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

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
TABLE OF CONTENTS
JUNE 30, 2023

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 12
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	13
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	14
Supplemental General Fund	15
Preschool-Aged At-Risk Fund	16
At Risk (K-12) Fund	17
Capital Outlay Fund	18
Driver Training Fund	19
Food Service Fund	20
Professional Development Fund	21
Special Education Fund	22
Career and Postsecondary Education Fund	23
KPERS Contribution Fund	24
Schedule of Cash Receipts and Expenditures – Actual	
Bond & Interest Fund	25
Federal Funds	26
Gifts and Grants Fund	27
Contingency Reserve Fund	28
Textbook & Student Material Revolving Fund	29
Special Improvement Fund	30
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	31
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	32

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, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for 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 and Unmodified Opinions section of our report, the accompanying 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**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying 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, 2023**, 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.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **South Haven Unified School District No. 509, South Haven, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
South Haven Unified School District No. 509

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **South Haven Unified School District No. 509, South Haven, 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **South Haven Unified School District No. 509, South Haven, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 **South Haven Unified School District No. 509, South Haven, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **South Haven Unified School District No. 509, South Haven, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional 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. 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 accompanying supplementary 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.

Board of Education
South Haven Unified School District No. 509

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated September 27, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 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: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 26, 2023

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,288,290	$ 2,288,290	$ 0	$ 18,062	$ 18,062
Special Purpose Funds							
Supplemental General	23,393	0	730,434	750,701	3,126	4,378	7,504
Preschool-Aged At-Risk	0	0	13,692	13,692	0	196	196
At Risk (K-12)	0	0	183,371	183,371	0	0	0
Capital Outlay	305,969	0	177,979	140,557	343,391	8,780	352,171
Driver Training	10,960	0	3,706	3,000	11,666	0	11,666
Food Service	57,963	0	103,173	85,750	75,386	0	75,386
Professional Development	0	0	23,796	23,796	0	0	0
Special Education	205,275	0	515,989	520,423	200,841	0	200,841
Career and Postsecondary Education	0	0	224,082	190,000	34,082	578	34,660
KPERS Contribution	0	0	228,277	228,277	0	0	0
Federal Funds	(118,045)	0	340,023	233,504	(11,526)	0	(11,526)
Gifts and Grants	42,648	0	38,002	51,623	29,027	62	29,089
Contingency Reserve	106,833	0	0	0	106,833	0	106,833
Textbook & Student Material Revolving	35,332	0	4,326	8,274	31,384	0	31,384
Special Improvement	25,039	0	6,000	2,704	28,335	0	28,335
District Activity Funds	11,165	0	32,833	29,961	14,037	0	14,037
Bond & Interest Fund	20,581	0	0	20,581	0	0	0
	$ 727,113	$ 0	$ 4,913,973	$ 4,774,504	$ 866,582	$ 32,056	$ 898,638

Composition of Cash:		
	Checking Accounts	$ 64,788
	Money Market Account	589,909
	Certificates of Deposit	292,185
		946,882
	Agency Funds	(48,244)
		$ 898,638

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

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

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

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

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

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

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2023.

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & 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 - 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

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 $228,277 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,351,054. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 3 - 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 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 $4,800 for postemployment benefits for two former employees.

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 exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 - Reimbursed Expenditures:

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

Note 7 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $946,882 and the bank balance was $1,155,038. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $454,802 was covered by federal depository insurance and the remaining $700,236 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 8 - Interfund Transactions:

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

	Transfer to:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 13,692	$ 133,371	$ 0	$ 1,200	$ 20,193	$ 411,127	$ 190,000	$ 769,583
Supplemental General Fund	0	50,000	0	0	0	104,862	33,285	188,147
Bond and Interest	0	0	20,581	0	0	0	0	20,581
	$ 13,692	$ 183,371	$ 20,581	$ 1,200	$ 20,193	$ 515,989	$ 223,285	$ 978,311

Note 9 - Subsequent Events:

The District has evaluated subsequent events through September 26, 2023, the date which the financial statement was available to be issued.

Note 10 - Long-Term Debt:

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase				
Energy Project	1.25	7/12/2013	$ 500,000	7/12/2028
Water System	3.00	10/10/2022	$ 231,287	6/15/2029

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase					
Energy Project	$ 233,333	$ 0	$ 33,333	$ 200,000	$ 2,917
Water System	0	231,287	32,343	198,944	4,780
	$ 233,333	$ 231,287	$ 65,676	$ 398,944	$ 7,697

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

	Lease Purchase		
	Principal	Interest	Total Principal and Interest
2024	$ 64,488	$ 8,468	$ 72,956
2025	65,423	7,117	72,540
2026	66,385	5,738	72,123
2027	67,377	4,330	71,707
2028	68,398	2,891	71,289
2029	66,873	4,000	70,873
	$ 398,944	$ 32,544	$ 431,488

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, 2023

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	$ 2,267,443	$ (18,414)	$ 39,261	$ 2,288,290	$ 2,288,290	$ 0
Special Purpose Funds						
Supplemental General	756,914	(6,213)	0	750,701	750,701	0
Preschool-Aged At-Risk	15,000	0	0	15,000	13,692	(1,308)
At Risk (K-12)	230,000	0	0	230,000	183,371	(46,629)
Capital Outlay	458,878	0	0	458,878	140,557	(318,321)
Driver Training	3,000	0	0	3,000	3,000	0
Food Service	168,132	0	0	168,132	85,750	(82,382)
Professional Development	30,044	0	0	30,044	23,796	(6,248)
Special Education	555,275	0	0	555,275	520,423	(34,852)
Career and Postsecondary Education	190,000	0	0	190,000	190,000	0
KPERS Contribution	268,003	0	0	268,003	228,277	(39,726)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	233,504	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	51,623	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	8,274	XXXXXXXXX
Special Improvement	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,704	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	29,961	XXXXXXXXX
Bond & Interest Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	20,581	XXXXXXXXX
	$ 4,942,689	$ (24,627)	$ 39,261	$ 4,957,323	$ 4,774,504	$ (529,466)

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 31,176	$ 39,261	$ 0	$ 39,261
State Sources	2,133,230	2,249,029	2,267,443	(18,414)
	2,164,406	2,288,290	$ 2,267,443	$ 20,847
Expenditures				
Instruction	748,049	651,441	$ 612,900	$ 38,541
Student Support Services	80,729	87,247	85,800	1,447
Instructional Support Staff	34,008	21,514	31,940	(10,426)
General Administration	192,479	204,946	211,000	(6,054)
School Administration	130,869	131,642	138,800	(7,158)
Operations & Maintenance	271,878	291,780	309,360	(17,580)
Student Transportation Services	124,258	130,137	148,000	(17,863)
Transfers	582,136	769,583	729,643	39,940
Adjustment to Comply with Legal Max	0	0	(18,414)	18,414
Adjustment for Qualifying Budget Credits	0	0	39,261	(39,261)
	2,164,406	2,288,290	$ 2,288,290	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 268,202	$ 257,544	$ 253,472	$ 4,072
County Sources	25,468	25,923	29,382	(3,459)
State Sources	410,783	446,967	450,667	(3,700)
	704,453	730,434	$ 733,521	$ (3,087)
Expenditures				
Instruction	511,633	553,923	$ 681,914	$ (127,991)
General Administration	4,261	8,631	5,000	3,631
Transfers	189,798	188,147	70,000	118,147
Adjustment to Comply with Legal Max	0	0	(6,213)	6,213
	705,692	750,701	$ 750,701	$ 0
Receipts Over (Under) Expenditures	(1,239)	(20,267)		
Unencumbered Cash, Beginning	24,632	23,393		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,393	$ 3,126		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 2,000	$ (2,000)
Transfers	12,819	13,692	13,000	692
	12,819	13,692	$ 15,000	$ (1,308)
Expenditures				
Instruction	12,819	13,692	$ 15,000	$ (1,308)
	12,819	13,692	$ 15,000	$ (1,308)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 10,000	$ (10,000)
Transfers	190,000	183,371	220,000	(36,629)
	190,000	183,371	$ 230,000	$ (46,629)
Expenditures				
Instruction	190,000	183,371	$ 230,000	$ (46,629)
	190,000	183,371	$ 230,000	$ (46,629)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 89,539	$ 101,570	$ 99,396	$ 2,174
County Sources	8,108	7,729	8,231	(502)
State Sources	48,379	48,099	52,173	(4,074)
Transfers	8	20,581	0	20,581
	146,034	177,979	$ 159,800	$ 18,179
Expenditures				
Instruction	15,083	7,345	$ 45,000	$ (37,655)
General Administration	0	0	12,000	(12,000)
School Administration	0	0	5,000	(5,000)
Central Services	0	0	5,000	(5,000)
Operations & Maintenance	83,563	50,609	173,340	(122,731)
Facility Acquisition & Construction Services	98,341	9,230	182,204	(172,974)
Debt Service	36,666	73,373	36,334	37,039
	233,653	140,557	$ 458,878	$ (318,321)
Receipts Over (Under) Expenditures	(87,619)	37,422		
Unencumbered Cash, Beginning	393,588	305,969		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 305,969	$ 343,391		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,575	$ 2,166	$ 0	$ 2,166
State Sources	1,098	1,540	1,620	(80)
	2,673	3,706	$ 1,620	$ 2,086
Expenditures				
Instruction	1,886	2,716	$ 2,750	$ (34)
Vehicle Operations, Maintenance Services	102	284	250	34
	1,988	3,000	$ 3,000	$ 0
Receipts Over (Under) Expenditures	685	706		
Unencumbered Cash, Beginning	10,275	10,960		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,960	$ 11,666		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,142	$ 26,417	$ 44,980	$ (18,563)
State Sources	985	680	832	(152)
Federal Sources	146,924	74,876	64,357	10,519
Transfers	1,500	1,200	0	1,200
	154,551	103,173	$ 110,169	$ (6,996)
Expenditures				
Food Service Operation	138,688	85,750	$ 168,132	$ (82,382)
	138,688	85,750	$ 168,132	$ (82,382)
Receipts Over (Under) Expenditures	15,863	17,423		
Unencumbered Cash, Beginning	42,100	57,963		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 57,963	$ 75,386		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 3,603	$ 3,401	$ 202
Transfers	0	20,193	26,643	(6,450)
	0	23,796	$ 30,044	$ (6,248)
Expenditures				
Instructional Support Staff	0	23,796	$ 30,044	$ (6,248)
	0	23,796	$ 30,044	$ (6,248)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 7,352	$ 0	$ 0	$ 0
Transfers	477,206	515,989	350,000	165,989
	484,558	515,989	$ 350,000	$ 165,989
Expenditures				
Instruction	477,857	520,423	$ 555,275	$ (34,852)
	477,857	520,423	$ 555,275	$ (34,852)
Receipts Over (Under) Expenditures	6,701	(4,434)		
Unencumbered Cash, Beginning	198,574	205,275		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 205,275	$ 200,841		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 787	$ 797	$ 0	$ 797
Transfers	83,401	223,285	190,000	33,285
	84,188	224,082	$ 190,000	$ 34,082
Expenditures				
Instruction	183,466	189,422	$ 190,000	$ (578)
Student Transportation Services	722	578	0	578
	184,188	190,000	$ 190,000	$ 0
Receipts Over (Under) Expenditures	(100,000)	34,082		
Unencumbered Cash, Beginning	100,000	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 34,082		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 239,288	$ 228,277	$ 268,003	$ (39,726)
	239,288	228,277	$ 268,003	$ (39,726)
Expenditures				
Instruction	143,573	136,966	$ 160,801	$ (23,835)
Student Support Services	23,929	27,857	26,801	1,056
General Administration	14,357	13,696	16,080	(2,384)
School Administration	21,536	15,516	24,120	(8,604)
Operations & Maintenance	14,357	13,697	16,080	(2,383)
Student Transportation Services	9,572	9,131	10,721	(1,590)
Food Service Operation	11,964	11,414	13,400	(1,986)
	239,288	228,277	$ 268,003	$ (39,726)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 913	$ 0
	913	0
Expenditures		
Transfers	0	20,581
	0	20,581
Receipts Over (Under) Expenditures	913	(20,581)
Unencumbered Cash, Beginning	19,668	20,581
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 20,581	$ 0

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 107,578	$ 340,023
	107,578	340,023
Expenditures		
Instruction	130,344	144,449
Student Support Services	12,247	40,484
Instructional Support Staff	9,196	12,953
General Administration	0	1,616
School Administration	0	2,424
Operations & Maintenance	4,587	25,020
Student Transportation Services	1,758	6,558
	158,132	233,504
Receipts Over (Under) Expenditures	(50,554)	106,519
Unencumbered Cash, Beginning	(67,491)	(118,045)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (118,045)	$ (11,526)

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 95,066	$ 34,507
State Sources	0	3,495
	95,066	38,002
Expenditures		
Instruction	72,939	51,623
	72,939	51,623
Receipts Over (Under) Expenditures	22,127	(13,621)
Unencumbered Cash, Beginning	20,521	42,648
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 42,648	$ 29,027

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

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

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 4,731	$ 4,326
Transfers	7,000	0
	11,731	4,326
Expenditures		
Instruction	23,593	8,274
	23,593	8,274
Receipts Over (Under) Expenditures	(11,862)	(3,948)
Unencumbered Cash, Beginning	47,194	35,332
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 35,332	$ 31,384

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,000	$ 6,000
	6,000	6,000
Expenditures		
Instruction	5,527	2,704
Operations & Maintenance	300	0
	5,827	2,704
Receipts Over (Under) Expenditures	173	3,296
Unencumbered Cash, Beginning	24,866	25,039
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 25,039	$ 28,335

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	$ 2,304	$ (604)	$ 529	$ 1,171
Band	471	300	338	433
StuCo	3,313	2,264	1,551	4,026
Journalism	2,545	6,631	4,908	4,268
Pep Club	788	3,387	3,893	282
JH Cheerleaders	346	420	585	181
JH Quiz Bowl	8	242	150	100
HS Scholars' Bowl	81	8	0	89
Drama	541	0	0	541
Graphic Design	1,052	0	0	1,052
Robotics	2	0	0	2
FFA	8,044	61,491	69,443	92
FCCLA	3,189	1,956	2,714	2,431
FCA	481	420	365	536
NHS	1,399	3,629	1,160	3,868
Jets-Science Club	686	0	0	686
NASA	1,501	238	175	1,564
Class of 2023	1,975	41,099	43,074	0
Class of 2024	4	7,120	5,093	2,031
Class of 2025	4,792	5,588	2,232	8,148
Class of 2026	635	1,255	645	1,245
Class of 2027	612	1,607	55	2,164
Class of 2029	0	371	0	371
SBWI	11,036	3,878	6,830	8,084
Digital Domain	15	(15)	0	0
The Nest	3,006	7,635	7,262	3,379
Nest Scholarship fund	2,875	720	2,095	1,500
Total Agency Funds	$ 51,701	$ 149,640	$ 153,097	$ 48,244

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, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Athletics	$ 1,043	$ 0	$ 21,764	$ 18,662	$ 4,145	$ 0	$ 4,145
Athletic Fundraisers	13	0	2,820	1,495	1,338	0	1,338
Basketball Fundraisers	278	0	814	810	282	0	282
Football Fundraisers	136	0	(136)	0	0	0	0
Track	305	0	0	140	165	0	165
Softball	57	0	0	0	57	0	57
Volleyball	34	0	13	0	47	0	47
Sales Tax	0	0	5,725	5,652	73	0	73
School Store	13	0	(13)	0	0	0	0
Faculty	200	0	(200)	0	0	0	0
General Mill Box Tops	8,831	0	998	3,169	6,660	0	6,660
Concession Equipment	218	0	1,048	0	1,266	0	1,266
Cardinals Caring for Cardinals	37	0	0	33	4	0	4
Total District Activity Funds	$ 11,165	$ 0	$ 32,833	$ 29,961	$ 14,037	$ 0	$ 14,037