

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509  
SOUTH HAVEN, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2017**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
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**JUNE 30, 2017**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
South Haven Unified School District No. 509  
South Haven, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended **June 30, 2017**, 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 to meet the financial reporting requirements of the State of Kansas. 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.

*Auditors' 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 auditors' 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 auditors consider 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.

**Board of Education**  
**South Haven Unified School District No. 509**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **South Haven Unified School District No. 509, South Haven, Kansas**, to meet the requirements of the State of Kansas 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 Accounting Principles Generally Accepted in the United States of America*

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 **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2017**, or changes in financial position and cash flows thereof for the year then ended.

*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 **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2017**, 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.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
South Haven Unified School District No. 509**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated October 24, 2016. The 2016 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://da.ks.gov/ar/muniserv/>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
September 29, 2017

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 2,609	\$ 0	\$ 1,948,864	\$ 1,947,538	\$ 3,935	\$ 39,205	\$ 43,140
Special Purpose Funds							
Supplemental General	16,759	0	690,264	684,739	22,284	8,278	30,562
At Risk (4 Year Old)	0	0	57,700	57,700	0	0	0
At Risk (K-12)	0	0	37,728	37,728	0	0	0
Virtual Education	0	0	6,384	6,384	0	0	0
Capital Outlay	270,932	1,905	199,391	192,134	280,094	7,930	288,024
Driver Training	4,262	0	2,882	1,940	5,204	0	5,204
Food Service	23,673	0	110,251	103,924	30,000	0	30,000
Special Education	136,579	0	443,204	393,204	186,579	0	186,579
Vocational Education	100,000	0	159,835	159,535	100,300	1,996	102,296
KPERs Contribution	0	0	104,232	104,232	0	0	0
Federal Funds	(2,050)	0	56,058	55,893	(1,885)	1,860	(25)
Gifts and Grants	4,395	0	74,733	59,658	19,470	12	19,482
Contingency Reserve	106,833	0	0	0	106,833	0	106,833
Textbook and Student Material							
Revolving	23,125	0	14,513	13,008	24,630	1,819	26,449
Special Improvement	15,180	0	10,920	2,181	23,919	0	23,919
District Activity Funds	6,369	0	24,903	22,671	8,601	0	8,601
Debt Service Fund							
Bond and Interest	155,417	0	195,854	181,015	170,256	0	170,256
	<u>\$ 864,083</u>	<u>\$ 1,905</u>	<u>\$ 4,137,716</u>	<u>\$ 4,023,484</u>	<u>\$ 980,220</u>	<u>\$ 61,100</u>	<u>\$ 1,041,320</u>

Composition of Cash:

Checking Accounts	\$ 197,287
Money Market Account	597,692
Certificates of Deposit	270,186
	<u>1,065,165</u>
Agency Funds	(23,845)
	<u>\$ 1,041,320</u>

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



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**South Haven Unified School District No. 509** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around South Haven, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Budget and Tax Cycle**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2017.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Special Improvement Fund	District Activity Funds

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

**Note 2 - In Substance Receipt in Transit:**

The District received \$147,534 subsequent to June 30, 2017, 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, 2017.



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 3 - 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 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provided 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 (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$104,232 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,527,092. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

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.

**Note 4 - Postemployment 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 local government 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 the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

The District sponsors an early retirement plan which provides health insurance benefits to eligible former employees. Employees eligible for KPERS retirement between the ages of 55 and 65 with at least fifteen year of consecutive employment at the District are eligible to participate. The plan provides \$2,400 towards participation in the District's health insurance coverage for those electing to participate.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$2,400 for postemployment benefits for one former employee.

**Note 5 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

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 carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**Note 6 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:								
	At Risk (4 Year Old)	At Risk (K-12)	Virtual Education	Capital Outlay	Food Service	Special Education	Vocational Education	KPERS	Textbook Rental
General Fund	\$ 53,400	\$ 37,728	\$ 5,984	\$ 57,176	\$ 14,481	\$ 345,673	\$ 52,018	\$ 104,232	\$ 10,000
Supplemental General Fund	0	0	0	0	0	97,531	100,000	0	0
	<u>\$ 53,400</u>	<u>\$ 37,728</u>	<u>\$ 5,984</u>	<u>\$ 57,176</u>	<u>\$ 14,481</u>	<u>\$ 443,204</u>	<u>\$ 152,018</u>	<u>\$ 104,232</u>	<u>\$ 10,000</u>
									<u>\$ 878,223</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 7 - Deposits:**

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2017.

At June 30, 2017, the District's carrying amount of deposits was \$1,065,165 and the bank balance was \$1,045,334. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$394,409 was covered by federal depository insurance and the remaining \$650,925 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 8 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 9 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through September 29, 2017, the date which the financial statement was available to be issued.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 11 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2014 Series	0.60 - 2.10	10/1/14	\$ 994,000	9/1/20
Capital Leases Energy Project	1.25	7/12/13	\$ 500,000	7/12/28

Changes in long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2014 Series	\$ 820,000	\$ 0	\$ 170,000	\$ 650,000	\$ 11,015
	<u>820,000</u>	<u>0</u>	<u>170,000</u>	<u>650,000</u>	<u>11,015</u>
Lease Purchase Energy Project	433,333	0	33,333	400,000	5,417
	<u>433,333</u>	<u>0</u>	<u>33,333</u>	<u>400,000</u>	<u>5,417</u>
	<u>\$ 1,253,333</u>	<u>\$ 0</u>	<u>\$ 203,333</u>	<u>\$ 1,050,000</u>	<u>\$ 16,432</u>

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

	Principal			Interest			Total
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	Principal and Interest
2018	\$ 170,000	\$ 33,333	\$ 203,333	\$ 9,400	\$ 5,000	\$ 14,400	\$ 217,733
2019	170,000	33,334	203,334	7,190	4,583	11,773	215,107
2020	170,000	33,333	203,333	4,427	4,167	8,594	211,927
2021	140,000	33,333	173,333	1,470	3,750	5,220	178,553
2022	0	33,333	33,333	0	3,333	3,333	36,666
2023 - 2027	0	166,667	166,667	0	10,417	10,417	177,084
2028 - 2029	0	66,667	66,667	0	1,250	1,250	67,917
	<u>\$ 650,000</u>	<u>\$ 400,000</u>	<u>\$ 1,050,000</u>	<u>\$ 22,487</u>	<u>\$ 32,500</u>	<u>\$ 54,987</u>	<u>\$ 1,104,987</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 1,980,776	\$ (115,347)	\$ 82,109	\$ 1,947,538	\$ 1,947,538	\$ 0
Special Purpose Funds						
Supplemental General	684,739	0	0	684,739	684,739	0
At Risk (4 Year Old)	57,700	0	0	57,700	57,700	0
At Risk (K-12)	40,000	0	0	40,000	37,728	(2,272)
Virtual Education	6,860	0	0	6,860	6,384	(476)
Capital Outlay	400,242	0	0	400,242	192,134	(208,108)
Driver Training	7,112	0	0	7,112	1,940	(5,172)
Food Service	103,924	0	0	103,924	103,924	0
Special Education	455,000	0	0	455,000	393,204	(61,796)
Vocational Education	165,750	0	0	165,750	159,535	(6,215)
KPERS Contribution	159,361	0	0	159,361	104,232	(55,129)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	55,893	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	59,658	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,008	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,181	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	22,671	XXXXXXXXXX
Debt Service Fund						
Bond and Interest	181,015	0	0	181,015	181,015	0
	<u>\$ 4,242,479</u>	<u>\$ (115,347)</u>	<u>\$ 82,109</u>	<u>\$ 4,209,241</u>	<u>\$ 4,023,484</u>	<u>\$ (339,168)</u>



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 91,920	\$ 86,044	\$ 0	\$ 86,044
State Sources	2,240,785	1,862,820	1,978,167	(115,347)
	<u>2,332,705</u>	<u>1,948,864</u>	<u>\$ 1,978,167</u>	<u>\$ (29,303)</u>
Expenditures				
Instruction	449,303	525,472	\$ 569,898	\$ (44,426)
Student Support Services	60,867	81,335	61,900	19,435
Instructional Support Staff	28,743	25,830	29,920	(4,090)
General Administration	125,998	127,259	131,200	(3,941)
School Administration	127,140	126,948	130,600	(3,652)
Operations & Maintenance	240,052	261,026	302,550	(41,524)
Student Transportation Services	97,828	118,976	122,800	(3,824)
Transfers	1,200,927	680,692	631,908	48,784
Adjustment to Comply with Legal Max	0	0	(115,347)	115,347
Adjustment for Qualifying Budget Credits	0	0	82,109	(82,109)
	<u>2,330,858</u>	<u>1,947,538</u>	<u>\$ 1,947,538</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,847	1,326		
Unencumbered Cash, Beginning	265	2,609		
Prior Year Canceled Encumbrances	<u>497</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,609</u>	<u>\$ 3,935</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 347,421	\$ 238,382	\$ 216,295	\$ 22,087
County Sources	26,034	31,384	31,187	197
State Sources	7,352	420,498	420,498	0
Transfers	295,947	0	0	0
	<u>676,754</u>	<u>690,264</u>	<u>\$ 667,980</u>	<u>\$ 22,284</u>
Expenditures				
Instruction	454,765	484,497	\$ 599,739	\$ (115,242)
General Administration	2,796	2,711	0	2,711
Central Services	2,792	0	0	0
Operation & Maintenance	420	0	70,000	(70,000)
Transportation & Maintenance	0	0	15,000	(15,000)
Transfers	199,222	197,531	0	197,531
	<u>659,995</u>	<u>684,739</u>	<u>\$ 684,739</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	16,759	5,525		
Unencumbered Cash, Beginning	0	16,759		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,759</u>	<u>\$ 22,284</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,625	\$ 4,300	\$ 5,700	\$ (1,400)
Transfers	51,163	53,400	52,000	1,400
	<u>56,788</u>	<u>57,700</u>	<u>\$ 57,700</u>	<u>\$ 0</u>
Expenditures				
Instruction	53,426	53,880	\$ 54,250	\$ (370)
Student Transportation Services	<u>3,362</u>	<u>3,820</u>	<u>3,450</u>	<u>370</u>
	<u>56,788</u>	<u>57,700</u>	<u>\$ 57,700</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 39,381	\$ 37,728	\$ 40,000	\$ (2,272)
	<u>39,381</u>	<u>37,728</u>	<u>\$ 40,000</u>	<u>\$ (2,272)</u>
Expenditures				
Instruction	39,381	37,728	\$ 40,000	\$ (2,272)
	<u>39,381</u>	<u>37,728</u>	<u>\$ 40,000</u>	<u>\$ (2,272)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Virtual Education</u>		<u>Current Year</u>		
	Prior Year			Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$          461	\$          400	\$          500	\$          (100)
Transfers	<u>         6,218</u>	<u>         5,984</u>	<u>         6,360</u>	<u>          (376)</u>
	<u>         6,679</u>	<u>         6,384</u>	<u>         \$  6,860</u>	<u>          (476)</u>
Expenditures				
Instruction	<u>         6,679</u>	<u>         6,384</u>	<u>         \$  6,860</u>	<u>          (476)</u>
	<u>         6,679</u>	<u>         6,384</u>	<u>         \$  6,860</u>	<u>          (476)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$          0</u>	<u>\$          0</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 59,053	\$ 97,771	\$ 83,451	\$ 14,320
County Sources	6,855	6,235	6,699	(464)
State Sources	0	38,209	39,160	(951)
Transfers	165,523	57,176	0	57,176
	<u>231,431</u>	<u>199,391</u>	<u>\$ 129,310</u>	<u>\$ 70,081</u>
Expenditures				
Instruction	2,121	1,320	\$ 50,000	\$ (48,680)
General Administration	0	0	10,000	(10,000)
School Administration	0	0	10,000	(10,000)
Central Services	0	0	10,000	(10,000)
Operations & Maintenance	55,216	56,510	73,150	(16,640)
Transportation	0	91,136	100,000	(8,864)
Facility Acquisition & Construction Services	77,790	43,168	147,092	(103,924)
	<u>135,127</u>	<u>192,134</u>	<u>\$ 400,242</u>	<u>\$ (208,108)</u>
Receipts Over (Under) Expenditures	96,304	7,257		
Unencumbered Cash, Beginning	174,628	270,932		
Prior Year Canceled Encumbrances	<u>0</u>	<u>1,905</u>		
Unencumbered Cash, Ending	<u>\$ 270,932</u>	<u>\$ 280,094</u>		



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,236	\$ 1,858	\$ 2,850	\$ (992)
State Sources	612	1,024	0	1,024
	<u>1,848</u>	<u>2,882</u>	<u>\$ 2,850</u>	<u>\$ 32</u>
Expenditures				
Instruction	<u>1,626</u>	<u>1,940</u>	<u>\$ 7,112</u>	<u>\$ (5,172)</u>
	<u>1,626</u>	<u>1,940</u>	<u>\$ 7,112</u>	<u>\$ (5,172)</u>
Receipts Over (Under) Expenditures	222	942		
Unencumbered Cash, Beginning	4,040	4,262		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,262</u>	<u>\$ 5,204</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 32,329	\$ 41,360	\$ 33,067	\$ 8,293
State Sources	2,435	2,378	708	1,670
Federal Sources	47,680	52,032	46,476	5,556
Transfers	10,195	14,481	0	14,481
	<u>92,639</u>	<u>110,251</u>	<u>\$ 80,251</u>	<u>\$ 30,000</u>
Expenditures				
Instruction Support Services	75	0	\$ 0	\$ 0
Operations & Maintenance	0	0	100	(100)
Food Service Operations	91,850	103,924	103,824	100
	<u>91,925</u>	<u>103,924</u>	<u>\$ 103,924</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	714	6,327		
Unencumbered Cash, Beginning	22,959	23,673		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 23,673</u>	<u>\$ 30,000</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 459,951	\$ 443,204	\$ 318,421	\$ 124,783
	<u>459,951</u>	<u>443,204</u>	<u>\$ 318,421</u>	<u>\$ 124,783</u>
Expenditures				
Instruction	424,881	393,204	\$ 455,000	\$ (61,796)
	<u>424,881</u>	<u>393,204</u>	<u>\$ 455,000</u>	<u>\$ (61,796)</u>
Receipts Over (Under) Expenditures	35,070	50,000		
Unencumbered Cash, Beginning	101,509	136,579		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 136,579</u>	<u>\$ 186,579</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 870	\$ 583	\$ 1,500	\$ (917)
State Sources	6,725	4,407	2,484	1,923
Federal Sources	5,170	2,827	6,000	(3,173)
Transfers	<u>244,237</u>	<u>152,018</u>	<u>55,766</u>	<u>96,252</u>
	<u>257,002</u>	<u>159,835</u>	<u>\$ 65,750</u>	<u>\$ 94,085</u>
Expenditures				
Instruction	155,474	156,351	\$ 161,950	\$ (5,599)
General Administration	120	0	0	0
Student Transportation Services	<u>3,417</u>	<u>3,184</u>	<u>3,800</u>	<u>(616)</u>
	<u>159,011</u>	<u>159,535</u>	<u>\$ 165,750</u>	<u>\$ (6,215)</u>
Receipts Over (Under) Expenditures	97,991	300		
Unencumbered Cash, Beginning	1,009	100,000		
Prior Year Canceled Encumbrances	<u>1,000</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 100,000</u>	<u>\$ 100,300</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 107,534	\$ 104,232	\$ 159,361	\$ (55,129)
	<u>107,534</u>	<u>104,232</u>	<u>\$ 159,361</u>	<u>\$ (55,129)</u>
Expenditures				
Instruction	64,520	62,539	\$ 95,617	\$ (33,078)
Student Support Services	10,754	10,423	15,936	(5,513)
General Administration	6,452	6,254	9,562	(3,308)
School Administration	9,678	9,381	14,342	(4,961)
Operations and Maintenance	6,452	6,254	9,562	(3,308)
Student Transportation Services	4,301	4,169	6,374	(2,205)
Food Service	5,377	5,212	7,968	(2,756)
	<u>107,534</u>	<u>104,232</u>	<u>\$ 159,361</u>	<u>\$ (55,129)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 106,871	\$ 95,092	\$ 84,309	\$ 10,783
County Sources	10,580	11,043	11,408	(365)
State Sources	72,625	89,719	89,719	0
	<u>190,076</u>	<u>195,854</u>	<u>\$ 185,436</u>	<u>\$ 10,418</u>
Expenditures				
Debt Service	186,217	181,015	\$ 181,015	\$ 0
	<u>186,217</u>	<u>181,015</u>	<u>\$ 181,015</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,859	14,839		
Unencumbered Cash, Beginning	151,558	155,417		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 155,417</u>	<u>\$ 170,256</u>		



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 55,287	\$ 56,058
	<u>55,287</u>	<u>56,058</u>
Expenditures		
Instruction	48,056	46,524
Instructional Support Staff	9,281	9,369
	<u>57,337</u>	<u>55,893</u>
Receipts Over (Under) Expenditures	(2,050)	165
Unencumbered Cash, Beginning	0	(2,050)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (2,050)</u>	<u>\$ (1,885)</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 4,541	\$ 74,733
	<u>4,541</u>	<u>74,733</u>
Expenditures		
Instruction	<u>5,931</u>	<u>59,658</u>
	<u>5,931</u>	<u>59,658</u>
Receipts Over (Under) Expenditures	(1,390)	15,075
Unencumbered Cash, Beginning	5,759	4,395
Prior Year Canceled Encumbrances	<u>26</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 4,395</u>	<u>\$ 19,470</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	0	0
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	106,833	106,833
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 106,833</u>	<u>\$ 106,833</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 4,676	\$ 4,513
Transfers	20,000	10,000
	<u>24,676</u>	<u>14,513</u>
Expenditures		
Instruction	3,373	13,008
	<u>3,373</u>	<u>13,008</u>
Receipts Over (Under) Expenditures	21,303	1,505
Unencumbered Cash, Beginning	1,822	23,125
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 23,125</u>	<u>\$ 24,630</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

<u>Special Improvement Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 11,000	\$ 10,920
	<u>11,000</u>	<u>10,920</u>
Expenditures		
Operations & Maintenance	<u>2,701</u>	<u>2,181</u>
	<u>2,701</u>	<u>2,181</u>
Receipts Over (Under) Expenditures	8,299	8,739
Unencumbered Cash, Beginning	6,881	15,180
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 15,180</u>	<u>\$ 23,919</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	\$ 636	\$ 576	\$ 708	\$ 504
Band	707	355	753	309
Stuco	1,327	1,189	559	1,957
Library	1,304	135	410	1,029
Journalism	541	250	0	791
Pep Club	99	1,753	1,759	93
JH Cheerleaders	55	1,173	941	287
JH Scholars Bowl	8	0	0	8
HS Scholars Bowl	40	0	0	40
Drama-Play Production	916	249	995	170
Graphic Design	0	57	0	57
FFA	200	46,422	44,993	1,629
Tyson Scholarship	609	0	0	609
FCCLA	1,743	387	502	1,628
FCA	481	0	0	481
NHS	56	239	162	133
Science Club	716	162	192	686
AIYLC-Am Indian Youth				
Leadership	1,199	3,027	2,489	1,737
Class of 2015	552	0	0	552
Class of 2016	182	0	0	182
Class of 2017	2,524	38,423	38,134	2,813
Class of 2018	2,665	2,145	1,416	3,394
Class of 2019	992	2,216	305	2,903
Class of 2020	0	525	42	483
Class of 2021	0	348	0	348
Cardinal Construction	28	600	0	628
Digital Domain	15	0	0	15
The Nest	188	7,511	7,320	379
Total Agency Funds	<u>\$ 17,783</u>	<u>\$ 107,742</u>	<u>\$ 101,680</u>	<u>\$ 23,845</u>



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics	\$ 2,469	\$ 0	\$ 17,722	\$ 16,674	\$ 3,517	\$ 0	\$ 3,517
Athletic Fundraisers	13	0	0	0	13	0	13
Football Fundraisers	685	0	0	80	605	0	605
	<u>3,167</u>	<u>0</u>	<u>17,722</u>	<u>16,754</u>	<u>4,135</u>	<u>0</u>	<u>4,135</u>
School Projects							
Track	0	0	1,875	1,632	243	0	243
Softball	0	0	912	0	912	0	912
Sales Tax	0	0	3,673	3,619	54	0	54
School Store	13	0	0	0	13	0	13
Faculty	200	0	0	0	200	0	200
Gen Mill Box Tops	2,989	0	721	666	3,044	0	3,044
	<u>3,202</u>	<u>0</u>	<u>7,181</u>	<u>5,917</u>	<u>4,466</u>	<u>0</u>	<u>4,466</u>
Food Service Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 6,369</u>	<u>\$ 0</u>	<u>\$ 24,903</u>	<u>\$ 22,671</u>	<u>\$ 8,601</u>	<u>\$ 0</u>	<u>\$ 8,601</u>

## **FEDERAL AWARD INFORMATION**

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-16	Receipts	Expenditures	Unencumbered Cash 6-30-17
Department of Education						
Indian Education Grants	84.060	\$ 3,859	\$ (2,050)	\$ 4,025	\$ 3,860	\$ (1,885)
Rural Education	84.358	10,707	0	10,707	10,707	0
		<u>14,566</u>	<u>(2,050)</u>	<u>14,732</u>	<u>14,567</u>	<u>(1,885)</u>
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	11,012				
National School Lunch Program	10.555	41,020				
		<u>52,032</u>	<u>0</u>	<u>52,032</u>	<u>52,032</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	27,833	0	27,833	27,833	0
Career and Technical Education - Basic						
Grants to States	84.048	2,190		2,190	2,190	0
Improving Teacher Quality State Grants	84.367	13,493	0	13,493	13,493	0
		<u>43,516</u>	<u>0</u>	<u>43,516</u>	<u>43,516</u>	<u>0</u>
(Passes Through South Central Kansas Education Service Center)						
Career and Technical Education - Basic						
Grants to States	84.048	637	0	637	637	0
Total Federal Awards		<u>\$ 110,751</u>	<u>\$ (2,050)</u>	<u>\$ 110,917</u>	<u>\$ 110,752</u>	<u>\$ (1,885)</u>