

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

June 30, 2022

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

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September 2, 2022

Board of Education
Brown County Kansas Special Education Interlocal No. 615
Hiawatha, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Brown County Kansas Special Education Interlocal No. 615 (the Organization), as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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 the Organization as of June 30, 2022, 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 the Organization as of June 30, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the Organization on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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 the Organization's 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS 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 GAAS, 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 Organization's 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 Organization's 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

September 2, 2022
Brown County, Kansas Special Education Interlocal No. 615
(Continued)

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Organization as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated August 26, 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 website 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, 2022 (Schedule 2 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 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 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, 2022, on the basis of accounting described in Note 1.

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615
 Hiawatha, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund							
General	\$ 320,133	\$ -	\$ 2,465,953	\$ 2,487,169	\$ 298,917	\$ -	\$ 298,917
Special Purpose Funds							
Professional Development	-	-	3,096	3,096	-	-	-
Title VI-B	41,491	-	744,066	766,666	18,891	-	18,891
Early Childhood Special Education	10,963	-	53,720	63,840	843	-	843
CSIP Grant	-	-	223,180	223,180	-	-	-
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 372,587</u>	<u>\$ -</u>	<u>\$ 3,490,015</u>	<u>\$ 3,543,951</u>	<u>\$ 318,651</u>	<u>\$ -</u>	<u>\$ 318,651</u>
Composition of Cash							
Checking							\$ 628,662
Petty cash							500
							<u>\$ 629,162</u>
Less: Agency funds per Schedule 3							(310,511)
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 318,651</u>

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2022

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Brown County Kansas Special Education Interlocal No. 615, Hiawatha, Kansas (the Organization), is an interlocal agency organized pursuant to K.S.A. 72-8230 and is governed by an appointed six-member board. The Board consists of members of participating Unified School Districts' Boards of Education. Those Districts are USD No. 415, Hiawatha and USD No. 430, South Brown County. This financial statement presents only the transactions and balances of the Organization in accordance with the basis of accounting noted below.

Basis of Presentation

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The *Kansas Municipal Audit and Accounting Guide* (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 balances 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 revenues 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 Organization has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the Organization to use the statutory basis of accounting.

Cash and Investments

Cash consists of checking accounts for general operations and for petty cash purposes.

Fund Descriptions

The following types of funds comprise the financial activities of the Organization:

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

Agency Funds are used to report assets held by the Organization in a purely custodial capacity.

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL 615

Hiawatha, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

Note 2: Stewardship, Compliance and Accountability

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempt by statutes). 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 twelve month period on or before August 1 of each year.
- 2 Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
- 3 Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
- 4 Adoption of the final budget on or before August 25.

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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.

Note 3: Deposits and Investments

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

K.S.A. 12-1675 limits the Organization'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 Organization has no investment policy that would further limit its investment choices.

Concentration of credit risk - Kansas statutes place no limits on the amount the Organization 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 Organization's deposits may not be returned to it. Kansas statutes require the Organization'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%. The Organization did not utilize peak periods. All deposits were legally secured at June 30, 2021.

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

Note 3: Deposits and Investments (Continued)

At June 30, 2022, the Organization's carrying amount of deposits was \$629,162 and the bank balance was \$708,230. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by the federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the Organization's name.

Custodial credit risk-investments - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Organization will not be able to recover the value of its investments or collateral securities that are in the position of an outside party. Kansas statutes require investments to be adequately secured.

Note 4: Defined Benefit Pension Plan

Plan Description

The Organization 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.

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 Organization is responsible for the employer's portion of the cost for retired Organization employees. The Organization had one retired employee for part of the year. Accordingly, the Organization's contributions to the plan were \$2,248 for the year ended June 30, 2022.

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Note 4: Defined Benefit Pension Plan (Continued)**Net Pension Liability**

At June 30, 2022, the Organization's proportionate share of the collective net pension liability reported by KPERS was \$2,514,853. 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 Organization's proportion of the net pension liability was based on the ratio of the Organization'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 5: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government 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 this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Organization 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 Organization under this program.

Note 6: Interfund Transfers

Operating transfers were as follows:

From	To	Authority	Amount
General	Inservice Education	K.S.A. - 6478	\$ 3,096

Note 7: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through September 2, 2022, which is the date of which the financial statement was available to be issued.

Note 8: Capital Lease

On April 9, 2018, the Organization entered into a capital lease agreement to purchase a 2018 Ford Transit. The lease agreement is for 60 monthly payments and includes an interest rate of 2.99%. The following is the annual debt service requirements to maturity for the capital lease agreement:

Year	Principal Due	Interest Due	Total Due
2022-2023	\$ 6,325	\$ 87	\$ 6,412

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

Funds	Original Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:					
General Fund:					
General	\$ 2,753,207	\$ -	\$ 2,753,207	\$ 2,487,169	\$ (266,038)
Special Purpose Funds:					
Professional Development	5,500	-	5,500	3,096	(2,404)
Title VI-B	813,647	-	813,647	766,666	(46,981)
Early Childhood Special Education	64,223	-	64,223	63,840	(383)
CSIP Grant	159,769	86,360	246,129	223,180	(22,949)
Total Funds	\$ 3,796,346	\$ 86,360	\$ 3,882,706	\$ 3,543,951	\$ (338,755)

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

GENERAL FUND

SCHEDULE OF 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)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
School district member assessments	\$ 1,101,363	\$ 1,101,364	\$ 1,101,363	\$ 1
Interest	633	668	1,500	(832)
Medicaid reimbursements	57,389	55,369	30,000	25,369
Miscellaneous	4,569	6,405	6,500	(95)
CSIP Grant	-	20,703	20,703	-
State Sources				
State Aid	1,192,379	1,281,444	1,242,511	38,933
Total Receipts	<u>\$ 2,356,333</u>	<u>\$ 2,465,953</u>	<u>\$ 2,402,577</u>	<u>\$ 63,376</u>
EXPENDITURES				
Instruction	\$ 1,744,505	\$ 1,947,160	\$ 2,164,941	\$ (217,781)
Student support services	210,289	219,488	223,791	(4,303)
Instructional support staff	1,022	4,374	11,000	(6,626)
General administration	222,051	228,300	240,512	(12,212)
Operations and maintenance	25,405	54,118	64,128	(10,010)
Transportation	33,722	30,633	48,835	(18,202)
Transfers to other funds	114	3,096	-	3,096
Total Expenditures	<u>\$ 2,237,108</u>	<u>\$ 2,487,169</u>	<u>\$ 2,753,207</u>	<u>\$ (266,038)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 119,225	\$ (21,216)		
UNENCUMBERED CASH - BEGINNING	<u>200,908</u>	<u>320,133</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 320,133</u>	<u>\$ 298,917</u>		

BROWN COUNTY, KANSAS SPECIAL EDUCATION INTERLOCAL #615
 Hiawatha, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF 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, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
State aid	\$ 36	\$ -	\$ 1,000	\$ (1,000)
Other Sources				
Transfers from other funds	114	3,096	4,500	(1,404)
Total Receipts	<u>\$ 150</u>	<u>\$ 3,096</u>	<u>\$ 5,500</u>	<u>\$ (2,404)</u>
EXPENDITURES				
Instructional support services	\$ 150	\$ 3,096	\$ 5,500	\$ (2,404)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

TITLE VI - B FUND**SCHEDULE OF 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, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
State aid	\$ 416,948	\$ 362,806	\$ 348,986	\$ 13,820
Federal Sources				
Federal aid	368,785	381,260	423,170	(41,910)
Total Receipts	<u>\$ 785,733</u>	<u>\$ 744,066</u>	<u>\$ 772,156</u>	<u>\$ (28,090)</u>
EXPENDITURES				
Instruction	\$ 779,504	\$ 766,666	\$ 813,647	\$ (46,981)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,229	\$ (22,600)		
UNENCUMBERED CASH - BEGINNING	<u>35,262</u>	<u>41,491</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 41,491</u>	<u>\$ 18,891</u>		

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615
 Hiawatha, Kansas
EARLY CHILDHOOD SPECIAL EDUCATION FUND
SCHEDULE OF 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, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
State aid	\$ 31,462	\$ 30,546	\$ 30,085	\$ 461
Federal Sources				
Federal aid	23,137	23,174	23,174	-
Total Receipts	<u>\$ 54,599</u>	<u>\$ 53,720</u>	<u>\$ 53,259</u>	<u>\$ 461</u>
EXPENDITURES				
Instructional support services	\$ 55,122	\$ 63,840	<u>\$ 64,223</u>	<u>\$ (383)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (523)	\$ (10,120)		
UNENCUMBERED CASH - BEGINNING	<u>11,486</u>	<u>10,963</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 10,963</u>	<u>\$ 843</u>		

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615
 Hiawatha, Kansas
CSIP GRANT FUND
SCHEDULE OF 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, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Medicaid reimbursements	\$ 74,535	\$ 86,360	\$ 69,903	\$ 16,457
State Sources				
State Aid	31,247	136,820	89,866	46,954
Total Receipts	<u>\$ 105,782</u>	<u>\$ 223,180</u>	<u>\$ 159,769</u>	<u>\$ 63,411</u>
EXPENDITURES				
Instruction	\$ 105,782	223,180	\$ 159,769	\$ 63,411
Adjustment for qualifying budget credits	-	-	86,360	(86,360)
Total Expenditures	<u>\$ 105,782</u>	<u>\$ 223,180</u>	<u>\$ 246,129</u>	<u>\$ (22,949)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL No. 615

Hiawatha, Kansas

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Payroll Clearing Fund	<u>\$ 295,250</u>	<u>\$ 15,261</u>	<u>\$ -</u>	<u>\$ 310,511</u>