

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

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2019

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

Fiscal Year Ended June 30, 2019

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

Fiscal Year Ended June 30, 2019

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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, 2019, 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.

sjhl.com

Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889
P: 888.414.0123 • F: 620.662.3350

McPherson Office

123 S. Main • McPherson, KS 67460
P: 888.241.1826 • F: 620.241.6926

Wichita Office

220 W. Douglas, Ste. 300 • Wichita, KS 67202
P: 316.265.5600 • F: 316.265.8021

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, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 312 as of June 30, 2019, 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 2019 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 2019 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 2019 basic financial statement. The 2019 information has been 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 information is fairly stated in all material respects in relation to the 2019 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, 2018 (not presented herein), and have issued our report thereon dated November 6, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

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

November 6, 2019

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2019

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--------------------------------------------------------|-------------------------------------|----------------------|----------------------|----------------------------------|---------------------------------------|---------------------|
| GENERAL FUNDS: | | | | | | |
| General Fund | \$ 3,153 | \$ 6,870,424 | \$ 6,870,424 | \$ 112,044 | \$ 31,297 | \$ 290,055 |
| Supplemental General Fund | - | 2,379,676 | 2,270,785 | - | 178,011 | - |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 Yr Old) Fund | - | 68,000 | 68,000 | - | - | - |
| At Risk (K-12) Fund | 32,749 | 610,000 | 553,737 | 89,012 | - | 89,012 |
| Bilingual Education Fund | 20,000 | 56,675 | 72,790 | 3,885 | - | 3,885 |
| Virtual Education Fund | 167,377 | 375,000 | 202,950 | 339,427 | 1,362 | 340,789 |
| Capital Outlay Fund | 1,781,351 | 793,739 | 828,531 | 1,746,559 | 91,740 | 1,838,299 |
| Driver Training Fund | 10,227 | 18,487 | 10,870 | 17,844 | 405 | 18,249 |
| Food Service Fund | 119,547 | 420,888 | 433,497 | 106,938 | - | 106,938 |
| Professional Development Fund | 24,512 | 49,807 | 19,260 | 55,059 | 1,498 | 56,557 |
| Special Education Fund | 399,045 | 1,432,691 | 1,368,657 | 463,079 | 1,400 | 464,479 |
| Career and Postsecondary Education Fund | 79,567 | 358,498 | 344,946 | 93,119 | - | 93,119 |
| KPERS Special Retirement Contribution Fund | - | 540,813 | 540,813 | - | - | - |
| Contingency Reserve Fund | 596,103 | 290,000 | - | 886,103 | - | 886,103 |
| Other Federal Funds Fund | 10,108 | 20,179 | 19,679 | 10,608 | 798 | 11,406 |
| Student Contest Awards Fund | 2,150 | 22,516 | 5,801 | 18,865 | - | 18,865 |
| Student Scholarship Fund | 8,988 | 2,760 | 4,360 | 7,388 | - | 7,388 |
| Textbook/Student Material Revolving Fund | 49,053 | 53,483 | 6,319 | 96,217 | - | 96,217 |
| Title I Fund | - | 138,060 | 138,060 | - | - | - |
| Title II-A Fund | - | 37,006 | 37,006 | - | - | - |
| Gate Receipts | 6,383 | 65,540 | 62,123 | 9,800 | - | 9,800 |
| School Projects | 530 | 3,234 | 3,120 | 644 | - | 644 |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 1,143,948 | 1,051,860 | 1,040,265 | 1,155,543 | - | 1,155,543 |
| CAPITAL PROJECTS FUND: | | | | | | |
| Bond Construction Fund | 595,437 | 3,734 | 599,171 | - | 2,264 | 2,264 |
| Total Reporting Entity (Excluding Agency Funds) | \$ 5,050,228 | \$ 15,663,070 | \$ 15,501,164 | \$ 5,212,134 | \$ 308,775 | \$ 5,520,909 |

COMPOSITION OF CASH:

| | |
|--------------------------------------------------------|---------------------|
| Checking Account - First National Bank | 1,169,526 |
| Money Market Account - First National Bank | 4,341,929 |
| Petty Cash Accounts | 5,000 |
| Certificate of Deposit - Haven High School Activity | 10,000 |
| Checking Account - Haven High School Activity | 47,729 |
| Checking Account - Haven Middle School Activity | 6,110 |
| Checking Account - Haven Grade School Activity | 8,908 |
| Checking Account - Yoder Grade School Activity | 7,034 |
| Total Cash | 5,596,236 |
| Agency Funds per Schedule 3 | (75,327) |
| Total Reporting Entity (Excluding Agency Funds) | \$ 5,520,909 |

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

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2019

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, Bond Construction, 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, 2019.

At June 30, 2019, the District's carrying amount of deposits, was \$5,596,236 and the bank balance was \$5,970,734. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$257,935 was covered by federal depository insurance and \$5,712,799 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 \$392,620 subsequent to June 30, 2019, 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, 2019.

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 | \$ 68,000 |
| General Fund | At Risk (K-12) Fund | K.S.A. 72-6478 | 420,000 |
| General Fund | Bilingual Education Fund | K.S.A. 72-6478 | 40,000 |
| General Fund | Virtual Education Fund | K.S.A. 72-6478 | 250,000 |
| General Fund | Professional Development Fund | K.S.A. 72-6478 | 17,000 |
| General Fund | Special Education Fund | K.S.A. 72-6478 | 1,062,691 |
| General Fund | Career and Postsecondary Education Fund | K.S.A. 72-6478 | 302,230 |
| General Fund | Contingency Reserve Fund | K.S.A. 72-6478 | 290,000 |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-6478 | 190,000 |
| Supplemental General Fund | Bilingual Education Fund | K.S.A. 72-6478 | 16,675 |
| Supplemental General Fund | Virtual Education Fund | K.S.A. 72-6478 | 125,000 |
| Supplemental General Fund | Food Service Fund | K.S.A. 72-6478 | 8,000 |
| Supplemental General Fund | Professional Development Fund | K.S.A. 72-6478 | 30,000 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6478 | 370,000 |
| Supplemental General Fund | Career and Postsecondary Education Fund | K.S.A. 72-6478 | 50,000 |
| | | | <u>\$ 3,239,596</u> |

5. DEFINED BENEFIT PENSION PLAN

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

5. DEFINED BENEFIT PENSION PLAN (cont.)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 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.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 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.

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 \$333,420 for the year ended June 30, 2019.

Net Pension Liability: At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,483,416. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) *Other Post-Employment Benefits*

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

(a) Other Post-Employment Benefits (cont.)

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, 2019.

(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:

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

Payments to retired employees under this plan were \$20,959 for the year ended June 30, 2019.

7. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

| Issue | Interest Rates | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|-------------------------------------------------|-------------------|-----------------|------------------------|---------------------------|-------------|----------------------|----------------------|-------------------|
| General Obligation Bonds: | | | | | | | | |
| Refunding Bonds Series - 2009 | 2.00% to 2.60% | \$ 2,945,000 | 10-01-19 | \$ 670,000 | \$ - | \$ 330,000 | \$ 340,000 | \$ 18,015 |
| General Obligation Bonds Series - 2015 | 2.00% to 3.00% | 9,000,000 | 10-01-30 | 8,305,000 | - | 180,000 | 8,125,000 | 245,350 |
| General Obligation Bonds Series - 2016 | 2.00% to 3.00% | 3,000,000 | 10-01-30 | 3,000,000 | - | 195,000 | 2,805,000 | 71,900 |
| Certificates of Participation: Series - 2008 | 3.25% to 4.75% | 360,000 | 09-01-18 | 185,000 | - | 185,000 | - | 3,793 |
| Refunding - Series 2017 (COP) | 3.00% | 2,200,000 | 09-01-28 | 2,170,000 | - | - | 2,170,000 | 65,100 |
| Total Contractual Indebtedness | | | | <u>\$ 14,330,000</u> | <u>\$ -</u> | <u>\$ 890,000</u> | <u>\$ 13,440,000</u> | <u>\$ 404,158</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 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025-2029 | 2030-2034 | |
| Principal | | | | | | | | |
| Refunding Bonds - Series 2009 | \$ 340,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 340,000 |
| Series - 2015 | 195,000 | 565,000 | 590,000 | 620,000 | 650,000 | 4,610,000 | 895,000 | 8,125,000 |
| Series - 2016 | 205,000 | 205,000 | 210,000 | 210,000 | 215,000 | 1,225,000 | 535,000 | 2,805,000 |
| Refunding - Series 2017 (COP) | 190,000 | 200,000 | 205,000 | 220,000 | 215,000 | 1,140,000 | - | 2,170,000 |
| Total Principal | <u>930,000</u> | <u>970,000</u> | <u>1,005,000</u> | <u>1,050,000</u> | <u>1,080,000</u> | <u>6,975,000</u> | <u>1,430,000</u> | <u>13,440,000</u> |
| Interest | | | | | | | | |
| Refunding Bonds - Series 2009 | 6,120 | - | - | - | - | - | - | 6,120 |
| Series - 2015 | 241,600 | 234,000 | 222,450 | 207,250 | 184,950 | 324,700 | 40,275 | 1,455,225 |
| Series - 2016 | 67,900 | 63,800 | 59,650 | 55,450 | 50,663 | 164,413 | 16,275 | 478,151 |
| Refunding - Series 2017 (COP) | 62,250 | 56,400 | 50,325 | 43,950 | 37,425 | 83,550 | - | 333,900 |
| Total Interest | <u>377,870</u> | <u>354,200</u> | <u>332,425</u> | <u>306,650</u> | <u>273,038</u> | <u>572,663</u> | <u>56,550</u> | <u>2,273,396</u> |
| Total Principal and Interest | <u>\$ 1,307,870</u> | <u>\$ 1,324,200</u> | <u>\$ 1,337,425</u> | <u>\$ 1,356,650</u> | <u>\$ 1,353,038</u> | <u>\$ 7,547,663</u> | <u>\$ 1,486,550</u> | <u>\$ 15,713,396</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> |
|--------------|----------------------------|---------------|--------------|
| 2019 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> |
|--------------|----------------------------|---------------|--------------|
| 2020 Payment | \$ 3,757 | 12 | \$ 45,084 |
| 2021 Payment | 3,757 | 6 | 22,542 |

9. RELATED-PARTY TRANSACTIONS

At June 30, 2019, the District had deposits in the amount of \$5,962,799 in a bank which is an employer of a board member. At June 30, 2019, there were no amounts payable to this bank.

10. CAPITAL PROJECTS

At year end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

| | <u>Project Authorization</u> | <u>Expenditures to Date</u> |
|-----------------|----------------------------------|---------------------------------|
| Capital Project | \$ 12,564,148 | \$ 12,564,148 |

K.S.A. 10-131 allows interest earned on investment of bonds proceeds to be used on the project for which the bonds were issued.

11. 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 2018 to 2019, and there were no settlements that exceeded insurance coverage in the past three years.

12. SUBSEQUENT EVENTS

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, 2019

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2019

| | Certified Budget | Adjustments to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|--------------------------------------------|---------------------|--------------------------------------------|------------------------------------------------|-----------------------------------|-----------------------------------------------|-----------------------------|
| GENERAL FUNDS | | | | | | |
| General Fund | \$ 7,263,763 | \$ (405,706) | \$ 12,367 | \$ 6,870,424 | \$ 6,870,424 | \$ - |
| Supplemental General Fund | 2,307,137 | (64,482) | 28,130 | 2,270,785 | 2,270,785 | - |
| SPECIAL PURPOSE FUNDS | | | | | | |
| At Risk (4 Yr Old) Fund | 68,000 | - | - | 68,000 | 68,000 | - |
| At Risk (K-12) Fund | 606,294 | - | - | 606,294 | 553,737 | (52,557) |
| Bilingual Education Fund | 75,000 | - | - | 75,000 | 72,790 | (2,210) |
| Virtual Education Fund | 261,472 | - | - | 261,472 | 202,950 | (58,522) |
| Capital Outlay Fund | 915,000 | - | - | 915,000 | 828,531 | (86,469) |
| Driver Training Fund | 23,925 | - | - | 23,925 | 10,870 | (13,055) |
| Food Service Fund | 436,140 | - | - | 436,140 | 433,497 | (2,643) |
| Professional Development Fund | 35,050 | - | - | 35,050 | 19,260 | (15,790) |
| Special Education Fund | 1,488,593 | - | - | 1,488,593 | 1,368,657 | (119,936) |
| Career and Postsecondary Education Fund | 349,989 | - | - | 349,989 | 344,946 | (5,043) |
| KPERS Special Retirement Contribution Fund | 865,383 | - | - | 865,383 | 540,813 | (324,570) |
| BOND AND INTEREST FUND | | | | | | |
| Bond and Interest Fund | 1,040,265 | - | - | 1,040,265 | 1,040,265 | - |
| Total | <u>\$15,736,011</u> | <u>\$ (470,188)</u> | <u>\$ 40,497</u> | <u>\$15,306,320</u> | <u>\$ 14,625,525</u> | <u>\$ (680,795)</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|------------------------------------|------------------|------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| State aid | \$ 5,954,719 | \$ 5,888,856 | \$ 6,229,962 | \$ (341,106) |
| Special education aid | 879,401 | 962,691 | 1,033,801 | (71,110) |
| Mineral production tax | 9,770 | 6,510 | - | 6,510 |
| Miscellaneous reimbursements | 8,164 | 12,367 | - | 12,367 |
| Total Receipts | 6,852,054 | 6,870,424 | \$ 7,263,763 | \$ (393,339) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 2,038,042 | 1,984,027 | \$ 2,120,000 | \$ (135,973) |
| Non-certified salaries | 31,084 | 60,657 | 71,734 | (11,077) |
| Insurance | 289,838 | 266,012 | 320,000 | (53,988) |
| Social Security | 181,559 | 221,019 | 195,000 | 26,019 |
| Other benefits | 16,704 | 22,256 | 25,000 | (2,744) |
| Purchased professional services | 87,757 | 80,903 | 100,000 | (19,097) |
| Purchased property services | - | 5,655 | - | 5,655 |
| Other purchased services | 46,790 | 44,998 | 69,500 | (24,502) |
| Property and equipment | 20,508 | 14,635 | 40,000 | (25,365) |
| Other | 66 | - | 500 | (500) |
| Student Support Services - | | | | |
| Certified salaries | 122,083 | 111,170 | 163,000 | (51,830) |
| Insurance | 10,040 | 15,321 | 19,000 | (3,679) |
| Social Security | 8,920 | 9,393 | 12,388 | (2,995) |
| Other benefits | 775 | 1,609 | 1,500 | 109 |
| Supplies | 247 | 765 | 10,000 | (9,235) |
| Instruction Support Staff - | | | | |
| Certified salaries | 138,973 | 134,448 | 150,133 | (15,685) |
| Non-certified salaries | 24,369 | 31,670 | 27,500 | 4,170 |
| Insurance | 16,972 | 18,008 | 38,304 | (20,296) |
| Social Security | 12,531 | 13,130 | 13,161 | (31) |
| Other benefits | 1,142 | 3,384 | 1,400 | 1,984 |
| Other purchased services | 491 | 365 | 5,000 | (4,635) |
| Supplies | 2,494 | 4,192 | 39,700 | (35,508) |
| Books and periodicals | 7,046 | 5,266 | 6,000 | (734) |
| Technology supplies | 5,240 | 4,176 | 4,000 | 176 |
| Property and equipment | 150 | 273 | 1,800 | (1,527) |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2019</u> | | | Variance Over (Under) |
|-------------------------------------|------------------------|---------------|---------------|--------------------------------------|
| | <u>2018 Actual</u> | <u>Actual</u> | <u>Actual</u> | |
| Expenditures (cont.): | | | | |
| General Administration - | | | | |
| Certified salaries | \$ 108,795 | \$ 114,371 | \$ 114,000 | \$ 371 |
| Non-certified salaries | 40,602 | 27,956 | 42,500 | (14,544) |
| Insurance | 9,439 | 12,588 | 12,768 | (180) |
| Social Security | 11,257 | 10,682 | 11,332 | (650) |
| Other employee benefits | 801 | 1,440 | 22,000 | (20,560) |
| Purchased professional services | 32,442 | 32,292 | 25,000 | 7,292 |
| Insurance | 10,765 | 6,357 | 14,000 | (7,643) |
| Communications | 638 | 37 | 1,400 | (1,363) |
| Other purchased services | 1,163 | 1,864 | 2,000 | (136) |
| Supplies | - | 24 | 1,000 | (976) |
| Other | 11,488 | 12,180 | 15,000 | (2,820) |
| School Administration - | | | | |
| Certified salaries | 103,009 | 114,997 | 112,000 | 2,997 |
| Non-certified salaries | 137,932 | 132,030 | 144,200 | (12,170) |
| Insurance | 47,906 | 33,406 | 50,400 | (16,994) |
| Social Security | 33,774 | 32,642 | 34,149 | (1,507) |
| Other employee benefits | 533 | 1,964 | 1,000 | 964 |
| Purchased professional services | - | 20 | 10,000 | (9,980) |
| Communications | 1,569 | 1,407 | 2,000 | (593) |
| Other purchased services | 1,596 | 772 | 2,400 | (1,628) |
| Supplies | 10,469 | 15,059 | 12,600 | 2,459 |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 319,247 | 310,692 | 334,060 | (23,368) |
| Insurance | 63,275 | 61,654 | 72,300 | (10,646) |
| Social Security | 22,772 | 22,001 | 23,331 | (1,330) |
| Other employee benefits | 3,106 | 3,016 | 3,500 | (484) |
| Water/sewer | 11,289 | 11,526 | 15,000 | (3,474) |
| Cleaning | 7,763 | 8,410 | 10,000 | (1,590) |
| Rentals | 1,512 | 1,500 | 3,000 | (1,500) |
| Other purchased property services | 1,383 | 2,906 | 3,000 | (94) |
| Insurance | 23 | - | 150 | (150) |
| Supplies | 83,238 | 6,972 | 95,000 | (88,028) |
| Electricity | 782 | 779 | 800 | (21) |
| Motor fuel | 5,748 | 7,090 | 8,000 | (910) |
| Other | - | - | 4,000 | (4,000) |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | 162,096 | 167,514 | 180,000 | (12,486) |
| Social Security | 12,211 | 12,723 | 13,337 | (614) |
| Other employee benefits | 6,215 | 5,132 | 14,000 | (8,868) |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 | | 2019 | | Variance Over (Under) |
|------------------------------------------|------------------|------------------|---------------------|-------------|-----------------------------|
| | Actual | Actual | Actual | Budget | |
| Expenditures (cont.): | | | | | |
| Vehicle & Maintenance Services - | | | | | |
| Non-certified salaries | \$ 49,412 | \$ 48,952 | \$ 51,500 | \$ (2,548) | |
| Insurance | 5,920 | 497 | 6,384 | (5,887) | |
| Social Security | 3,704 | 3,739 | 3,761 | (22) | |
| Other employee benefits | 48 | 46 | 50 | (4) | |
| Other Support Services - | | | | | |
| Non-certified salaries | 99,540 | 103,765 | 110,000 | (6,235) | |
| Insurance | 11,895 | 12,648 | 12,800 | (152) | |
| Social Security | 6,629 | 6,392 | 6,720 | (328) | |
| Other employee benefits | 411 | 396 | 800 | (404) | |
| Purchased professional services | 2,459 | 10,869 | 15,000 | (4,131) | |
| Other purchased property services | 316 | - | 600 | (600) | |
| Other purchased services | 6,299 | 4,997 | 8,000 | (3,003) | |
| Supplies | 1,685 | 652 | 5,000 | (4,348) | |
| Property and equipment | 185 | 215 | 500 | (285) | |
| Outgoing Transfers - | | | | | |
| Professional Development Fund | 15,000 | 17,000 | 17,000 | - | |
| Special Education Fund | 879,401 | 1,062,691 | 1,033,801 | 28,890 | |
| Career and Postsecondary Education Fund | 288,000 | 302,230 | 300,000 | 2,230 | |
| At Risk (4 Yr Old) Fund | 28,042 | 68,000 | 68,000 | - | |
| At Risk (K-12) Fund | 605,707 | 420,000 | 420,000 | - | |
| Bilingual Education Fund | 76,000 | 40,000 | 40,000 | - | |
| Virtual Education Fund | 100,000 | 250,000 | 250,000 | - | |
| Contingency Reserve Fund | 342,742 | 290,000 | 70,000 | 220,000 | |
| Adjustment to comply with legal max | - | - | (405,706) | 405,706 | |
| Legal General Fund Budget | 6,852,054 | 6,870,424 | 6,858,057 | 12,367 | |
| Adjustment for qualifying budget credits | - | - | 12,367 | (12,367) | |
| Total Expenditures | 6,852,054 | 6,870,424 | \$ 6,870,424 | \$ - | |
| Receipts Over (Under) Expenditures | - | - | | | |
| Unencumbered Cash, Beginning | - | - | | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | | |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|----------------------------------------|------------------|------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 1,218,618 | \$ 1,472,931 | \$ 1,411,780 | \$ 61,151 |
| Delinquent tax | 19,921 | 20,050 | 15,827 | 4,223 |
| Motor vehicle tax | 117,209 | 110,168 | 113,273 | (3,105) |
| Recreational vehicle tax | 2,392 | 2,363 | 2,255 | 108 |
| Commercial vehicle tax | 20,317 | 17,299 | 14,413 | 2,886 |
| Watercraft tax | 112 | 96 | - | 96 |
| Supplemental state aid | 727,255 | 728,639 | 749,589 | (20,950) |
| Miscellaneous reimbursements | 11,863 | 28,130 | - | 28,130 |
| Transfer from Contingency Reserve Fund | 20,000 | - | - | - |
| Total Receipts | <u>2,137,687</u> | <u>2,379,676</u> | <u>\$ 2,307,137</u> | <u>\$ 72,539</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 225,546 | 236,234 | \$ 275,584 | \$ (39,350) |
| Non-certified salaries | 149,514 | 159,308 | 156,923 | 2,385 |
| Social Security | 7,161 | 7,665 | 29,930 | (22,265) |
| Other employee benefits | 31,951 | 17,632 | 40,000 | (22,368) |
| Purchased professional services | 6,257 | 18,857 | 24,000 | (5,143) |
| Other purchased services | 11,461 | 91,144 | 20,000 | 71,144 |
| Supplies | 64,252 | 81,038 | 90,000 | (8,962) |
| Textbooks | 15,198 | 6,391 | 20,000 | (13,609) |
| Property and equipment | 1,749 | 9,488 | 20,000 | (10,512) |
| Student Support Services - | | | | |
| Certified salaries | 33,145 | 42,053 | 34,600 | 7,453 |
| Social Security | 3,080 | 3,218 | 3,000 | 218 |
| Other employee benefits | 357 | 349 | 1,000 | (651) |
| Other purchased services | 133 | 54 | 2,000 | (1,946) |
| Supplies | - | 267 | 500 | (233) |
| Instruction Support Staff - | | | | |
| Technology supplies | 9,624 | 6,602 | 27,500 | (20,898) |
| Property and equipment | - | - | 15,000 | (15,000) |
| Other | - | - | 10,000 | (10,000) |
| School Administration - | | | | |
| Certified salaries | 227,565 | 204,982 | 240,000 | (35,018) |
| Other employee benefits | 3,474 | 4,045 | 11,600 | (7,555) |
| Other purchased services | 14,200 | 11,311 | 24,100 | (12,789) |
| Supplies | 942 | - | - | - |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2019</u> | | | Variance Over (Under) |
|------------------------------------------|------------------------|-------------------|---------------------|--------------------------------------|
| | <u>2018 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Expenditures (cont.): | | | | |
| General Administration - | | | | |
| Other | \$ - | \$ - | \$ 3,500 | \$ (3,500) |
| Operations and Maintenance - | | | | |
| Purchased professional services | 2,832 | 3,165 | 7,000 | (3,835) |
| Repairs and maintenance | 6,245 | 13,445 | 20,000 | (6,555) |
| Other purchased services | 78,782 | 15,178 | 62,000 | (46,822) |
| Supplies | 94,073 | 125,260 | 122,000 | 3,260 |
| Heating | 49,142 | 45,482 | 57,000 | (11,518) |
| Electricity | 195,274 | 186,442 | 220,000 | (33,558) |
| Motor fuel | 158 | 292 | 500 | (208) |
| Property and equipment | 3,833 | 51,558 | 12,500 | 39,058 |
| Other | 45 | 40 | 100 | (60) |
| Vehicle Operating Services - | | | | |
| Other purchased services | 43,526 | 15,613 | 39,000 | (23,387) |
| Supplies | 9,969 | 24,268 | 29,500 | (5,232) |
| Repairs and maintenance | 27,939 | 27,948 | 31,000 | (3,052) |
| Motor fuel | 62,796 | 63,359 | 75,000 | (11,641) |
| Property and equipment | 3,848 | 4,013 | 4,000 | 13 |
| Other | 4,732 | 4,409 | 8,300 | (3,891) |
| Outgoing Transfers - | | | | |
| Food Service Fund | 30,000 | 8,000 | 40,000 | (32,000) |
| Professional Development Fund | 20,000 | 30,000 | - | 30,000 |
| Special Education Fund | 625,000 | 370,000 | 250,000 | 120,000 |
| Career and Postsecondary Education Fund | 7,026 | 50,000 | 50,000 | - |
| At Risk (K-12) Fund | 16,847 | 190,000 | 190,000 | - |
| Bilingual Education Fund | - | 16,675 | 15,000 | 1,675 |
| Virtual Education Fund | 150,000 | 125,000 | 25,000 | 100,000 |
| Adjustment to comply with legal max | - | - | (64,482) | 64,482 |
| Legal Supplemental General Fund Budget | 2,237,676 | 2,270,785 | 2,242,655 | 28,130 |
| Adjustment for qualifying budget credits | - | - | 28,130 | (28,130) |
| Total Expenditures | <u>2,237,676</u> | <u>2,270,785</u> | <u>\$ 2,270,785</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | (99,989) | 108,891 | | |
| Prior year cancelled encumbrances | 63 | - | | |
| Unencumbered Cash, Beginning | <u>103,079</u> | <u>3,153</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3,153</u> | <u>\$ 112,044</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|------------------------------------|---------------|---------------|------------------|-----------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Miscellaneous | \$ 1,740 | \$ - | \$ - | \$ - |
| Transfer from General Fund | 28,042 | 68,000 | 68,000 | - |
| | <u>29,782</u> | <u>68,000</u> | <u>\$ 68,000</u> | <u>\$ -</u> |
| Total Receipts | | | | |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 13,426 | 49,236 | \$ 43,000 | \$ 6,236 |
| Non-certified salaries | 7,020 | 8,735 | 12,000 | (3,265) |
| Insurance | 6,002 | 6,384 | 6,400 | (16) |
| Social security | 1,594 | 3,645 | 2,880 | 765 |
| Operations and Maintenance - | | | | |
| Other | 1,740 | - | 3,720 | (3,720) |
| | <u>29,782</u> | <u>68,000</u> | <u>\$ 68,000</u> | <u>\$ -</u> |
| Total Expenditures | | | | |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|-----------------------------------------|------------------|------------------|-------------------|--------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Transfer from General Fund | \$ 605,707 | \$ 420,000 | \$ 420,000 | \$ - |
| Transfer from Supplemental General Fund | 16,849 | 190,000 | 190,000 | - |
| | <u>622,556</u> | <u>610,000</u> | <u>\$ 610,000</u> | <u>\$ -</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 464,755 | 470,000 | \$ 521,094 | \$ (51,094) |
| Non-certified salaries | 52,121 | 25,814 | 52,000 | (26,186) |
| Insurance | 24,000 | 50,000 | 25,200 | 24,800 |
| Social Security | 36,731 | - | - | - |
| Other employee benefits | 12,200 | 1,923 | 2,000 | (77) |
| Supplies | - | 6,000 | 6,000 | - |
| | <u>589,807</u> | <u>553,737</u> | <u>\$ 606,294</u> | <u>\$ (52,557)</u> |
| Receipts Over (Under) Expenditures | 32,749 | 56,263 | | |
| Unencumbered Cash, Beginning | - | <u>32,749</u> | | |
| Unencumbered Cash, Ending | <u>\$ 32,749</u> | <u>\$ 89,012</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|-----------------------------------------|------------------------|-----------------|------------------|--------------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Transfer from General Fund | \$ 76,000 | \$ 40,000 | \$ 40,000 | \$ - |
| Transfer from Supplemental General Fund | - | 16,675 | 15,000 | 1,675 |
| Total Receipts | <u>76,000</u> | <u>56,675</u> | <u>\$ 55,000</u> | <u>\$ 1,675</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 46,578 | 64,251 | \$ 63,500 | \$ 751 |
| Non-certified salaries | 8,890 | - | - | - |
| Insurance | - | 8,000 | 8,450 | (450) |
| Social Security | 488 | 532 | 2,500 | (1,968) |
| Other employee benefits | 6 | 7 | 550 | (543) |
| Supplies | 38 | - | - | - |
| Total Expenditures | <u>56,000</u> | <u>72,790</u> | <u>\$ 75,000</u> | <u>\$ (2,210)</u> |
| Receipts Over (Under) Expenditures | 20,000 | (16,115) | | |
| Unencumbered Cash, Beginning | - | 20,000 | | |
| Unencumbered Cash, Ending | <u>\$ 20,000</u> | <u>\$ 3,885</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|-----------------------------------------|-------------------|-------------------|-------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Transfer from General Fund | \$ 100,000 | \$ 250,000 | \$ 250,000 | \$ - |
| Transfer from Supplemental General Fund | 150,000 | 125,000 | 25,000 | 100,000 |
| Total Receipts | <u>250,000</u> | <u>375,000</u> | <u>\$ 275,000</u> | <u>\$ 100,000</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 106,851 | 113,070 | \$ 133,250 | \$ (20,180) |
| Non-certified salaries | 906 | - | - | - |
| Insurance | 6,024 | 6,384 | 6,324 | 60 |
| Social Security | 9,223 | 8,418 | 9,196 | (778) |
| Other benefits | 2,668 | 1,634 | 8,500 | (6,866) |
| Purchased professional services | 15,985 | 9,753 | 20,000 | (10,247) |
| Supplies | 18,492 | 19,028 | 19,000 | 28 |
| Property and equipment | - | 200 | 15,000 | (14,800) |
| School Administration - | | | | |
| Certified salaries | 19,642 | 15,485 | 15,000 | 485 |
| Non-certified salaries | 5,000 | 2,000 | 2,000 | - |
| Insurance | 2,500 | 2,500 | 2,500 | - |
| Social Security | 1,482 | 431 | 1,292 | (861) |
| Other employee benefits | 831 | 5 | 500 | (495) |
| Other purchased services | 14 | 182 | 50 | 132 |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 5,000 | 5,000 | 5,000 | - |
| Social Security | 360 | 360 | 360 | - |
| Other purchased services | 20,000 | 5,000 | 10,000 | (5,000) |
| Supplies | 3,200 | 3,500 | 3,500 | - |
| Heating | 10,000 | 10,000 | 10,000 | - |
| Total Expenditures | <u>228,178</u> | <u>202,950</u> | <u>\$ 261,472</u> | <u>\$ (58,522)</u> |
| Receipts Over (Under) Expenditures | 21,822 | 172,050 | | |
| Unencumbered Cash, Beginning | <u>145,555</u> | <u>167,377</u> | | |
| Unencumbered Cash, Ending | <u>\$ 167,377</u> | <u>\$ 339,427</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2019 | | | Variance Over (Under) |
|------------------------------------|---------------------|---------------------|-------------------|-----------------------------|
| | 2018 Actual | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 566,436 | \$ 502,422 | \$ 494,408 | \$ 8,014 |
| Delinquent tax | 8,105 | 8,494 | 7,368 | 1,126 |
| Motor vehicle tax | 49,091 | 48,101 | 47,400 | 701 |
| Recreational vehicle tax | 966 | 987 | 943 | 44 |
| Commercial vehicle tax | 6,361 | 5,406 | 6,032 | (626) |
| Watercraft tax | 45 | 46 | - | 46 |
| Interest on idle funds | 746 | 34,207 | - | 34,207 |
| Other revenue from local sources | 8,136 | 198 | - | 198 |
| Miscellaneous reimbursements | 3,130 | 2,296 | - | 2,296 |
| Miscellaneous revenue | 61,112 | 113,953 | - | 113,953 |
| Capital outlay state aid | 117,817 | 77,629 | 78,065 | (436) |
| Total Receipts | <u>821,945</u> | <u>793,739</u> | <u>\$ 634,216</u> | <u>\$ 159,523</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Supplies | 15,250 | 11,559 | \$ 15,000 | \$ (3,441) |
| Technology supplies | - | 1,031 | 10,000 | (8,969) |
| Property and equipment | 152,308 | 109,821 | 70,000 | 39,821 |
| Operations and Maintenance - | | | | |
| Property and equipment | 65,175 | 140,635 | 120,000 | 20,635 |
| Transportation - | | | | |
| Property and equipment | 134,284 | 128,035 | 130,000 | (1,965) |
| Other Support Services - | | | | |
| Other | - | 3,328 | - | 3,328 |
| Building Improvements | 271,368 | 434,122 | 570,000 | (135,878) |
| Total Expenditures | <u>638,385</u> | <u>828,531</u> | <u>\$ 915,000</u> | <u>\$ (86,469)</u> |
| Receipts Over (Under) Expenditures | 183,560 | (34,792) | | |
| Prior year cancelled encumbrance | 127,078 | - | | |
| Unencumbered Cash, Beginning | <u>1,470,713</u> | <u>1,781,351</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,781,351</u> | <u>\$ 1,746,559</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018 Actual</u> | <u>2019</u> | | <u>Variance Over (Under)</u> |
|------------------------------------|------------------------|------------------|------------------|--------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts: | | | | |
| State aid | \$ 6,272 | \$ 7,203 | \$ 6,500 | \$ 703 |
| Miscellaneous reimbursements | 10,395 | 11,284 | 10,000 | 1,284 |
| Total Receipts | <u>16,667</u> | <u>18,487</u> | <u>\$ 16,500</u> | <u>\$ 1,987</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 12,765 | 9,484 | \$ 14,200 | \$ (4,716) |
| Social Security | 586 | 717 | 700 | 17 |
| Other employee benefits | 7 | 9 | 25 | (16) |
| Supplies | 721 | - | - | - |
| Property and equipment | - | 175 | 8,000 | (7,825) |
| Operations and Maintenance - | | | | |
| Insurance | 1,663 | - | - | - |
| Motor fuel | 1,288 | 64 | 1,000 | (936) |
| Other | 20 | 421 | - | 421 |
| Total Expenditures | <u>17,050</u> | <u>10,870</u> | <u>\$ 23,925</u> | <u>\$ (13,055)</u> |
| Receipts Over (Under) Expenditures | (383) | 7,617 | | |
| Unencumbered Cash, Beginning | <u>10,610</u> | <u>10,227</u> | | |
| Unencumbered Cash, Ending | <u>\$ 10,227</u> | <u>\$ 17,844</u> | | |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|-----------------------------------------|-------------------|-------------------|-------------------|--------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State aid | \$ 8,586 | \$ 23,053 | \$ 3,670 | \$ 19,383 |
| Federal aid | 231,756 | 231,390 | 226,068 | 5,322 |
| Student sales - lunch and milk | 154,507 | 146,128 | 145,910 | 218 |
| Adult sales | 8,512 | 10,238 | 17,942 | (7,704) |
| Miscellaneous revenue | 500 | 466 | - | 466 |
| Miscellaneous reimbursements | 1,110 | 1,613 | - | 1,613 |
| Transfer from Supplemental General Fund | 30,000 | 8,000 | 40,000 | (32,000) |
| | <u>434,971</u> | <u>420,888</u> | <u>\$ 433,590</u> | <u>\$ (12,702)</u> |
| Total Receipts | | | | |
| Expenditures: | | | | |
| Food Service Operation - | | | | |
| Non-certified salaries | 140,134 | 142,662 | \$ 140,000 | \$ 2,662 |
| Insurance | 35,360 | 27,564 | 37,500 | (9,936) |
| Social Security | 10,313 | 10,572 | 10,640 | (68) |
| Other employee benefits | 1,445 | 1,680 | 1,500 | 180 |
| Food and milk | 219,351 | 237,013 | 230,000 | 7,013 |
| Miscellaneous supplies | 12,127 | 11,971 | 14,000 | (2,029) |
| Property and equipment | 450 | - | - | - |
| Other | 2,734 | 2,035 | 2,500 | (465) |
| | <u>421,914</u> | <u>433,497</u> | <u>\$ 436,140</u> | <u>\$ (2,643)</u> |
| Total Expenditures | | | | |
| Receipts Over (Under) Expenditures | 13,057 | (12,609) | | |
| Prior year cancelled encumbrances | 1,080 | - | | |
| Unencumbered Cash, Beginning | <u>105,410</u> | <u>119,547</u> | | |
| Unencumbered Cash, Ending | <u>\$ 119,547</u> | <u>\$ 106,938</u> | | |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|-----------------------------------------|------------------|------------------|------------------|--------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State aid | \$ 3,225 | \$ 1,897 | \$ 3,125 | \$ (1,228) |
| Transfer from General Fund | 15,000 | 17,000 | 17,000 | - |
| Transfer from Supplemental General Fund | 20,000 | 30,000 | - | 30,000 |
| Miscellaneous reimbursements | - | 910 | - | 910 |
| | <u>38,225</u> | <u>49,807</u> | <u>\$ 20,125</u> | <u>\$ 29,682</u> |
| Total Receipts | | | | |
| Expenditures: | | | | |
| Instruction Support Staff - | | | | |
| Certified salaries | - | 8,265 | \$ - | \$ 8,265 |
| Purchased professional services | 13,620 | 10,886 | 35,050 | (24,164) |
| Miscellaneous supplies | 93 | 109 | - | 109 |
| | <u>13,713</u> | <u>19,260</u> | <u>\$ 35,050</u> | <u>\$ (15,790)</u> |
| Total Expenditures | | | | |
| Receipts Over (Under) Expenditures | 24,512 | 30,547 | | |
| Unencumbered Cash, Beginning | - | <u>24,512</u> | | |
| Unencumbered Cash, Ending | <u>\$ 24,512</u> | <u>\$ 55,059</u> | | |

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|-----------------------------------------|----------------------|----------------------|-------------------------|-------------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Federal aid | \$ 5,480 | \$ - | \$ - | \$ - |
| Transfer from General Fund | 879,401 | 1,062,691 | 1,033,801 | 28,890 |
| Transfer from Supplemental General Fund | <u>625,000</u> | <u>370,000</u> | <u>250,000</u> | <u>120,000</u> |
| Total Receipts | <u>1,509,881</u> | <u>1,432,691</u> | <u>\$ 1,283,801</u> | <u>\$ 148,890</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Payment to Special Education | 1,217,795 | 1,254,462 | \$ 1,373,644 | \$ (119,182) |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | 33,770 | 34,789 | 26,700 | 8,089 |
| Social Security | 5,235 | 5,560 | 5,449 | 111 |
| Other employee benefits | 197 | 195 | 100 | 95 |
| Supervision - | | | | |
| Non-certified salaries | 34,702 | 37,194 | 46,000 | (8,806) |
| Other employee benefits | 130 | 364 | 300 | 64 |
| Insurance | 2,800 | 2,900 | 2,900 | - |
| Miscellaneous supplies | - | 26 | 300 | (274) |
| Motor fuel | 20,940 | 22,586 | 21,300 | 1,286 |
| Vehicle Service and Maintenance - | | | | |
| Other purchased services | 4,078 | 4,663 | 4,900 | (237) |
| Other | <u>7,582</u> | <u>5,918</u> | <u>7,000</u> | <u>(1,082)</u> |
| Total Expenditures | <u>1,327,229</u> | <u>1,368,657</u> | <u>\$ 1,488,593</u> | <u>\$ (119,936)</u> |
| Receipts Over (Under) Expenditures | 182,652 | 64,034 | | |
| Unencumbered Cash, Beginning | <u>216,393</u> | <u>399,045</u> | | |
| Unencumbered Cash, Ending | <u>\$ 399,045</u> | <u>\$ 463,079</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|-----------------------------------------|------------------|------------------|-------------------|-------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State aid | \$ 3,947 | \$ 4,057 | \$ 3,816 | \$ 241 |
| Federal aid | 8,039 | - | - | - |
| Miscellaneous reimbursements | - | 2,211 | - | 2,211 |
| Transfer from General Fund | 288,000 | 302,230 | 300,000 | 2,230 |
| Transfer from Supplemental General Fund | 7,026 | 50,000 | 50,000 | - |
| | <u>307,012</u> | <u>358,498</u> | <u>\$ 353,816</u> | <u>\$ 4,682</u> |
| Total Receipts | | | | |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 226,200 | 262,019 | \$ 236,700 | \$ 25,319 |
| Insurance | 39,589 | 31,920 | 41,800 | (9,880) |
| Social Security | 17,183 | 8,032 | 17,989 | (9,957) |
| Other employee benefits | 186 | 751 | 400 | 351 |
| Supplies | 2,423 | 4,059 | 2,500 | 1,559 |
| Property and equipment | 42,504 | 29,193 | 40,000 | (10,807) |
| Other | 2,495 | 1,355 | 3,000 | (1,645) |
| Student Transportation Services - | | | | |
| Non-certified salaries | 4,493 | 5,471 | 4,700 | 771 |
| Social Security | 344 | 419 | 400 | 19 |
| Other employee benefits | 4 | 5 | - | 5 |
| Motor fuel | 2,096 | 1,722 | 2,500 | (778) |
| | <u>337,517</u> | <u>344,946</u> | <u>\$ 349,989</u> | <u>\$ (5,043)</u> |
| Total Expenditures | | | | |
| Receipts Over (Under) Expenditures | (30,505) | 13,552 | | |
| Unencumbered Cash, Beginning | <u>110,072</u> | <u>79,567</u> | | |
| Unencumbered Cash, Ending | <u>\$ 79,567</u> | <u>\$ 93,119</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018 Actual</u> | <u>2019</u> | | <u>Variance Over (Under)</u> |
|------------------------------------|------------------------|----------------|-------------------|--------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts: | | | | |
| State aid | \$ 642,834 | \$ 540,813 | \$ 865,383 | \$ (324,570) |
| Expenditures: | | | | |
| Employee Benefits - | | | | |
| Instruction | 430,698 | 362,345 | \$ 579,807 | \$ (217,462) |
| Student Support Services | 12,857 | 10,816 | 17,308 | (6,492) |
| Instruction Support Staff | 32,142 | 27,041 | 43,269 | (16,228) |
| General Administration | 12,857 | 10,816 | 17,308 | (6,492) |
| School Administration | 96,425 | 81,122 | 129,806 | (48,684) |
| Other Support Services | 6,428 | 5,408 | 8,654 | (3,246) |
| Operations and Maintenance | 32,142 | 27,041 | 43,269 | (16,228) |
| Student Transportation Services | 6,428 | 5,408 | 8,654 | (3,246) |
| Food Service Operation | 12,857 | 10,816 | 17,308 | (6,492) |
| Total Expenditures | <u>642,834</u> | <u>540,813</u> | <u>\$ 865,383</u> | <u>\$ (324,570)</u> |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|---------------------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Transfer from General Fund | \$ 342,742 | \$ 290,000 |
| Expenditures: | | |
| Outgoing Transfers - Supplemental General Fund | <u>20,000</u> | <u>-</u> |
| Receipts Over (Under) Expenditures | 322,742 | 290,000 |
| Unencumbered Cash, Beginning | <u>273,361</u> | <u>596,103</u> |
| Unencumbered Cash, Ending | <u>\$ 596,103</u> | <u>\$ 886,103</u> |

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

SPECIAL PURPOSE FUND

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> | <u>2019</u> |
|------------------------------------|--------------------|--------------------|
| | Actual | Actual |
| Receipts: | | |
| Title III reimbursements | \$ 3,045 | \$ 2,739 |
| Miscellaneous grants | 4,639 | 16,940 |
| Kansas Beef Council | 245 | - |
| Carl Perkins | <u>8,042</u> | <u>500</u> |
| Total Receipts | <u>15,971</u> | <u>20,179</u> |
| Expenditures: | | |
| Instruction - | | |
| Property and equipment | 1,639 | - |
| Title II - | | |
| Other purchased services | 2,500 | 15,885 |
| Title III - | | |
| Non-certified salaries | 3,045 | 2,739 |
| Miscellaneous grants | <u>495</u> | <u>1,055</u> |
| Total Expenditures | <u>7,679</u> | <u>19,679</u> |
| Receipts Over (Under) Expenditures | 8,292 | 500 |
| Unencumbered Cash, Beginning | <u>1,816</u> | <u>10,108</u> |
| Unencumbered Cash, Ending | <u>\$ 10,108</u> | <u>\$ 10,608</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Grant revenue | \$ 17,400 | \$ 10,200 |
| Miscellaneous revenue | <u>1,300</u> | <u>12,316</u> |
| Total Receipts | <u>18,700</u> | <u>22,516</u> |
| Expenditures: | | |
| Grant expense | 17,400 | - |
| Purchased professional services | <u>6,355</u> | <u>5,801</u> |
| Total Expenditures | <u>23,755</u> | <u>5,801</u> |
| Receipts Over (Under) Expenditures | (5,055) | 16,715 |
| Unencumbered Cash, Beginning | <u>7,205</u> | <u>2,150</u> |
| Unencumbered Cash, Ending | <u>\$ 2,150</u> | <u>\$ 18,865</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Donations | \$ 650 | \$ 2,760 |
| Expenditures: | | |
| Scholarships awarded | <u>3,850</u> | <u>4,360</u> |
| Receipts Over (Under) Expenditures | (3,200) | (1,600) |
| Unencumbered Cash, Beginning | <u>12,188</u> | <u>8,988</u> |
| Unencumbered Cash, Ending | <u>\$ 8,988</u> | <u>\$ 7,388</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018 Actual</u> | <u>2019 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Student fees and materials | \$ 40,864 | \$ 37,806 |
| Other revenue from local source | <u>12,368</u> | <u>15,677</u> |
| Total Receipts | <u>53,232</u> | <u>53,483</u> |
| Expenditures: | | |
| Instruction - | | |
| Textbooks | 94,704 | 1,104 |
| Repairing textbooks | 1,529 | - |
| Property and equipment | 1,191 | 3,876 |
| Instruction Support Staff - | | |
| Supplies | <u>511</u> | <u>1,339</u> |
| Total Expenditures | <u>97,935</u> | <u>6,319</u> |
| Receipts Over (Under) Expenditures | (44,703) | 47,164 |
| Unencumbered Cash, Beginning | <u>93,756</u> | <u>49,053</u> |
| Unencumbered Cash, Ending | <u>\$ 49,053</u> | <u>\$ 96,217</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018 Actual</u> | <u>2019 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Federal aid | \$ 139,469 | \$ 138,060 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 137,625 | 127,498 |
| Insurance | <u>1,844</u> | <u>10,562</u> |
| Total Expenditures | <u>139,469</u> | <u>138,060</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|-------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Federal aid | \$ 36,098 | \$ 37,006 |
| Expenditures: | | |
| Instruction - Certified salaries | <u>36,098</u> | <u>37,006</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|------------------------------------|---------------------|---------------------|---------------------|------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 1,098,275 | \$ 792,379 | \$ 773,728 | \$ 18,651 |
| Delinquent tax | 10,424 | 13,625 | 14,314 | (689) |
| Motor vehicle tax | 57,935 | 78,060 | 77,427 | 633 |
| Recreational vehicle tax | 1,157 | 1,611 | 1,542 | 69 |
| Commercial vehicle tax | 9,730 | 10,056 | 9,852 | 204 |
| Watercraft tax | 65 | 89 | - | 89 |
| State aid | 209,813 | 156,040 | 156,040 | - |
| | <u>1,387,399</u> | <u>1,051,860</u> | <u>\$ 1,032,903</u> | <u>\$ 18,957</u> |
| Total Receipts | | | | |
| Expenditures: | | | | |
| Interest | 354,065 | 335,265 | \$ 335,265 | \$ - |
| Principal | 695,000 | 705,000 | 705,000 | - |
| | <u>1,049,065</u> | <u>1,040,265</u> | <u>\$ 1,040,265</u> | <u>\$ -</u> |
| Total Expenditures | | | | |
| Receipts Over (Under) Expenditures | 338,334 | 11,595 | | |
| Unencumbered Cash, Beginning | <u>805,614</u> | <u>1,143,948</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,143,948</u> | <u>\$ 1,155,543</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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Interest on bond proceeds | \$ 1,394 | \$ 3,734 |
| Expenditures: | | |
| Architectural/engineering service | 62,079 | 22,639 |
| New building construction | 154,253 | 530,544 |
| Contingency | 864,509 | 45,988 |
| Total Expenditures | <u>1,080,841</u> | <u>599,171</u> |
| Receipts Over (Under) Expenditures | (1,079,447) | (595,437) |
| Unencumbered Cash, Beginning | <u>1,674,884</u> | <u>595,437</u> |
| Unencumbered Cash, Ending | <u>\$ 595,437</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, 2019

| | <u>Beginning</u> | | | | <u>Ending</u> |
|----------------------------|----------------------------|------------------------|-----------------------------|----|----------------------------|
| | <u>Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | | <u>Cash Balance</u> |
| Student Organizations | | | | | |
| Haven High School: | | | | | |
| Art Club | \$ 176 | \$ 1,641 | \$ 1,451 | \$ | 366 |
| Baseball | 555 | 3,043 | 2,821 | | 777 |
| Band concessions | 3,055 | 23,407 | 24,079 | | 2,383 |
| Book Rental | 81 | 12,815 | 12,896 | | - |
| Boys Basketball | 1,212 | 6,819 | 6,045 | | 1,986 |
| Cheerleaders | 2,797 | 4,005 | 3,707 | | 3,095 |
| Chromebooks | - | 5,445 | 5,445 | | - |
| Class of 2019 | 336 | 2,289 | 2,625 | | - |
| Class of 2020 | 194 | 84 | - | | 278 |
| Class of 2021 | 93 | 86 | - | | 179 |
| Class of 2022 | - | 81 | - | | 81 |
| Driver Education | - | 12,450 | 12,450 | | - |
| FCA | 369 | 761 | 650 | | 480 |
| FFA | 64,233 | 49,109 | 102,970 | | 10,372 |
| Football | 2,560 | 12,145 | 12,871 | | 1,834 |
| Girls Basketball | 2,730 | 9,425 | 12,069 | | 86 |
| HMS Sports | 530 | 3,149 | 3,060 | | 619 |
| Kayettes | 1,086 | 4,394 | 4,297 | | 1,183 |
| NFL | 555 | 37 | 508 | | 84 |
| Fine arts - music | 16,999 | 24,623 | 31,681 | | 9,941 |
| Prom | 7,229 | 11,153 | 18,243 | | 139 |
| Softball | 259 | 5,481 | 5,224 | | 516 |
| Spanish Club | 216 | - | - | | 216 |
| Stuco | 1,196 | 3,430 | 3,315 | | 1,311 |
| Tasmanian | 708 | 6,727 | 4,681 | | 2,754 |
| Tennis | 44 | 1,208 | 1,167 | | 85 |
| Track | 52 | 1,965 | 1,967 | | 50 |
| Vo Ag | - | 304 | 304 | | - |
| Volleyball | 268 | 830 | 474 | | 624 |
| Wildcat Studios | 7,679 | 46,211 | 44,943 | | 8,947 |
| Woodworking | - | 3,636 | 3,636 | | - |
| XC | - | 160 | 138 | | 22 |
| | <u>115,212</u> | <u>256,913</u> | <u>323,717</u> | | <u>48,408</u> |
| Subtotal Haven High School | <u>115,212</u> | <u>256,913</u> | <u>323,717</u> | | <u>48,408</u> |

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

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2019

| | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|----------------------------------|-----------------------------------|-------------------|----------------------|--------------------------------|
| Student Organizations (cont.) | | | | |
| Haven Middle School | | | | |
| Stuco | \$ 608 | \$ 552 | \$ 437 | \$ 723 |
| FACS | (10) | 160 | 150 | - |
| Eighth grade | 163 | 575 | 606 | 132 |
| Seventh grade | 230 | 254 | 312 | 172 |
| Student | <u>2,545</u> | <u>4,117</u> | <u>1,769</u> | <u>4,893</u> |
| Subtotal Haven Middle School | <u>3,536</u> | <u>5,658</u> | <u>3,274</u> | <u>5,920</u> |
| Haven Grade School: | | | | |
| Band | 1 | - | - | 1 |
| Drug education | 25 | - | - | 25 |
| Fundraisers | <u>8,482</u> | <u>12,073</u> | <u>12,318</u> | <u>8,237</u> |
| Subtotal Haven Grade School | <u>8,508</u> | <u>12,073</u> | <u>12,318</u> | <u>8,263</u> |
| Partridge Grade School: | | | | |
| Student | <u>4,317</u> | <u>71</u> | <u>4,388</u> | <u>-</u> |
| Subtotal Partridge Grade School | <u>4,317</u> | <u>71</u> | <u>4,388</u> | <u>-</u> |
| Yoder Grade School: | | | | |
| Classroom activity | 5,623 | 755 | 1,694 | 4,684 |
| Boxtops 4 education | 952 | 126 | 8 | 1,070 |
| Reno Co. math | 1,019 | 774 | 853 | 940 |
| Accelerated reader | <u>84</u> | <u>200</u> | <u>231</u> | <u>53</u> |
| Subtotal Yoder Grade School | <u>7,678</u> | <u>1,855</u> | <u>2,786</u> | <u>6,747</u> |
| Total Student Organization Funds | 139,251 | 276,570 | 346,483 | 69,338 |
| Payroll clearing | <u>14,039</u> | <u>32,253</u> | <u>40,303</u> | <u>5,989</u> |
| Total Agency Funds | <u>\$ 153,290</u> | <u>\$ 308,823</u> | <u>\$ 386,786</u> | <u>\$ 75,327</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, 2019

| | <u>Beginning Unencumbered Cash Balance</u> | <u>Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|--------------------------------|----------------------------------------------------|------------------|---------------------|-------------------------------------------------|----------------------------------------------------------|--------------------------------|
| Gate Receipts: | | | | | | |
| Haven High School | \$ 5,906 | \$ 65,540 | \$ 62,123 | \$ 9,323 | \$ - | \$ 9,323 |
| Haven Middle School | 190 | - | - | 190 | - | 190 |
| Yoder Grade School | 287 | - | - | 287 | - | 287 |
| Total Gate Receipts | <u>6,383</u> | <u>65,540</u> | <u>62,123</u> | <u>9,800</u> | <u>-</u> | <u>9,800</u> |
| School Projects: | | | | | | |
| Haven Grade School - Book fair | <u>530</u> | <u>3,234</u> | <u>3,120</u> | <u>644</u> | <u>-</u> | <u>644</u> |
| Total District Activity Funds | <u>\$ 6,913</u> | <u>\$ 68,774</u> | <u>\$ 65,243</u> | <u>\$ 10,444</u> | <u>\$ -</u> | <u>\$ 10,444</u> |