

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

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education

South Haven Unified School District No. 509

South Haven, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended **June 30, 2018**, 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, 2018**, 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, 2018**, 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 2017 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 2017 basic financial statement upon which we rendered an unmodified opinion dated September 29, 2017. The 2017 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
September 28, 2018

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

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	\$ 3,935	\$ 0	\$ 1,997,939	\$ 2,001,225	\$ 649	\$ 46,019	\$ 46,668
Special Purpose Funds							
Supplemental General	22,284	0	712,384	711,409	23,259	5,944	29,203
At Risk (4 Year Old)	0	0	60,000	60,000	0	0	0
At Risk (K-12)	0	0	127,957	127,957	0	0	0
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	280,094	0	257,572	275,836	261,830	30,090	291,920
Driver Training	5,204	0	2,770	1,691	6,283	0	6,283
Food Service	30,000	0	94,772	96,049	28,723	0	28,723
Professional Development	0	0	16,553	16,553	0	725	725
Special Education	186,579	0	424,152	410,463	200,268	0	200,268
Career and Postsecondary Education	100,300	0	177,211	177,511	100,000	7,740	107,740
KPERs Contribution	0	0	169,592	169,592	0	0	0
Federal Funds	(1,885)	0	48,841	47,581	(625)	2,309	1,684
Gifts and Grants	19,470	0	39,939	43,748	15,661	0	15,661
Contingency Reserve	106,833	0	0	0	106,833	0	106,833
Textbook and Student Material							
Revolving	24,630	0	14,424	14,576	24,478	0	24,478
Special Improvement	23,919	0	5,400	7,186	22,133	0	22,133
District Activity Funds	8,601	0	31,650	30,333	9,918	0	9,918
Debt Service Fund							
Bond and Interest	170,256	0	180,461	179,400	171,317	0	171,317
	<u>\$ 980,220</u>	<u>\$ 0</u>	<u>\$ 4,361,617</u>	<u>\$ 4,371,110</u>	<u>\$ 970,727</u>	<u>\$ 92,827</u>	<u>\$ 1,063,554</u>

Composition of Cash:	Checking Accounts	\$ 199,037
	Money Market Account	619,886
	Certificates of Deposit	273,696
		<u>1,092,619</u>
	Agency Funds	(29,065)
		<u>\$ 1,063,554</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, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2018.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

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

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

Note 2 - In Substance Receipt in Transit:

The District received \$148,144 subsequent to June 30, 2018, 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, 2018.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

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 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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. 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 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates 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 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 \$169,592 for the year ended June 30, 2018.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,862,901. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Postemployment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

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

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

Note 5 - Contingencies:

Grant Programs

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

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 6 - 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, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$1,092,619 and the bank balance was \$1,073,424. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$390,002 was covered by federal depository insurance and the remaining \$683,422 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 7 - Compensated Absences:

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

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

Note 8 - Reimbursed Expenses:

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

Note 9 - Subsequent Events:

The District has evaluated subsequent events through September 28, 2018, the date which the financial statement was available to be issued.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 10 - Interfund Transactions:

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

Transfer from:	Transfer to:								Total
	At Risk (4 Year Old)	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Textbook Rental	
General Fund	\$ 48,530	\$ 127,957	\$ 114,132	\$ 10,000	\$ 13,164	\$ 333,402	\$ 75,564	\$ 10,000	\$ 732,749
Supplemental General Fund	0	0	0	0	0	88,952	100,000	0	188,952
	<u>\$ 48,530</u>	<u>\$ 127,957</u>	<u>\$ 114,132</u>	<u>\$ 10,000</u>	<u>\$ 13,164</u>	<u>\$ 422,354</u>	<u>\$ 175,564</u>	<u>\$ 10,000</u>	<u>\$ 921,701</u>

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, 2018, 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, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2014 Series	\$ 650,000	\$ 0	\$ 170,000	\$ 480,000	\$ 9,400
Lease Purchase					
Energy Project	400,000	0	33,333	366,667	5,000
	<u>\$ 1,050,000</u>	<u>\$ 0</u>	<u>\$ 203,333</u>	<u>\$ 846,667</u>	<u>\$ 14,400</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 Principal and Interest
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	
2019	\$ 170,000	\$ 33,334	\$ 203,334	\$ 7,190	\$ 4,583	\$ 11,773	\$ 215,107
2020	170,000	33,333	203,333	4,427	4,167	8,594	211,927
2021	140,000	33,333	173,333	1,470	3,750	5,220	178,553
2022	0	33,333	33,333	0	3,333	3,333	36,666
2023	0	33,333	33,333	0	2,917	2,917	36,250
2024 - 2028	0	166,667	166,667	0	8,333	8,333	175,000
2029	0	33,334	33,334	0	417	417	33,751
	<u>\$ 480,000</u>	<u>\$ 366,667</u>	<u>\$ 846,667</u>	<u>\$ 13,087</u>	<u>\$ 27,500</u>	<u>\$ 40,587</u>	<u>\$ 887,254</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, 2018

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	\$ 2,045,434	\$ (133,771)	\$ 89,562	\$ 2,001,225	\$ 2,001,225	\$ 0
Special Purpose Funds						
Supplemental General	738,376	(26,967)	0	711,409	711,409	0
At Risk (4 Year Old)	60,000	0	0	60,000	60,000	0
At Risk (K-12)	156,000	0	0	156,000	127,957	(28,043)
Virtual Education	20,000	0	0	20,000	0	(20,000)
Capital Outlay	428,036	0	0	428,036	275,836	(152,200)
Driver Training	6,084	0	0	6,084	1,691	(4,393)
Food Service	142,008	0	0	142,008	96,049	(45,959)
Professional Development	20,000	0	0	20,000	16,553	(3,447)
Special Education	496,579	0	0	496,579	410,463	(86,116)
Career and Postsecondary Education	185,000	0	0	185,000	177,511	(7,489)
KPERS Contribution	171,983	0	0	171,983	169,592	(2,391)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	47,581	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	43,748	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	14,576	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,186	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	30,333	XXXXXXXXXX
Debt Service Fund						
Bond and Interest	179,400	0	0	179,400	179,400	0
	<u>\$ 4,648,900</u>	<u>\$ (160,738)</u>	<u>\$ 89,562</u>	<u>\$ 4,577,724</u>	<u>\$ 4,371,110</u>	<u>\$ (350,038)</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 86,044	\$ 90,211 \$ 0	\$ 90,211
State Sources	1,862,820	1,907,728 2,041,499	(133,771)
	<u>1,948,864</u>	<u>1,997,939</u> <u>\$ 2,041,499</u>	<u>\$ (43,560)</u>
Expenditures			
Instruction	525,472	475,340 \$ 541,895	\$ (66,555)
Student Support Services	81,335	75,939 98,100	(22,161)
Instructional Support Staff	25,830	14,804 27,100	(12,296)
General Administration	127,259	149,156 155,300	(6,144)
School Administration	126,948	131,005 137,300	(6,295)
Operations & Maintenance	261,026	303,709 306,300	(2,591)
Student Transportation Services	118,976	118,523 143,900	(25,377)
Transfers	680,692	732,749 635,539	97,210
Adjustment to Comply with Legal Max	0	0 (133,771)	133,771
Adjustment for Qualifying Budget Credits	0	0 89,562	(89,562)
	<u>1,947,538</u>	<u>2,001,225</u> <u>\$ 2,001,225</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,326	(3,286)	
Unencumbered Cash, Beginning	2,609	3,935	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 3,935</u>	<u>\$ 649</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 238,382	\$ 265,583	\$ 247,044	\$ 18,539
County Sources	31,384	29,863	32,110	(2,247)
State Sources	420,498	416,938	416,938	0
Transfers	0	0	20,000	(20,000)
	<u>690,264</u>	<u>712,384</u>	<u>\$ 716,092</u>	<u>\$ (3,708)</u>
Expenditures				
Instruction	484,497	519,023	\$ 614,876	\$ (95,853)
General Administration	2,711	3,434	17,500	(14,066)
Operation & Maintenance	0	0	6,000	(6,000)
Transportation & Maintenance	0	0	15,000	(15,000)
Transfers	197,531	188,952	85,000	103,952
Adjustment to Comply with Legal Max	0	0	(26,967)	26,967
	<u>684,739</u>	<u>711,409</u>	<u>\$ 711,409</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	5,525	975		
Unencumbered Cash, Beginning	16,759	22,284		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 22,284</u>	<u>\$ 23,259</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 4,300	\$ 6,250	\$ 5,000	\$ 1,250
Federal Sources	0	5,220	0	5,220
Transfers	53,400	48,530	55,000	(6,470)
	<u>57,700</u>	<u>60,000</u>	<u>\$ 60,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	53,880	50,725	\$ 56,175	\$ (5,450)
Student Transportation Services	3,820	9,275	3,825	5,450
	<u>57,700</u>	<u>60,000</u>	<u>\$ 60,000</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 37,728	\$ 127,957	\$ 156,000	\$ (28,043)
	<u>37,728</u>	<u>127,957</u>	<u>\$ 156,000</u>	<u>\$ (28,043)</u>
Expenditures				
Instruction	37,728	127,957	\$ 156,000	\$ (28,043)
	<u>37,728</u>	<u>127,957</u>	<u>\$ 156,000</u>	<u>\$ (28,043)</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Virtual Education</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 400	\$ 0	\$ 0	\$ 0
Transfers	5,984	0	20,000	(20,000)
	<u>6,384</u>	<u>0</u>	<u>\$ 20,000</u>	<u>\$ (20,000)</u>
Expenditures				
Instruction	6,384	0	\$ 20,000	\$ (20,000)
	<u>6,384</u>	<u>0</u>	<u>\$ 20,000</u>	<u>\$ (20,000)</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 97,771	\$ 95,773	\$ 99,037	\$ (3,264)
County Sources	6,235	5,781	5,817	(36)
State Sources	38,209	41,886	43,088	(1,202)
Transfers	57,176	114,132	0	114,132
	<u>199,391</u>	<u>257,572</u>	<u>\$ 147,942</u>	<u>\$ 109,630</u>
Expenditures				
Instruction	1,320	0	\$ 50,000	\$ (50,000)
General Administration	0	1,538	10,000	(8,462)
School Administration	0	0	10,000	(10,000)
Central Services	0	0	10,000	(10,000)
Operations & Maintenance	56,510	88,981	105,100	(16,119)
Transportation	91,136	115,383	100,000	15,383
Facility Acquisition & Construction				
Services	43,168	31,601	0	31,601
Debt Services	0	38,333	142,936	(104,603)
	<u>192,134</u>	<u>275,836</u>	<u>\$ 428,036</u>	<u>\$ (152,200)</u>
Receipts Over (Under) Expenditures	7,257	(18,264)		
Unencumbered Cash, Beginning	270,932	280,094		
Prior Year Canceled Encumbrances	<u>1,905</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 280,094</u>	<u>\$ 261,830</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Driver Training Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,858	\$ 1,234	\$ 2,000	\$ (766)
State Sources	1,024	1,536	1,680	(144)
	<u>2,882</u>	<u>2,770</u>	<u>\$ 3,680</u>	<u>\$ (910)</u>
Expenditures				
Instruction	1,940	1,691	\$ 6,084	\$ (4,393)
	<u>1,940</u>	<u>1,691</u>	<u>\$ 6,084</u>	<u>\$ (4,393)</u>
Receipts Over (Under) Expenditures	942	1,079		
Unencumbered Cash, Beginning	4,262	5,204		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,204</u>	<u>\$ 6,283</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 41,360	\$ 31,405	\$ 44,298	\$ (12,893)
State Sources	2,378	2,962	820	2,142
Federal Sources	52,032	50,405	50,886	(481)
Transfers	14,481	10,000	16,004	(6,004)
	<u>110,251</u>	<u>94,772</u>	<u>\$ 112,008</u>	<u>\$ (17,236)</u>
Expenditures				
Food Service Operations	103,924	96,049	\$ 142,008	\$ (45,959)
	<u>103,924</u>	<u>96,049</u>	<u>\$ 142,008</u>	<u>\$ (45,959)</u>
Receipts Over (Under) Expenditures	6,327	(1,277)		
Unencumbered Cash, Beginning	23,673	30,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,000</u>	<u>\$ 28,723</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 3,389	\$ 1,865	\$ 1,524
Transfers	0	13,164	18,135	(4,971)
	<u>0</u>	<u>16,553</u>	<u>\$ 20,000</u>	<u>\$ (3,447)</u>
Expenditures				
Instruction	0	5,751	\$ 0	\$ 5,751
Instructional Support Services	0	10,802	20,000	(9,198)
	<u>0</u>	<u>16,553</u>	<u>\$ 20,000</u>	<u>\$ (9,198)</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 1,798	\$ 0	\$ 1,798
Transfers	443,204	422,354	395,000	27,354
	<u>443,204</u>	<u>424,152</u>	<u>\$ 395,000</u>	<u>\$ 29,152</u>
Expenditures				
Instruction	393,204	410,463	\$ 496,579	\$ (86,116)
	<u>393,204</u>	<u>410,463</u>	<u>\$ 496,579</u>	<u>\$ (86,116)</u>
Receipts Over (Under) Expenditures	50,000	13,689		
Unencumbered Cash, Beginning	136,579	186,579		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 186,579</u>	<u>\$ 200,268</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Career and Postsecondary</u> <u>Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 583	\$ 966	\$ 41,000	\$ (40,034)
State Sources	4,407	0	1,800	(1,800)
Federal Sources	2,827	681	1,500	(819)
Transfers	152,018	175,564	60,400	115,164
	<u>159,835</u>	<u>177,211</u>	<u>\$ 104,700</u>	<u>\$ 72,511</u>
Expenditures				
Instruction	156,351	177,511	\$ 185,000	\$ (7,489)
Student Transportation Services	3,184	0	0	0
	<u>159,535</u>	<u>177,511</u>	<u>\$ 185,000</u>	<u>\$ (7,489)</u>
Receipts Over (Under) Expenditures	300	(300)		
Unencumbered Cash, Beginning	100,000	100,300		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 100,300</u>	<u>\$ 100,000</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
State Sources	\$ 0	\$ 169,592 \$ 171,983	\$ (2,391)
Transfers	<u>104,232</u>	<u>0</u> <u>0</u>	<u>0</u>
	<u>104,232</u>	<u>169,592</u> <u>\$ 171,983</u>	<u>\$ (2,391)</u>
Expenditures			
Instruction	62,539	101,755 \$ 102,511	\$ (756)
Student Support	10,423	16,959 17,959	(1,000)
General Administration	6,254	10,176 11,175	(999)
School Administration	9,381	15,263 15,127	136
Operations & Maintenance	6,254	10,175 10,085	90
Student Transportation Serv	4,169	6,784 6,723	61
Food Service	<u>5,212</u>	<u>8,480</u> <u>8,403</u>	<u>77</u>
	<u>104,232</u>	<u>169,592</u> <u>\$ 171,983</u>	<u>\$ (2,391)</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 95,092	\$ 73,799	\$ 69,597	\$ 4,202
County Sources	11,043	9,786	10,340	(554)
State Sources	89,719	96,876	96,876	0
	<u>195,854</u>	<u>180,461</u>	<u>\$ 176,813</u>	<u>\$ 3,648</u>
Expenditures				
Debt Service	<u>181,015</u>	<u>179,400</u>	<u>\$ 179,400</u>	<u>\$ 0</u>
	<u>181,015</u>	<u>179,400</u>	<u>\$ 179,400</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	14,839	1,061		
Unencumbered Cash, Beginning	155,417	170,256		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 170,256</u>	<u>\$ 171,317</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 56,058	\$ 48,841
	<u>56,058</u>	<u>48,841</u>
Expenditures		
Instruction	46,524	43,394
Instructional Support Staff	9,369	4,187
	<u>55,893</u>	<u>47,581</u>
Receipts Over (Under) Expenditures	165	1,260
Unencumbered Cash, Beginning	(2,050)	(1,885)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (1,885)</u>	<u>\$ (625)</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 74,733	\$ 39,939
	<u>74,733</u>	<u>39,939</u>
Expenditures		
Instruction	59,658	43,748
	<u>59,658</u>	<u>43,748</u>
Receipts Over (Under) Expenditures	15,075	(3,809)
Unencumbered Cash, Beginning	4,395	19,470
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 19,470</u>	<u>\$ 15,661</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 4,513	\$ 4,424
Transfers	10,000	10,000
	<u>14,513</u>	<u>14,424</u>
Expenditures		
Instruction	13,008	14,576
	<u>13,008</u>	<u>14,576</u>
Receipts Over (Under) Expenditures	1,505	(152)
Unencumbered Cash, Beginning	23,125	24,630
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 24,630</u>	<u>\$ 24,478</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 10,920	\$ 5,400
	<u>10,920</u>	<u>5,400</u>
Expenditures		
Operations & Maintenance	2,181	7,186
	<u>2,181</u>	<u>7,186</u>
Receipts Over (Under) Expenditures	8,739	(1,786)
Unencumbered Cash, Beginning	15,180	23,919
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 23,919</u>	<u>\$ 22,133</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, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	\$ 504	\$ 0	\$ 0	\$ 504
Band	309	356	520	145
Stuco	1,957	397	488	1,866
Library	1,029	0	428	601
Journalism	791	15	187	619
Pep Club	93	4,606	3,450	1,249
JH Cheerleaders	287	1,300	1,506	81
JH Scholars Bowl	8	0	0	8
HS Scholars Bowl	40	240	199	81
Drama-Play Production	170	529	223	476
Graphic Design	57	1,090	95	1,052
FFA	1,629	48,611	48,580	1,660
Tyson Scholarship	609	0	0	609
FCCLA	1,628	624	582	1,670
FCA	481	0	0	481
NHS	133	25,588	25,586	135
Science Club	686	0	0	686
AYLC-Am Indian Youth				
Leadership	1,737	0	0	1,737
Safe/Sadd	0	229	229	0
Class of 2015	552	0	0	552
Class of 2016	182	0	0	182
Class of 2017	2,813	0	2,813	0
Class of 2018	3,394	39,705	43,077	22
Class of 2019	2,903	7,755	3,506	7,152
Class of 2020	483	2,803	560	2,726
Class of 2021	348	700	270	778
Class of 2022	0	328	0	328
Class of 2024	0	315	0	315
Cardinal Construction	628	4,271	3,652	1,247
Digital Domain	15	0	0	15
The Nest	379	7,051	5,342	2,088
Total Agency Funds	<u>\$ 23,845</u>	<u>\$ 146,513</u>	<u>\$ 141,293</u>	<u>\$ 29,065</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, 2018

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	\$ 3,517	\$ 0	\$ 21,901	\$ 21,015	\$ 4,403	\$ 0	\$ 4,403
Athletic Fundraisers	13	0	0	0	13	0	13
Football Fundraisers	605	0	0	0	605	0	605
Track	243	0	2,993	2,763	473	0	473
Softball	912	0	0	855	57	0	57
Volleyball	0	0	774	704	70	0	70
Sales Tax	54	0	4,882	4,873	63	0	63
School Store	13	0	0	0	13	0	13
Faculty	200	0	0	0	200	0	200
Gen Mill Box Tops	3,044	0	1,100	123	4,021	0	4,021
	<u>\$ 8,601</u>	<u>\$ 0</u>	<u>\$ 31,650</u>	<u>\$ 30,333</u>	<u>\$ 9,918</u>	<u>\$ 0</u>	<u>\$ 9,918</u>

FEDERAL AWARD INFORMATION

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Indian Education Grants	84.060	\$ 4,765	\$ (1,885)	\$ 5,400	\$ 4,140	\$ (625)
Rural Education	84.358	14,276	0	14,276	14,276	0
		<u>19,041</u>	<u>(1,885)</u>	<u>19,676</u>	<u>18,416</u>	<u>(625)</u>
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	10,862				
National School Lunch Program	10.555	39,543				
		<u>50,405</u>	<u>0</u>	<u>50,405</u>	<u>50,405</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	25,050	0	25,050	25,050	0
Special Education Grant to States	84.027	1,798	0	1,798	1,798	0
Career and Technical Education - Basic Grants to States	84.048	101	0	101	101	0
Improving Teacher Quality State Grants	84.367	3,371	0	3,371	3,371	0
Student Support and Academic Enrichment Program	84.424	744	0	744	744	0
		<u>31,064</u>	<u>0</u>	<u>31,064</u>	<u>31,064</u>	<u>0</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families	93.558	5,220	0	5,220	5,220	0
(Passes Through South Central Kansas Education Service Center)						
Career and Technical Education-Basic Grants to States	84.048	580	0	580	580	0
Total Federal Awards		<u>\$ 106,310</u>	<u>\$ (1,885)</u>	<u>\$ 106,945</u>	<u>\$ 105,685</u>	<u>\$ (625)</u>