

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

**FINANCIAL STATEMENT
JUNE 30, 2022**



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, 2022**, 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, 2022**, 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.

Board of Education
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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:

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

- 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. According, 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 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, 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 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, 2021, and have issued our report thereon dated September 20, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 27, 2022

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 0	\$ 2,164,406	\$ 2,164,406	\$ 0	\$ 18,467	\$ 18,467
Special Purpose Funds							
Supplemental General	24,632	0	704,453	705,692	23,393	734	24,127
Preschool-Aged At-Risk	0	0	12,819	12,819	0	0	0
At Risk (K-12)	0	0	190,000	190,000	0	0	0
Capital Outlay	393,588	0	146,034	233,653	305,969	32,014	337,983
Driver Training	10,275	0	2,673	1,988	10,960	0	10,960
Food Service	42,100	0	154,551	138,688	57,963	0	57,963
Special Education	198,574	0	484,558	477,857	205,275	0	205,275
Career and Postsecondary Education	100,000	0	84,188	184,188	0	14	14
KPERS Contribution	0	0	239,288	239,288	0	0	0
Federal Funds	(67,491)	0	107,578	158,132	(118,045)	678	(117,367)
Gifts and Grants	20,521	0	95,066	72,939	42,648	7	42,655
Contingency Reserve	106,833	0	0	0	106,833	0	106,833
Textbook and Student Material							
Revolving	47,194	0	11,731	23,593	35,332	0	35,332
Special Improvement	24,866	0	6,000	5,827	25,039	0	25,039
District Activity Funds	11,587	0	26,951	27,373	11,165	0	11,165
Bond and Interest Fund	19,668	0	913	0	20,581	0	20,581
	<u>\$ 932,347</u>	<u>\$ 0</u>	<u>\$ 4,431,209</u>	<u>\$ 4,636,443</u>	<u>\$ 727,113</u>	<u>\$ 51,914</u>	<u>\$ 779,027</u>

Composition of Cash:	Checking Accounts	\$ 174,913
	Money Market Account	370,913
	Certificates of Deposit	284,902
		<u>830,728</u>
	Agency Funds	(51,701)
		<u>\$ 779,027</u>

The notes to the financial statement are an integral part of this statement.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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.

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, 2022.

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
Contingency Reserve Fund
Special Improvement Fund

Gifts and Grants Fund
Textbook and Student Material Revolving Fund
District Activity Funds

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

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 2 - In Substance Receipt in Transit:

The District received \$103,123 subsequent to June 30, 2022, 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, 2022.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 \$239,288 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,785,305. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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 from:	Transfer to:							Total
	Preschool- Aged At-Risk	At Risk (K-12)	Capital Outlay	Food Service	Special Education	Career and Postsecondary Education	Textbook and Student Materials Revolving	
General Fund	\$ 12,819	\$ 140,000	\$ 8	\$ 1,500	\$ 337,408	\$ 83,401	\$ 7,000	\$ 582,136
Supplemental General Fund	0	50,000	0	0	139,798	0	0	189,798
	<u>\$ 12,819</u>	<u>\$ 190,000</u>	<u>\$ 8</u>	<u>\$ 1,500</u>	<u>\$ 477,206</u>	<u>\$ 83,401</u>	<u>\$ 7,000</u>	<u>\$ 771,934</u>

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.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$830,728 and the bank balance was \$924,469. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$454,802 was covered by federal depository insurance and the remaining \$469,667 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 27, 2022, the date which the financial statement was available to be issued.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 11 - Long-Term Debt:

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2022, 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

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Energy Project	\$ 266,667	\$ 0	\$ 33,333	\$ 233,334	\$ 3,333

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
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	33,333	1,250	34,583
2028 - 2029	66,667	1,250	67,917
	<u>\$ 233,334</u>	<u>\$ 11,667</u>	<u>\$ 245,001</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 2,204,761	\$ (71,531)	\$ 31,176	\$ 2,164,406	\$ 2,164,406	\$ 0
Special Purpose Funds						
Supplemental General	727,568	(21,876)	0	705,692	705,692	0
Preschool-Aged At-Risk	13,500	0	0	13,500	12,819	(681)
At Risk (K-12)	190,000	0	0	190,000	190,000	0
Capital Outlay	551,547	0	0	551,547	233,653	(317,894)
Driver Training	11,915	0	0	11,915	1,988	(9,927)
Food Service	192,050	0	0	192,050	138,688	(53,362)
Special Education	635,795	0	0	635,795	477,857	(157,938)
Career and Postsecondary Education	200,000	0	0	200,000	184,188	(15,812)
KPERS Contribution	262,131	0	0	262,131	239,288	(22,843)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	158,132	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	72,939	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	23,593	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,827	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27,373	XXXXXXXXXX
Bond and Interest Fund	0	0	0	0	0	0
	<u>\$ 4,989,267</u>	<u>\$ (93,407)</u>	<u>\$ 31,176</u>	<u>\$ 4,927,036</u>	<u>\$ 4,636,443</u>	<u>\$ (578,457)</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 37,425	\$ 31,176	\$ 0	\$ 31,176
State Sources	2,064,208	2,133,230	2,204,761	(71,531)
	<u>2,101,633</u>	<u>2,164,406</u>	<u>\$ 2,204,761</u>	<u>\$ (40,355)</u>
Expenditures				
Instruction	603,354	748,049	\$ 609,300	\$ 138,749
Student Support Services	76,119	80,729	89,100	(8,371)
Instructional Support Staff	20,275	34,008	30,140	3,868
General Administration	190,283	192,479	218,900	(26,421)
School Administration	123,928	130,869	140,000	(9,131)
Operations & Maintenance	265,814	271,878	306,800	(34,922)
Student Transportation Services	93,238	124,258	119,800	4,458
Transfers	728,622	582,136	690,721	(108,585)
Adjustment to Comply with Legal Max	0	0	(71,531)	71,531
Adjustment for Qualifying Budget Credits	0	0	31,176	(31,176)
	<u>2,101,633</u>	<u>2,164,406</u>	<u>\$ 2,164,406</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 292,984	\$ 268,202	\$ 251,000	\$ 17,202
County Sources	23,406	25,468	28,418	(2,950)
State Sources	400,958	410,783	423,517	(12,734)
	<u>717,348</u>	<u>704,453</u>	<u>\$ 702,935</u>	<u>\$ 1,518</u>
Expenditures				
Instruction	506,823	511,633	\$ 673,068	\$ (161,435)
General Administration	4,128	4,261	4,500	(239)
Transfers	190,269	189,798	50,000	139,798
Adjustment to Comply with Legal Max	0	0	(21,876)	21,876
	<u>701,220</u>	<u>705,692</u>	<u>\$ 705,692</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	16,128	(1,239)		
Unencumbered Cash, Beginning	8,504	24,632		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24,632</u>	<u>\$ 23,393</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Transfers	\$ 12,843	\$ 12,819 \$ 13,500	\$ (681)
	<u>12,843</u>	<u>12,819 \$ 13,500</u>	<u>\$ (681)</u>
Expenditures			
Instruction	12,843	12,819 \$ 13,500	\$ (681)
	<u>12,843</u>	<u>12,819 \$ 13,500</u>	<u>\$ (681)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 160,000</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 0</u>
	<u>160,000</u>	<u>190,000</u>	<u>\$ 190,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>160,000</u>	<u>190,000</u>	<u>\$ 190,000</u>	<u>\$ 0</u>
	<u>160,000</u>	<u>190,000</u>	<u>\$ 190,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 101,021	\$ 89,539	\$ 96,374	\$ (6,835)
County Sources	7,783	8,108	9,119	(1,011)
State Sources	39,885	48,379	52,466	(4,087)
Transfers	49,744	8	0	8
	<u>198,433</u>	<u>146,034</u>	<u>\$ 157,959</u>	<u>\$ (11,925)</u>
Expenditures				
Instruction	4,116	15,083	\$ 53,022	\$ (37,939)
General Administration	0	0	15,000	(15,000)
School Administration	0	0	10,000	(10,000)
Central Services	0	0	10,000	(10,000)
Operations & Maintenance	34,074	83,563	166,791	(83,228)
Facility Acquisition & Construction				
Services	66,426	98,341	260,000	(161,659)
Debt Service	37,083	36,666	36,734	(68)
	<u>141,699</u>	<u>233,653</u>	<u>\$ 551,547</u>	<u>\$ (317,894)</u>
Receipts Over (Under) Expenditures	56,734	(87,619)		
Unencumbered Cash, Beginning	336,854	393,588		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 393,588</u>	<u>\$ 305,969</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,647	\$ 1,575	\$ 200	\$ 1,375
State Sources	1,122	1,098	1,440	(342)
	<u>2,769</u>	<u>2,673</u>	<u>\$ 1,640</u>	<u>\$ 1,033</u>
Expenditures				
Instruction	2,134	1,886	\$ 11,415	\$ (9,529)
Operations & Maintenance	54	102	500	(398)
	<u>2,188</u>	<u>1,988</u>	<u>\$ 11,915</u>	<u>\$ (9,927)</u>
Receipts Over (Under) Expenditures	581	685		
Unencumbered Cash, Beginning	9,694	10,275		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,275</u>	<u>\$ 10,960</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 10,393	\$ 5,142	\$ 5,350	\$ (208)
State Sources	1,333	985	1,200	(215)
Federal Sources	125,747	146,924	143,400	3,524
Transfers	9,000	1,500	0	1,500
	<u>146,473</u>	<u>154,551</u>	<u>\$ 149,950</u>	<u>\$ 4,601</u>
Expenditures				
Food Service Operations	138,123	138,688	\$ 192,050	\$ (53,362)
	<u>138,123</u>	<u>138,688</u>	<u>\$ 192,050</u>	<u>\$ (53,362)</u>
Receipts Over (Under) Expenditures	8,350	15,863		
Unencumbered Cash, Beginning	33,750	42,100		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 42,100</u>	<u>\$ 57,963</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 5,253	\$ 7,352	\$ 0	\$ 7,352
Transfers	<u>444,971</u>	<u>477,206</u>	<u>437,221</u>	<u>39,985</u>
	<u>450,224</u>	<u>484,558</u>	<u>\$ 437,221</u>	<u>\$ 47,337</u>
Expenditures				
Instruction	<u>444,303</u>	<u>477,857</u>	<u>\$ 635,795</u>	<u>\$ (157,938)</u>
	<u>444,303</u>	<u>477,857</u>	<u>\$ 635,795</u>	<u>\$ (157,938)</u>
Receipts Over (Under) Expenditures	5,921	6,701		
Unencumbered Cash, Beginning	192,653	198,574		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 198,574</u>	<u>\$ 205,275</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 872	\$ 787	\$ 0	\$ 787
Transfers	207,017	83,401	100,000	(16,599)
	<u>207,889</u>	<u>84,188</u>	<u>\$ 100,000</u>	<u>\$ (15,812)</u>
Expenditures				
Instruction	177,889	183,466	\$ 196,000	\$ (12,534)
Transportation	0	722	4,000	(3,278)
	<u>177,889</u>	<u>184,188</u>	<u>\$ 200,000</u>	<u>\$ (15,812)</u>
Receipts Over (Under) Expenditures	30,000	(100,000)		
Unencumbered Cash, Beginning	70,000	100,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 100,000</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>KPERS Contribution Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 221,675	\$ 239,288	\$ 262,131	\$ (22,843)
	<u>221,675</u>	<u>239,288</u>	<u>\$ 262,131</u>	<u>\$ (22,843)</u>
Expenditures				
Instruction	133,005	143,573	\$ 157,280	\$ (13,707)
Student Support	22,167	23,929	26,213	(2,284)
General Administration	13,300	14,357	15,727	(1,370)
School Administration	19,951	21,536	23,592	(2,056)
Operations & Maintenance	13,301	14,357	15,727	(1,370)
Student Transportation Services	8,867	9,572	10,485	(913)
Food Service	11,084	11,964	13,107	(1,143)
	<u>221,675</u>	<u>239,288</u>	<u>\$ 262,131</u>	<u>\$ (22,843)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,269	\$ 913	\$ 0	\$ 913
County Sources	3,578	0	0	0
State Sources	66,491	0	0	0
	<u>74,338</u>	<u>913</u>	<u>\$ 0</u>	<u>\$ 913</u>
Expenditures				
Debt Service	<u>141,470</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<u>141,470</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(67,132)	913		
Unencumbered Cash, Beginning	86,800	19,668		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 19,668</u>	<u>\$ 20,581</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 238,298	\$ 107,578
	<u>238,298</u>	<u>107,578</u>
Expenditures		
Instruction	231,582	130,344
Student Support Services	7,212	12,247
Instructional Support Staff	4,028	9,196
General Administration	5,297	0
School Administration	1,616	0
Operations & Maintenance	46,687	4,587
Student Transportation Serv	3,348	1,758
	<u>299,770</u>	<u>158,132</u>
Receipts Over (Under) Expenditures	(61,472)	(50,554)
Unencumbered Cash, Beginning	(6,019)	(67,491)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (67,491)</u>	<u>\$ (118,045)</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 40,723	\$ 95,066
	<u>40,723</u>	<u>95,066</u>
Expenditures		
Instruction	52,115	72,939
	<u>52,115</u>	<u>72,939</u>
Receipts Over (Under) Expenditures	(11,392)	22,127
Unencumbered Cash, Beginning	31,913	20,521
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 20,521</u>	<u>\$ 42,648</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

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

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook and Student Material		
<u>Revolving Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 4,889	\$ 4,731
Transfers	20,000	7,000
	<u>24,889</u>	<u>11,731</u>
Expenditures		
Instruction	24,510	23,593
	<u>24,510</u>	<u>23,593</u>
Receipts Over (Under) Expenditures	379	(11,862)
Unencumbered Cash, Beginning	46,815	47,194
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 47,194</u>	<u>\$ 35,332</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 6,000	\$ 6,000
	<u>6,000</u>	<u>6,000</u>
Expenditures		
Instruction	0	5,527
Operations & Maintenance	10,665	300
	<u>10,665</u>	<u>5,827</u>
Receipts Over (Under) Expenditures	(4,665)	173
Unencumbered Cash, Beginning	29,531	24,866
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 24,866</u>	<u>\$ 25,039</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	\$ 2,694	\$ 455	\$ 845	\$ 2,304
Band	281	190	0	471
Stuco	3,212	1,552	1,451	3,313
Library	140	0	140	0
Journalism	1,135	2,595	1,185	2,545
Pep Club	1,936	4,262	5,410	788
JH Cheerleaders	267	540	461	346
JH Scholars Bowl	8	0	0	8
HS Scholars Bowl	81	0	0	81
Drama-Play Production	521	154	134	541
Graphic Design	1,052	0	0	1,052
Robotics	2	0	0	2
FFA	10,215	61,067	63,238	8,044
FCCLA	3,196	1,149	1,156	3,189
FCA	481	0	0	481
NHS	958	441	0	1,399
Science Club	686	0	0	686
AYLC	1,736	856	1,091	1,501
Class of 2022	2,747	28,627	31,374	0
Class of 2023	1,971	3,596	3,592	1,975
Class of 2024	472	1,154	1,622	4
Class of 2025	2,521	3,131	860	4,792
Class of 2026	588	771	724	635
Class of 2027	0	612	0	612
SBWI	9,239	6,554	4,757	11,036
Digital Domain	15	0	0	15
The Nest	3,932	5,697	6,623	3,006
The Nest Scholarship Fund	2,106	3,540	2,771	2,875
Total Agency Funds	<u>\$ 52,192</u>	<u>\$ 126,943</u>	<u>\$ 127,434</u>	<u>\$ 51,701</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Athletics	\$ 2,072	\$ 0	\$ 16,131	\$ 17,160	\$ 1,043	\$ 0	\$ 1,043
Athletic Fundraisers	13	0	1,825	1,825	13	0	13
Basketball Fundraisers	306	0	1,618	1,646	278	0	278
Football Fundraisers	391	0	0	255	136	0	136
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	191	0	4,293	4,484	0	0	0
School Store	13	0	0	0	13	0	13
Faculty	200	0	0	0	200	0	200
General Mill Box Tops	7,787	0	1,044	0	8,831	0	8,831
Concession Equipment	218	0	1,950	1,950	218	0	218
Cardinals Caring for Cardinals	0	0	90	53	37	0	37
	<u>\$ 11,587</u>	<u>\$ 0</u>	<u>\$ 26,951</u>	<u>\$ 27,373</u>	<u>\$ 11,165</u>	<u>\$ 0</u>	<u>\$ 11,165</u>

FEDERAL AWARD INFORMATION

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Indian Education Grants to Local Educational Agencies	84.060	\$ 3,780	\$ (784)	\$ 4,097	\$ 3,780	\$ (467)
Rural Education	84.358	15,500	0	15,500	15,500	0
		<u>19,280</u>	<u>(784)</u>	<u>19,597</u>	<u>19,280</u>	<u>(467)</u>
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	38,356				
National School Lunch Program	10.555	102,447				
Summer Food Service Program for Children	10.559	5,507				
Pandemic EBT Administrative Costs	10.649	614				
		<u>146,924</u>	<u>0</u>	<u>146,924</u>	<u>138,688</u>	<u>8,236</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	29,241	0	29,241	29,241	0
Supporting Effective Instruction State Grants	84.367	4,478	0	4,478	4,478	0
Student Support and Academic Enrichment Program	84.424	11,415	0	11,415	11,415	0
Education Stabilization Fund	84.425	90,576	(66,708)	40,031	90,576	(117,253)
		<u>135,710</u>	<u>(66,708)</u>	<u>85,165</u>	<u>135,710</u>	<u>(117,253)</u>
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	10,493	0	10,168	10,493	(325)
Total Federal Awards		<u>\$ 312,407</u>	<u>\$ (67,492)</u>	<u>\$ 261,854</u>	<u>\$ 304,171</u>	<u>\$ (109,809)</u>