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

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
TABLE OF CONTENTS
JUNE 30, 2021

	Page
Independent Auditors' Report	1 – 3
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statement	5 – 11
Regulatory Required Supplementary Information	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Supplemental General Fund	14
Preschool-Aged At-Risk Fund	15
At Risk Fund (K-12)	16
Capital Outlay Fund	17
Driver Training Fund	18
Food Service Fund	19
Professional Development Fund	20
Special Education Fund	21
Career and Postsecondary Education Fund	22
KPERS Contribution Fund	23
Bond and Interest Fund	24
Schedule of Cash Receipts and Expenditures – Actual	
Federal Funds	25
Gifts and Grants Fund	26
Contingency Reserve Fund	27
Textbook and Student Material Revolving Fund	28
Special Improvement Fund	29
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	30
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	31
Federal Award Information	
Schedule of Expenditures of Federal Awards	32

BFR

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, 2021,** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide.* Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education

South Haven Unified School District No. 509

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **South Haven Unified School District No. 509, South Haven, Kansas,** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Haven Unified School District No. 509, South Haven, Kansas,** as of **June 30, 2021,** or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Haven Unified School District No. 509, South Haven, Kansas,** as of **June 30, 2021,** and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

Board of Education
South Haven Unified School District No. 509

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated September 25, 2020. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 20, 2021

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 2,101,633	$ 2,101,633	$ 0	$ 32,252	$ 32,252
Special Purpose Funds							
Supplemental General	8,504	0	717,348	701,220	24,632	0	24,632
Preschool-Aged At-Risk	0	0	12,843	12,843	0	0	0
At Risk (K-12)	0	0	160,000	160,000	0	0	0
Capital Outlay	336,854	0	198,433	141,699	393,588	33,825	427,413
Driver Training	9,694	0	2,769	2,188	10,275	0	10,275
Food Service	33,750	0	146,473	138,123	42,100	0	42,100
Professional Development	0	0	20,032	20,032	0	0	0
Special Education	192,653	0	450,224	444,303	198,574	0	198,574
Career and Postsecondary Education	70,000	0	207,889	177,889	100,000	0	100,000
KPERS Contribution	0	0	221,675	221,675	0	0	0
Federal Funds	(6,019)	0	238,298	299,771	(67,492)	25,775	(41,717)
Gifts and Grants	31,913	0	40,723	52,115	20,521	39,272	59,793
Contingency Reserve	106,833	0	0	0	106,833	0	106,833
Textbook and Student Material Revolving	46,815	0	24,889	24,510	47,194	0	47,194
Special Improvement	29,531	0	6,000	10,665	24,866	8,320	33,186
District Activity Funds	10,773	0	25,166	24,352	11,587	0	11,587
Bond and Interest Fund	86,800	0	74,338	141,470	19,668	0	19,668
	$ 958,101	$ 0	$ 4,648,733	$ 4,674,488	$ 932,346	$ 139,444	$ 1,071,790

Composition of Cash:	
Checking Accounts	$ 327,108
Money Market Account	512,168
Certificates of Deposit	284,706
	1,123,982
Agency Funds	(52,192)
	$ 1,071,790

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, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2021.

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 and Student Material Revolving Fund
Special Improvement Fund	District Activity Funds

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

Note 2 - In Substance Receipt in Transit:

The District received $141,020 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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 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 $221,675 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,290,820. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - 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	Textbook Rental	Total
General Fund	$ 12,843	$ 0	$ 49,744	$ 9,000	$ 15,316	$ 414,702	$ 207,017	$ 20,000	$ 728,622
Supplemental General Fund	0	160,000	0	0	0	30,269	0	0	190,269
	$ 12,843	$ 160,000	$ 49,744	$ 9,000	$ 15,316	$ 444,971	$ 207,017	$ 20,000	$ 918,891

Note 5 - Compensated Absences:

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

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

Note 6 - Postemployment Benefits:

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

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

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

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

Note 7 - Contingencies:

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

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

Note 8 - Reimbursed Expenditures:

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

Note 9 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,123,982 and the bank balance was $1,174,171. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $674,171 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through September 20, 2021, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2014 Series	0.60 - 2.10	10/1/14	$ 994,000	9/1/20
Lease Purchase Energy Project	1.25	7/12/13	$ 500,000	7/12/28

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2014 Series	$ 140,000	$ 0	$ 140,000	$ 0	$ 1,470
Lease Purchase Energy Project	300,000	0	33,333	266,667	3,750
	$ 440,000	$ 0	$ 173,333	$ 266,667	$ 5,220

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
2022	$ 33,333	$ 3,333	$ 36,666
2023	33,333	2,917	36,250
2024	33,334	2,500	35,834
2025	33,334	2,083	35,417
2026	33,333	1,667	35,000
2027 - 2029	100,000	2,500	102,500
	$ 266,667	$ 15,000	$ 281,667

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, 2021

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	$ 2,147,887	$ (83,679)	$ 37,425	$ 2,101,633	$ 2,101,633	$ 0
Special Purpose Funds						
Supplemental General	714,031	(12,811)	0	701,220	701,220	0
Preschool-Aged At-Risk	13,000	0	0	13,000	12,843	(157)
At Risk (K-12)	160,000	0	0	160,000	160,000	0
Capital Outlay	488,550	0	0	488,550	141,699	(346,851)
Driver Training	12,819	0	0	12,819	2,188	(10,631)
Food Service	148,839	0	0	148,839	138,123	(10,716)
Professional Development	25,000	0	0	25,000	20,032	(4,968)
Special Education	507,653	0	0	507,653	444,303	(63,350)
Career and Postsecondary Education	185,000	0	0	185,000	177,889	(7,111)
KPERS Contribution	261,639	0	0	261,639	221,675	(39,964)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	299,771	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	52,115	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	24,510	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	10,665	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	24,352	XXXXXXXXXX
Bond and Interest Fund	141,470	0	0	141,470	141,470	0
	$ 4,805,888	$ (96,490)	$ 37,425	$ 4,746,823	$ 4,674,488	$ (483,748)

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 67,564	$ 37,425	$ 0	$ 37,425
State Sources	2,030,672	2,064,208	2,147,887	(83,679)
	2,098,236	2,101,633	$ 2,147,887	$ (46,254)
Expenditures				
Instruction	624,654	603,354	$ 701,369	$ (98,015)
Student Support Services	76,198	76,119	90,500	(14,381)
Instructional Support Staff	17,115	20,275	30,540	(10,265)
General Administration	178,760	190,283	225,100	(34,817)
School Administration	124,281	123,928	143,400	(19,472)
Operations & Maintenance	275,990	265,814	358,200	(92,386)
Student Transportation Services	89,409	93,238	134,000	(40,762)
Transfers	712,660	728,622	464,778	263,844
Adjustment to Comply with Legal Max	0	0	(83,679)	83,679
Adjustment for Qualifying Budget Credits	0	0	37,425	(37,425)
	2,099,067	2,101,633	$ 2,101,633	$ 0
Receipts Over (Under) Expenditures	(831)	0		
Unencumbered Cash, Beginning	831	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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 253,704	$ 292,984	$ 272,399	$ 20,585
County Sources	26,474	23,406	24,845	(1,439)
State Sources	410,652	400,958	408,283	(7,325)
	690,830	717,348	$ 705,527	$ 11,821
Expenditures				
Instruction	525,284	506,823	$ 549,331	$ (42,508)
General Administration	4,102	4,128	4,700	(572)
Transfers	169,715	190,269	160,000	30,269
Adjustment to Comply with Legal Max	0	0	(12,811)	12,811
	699,101	701,220	$ 701,220	$ 0
Receipts Over (Under) Expenditures	(8,271)	16,128		
Unencumbered Cash, Beginning	16,775	8,504		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 8,504	$ 24,632		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 12,952	$ 12,843	$ 13,000	$ (157)
	12,952	12,843	$ 13,000	$ (157)
Expenditures				
Instruction	12,952	12,843	$ 13,000	$ (157)
	12,952	12,843	$ 13,000	$ (157)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk Fund (K-12)		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 144,635	$ 160,000	$ 160,000	$ 0
	144,635	160,000	$ 160,000	$ 0
Expenditures				
Instruction	144,635	160,000	$ 160,000	$ 0
	144,635	160,000	$ 160,000	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 100,558	$ 101,021	$ 100,038	$ 983
County Sources	8,129	7,783	8,045	(262)
State Sources	45,333	39,885	43,613	(3,728)
Transfers	50,828	49,744	0	49,744
	204,848	198,433	$ 151,696	$ 46,737
Expenditures				
Instruction	4,834	4,116	$ 57,000	$ (52,884)
General Administration	0	0	15,000	(15,000)
School Administration	0	0	20,000	(20,000)
Operations & Maintenance	34,375	34,074	47,000	(12,926)
Transportation	103,796	0	87,466	(87,466)
Facility Acquisition & Construction Services	23,800	66,426	225,000	(158,574)
Debt Service	37,500	37,083	37,084	(1)
	204,305	141,699	$ 488,550	$ (346,851)
Receipts Over (Under) Expenditures	543	56,734		
Unencumbered Cash, Beginning	336,011	336,854		
Prior Year Canceled Encumbrances	300	0		
Unencumbered Cash, Ending	$ 336,854	$ 393,588		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,977	$ 1,647	$ 2,000	$ (353)
State Sources	520	1,122	1,125	(3)
	2,497	2,769	$ 3,125	$ (356)
Expenditures				
Instruction	0	2,134	$ 12,319	$ (10,185)
Operations & Maintenance	212	54	500	(446)
	212	2,188	$ 12,819	$ (10,631)
Receipts Over (Under) Expenditures	2,285	581		
Unencumbered Cash, Beginning	7,409	9,694		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,694	$ 10,275		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 42,318	$ 10,393	$ 49,384	$ (38,991)
State Sources	1,156	1,333	872	461
Federal Sources	61,365	125,747	64,833	60,914
Transfers	11,000	9,000	0	9,000
	115,839	146,473	$ 115,089	$ 31,384
Expenditures				
Food Service Operations	112,315	138,123	$ 148,839	$ (10,716)
	112,315	138,123	$ 148,839	$ (10,716)
Receipts Over (Under) Expenditures	3,524	8,350		
Unencumbered Cash, Beginning	30,226	33,750		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 33,750	$ 42,100		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 3,237	$ 4,716	$ 3,222	$ 1,494
Transfers	18,763	15,316	21,778	(6,462)
	22,000	20,032	$ 25,000	$ (4,968)
Expenditures				
Instructional Support Services	22,000	20,032	$ 25,000	$ (4,968)
	22,000	20,032	$ 25,000	$ (4,968)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 5,253	$ 0	$ 5,253
Transfers	444,937	444,971	315,000	129,971
	444,937	450,224	$ 315,000	$ 135,224
Expenditures				
Instruction	460,351	444,303	$ 507,653	$ (63,350)
	460,351	444,303	$ 507,653	$ (63,350)
Receipts Over (Under) Expenditures	(15,414)	5,921		
Unencumbered Cash, Beginning	208,067	192,653		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 192,653	$ 198,574		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 567	$ 872	$ 0	$ 872
State Sources	7,796	0	0	0
Transfers	184,260	207,017	115,000	92,017
	192,623	207,889	$ 115,000	$ 92,889
Expenditures				
Instruction	174,507	177,889	$ 180,500	$ (2,611)
Transportation	3,880	0	4,500	(4,500)
	178,387	177,889	$ 185,000	$ (7,111)
Receipts Over (Under) Expenditures	14,236	30,000		
Unencumbered Cash, Beginning	55,764	70,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 70,000	$ 100,000		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 230,926	$ 221,675	$ 261,639	$ (39,964)
	230,926	221,675	$ 261,639	$ (39,964)
Expenditures				
Instruction	138,555	133,005	$ 156,983	$ (23,978)
Student Support	23,093	22,167	26,164	(3,997)
General Administration	13,856	13,300	15,699	(2,399)
School Administration	20,783	19,951	23,547	(3,596)
Operations & Maintenance	13,856	13,301	15,699	(2,398)
Student Transportation Services	9,237	8,867	10,466	(1,599)
Food Service	11,546	11,084	13,081	(1,997)
	230,926	221,675	$ 261,639	$ (39,964)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 6,071	$ 4,269	$ 0	$ 4,269
County Sources	7,378	3,578	4,604	(1,026)
State Sources	83,510	66,491	66,491	0
	96,959	74,338	$ 71,095	$ 3,243
Expenditures				
Debt Service	174,427	141,470	$ 141,470	$ 0
	174,427	141,470	$ 141,470	$ 0
Receipts Over (Under) Expenditures	(77,468)	(67,132)		
Unencumbered Cash, Beginning	164,268	86,800		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 86,800	$ 19,668		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 74,220	$ 238,298
	74,220	238,298
Expenditures		
Instruction	66,481	231,582
Student Support Services	0	7,213
Instructional Support Staff	9,353	4,028
General Administration	917	5,297
School Administration	1,526	1,616
Operations & Maintenance	0	46,687
Student Transportation Serv	0	3,348
	78,277	299,771
Receipts Over (Under) Expenditures	(4,057)	(61,473)
Unencumbered Cash, Beginning	(1,962)	(6,019)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (6,019)	$ (67,492)

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 27,902	$ 40,723
	27,902	40,723
Expenditures		
Instruction	30,335	52,115
	30,335	52,115
Receipts Over (Under) Expenditures	(2,433)	(11,392)
Unencumbered Cash, Beginning	34,346	31,913
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 31,913	$ 20,521

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 4,154	$ 4,889
Transfers	15,000	20,000
	19,154	24,889
Expenditures		
Instruction	13,344	24,510
	13,344	24,510
Receipts Over (Under) Expenditures	5,810	379
Unencumbered Cash, Beginning	41,005	46,815
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 46,815	$ 47,194

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,000	$ 6,000
	6,000	6,000
Expenditures		
Operations & Maintenance	1,866	10,665
	1,866	10,665
Receipts Over (Under) Expenditures	4,134	(4,665)
Unencumbered Cash, Beginning	25,397	29,531
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 29,531	$ 24,866

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	$ 1,204	$ 1,557	$ 67	$ 2,694
Band	352	504	575	281
Stuco	2,767	1,271	826	3,212
Library	162	40	62	140
Journalism	888	512	265	1,135
Pep Club	254	8,226	6,544	1,936
JH Cheerleaders	283	270	286	267
JH Scholars Bowl	8	0	0	8
HS Scholars Bowl	81	0	0	81
Drama-Play Production	521	0	0	521
Graphic Design	1,052	0	0	1,052
Robotics	2	0	0	2
FFA	7,128	58,825	55,738	10,215
Tyson Scholarship	309	0	309	0
FCCLA	2,679	1,193	676	3,196
FCA	481	0	0	481
NHS	1,608	3,207	3,857	958
Science Club	686	0	0	686
AIYLC	1,736	0	0	1,736
Class of 2020	27,767	0	27,767	0
Class of 2021	2,991	25,235	28,226	0
Class of 2022	1,894	4,477	3,624	2,747
Class of 2023	112	3,374	1,515	1,971
Class of 2024	468	48	44	472
Class of 2025	0	3,258	737	2,521
Class of 2026	268	1,556	1,236	588
SBWI	8,836	1,341	938	9,239
Digital Domain	15	0	0	15
The Nest	2,508	7,504	6,080	3,932
The Nest Scholarship Fund	2,809	794	1,497	2,106
Total Agency Funds	$ 69,869	$ 123,192	$ 140,869	$ 52,192

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, 2021

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	$ 3,355	$ 0	$ 17,505	$ 18,788	$ 2,072	$ 0	$ 2,072
Athletic Fundraisers	13	0	0	0	13	0	13
Basketball Fundraisers	39	0	2,095	1,828	306	0	306
Football Fundraisers	391	0	0	0	391	0	391
Track	305	0	0	0	305	0	305
Softball	57	0	0	0	57	0	57
Volleyball	34	0	0	0	34	0	34
Sales Tax	9	0	3,918	3,736	191	0	191
School Store	13	0	0	0	13	0	13
Faculty	200	0	0	0	200	0	200
Gen Mill Box Tops	6,357	0	1,430	0	7,787	0	7,787
Concession Equipment	0	0	218	0	218	0	218
	$ 10,773	$ 0	$ 25,166	$ 24,352	$ 11,587	$ 0	$ 11,587

FEDERAL AWARD INFORMATION

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Indian Education Grants	84.060	$ 4,212	$ (1,794)	$ 5,222	$ 4,212	$ (784)
Rural Education	84.358	14,276	0	14,276	14,276	0
		18,488	(1,794)	19,498	18,488	(784)
(Passes Through Kansas Department of Education)						
Department of Agriculture						
National School Lunch Program	10.555	9,476				
Summer Food Service Program for Children	10.559	116,271				
		125,747	0	125,747	125,747	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	29,828	0	29,828	29,828	0
Supporting Effective Instruction State Grants	84.367	4,469	0	4,469	4,469	0
Student Support and Academic Enrichment Program	84.424	11,142	0	11,142	11,142	0
Education Stabilization Fund	84.425	155,796	(4,225)	93,313	155,796	(66,708)
		201,235	(4,225)	138,752	201,235	(66,708)
(Passes Through Sumner County)						
Department of The Treasury						
Coronavirus Relief Fund	21.019	85,301	0	85,301	85,301	0
Total Federal Awards		$ 430,771	$ (6,019)	$ 369,298	$ 430,771	$ (67,492)