



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

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2020**



Certified Public Accountants

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

**Fiscal Year Ended June 30, 2020**

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

**Fiscal Year Ended June 30, 2020**

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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, 2020, 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, 2020, or changes in financial position and cash flows thereof for the year then ended.

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### *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, 2020, 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 2020 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 2020 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 2020 basic financial statement. The 2020 information has been 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 information is fairly stated in all material respects in relation to the 2020 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, 2019 (not presented herein), and have issued our report thereon dated November 6, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

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

November 30, 2020

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

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash <u>Balance</u>	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>GENERAL FUNDS:</b>							
General Fund	\$ -	\$ -	\$ 6,876,440	\$ 6,876,440	\$ -	\$ 7,082	\$ 7,082
Supplemental General Fund	112,044	295	2,126,445	2,151,388	87,396	75,194	162,590
<b>SPECIAL PURPOSE FUNDS:</b>							
At Risk (4 Yr Old) Fund	-	-	109,089	75,000	34,089	-	34,089
At Risk (K-12) Fund	89,012	-	630,000	537,141	181,871	-	181,871
Bilingual Education Fund	3,885	-	71,400	71,357	3,928	-	3,928
Virtual Education Fund	339,427	-	200,000	255,085	284,342	110	284,452
Capital Outlay Fund	1,746,559	-	897,263	842,551	1,801,271	190,881	1,992,152
Driver Training Fund	17,844	-	20,914	21,316	17,442	50	17,492
Food Service Fund	106,938	-	461,325	475,010	93,253	4,994	98,247
Professional Development Fund	55,059	-	48,411	29,503	73,967	3,709	77,676
Special Education Fund	463,079	-	1,373,622	1,327,384	509,317	-	509,317
Career and Postsecondary Education Fund	93,119	-	362,787	338,752	117,154	15,777	132,931
KPERS Special Retirement Contribution Fund	-	-	790,480	790,480	-	-	-
Contingency Reserve Fund	886,103	-	250,000	-	1,136,103	-	1,136,103
Other Federal Funds Fund	10,608	-	28,894	39,502	-	10,483	10,483
Student Contest Awards Fund	18,865	-	22,112	14,251	26,726	-	26,726
Student Scholarship Fund	7,388	-	1,700	2,700	6,388	-	6,388
Textbook/Student Material Revolving Fund	96,217	-	130,467	120,063	106,621	200	106,821
Title I Fund	-	-	136,769	136,769	-	-	-
Title II-A Fund	-	-	35,960	35,960	-	-	-
Gate Receipts	9,800	-	47,049	36,216	20,633	-	20,633
School Projects	644	-	2,690	2,655	679	-	679
<b>BOND AND INTEREST FUND:</b>							
Bond and Interest Fund	1,155,543	-	1,000,476	1,055,620	1,100,399	-	1,100,399
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 5,212,134</b>	<b>\$ 295</b>	<b>\$ 15,624,293</b>	<b>\$ 15,235,143</b>	<b>\$ 5,601,579</b>	<b>\$ 308,480</b>	<b>\$ 5,910,059</b>

**COMPOSITION OF CASH:**

Checking Account - First National Bank	855,229
Money Market Account - First National Bank	5,031,233
Petty Cash Accounts	5,000
Certificate of Deposit - Haven High School Activity	10,000
Checking Account - Haven High School Activity	72,214
Checking Account - Haven Middle School Activity	5,920
Checking Account - Haven Grade School Activity	9,628
Checking Account - Yoder Grade School Activity	6,600
Checking Account -	7,759
<b>Total Cash</b>	<b>6,003,583</b>
Agency Funds per Schedule 3	(93,524)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 5,910,059</b>

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, 2020**

**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, 2020.

At June 30, 2020, the District's carrying amount of deposits, was \$6,003,583 and the bank balance was \$6,534,048. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$257,355 was covered by federal depository insurance and \$6,276,693 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 \$330,396 subsequent to June 30, 2020, 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, 2020.

**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	\$ 79,766
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	399,657
General Fund	Bilingual Education Fund	K.S.A. 72-6478	25,000
General Fund	Virtual Education Fund	K.S.A. 72-6478	200,000
General Fund	Textbook/Student Material Fund	K.S.A. 72-6478	75,000
General Fund	Professional Development Fund	K.S.A. 72-6478	15,000
General Fund	Special Education Fund	K.S.A. 72-6478	973,622
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	280,038
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	250,000
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	29,323
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	230,343
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	46,400
Supplemental General Fund	Driver Training Fund	K.S.A. 72-6478	9,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	20,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	30,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	400,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	75,000
			<u>\$ 3,136,096</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](http://www.kpers.org) or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2, and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERs were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERs were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERs School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERs School group.

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 \$790,480 for the year ended June 30, 2020.

**Net Pension Liability:** At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERs was \$6,933,715. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

**5. DEFINED BENEFIT PENSION PLAN (CONT.)**

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](http://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.

**(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, 2020.

**(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 as 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:

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

Payments to retired employees under this plan were \$20,959 for the year ended June 30, 2020.

## 7. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:								
Refunding Bonds Series - 2009	2.00% to 2.60%	\$ 2,945,000	10-01-19	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ 6,120
General Obligation Bonds Series - 2015	2.00% to 3.00%	9,000,000	10-01-30	8,125,000	-	195,000	7,930,000	241,600
General Obligation Bonds Series - 2016	2.00% to 3.00%	3,000,000	10-01-30	2,805,000	-	205,000	2,600,000	67,900
Refunding - Series 2017 (COP)	3.00%	2,200,000	09-01-28	<u>2,170,000</u>	<u>-</u>	<u>190,000</u>	<u>1,980,000</u>	<u>62,250</u>
Total Contractual Indebtedness				<u>\$ 13,440,000</u>	<u>\$ -</u>	<u>\$ 930,000</u>	<u>\$ 12,510,000</u>	<u>\$ 377,870</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
	2021	2022	2023	2024	2025	2026-2030	2031-2035	
Principal								
Refunding Bonds - Series 2015	\$ 565,000	\$ 590,000	\$ 620,000	\$ 650,000	\$ 680,000	\$ 3,930,000	\$ 895,000	\$ 7,930,000
Series - 2016	205,000	210,000	210,000	215,000	230,000	1,255,000	275,000	2,600,000
Refunding - Series 2017 (COP)	<u>200,000</u>	<u>205,000</u>	<u>220,000</u>	<u>215,000</u>	<u>225,000</u>	<u>915,000</u>	<u>-</u>	<u>1,980,000</u>
Total Principal	<u>970,000</u>	<u>1,005,000</u>	<u>1,050,000</u>	<u>1,080,000</u>	<u>1,135,000</u>	<u>6,100,000</u>	<u>1,170,000</u>	<u>12,510,000</u>
Interest								
Refunding Bonds - Series 2015	\$ 234,000	\$ 222,450	\$ 207,250	\$ 184,950	\$ 158,350	\$ 193,200	\$ 13,425	\$ 1,213,625
Series - 2016	63,800	59,650	55,450	50,663	45,100	131,462	4,125	410,250
Refunding - Series 2017 (COP)	<u>56,400</u>	<u>50,325</u>	<u>43,950</u>	<u>37,425</u>	<u>30,825</u>	<u>52,725</u>	<u>-</u>	<u>271,650</u>
Total Interest	<u>354,200</u>	<u>332,425</u>	<u>306,650</u>	<u>273,038</u>	<u>234,275</u>	<u>377,387</u>	<u>17,550</u>	<u>1,895,525</u>
Total Principal and Interest	<u>\$ 1,324,200</u>	<u>\$ 1,337,425</u>	<u>\$ 1,356,650</u>	<u>\$ 1,353,038</u>	<u>\$ 1,369,275</u>	<u>\$ 6,477,387</u>	<u>\$ 1,187,550</u>	<u>\$ 14,405,525</u>

## 8. 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

	<u>Monthly Payment</u>	<u>Months</u>	<u>Total</u>
2020 Payment	\$ 3,757	12	\$ 45,084

Operating Lease obligations for the Image Quest Copy Machine subsequent years are as follows:

	<u>Monthly Payment</u>	<u>Months</u>	<u>Total</u>
2021 Payment	\$ 3,757	6	\$ 22,542

## 9. RELATED-PARTY TRANSACTIONS

At June 30, 2020, the District had deposits in the amount of \$6,526,693 in a bank which is an employer of a board member. At June 30, 2020, 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 2019 to 2020, and there were no settlements that exceeded insurance coverage in the past three years.

## 11. SUBSEQUENT EVENTS

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$113,656 in April 2020 under the CARES Act. The District received \$0 and spent \$24,654 as of June 30, 2020. The funding is in the form of a grant with a 5 year potential expenditure period.

Management has evaluated the effects on the financial statement 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  
SUPPLEMENTAL INFORMATION**

**FISCAL YEAR ENDED JUNE 30, 2020**

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

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**(Budgeted Funds Only)**

**For the Year Ended June 30, 2020**

	<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>
<b>GENERAL FUNDS</b>						
General Fund	\$ 7,099,154	\$ (234,097)	\$ 11,383	\$ 6,876,440	\$ 6,876,440	\$ -
Supplemental General Fund	2,171,535	(23,031)	2,884	2,151,388	2,151,388	-
<b>SPECIAL PURPOSE FUNDS</b>						
At Risk (4 Yr Old) Fund	75,000	-	-	75,000	75,000	-
At Risk (K-12) Fund	623,263	-	-	623,263	537,141	(86,122)
Bilingual Education Fund	71,650	-	-	71,650	71,357	(293)
Virtual Education Fund	266,884	-	-	266,884	255,085	(11,799)
Capital Outlay Fund	995,000	-	-	995,000	842,551	(152,449)
Driver Training Fund	27,850	-	-	27,850	21,316	(6,534)
Food Service Fund	450,721	-	57,685	508,406	475,010	(33,396)
Professional Development Fund	30,500	-	-	30,500	29,503	(997)
Special Education Fund	1,391,629	-	-	1,391,629	1,327,384	(64,245)
Career and Postsecondary Education Fund	342,500	-	-	342,500	338,752	(3,748)
KPERS Special Retirement Contribution Fund	917,643	-	-	917,643	790,480	(127,163)
<b>BOND AND INTEREST FUND</b>						
Bond and Interest Fund	<u>1,055,620</u>	<u>-</u>	<u>-</u>	<u>1,055,620</u>	<u>1,055,620</u>	<u>-</u>
 Total	 <u>\$ 15,518,949</u>	 <u>\$ (257,128)</u>	 <u>\$ 71,952</u>	 <u>\$ 15,333,773</u>	 <u>\$ 14,847,027</u>	 <u>\$ (486,746)</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, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
State aid	\$ 5,888,856	\$ 5,969,104	\$ 6,119,034	\$ (149,930)
Special education aid	962,691	892,622	973,610	(80,988)
Mineral production tax	6,510	3,331	6,510	(3,179)
Miscellaneous reimbursements	12,367	11,383	-	11,383
Total Receipts	<u>6,870,424</u>	<u>6,876,440</u>	<u>\$ 7,099,154</u>	<u>\$ (222,714)</u>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	1,984,027	2,043,463	\$ 2,122,205	\$ (78,742)
Non-certified salaries	60,657	50,128	64,895	(14,767)
Insurance	266,012	305,892	273,992	31,900
Social Security	221,019	203,224	241,019	(37,795)
Other benefits	22,256	38,785	24,200	14,585
Purchased professional services	80,903	103,059	90,000	13,059
Purchased property services	5,655	-	-	-
Other purchased services	44,998	50,663	60,800	(10,137)
Property and equipment	14,635	2,940	38,006	(35,066)
Other	-	-	100	(100)
Student Support Services -				
Certified salaries	111,170	108,516	138,000	(29,484)
Insurance	15,321	6,588	15,780	(9,192)
Social Security	9,393	8,456	10,801	(2,345)
Other benefits	1,609	1,893	1,500	393
Supplies	765	5,150	1,600	3,550
Instruction Support Staff -				
Certified salaries	134,448	138,157	140,800	(2,643)
Non-certified salaries	31,670	34,752	33,570	1,182
Insurance	18,008	14,971	18,560	(3,589)
Social Security	13,130	13,148	13,700	(552)
Other benefits	3,384	3,496	4,000	(504)
Other purchased services	365	40	5,000	(4,960)
Supplies	4,192	10,780	33,000	(22,220)
Books and periodicals	5,266	5,865	-	5,865
Technology supplies	4,176	4,176	15,000	(10,824)
Property and equipment	273	1,859	1,000	859



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, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 114,371	\$ 114,762	\$ 118,945	\$ (4,183)
Non-certified salaries	27,956	30,034	40,233	(10,199)
Insurance	12,588	13,038	12,988	50
Social Security	10,682	11,313	12,000	(687)
Other employee benefits	1,440	7,831	1,400	6,431
Purchased professional services	32,292	31,838	50,000	(18,162)
Insurance	6,357	9,702	10,000	(298)
Communications	37	-	400	(400)
Other purchased services	1,864	618	2,000	(1,382)
Supplies	24	-	100	(100)
Other	12,180	12,797	15,000	(2,203)
School Administration -				
Certified salaries	114,997	178,874	119,596	59,278
Non-certified salaries	132,030	118,146	139,951	(21,805)
Insurance	33,406	26,303	34,400	(8,097)
Social Security	32,642	32,767	36,200	(3,433)
Other employee benefits	1,964	2,995	2,000	995
Purchased professional services	20	-	5,000	(5,000)
Communications	1,407	1,853	-	1,853
Other purchased services	772	922	3,000	(2,078)
Supplies	15,059	11,005	20,000	(8,995)
Operations and Maintenance -				
Non-certified salaries	310,692	337,788	329,333	8,455
Insurance	61,654	57,384	63,503	(6,119)
Social Security	22,001	24,041	25,000	(959)
Other employee benefits	3,016	2,691	4,000	(1,309)
Water/sewer	11,526	11,065	15,000	(3,935)
Cleaning	8,410	8,800	12,000	(3,200)
Rentals	1,500	2,460	3,500	(1,040)
Other purchased property services	2,906	-	3,000	(3,000)
Supplies	6,972	161	60,000	(59,839)
Heating	-	7	-	7
Electricity	779	1,052	900	152
Motor fuel	7,090	4,723	7,500	(2,777)
Vehicle Operating Services -				
Non-certified salaries	167,514	146,280	172,000	(25,720)
Social Security	12,723	11,527	13,000	(1,473)
Other employee benefits	5,132	4,593	6,000	(1,407)

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, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Vehicle & Maintenance Services -				
Non-certified salaries	\$ 48,952	\$ 47,400	\$ 51,892	\$ (4,492)
Insurance	497	-	2,500	(2,500)
Social Security	3,739	3,634	4,000	(366)
Other employee benefits	46	71	75	(4)
Other Support Services -				
Non-certified salaries	103,765	109,924	109,100	824
Insurance	12,648	12,505	13,200	(695)
Social Security	6,392	7,771	6,800	971
Other employee benefits	396	470	500	(30)
Purchased professional services	10,869	11,412	15,000	(3,588)
Other purchased property services	-	120	500	(380)
Other purchased services	4,997	6,786	8,500	(1,714)
Supplies	652	2,104	4,000	(1,896)
Property and equipment	215	2,789	4,000	(1,211)
Outgoing Transfers -				
Professional Development Fund	17,000	15,000	15,000	-
Special Education Fund	1,062,691	973,622	973,610	12
Textbook/Student Material Fund	-	75,000	-	75,000
Career and Postsecondary Education Fund	302,230	280,038	280,000	38
At Risk (4 Yr Old) Fund	68,000	79,766	75,000	4,766
At Risk (K-12) Fund	420,000	399,657	450,000	(50,343)
Bilingual Education Fund	40,000	25,000	25,000	-
Virtual Education Fund	250,000	200,000	250,000	(50,000)
Contingency Reserve Fund	290,000	250,000	125,000	125,000
Adjustment to comply with legal max	-	-	(234,097)	234,097
Legal General Fund Budget	6,870,424	6,876,440	6,865,057	11,383
Adjustment for qualifying budget credits	-	-	11,383	(11,383)
Total Expenditures	<u>6,870,424</u>	<u>6,876,440</u>	<u>\$ 6,876,440</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, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2020</u>			<u>Variance Over (Under)</u>
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,472,931	\$ 1,306,809	\$ 1,217,903	\$ 88,906
Delinquent tax	20,050	26,287	23,161	3,126
Motor vehicle tax	110,168	106,048	107,793	(1,745)
Recreational vehicle tax	2,363	2,303	2,043	260
Commercial vehicle tax	17,299	14,887	13,851	1,036
Watercraft tax	96	117	-	117
Supplemental state aid	728,639	667,110	674,262	(7,152)
Miscellaneous reimbursements	28,130	2,884	-	2,884
	<u>2,379,676</u>	<u>2,126,445</u>	<u>\$ 2,039,013</u>	<u>\$ 87,432</u>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	236,234	252,769	\$ 252,769	\$ -
Non-certified salaries	159,308	162,419	168,866	(6,447)
Social Security	7,665	7,826	8,200	(374)
Other employee benefits	17,632	765	18,000	(17,235)
Purchased professional services	18,857	11,510	18,000	(6,490)
Other purchased services	91,144	8,079	80,000	(71,921)
Supplies	81,038	82,163	80,000	2,163
Textbooks	6,391	3,848	8,000	(4,152)
Property and equipment	9,488	22,571	7,000	15,571
Student Support Services -				
Certified salaries	42,053	43,579	44,000	(421)
Social Security	3,218	3,335	3,500	(165)
Other employee benefits	349	375	500	(125)
Other purchased services	54	66	200	(134)
Supplies	267	-	200	(200)
Instruction Support Staff -				
Technology supplies	6,602	7,365	6,500	865
School Administration -				
Certified salaries	204,982	150,000	211,000	(61,000)
Other employee benefits	4,045	1,429	1,500	(71)
Other purchased services	11,311	7,012	12,000	(4,988)
Supplies	-	-	800	(800)
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, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2020</u>			<u>Variance Over (Under)</u>
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.):				
Operations and Maintenance -				
Purchased professional services	\$ 3,165	\$ 5,990	\$ 4,000	\$ 1,990
Repairs and maintenance	13,445	11,137	12,000	(863)
Other purchased services	15,178	35,455	20,500	14,955
Supplies	125,260	141,986	130,000	11,986
Heating	45,482	32,835	48,000	(15,165)
Electricity	186,442	164,286	190,000	(25,714)
Motor fuel	292	65	400	(335)
Property and equipment	51,558	25,095	40,000	(14,905)
Other	40	9,281	100	9,181
Vehicle Operating Services -				
Other purchased services	15,613	32,827	25,000	7,827
Supplies	24,268	14,234	60,000	(45,766)
Repairs and maintenance	27,948	25,041	-	25,041
Motor fuel	63,359	38,469	65,000	(26,531)
Property and equipment	4,013	5,438	8,500	(3,062)
Other	4,409	4,072	10,000	(5,928)
Outgoing Transfers -				
Food Service Fund	8,000	20,000	10,000	10,000
Driver Training Fund	-	9,000	-	9,000
Professional Development Fund	30,000	30,000	-	30,000
Special Education Fund	370,000	400,000	400,000	-
Career and Postsecondary Education Fund	50,000	75,000	-	75,000
At Rick (4 Yr Old) Fund	-	29,323	-	29,323
At Risk (K-12) Fund	190,000	230,343	180,000	50,343
Bilingual Education Fund	16,675	46,400	45,000	1,400
Virtual Education Fund	125,000	-	-	-
Adjustment to comply with legal max	-	-	(23,031)	23,031
Legal Supplemental General Fund Budget	2,270,785	2,151,388	2,148,504	2,884
Adjustment for qualifying budget credits	-	-	2,884	(2,884)
Total Expenditures	<u>2,270,785</u>	<u>2,151,388</u>	<u>\$ 2,151,388</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	108,891	(24,943)		
Prior year cancelled encumbrances	-	295		
Unencumbered Cash, Beginning	<u>3,153</u>	<u>112,044</u>		
Unencumbered Cash, Ending	<u>\$ 112,044</u>	<u>\$ 87,396</u>		

**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
Transfer from General Fund	\$ 68,000	\$ 79,766	\$ 75,000	\$ 4,766
Transfer from Supplemental General Fund	-	29,323	-	29,323
Total Receipts	<u>68,000</u>	<u>109,089</u>	<u>\$ 75,000</u>	<u>\$ 34,089</u>
Expenditures:				
Instruction -				
Certified salaries	49,236	54,412	\$ 52,800	\$ 1,612
Non-certified salaries	8,735	10,000	10,000	-
Insurance	6,384	6,588	7,000	(412)
Social security	3,645	4,000	4,000	-
Supplies	-	-	1,200	(1,200)
Total Expenditures	<u>68,000</u>	<u>75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	34,089		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 34,089</u>		

**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<u>2020</u>		
	<u>2019</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from General Fund	\$ 420,000	\$ 399,657	\$ 450,000	\$ (50,343)
Transfer from Supplemental General Fund	<u>190,000</u>	<u>230,343</u>	<u>180,000</u>	<u>50,343</u>
Total Receipts	<u>610,000</u>	<u>630,000</u>	<u>\$ 630,000</u>	<u>\$ -</u>
Expenditures:				
Instruction -				
Certified salaries	470,000	385,379	\$ 502,900	\$ (117,521)
Non-certified salaries	25,814	53,280	27,363	25,917
Insurance	50,000	50,000	50,000	-
Social Security	-	30,253	30,000	253
Other employee benefits	1,923	1,904	2,000	(96)
Other purchased services	-	5,755	-	5,755
Supplies	<u>6,000</u>	<u>10,570</u>	<u>11,000</u>	<u>(430)</u>
Total Expenditures	<u>553,737</u>	<u>537,141</u>	<u>\$ 623,263</u>	<u>\$ (86,122)</u>
Receipts Over (Under) Expenditures	56,263	92,859		
Unencumbered Cash, Beginning	<u>32,749</u>	<u>89,012</u>		
Unencumbered Cash, Ending	<u>\$ 89,012</u>	<u>\$ 181,871</u>		

**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from General Fund	\$ 40,000	\$ 25,000	\$ 25,000	\$ -
Transfer from Supplemental General Fund	16,675	46,400	45,000	1,400
Total Receipts	<u>56,675</u>	<u>71,400</u>	<u>\$ 70,000</u>	<u>\$ 1,400</u>
Expenditures:				
Instruction -				
Certified salaries	64,251	65,000	\$ 65,000	\$ -
Insurance	8,000	6,000	6,000	-
Social Security	532	353	600	(247)
Other employee benefits	7	4	50	(46)
Total Expenditures	<u>72,790</u>	<u>71,357</u>	<u>\$ 71,650</u>	<u>\$ (293)</u>
Receipts Over (Under) Expenditures	(16,115)	43		
Unencumbered Cash, Beginning	<u>20,000</u>	<u>3,885</u>		
Unencumbered Cash, Ending	<u>\$ 3,885</u>	<u>\$ 3,928</u>		

**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from General Fund	\$ 250,000	\$ 200,000	\$ 250,000	\$ (50,000)
Transfer from Supplemental General Fund	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Receipts	 <u>375,000</u>	 <u>200,000</u>	 <u>\$ 250,000</u>	 <u>\$ (50,000)</u>
Expenditures:				
Instruction -				
Certified salaries	113,070	107,709	\$ 120,984	\$ (13,275)
Non-certified salaries	-	5,000	5,000	-
Insurance	6,384	20,000	20,000	-
Social Security	8,418	9,000	9,000	-
Other benefits	1,634	7,728	8,000	(272)
Purchased professional services	9,753	3,431	15,000	(11,569)
Supplies	19,028	44,308	25,000	19,308
Property and equipment	200	-	3,500	(3,500)
School Administration -				
Certified salaries	15,485	19,000	15,000	4,000
Non-certified salaries	2,000	5,000	5,000	-
Insurance	2,500	2,700	2,700	-
Social Security	431	800	800	-
Other employee benefits	5	1,403	2,000	(597)
Other purchased services	182	106	2,000	(1,894)
Operations and Maintenance -				
Non-certified salaries	5,000	5,000	5,000	-
Social Security	360	400	400	-
Other purchased services	5,000	10,000	10,000	-
Supplies	3,500	3,500	7,500	(4,000)
Heating	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
 Total Expenditures	 <u>202,950</u>	 <u>255,085</u>	 <u>\$ 266,884</u>	 <u>\$ (11,799)</u>
Receipts Over (Under) Expenditures	172,050	(55,085)		
Unencumbered Cash, Beginning	<u>167,377</u>	<u>339,427</u>		
Unencumbered Cash, Ending	<u>\$ 339,427</u>	<u>\$ 284,342</u>		



**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2020</u>			<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 502,422	\$ 561,695	\$ 552,945	\$ 8,750
Delinquent tax	8,494	10,131	7,873	2,258
Motor vehicle tax	48,101	46,330	44,971	1,359
Recreational vehicle tax	987	962	852	110
Commercial vehicle tax	5,406	4,504	5,778	(1,274)
Watercraft tax	46	40	-	40
Interest on idle funds	34,207	39,494	-	39,494
Other revenue from local sources	198	105,827	-	105,827
Miscellaneous reimbursements	2,296	2,686	-	2,686
Miscellaneous revenue	113,953	61,473	-	61,473
Capital outlay state aid	77,629	64,121	64,775	(654)
Total Receipts	<u>793,739</u>	<u>897,263</u>	<u>\$ 677,194</u>	<u>\$ 220,069</u>
<b>Expenditures:</b>				
Instruction -				
Supplies	11,559	11,852	\$ 15,000	\$ (3,148)
Technology supplies	1,031	-	5,000	(5,000)
Property and equipment	109,821	110,300	140,000	(29,700)
Student Support Services -				
Supplies	-	-	5,000	(5,000)
Property and equipment	-	-	30,000	(30,000)
Operations and Maintenance -				
Property and equipment	140,635	227,824	150,000	77,824
Transportation -				
Property and equipment	128,035	117,443	140,000	(22,557)
Other Support Services -				
Property and equipment	-	-	10,000	(10,000)
Other	3,328	3,701	-	3,701
Site Improvements	-	77,613	-	77,613
Building Improvements	434,122	293,818	500,000	(206,182)
Total Expenditures	<u>828,531</u>	<u>842,551</u>	<u>\$ 995,000</u>	<u>\$ (152,449)</u>
Receipts Over (Under) Expenditures	(34,792)	54,712		
Unencumbered Cash, Beginning	<u>1,781,351</u>	<u>1,746,559</u>		
Unencumbered Cash, Ending	<u>\$ 1,746,559</u>	<u>\$ 1,801,271</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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
State aid	\$ 7,203	\$ 7,540	\$ 7,540	\$ -
Miscellaneous reimbursements	11,284	4,374	11,500	(7,126)
Transfer from Supplemental General Fund	-	9,000	-	9,000
<b>Total Receipts</b>	<b>18,487</b>	<b>20,914</b>	<b>\$ 19,040</b>	<b>\$ 1,874</b>
Expenditures:				
Instruction -				
Certified salaries	9,484	7,835	\$ 12,000	\$ (4,165)
Noncertified salaries	-	-	1,200	(1,200)
Social Security	717	591	600	(9)
Other employee benefits	9	14	50	(36)
Supplies	-	36	-	36
Property and equipment	175	12,790	12,000	790
Operations and Maintenance -				
Motor fuel	64	-	1,500	(1,500)
Other	421	50	500	(450)
<b>Total Expenditures</b>	<b>10,870</b>	<b>21,316</b>	<b>\$ 27,850</b>	<b>\$ (6,534)</b>
Receipts Over (Under) Expenditures	7,617	(402)		
Unencumbered Cash, Beginning	10,227	17,844		
Unencumbered Cash, Ending	<b>\$ 17,844</b>	<b>\$ 17,442</b>		

**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<b>2020</b>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>(Under)</b>
Receipts:				
State aid	\$ 3,391	\$ 3,454	\$ 3,391	\$ 63
Federal aid	251,052	305,605	241,026	64,579
Student sales - lunch and milk	146,128	112,725	129,507	(16,782)
Adult sales	10,238	10,457	13,197	(2,740)
Miscellaneous revenue	466	3,172	-	3,172
Miscellaneous reimbursements	1,613	5,912	-	5,912
Transfer from Supplemental General Fund	8,000	20,000	10,000	10,000
Total Receipts	420,888	461,325	\$ 397,121	\$ 64,204
Expenditures:				
Food Service Operation -				
Non-certified salaries	142,662	152,147	\$ 151,221	\$ 926
Insurance	27,564	27,330	29,000	(1,670)
Social Security	10,572	11,212	11,000	212
Other employee benefits	1,680	1,493	2,000	(507)
Food and milk	237,013	259,583	240,000	19,583
Miscellaneous supplies	11,971	16,007	15,000	1,007
Property and equipment	-	5,267	-	5,267
Other	2,035	1,971	2,500	(529)
Legal Food Service Fund Budget	433,497	475,010	450,721	24,289
Adjustment for federal COVID-19 funding	-	-	57,685	(57,685)
Total Expenditures	433,497	475,010	\$ 508,406	\$ (33,396)
Receipts Over (Under) Expenditures	(12,609)	(13,685)		
Unencumbered Cash, Beginning	119,547	106,938		
Unencumbered Cash, Ending	\$ 106,938	\$ 93,253		

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

**SPECIAL PURPOSE FUND**

**PROFESSIONAL DEVELOPMENT FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 1,897	\$ 3,411	\$ 3,125	\$ 286
Transfer from General Fund	17,000	15,000	15,000	-
Transfer from Supplemental General Fund	30,000	30,000	-	30,000
Miscellaneous reimbursements	910	-	-	-
<b>Total Receipts</b>	<b>49,807</b>	<b>48,411</b>	<b>\$ 18,125</b>	<b>\$ 30,286</b>
Expenditures:				
Instruction Support Staff -				
Certified salaries	8,265	15,913	\$ -	\$ 15,913
Noncertified salaries	-	10	-	10
Social security	-	793	-	793
Purchased professional services	10,886	12,787	30,500	(17,713)
Miscellaneous supplies	109	-	-	-
<b>Total Expenditures</b>	<b>19,260</b>	<b>29,503</b>	<b>\$ 30,500</b>	<b>\$ (997)</b>
Receipts Over (Under) Expenditures	30,547	18,908		
Unencumbered Cash, Beginning	24,512	55,059		
Unencumbered Cash, Ending	\$ 55,059	\$ 73,967		

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

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ 1,062,691	\$ 973,622	\$ 973,610	\$ 12
Transfer from Supplemental General Fund	370,000	400,000	400,000	-
Total Receipts	<u>1,432,691</u>	<u>1,373,622</u>	<u>\$ 1,373,610</u>	<u>\$ 12</u>
Expenditures:				
Instruction -				
Payment to Special Education	1,254,462	1,227,434	\$ 1,254,329	\$ (26,895)
Vehicle Operating Services -				
Non-certified salaries	34,789	37,391	-	37,391
Social Security	5,560	5,270	6,000	(730)
Other employee benefits	195	235	2,000	(1,765)
Supervision -				
Non-certified salaries	37,194	31,500	75,000	(43,500)
Social Security	-	-	8,000	(8,000)
Other employee benefits	364	125	1,000	(875)
Mileage in lieu of transportation	-	1,575	-	1,575
Insurance	2,900	2,900	4,000	(1,100)
Miscellaneous supplies	26	47	300	(253)
Motor fuel	22,586	16,437	28,000	(11,563)
Vehicle Service and Maintenance -				
Purchased property services	-	-	2,500	(2,500)
Other purchased services	4,663	289	4,000	(3,711)
Other	5,918	4,181	6,500	(2,319)
Total Expenditures	<u>1,368,657</u>	<u>1,327,384</u>	<u>\$ 1,391,629</u>	<u>\$ (64,245)</u>
Receipts Over (Under) Expenditures	64,034	46,238		
Unencumbered Cash, Beginning	<u>399,045</u>	<u>463,079</u>		
Unencumbered Cash, Ending	<u>\$ 463,079</u>	<u>\$ 509,317</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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

			<b>2020</b>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts:</b>					
State aid	\$ 4,057	\$ 7,749	\$ 4,108	\$ 3,641	
Miscellaneous reimbursements	2,211	-	-	-	
Transfer from General Fund	302,230	280,038	280,000	38	
Transfer from Supplemental General Fund	50,000	75,000	-	75,000	
	<u>358,498</u>	<u>362,787</u>	<u>\$ 284,108</u>	<u>\$ 78,679</u>	
<b>Expenditures:</b>					
Instruction -					
Certified salaries	262,019	269,386	\$ 260,000	\$ 9,386	
Insurance	31,920	10,172	30,000	(19,828)	
Social Security	8,032	8,340	8,000	340	
Other employee benefits	751	925	1,000	(75)	
Supplies	4,059	10,499	4,000	6,499	
Property and equipment	29,193	27,405	30,000	(2,595)	
Other	1,355	2,784	1,500	1,284	
Student Transportation Services -					
Non-certified salaries	5,471	7,806	5,500	2,306	
Social Security	419	597	500	97	
Other employee benefits	5	11	-	11	
Motor fuel	1,722	827	2,000	(1,173)	
	<u>344,946</u>	<u>338,752</u>	<u>\$ 342,500</u>	<u>\$ (3,748)</u>	
Receipts Over (Under) Expenditures	13,552	24,035			
Unencumbered Cash, Beginning	<u>79,567</u>	<u>93,119</u>			
Unencumbered Cash, Ending	<u>\$ 93,119</u>	<u>\$ 117,154</u>			

**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<b>2020</b>		
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 540,813	\$ 790,480	\$ 917,643	\$ (127,163)
Expenditures:				
Employee Benefits -				
Instruction	362,345	529,621	\$ 598,300	\$ (68,679)
Student Support Services	10,816	15,810	36,200	(20,390)
Instruction Support Staff	27,041	39,524	45,700	(6,176)
General Administration	10,816	15,810	36,200	(20,390)
School Administration	81,122	118,573	82,943	35,630
Other Support Services	5,408	7,904	18,200	(10,296)
Operations and Maintenance	27,041	39,524	45,700	(6,176)
Student Transportation Services	5,408	7,904	18,200	(10,296)
Food Service Operation	10,816	15,810	36,200	(20,390)
Total Expenditures	540,813	790,480	\$ 917,643	\$ (127,163)
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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Transfer from General Fund	\$ 290,000	\$ 250,000
Expenditures:		
Outgoing Transfers - Supplemental General Fund	<u>          -</u>	<u>          -</u>
Receipts Over (Under) Expenditures	290,000	250,000
Unencumbered Cash, Beginning	<u>596,103</u>	<u>886,103</u>
Unencumbered Cash, Ending	<b><u>\$ 886,103</u></b>	<b><u>\$ 1,136,103</u></b>



**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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019</u></b>	<b><u>2020</u></b>
	<b>Actual</b>	<b>Actual</b>
Receipts:		
Title III reimbursements	\$ 2,739	\$ 3,994
Miscellaneous grants	16,940	15,201
Carl Perkins	<u>500</u>	<u>9,699</u>
Total Receipts	<u>20,179</u>	<u>28,894</u>
Expenditures:		
Title II -		
Certified salaries	-	15,201
Other purchased services	15,885	-
Title III -		
Non-certified salaries	2,739	-
Purchased professional services	-	3,994
Miscellaneous grants	1,055	(70)
Carl Perkins	<u>-</u>	<u>20,377</u>
Total Expenditures	<u>19,679</u>	<u>39,502</u>
Receipts Over (Under) Expenditures	500	(10,608)
Unencumbered Cash, Beginning	<u>10,108</u>	<u>10,608</u>
Unencumbered Cash, Ending	<u>\$ 10,608</u>	<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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Grant revenue	\$ 10,200	\$ 14,849
Donation revenue	-	4,968
Miscellaneous revenue	<u>12,316</u>	<u>2,295</u>
Total Receipts	<u>22,516</u>	<u>22,112</u>
Expenditures:		
Grant expense	-	561
Purchased professional services	<u>5,801</u>	<u>13,690</u>
Total Expenditures	<u>5,801</u>	<u>14,251</u>
Receipts Over (Under) Expenditures	16,715	7,861
Unencumbered Cash, Beginning	<u>2,150</u>	<u>18,865</u>
Unencumbered Cash, Ending	<u>\$ 18,865</u>	<u>\$ 26,726</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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Donations	\$ 2,760	\$ 1,700
Expenditures:		
Scholarships awarded	<u>4,360</u>	<u>2,700</u>
Receipts Over (Under) Expenditures	(1,600)	(1,000)
Unencumbered Cash, Beginning	<u>8,988</u>	<u>7,388</u>
Unencumbered Cash, Ending	<u>\$ 7,388</u>	<u>\$ 6,388</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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Student fees and materials	\$ 37,806	\$ 40,505
Other revenue from local source	15,677	14,962
Transfer from General Fund	<u>-</u>	<u>75,000</u>
Total Receipts	<u>53,483</u>	<u>130,467</u>
Expenditures:		
Instruction -		
Textbooks	1,104	16,842
Supplies	-	250
Property and equipment	3,876	3,695
Instruction Support Staff -		
Supplies	<u>1,339</u>	<u>99,276</u>
Total Expenditures	<u>6,319</u>	<u>120,063</u>
Receipts Over (Under) Expenditures	47,164	10,404
Unencumbered Cash, Beginning	<u>49,053</u>	<u>96,217</u>
Unencumbered Cash, Ending	<u>\$ 96,217</u>	<u>\$ 106,621</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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 138,060	\$ 136,769
Expenditures:		
Instruction -		
Certified salaries	127,498	136,526
Insurance	10,562	-
Supplies	-	243
Total Expenditures	<u>138,060</u>	<u>136,769</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**

**SPECIAL PURPOSE FUND**

**TITLE II-A FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 37,006	\$ 35,960
Expenditures:		
Instruction - Certified salaries	<u>37,006</u>	<u>35,960</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, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 792,379	\$ 773,697	\$ 743,356	\$ 30,341
Delinquent tax	13,625	16,001	12,257	3,744
Motor vehicle tax	78,060	85,455	81,930	3,525
Recreational vehicle tax	1,611	1,753	1,553	200
Commercial vehicle tax	10,056	7,389	10,527	(3,138)
Watercraft tax	89	63	-	63
State aid	156,040	116,118	116,118	-
	<u>1,051,860</u>	<u>1,000,476</u>	<u>\$ 965,741</u>	<u>\$ 34,735</u>
Total Receipts				
Expenditures:				
Interest	335,265	315,620	\$ 315,620	\$ -
Principal	705,000	740,000	740,000	-
	<u>1,040,265</u>	<u>1,055,620</u>	<u>\$ 1,055,620</u>	<u>\$ -</u>
Total Expenditures				
Receipts Over (Under) Expenditures	11,595	(55,144)		
Unencumbered Cash, Beginning	<u>1,143,948</u>	<u>1,155,543</u>		
Unencumbered Cash, Ending	<u>\$ 1,155,543</u>	<u>\$ 1,100,399</u>		

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

**CAPITAL PROJECTS FUND**

**BOND CONSTRUCTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Interest on bond proceeds	\$ 3,734	\$ -
Expenditures:		
Architectural/engineering service	22,639	-
New building construction	530,544	-
Contingency	<u>45,988</u>	<u>-</u>
Total Expenditures	<u>599,171</u>	<u>-</u>
Receipts Over (Under) Expenditures	(595,437)	-
Unencumbered Cash, Beginning	<u>595,437</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



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

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations				
Haven High School:				
Art Club	\$ 366	\$ 360	\$ 50	\$ 676
Baseball	777	3,861	3,958	680
Band concessions	2,383	8,170	5,392	5,161
Book Rental	-	12,729	12,729	-
Boys Basketball	1,986	7,740	6,951	2,775
Cheerleaders	3,095	4,735	5,540	2,290
Chromebooks	-	5,589	5,589	-
Class of 2020	278	499	777	-
Class of 2021	179	86	-	265
Class of 2022	81	92	-	173
Class of 2023	-	114	-	114
Driver Education	-	7,480	7,480	-
FCA	480	70	72	478
FFA	10,372	46,366	40,754	15,984
Football	1,834	4,032	3,479	2,387
Girls Basketball	86	8,931	8,365	652
HMS Sports	619	1,512	1,073	1,058
Kayettes	1,183	1,393	1,425	1,151
NFL	84	868	392	560
Fine arts - music	9,941	18,884	12,579	16,246
Prom	139	19,330	11,869	7,600
Softball	516	4,147	4,018	645
Spanish Club	216	-	-	216
Stuco	1,311	1,440	1,554	1,197
Tasmanian	2,754	4,074	6,351	477
Tennis	85	-	-	85
The Den/Greenhouse	-	965	965	-
Track	50	-	-	50
Vo Ag	-	335	335	-
Volleyball	624	844	484	984
Wildcat Studios	8,947	-	8,947	-
Woodworking	-	2,268	2,268	-
XC	22	1,184	1,053	153
	<u>48,408</u>	<u>168,098</u>	<u>154,449</u>	<u>62,057</u>
Subtotal Haven High School	48,408	168,098	154,449	62,057

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

**AGENCY FUNDS (CONT.)**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations (cont.)				
Haven Middle School				
Stuco	\$ 723	\$ 7	\$ 31	\$ 699
FACS	-	180	180	-
Eighth grade	132	126	-	258
Seventh grade	172	150	-	322
Student	<u>4,893</u>	<u>646</u>	<u>1,087</u>	<u>4,452</u>
Subtotal Haven Middle School	<u>5,920</u>	<u>1,109</u>	<u>1,298</u>	<u>5,731</u>
Haven Grade School:				
Band	1	-	-	1
Drug education	25	-	-	25
Fundraisers	<u>8,237</u>	<u>11,296</u>	<u>10,610</u>	<u>8,923</u>
Subtotal Haven Grade School	<u>8,263</u>	<u>11,296</u>	<u>10,610</u>	<u>8,949</u>
Yoder Grade School:				
Classroom activity	4,684	332	560	4,456
Boxtops 4 education	1,070	76	252	894
Reno Co. math	940	762	792	910
Accelerated reader	<u>53</u>	<u>-</u>	<u>-</u>	<u>53</u>
Subtotal Yoder Grade School	<u>6,747</u>	<u>1,170</u>	<u>1,604</u>	<u>6,313</u>
The Den and Greenhouse	<u>-</u>	<u>26,232</u>	<u>18,473</u>	<u>7,759</u>
Total Student Organization Funds	69,338	207,905	186,434	90,809
Payroll clearing	<u>5,989</u>	<u>40,713</u>	<u>43,987</u>	<u>2,715</u>
Total Agency Funds	<u>\$ 75,327</u>	<u>\$ 248,618</u>	<u>\$ 230,421</u>	<u>\$ 93,524</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, 2020**

	<b><u>Beginning</u></b>			<b><u>Ending</u></b>	<b><u>Add</u></b>		<b><u>Ending</u></b>
	<b><u>Unencumbered</u></b>	<b><u>Receipts</u></b>	<b><u>Expenditures</u></b>	<b><u>Unencumbered</u></b>	<b><u>Encumbrances</u></b>	<b><u>and Accounts</u></b>	<b><u>Cash Balance</u></b>
	<b><u>Cash Balance</u></b>			<b><u>Cash Balance</u></b>	<b><u>Payable</u></b>		<b><u>Cash Balance</u></b>
Gate Receipts:							
Haven High School	\$ 9,323	\$ 47,049	\$ 36,216	\$ 20,156	\$ -		\$ 20,156
Haven Middle School	190			190	-		190
Yoder Grade School	287	-	-	287	-		287
	<u>9,800</u>	<u>47,049</u>	<u>36,216</u>	<u>20,633</u>	<u>-</u>		<u>20,633</u>
Total Gate Receipts							
	<u>9,800</u>	<u>47,049</u>	<u>36,216</u>	<u>20,633</u>	<u>-</u>		<u>20,633</u>
School Projects:							
Haven Grade School - Book fair	644	2,690	2,655	679	-		679
	<u>644</u>	<u>2,690</u>	<u>2,655</u>	<u>679</u>	<u>-</u>		<u>679</u>
Total District Activity Funds	<u>\$ 10,444</u>	<u>\$ 49,739</u>	<u>\$ 38,871</u>	<u>\$ 21,312</u>	<u>\$ -</u>		<u>\$ 21,312</u>