

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

**FINANCIAL STATEMENT  
JUNE 30, 2020**



**BUSBY  
FORD &  
REIMER, LLC**

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
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**JUNE 30, 2020**

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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, 2020**, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 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, 2020**, 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, 2020**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### *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 2019 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 2019 basic financial statement upon which we rendered an unmodified opinion dated September 26, 2019. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

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

Busby Ford & Reimer, LLC  
September 25, 2020

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 831	\$ 0	\$ 2,098,236	\$ 2,099,067	\$ 0	\$ 17,972	\$ 17,972
Special Purpose Funds							
Supplemental General	16,775	0	690,830	699,101	8,504	0	8,504
Preschool-Aged At-Risk	0	0	12,952	12,952	0	298	298
At Risk (K-12)	0	0	144,635	144,635	0	0	0
Capital Outlay	336,011	300	204,848	204,305	336,854	28,634	365,488
Driver Training	7,409	0	2,497	212	9,694	0	9,694
Food Service	30,226	0	115,839	112,315	33,750	3,758	37,508
Professional Development	0	0	22,000	22,000	0	1,125	1,125
Special Education	208,067	0	444,937	460,351	192,653	0	192,653
Career and Postsecondary Education	55,764	0	192,623	178,387	70,000	220	70,220
KPERS Contribution	0	0	230,926	230,926	0	0	0
Federal Funds	(1,962)	0	74,220	78,277	(6,019)	2,545	(3,474)
Gifts and Grants	34,346	0	27,902	30,335	31,913	8,576	40,489
Contingency Reserve	106,833	0	0	0	106,833	0	106,833
Textbook and Student Material							
Revolving	41,005	0	19,154	13,344	46,815	0	46,815
Special Improvement	25,397	0	6,000	1,866	29,531	0	29,531
District Activity Funds	9,728	0	20,794	19,749	10,773	0	10,773
Bond and Interest Fund	164,268	0	96,959	174,427	86,800	0	86,800
	<u>\$ 1,034,698</u>	<u>\$ 300</u>	<u>\$ 4,405,352</u>	<u>\$ 4,482,249</u>	<u>\$ 958,101</u>	<u>\$ 63,128</u>	<u>\$ 1,021,229</u>

Composition of Cash:

Checking Accounts	\$ 193,806
Money Market Account	612,795
Certificates of Deposit	284,497
	<u>1,091,098</u>
Agency Funds	(69,869)
	<u>\$ 1,021,229</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, 2020**

**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 chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for payment of general long-term debt.

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

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, 2020**

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 bond and interest 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 budget amendments for the year ended June 30, 2020.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds  
Contingency Reserve Fund  
Special Improvement Fund

Gifts and Grants Fund  
Textbook and Student Material Revolving 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 \$108,057 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

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

Contributions

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

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

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

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

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$230,926 for the year ended June 30, 2020.

**Net Pension Liability**

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,951,504. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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 - Interfund Transactions:**

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

Transfer from:	Transfer to:								Total
	Preschool- Aged At-Risk	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Textbook Rental	
General Fund	\$ 12,952	\$ 0	\$ 50,828	\$ 11,000	\$ 18,763	\$ 419,857	\$ 184,260	\$ 15,000	\$ 712,660
Supplemental General Fund	0	144,635	0	0	0	25,080	0	0	169,715
	<u>\$ 12,952</u>	<u>\$ 144,635</u>	<u>\$ 50,828</u>	<u>\$ 11,000</u>	<u>\$ 18,763</u>	<u>\$ 444,937</u>	<u>\$ 184,260</u>	<u>\$ 15,000</u>	<u>\$ 882,375</u>

**Note 5 - 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.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 6 - 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 7 - 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 exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 8 - Reimbursed Expenditures:**

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 comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 9 - 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, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$1,091,098 and the bank balance was \$1,148,670. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$420,288 was covered by federal depository insurance and the remaining \$728,382 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through September 25, 2020, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**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, 2020, 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
Lease Purchase				
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, 2020, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2014 Series	\$ 310,000	\$ 0	\$ 170,000	\$ 140,000	\$ 4,427
Lease Purchase					
Energy Project	333,334	0	33,334	300,000	4,167
	<u>\$ 643,334</u>	<u>\$ 0</u>	<u>\$ 203,334</u>	<u>\$ 440,000</u>	<u>\$ 8,594</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
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	0	33,333	33,333	0	2,917	2,917	36,250
2024	0	33,334	33,334	0	2,500	2,500	35,834
2025	0	33,334	33,334	0	2,500	2,500	35,834
2026 - 2029	0	133,333	133,333	0	6,250	6,250	139,583
	<u>\$ 140,000</u>	<u>\$ 300,000</u>	<u>\$ 440,000</u>	<u>\$ 1,470</u>	<u>\$ 21,250</u>	<u>\$ 22,720</u>	<u>\$ 462,720</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, 2020**

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	\$ 2,109,318	\$ (77,815)	\$ 67,564	\$ 2,099,067	\$ 2,099,067	\$ 0
Special Purpose Funds						
Supplemental General	712,375	(13,274)	0	699,101	699,101	0
Preschool-Aged At-Risk	20,000	0	0	20,000	12,952	(7,048)
At Risk (K-12)	161,591	0	0	161,591	144,635	(16,956)
Capital Outlay	497,118	0	0	497,118	204,305	(292,813)
Driver Training	10,259	0	0	10,259	212	(10,047)
Food Service	124,057	0	0	124,057	112,315	(11,742)
Professional Development	22,000	0	0	22,000	22,000	0
Special Education	523,067	0	0	523,067	460,351	(62,716)
Career and Postsecondary Education	190,000	0	0	190,000	178,387	(11,613)
KPERS Contribution	256,988	0	0	256,988	230,926	(26,062)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	78,277	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	30,335	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,344	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,866	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	19,749	XXXXXXXXXX
Bond and Interest Fund	174,427	0	0	174,427	174,427	0
	<u>\$ 4,801,200</u>	<u>\$ (91,089)</u>	<u>\$ 67,564</u>	<u>\$ 4,777,675</u>	<u>\$ 4,482,249</u>	<u>\$ (438,997)</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 57,834	\$ 67,564	\$ 0	\$ 67,564
State Sources	1,985,248	2,030,672	2,018,487	12,185
	<u>2,043,082</u>	<u>2,098,236</u>	<u>\$ 2,018,487</u>	<u>\$ 79,749</u>
Expenditures				
Instruction	474,878	624,654	\$ 578,800	\$ 45,854
Student Support Services	73,330	76,198	104,000	(27,802)
Instructional Support Staff	19,785	17,115	30,800	(13,685)
General Administration	172,203	178,760	227,000	(48,240)
School Administration	131,069	124,281	145,300	(21,019)
Operations & Maintenance	300,253	275,990	364,417	(88,427)
Student Transportation Services	95,291	89,409	169,700	(80,291)
Transfers	776,922	712,660	489,301	223,359
Adjustment to Comply with Legal Max	0	0	(77,815)	77,815
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>67,564</u>	<u>(67,564)</u>
	<u>2,043,731</u>	<u>2,099,067</u>	<u>\$ 2,099,067</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(649)	(831)		
Unencumbered Cash, Beginning	649	831		
Prior Year Canceled Encumbrances	<u>831</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 831</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 250,938	\$ 253,704	\$ 249,496	\$ 4,208
County Sources	25,230	26,474	27,655	(1,181)
State Sources	432,017	410,652	418,449	(7,797)
	<u>708,185</u>	<u>690,830</u>	<u>\$ 695,600</u>	<u>\$ (4,770)</u>
Expenditures				
Instruction	568,942	525,284	\$ 551,284	\$ (26,000)
General Administration	3,601	4,102	4,500	(398)
Transfers	142,126	169,715	156,591	13,124
Adjustment to Comply with Legal Max	0	0	(13,274)	13,274
	<u>714,669</u>	<u>699,101</u>	<u>\$ 699,101</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(6,484)	(8,271)		
Unencumbered Cash, Beginning	23,259	16,775		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,775</u>	<u>\$ 8,504</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 7,340	\$ 0	\$ 0	\$ 0
Transfers	56,096	12,952	20,000	(7,048)
	<u>63,436</u>	<u>12,952</u>	<u>\$ 20,000</u>	<u>\$ (7,048)</u>
Expenditures				
Instruction	61,171	12,952	\$ 20,000	\$ (7,048)
Student Transportation Services	2,265	0	0	0
	<u>63,436</u>	<u>12,952</u>	<u>\$ 20,000</u>	<u>\$ (7,048)</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 5,000	\$ (5,000)
Transfers	132,255	144,635	156,591	(11,956)
	<u>132,255</u>	<u>144,635</u>	<u>\$ 161,591</u>	<u>\$ (16,956)</u>
Expenditures				
Instruction	132,255	144,635	\$ 161,591	\$ (16,956)
	<u>132,255</u>	<u>144,635</u>	<u>\$ 161,591</u>	<u>\$ (16,956)</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 99,909	\$ 100,558	\$ 106,779	\$ (6,221)
County Sources	7,749	8,129	8,408	(279)
State Sources	39,305	45,333	46,041	(708)
Transfers	105,000	50,828	0	50,828
	<u>251,963</u>	<u>204,848</u>	<u>\$ 161,228</u>	<u>\$ 43,620</u>
Expenditures				
Instruction	0	4,834	\$ 57,000	\$ (52,166)
General Administration	1,000	0	17,000	(17,000)
School Administration	0	0	10,000	(10,000)
Central Services	16,975	0	10,000	(10,000)
Operations & Maintenance	41,270	34,375	115,584	(81,209)
Transportation	78,309	103,796	120,000	(16,204)
Facility Acquisition & Construction				
Services	2,311	23,800	130,000	(106,200)
Debt Service	37,917	37,500	37,534	(34)
	<u>177,782</u>	<u>204,305</u>	<u>\$ 497,118</u>	<u>\$ (292,813)</u>
Receipts Over (Under) Expenditures	74,181	543		
Unencumbered Cash, Beginning	261,830	336,011		
Prior Year Canceled Encumbrances	<u>0</u>	<u>300</u>		
Unencumbered Cash, Ending	<u>\$ 336,011</u>	<u>\$ 336,854</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 893	\$ 1,977	\$ 900	\$ 1,077
State Sources	1,176	520	1,950	(1,430)
	<u>2,069</u>	<u>2,497</u>	<u>\$ 2,850</u>	<u>\$ (353)</u>
Expenditures				
Instruction	943	0	\$ 9,759	\$ (9,759)
Operations & Maintenance	0	212	500	(288)
	<u>943</u>	<u>212</u>	<u>\$ 10,259</u>	<u>\$ (10,047)</u>
Receipts Over (Under) Expenditures	1,126	2,285		
Unencumbered Cash, Beginning	6,283	7,409		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,409</u>	<u>\$ 9,694</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 41,466	\$ 42,318	\$ 39,384	\$ 2,934
State Sources	981	1,156	792	364
Federal Sources	52,810	61,365	53,655	7,710
Transfers	10,000	11,000	0	11,000
	<u>105,257</u>	<u>115,839</u>	<u>\$ 93,831</u>	<u>\$ 22,008</u>
Expenditures				
Food Service Operations	<u>103,754</u>	<u>112,315</u>	<u>\$ 124,057</u>	<u>\$ (11,742)</u>
	<u>103,754</u>	<u>112,315</u>	<u>\$ 124,057</u>	<u>\$ (11,742)</u>
Receipts Over (Under) Expenditures	1,503	3,524		
Unencumbered Cash, Beginning	28,723	30,226		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,226</u>	<u>\$ 33,750</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 2,914	\$ 3,237	\$ 2,500	\$ 737
Transfers	18,291	18,763	19,500	(737)
	<u>21,205</u>	<u>22,000</u>	<u>\$ 22,000</u>	<u>\$ 0</u>
Expenditures				
Instructional Support Services	<u>21,205</u>	<u>22,000</u>	<u>\$ 22,000</u>	<u>\$ 0</u>
	<u>21,205</u>	<u>22,000</u>	<u>\$ 22,000</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 457,007	\$ 444,937	\$ 315,000	\$ 129,937
	<u>457,007</u>	<u>444,937</u>	<u>\$ 315,000</u>	<u>\$ 129,937</u>
Expenditures				
Instruction	449,208	460,351	\$ 523,067	\$ (62,716)
	<u>449,208</u>	<u>460,351</u>	<u>\$ 523,067</u>	<u>\$ (62,716)</u>
Receipts Over (Under) Expenditures	7,799	(15,414)		
Unencumbered Cash, Beginning	200,268	208,067		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 208,067</u>	<u>\$ 192,653</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 861	\$ 567	\$ 0	\$ 567
State Sources	0	7,796	0	7,796
Federal Sources	3,043	0	0	0
Transfers	125,399	184,260	134,801	49,459
	<u>129,303</u>	<u>192,623</u>	<u>\$ 134,801</u>	<u>\$ 57,822</u>
Expenditures				
Instruction	173,539	174,507	\$ 190,000	\$ (15,493)
Transportation	0	3,880	0	3,880
	<u>173,539</u>	<u>178,387</u>	<u>\$ 190,000</u>	<u>\$ (11,613)</u>
Receipts Over (Under) Expenditures	(44,236)	14,236		
Unencumbered Cash, Beginning	100,000	55,764		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 55,764</u>	<u>\$ 70,000</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 148,721	\$ 230,926	\$ 256,988	\$ (26,062)
	<u>148,721</u>	<u>230,926</u>	<u>\$ 256,988</u>	<u>\$ (26,062)</u>
Expenditures				
Instruction	89,233	138,555	\$ 154,193	\$ (15,638)
Student Support	14,872	23,093	25,699	(2,606)
General Administration	8,923	13,856	15,419	(1,563)
School Administration	13,385	20,783	23,129	(2,346)
Operations & Maintenance	8,923	13,856	15,419	(1,563)
Student Transportation Services	5,949	9,237	10,280	(1,043)
Food Service	7,436	11,546	12,849	(1,303)
	<u>148,721</u>	<u>230,926</u>	<u>\$ 256,988</u>	<u>\$ (26,062)</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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 74,756	\$ 6,071	\$ 4,980	\$ 1,091
County Sources	8,562	7,378	7,632	(254)
State Sources	86,823	83,510	85,469	(1,959)
	<u>170,141</u>	<u>96,959</u>	<u>\$ 98,081</u>	<u>\$ (1,122)</u>
Expenditures				
Debt Service	<u>177,190</u>	<u>174,427</u>	<u>\$ 174,427</u>	<u>\$ 0</u>
	<u>177,190</u>	<u>174,427</u>	<u>\$ 174,427</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(7,049)	(77,468)		
Unencumbered Cash, Beginning	171,317	164,268		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 164,268</u>	<u>\$ 86,800</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 57,147	\$ 74,220
	<u>57,147</u>	<u>74,220</u>
Expenditures		
Instruction	47,918	66,481
Instructional Support Staff	10,566	9,353
General Administration	0	917
School Administration	0	1,526
	<u>58,484</u>	<u>78,277</u>
Receipts Over (Under) Expenditures	(1,337)	(4,057)
Unencumbered Cash, Beginning	(625)	(1,962)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (1,962)</u>	<u>\$ (6,019)</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Gifts and Grants Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources		\$ 44,770	\$ 27,902
		<u>44,770</u>	<u>27,902</u>
Expenditures			
Instruction		26,085	30,335
		<u>26,085</u>	<u>30,335</u>
Receipts Over (Under) Expenditures		18,685	(2,433)
Unencumbered Cash, Beginning		15,661	34,346
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 34,346</u>	<u>\$ 31,913</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	<u>0</u>	<u>0</u>
	<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, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,935	\$ 4,154
Transfers	<u>15,000</u>	<u>15,000</u>
	<u>18,935</u>	<u>19,154</u>
Expenditures		
Instruction	<u>2,408</u>	<u>13,344</u>
	<u>2,408</u>	<u>13,344</u>
Receipts Over (Under) Expenditures	16,527	5,810
Unencumbered Cash, Beginning	24,478	41,005
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 41,005</u>	<u>\$ 46,815</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 5,400	\$ 6,000
	<u>5,400</u>	<u>6,000</u>
Expenditures		
Operations & Maintenance	2,136	1,866
	<u>2,136</u>	<u>1,866</u>
Receipts Over (Under) Expenditures	3,264	4,134
Unencumbered Cash, Beginning	22,133	25,397
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 25,397</u>	<u>\$ 29,531</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, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	\$ 987	\$ 1,010	\$ 793	\$ 1,204
Band	540	102	290	352
Stuco	2,867	1,221	1,321	2,767
Library	300	12	150	162
Journalism	488	400	0	888
Pep Club	0	3,372	3,118	254
JH Cheerleaders	592	755	1,064	283
JH Scholars Bowl	8	0	0	8
HS Scholars Bowl	81	100	100	81
Drama-Play Production	456	993	928	521
Graphic Design	1,052	0	0	1,052
Robotics	2	0	0	2
FFA	1,517	56,562	50,951	7,128
Tyson Scholarship	309	0	0	309
FCCLA	2,117	868	306	2,679
FCA	481	0	0	481
NHS	2,589	40,891	41,872	1,608
Science Club	686	0	0	686
AIYLC-Am Indian Youth				
Leadership	1,736	0	0	1,736
Class of 2020	5,039	55,785	33,057	27,767
Class of 2021	2,048	1,381	438	2,991
Class of 2022	1,447	1,426	979	1,894
Class of 2023	0	173	61	112
Class of 2024	315	228	75	468
Class of 2026	0	882	614	268
SBWI	4,208	4,628	0	8,836
Digital Domain	15	0	0	15
The Nest	2,522	10,570	10,584	2,508
The Nest Scholarship Fund	1,500	1,605	296	2,809
Total Agency Funds	<u>\$ 33,902</u>	<u>\$ 182,964</u>	<u>\$ 146,997</u>	<u>\$ 69,869</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, 2020**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Athletics	\$ 3,410	\$ 0	\$ 14,052	\$ 14,107	\$ 3,355	\$ 0	\$ 3,355
Athletic Fundraisers	13	0	0	0	13	0	13
Basketball Fundraisers	0	0	554	515	39	0	39
Football Fundraisers	497	0	357	463	391	0	391
Track	305	0	0	0	305	0	305
Softball	57	0	0	0	57	0	57
Volleyball	34	0	0	0	34	0	34
Sales Tax	83	0	4,514	4,588	9	0	9
School Store	13	0	0	0	13	0	13
Faculty	200	0	0	0	200	0	200
Gen Mill Box Tops	5,116	0	1,317	76	6,357	0	6,357
	<u>\$ 9,728</u>	<u>\$ 0</u>	<u>\$ 20,794</u>	<u>\$ 19,749</u>	<u>\$ 10,773</u>	<u>\$ 0</u>	<u>\$ 10,773</u>

## **FEDERAL AWARD INFORMATION**

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-19	Receipts	Expenditures	Unencumbered Cash 6-30-20
Department of Education						
Indian Education Grants	84.060	\$ 5,812	\$ (1,962)	\$ 4,186	\$ 4,018	\$ (1,794)
Rural Education	84.358	30,325	0	30,025	30,325	(300)
		<u>36,137</u>	<u>(1,962)</u>	<u>34,211</u>	<u>34,343</u>	<u>(2,094)</u>
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	16,274				
National School Lunch Program	10.555	45,091				
		<u>61,365</u>	<u>0</u>	<u>61,365</u>	<u>61,365</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	24,908	0	24,908	24,908	0
Supporting Effective Instruction State Grants	84.367	4,166	0	4,166	4,166	0
Student Support and Academic Enrichment Program	84.424	10,935	0	10,935	10,935	0
Education Stabilization Fund	84.425	20,699	0	0	4,225	(4,225)
		<u>60,708</u>	<u>0</u>	<u>40,009</u>	<u>44,234</u>	<u>(4,225)</u>
Total Federal Awards		<u>\$ 158,210</u>	<u>\$ (1,962)</u>	<u>\$ 135,585</u>	<u>\$ 139,942</u>	<u>\$ (6,319)</u>