

**UNIFIED SCHOOL DISTRICT NO. 474**  
**Haviland, KS 67059**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2017**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2017

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 474  
Haviland, KS 67059

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 474, Haviland, Kansas, a municipality, 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; 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 No. 474, Haviland, 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 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 No. 474, Haviland, Kansas as of June 30, 2017, 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 No. 474, Haviland, 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.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of 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 basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated September 16, 2016. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. 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.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

September 29, 2017

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.03	\$ 0.00
Supplemental General Fund	49,266.20	0.00
Special Purpose Funds:		
At-Risk Fund	121,006.99	0.00
Capital Outlay Fund	366,071.38	43.84
Food Service Fund	24,491.04	0.00
Professional Development Fund	8,591.18	0.00
Special Education Fund	203,265.28	0.00
Vocational Education Fund	0.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	172,193.86	0.00
Textbook Rental Fund	11,296.75	0.00
Recreation Commission Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II Fund	0.00	0.00
REAP Grant Fund	3,376.60	0.00
District Activity Funds	<u>1,829.07</u>	<u>0.00</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 961,388.38</u>	<u>\$ 43.84</u>

Composition of Cash:

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 1,248,775.94	\$ 1,248,775.97	\$ 0.00	\$ 315.65	\$ 315.65
389,340.11	379,947.00	58,659.31	0.00	58,659.31
166,004.89	199,725.28	87,286.60	0.00	87,286.60
188,624.72	187,131.29	367,608.65	18,757.35	386,366.00
88,765.96	88,397.53	24,859.47	0.00	24,859.47
7,904.02	7,839.64	8,655.56	914.00	9,569.56
129,699.00	197,330.04	135,634.24	0.00	135,634.24
5,500.00	5,500.00	0.00	0.00	0.00
54,268.02	54,268.02	0.00	0.00	0.00
44,189.55	0.00	216,383.41	0.00	216,383.41
1,375.00	3,347.77	9,323.98	0.00	9,323.98
46,053.51	46,053.51	0.00	0.00	0.00
19,083.00	19,083.00	0.00	0.00	0.00
5,376.00	5,376.00	0.00	0.00	0.00
11,422.00	13,612.40	1,186.20	0.00	1,186.20
16,823.26	16,718.02	1,934.31	0.00	1,934.31
<u>\$ 2,423,204.98</u>	<u>\$ 2,473,105.47</u>	<u>\$ 911,531.73</u>	<u>\$ 19,987.00</u>	<u>\$ 931,518.73</u>
		NOW Accounts		\$ 56,274.12
		Savings Account		<u>880,262.25</u>
		Total Cash		936,536.37
		Agency Funds per Schedule 3		<u>(5,017.64)</u>
	Total Reporting Entity (Excluding Agency Funds)			<u>\$ 931,518.73</u>

UNIFIED SCHOOL DISTRICT NO. 474  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2017

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 474, Haviland, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 474 (the municipality) and does not include any of its related municipal entities.

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 fund - 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.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and a money market account. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

## F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

## G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

## Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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 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 such 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.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.



## Note 2 - BUDGETARY INFORMATION (Cont'd.)

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Contingency Reserve Fund	Title II Fund
Textbook Rental Fund	REAP Grant Fund
Title I 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 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

## Note 4 - 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 investments 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 not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, 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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2017.

At June 30, 2017 the District's carrying amount of deposits was \$936,536.37 and the bank balance was \$923,097.82. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,155.37 was covered by federal depository insurance, and \$672,942.45 was collateralized with securities held by the pledging financial institution's agents in the District's name.

#### Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$36,197.00 subsequent to June 30, 2017 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

#### Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Outlay	K.S.A. 72-6478	\$ 56,826.78
General	Food Service	K.S.A. 72-6478	4,028.90
General	Special Education	K.S.A. 72-6478	129,699.00
General	KPERS Special Retirement	K.S.A. 72-6478	54,268.02
General	Contingency Reserve	K.S.A. 72-6478	44,189.55
Supplemental General	At-Risk	K.S.A. 72-6478	144,500.00
Supplemental General	Food Service	K.S.A. 72-6478	41,000.00
Supplemental General	Professional Development	K.S.A. 72-6478	7,900.00
Supplemental General	Vocational Education	K.S.A. 72-6478	5,500.00

#### Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences* . The District grants all full time twelve month employees ten to twelve vacation days per year based on years of service. With the exception of classified personnel, these days are non cumulative past June 30th. For classified personnel these days carryover and any days not used by December 31st of the following year will be paid at their regular rate up to a maximum of five days. The potential liability for accumulated vacation days as of June 30, 2017 and 2016 is \$1,953.60 and \$1,953.60, respectively, which is a net change of \$0.00.

Classified employees earn one day of sick leave per month up to twelve days per year cumulative to a maximum of sixty days. Each eligible certified employee receives ten days at the beginning of each school year, the unused portion of which shall accumulate from year to year up to a total of sixty days. The employees are not paid for any unused sick leave at the time of separation of service so there is no potential liability as of June 30, 2017.

#### Note 8 - DEFINED BENEFIT PENSION PLAN

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

#### Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the 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 expanded 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 \$54,268.02 and \$54,383.87, respectively, for the fiscal year ended June 30, 2017 and 2016.

*Net Pension Liability* . At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$973,411. 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 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](http://www.kpers.org) or can be obtained as described above.

#### Note 9 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential 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 effect on the District's financial statement.

#### Note 10 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

#### Note 11 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into operating leases for the school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2017 rent expenditures were \$2,990.04. These expenditures were made from the General Fund.

The District has entered into an operating lease for an activity bus for the 2016/2017 school year. For the year ended June 30, 2017 rent expenditures were \$13,460.00. These expenditures were made from the Capital Outlay Fund.

#### Note 12 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through September 29, 2017 and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 1,195,573.00	\$ (66,615.00)
Supplemental General Fund	379,947.00	0.00
Special Purpose Funds:		
At-Risk Fund	315,007.00	XXXXXXXXXX
Capital Outlay Fund	486,854.00	XXXXXXXXXX
Food Service Fund	100,790.00	XXXXXXXXXX
Professional Development Fund	13,591.00	XXXXXXXXXX
Special Education Fund	396,297.00	XXXXXXXXXX
Vocational Education Fund	5,500.00	XXXXXXXXXX
KPERS Special Retirement Fund	84,466.00	XXXXXXXXXX
Recreation Commission Fund	48,000.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 120,110.87	\$ 1,249,068.87	\$ 1,248,775.97	(292.90)
0.00	379,947.00	379,947.00	0.00
0.00	315,007.00	199,725.28	(115,281.72)
0.00	486,854.00	187,131.29	(299,722.71)
0.00	100,790.00	88,397.53	(12,392.47)
0.00	13,591.00	7,839.64	(5,751.36)
0.00	396,297.00	197,330.04	(198,966.96)
0.00	5,500.00	5,500.00	0.00
0.00	84,466.00	54,268.02	(30,197.98)
0.00	48,000.00	46,053.51	(1,946.49)

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 5,361.35	\$ 3,818.29	\$ 7,500.00	\$ (3,681.71)
Local Sources:				
Interest on Idle Funds	3,817.35	4,072.76	5,000.00	(927.24)
Reimbursements	98,799.63	120,110.87	0.00	120,110.87
Miscellaneous	8,859.35	7,200.00	12,000.00	(4,800.00)
State Aid:				
General State Aid	929,607.00	929,607.00	929,607.00	0.00
Special Education Aid	127,857.00	129,699.00	157,000.00	(27,301.00)
KPERS Aid	54,383.87	54,268.02	84,466.00	(30,197.98)
Total Receipts	<u>1,228,685.55</u>	<u>1,248,775.94</u>	<u>\$ 1,195,573.00</u>	<u>\$ 53,202.94</u>
Expenditures				
Instruction:				
Salaries	260,325.49	268,417.79	268,400.00	17.79
Employee Benefits	93,239.42	114,798.14	61,500.00	53,298.14
Other Purchased Services	147,301.58	76,548.60	150,000.00	(73,451.40)
Supplies	34,084.90	37,805.99	40,242.00	(2,436.01)
Property (Equip & Furn)	0.00	165.44	0.00	165.44
Other	0.00	409.27	0.00	409.27
Student Support Services:				
Salaries	0.00	3,380.07	0.00	3,380.07
Employee Benefits	0.00	1,074.15	0.00	1,074.15
Purchased Professional Services	235.00	264.00	500.00	(236.00)
Instructional Support Staff:				
Salaries	12,416.87	12,324.84	13,000.00	(675.16)
Employee Benefits	962.26	2,287.51	1,015.00	1,272.51
Supplies	76.78	332.40	100.00	232.40
General Administration:				
Salaries	97,400.69	99,870.02	100,350.00	(479.98)
Employee Benefits	60,796.86	66,604.32	47,650.00	18,954.32
Purchased Professional Services	13,164.58	14,110.05	15,000.00	(889.95)
Purchased Property Services	693.25	753.00	1,000.00	(247.00)
Other Purchased Services	34,265.26	31,173.52	24,500.00	6,673.52
Supplies	4,974.56	8,272.39	5,000.00	3,272.39
Property (Equip & Furn)	78.00	0.00	0.00	0.00



UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	74,047.33	72,870.14	76,300.00	(3,429.86)
Employee Benefits	28,627.54	34,962.72	18,450.00	16,512.72
Purchased Professional Services	0.00	24.00	0.00	24.00
Other Purchased Services	3,458.16	3,953.94	5,000.00	(1,046.06)
Supplies	152.63	678.99	250.00	428.99
Property (Equip & Furn)	0.00	59.99	0.00	59.99
Other	43.89	0.00	50.00	(50.00)
Operations & Maintenance:				
Employee Benefits	94.75	0.00	0.00	0.00
Purchased Professional Services	1,406.50	1,463.34	1,500.00	(36.66)
Purchased Property Services	3,354.50	3,830.00	5,000.00	(1,170.00)
Other Purchased Services	702.13	482.74	1,000.00	(517.26)
Supplies	1,355.47	291.88	1,500.00	(1,208.12)
Heating	17,132.28	15,736.92	20,000.00	(4,263.08)
Electricity	30,631.80	30,697.58	35,000.00	(4,302.42)
Motor Fuel	5,109.12	7,137.48	7,500.00	(362.52)
Transportation:				
Salaries	0.00	35.92	0.00	35.92
Employee Benefits	0.00	2.46	0.00	2.46
Vehicle Operating Services:				
Salaries	30,162.96	37,137.64	34,150.00	2,987.64
Employee Benefits	5,069.46	5,167.34	6,100.00	(932.66)
Insurance	3,112.50	4,267.00	4,000.00	267.00
Motor Fuel	2,232.64	2,372.14	5,000.00	(2,627.86)
Vehicle & Maintenance Services:				
Purchased Professional Services	3,796.01	0.00	5,000.00	(5,000.00)
Supplies	10.35	0.00	50.00	(50.00)
Operating Transfers:				
To Capital Outlay	56,313.23	56,826.78	0.00	56,826.78
To Food Service	3,843.52	4,028.90	0.00	4,028.90
To Special Education	143,629.48	129,699.00	157,000.00	(27,301.00)
To KPERS Special Retirement	54,383.87	54,268.02	84,466.00	(30,197.98)
To Contingency Reserve	0.00	44,189.55	0.00	44,189.55
Adjustment to Comply with Legal Max			(66,615.00)	66,615.00
Legal General Fund Budget	1,228,685.62	1,248,775.97	1,128,958.00	119,817.97

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Adjustment for Qualifying Budget Credits			120,110.87	(120,110.87)
Total Expenditures	<u>1,228,685.62</u>	<u>1,248,775.97</u>	<u>\$ 1,249,068.87</u>	<u>\$ (292.90)</u>
Receipts Over (Under) Expenditures	(0.07)	(0.03)		
Unencumbered Cash, Beginning	<u>0.10</u>	<u>0.03</u>		
Unencumbered Cash, Ending	<u>\$ 0.03</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 340,289.22	\$ 368,416.12	\$ 304,902.00	\$ 63,514.12
Delinquent Tax	1,624.55	2,606.11	5,322.00	(2,715.89)
Motor Veh./16-20M Veh. Tax	17,975.08	17,236.96	18,668.00	(1,431.04)
Recreational Vehicle Tax	183.46	211.76	180.00	31.76
Commercial Vehicle Tax	881.72	869.16	1,609.00	(739.84)
Total Receipts	<u>360,954.03</u>	<u>389,340.11</u>	<u>\$ 330,681.00</u>	<u>\$ 58,659.11</u>
Expenditures				
Instruction:				
Salaries	0.00	12,713.48	9,675.00	3,038.48
Employee Benefits	0.00	460.43	740.00	(279.57)
Purchased Professional Services	9,962.00	1,691.99	0.00	1,691.99
Other Purchased Services	94,646.19	162,814.49	95,000.00	67,814.49
Supplies	2,150.60	2,198.46	3,000.00	(801.54)
Property (Equip & Furn)	527.74	0.00	1,000.00	(1,000.00)
Student Support Services:				
Purchased Professional Services	250.00	250.00	250.00	0.00
General Administration:				
Purchased Professional Services	936.95	918.15	1,000.00	(81.85)
Other Purchased Services	2,334.00	0.00	2,500.00	(2,500.00)
Operations & Maintenance:				
Purchased Professional Services	60.00	0.00	0.00	0.00
Supplies	229.00	0.00	250.00	(250.00)
Operating Transfers:				
To At-Risk	184,000.00	144,500.00	179,000.00	(34,500.00)
To Food Service	30,000.00	41,000.00	41,000.00	0.00
To Professional Development	0.00	7,900.00	5,000.00	2,900.00
To Special Education	49,350.52	0.00	36,032.00	(36,032.00)
To Vocational Education	5,500.00	5,500.00	5,500.00	0.00
Total Expenditures	<u>379,947.00</u>	<u>379,947.00</u>	<u>\$ 379,947.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(18,992.97)	9,393.11		
Unencumbered Cash, Beginning	<u>68,259.17</u>	<u>49,266.20</u>		
Unencumbered Cash, Ending	<u>\$ 49,266.20</u>	<u>\$ 58,659.31</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 17,256.77	\$ 21,504.89	\$ 15,000.00	\$ 6,504.89
Operating Transfers:				
From Supplemental General	<u>184,000.00</u>	<u>144,500.00</u>	<u>179,000.00</u>	<u>(34,500.00)</u>
Total Receipts	<u>201,256.77</u>	<u>166,004.89</u>	<u>\$ 194,000.00</u>	<u>\$ (27,995.11)</u>
Expenditures				
Instruction:				
Salaries	103,924.99	104,838.37	107,050.00	(2,211.63)
Employee Benefits	18,254.31	22,315.34	20,150.00	2,165.34
Other Purchased Services	60,039.68	60,014.16	61,000.00	(985.84)
Supplies	20,981.52	12,557.41	25,000.00	(12,442.59)
Other	<u>0.00</u>	<u>0.00</u>	<u>101,807.00</u>	<u>(101,807.00)</u>
Total Expenditures	<u>203,200.50</u>	<u>199,725.28</u>	<u>\$ 315,007.00</u>	<u>\$ (115,281.72)</u>
Receipts Over (Under) Expenditures	(1,943.73)	(33,720.39)		
Unencumbered Cash, Beginning	<u>122,950.72</u>	<u>121,006.99</u>		
Unencumbered Cash, Ending	<u>\$ 121,006.99</u>	<u>\$ 87,286.60</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 109,075.48	\$ 116,351.61	\$ 99,171.00	\$ 17,180.61
Delinquent Tax	326.76	582.78	1,714.00	(1,131.22)
Motor Veh./16-20M Veh. Tax	3,719.93	4,145.98	4,469.00	(323.02)
Recreational Vehicle Tax	37.85	56.80	43.00	13.80
Commercial Vehicle Tax	179.10	257.41	386.00	(128.59)
Local Sources:				
Other Receipts from Local Sources	13,783.93	10,403.36	15,000.00	(4,596.64)
Operating Transfers:				
From General	56,313.23	56,826.78	0.00	56,826.78
Total Receipts	183,436.28	188,624.72	\$ 120,783.00	\$ 67,841.72
Expenditures				
Instruction:				
Supplies	9,662.02	4,814.34	27,500.00	(22,685.66)
Property (Equip & Furn)	5,707.38	14,365.19	75,000.00	(60,634.81)
General Administration:				
Supplies	2,894.89	5,994.58	3,000.00	2,994.58
Property (Equip & Furn)	998.29	1,503.95	1,000.00	503.95
School Administration:				
Property (Equip & Furn)	0.00	360.37	0.00	360.37
Operations & Maintenance:				
Salaries	60,090.93	64,600.06	62,000.00	2,600.06
Employee Benefits	17,761.30	18,760.92	19,500.00	(739.08)
Purchased Professional Services	6,872.87	12,599.05	7,500.00	5,099.05
Purchased Property Services	5,262.41	11,421.95	7,500.00	3,921.95
Supplies	18,147.99	21,914.84	20,000.00	1,914.84
Property (Equip & Furn)	52,845.92	1,544.43	100,000.00	(98,455.57)
Transportation:				
Property (Equip & Buses)	14,500.00	13,460.00	100,000.00	(86,540.00)
Vehicle & Maintenance Services:				
Purchased Professional Services	9,592.61	8,672.52	10,000.00	(1,327.48)
Facility Acquis. & Constr. Services:				
Building Improvements	10,428.71	7,119.09	53,854.00	(46,734.91)
Total Expenditures	214,765.32	187,131.29	\$ 486,854.00	\$ (299,722.71)

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 CAPITAL OUTLAY FUND (Cont'd.)  
 Schedule of 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)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	(31,329.04)	1,493.43		
Unencumbered Cash, Beginning	397,400.42	366,071.38		
Prior Year cancelled Encumbrances	<u>0.00</u>	<u>43.84</u>		
Unencumbered Cash, Ending	<u>\$ 366,071.38</u>	<u>\$ 367,608.65</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 12,009.50	\$ 12,391.18	\$ 12,296.00	\$ 95.18
Miscellaneous	3,679.28	6,688.03	4,300.00	2,388.03
State Aid:				
State Food Assistance	359.95	413.93	305.00	108.93
Federal Aid:				
Child Nutrition Program	18,550.12	24,243.92	18,398.00	5,845.92
Operating Transfers:				
From General	3,843.52	4,028.90	0.00	4,028.90
From Supplemental General	<u>30,000.00</u>	<u>41,000.00</u>	<u>41,000.00</u>	<u>0.00</u>
Total Receipts	<u>68,442.37</u>	<u>88,765.96</u>	<u>\$ 76,299.00</u>	<u>\$ 12,466.96</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	374.56	515.02	0.00	515.02
Food Service Operation:				
Salaries	29,974.21	31,834.29	32,500.00	(665.71)
Employee Benefits	10,699.13	15,319.27	11,550.00	3,769.27
Food & Supplies	32,767.91	35,663.19	35,250.00	413.19
Property (Equip & Furn)	861.83	4,142.63	1,000.00	3,142.63
Other	<u>472.69</u>	<u>923.13</u>	<u>20,490.00</u>	<u>(19,566.87)</u>
Total Expenditures	<u>75,150.33</u>	<u>88,397.53</u>	<u>\$ 100,790.00</u>	<u>\$ (12,392.47)</u>
Receipts Over (Under) Expenditures	(6,707.96)	368.43		
Unencumbered Cash, Beginning	<u>31,199.00</u>	<u>24,491.04</u>		
Unencumbered Cash, Ending	<u>\$ 24,491.04</u>	<u>\$ 24,859.47</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 4.02	\$ 0.00	\$ 4.02
Operating Transfers:				
From Supplemental General	0.00	7,900.00	5,000.00	2,900.00
Total Receipts	0.00	7,904.02	\$ 5,000.00	\$ 2,904.02
Expenditures				
Instructional Support Staff:				
Salaries	712.00	1,154.00	1,000.00	154.00
Employee Benefits	55.20	89.13	85.00	4.13
Purchased Professional Services	1,166.79	3,460.56	1,500.00	1,960.56
Other Purchased Services	0.00	106.88	0.00	106.88
Other Support Services:				
Purchased Professional Services	1,633.91	2,303.00	2,250.00	53.00
Other Purchased Services	772.59	726.07	750.00	(23.93)
Other	0.00	0.00	8,006.00	(8,006.00)
Total Expenditures	4,340.49	7,839.64	\$ 13,591.00	\$ (5,751.36)
Receipts Over (Under) Expenditures	(4,340.49)	64.38		
Unencumbered Cash, Beginning	12,931.67	8,591.18		
Unencumbered Cash, Ending	\$ 8,591.18	\$ 8,655.56		



UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 3,098.08	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From General	143,629.48	129,699.00	157,000.00	(27,301.00)
From Supplemental General	<u>49,350.52</u>	<u>0.00</u>	<u>36,032.00</u>	<u>(36,032.00)</u>
Total Receipts	<u>196,078.08</u>	<u>129,699.00</u>	<u>\$ 193,032.00</u>	<u>\$ (63,333.00)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	62,018.58	66,685.04	66,685.00	0.04
Flow-thru	121,068.00	125,914.00	141,000.00	(15,086.00)
Other	3,138.04	0.00	7,500.00	(7,500.00)
Supplies	39.99	0.00	0.00	0.00
Other	0.00	0.00	161,112.00	(161,112.00)
Vehicle Operating Services:				
Salaries	2,979.00	2,611.00	7,500.00	(4,889.00)
Employee Benefits	0.00	0.00	2,500.00	(2,500.00)
Other Purchased Services	3,000.00	0.00	2,000.00	(2,000.00)
Supplies	2,144.00	2,120.00	6,000.00	(3,880.00)
Vehicle & Maintenance Services:				
Purchased Professional Services	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>(2,000.00)</u>
Total Expenditures	<u>194,387.61</u>	<u>197,330.04</u>	<u>\$ 396,297.00</u>	<u>\$ (198,966.96)</u>
Receipts Over (Under) Expenditures	1,690.47	(67,631.04)		
Unencumbered Cash, Beginning	<u>201,574.81</u>	<u>203,265.28</u>		
Unencumbered Cash, Ending	<u>\$ 203,265.28</u>	<u>\$ 135,634.24</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
VOCATIONAL EDUCATION FUND  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From Supplemental General	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 0.00
Total Receipts	<u>5,500.00</u>	<u>5,500.00</u>	<u>\$ 5,500.00</u>	<u>\$ 0.00</u>
Expenditures				
Instruction:				
Other Purchased Services	<u>5,500.00</u>	<u>5,500.00</u>	<u>5,500.00</u>	<u>0.00</u>
Total Expenditures	<u>5,500.00</u>	<u>5,500.00</u>	<u>\$ 5,500.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 54,383.87	\$ 54,268.02	\$ 84,466.00	\$ (30,197.98)
Total Receipts	<u>54,383.87</u>	<u>54,268.02</u>	<u>\$ 84,466.00</u>	<u>\$ (30,197.98)</u>
Expenditures				
Instruction:				
Employee Benefits	30,998.79	28,302.90	46,336.00	(18,033.10)
Instructional Support Staff:				
Employee Benefits	0.00	0.00	1,633.00	(1,633.00)
General Administration:				
Employee Benefits	4,894.54	5,259.82	11,709.00	(6,449.18)
School Administration:				
Employee Benefits	6,526.07	5,760.77	8,903.00	(3,142.23)
Operations & Maintenance:				
Employee Benefits	5,982.23	5,593.79	7,234.00	(1,640.21)
Student Transportation Services:				
Employee Benefits	2,719.20	4,591.88	4,860.00	(268.12)
Food Service:				
Employee Benefits	<u>3,263.04</u>	<u>4,758.86</u>	<u>3,791.00</u>	<u>967.86</u>
Total Expenditures	<u>54,383.87</u>	<u>54,268.02</u>	<u>\$ 84,466.00</u>	<u>\$ (30,197.98)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 CONTINGENCY RESERVE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Operating Transfers:		
From General	\$ 0.00	\$ 44,189.55
Total Receipts	<u>0.00</u>	<u>44,189.55</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	44,189.55
Unencumbered Cash, Beginning	<u>172,193.86</u>	<u>172,193.86</u>
Unencumbered Cash, Ending	<u><u>\$ 172,193.86</u></u>	<u><u>\$ 216,383.41</u></u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Local Sources:		
Rental Fees	\$ 1,604.50	\$ 1,375.00
Total Receipts	<u>1,604.50</u>	<u>1,375.00</u>
Expenditures		
Instruction:		
Materials and Supplies	<u>4,727.77</u>	<u>3,347.77</u>
Total Expenditures	<u>4,727.77</u>	<u>3,347.77</u>
Receipts Over (Under) Expenditures	(3,123.27)	(1,972.77)
Unencumbered Cash, Beginning	<u>14,420.02</u>	<u>11,296.75</u>
Unencumbered Cash, Ending	<u>\$ 11,296.75</u>	<u>\$ 9,323.98</u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 RECREATION COMMISSION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 36,498.00	\$ 36,123.98	\$ 33,056.00	\$ 3,067.98
Delinquent Tax	162.50	256.22	572.00	(315.78)
Motor Veh./16-20M Veh. Tax	1,859.89	1,777.71	1,924.00	(146.29)
Recreational Vehicle Tax	18.93	22.13	18.00	4.13
Commercial Vehicle Tax	89.53	92.12	166.00	(73.88)
Local Sources:				
Other Receipts from Local Sources	<u>7,834.01</u>	<u>7,781.35</u>	<u>12,300.00</u>	<u>(4,518.65)</u>
Total Receipts	<u>46,462.86</u>	<u>46,053.51</u>	<u>\$ 48,036.00</u>	<u>\$ (1,982.49)</u>
Expenditures				
Community Service Operations	<u>46,462.86</u>	<u>46,053.51</u>	<u>48,000.00</u>	<u>(1,946.49)</u>
Total Expenditures	<u>46,462.86</u>	<u>46,053.51</u>	<u>\$ 48,000.00</u>	<u>\$ (1,946.49)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 20,077.00	\$ 19,083.00
Total Receipts	<u>20,077.00</u>	<u>19,083.00</u>
Expenditures		
Instruction:		
Salaries	11,822.59	11,571.04
Employee Benefits	8,254.41	3,434.21
Supplies	<u>0.00</u>	<u>4,077.75</u>
Total Expenditures	<u>20,077.00</u>	<u>19,083.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 TITLE II FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 5,500.00	\$ 5,376.00
Total Receipts	<u>5,500.00</u>	<u>5,376.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	2,900.00	3,100.00
Other Purchased Services	<u>2,600.00</u>	<u>2,276.00</u>
Total Expenditures	<u>5,500.00</u>	<u>5,376.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>



UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 22,569.00	\$ 11,422.00
Total Receipts	<u>22,569.00</u>	<u>11,422.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	7,706.39	2,551.40
Supplies	<u>18,386.17</u>	<u>11,061.00</u>
Total Expenditures	<u>26,092.56</u>	<u>13,612.40</u>
Receipts Over (Under) Expenditures	(3,523.56)	(2,190.40)
Unencumbered Cash, Beginning	<u>6,900.16</u>	<u>3,376.60</u>
Unencumbered Cash, Ending	<u>\$ 3,376.60</u>	<u>\$ 1,186.20</u>

## UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Elementary School:				
Eighth Grade Class	\$ 2,808.56	\$ 4,407.41	\$ 4,424.42	\$ 2,791.55
General Activities	1,061.95	486.47	200.00	1,348.42
HJH Stuco	<u>653.72</u>	<u>451.00</u>	<u>227.05</u>	<u>877.67</u>
Total Elementary School	<u>4,524.23</u>	<u>5,344.88</u>	<u>4,851.47</u>	<u>5,017.64</u>
Total Agency Funds	<u>\$ 4,524.23</u>	<u>\$ 5,344.88</u>	<u>\$ 4,851.47</u>	<u>\$ 5,017.64</u>

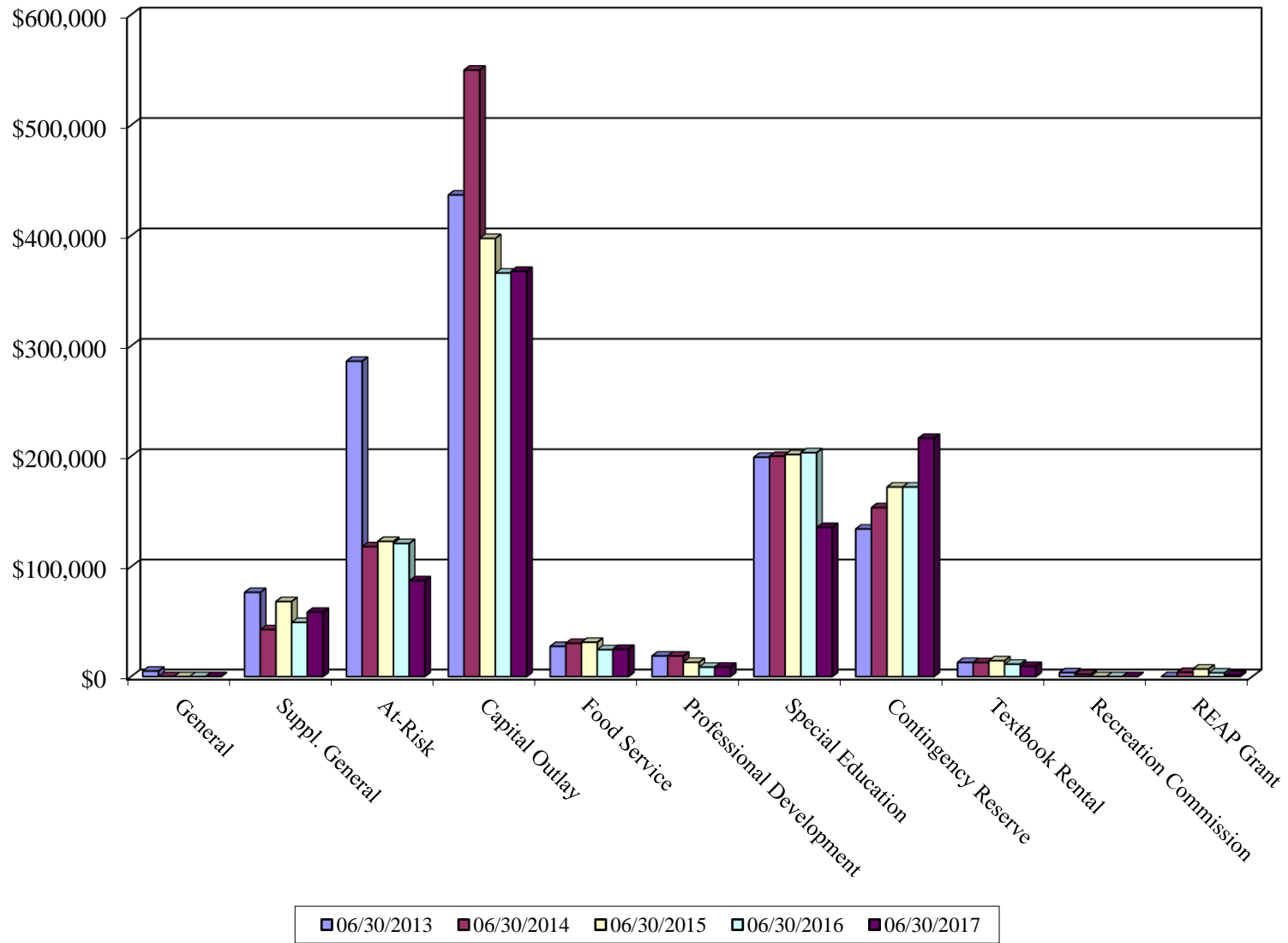
UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Elementary School:			
Meal/Milk Fees	\$ 0.00	\$ 0.00	\$ 12,651.14
Pop Machine	1,781.41	0.00	1,086.70
Interest on Idle Funds	26.65	0.00	13.63
Textbook Fees	0.00	0.00	1,415.00
Band Fees	0.00	0.00	605.54
Tech Fees	0.00	0.00	1,051.25
Flower Fund	<u>21.01</u>	<u>0.00</u>	<u>0.00</u>
Total Elementary School	<u>1,829.07</u>	<u>0.00</u>	<u>16,823.26</u>
Total District Activity Funds	<u><u>\$ 1,829.07</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 16,823.26</u></u>

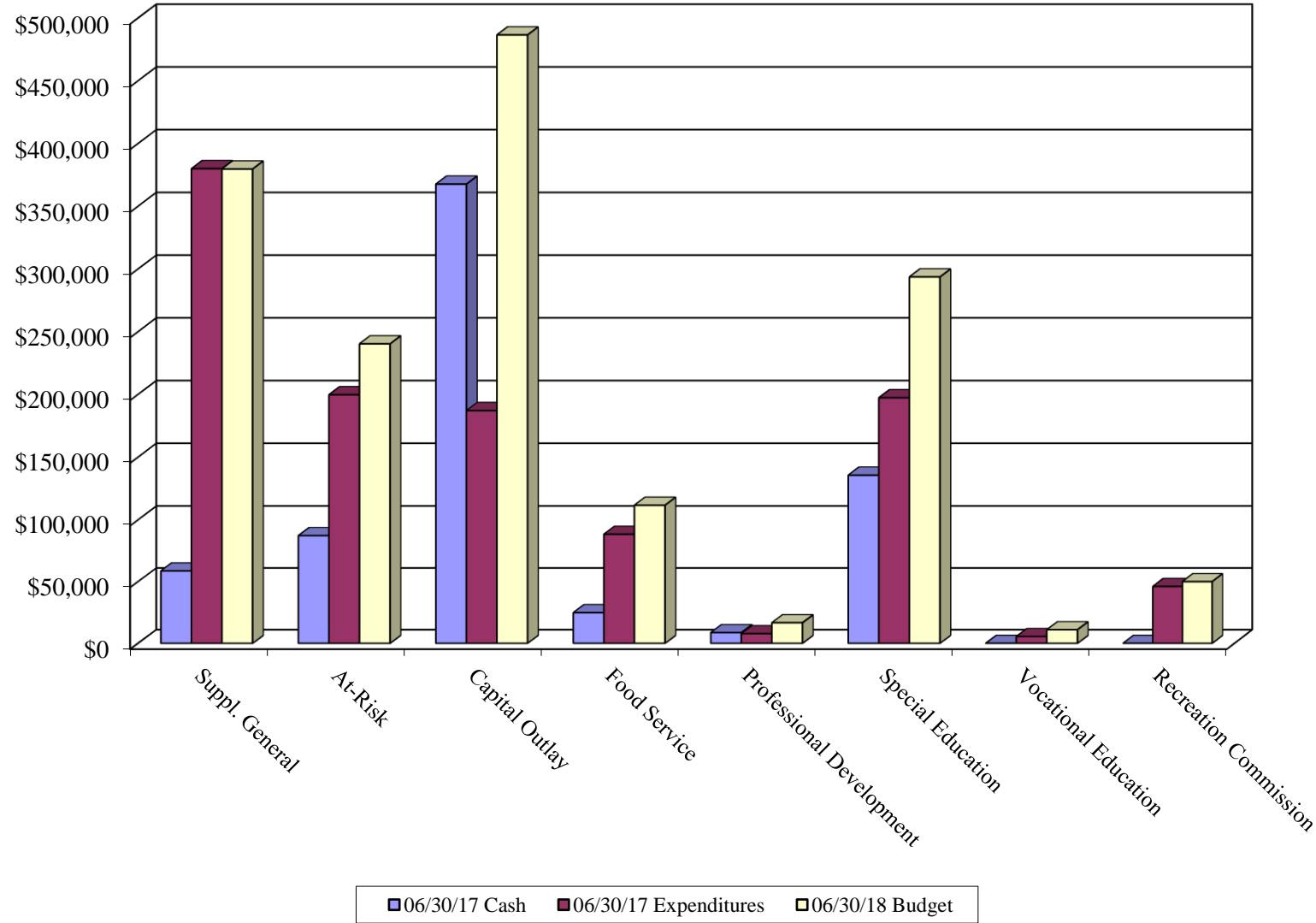
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 12,636.64	\$ 14.50	\$ 0.00	\$ 14.50
989.60	1,878.51	0.00	1,878.51
0.00	40.28	0.00	40.28
1,415.00	0.00	0.00	0.00
605.54	0.00	0.00	0.00
1,051.25	0.00	0.00	0.00
19.99	1.02	0.00	1.02
<u>16,718.02</u>	<u>1,934.31</u>	<u>0.00</u>	<u>1,934.31</u>
<u>\$ 16,718.02</u>	<u>\$ 1,934.31</u>	<u>\$ 0.00</u>	<u>\$ 1,934.31</u>

## **SUPPLEMENTARY INFORMATION**

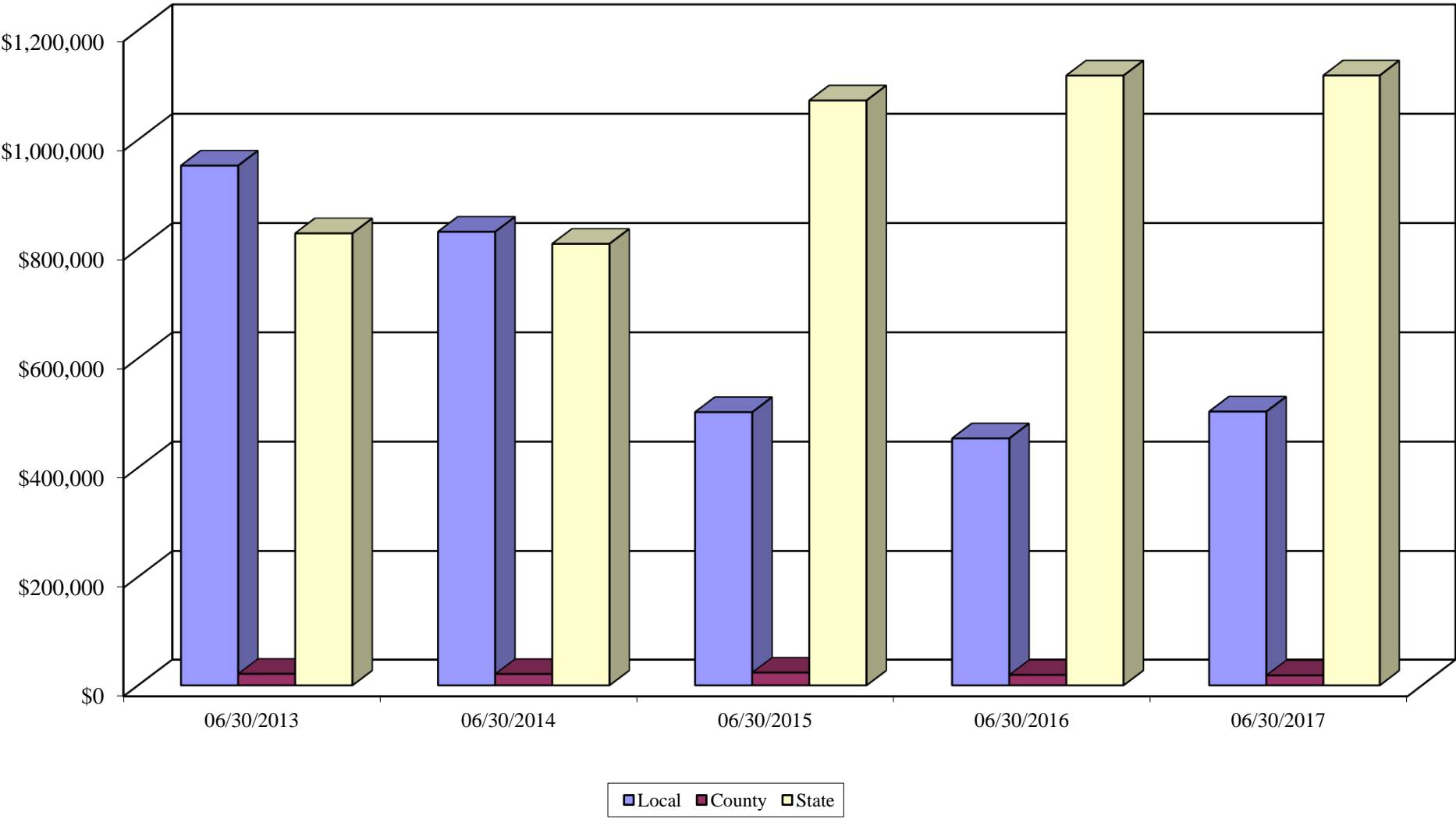
**Unified School District No. 474  
Haviland, Kansas  
Unencumbered Cash Balances - Selected Funds**



# **Unified School District No. 474 Haviland, Kansas Unencumbered Cash Compared to Expenditures - Selected Funds**

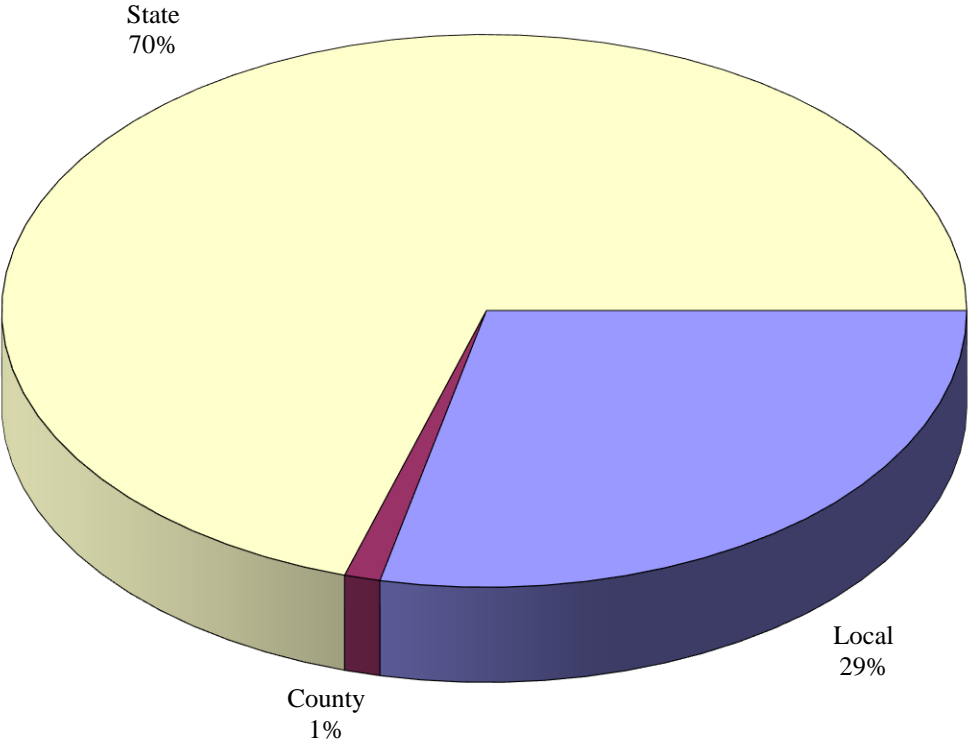


**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Receipts**



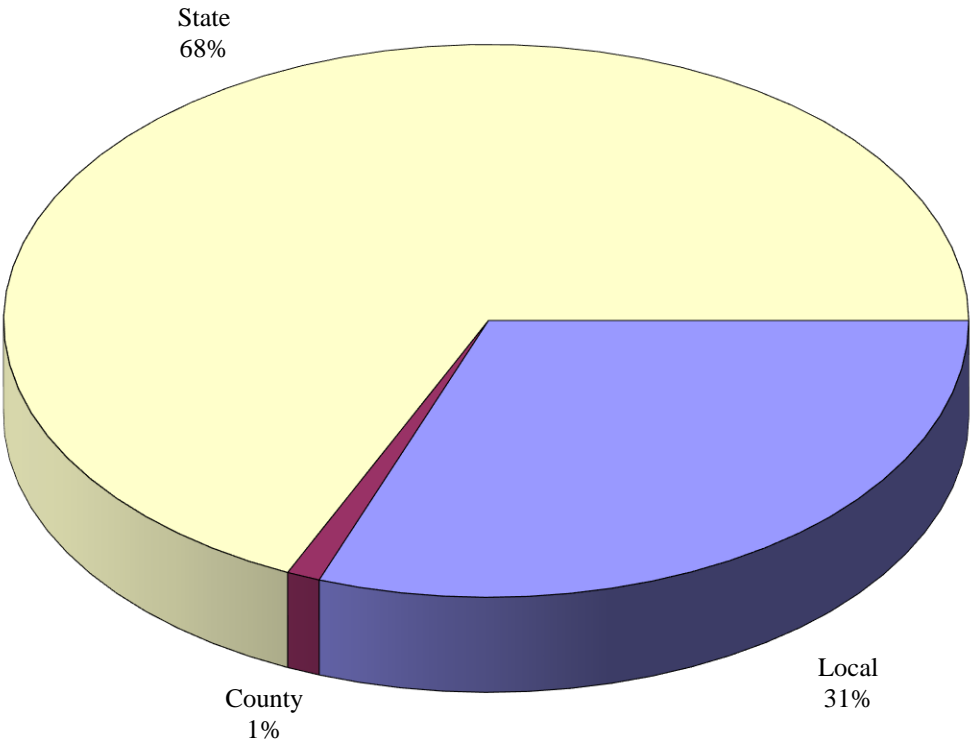


**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Receipts**



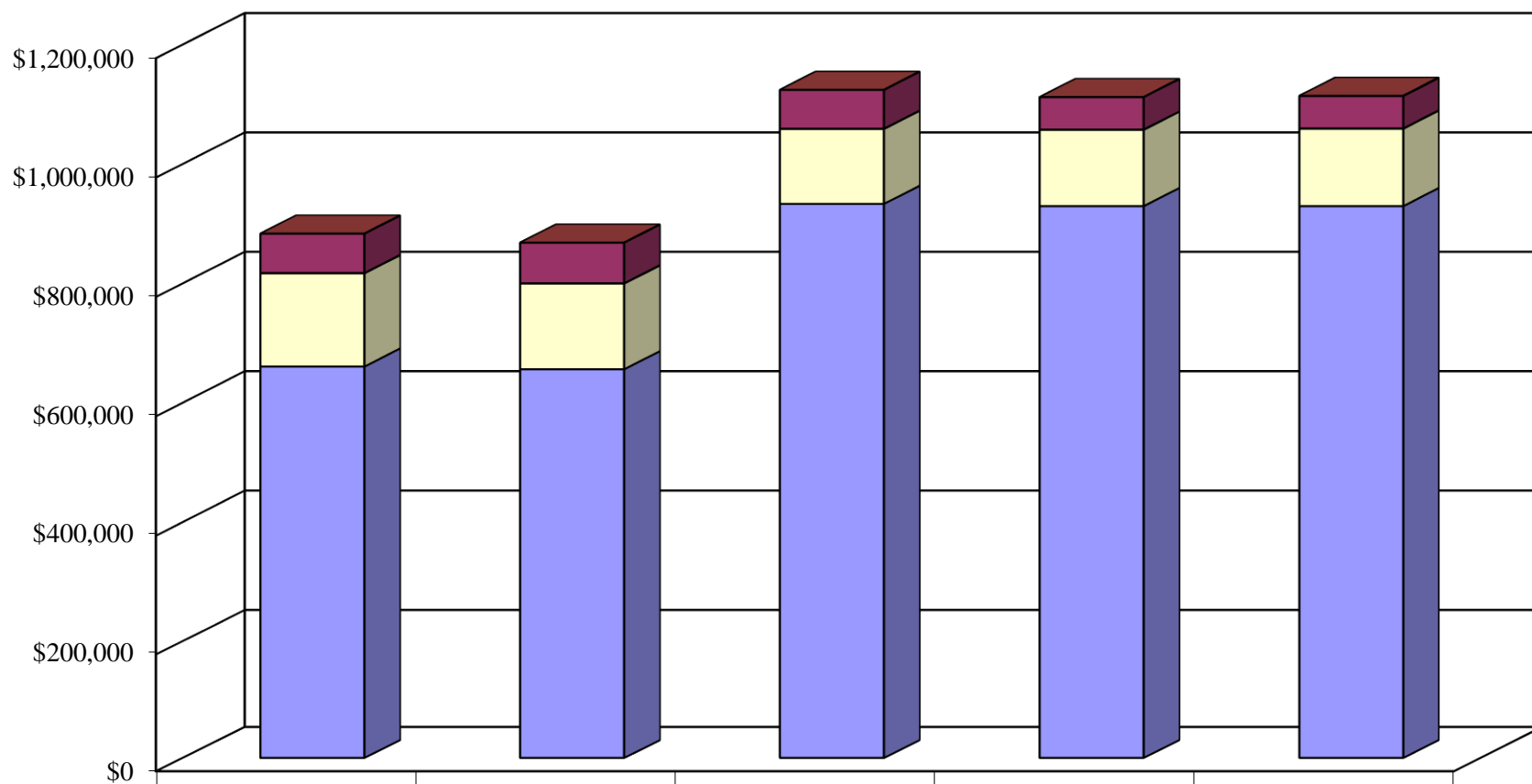
**06/30/2016**

**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Receipts**



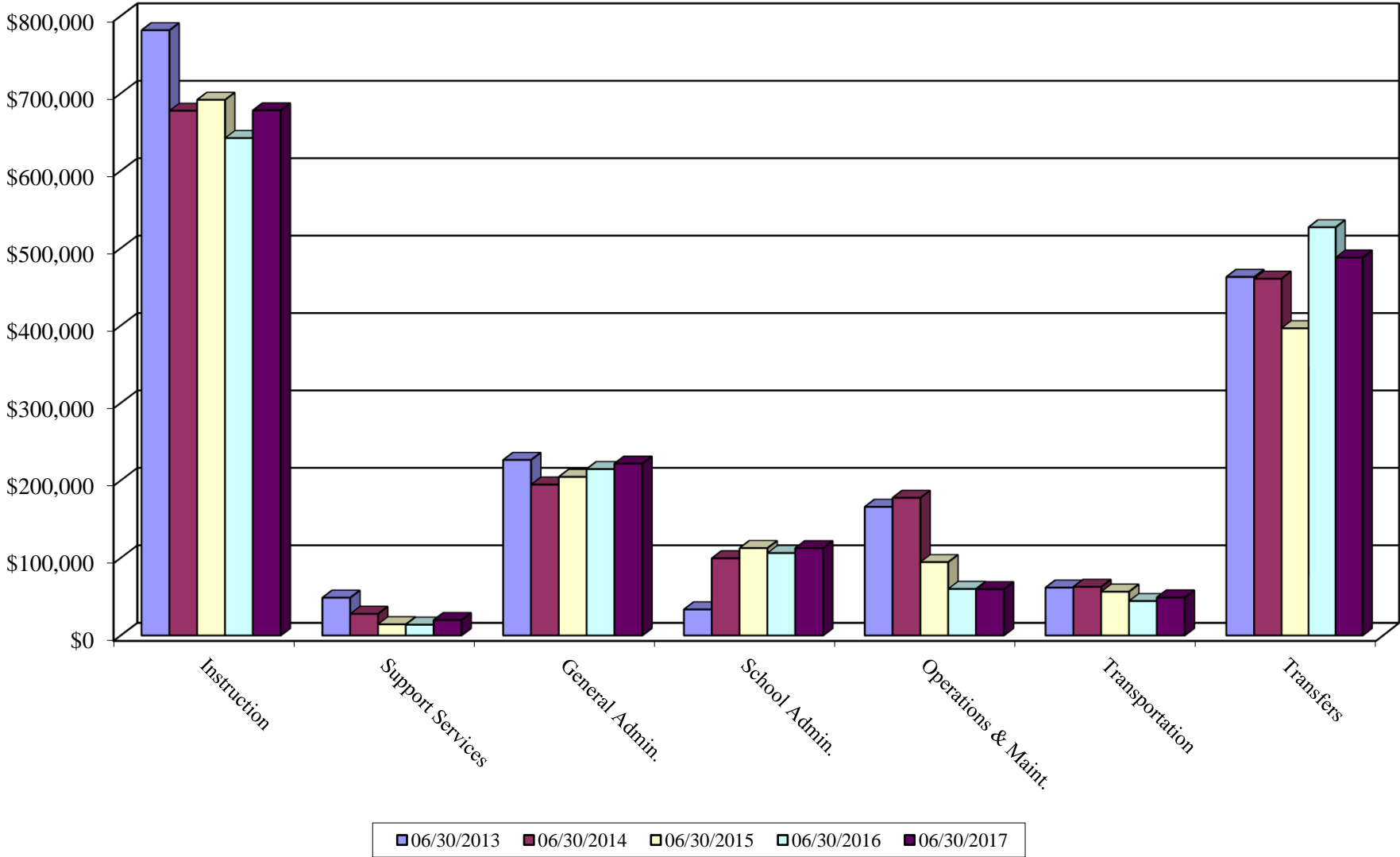
**06/30/2017**

**Unified School District No. 474  
Haviland, Kansas  
State Aid**

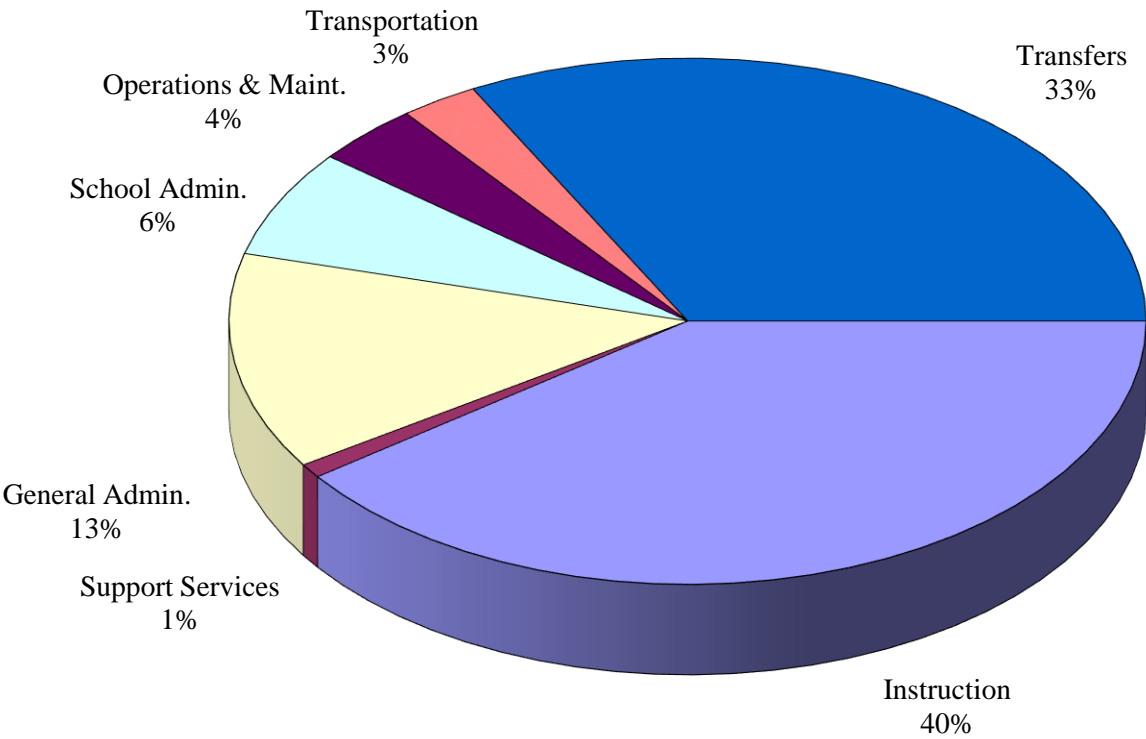


	06/30/2013	06/30/2014	06/30/2015	06/30/2016	06/30/2017
Other	0	0	0	0	300
KPERs Special Retirement	65,905	68,057	65,109	54,384	54,268
Food Assistance	415	394	405	360	414
Special Education	156,291	143,641	125,519	127,857	129,699
General	660,794	656,230	933,340	929,607	929,607

**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Expenditures**

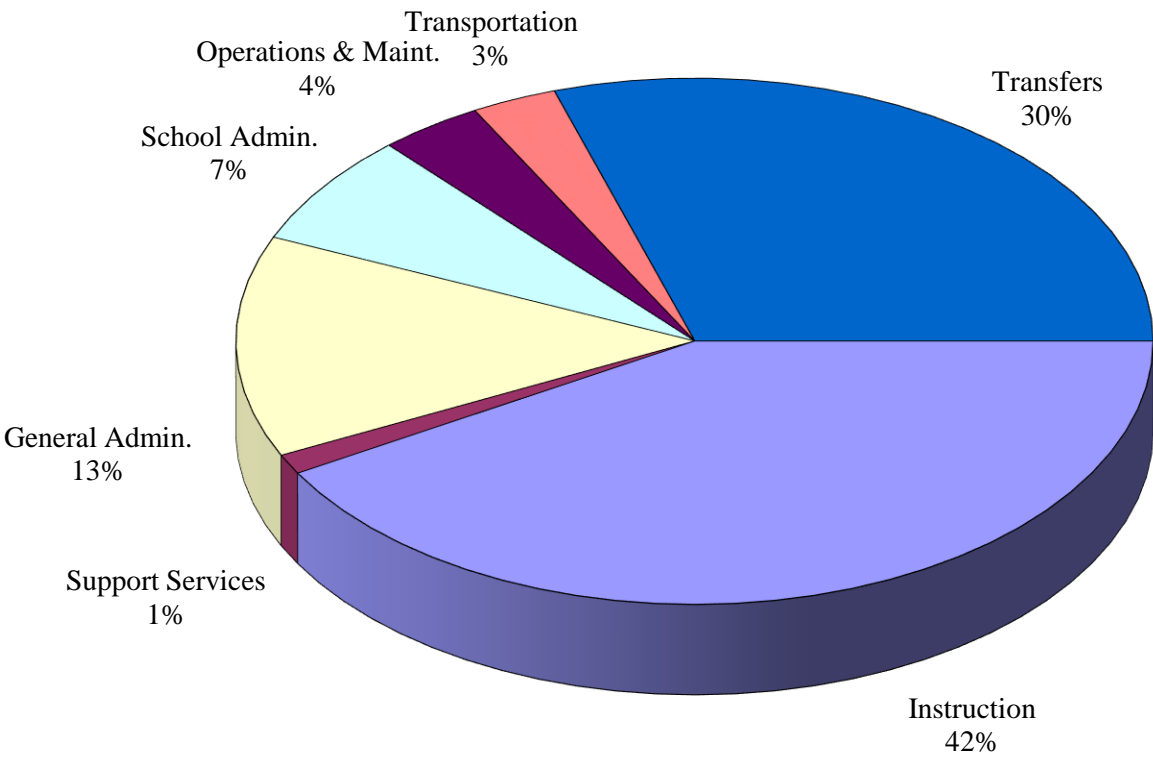


**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Expenditures**



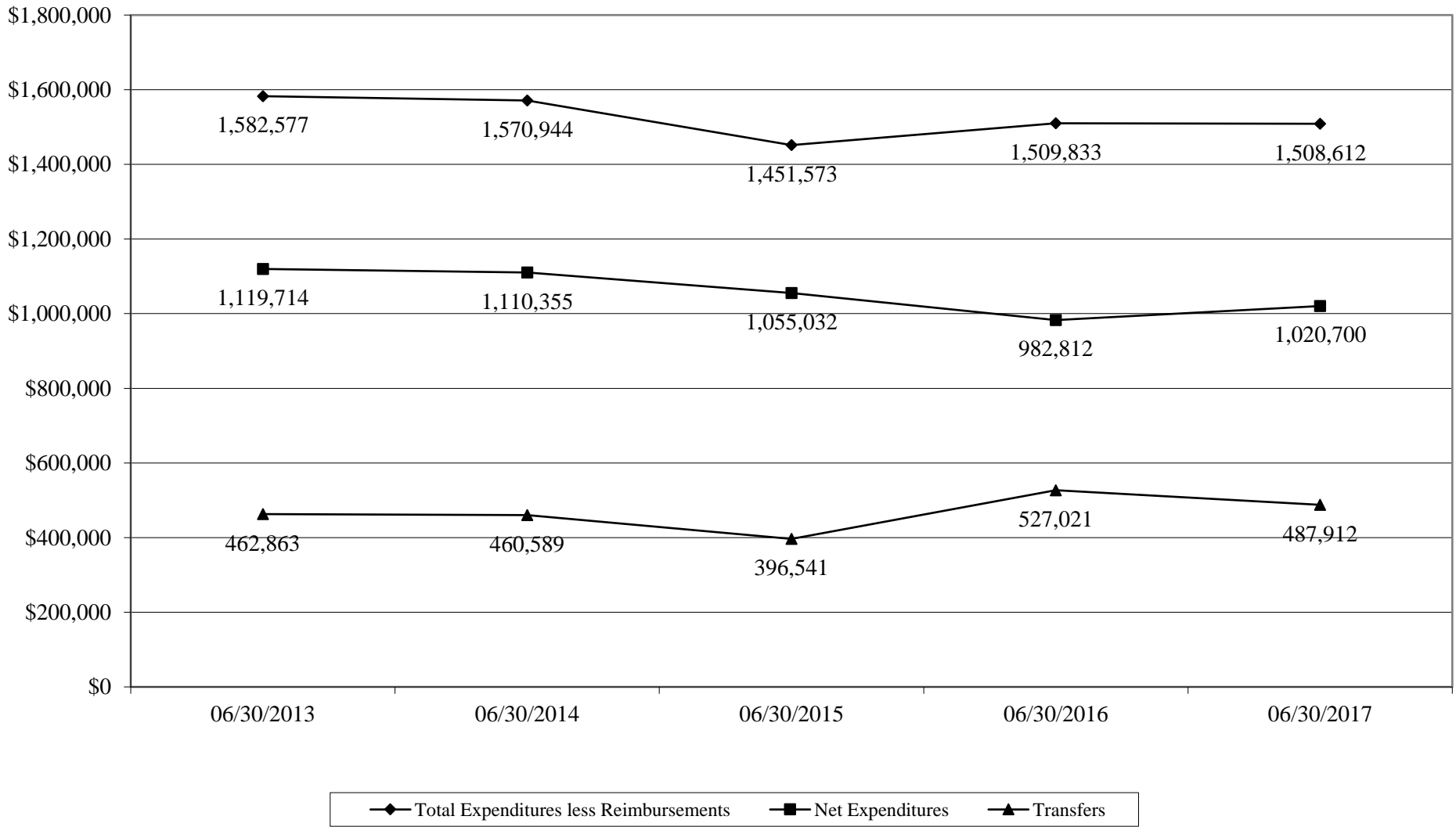
**06/30/2016**

**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Expenditures**

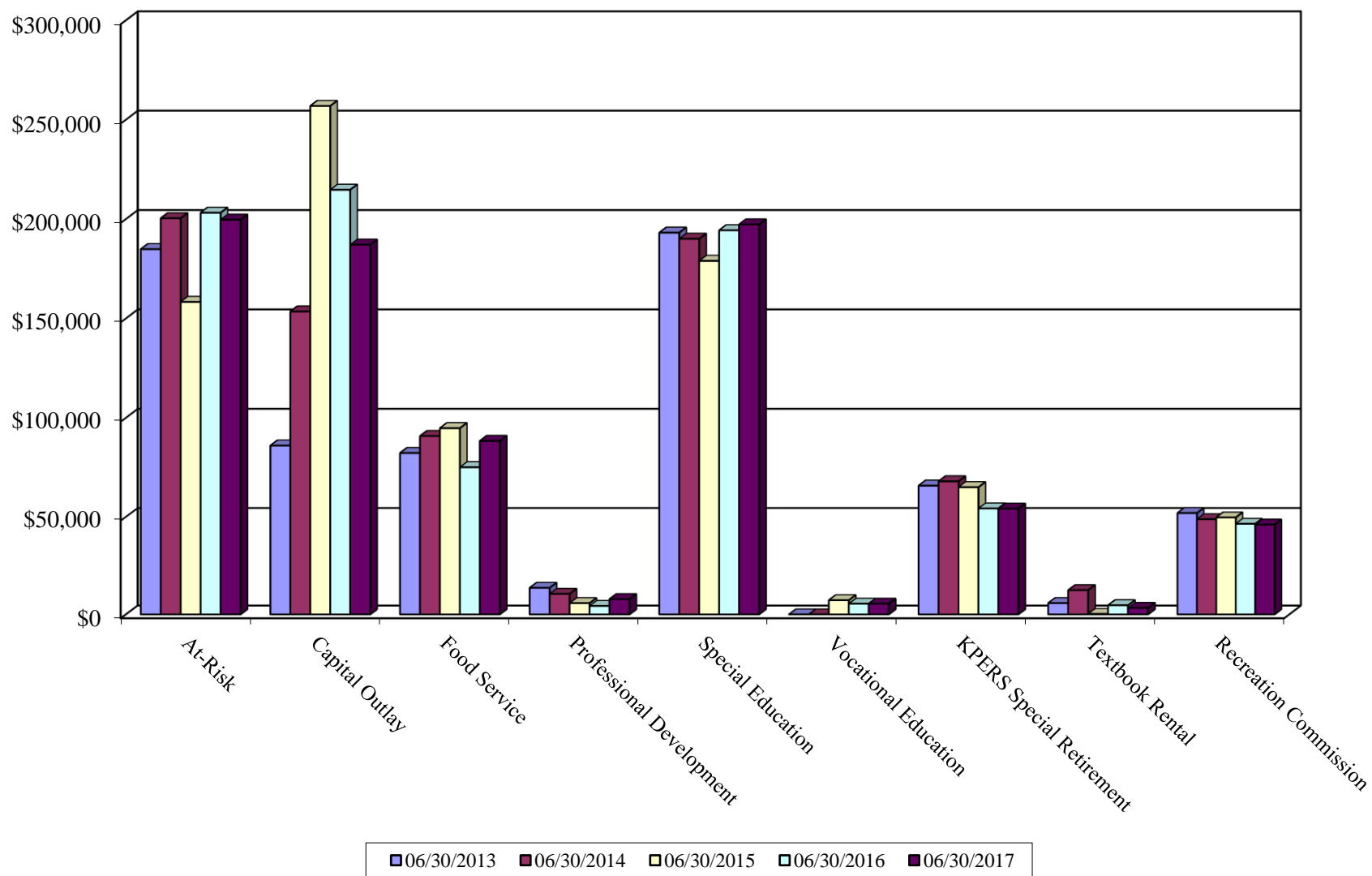


**06/30/2017**

**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Expenditures**

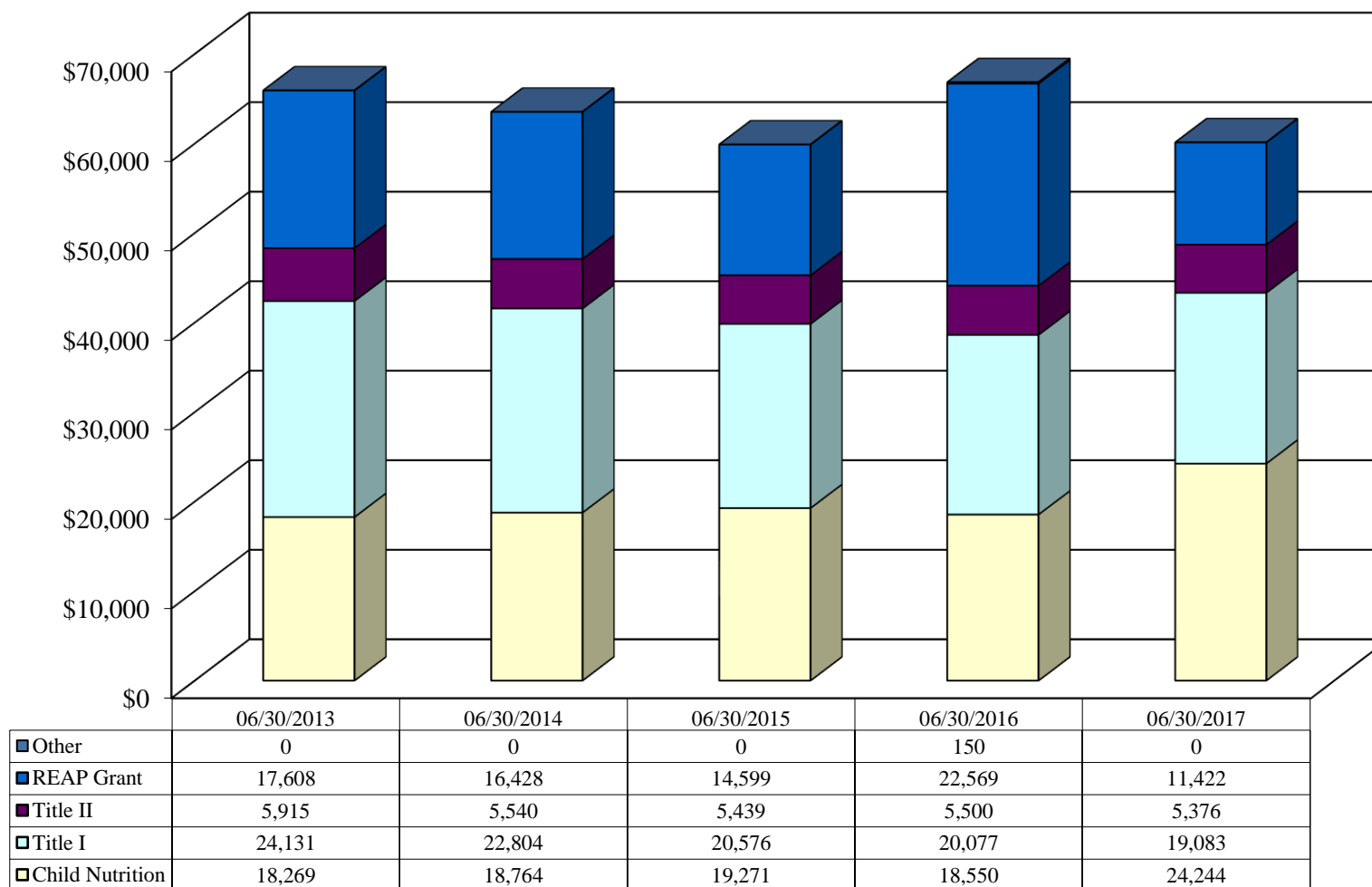


**Unified School District No. 474**  
**Haviland, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**

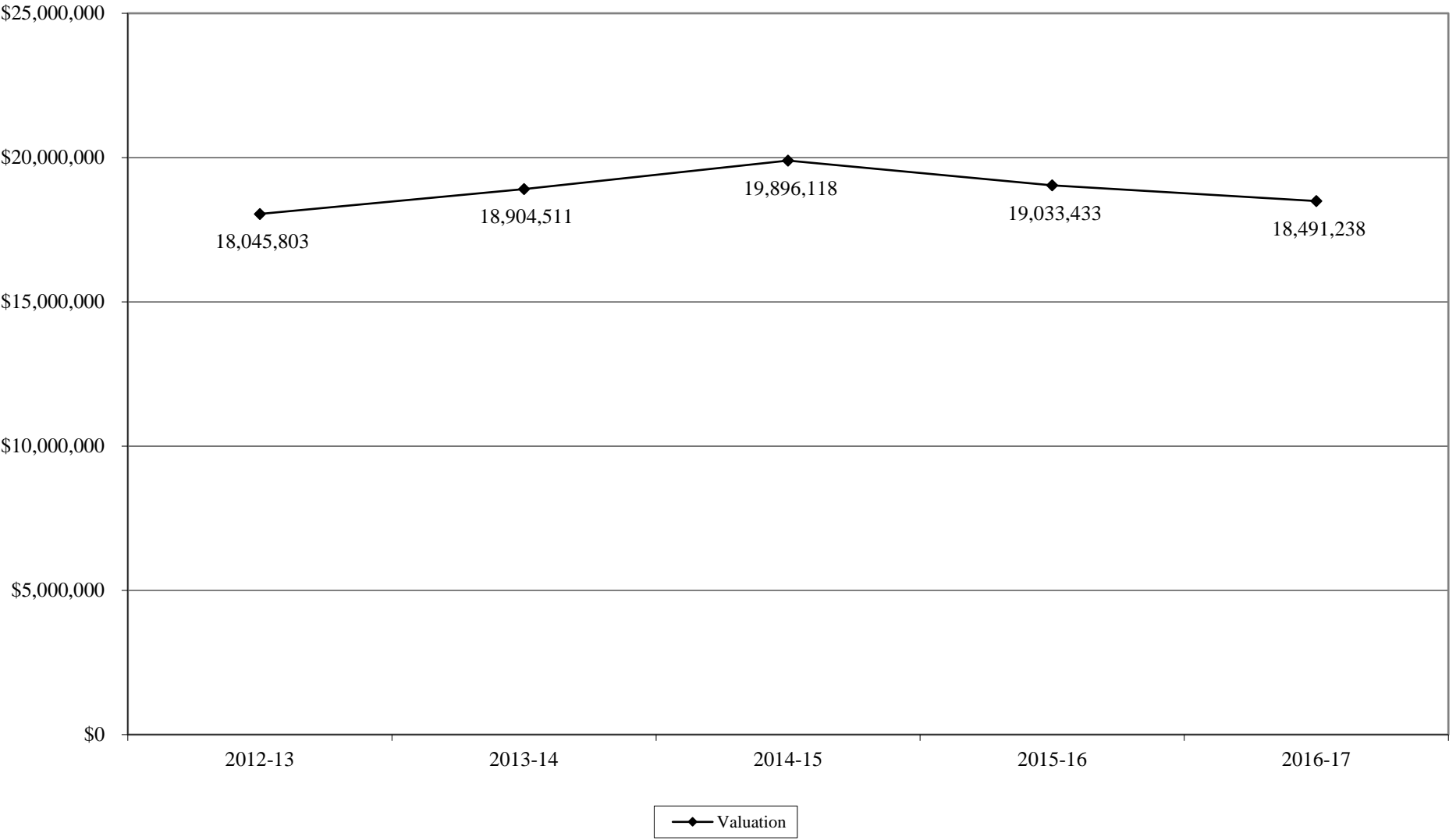




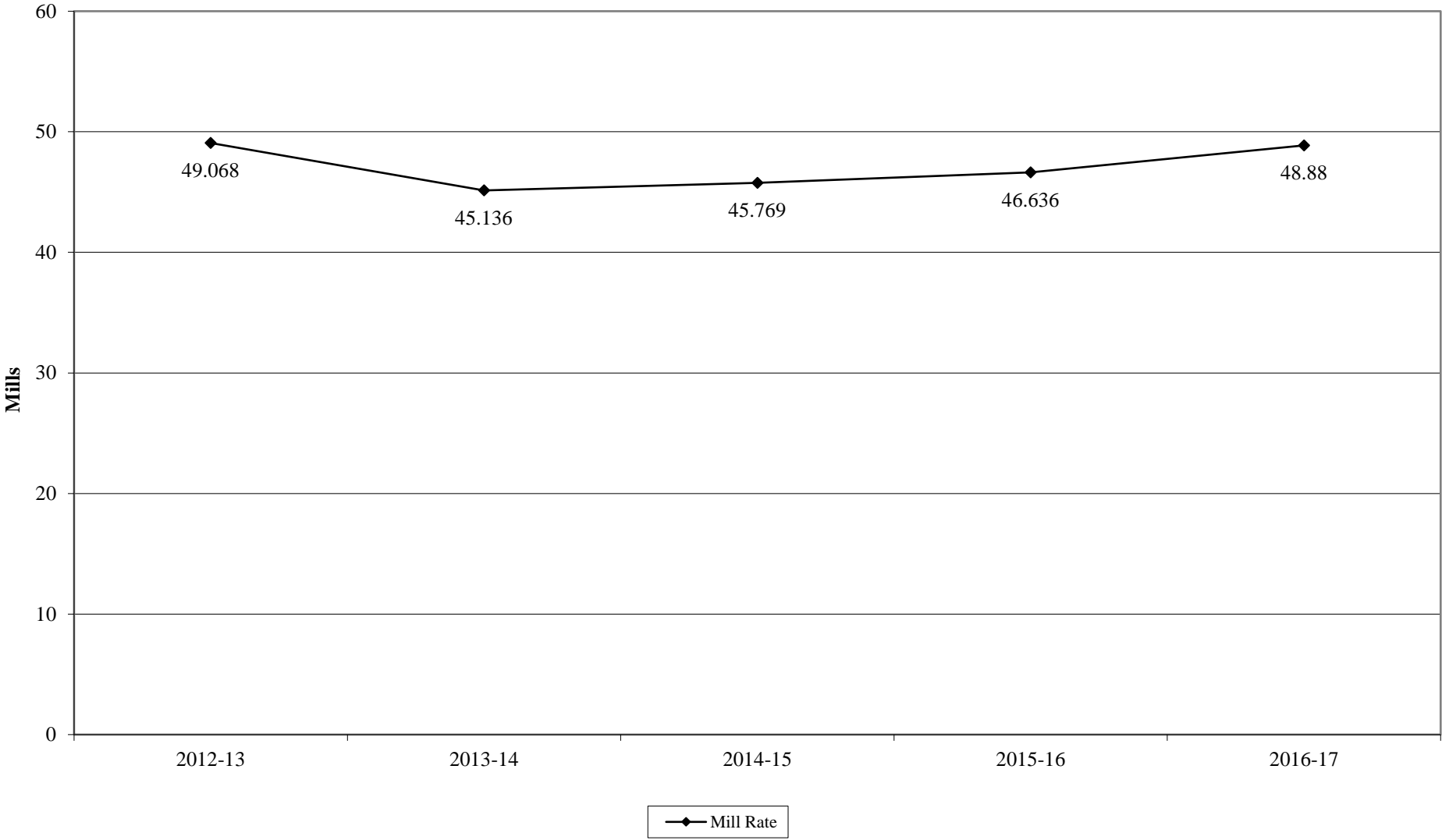
**Unified School District No. 474**  
**Haviland, Kansas**  
**Federal Aid**



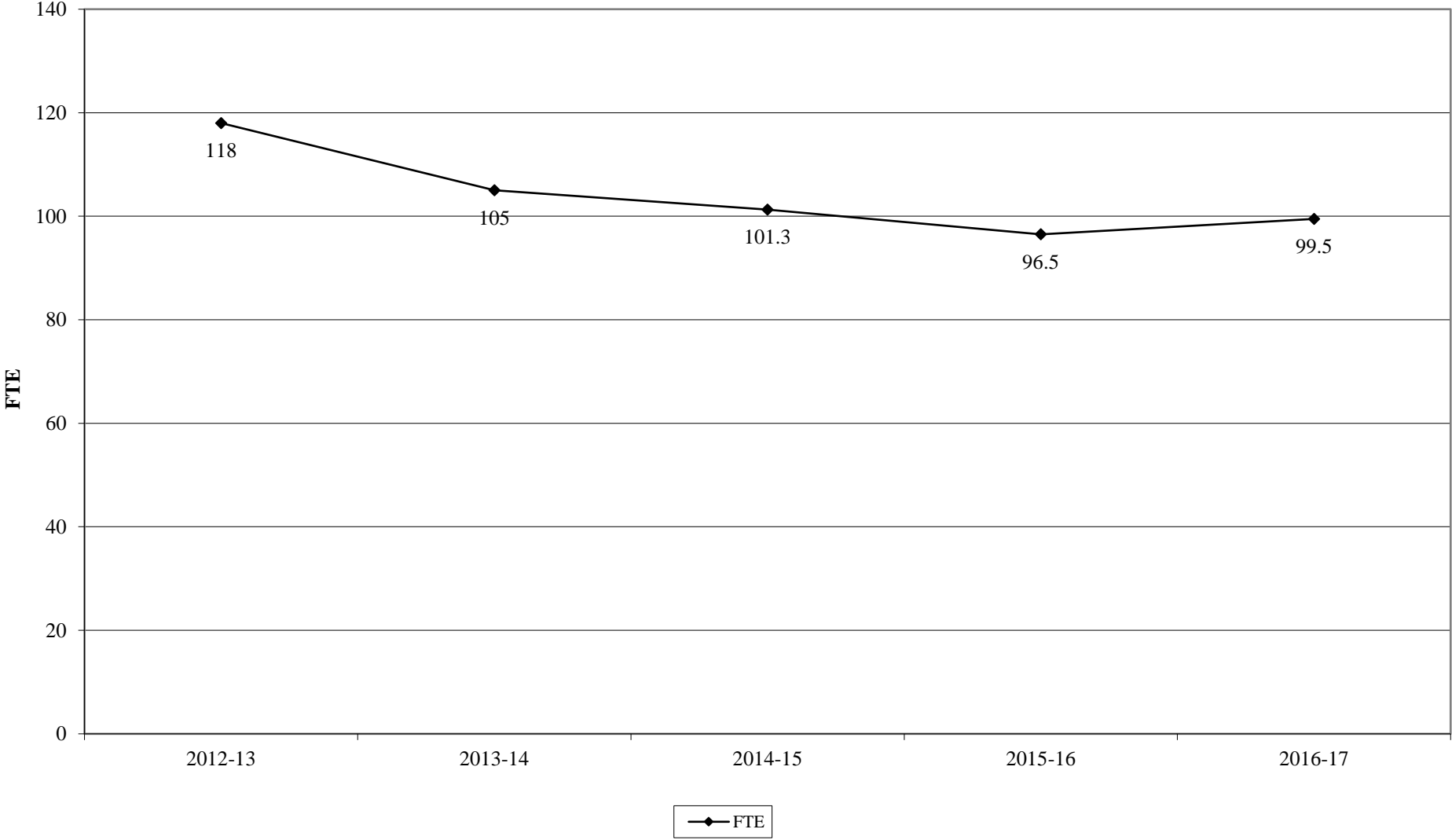
**Unified School District No. 474  
Haviland, Kansas  
Valuation**



**Unified School District No. 474**  
**Haviland, Kansas**  
**Mill Rate**



**Unified School District No. 474**  
**Haviland, Kansas**  
**FTE**



**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

