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

FINANCIAL STATEMENT
JUNE 30, 2024

BFR

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended **June 30, 2024**, 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, 2024**, 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, 2023, and have issued our report thereon dated September 26, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
November 4, 2024

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 2,666,851	$ 2,666,851	$ 0	$ 256	$ 256
Special Purpose Funds							
Supplemental General	3,126	0	803,662	806,788	0	5,340	5,340
Preschool-Aged At-Risk	0	0	14,000	14,000	0	0	0
At Risk (K-12)	0	0	255,175	255,175	0	0	0
Capital Outlay	343,391	0	261,298	175,563	429,126	0	429,126
Driver Training	11,666	0	5,077	3,602	13,141	0	13,141
Food Service	75,386	0	111,695	129,380	57,701	0	57,701
Professional Development	0	0	20,737	20,737	0	0	0
Special Education	200,841	0	565,164	536,612	229,393	0	229,393
Career and Postsecondary Education	34,082	0	165,918	200,000	0	0	0
KPERS Contribution	0	0	220,822	220,822	0	0	0
Federal Funds	(11,526)	0	75,037	49,155	14,356	0	14,356
Gifts and Grants	29,027	0	39,535	28,700	39,862	0	39,862
Contingency Reserve	106,833	0	9,980	9,980	106,833	0	106,833
Textbook & Student Material Revolving	31,384	0	3,793	4,260	30,917	0	30,917
Special Improvement	28,335	0	11,300	3,131	36,504	0	36,504
District Activity Funds	14,037	0	55,528	49,952	19,613	0	19,613
Bond & Interest Fund	0	0	0	0	0	0	0
	$ 866,582	$ 0	$ 5,285,572	$ 5,174,708	$ 977,446	$ 5,596	$ 983,042

Composition of Cash:	
Checking Accounts	$ 86,506
Money Market Account	664,940
Certificates of Deposit	296,990
	1,048,436
Agency Funds	(65,394)
	$ 983,042

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, 2024

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, 2024.

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds were transferred to the System.

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. 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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $220,822 for the year ended June 30, 2024.

Net Pension Liability
At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,179,283. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

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 - Post Employment 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 7 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

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 not 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,048,436 and the bank balance was $1,232,886. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $261,785 was covered by federal depository insurance and the remaining $971,101 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 10 - Interfund Transactions:

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

	Transfer to:								
Transfer from:	Supplemental General	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 0	$ 192,326	$ 94,699	$ 17,612	$ 551,455	$ 0	$ 9,980	$ 866,072
Supplemental General Fund	0	14,000	62,849	0	0	5,281	163,734	0	245,864
Contingency Reserve Fund	9,980	0	0	0	0	0	0	0	9,980
	$ 9,980	$ 14,000	$ 255,175	$ 94,699	$ 17,612	$ 556,736	$ 163,734	$ 9,980	$ 1,121,916

Note 11 - Subsequent Events:

The District has evaluated subsequent events through November 4, 2024, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2024, 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, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase					
Energy Project	$ 200,000	$ 0	$ 33,333	$ 166,667	$ 2,500
Water System	198,944	0	31,155	167,789	6,033
	$ 398,944	$ 0	$ 64,488	$ 334,456	$ 8,533

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
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
	$ 334,456	$ 24,076	$ 358,532

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, 2024

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	$ 2,487,014	$ (70,723)	$ 250,560	$ 2,666,851	$ 2,666,851	$ 0
Special Purpose Funds						
Supplemental General	830,218	(23,430)	0	806,788	806,788	0
Preschool-Aged At-Risk	14,000	0	0	14,000	14,000	0
At Risk (K-12)	264,068	0	0	264,068	255,175	(8,893)
Capital Outlay	537,492	0	0	537,492	175,563	(361,929)
Driver Training	15,221	0	0	15,221	3,602	(11,619)
Food Service	184,500	0	0	184,500	129,380	(55,120)
Professional Development	24,200	0	0	24,200	20,737	(3,463)
Special Education	600,841	0	0	600,841	536,612	(64,229)
Career and Postsecondary Education	200,000	0	0	200,000	200,000	0
KPERS Contribution	251,105	0	0	251,105	220,822	(30,283)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	49,155	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	28,700	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	9,980	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	4,260	XXXXXXXXX
Special Improvement	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	3,131	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	49,952	XXXXXXXXX
Bond & Interest Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
	$ 5,408,659	$ (94,153)	$ 250,560	$ 5,565,066	$ 5,174,708	$ (535,536)

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 39,261	$ 250,560	$ 0	$ 250,560
State Sources	2,249,029	2,416,291	2,418,835	(2,544)
	2,288,290	2,666,851	$ 2,418,835	$ 248,016
Expenditures				
Instruction	651,441	656,059	$ 711,655	$ (55,596)
Student Support Services	87,247	88,195	112,250	(24,055)
Instructional Support Staff	21,514	15,165	28,140	(12,975)
General Administration	204,946	138,480	184,950	(46,470)
School Administration	131,642	190,444	181,950	8,494
Operations & Maintenance	291,780	596,841	325,700	271,141
Student Transportation Services	130,137	115,595	151,850	(36,255)
Transfers	769,583	866,072	790,519	75,553
Adjustment to Comply with Legal Max	0	0	(70,723)	70,723
Adjustment for Qualifying Budget Credits	0	0	250,560	(250,560)
	2,288,290	2,666,851	$ 2,666,851	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 257,544	$ 269,275	$ 276,035	$ (6,760)
County Sources	25,923	23,472	26,928	(3,456)
State Sources	446,967	500,935	501,320	(385)
Transfers	0	9,980	0	9,980
	730,434	803,662	$ 804,283	$ (621)
Expenditures				
Instruction	553,923	556,344	$ 760,150	$ (203,806)
General Administration	8,631	4,580	6,000	(1,420)
Transfers	188,147	245,864	64,068	181,796
Adjustment to Comply with Legal Max	0	0	(23,430)	23,430
	750,701	806,788	$ 806,788	$ 0
Receipts Over (Under) Expenditures	(20,267)	(3,126)		
Unencumbered Cash, Beginning	23,393	3,126		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,126	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 13,692	$ 14,000	$ 14,000	$ 0
	13,692	14,000	$ 14,000	$ 0
Expenditures				
Instruction	13,692	13,612	$ 14,000	$ (388)
Student Transportation Services	0	388	0	388
	13,692	14,000	$ 14,000	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 183,371	$ 255,175	$ 164,389	$ 90,786
	183,371	255,175	$ 164,389	$ 90,786
Expenditures				
Instruction	183,371	255,175	$ 264,068	$ (8,893)
	183,371	255,175	$ 264,068	$ (8,893)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 101,570	$ 94,943	$ 122,514	$ (27,571)
County Sources	7,729	8,031	7,960	71
State Sources	48,099	63,625	63,627	(2)
Transfers	20,581	94,699	0	94,699
	177,979	261,298	$ 194,101	$ 67,197
Expenditures				
Instruction	7,345	11,910	$ 60,000	$ (48,090)
General Administration	0	0	10,000	(10,000)
School Administration	0	0	10,000	(10,000)
Central Services	0	0	5,000	(5,000)
Operations & Maintenance	50,609	119,912	178,340	(58,428)
Facility Acquisition & Construction Services	9,230	7,908	200,692	(192,784)
Debt Service	73,373	35,833	73,460	(37,627)
	140,557	175,563	$ 537,492	$ (361,929)
Receipts Over (Under) Expenditures	37,422	85,735		
Unencumbered Cash, Beginning	305,969	343,391		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 343,391	$ 429,126		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,166	$ 2,737	$ 1,800	$ 937
State Sources	1,540	2,340	1,755	585
	3,706	5,077	$ 3,555	$ 1,522
Expenditures				
Instruction	2,716	3,391	$ 12,000	$ (8,609)
Vehicle Operations, Maintenance Services	284	211	3,221	(3,010)
	3,000	3,602	$ 15,221	$ (11,619)
Receipts Over (Under) Expenditures	706	1,475		
Unencumbered Cash, Beginning	10,960	11,666		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 11,666	$ 13,141		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 26,417	$ 39,173	$ 0	$ 39,173
State Sources	680	868	0	868
Federal Sources	74,876	71,654	0	71,654
Transfers	1,200	0	0	0
	103,173	111,695	$ 0	$ 111,695
Expenditures				
Food Service Operation	85,750	129,380	$ 184,500	$ (55,120)
	85,750	129,380	$ 184,500	$ (55,120)
Receipts Over (Under) Expenditures	17,423	(17,685)		
Unencumbered Cash, Beginning	57,963	75,386		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,386	$ 57,701		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 3,603	$ 3,125	$ 3,600	$ (475)
Transfers	20,193	17,612	20,600	(2,988)
	23,796	20,737	$ 24,200	$ (3,463)
Expenditures				
Instructional Support Staff	23,796	20,737	$ 24,200	$ (3,463)
	23,796	20,737	$ 24,200	$ (3,463)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 1,076	$ 0	$ 1,076
Federal Sources	0	7,352	0	7,352
Transfers	515,989	556,736	400,000	156,736
	515,989	565,164	$ 400,000	$ 165,164
Expenditures				
Instruction	520,423	536,612	$ 600,841	$ (64,229)
	520,423	536,612	$ 600,841	$ (64,229)
Receipts Over (Under) Expenditures	(4,434)	28,552		
Unencumbered Cash, Beginning	205,275	200,841		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 200,841	$ 229,393		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 797	$ 2,184	$ 10,000	$ (7,816)
Transfers	223,285	163,734	155,919	7,815
	224,082	165,918	$ 165,919	$ (1)
Expenditures				
Instruction	189,422	199,734	$ 200,000	$ (266)
Student Transportation Services	578	266	0	266
	190,000	200,000	$ 200,000	$ 0
Receipts Over (Under) Expenditures	34,082	(34,082)		
Unencumbered Cash, Beginning	0	34,082		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 34,082	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 228,277	$ 220,822	$ 251,105	$ (30,283)
	228,277	220,822	$ 251,105	$ (30,283)
Expenditures				
Instruction	136,966	132,494	$ 150,663	$ (18,169)
Student Support Services	27,857	22,082	30,643	(8,561)
General Administration	13,696	13,249	15,066	(1,817)
School Administration	15,516	19,874	17,068	2,806
Operations & Maintenance	13,697	13,249	15,067	(1,818)
Student Transportation Services	9,131	8,833	10,044	(1,211)
Food Service Operation	11,414	11,041	12,554	(1,513)
	228,277	220,822	$ 251,105	$ (30,283)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
Transfers	20,581	0
	20,581	0
Receipts Over (Under) Expenditures	(20,581)	0
Unencumbered Cash, Beginning	20,581	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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 340,023	$ 75,037
	340,023	75,037
Expenditures		
Instruction	144,449	44,556
Student Support Services	40,484	85
Instructional Support Staff	12,953	4,026
General Administration	1,616	0
School Administration	2,424	0
Operations & Maintenance	25,020	0
Student Transportation Services	6,558	488
	233,504	49,155
Receipts Over (Under) Expenditures	106,519	25,882
Unencumbered Cash, Beginning	(118,045)	(11,526)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (11,526)	$ 14,356

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 34,507	$ 36,527
State Sources	3,495	3,008
	38,002	39,535
Expenditures		
Instruction	51,623	28,700
	51,623	28,700
Receipts Over (Under) Expenditures	(13,621)	10,835
Unencumbered Cash, Beginning	42,648	29,027
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 29,027	$ 39,862

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 9,980
	0	9,980
Expenditures		
Transfers	0	9,980
	0	9,980
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 4,326	$ 3,793
	4,326	3,793
Expenditures		
Instruction	8,274	4,260
	8,274	4,260
Receipts Over (Under) Expenditures	(3,948)	(467)
Unencumbered Cash, Beginning	35,332	31,384
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 31,384	$ 30,917

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,000	$ 11,300
	6,000	11,300
Expenditures		
Instruction	2,704	2,906
Operations & Maintenance	0	225
	2,704	3,131
Receipts Over (Under) Expenditures	3,296	8,169
Unencumbered Cash, Beginning	25,039	28,335
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 28,335	$ 36,504

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	$ 1,171	$ 2,029	$ 2,458	$ 742
Band Supplies	433	0	0	433
StuCo	4,026	2,274	1,901	4,399
Journalism	4,268	8,478	8,194	4,552
HS Cheerleaders	282	6,409	6,064	627
JH Cheerleaders	181	2,465	2,013	633
JH Quiz Bowl	100	48	136	12
HS Scholars' Bowl	89	0	89	0
Drama	541	0	0	541
Graphic Design	1,052	0	0	1,052
Robotics	2	6,132	1,459	4,675
FFA	92	57,527	57,599	20
FCCLA	2,431	1,192	1,311	2,312
FCA	536	39	329	246
NHS	3,868	5,615	6,547	2,936
Jets-Science Club	686	0	0	686
NASA	1,564	294	172	1,686
Class of 2024	2,031	22,589	24,620	0
Class of 2025	8,148	21,637	13,040	16,745
Class of 2026	1,245	0	78	1,167
Class of 2027	2,164	1,185	95	3,254
Class of 2028	0	2,559	2,362	197
Class of 2029	371	715	0	1,086
SBWI	8,084	5,252	210	13,126
The Nest	3,379	7,337	8,599	2,117
NEST Scholarship fund	1,500	1,650	1,000	2,150
Total Agency Funds	$ 48,244	$ 155,426	$ 138,276	$ 65,394

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, 2024

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	$ 4,145	$ 0	$ 32,551	$ 30,221	$ 6,475	$ 0	$ 6,475
Athletic Fundraisers	1,338	0	6,245	6,261	1,322	0	1,322
Basketball Fundraisers	282	0	1,025	809	498	0	498
Track	165	0	1,525	1,412	278	0	278
Softball	57	0	5,264	2,460	2,861	0	2,861
Volleyball	47	0	0	0	47	0	47
Football Fundraisers	0	0	880	379	501	0	501
Sales Tax	73	0	6,767	6,798	42	0	42
General Mill Box Tops	6,660	0	1,157	684	7,133	0	7,133
Concession Equipment	1,266	0	114	928	452	0	452
Cardinals Caring for Cardinals	4	0	0	0	4	0	4
Total District Activity Funds	$ 14,037	$ 0	$ 55,528	$ 49,952	$ 19,613	$ 0	$ 19,613