BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL NO. 615

Hiawatha, Kansas

FINANCIAL STATEMENT

June 30, 2026

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL NO. 615
Hiawatha, Kansas
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July 28, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2026, 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, 2026, 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, 2026, 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* (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.

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1102 Commercial St., Suite A
Emporia, KS 66801

Auditor's 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 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 a 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.

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, 2025 (not presented herein), and have issued our report thereon dated July 25, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 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 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2026 (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 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 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 2025 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, 2026, on the basis of accounting described in Note 1.

Varney & 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, 2026

	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	$ 197,701	$ -	$ 2,280,239	$ 2,348,714	$ 129,226	$ -	$ 129,226
Special Purpose Funds							
Professional Development	-	-	4,167	4,167	-	-	-
Title VI-B	56,427	-	808,041	783,226	81,242	-	81,242
Early Childhood Special Education	5,399	-	52,501	57,874	26	-	26
RTAP Grant	-	-	18,975	18,160	815	-	815
Medicaid	-	-	104,180	104,180	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 259,527	$ -	$ 3,268,103	$ 3,316,321	$ 211,309	$ -	$ 211,309

Composition of Cash	
Checking	$ 481,788
Petty cash	500
Flex savings	2,675
	$ 484,963
Less: Agency funds per Schedule 3	(273,654)
Total Reporting Entity (Excluding Agency Funds)	$ 211,309

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL NO. 615
Hiawatha, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2026

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, flex savings, 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.

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.

If the Organization is holding a revenue neutral hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The Organization did not hold a revenue neutral rate hearing for this year.

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 Organization 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 limits 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.

Note 3: Deposits and Investments (Continued)

Custodial credit risk - deposits - At June 30, 2026, the Organization's carrying amount of deposits was $484,963 and the bank balance was $544,281. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining balance was secured by the Kansas Centralized Collateral Pool. This Organization did not utilize peak periods. All deposits were legally secured at June 30, 2026.

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 statues 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 KSPERS.gov 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 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

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 transferred to the System.

The 2021 Legislature passed House 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.

Note 4: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer 's share except for retired Organization employees. The Organization is responsible for the employer's portion of the cost for retired Organization employees. The Organization received and remitted amounts equal to the statutory contribution rate, which totaled $0 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2025, the Organization's proportionate share of the collective net pension liability reported by KPERS was $0. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. 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.kspers.gov 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. 72-6478	$ 4,167

Note 7: Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the period under examination.

Note 8: Subsequent Events

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

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, 2026

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	$ 2,631,474	$ -	$ 2,631,474	$ 2,348,714	$ (282,760)
Special Purpose Funds:					
Professional Development	7,500	-	7,500	4,167	(3,333)
Title VI-B	849,787	-	849,787	783,226	(66,561)
Early Childhood Special Education	58,145	-	58,145	57,874	(271)
RTAP Grant	23,000	-	23,000	18,160	(4,840)
Medicaid	90,000	-	90,000	104,180	14,180
Total Funds	$ 3,659,906	$ -	$ 3,659,906	$ 3,316,321	$ (343,585)

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, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
School district member assessments	$ 1,459,336	$ 1,365,014	$ 1,363,174	$ 1,840
Interest	1,347	1,784	1,500	284
Miscellaneous	1,106	7,458	10,000	(2,542)
State Sources				
State aid	1,026,978	822,907	1,008,896	(185,989)
Medicaid replacement aid	56,547	62,373	30,000	32,373
Federal Sources				
CSIP Grant	20,703	20,703	20,703	-
Total Receipts	$ 2,566,017	$ 2,280,239	$ 2,434,273	$ (154,034)
EXPENDITURES				
Instruction	$ 1,880,808	$ 1,627,107	$ 1,765,357	$ (138,250)
Student support services	311,947	388,291	497,695	(109,404)
Instructional support staff	3,735	5,009	12,500	(7,491)
General administration	265,360	274,555	288,537	(13,982)
Operations and maintenance	36,227	24,518	26,621	(2,103)
Transportation	23,889	25,067	40,764	(15,697)
Transfers to other funds	5,791	4,167	-	4,167
Total Expenditures	$ 2,527,757	$ 2,348,714	$ 2,631,474	$ (282,760)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 38,260	$ (68,475)		
UNENCUMBERED CASH - BEGINNING	159,441	197,701		
UNENCUMBERED CASH - ENDING	$ 197,701	$ 129,226		

BROWN COUNTY, KANSAS SPECIAL EDUCATION INTERLOCAL NO. 615
Hiawatha, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other revenue	$ -	$ -	$ 6,500	$ (6,500)
State Sources				
State aid	-	-	1,000	(1,000)
Other Sources				
Transfers from other funds	5,791	4,167	-	4,167
Total Receipts	$ 5,791	$ 4,167	$ 7,500	$ (3,333)
EXPENDITURES				
Instructional support services	$ 5,791	$ 4,167	$ 7,500	$ (3,333)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

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, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 258,779	$ 342,522	$ 343,360	$ (838)
Federal Sources				
Federal aid	438,404	465,519	450,000	15,519
Total Receipts	$ 697,183	$ 808,041	$ 793,360	$ 14,681
EXPENDITURES				
Instruction	$ 689,041	$ 783,226	$ 849,787	$ (66,561)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,142	$ 24,815		
UNENCUMBERED CASH - BEGINNING	48,285	56,427		
UNENCUMBERED CASH - ENDING	$ 56,427	$ 81,242		

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, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 31,122	$ 29,355	$ 349,999	$ (320,644)
Federal Sources				
Federal aid	23,170	23,146	23,000	146
Total Receipts	$ 54,292	$ 52,501	$ 372,999	$ (320,498)
EXPENDITURES				
Instructional support services	$ 55,284	$ 57,874	$ 58,145	$ (271)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (992)	$ (5,373)		
UNENCUMBERED CASH - BEGINNING	6,391	5,399		
UNENCUMBERED CASH - ENDING	$ 5,399	$ 26		

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL NO. 615
Hiawatha, Kansas
RTAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State Aid	$ 19,575	$ 18,975	$ 23,000	$ (4,025)
EXPENDITURES				
Instruction	$ 8,050	$ 4,039	$ 3,000	$ 1,039
Instructional support staff	11,525	11,525	20,000	(8,475)
General administration	-	2,596	-	2,596
Total Expenditures	$ 19,575	$ 18,160	$ 23,000	$ (4,840)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 815		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 815		

BROWN COUNTY KANSAS SPECIAL EDUCATION INTERLOCAL NO. 615
Hiawatha, Kansas
MEDICAID FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Medicaid reimbursements	$ 83,556	$ 104,180	$ 90,000	$ 14,180
EXPENDITURES				
Instruction	$ 83,556	$ 104,180	$ 90,000	$ 14,180
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

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, 2026

	Balance July 1, 2025	Cash Receipts	Cash Disbursements	Balance June 30, 2026
Payroll Clearing Fund	$ 270,979	$ -	$ -	$ 270,979
Flex Savings Fund	-	9,023	6,348	2,675
Total Agency Funds	$ 270,979	$ 9,023	$ 6,348	$ 273,654