SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 628
CLEARWATER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 628
TABLE OF CONTENTS
JUNE 30, 2023

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 12
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	13
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	14
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	15
Additional Information	
Schedule of Cash Receipts and Expenditures	
IDL Network Fund	16

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INDEPENDENT AUDITORS' REPORT

Board of Directors
South Central Kansas Education Service Center
Interlocal School District No. 628
Clearwater, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **South Central Kansas Education Service Center, Clearwater, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Central Kansas Education Service Center, Clearwater, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Central Kansas Education Service Center, Clearwater, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **South Central Kansas Education Service Center, Clearwater, 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
South Central Kansas Education Service Center
Interlocal School District No. 628

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **South Central Kansas Education Service Center, Clearwater, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **South Central Kansas Education Service Center, Clearwater, 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 **South Central Kansas Education Service Center, Clearwater, 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 **South Central Kansas Education Service Center, Clearwater, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual (Regulatory-Required Supplementary Information as listed in the table of contents), and individual fund schedule of cash receipts and expenditures-IDL Network Fund (Additional Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Directors
South Central Kansas Education Service Center
Interlocal School District No. 628

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **South Central Kansas Education Service Center, Clearwater, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated January 31, 2023, which contained an unmodified opinion on the basic financial statement.

The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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.

BFR CPA, LLC

BFR CPA, LLC
January 3, 2024

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 2,370,153	$ 0	$ 11,857,782	$ 12,434,765	$ 1,793,170	$ 0	$ 1,793,170
Special Purpose Funds							
Federal Funds	0	0	126,047	126,047	0	0	0
	$ 2,370,153	$ 0	$ 11,983,829	$ 12,560,812	$ 1,793,170	$ 0	$ 1,793,170

Composition of Cash:	Checking Accounts	$ 1,793,170

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

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Central Kansas Education Service Center, Interlocal School District No. 628 (the primary government), is an interlocal unified school district established 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 municipality 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.

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

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

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose fund: Federal Funds.

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

Note 2 - Defined Benefit Pension Plan:

Plan description
The 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 paymentsof $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 SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

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, 2023.

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, 2023, the Interlocal's proportionate share of the collective net pension liability reported by KPERS was $785,209. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 3 - 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 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, 2023.

At June 30, 2023, the Interlocal's carrying amount of deposits was $1,793,170 and the bank balance was $2,102,618. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,802 was covered by federal depository insurance and the remaining $1,851,816 was collateralized with securities held by the pledging financial institution's agent in the Interlocal's name.

Note 4 - Subsequent Events:

The Interlocal has evaluated subsequent events through January 3, 2024, the date which the financial statement was available to be issued.

Note 5 - 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 6 - Compensated Absences:

Vacation
Twelve-month employees working 35 hours or more per week for standard work week are annually provided 10 days paid vacation, 15 days after 10 years of service, and 20 days after 15 years of service. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2023.

Sick leave
Twelve-month employees working 35 hours or more per week for standard work week are granted 12 days of leave per year, with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. Twelve-month employees working 35 hours or more per week for 4-day work week are granted 9 days of leave per year, with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. Twelve-month employees working 20-34 hours per week are granted 3 days of leave per year, with the ability to accumulate up to 70 days of sick leave if the days are not used in the current year.

Eleven-month, ten-month, and nine-month employees classified Administrative Assistant/Teacher Aide and working 35 hours or more per week are granted 11, 10, and 9 days, respectively, of leave per year, which can accumulate up to 70 days if sick leave days are not used in the current year. Nine-month employees classified Certified/Licensed and working 35 hours or more per week are granted 9 days of leave per year, which can accumulate up to 120 days if sick leave days are not used in the current year.

Terminated employees are not compensated for their unused sick leave.

Eligible full-time employees retiring from KPERS shall receive sick leave payout as follows:

- 10 years to 14 years will receive 50% of their unused sick leave at their current daily rate of pay.
- 15 years to 19 years will receive 75% of their unused sick leave at their current daily rate of pay.

- 20 years or more will receive 100% of their unused sick leave at their current daily rate of pay.

No sick leave payments will exceed $10,000.

Note 7 - 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 8 - Lease Commitments:

At June 30, 2023, the Interlocal leased real estate under several non-cancelable leases. Future minimum lease payments required under the operating leases are as follows:

6/30/2024	$ 203,259
6/30/2025	101,403
6/30/2026	96,672
6/30/2027	89,159
6/30/2028	7,448
	$ 497,941

Rent expense for the year ended June 30, 2023, was $213,683.

The Interlocal entered into a Master Lease Agreement with the Valley State Bank of Belle Plaine, Kansas, for the lease of various copiers and related equipment. The equipment is subsequently leased to other districts. The terms of the agreement call for monthly payments of principal and interest. Interest rates vary between 3.25% and 4.25%. The monthly payments are adjusted as equipment is paid off.

Changes in the Master Lease Agreement for the year ended June 30, 2023, were as follows:

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 6,818	$ 0	$ 4,061	$ 2,757	$ 192

Future minimum lease payments under the Master Lease Agreement are as follows:

	Principal	Interest	Total
6/30/2024	$ 2,757	$ 65	$ 2,822

Note 9 - Lease Purchase Agreement:

Principal and interest payment are due on January 20 and October 20.

Terms for the lease purchase agreement for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreement Parking Lot	3.00	10/13/2021	$ 250,000	10/20/2024

Changes in the lease purchase agreement for the year ended June 30, 2023, were as follows:

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 250,000	$ 0	$ 123,296	$ 126,704	$ 7,356

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total
6/30/2024	$ 0	$ 0	$ 0
6/30/2025	126,704	3,805	130,509
	$ 126,704	$ 3,805	$ 130,509

Note 10 - Postemployment 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.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 17,879,368	$ 0	$ 17,879,368	$ 12,434,765	$ (5,444,603)
Special Purpose Funds					
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	126,047	XXXXXXXXXX
	$ 17,879,368	$ 0	$ 17,879,368	$ 12,560,812	$ (5,444,603)

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 628
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,876,014	$ 11,835,282	$ 17,825,638	$ (5,990,356)
Federal Sources	0	22,500	114,362	(91,862)
	10,876,014	11,857,782	$ 17,940,000	$ (6,082,218)
Expenditures				
Instruction	8,422,671	7,867,894	$ 10,212,235	$ (2,344,341)
Student Support Services	412,827	471,917	0	471,917
General Administration	1,858,401	3,908,729	7,487,633	(3,578,904)
Operations & Maintenance	10,898	55,573	179,500	(123,927)
Land & Improvements	205,730	130,652	0	130,652
	10,910,527	12,434,765	$ 17,879,368	$ (5,444,603)
Receipts Over (Under) Expenditures	(34,513)	(576,983)		
Unencumbered Cash, Beginning	2,404,666	2,370,153		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,370,153	$ 1,793,170		

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 628
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 121,210	$ 126,047
	121,210	126,047
Expenditures		
Instruction	8,773	8,039
General Administration	112,437	118,008
	121,210	126,047
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

ADDITIONAL INFORMATION

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 628
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
IDL NETWORK FUND
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 120,796	$ 107,407
	120,796	107,407
Expenditures		
Instruction	61,352	63,207
General Administration	43,280	41,923
	104,632	105,130
Receipts Over (Under) Expenditures	16,164	2,277
Unencumbered Cash, Beginning	90,432	106,596
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 106,596	$ 108,873