SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL NO. 629
SALINA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

BFR

SMOKY HILL CENTRAL KANSAS EDUCATION
SERVICE CENTER INTERLOCAL NO. 629
TABLE OF CONTENTS
JUNE 30, 2024

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 10
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	11
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	12
Capital Outlay Fund	13
Schedule of Cash Receipts and Expenditures - Actual	
Career and Postsecondary Education Fund	14
Federal Funds	15
Domestic Violence Assoc. Grant Fund	16
KJCC/LHGS Dept. of Corrections Fund	17
LGHS Miscellaneous Fund	18
KS Professional Learning Team Fund	19
Senate Bill 155 Program Fund	20
Fast ForWord Fund	21
TLC @ Smoky Hill Ed Service Center Fund	22
St. Francis Academy-Juvenile Fund	23
St. Francis Academy-Title I Fund	24
Tipton Community School Fund	25
Rosetta Stone Fund	26

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Smoky Hill Central Kansas Education Service Center Interlocal No. 629
Salina, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 Directors
Smoky Hill Central Kansas Education Service Center Interlocal No. 629

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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 the 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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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 **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, 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, and individual fund schedules of regulatory basis receipts and expenditures-actual (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 basic financial statement as a whole, on the basis of accounting described in Note 1.

Board of Directors
Smoky Hill Central Kansas Education Service Center Interlocal No. 629

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Smoky Hill Central Kansas Education Service Center Interlocal No. 629, Salina, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated June 4, 2024, 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
June 2, 2025

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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	$ 649,795	$ 0	$ 3,067,521	$ 3,354,475	$ 362,841	$ 0	$ 362,841
Special Purpose Funds							
Capital Outlay	408,075	0	0	173,170	234,905	0	234,905
Career and Postsecondary Education	0	0	207,966	207,966	0	0	0
Federal Funds	327,529	0	438,386	462,975	302,940	0	302,940
KJCC/LHGS Dept. of Corrections	0	0	2,595,644	2,595,644	0	0	0
LGHS Miscellaneous	17,600	0	7,956	1,582	23,974	0	23,974
Senate Bill 155 Program	18,018	0	0	18,018	0	0	0
Fast ForWord	0	0	48,353	48,353	0	0	0
TLC @ Smoky Hill Ed Service Center	16,228	0	145,664	150,946	10,946	0	10,946
St. Francis Academy-Juvenile	(30,224)	0	467,616	437,392	0	0	0
St. Francis Academy-Title I	(5,725)	0	173,040	167,315	0	0	0
Tipton Community School	2,624	0	561,826	554,458	9,992	0	9,992
Rosetta Stone	0	0	8,235	8,235	0	0	0
	$ 1,403,920	$ 0	$ 7,722,207	$ 8,180,529	$ 945,598	$ 0	$ 945,598

Composition of Cash:		
	Checking Account	$ 295,249
	Money Market Account	650,349
		$ 945,598

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

SMOKY HILL CENTRAL KANSAS EDUCATION
SERVICE CENTER INTERLOCAL NO. 629
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Smoky Hill Central Kansas Education Service Center, Interlocal No. 629 (the primary government), is an interlocal unified school district established as an interlocal to provide special education services to participating unified school districts. The Interlocal cannot levy taxes but receives its revenue from federal and state aid and contracted participating unified school districts for special education services.

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.

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 Interlocal 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 Interlocal to use the regulatory basis of accounting.

Budget and Assessment Cycle

The Interlocal prepares a budget under the Kansas cash basis and budget laws to determine assessments to member districts and other financial planning purposes.

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 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 Interlocal 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.

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

Career and Postsecondary Education Fund
Domestic Violence Assoc. Grant Fund
LGHS Miscellaneous Fund
Senate Bill 155 Program Fund
TLC @ Smoky Hill Ed Service Center Fund
St. Francis Academy-Title I Fund
Rosetta Stone Fund
Federal Funds
KJCC/LHGS Dept. of Corrections Fund
KS Professional Learning Team Fund
Fast ForWord Fund
St. Francis Academy-Juvenile Fund
Tipton Community School Fund

Spending in funds which are not subject to the 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 - Post Employment Benefits:

As provided by K.S.A. 12-5040, the Interlocal allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Interlocal 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 Interlocal 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.

Note 3 - 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 4 - Contingencies:

Grant Programs
The Interlocal 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 Interlocal 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 Interlocal 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 5 - Defined Benefit Pension Plan:

Plan description
The Interlocal 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. Since the Interlocal is considered a special funding situation, the Interlocal was not required to contribute amounts equal to the statutory contribution rate for the year ended June 30, 2024.

Net Pension Liability
The Interlocal is considered a special funding situation. The state contributes 100% of the contractually required employer contributions. However, they do make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per K.S.A. 74-4937, "working after retirement" employees. The resulting proportional share of the "working after retirement" contributions and resulting net pension liability are attributable to the employer.

At June 30, 2024, the Interlocal's proportionate share of the collective net pension liability reported by KPERS was $138,988. 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 Interlocal's proportion of the net pension liability was based on the ratio of the Interlocal'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 6 - Reimbursed Expenditures:

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

Note 7 - Litigation:

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

Note 8 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Interlocal. The statute requires banks eligible to hold the Interlocal's funds have a main or branch bank in the county in which the Interlocal 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 Interlocal has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the Interlocal 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 Interlocal's deposits may not be returned to it. State statutes require the Interlocal'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 Interlocal's carrying amount of deposits was $945,598 and the bank balance was $700,368. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $300,019 was covered by federal depository insurance and the remaining $400,349 was collateralized with securities held by the pledging financial institution's agents in the Interlocal's name.

Note 9 - Compensated Absences:

The Interlocal's policy is to recognize the costs of compensated absences when actually paid. The Interlocal grants annual paid vacations to its full-time, regular employees. Annual vacation is granted based on length of service from ten to fifteen days.

Vacation days cannot be accumulated and payments are not made in lieu of vacation except for unused days at the time of termination of employment.

Note 10 - Subsequent Events:

The Interlocal has evaluated subsequent events through June 2, 2025, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 4,483,814	$ 0	$ 4,483,814	$ 3,354,475	$ (1,129,339)
Special Purpose Funds					
Capital Outlay	0	0	0	173,170	173,170
Career and Postsecondary Education	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	207,966	XXXXXXXXX
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	462,975	XXXXXXXXX
KJCC/LHGS Dept. of Corrections	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,595,644	XXXXXXXXX
LGHS Miscellaneous	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,582	XXXXXXXXX
Senate Bill 155 Program	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	18,018	XXXXXXXXX
Fast ForWord	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	48,353	XXXXXXXXX
TLC @ Smoky Hill Ed Service Center	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	150,946	XXXXXXXXX
St. Francis Academy-Juvenile	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	437,392	XXXXXXXXX
St. Francis Academy-Title I	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	167,315	XXXXXXXXX
Tipton Community School	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	554,458	XXXXXXXXX
Rosetta Stone	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	8,235	XXXXXXXXX
	$ 4,483,814	$ 0	$ 4,483,814	$ 8,180,529	$ (956,169)

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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	$ 4,530,811	$ 3,045,308	$ 4,550,965	$ (1,505,657)
State Sources	133	713	0	713
Federal Sources	4,000	21,500	0	21,500
	4,534,944	3,067,521	$ 4,550,965	$ (1,483,444)
Expenditures				
Instruction	1,455,954	1,307,430	$ 2,599,965	$ (1,292,535)
General Administration	2,974,884	2,047,045	1,883,849	163,196
	4,430,838	3,354,475	$ 4,483,814	$ (1,129,339)
Receipts Over (Under) Expenditures	104,106	(286,954)		
Unencumbered Cash, Beginning	545,689	649,795		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 649,795	$ 362,841		

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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	$ 45,666	$ 0	$ 0	$ 0
	45,666	0	$ 0	$ 0
Expenditures				
General Administration	81,109	173,170	$ 0	$ 173,170
	81,109	173,170	$ 0	$ 173,170
Receipts Over (Under) Expenditures	(35,443)	(173,170)		
Unencumbered Cash, Beginning	443,518	408,075		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 408,075	$ 234,905		

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 12,504	$ 0
Federal Sources	196,421	207,966
	208,925	207,966
Expenditures		
General Administration	182,888	207,966
	182,888	207,966
Receipts Over (Under) Expenditures	26,037	0
Unencumbered Cash, Beginning	(26,037)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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		
Local Sources	$ 25,117	$ 0
Federal Sources	683,584	438,386
	708,701	438,386
Expenditures		
Instruction	190,455	294,863
General Administration	502,956	168,112
	693,411	462,975
Receipts Over (Under) Expenditures	15,290	(24,589)
Unencumbered Cash, Beginning	312,239	327,529
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 327,529	$ 302,940

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

Domestic Violence Assoc. Grant Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 3,388	$ 0
	3,388	0
Expenditures		
General Administration	0	0
	0	0
Receipts Over (Under) Expenditures	3,388	0
Unencumbered Cash, Beginning	(3,388)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

KJCC/LHGS Dept. of Corrections Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 2,315,483	$ 2,595,644
	2,315,483	2,595,644
Expenditures		
Instruction	1,436,121	1,670,090
General Administration	892,740	925,554
	2,328,861	2,595,644
Receipts Over (Under) Expenditures	(13,378)	0
Unencumbered Cash, Beginning	13,378	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

LGHS Miscellaneous Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 33,862	$ 7,956
	33,862	7,956
Expenditures		
General Administration	9,990	1,582
	9,990	1,582
Receipts Over (Under) Expenditures	23,872	6,374
Unencumbered Cash, Beginning	(6,272)	17,600
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,600	$ 23,974

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

KS Professional Learning Team Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
General Administration	88,354	0
	88,354	0
Receipts Over (Under) Expenditures	(88,354)	0
Unencumbered Cash, Beginning	88,354	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

Senate Bill 155 Program Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
General Administration	0	18,018
	0	18,018
Receipts Over (Under) Expenditures	0	(18,018)
Unencumbered Cash, Beginning	18,018	18,018
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 18,018	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

Fast ForWord Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 58,564	$ 48,353
	58,564	48,353
Expenditures		
General Administration	55,964	48,353
	55,964	48,353
Receipts Over (Under) Expenditures	2,600	0
Unencumbered Cash, Beginning	(2,600)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

TLC @ Smoky Hill Ed Service Center Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 181,281	$ 145,664
	181,281	145,664
Expenditures		
Instruction	111,941	95,254
General Administration	64,603	55,692
	176,544	150,946
Receipts Over (Under) Expenditures	4,737	(5,282)
Unencumbered Cash, Beginning	11,491	16,228
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 16,228	$ 10,946

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

St. Francis Academy-Juvenile Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 466,303	$ 467,616
	466,303	467,616
Expenditures		
Instruction	268,310	349,450
General Administration	244,714	87,942
	513,024	437,392
Receipts Over (Under) Expenditures	(46,721)	30,224
Unencumbered Cash, Beginning	16,497	(30,224)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (30,224)	$ 0

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

St. Francis Academy-Title I Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 184,318	$ 173,040
	184,318	173,040
Expenditures		
Instruction	184,178	149,066
General Administration	20,983	18,249
	205,161	167,315
Receipts Over (Under) Expenditures	(20,843)	5,725
Unencumbered Cash, Beginning	15,118	(5,725)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (5,725)	$ 0

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INTERLOCAL NO. 629
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)

Tipton Community School Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 550,366	$ 561,826
	550,366	561,826
Expenditures		
Instruction	534,484	528,682
General Administration	16,803	25,776
	551,287	554,458
Receipts Over (Under) Expenditures	(921)	7,368
Unencumbered Cash, Beginning	3,545	2,624
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,624	$ 9,992

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL NO. 629
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)

Rosetta Stone Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 7,985	$ 8,235
	7,985	8,235
Expenditures		
General Administration	5,685	8,235
	5,685	8,235
Receipts Over (Under) Expenditures	2,300	0
Unencumbered Cash, Beginning	(2,300)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0