,199**		
Unencumbered Cash - Ending	$ 149,199	**149,492**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ -	**9,158**	-	9,158
From Supplemental General Fund	7,269	**-**	15,000	(15,000)
Total Receipts	7,269	**9,158**	15,000	(5,842)
Expenditures				
Instruction				
Other Purchased Services	7,269	**9,158**	15,000	(5,842)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Gifts and Grants 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 2,967	**3,099**	25,000	(21,901)
Expenditures				
Instruction				
Supplies	2,615	**3,540**	47,003	(43,463)
Receipts Over (Under) Expenditures	352	**(441)**		
Unencumbered Cash - Beginning	21,651	**22,003**		
Unencumbered Cash - Ending	$ 22,003	**21,562**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
KPERS Special Retirement 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 88,992	**91,135**	102,341	(11,206)
Expenditures				
Instruction				
Employee Benefits	48,410	**41,619**	52,568	(10,949)
Student Support Services				
Employee Benefits	1,199	**-**	1,393	(1,393)
Instructional Support Staff				
Employee Benefits	1,889	**-**	2,170	(2,170)
General Administration				
Employee Benefits	14,466	**18,531**	16,554	1,977
School Administration				
Employee Benefits	9,880	**12,455**	13,010	(555)
Operations and Maintenance				
Employee Benefits	8,544	**12,151**	9,533	2,618
Student Transportation Services				
Employee Benefits	2,767	**-**	4,099	(4,099)
Food Service Operation				
Employee Benefits	1,837	**6,379**	3,014	3,365
Total Expenditures	88,992	**91,135**	102,341	(11,206)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Operating Transfers		
From General Fund	$ 55,402	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	55,402	**-**
Unencumbered Cash - Beginning	215,060	**270,462**
Unencumbered Cash - Ending	$ 270,462	**270,462**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Local Sources		
Rental Fees	$ 2,275	**2,575**
Operating Transfers		
From Supplemental General Fund	-	**3,700**
Total Receipts	2,275	**6,275**
Expenditures		
Instruction		
Supplies	593	**6,184**
Receipts Over (Under) Expenditures	1,682	**91**
Unencumbered Cash - Beginning	8,325	**10,007**
Unencumbered Cash - Ending	$ 10,007	**10,098**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Recreation Commission 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 41,215	**40,668**	38,554	2,114
Delinquent Tax	580	**238**	475	(237)
Motor Vehicle Tax	1,636	**1,799**	1,609	190
Recreational Vehicle Tax	28	**22**	24	(2)
Commercial Vehicle Tax	96	**87**	39	48
Local Sources				
Other Receipts from Local Sources	-	**-**	15,000	(15,000)
Total Receipts	43,555	**42,814**	55,701	(12,887)
Expenditures				
Community Service Operations	49,640	**42,814**	55,000	(12,186)
Receipts Over (Under) Expenditures	(6,085)	**-**		
Unencumbered Cash - Beginning	6,085	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 27,604	**27,368**
Expenditures		
Instruction		
Salaries	11,780	**22,259**
Employee Benefits	3,618	**4,069**
Purchased Professional Services	450	**1,005**
Supplies	-	**35**
Student Support Services		
Salaries	10,874	**-**
Employee Benefits	882	**-**
Total Expenditures	27,604	**27,368**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Title II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 6,437	**4,415**
Expenditures		
Instruction		
Purchased Professional Services	6,437	**4,015**
Other Purchased Services	-	**400**
Total Expenditures	6,437	**4,415**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 11,331	**11,460**
Expenditures		
Instruction		
Salaries	3,625	**10,055**
Employee Benefits	320	**1,004**
Purchased Professional Services	6,244	**-**
Supplies	418	**401**
Property (Equip and Furn)	800	**-**
Total Expenditures	11,407	**11,460**
Receipts Over (Under) Expenditures	(76)	**-**
Unencumbered Cash - Beginning	76	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**9,179**
Expenditures		
Instruction		
Purchased Professional Services	-	**6,064**
Supplies	-	**3,605**
Total Expenditures	-	**9,669**
Receipts Over (Under) Expenditures	-	**(490)**
Unencumbered Cash - Beginning	214	**214**
Unencumbered Cash - Ending	$ 214	**(276)**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Test to Stay Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 12,115	**6,400**
Expenditures		
Instruction		
Purchased Professional Services	-	**180**
Purchased Property Services	599	**-**
Supplies	209	**3,012**
Property (Equip and Furn)	6,889	**186**
General Administration		
Salaries	-	**3,533**
Employee Benefits	-	**305**
School Administration		
Salaries	2,160	**6,778**
Employee Benefits	186	**528**
Operations and Maintenance		
Professional Services	-	**560**
Total Expenditures	10,043	**15,082**
Receipts Over (Under) Expenditures	2,072	**(8,682)**
Unencumbered Cash - Beginning	(1,851)	**221**
Unencumbered Cash - Ending	$ 221	**(8,461)**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
ESSER II Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Instruction		
Salaries	543	**-**
Instructional Support Staff		
Purchased Professional Services	700	**-**
Operations and Maintenance		
Purchased Professional Services	7,955	**-**
Property (Equip and Furn)	30,196	**-**
Total Expenditures	39,394	**-**
Receipts Over (Under) Expenditures	(39,394)	**-**
Unencumbered Cash - Beginning	39,394	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
ESSER III Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 187,130	**15,875**
Expenditures		
Instruction		
Salaries	6,400	**6,400**
Employee Benefits	539	**474**
Supplies	3,167	**307**
Operations and Maintenance		
Salaries	2,348	**4,020**
Facility Acquisition and Construction Services		
Building Improvements	17,342	**-**
Total Expenditures	29,796	**11,201**
Receipts Over (Under) Expenditures	157,334	**4,674**
Unencumbered Cash - Beginning	(162,008)	**(4,674)**
Unencumbered Cash - Ending	$ (4,674)	**-**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Elementary School				
Eighth Grade Class	$ 3,970	4,119	4,000	**4,089**
General Activities	2,584	1,582	1,528	**2,638**
HJH Stuco	2,361	491	628	**2,224**
Flower Fund	217	-	205	**12**
Greenhouse	2,836	2,095	820	**4,111**
Total	$ 11,968	8,287	7,181	**13,074**

UNIFIED SCHOOL DISTRICT NO. 474 HAVILAND, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Elementary School							
Pop Machine	$ 1,661	-	812	477	**1,996**	-	**1,996**
Interest on Idle Funds	250	-	129	-	**379**	-	**379**
Total District Activity Funds	$ 1,911	-	941	477	**2,375**	-	**2,375**