

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

**FINANCIAL STATEMENT  
JUNE 30, 2012**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
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**JUNE 30, 2012**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS  
**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended **June 30, 2012**.

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.

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 and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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.

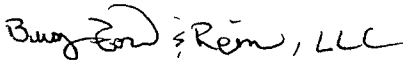
In our opinion, because of the significance of the matter discussed in the preceding paragraph the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2012**, or the changes in its financial position and cash flows for the year then ended.

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, 2012**, and the aggregate cash 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, individual funds schedules of cash receipts and expenditures-actual, and schedule of cash receipts and disbursements-agency funds (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 regulatory financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or the 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 taken as a whole.

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

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated November 4, 2011. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 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 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such statement to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

  
Busby Ford & Reimer, LLC  
October 3, 2012

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 207	\$ 136	\$ 2,006,018	\$ 2,006,361	\$ 0	\$ 16,877	\$ 16,877
Special Purpose Funds							
Supplemental General	21,014	0	677,576	660,698	37,892	10	37,902
At Risk (4 Year Old)	0	0	32,500	30,348	2,152	54	2,206
At Risk (K-12)	0	0	100,000	100,000	0	899	899
Capital Outlay	89,126	0	62,570	19,897	131,799	2,600	134,399
Driver Training	10,570	0	2,700	2,139	11,131	0	11,131
Food Service	28,141	0	135,524	147,470	16,195	0	16,195
Professional Development	225	0	5,000	3,448	1,777	0	1,777
Parent Education Program	6,569	225	89,699	96,150	343	0	343
Special Education	116,971	0	408,893	419,505	106,359	0	106,359
Vocational Education	0	149	123,141	123,141	149	1,174	1,323
KPERS Contribution	0	0	169,642	169,642	0	0	0
Federal Funds	(6,341)	0	71,363	70,956	(5,934)	1,805	(4,129)
Gifts and Grants	0	0	1,711	888	823	0	823
Contingency Reserve	96,403	0	0	0	96,403	0	96,403
Textbook and Student Material							
Revolving	14,110	0	4,112	0	18,222	0	18,222
Special Improvement	4,113	0	2,750	918	5,945	0	5,945
District Activity Funds	7,691	0	22,176	20,452	9,415	0	9,415
Debt Service Fund							
Bond and Interest	80,873	0	188,284	184,010	85,147	0	85,147
	<u>\$ 469,672</u>	<u>\$ 510</u>	<u>\$ 4,103,659</u>	<u>\$ 4,056,023</u>	<u>\$ 517,818</u>	<u>\$ 23,419</u>	<u>\$ 541,237</u>

Composition of Cash:	Checking Accounts	\$ (27,971)
	Money Market Account	296,017
	Certificates of Deposit	298,370
		<u>566,416</u>
	Agency Funds	<u>(25,180)</u>
		<u>\$ 541,236</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, 2012**

**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 statements include 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

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 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, 2012**

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2012.

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 statements 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.



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

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 - 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 3 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$169,642. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

**Note 4 - Prior Year Balances:**

Certain prior year balances are presented for comparison purposes. Certain items have been reclassified in the June 30, 2011, financial statements in order to conform to the June 30, 2012, presentation.

**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, 2012**

**Note 6 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. 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 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 Government 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 Government'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, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$566,416 and the bank balance was \$637,654. The bank balance is held by two banks. Of the bank balance, \$258,420 was covered by depository insurance, and the remaining \$379,234 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 7 - Interfund Transactions:**

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

	Transfer to:							Total
	At Risk (4 Year Old)	At Risk (K-12)	Food Service	Professional Development	Parent Education	Special Education	Vocational Education	
Transfer from:								
General Fund	\$ 25,000	\$ 100,000	\$ 7,646	\$ 5,000	\$ 1,055	\$ 400,821	\$ 122,551	\$ 662,073
Supplemental								
General Fund	0	0	16,000	0	0	8,072	265	24,337
	<u>\$ 25,000</u>	<u>\$ 100,000</u>	<u>\$ 23,646</u>	<u>\$ 5,000</u>	<u>\$ 1,055</u>	<u>\$ 408,893</u>	<u>\$ 122,816</u>	<u>\$ 686,410</u>

**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.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 9 - 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 these financial statements.

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 \$12,000 for postemployment benefits for 5 former employees.

**Note 10 - 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 9.77% of covered payroll for the year ended June 30, 2012. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011 and 2010 were \$298,635,383, \$253,834,044 and \$248,468,186 respectively, equal to the required contributions for each year.

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 11 - Subsequent Events:**

The District has evaluated subsequent events through October 3, 2012, the date which the financial statements were available to be issued.

**Note 12 - 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 monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2012 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds 2004 Series	2.25 - 4.20	4/1/04	\$ 1,865,000	9/1/20
Capital Leases HVAC Equipment	5.00	9/10/07	\$ 191,000	7/1/14

Changes in long-term liabilities for the District for the year ended June 30, 2012 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds 2004 Series	<u>\$ 1,500,000</u>	<u>\$ 0</u>	<u>\$ 130,000</u>	<u>\$ 1,370,000</u>	<u>\$ 54,010</u>
	<u>1,500,000</u>	<u>0</u>	<u>130,000</u>	<u>1,370,000</u>	<u>54,010</u>
Lease Purchase HVAC Equipment	<u>89,097</u>	<u>0</u>	<u>28,255</u>	<u>60,842</u>	<u>4,467</u>
	<u>89,097</u>	<u>0</u>	<u>28,255</u>	<u>60,842</u>	<u>4,467</u>
	<u>\$ 1,589,097</u>	<u>\$ 0</u>	<u>\$ 158,255</u>	<u>\$ 1,430,842</u>	<u>\$ 58,477</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

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	
2013	\$ 130,000	\$ 29,679	\$ 159,679	\$ 49,980	\$ 3,042	\$ 53,022	\$ 212,701
2014	140,000	31,163	171,163	45,555	1,558	47,113	218,276
2015	140,000	0	140,000	40,690	0	40,690	180,690
2016	150,000	0	150,000	35,395	0	35,395	185,395
2017	150,000	0	150,000	29,770	0	29,770	179,770
2018 - 2022	660,000	0	660,000	55,850	0	55,850	715,850
	<u>\$ 1,370,000</u>	<u>\$ 60,842</u>	<u>\$ 1,430,842</u>	<u>\$ 257,240</u>	<u>\$ 4,600</u>	<u>\$ 261,840</u>	<u>\$ 1,692,682</u>

**Note 13 - Beginning Unencumbered Cash:**

For prior periods K.S.A. 72-6417(d) and 72-6434(d) required the school district to record any payment of general state aid that was due to be paid during the month of June and was paid to the school district after June 30, as a receipt for the school year ending June 30. The previous statutory basis of accounting required the payment to be recorded when received. For years ending on or after June 30, 2012, the current regulatory basis includes such payments as received for the school year ending June 30. Beginning unencumbered cash has been restated to reflect such payments for June 30, 2011. The following reconciles the balances previously reported with the restated amounts:

	6/30/2011		6/30/2011
	Balance Previously Reported	July State Aid Payment	Balance Restated
General Fund	\$ (120,346)	\$ 120,553	\$ 207
Supplemental General Fund	(1,179)	22,193	21,014
Parent Education Program Fund	(22,344)	28,913	6,569
	<u>\$ (143,869)</u>	<u>\$ 171,659</u>	<u>\$ 27,790</u>

## **SUPPLEMENTARY INFORMATION**

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
		Comply with Legal Max	Legal Max	Qualifying Budget Credits	Qualifying Budget Credits			
General Fund	\$ 1,922,508	\$ (27,972)	\$ (27,972)	\$ 111,825	\$ 111,825	\$ 2,006,361	\$ 2,006,361	\$ 0
Special Purpose Funds								
Supplemental General	661,801	(4,920)	(4,920)	3,817	3,817	660,698	660,698	0
At Risk (4 Year Old)	35,000	0	0	0	0	35,000	30,348	4,652
At Risk (K-12)	100,000	0	0	0	0	100,000	100,000	0
Capital Outlay	120,000	0	0	0	0	120,000	19,897	100,103
Driver Training	7,000	0	0	0	0	7,000	2,139	4,861
Food Service	156,967	0	0	0	0	156,967	147,470	9,497
Professional Development	5,225	0	0	0	0	5,225	3,448	1,777
Parent Education Program	105,569	0	0	0	0	105,569	96,150	9,419
Special Education	432,967	0	0	0	0	432,967	419,505	13,462
Vocational Education	168,000	0	0	0	0	168,000	123,141	44,859
KPERS Contribution	185,890	0	0	0	0	185,890	169,642	16,248
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	70,956	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	888	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material								
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	918	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	20,452	XXXXXXXXXX
Debt Service Fund								
Bond and Interest	184,010	0	0	0	0	184,010	184,010	0
	<u>\$ 4,084,937</u>	<u>\$ (32,892)</u>	<u>\$ (32,892)</u>	<u>\$ 115,642</u>	<u>\$ 115,642</u>	<u>\$ 4,167,687</u>	<u>\$ 4,056,023</u>	<u>\$ 204,878</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 294,699	\$ 262,617	\$ 163,107	\$ 99,510
State Sources	1,707,104	1,742,515	1,759,401	(16,886)
Federal Sources	97,773	886	0	886
	<u>2,099,576</u>	<u>2,006,018</u>	<u>\$ 1,922,508</u>	<u>\$ 83,510</u>
Expenditures				
Instruction	424,636	467,946	\$ 401,855	\$ (66,091)
Student Support Services	81,122	76,550	80,950	4,400
Instructional Support Staff	44,965	39,072	40,575	1,503
General Administration	132,834	140,461	154,500	14,039
School Administration	141,337	151,898	141,000	(10,898)
Operations & Maintenance	342,096	351,635	339,522	(12,113)
Student Transportation Services	159,667	116,726	112,110	(4,616)
Transfers	778,142	662,073	651,996	(10,077)
Adjustment to Comply with Legal Max	0	0	(27,972)	(27,972)
Adjustment for Qualifying Budget Credits	0	0	111,825	111,825
	<u>2,104,799</u>	<u>2,006,361</u>	<u>\$ 2,006,361</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(5,223)	(343)		
Unencumbered Cash, Beginning	5,430	207		
Prior Year Canceled Encumbrances	0	136		
Unencumbered Cash, Ending	<u>\$ 207</u>	<u>\$ 0</u>		



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 273,694	\$ 316,409	\$ 284,187	\$ 32,222
County Sources	21,722	24,763	29,879	(5,116)
State Sources	383,777	336,404	326,721	9,683
	<u>679,193</u>	<u>677,576</u>	<u>\$ 640,787</u>	<u>\$ 36,789</u>
Expenditures				
Instruction	680,523	636,361	\$ 661,801	\$ 25,440
Transfers	0	24,337	0	(24,337)
Adjustment to Comply with Legal Max	0	0	(4,920)	(4,920)
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>3,817</u>	<u>3,817</u>
	<u>680,523</u>	<u>660,698</u>	<u>\$ 660,698</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,330)	16,878		
Unencumbered Cash, Beginning	22,344	21,014		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 21,014</u>	<u>\$ 37,892</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 12,499	\$ 7,500	\$ 0	\$ 7,500
Transfers	32,329	25,000	35,000	(10,000)
	<u>44,828</u>	<u>32,500</u>	<u>\$ 35,000</u>	<u>\$ (2,500)</u>
Expenditures				
Instruction	55,148	24,240	\$ 31,750	\$ 7,510
Student Transportation Services	9,230	6,108	3,250	(2,858)
	<u>64,378</u>	<u>30,348</u>	<u>\$ 35,000</u>	<u>\$ 4,652</u>
Receipts Over (Under) Expenditures	(19,550)	2,152		
Unencumbered Cash, Beginning	19,550	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 2,152</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 98,000	\$ 100,000	\$ 100,000	\$ 0
	<u>98,000</u>	<u>100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	97,804	100,000	\$ 100,000	\$ 0
Instructional Support Staff	<u>196</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>98,000</u>	<u>100,000</u>	<u>\$ 100,000</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**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 52,447	\$ 61,279	\$ 44,326	\$ 16,953
County Sources	0	1,291	1,476	(185)
Transfers	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>102,447</u>	<u>62,570</u>	<u>\$ 45,802</u>	<u>\$ 16,768</u>
Expenditures				
Instruction	6,134	15,725	\$ 20,000	\$ 4,275
Operations & Maintenance	12,179	0	20,000	20,000
Facility Acquisition & Construction				
Services	<u>36,961</u>	<u>4,172</u>	<u>80,000</u>	<u>75,828</u>
	<u>55,274</u>	<u>19,897</u>	<u>\$ 120,000</u>	<u>\$ 100,103</u>
Receipts Over (Under) Expenditures	47,173	42,673		
Unencumbered Cash, Beginning	41,953	89,126		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 89,126	\$ 131,799		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 2,700	\$ 0	\$ 2,700
	<u>0</u>	<u>2,700</u>	<u>0</u>	<u>2,700</u>
Expenditures				
Instruction	0	2,139	\$ 6,500	\$ 4,361
Vehicle Operations, Maintenance Services	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>
	<u>0</u>	<u>2,139</u>	<u>\$ 7,000</u>	<u>\$ 4,861</u>
Receipts Over (Under) Expenditures	0	561		
Unencumbered Cash, Beginning	10,570	10,570		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,570</u>	<u>\$ 11,131</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 54,513	\$ 49,728	\$ 48,422	\$ 1,306
State Sources	1,211	1,256	976	280
Federal Sources	53,223	60,894	51,428	9,466
Transfers	<u>28,032</u>	<u>23,646</u>	<u>28,000</u>	<u>(4,354)</u>
	<u>136,979</u>	<u>135,524</u>	<u>\$ 128,826</u>	<u>\$ 6,698</u>
Expenditures				
Operations & Maintenance	200	255	\$ 250	\$ (5)
Food Service Operations	<u>127,836</u>	<u>147,215</u>	<u>156,717</u>	<u>9,502</u>
	<u>128,036</u>	<u>147,470</u>	<u>\$ 156,967</u>	<u>\$ 9,497</u>
Receipts Over (Under) Expenditures	8,943	(11,946)		
Unencumbered Cash, Beginning	19,198	28,141		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 28,141</u>	<u>\$ 16,195</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 2,947	\$ 5,000	\$ 5,000	\$ 0
	<u>2,947</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Expenditures				
Instructional Support Staff	<u>2,722</u>	<u>3,448</u>	<u>\$ 5,225</u>	<u>\$ 1,777</u>
	<u>2,722</u>	<u>3,448</u>	<u>\$ 5,225</u>	<u>\$ 1,777</u>
Receipts Over (Under) Expenditures	225	1,552		
Unencumbered Cash, Beginning	0	225		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 225</u>	<u>\$ 1,777</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Parent Education Program Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
Cash Receipts				
Local Sources	\$ 38,310	\$ 31,925	\$ 40,000	\$ (8,075)
State Sources	58,383	56,719	59,000	(2,281)
Transfers	<u>0</u>	<u>1,055</u>	<u>0</u>	<u>1,055</u>
	<u>96,693</u>	<u>89,699</u>	<u>\$ 99,000</u>	<u>\$ (9,301)</u>
Expenditures				
Student Support Services	95,285	96,150	\$ 104,569	\$ 8,419
General Administration	<u>1,223</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
	<u>96,508</u>	<u>96,150</u>	<u>\$ 105,569</u>	<u>\$ 9,419</u>
Receipts Over (Under) Expenditures	185	(6,451)		
Unencumbered Cash, Beginning	6,384	6,569		
Prior Year Canceled Encumbrances	<u>0</u>	<u>225</u>		
Unencumbered Cash, Ending	<u>\$ 6,569</u>	<u>\$ 343</u>		



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 398,924	\$ 408,893	\$ 315,993	\$ 92,900
	<u>398,924</u>	<u>408,893</u>	<u>\$ 315,993</u>	<u>\$ 92,900</u>
Expenditures				
Instruction	397,498	419,505	\$ 432,967	\$ 13,462
	<u>397,498</u>	<u>419,505</u>	<u>\$ 432,967</u>	<u>\$ 13,462</u>
Receipts Over (Under) Expenditures	1,426	(10,612)		
Unencumbered Cash, Beginning	115,545	116,971		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 116,971</u>	<u>\$ 106,359</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,407	\$ 325	\$ 0	\$ 325
Transfers	167,910	122,816	160,000	(37,184)
	<u>172,317</u>	<u>123,141</u>	<u>\$ 160,000</u>	<u>\$ (36,859)</u>
Expenditures				
Instruction	175,989	123,141	\$ 168,000	\$ 44,859
	<u>175,989</u>	<u>123,141</u>	<u>\$ 168,000</u>	<u>\$ 44,859</u>
Receipts Over (Under) Expenditures	(3,672)	0		
Unencumbered Cash, Beginning	3,672	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>149</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 149</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 100,481	\$ 169,642	\$ 185,890	\$ (16,248)
	<u>100,481</u>	<u>169,642</u>	<u>\$ 185,890</u>	<u>\$ (16,248)</u>
Expenditures				
Instruction	60,289	101,785	\$ 111,550	\$ 9,765
Student Support Services	10,048	16,964	18,590	1,626
General Administration	6,029	10,179	11,150	971
School Administration	9,043	15,268	16,730	1,462
Operations and Maintenance	6,029	10,178	11,150	972
Student Transportation Services	4,058	6,786	7,500	714
Food Service	4,985	8,482	9,220	738
	<u>100,481</u>	<u>169,642</u>	<u>\$ 185,890</u>	<u>\$ 16,248</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**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 89,581	\$ 104,820	\$ 102,067	\$ 2,753
County Sources	8,370	6,180	7,391	(1,211)
State Sources	78,889	77,284	77,284	0
	<u>176,840</u>	<u>188,284</u>	<u>\$ 186,742</u>	<u>\$ 1,542</u>
Expenditures				
Debt Service	<u>182,679</u>	<u>184,010</u>	<u>\$ 184,010</u>	<u>\$ 0</u>
	<u>182,679</u>	<u>184,010</u>	<u>\$ 184,010</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(5,839)	4,274		
Unencumbered Cash, Beginning	86,712	80,873		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 80,873</u>	<u>\$ 85,147</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 77,407	\$ 71,363
	<u>77,407</u>	<u>71,363</u>
Expenditures		
Instruction	52,952	65,246
Instructional Support Staff	<u>5,031</u>	<u>5,710</u>
	<u>57,983</u>	<u>70,956</u>
Receipts Over (Under) Expenditures	19,424	407
Unencumbered Cash, Beginning	(25,765)	(6,341)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (6,341)</u>	<u>\$ (5,934)</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 1,711
	<u>0</u>	<u>1,711</u>
Expenditures		
Instruction	<u>950</u>	<u>888</u>
	<u>950</u>	<u>888</u>
Receipts Over (Under) Expenditures	(950)	823
Unencumbered Cash, Beginning	950	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 823</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	96,403	96,403
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 96,403</u>	<u>\$ 96,403</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 4,446	\$ 4,112
	<u>4,446</u>	<u>4,112</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	4,446	4,112
Unencumbered Cash, Beginning	9,664	14,110
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 14,110</u>	<u>\$ 18,222</u>



**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,126	\$ 2,750
	<u>3,126</u>	<u>2,750</u>
Expenditures		
Operations & Maintenance	<u>0</u>	<u>918</u>
	<u>0</u>	<u>918</u>
Receipts Over (Under) Expenditures	3,126	1,832
Unencumbered Cash, Beginning	987	4,113
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 4,113</u>	<u>\$ 5,945</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	\$ 2,515	\$ 714	\$ 504	\$ 2,725
Band	248	1,620	1,412	456
Stuco	352	2,308	2,043	617
Library	1,672	0	0	1,672
Journalism	223	94	30	287
Pep Club	1,014	3,334	4,161	187
JH Cheerleaders	459	45	324	180
JH Scholars Bowl	76	0	0	76
HS Scholars Bowl	9	0	0	9
FFA	12	43,684	42,057	1,639
Tyson Scholarship	2,109	0	300	1,809
FCCLA	331	1,418	817	932
FCA	481	0	0	481
NHS	25	28,973	28,771	227
Science Club	716	0	0	716
Class of 2011	717	0	570	147
Class of 2012	3,422	34,750	37,654	518
Class of 2013	2,563	7,863	5,203	5,223
Class of 2014	1,060	4,771	3,423	2,408
Class of 2015	560	484	270	774
Class of 2016	1,841	381	0	2,222
Class of 2017	0	2,872	1,477	1,395
Cardinal Construction	28	0	0	28
Digital Domain	0	15	0	15
The Nest	517	8,987	9,067	437
Total Agency Funds	<u>\$ 20,950</u>	<u>\$ 142,313</u>	<u>\$ 138,083</u>	<u>\$ 25,180</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509  
DISTRICT ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance	
High School								
Gate Receipts	\$ 3,602	\$ 0	\$ 21,071	\$ 20,271	\$ 4,402	\$ 0	\$ 4,402	
School Projects	2,496	0	1,084	26	3,554	0	3,554	
Food Service Contribution	1,393	0	21	155	1,259	0	1,259	
Scholarship	200	0	0	0	200	0	200	
Total District Activity Funds	\$ 7,691	\$ 0	\$ 22,176	\$ 20,452	\$ 9,415	\$ 0	\$ 9,415	

## **FEDERAL AWARD INFORMATION**

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered	
				Cash 7-1-11				Cash 6-30-12
Department of Education								
Indian Education Grants	84.060	\$ 4,045	\$ (4,035)	\$ 4,000	\$ 4,045	\$ (4,080)		
Rural Education	84.358	17,700	(2,306)	17,700	17,704	(2,310)		
		21,745	(6,341)	21,700	21,749	(6,390)		
(Passes Through Kansas Department of Education)								
Department of Agriculture								
School Breakfast Program	10.553	12,691						
National School Lunch Program	10.555	48,203						
		60,894	0	60,894	60,894	0		
Department of Education								
Title I Grants to Local Educational Agencies	84.010	35,470	0	35,470	35,143	327		
Improving Teacher Quality State Grants	84.367	14,193	0	14,193	14,064	129		
Education Jobs Fund	84.410	886	0	886	886	0		
		50,549	0	50,549	50,093	456		
Total Federal Financial Assistance	\$	133,188	\$ (6,341)	\$ 133,143	\$ 132,736	\$ (5,934)		