INTERLOCAL NO. 609 SOUTHEAST KANSAS EDUCATION SERVICE CENTER

Girard, Kansas

Independent Auditor's Reports and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2023

INTERLOCAL NO. 609 SOUTHEAST KANSAS
EDUCATION SERVICE CENTER
Girard, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Interlocal No. 609
Southeast Kansas Education Service Center
Girard, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Interlocal No. 609 Southeast Kansas Education Service Center, Girard, Kansas, as of and for the year ended June 30, 2023 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 Center as of June 30, 2023, 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 Center 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 (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. 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 Center, 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.

Matter Giving Rise to 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 Center 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 the Center's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial 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 and *Government Auditing* Standards 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 and *Government Auditing Standards*, 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 Interlocal No. 609 Southeast Kansas Education Service Center'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 Center'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 combining schedule of receipts, expenditures, and unencumbered cash balances – regulatory basis (Schedule 1 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2024, on our consideration of the Interlocal No. 609 Southeast Kansas Education Service Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Interlocal No. 609 Southeast Kansas Education Service Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Interlocal No. 609 Southeast Kansas Education Service Center's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

February 6, 2024
Chanute, Kansas

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceld Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
SPECIAL PURPOSE							
Administration (01)	$ 30,063.49	$ 6.90	$ 1,338,169.14	$ 1,358,244.77	$ 9,994.76	$ 3,603.23	$ 13,597.99
EANS Private School Funds (05)	-	-	1,014,215.05	1,014,215.05	-	26,400.47	26,400.47
General (06)	-	-	2,085,335.46	1,973,595.42	111,740.04	94,217.78	205,957.82
Administrative Services (08)	36,024.91	3.00	386,602.63	186,573.42	236,057.12	761.67	236,818.79
Early Childhood Staff Development (10)	-	-	171,865.01	171,865.01	-	-	-
IEP Digital Development (12)	-	27,763.51	322,209.95	349,973.46	-	2,774.24	2,774.24
Consortium Accounts (14)	817,013.49	-	949,241.01	1,479,052.84	287,201.66	718.83	287,920.49
Capital Project (19)	363,547.55	181.50	232,011.28	272,196.51	323,543.82	1,035.45	324,579.27
Lawrence Office (20)	28,751.91	1,270.40	281,099.43	228,912.26	82,209.48	775.12	82,984.60
Dolly Parton Books (21)	64,796.69	-	-	31,912.37	32,884.32	-	32,884.32
Science Center Grants (23)	8,153.55	-	1,471.11	9,624.66	-	-	-
Risk Management Fund (24)	654,120.65	-	-	-	654,120.65	-	654,120.65
Early Childhood Development (25)	829,190.49	230.00	406,356.45	642,435.70	593,341.24	53.24	593,394.48
Special Projects - Transfers (27)	139,945.04	-	-	1,067.86	138,877.18	-	138,877.18
Carl Perkins Program Improv. FY22 (28	-	-	554,939.00	554,939.00	-	-	-
Greenbush Connect (29)	542,201.93	494.91	1,317,089.50	1,251,428.28	608,358.06	5,448.40	613,806.46
Low Incidence (30)	1,661,899.74	202.25	2,867,747.79	2,662,963.17	1,866,886.61	114,186.41	1,981,073.02
Reserve for Office Supplies (31)	324,369.03	20,305.26	1,557,765.93	1,046,024.16	856,416.06	10,541.88	866,957.94
Fleet Services (32)	519,626.84	-	255,726.79	413,228.62	362,125.01	252.00	362,377.01
Employee Benefits (33)	706.86	-	259,447.45	260,154.31	-	-	-
LimeLight Projects (34)	-	-	90,000.00	89,425.59	574.41	-	574.41
Ed Tech Services (35)	64,154.84	-	115,900.00	160,523.73	19,531.11	-	19,531.11
Facilities/Grounds Upkeep (36)	-	4,600.58	307,606.11	304,463.75	7,742.94	405.26	8,148.20
Technology Licenses (38)	739.22	-	132,369.95	133,109.17	-	-	-
Homeless Children (39)	-	-	244,100.00	244,100.00	-	194,100.00	194,100.00

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

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceld Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Resource Center (44)	$ 2,763.83	$ -	$ 190,516.62	$ 193,280.45	$ -	$ 9,223.54	$ 9,223.54
ESSER II SPED (45)	-	-	281,581.00	281,581.00	-	-	-
Academy North (46)	87,211.53	175.00	315,670.52	174,834.91	228,222.14	-	228,222.14
Grant Evaluation (47)	356,303.02	-	41,891.07	126,782.25	271,411.84	3,399.00	274,810.84
S3 Technical Assistance (50)	19,667.70	-	-	19,667.70	-	-	-
Director of Special Ed Serv-ESC (51)	708,112.20	-	1,245,815.61	991,718.32	962,209.49	310.05	962,519.54
Blended Learning (53)	-	175.00	538,990.34	539,165.34	-	28,050.84	28,050.84
Title VI - B IDEAS PSH (54)	-	-	16,713.00	16,713.00	-	-	-
Gifted Education Program (56)	35,219.44	-	284,594.74	285,889.69	33,924.49	10,162.17	44,086.66
Russell Child Development Ctr (61)	-	-	3,984,719.32	3,984,719.32	-	200.66	200.66
SPS Special Projects (63)	303,067.55	-	-	1,897.50	301,170.05	900.00	302,070.05
Instructional Coaches (64)	22,939.97	-	596,604.11	619,544.08	-	294.84	294.84
Communications (69)	4,292.47	-	1,881.08	6,173.55	-	166.14	166.14
Neosho Cabin Project (70)	-	-	75,064.87	75,064.87	-	-	-
Title III-A English Lang-LCP (71)	-	-	90,441.00	90,210.05	230.95	8,508.00	8,738.95
Educate Kansas (73)	-	-	360,935.52	360,935.52	-	-	-
Leavenworth Cty Infant Toddler (74)	471,089.76	171.98	727,970.03	628,007.19	571,224.58	1,591.75	572,816.33
MEICHV FY23 (80)	-	-	264,272.21	264,272.21	-	-	-
Sunflower Summer (83)	-	-	4,383,898.76	4,383,898.76	-	105.11	105.11
Title IVA (84)	-	-	49,600.00	49,600.00	-	-	-
Kansas Leads (88)	-	-	80,357.41	80,357.41	-	-	-
MEICHV Dev Grant FY22 (90)	-	-	194,490.35	194,490.35	-	-	-
Project P.L.U.S. (91)	817,523.44	156.84	1,307,456.10	1,284,592.90	840,543.48	72,184.32	912,727.80
Specialized Learning Services (93)	620,381.98	-	931,979.66	830,763.91	721,597.73	301.02	721,898.75
Reach Preschool - Cowley Co. (95)	327,004.59	100.00	592,278.03	546,228.99	373,153.63	1,677.04	374,830.67

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Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceld Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
C & T Education - Administration (A4)	$ 161,756.40	$ -	$ 698.02	$ 162,454.42	$ -	$ -	$ -
A/W Contracted (A9)	-	-	527,661.43	527,661.43	-	24,458.19	24,458.19
Partnership Companies (B1)	420,319.56	-	702,015.71	707,970.57	414,364.70	95.00	414,459.70
SPARK Administration (B2)	-	-	177,000.00	133,800.00	43,200.00	-	43,200.00
Consulting Work For LTI (B4)	-	-	1,691,702.62	1,691,702.62	-	-	-
Academy South (B5)	249,506.20	-	33,250.00	282,756.20	-	-	-
Environmental Comp. Consortium (B7)	737,684.67	35.02	144,020.41	270,752.14	610,987.96	214.70	611,202.66
MACS Division (BB)	-	0.02	1,092,760.34	1,092,760.36	-	1,522.71	1,522.71
Contracted Technology Services (C3)	-	1,026.65	2,280,083.24	2,281,109.89	-	5,654.92	5,654.92
Special Ed - Audiologist (C9)	101,329.86	117.37	591,023.22	525,391.84	167,078.61	3,375.94	170,454.55
Cooperative Purchasing (D2)	822,582.15	523.74	3,329,936.10	2,733,739.30	1,419,302.69	5,414.25	1,424,716.94
Education Association (D3)	-	353.28	359,539.76	324,029.09	35,863.95	801.13	36,665.08
ESC Staff Dvlpmnt. Consortium (D4)	685,156.93	-	272,741.59	283,341.83	674,556.69	-	674,556.69
Special Ed. Leadership (D9)	95,169.30	-	-	1,072.64	94,096.66	-	94,096.66
Special Purpose School PSH (E4)	143,724.92	-	756,680.96	743,078.41	157,327.47	50,921.05	208,248.52
Johnson County ICC (F1)	-	3,870.00	6,493,036.74	6,496,906.74	-	24,396.04	24,396.04
Infant Toddler Project (K2)	79,267.09	-	2,907,841.07	2,457,670.72	529,437.44	7,544.60	536,982.04
Parents as Teachers (K3)	221,815.41	-	1,192,701.62	1,414,517.03	-	1,065.74	1,065.74
Cloud/Republic ICC (K4)	246,926.87	-	659,398.91	869,391.04	36,934.74	91.03	37,025.77
TARC (L5)	-	-	2,737,287.29	2,681,697.74	55,589.55	-	55,589.55
Student Enrichment Lawrence (L7)	-	-	117,034.64	117,034.64	-	4,299.75	4,299.75
Transportation Consortium (L9)	320,261.09	-	36,697.63	16,907.40	340,051.32	105.30	340,156.62
Student Enrichment (N2)	-	313.44	1,754,071.91	1,754,385.35	-	11,208.48	11,208.48
In House Technology Services (N4)	-	386.47	799,854.33	573,689.45	226,551.35	5,689.22	232,240.57

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

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceld Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Staff Development Services (N7)	$ 868,412.48	$ 802.20	$ 1,878,403.12	$ 2,198,205.59	$ 549,412.21	$ 3,147.36	$ 552,559.57
Tech Integration (N9)	-	-	144,224.88	144,224.88	-	-	-
Professional Development (P7)	-	-	65,507.50	60,196.50	5,311.00	-	5,311.00
Educate Kansas Marketing (PC)	-	-	417,575.29	417,575.29	-	-	-
Health Trust Adm. (PK)	521,917.95	160.00	1,497,862.21	1,509,727.77	510,212.39	97,645.25	607,857.64
ECK Academy (PN)	-	-	657,325.32	657,325.32	-	41,615.94	41,615.94
ECK Academy Extra Student (PR)	-	-	5,104.00	-	5,104.00	-	5,104.00
Parents as Teachers (Q2)	-	10.00	213,400.00	2,709.28	210,700.72	2,375.88	213,076.60
Drop-out Recovery Administration (R1)	982,617.57	-	791,709.62	809,197.83	965,129.36	-	965,129.36
Migrant Operating Fund (R5)	154,811.74	-	315.08	155,126.82	-	-	-
Juvenile Detention Center - Girard (R8)	-	-	130,429.69	130,429.69	-	4,512.50	4,512.50
Rainbow United (RB)	-	-	2,270,463.22	2,226,477.04	43,986.18	-	43,986.18
Greenbush Virtual Academy (S7)	612,512.70	-	3,144,515.19	2,787,492.77	969,535.12	134,517.25	1,104,052.37
PSU/Credit (TG)	-	-	86,519.94	86,519.94	-	-	-
Activity Funds (TZ)	8,796.95	-	2,688.12	667.78	10,817.29	-	10,817.29
Special Account Flow Through (WW)	-	-	45,261.15	45,261.15	-	-	-
TOTAL REPORTING ENTITY	$ 17,295,453.55	$ 63,435.32	$ 71,457,332.26	$ 70,245,376.88	$ 18,570,844.25	$ 1,023,020.69	$ 19,593,864.94

Composition of Cash	
General Checking Account	$ 13,602,201.58
District Petty Cash Checking Accounts	1,500.00
Certificates of Deposit	5,481,072.32
Kansas Municipal Investment Pool	509,091.04
Total Cash	$ 19,593,864.94

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

INTERLOCAL NO. 609 SOUTHEAST KANSAS
EDUCATION SERVICE CENTER
Girard, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Interlocal No. 609 Southeast Kansas Education Service Center, Girard, Kansas (the Center), has been prepared in order to show compliance with the cash basis laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Center's accounting policies follow. Note 1 describes how the Center's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The Center is an Interlocal agency organized pursuant to K.S.A. 72-8230 and is governed by an appointed five-member board. The Center is an Interlocal and formed as the result of an agreement pursuant to the provision of K.S,A. 12-2901 et seq. The agreement is between four unified school districts and a community college to work together for the mutual benefit of the children they serve and to form a separate legal entity known as Southeast Kansas Education Service Center. The purpose of the educational service center is to provide cooperatively educational services in the area of special education, vocational education, career education, media services, curriculum development and in-service training for staff programs, administrative services, and any other purpose authorized by law, and to meet the provisions for special education as required by the Kansas legislature.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the Center exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the Center. Related municipal entities are not required to be included in the Center's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entities:

Learning Tree Institute - The Learning Tree Institute at Greenbush is a Kansas Not-for-Profit Corporation exempt from income tax under Internal Revenue Service Code Section 501(c)(3) and serves as a supporting organization of the Southeast Kansas Education Service Center. The Center prepares their financial statements in accordance with regulatory basis as noted in Note 1, and based on provisions of the Kansas Municipal Audit and Accounting Guide, do not recognize component units. As a non-profit organization, Learning Tree Institute at Greenbush does not meet the definition of a related municipal entity nor part of the municipality. Therefore, the financial statements of the Learning Tree Institute at Greenbush are not included in this financial statement, but were audited and reported on separately.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the, for the year ended June 30, 2023:

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Basis of Presentation – Regulatory Basis of Accounting

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 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 municipality 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 municipality to use the regulatory basis of accounting.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the Center Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time Center employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The Center's policy is that they are responsible for the employer's portion of the cost for retired Center employees.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
All budgets are prepared for internal use only, therefore, expenditures exceeding budgeted amounts do not constitute a violation in accordance with Kansas statutes.

Statement 1 has been prepared in order to show compliance with the cash basis laws of Kansas. As shown in Statement 1, the Center was in apparent compliance with the cash basis laws of the State of Kansas

Management is not aware of any other violations of Kansas Statutes or violations of other finance related matters for the year ended June 30, 2023.

3. DEPOSITS AND INVESTMENTS

As of June 30, 2023, the Center has the following investments.

Investment Type	Cost	Fair Value	Rating
Kansas Investment Pool			
Less than one year maturity	$ 509,091.04	$ 509,091.04	S&P AAAf/S1+
Total Investments	$ 509,091.04	$ 509,091.04	

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

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

Concentration of credit risk. State statutes place no limit on the amount the Center may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Center's allocation of investments as of June 30, 2023, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100.00%

3. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Center's deposits may not be returned to it. State statutes require the Center'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. All deposits were legally secured at June 30, 2023.

At year-end, the Center's carrying amount of deposits was $19,084,773.90, and the bank balance was $24,002,350.81. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,251,489.00 was covered by FDIC insurance and $22,750,861.81 was collateralized with securities held by the pledging financial institution's agents in the Center's name.

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

At June 30, 2023, the Center has invested $509,091.04 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. DEFINED BENEFIT PENSION PLAN

Plan description. The Center 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.

4. DEFINED BENEFIT PENSION PLAN (Continued)

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 payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 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 except for retired Center employees. The Center is responsible for the employer's portion of the cost for retired Center employees. The Center remitted amounts equal to the statutory contribution rate, which totaled $84,112.78 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the Center's proportionate share of the collective net pension liability reported by KPERS was $728,760.00. 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 Center's proportion of the net pension liability was based on the ratio of the Center'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.

4. DEFINED BENEFIT PENSION PLAN (Continued)

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.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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, 2023.

Compensated Absences
Personal Leave – Staff members working at least 100 to 159 days per year shall be entitled to one day, 160 days to 219 days per year shall have 2 days, and 220 days to 261 days per year shall have 3 days. A day is defined as no less than 7 hours for this purpose.

Sick Leave – All employees working 1,004 hours or more per year are credited with a calculated amount of hours of sick leave per month worked. Sick leave hours are computed according to individual contract hours up to a maximum of 96 hours per year or 12 days. Sick leave is credited at the end of the pay period. To be eligible to earn sick leave for any month, employees must have worked or have had paid leave to cover at least ½ of their contracted working hours during the current pay period. Thus, employees in a given pay period having "without-pay" days may not earn a day of sick leave unless they have worked or been paid for at least ½ of their contract during the month.

Vacations – Employees at special school sites will follow the vacation schedule specified in their local site calendars. Personnel employed in the Greenbush central office on a 12-month basis shall be granted 10 working days of vacation each year. After eight years of employment, the 10 days shall be increased to 15 days. Vacation days may accumulate up to 20 days but anything not taken that results in a balance greater than 20 days will be lost.

Part-time and temporary employees are not eligible for vacation pay. Employees qualified to earn vacation leave shall be paid for accrued vacation time at the employee's regular daily rate of pay upon ceasing employment with the Center.

An employee who moves from full time employment to party time (i.e. less than 32 hours per week), and who has accrued earned vacation time, will not lost that time when reducing employment to part time. The individual will no longer earn vacation time but will be allowed to use the hours of vacation time previously accrued.

The Center accrues a liability for compensated absences which meet the following criteria:

1) The Center's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
2) The obligation relates to rights that vest or accumulate.
3) Payment of the compensation is probable.
4) The amount can be reasonably estimated.

In accordance with the above criteria, the Center has estimated a liability for vacation pay, which has been earned, but not taken by Center employees of $460,350.78. The Center has not accrued a liability for sick leave earned, but not taken, by Center employees, as the amounts cannot be reasonably estimated at this time.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Health Insurance

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. The American Recovery and Reinvestment Act of 2009 (ARRA) reduces the COBRA premium for the eligible employees in some cases. There is no cost to the government under the COBRA programs.

6. RIGHT TO USE CONTRACTS

As of June 30, 2023, the Center has entered into a number of various contracts for copiers and rental of space. The expense for the year ended June 30, 2023, was $313,558.72. Under the current agreements, listed below are the future obligations:

2023-2024	$	79,585.88
2024-2025		72,743.88

7. RISK MANAGEMENT

The Center is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Center manages these risks of loss through the purchase of various insurance policies.

8. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

9. INTERFUND TRANSFERS

Operating transfers to allocate expenditures between funds all allowable under K.S.A. 72-6478 were as follows:

From Fund:	To Fund:	Amount
EANS Private School Funds	Cooperative Purchasing	$ 182,025.70
General Fund	Administration	1,150,000.00
General Fund	Reserve for Office Supplies	513,595.42
General Fund	Employee Benefits	30,000.00
General Fund	Facilities/Grounds Upkeep	280,000.00
Early Childhood Staff Development	Staff Development Services	41,366.24
IEP Digital Development	Director of Special Ed Serv-ESC	194,529.85
Consortium Accounts	Sunflower Summer	1,460,025.76

9. INTERFUND TRANSFERS (Continued)

Operating transfers to allocate expenditures between funds all allowable under K.S.A. 72-6478 were as follows (Continued):

From Fund:	To Fund:	Amount
Early Childhood Development	Early Childhood Staff Development	$ 66,918.09
Early Childhood Development	Resource Center	7,567.83
Early Childhood Development	Russell Child Development Ctr	285,184.36
Early Childhood Development	Instructional Coaches	72,704.11
Early Childhood Development	Communications	1,881.08
Early Childhood Development	MIECHV FY23	175,501.18
Early Childhood Development	MIECHV Dev Grant FY22	13,268.26
Low Incidence	General	100,000.00
Low Incidence	IEP Digital Development	100,000.00
Reserve for Office Supplies	Capital Projects	200,000.00
Reserve for Office Supplies	Employee Benefits	7,670.31
Reserve for Office Supplies	LimeLight Projects	90,000.00
Reserve for Office Supplies	Neosho Cabin Project	20,316.94
Reserve for Office Supplies	MACS Division	258,767.43
LimeLight Projects	Director of Special Ed Serv-ESC	76,325.59
Facilities/Grounds Upkeep	Staff Development Services	28,720.94
S3 Technical Assistance	IEP Digital Development	19,667.70
Director of Special Ed Serv-ESC	IEP Digital Development	161,052.75
Director of Special Ed Serv-ESC	Science Center Grants	971.11
Director of Special Ed Serv-ESC	Special Account Flow Through	11,556.84
Blended Learning	Drop-out Recovery Administration	185,719.86
Russell Child Development Ctr	Early Childhood Development	241,488.53
Neosho Cabin Project	Reserve for Office Supplies	23,353.07
Educate Kansas	Drop-out Recovery Administration	73,334.96
Sunflower Summer	Consortium Accounts	946,146.75
Kansas Leads	Drop-out Recovery Administration	16,544.22
MIECHV Dev Grant FY22	Early Childhood Development	95,674.01
C&T Education – Administration	General	162,024.24
A/W Contracted	Staff Development Services	71,889.19
Partnership Companies	General	100,000.00
Academy South	Academy North	259,170.52
MACS Division	Reserve for Office Supplies	241,742.41
Contracted Technology Services	Cooperative Purchasing	1,376,209.57
Special Ed – Audiologist	General	47,223.72
Cooperative Purchasing	EANS Private School Funds	14,215.05
Cooperative Purchasing	Contracted Technology Services	1,394,701.44
Cooperative Purchasing	Education Association	200,000.00
Cooperative Purchasing	Student Enrichment	400,000.00
Cooperative Purchasing	PSU/Credit	439.94
Education Association	Cooperative Purchasing	85,687.98
ESC Staff Dvlpmnt. Consortium	General	75,000.00
Johnson County	Drop-out Recovery Administration	147,598.66
TARC	Drop-out Recovery Administration	112,789.75
Student Enrichment Lawrence	Drop-out Recovery Administration	10,795.83
Student Enrichment	Health Trust Adm.	861,601.16
In House Technology Services	Contracted Technology Services	250,000.00
In House Technology Services	Staff Development Services	56,611.69
Staff Development Services	Technology Licenses	132,117.95
Staff Development Services	Homeless Children	194,100.00

9. INTERFUND TRANSFERS (Continued)

Operating transfers to allocate expenditures between funds all allowable under K.S.A. 72-6478 were as follows (Continued):

From Fund:	To Fund:	Amount
Staff Development Services	A/W Contracted	$ 86,858.94
Tech Integration	Drop-out Recovery Administration	35,251.01
Educate Kansas Marketing	Drop-out Recovery Administration	38,208.92
Health Trust Adm.	Student Enrichment	881,374.17
ECK Academy	Drop-out Recovery Administration	118,542.07
Drop-out Recovery Administration	Blended Learning	102,298.85
Drop-out Recovery Administration	Educate Kansas	35,093.24
Drop-out Recovery Administration	Kansas Leads	9,998.41
Drop-out Recovery Administration	Johnson County ICC	278,331.22
Drop-out Recovery Administration	Student Enrichment Lawrence	94,520.63
Drop-out Recovery Administration	Tech Integration	38,050.07
Drop-out Recovery Administration	Educate Kansas Marketing	116,005.29
Drop-out Recovery Administration	ECK Academy	96,307.56
Drop-out Recovery Administration	Juvenile Detention Center – Girard	38,592.56
Migrant Operating Fund	General	154,458.62
Juvenile Detention Center – Girard	Drop-out Recovery Administration	52,924.34
PSU/Credit	Cooperative Purchasing	723.44
Special Account Flow Through	Director of Special Ed Serv-ESC	26,452.28

10. SUBSEQUENT EVENTS

The Center evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Combining Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	ADMINISTRATION (001)	EANS PRIVATE SCHOOL FUNDS (005)	GENERAL (006)	ADMINISTRATIVE SERVICES (008)	EARLY CHILDHOOD STAFF DEVELOPMENT (010)	IEP DIGITAL DEVELOPMENT (012)	CONSORTIUM ACCOUNTS (014)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 188,169.14	$ -	$ 85,673.81	$ 386,602.63	$ -	$ -	$ -
Intercompany fees	-	-	1,142,100.77	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	261,528.30	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	1,000,000.00	(42,674.00)	-	-	41,489.50	3,094.26
Federal Grants/Contracts/Aid	-	-	-	-	104,946.92	-	-
Transfers	1,150,000.00	14,215.05	638,706.58	-	66,918.09	280,720.45	946,146.75
TOTAL RECEIPTS AND TRANSFERS	1,338,169.14	1,014,215.05	2,085,335.46	386,602.63	171,865.01	322,209.95	949,241.01
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	832,189.35	-	-	-	-	-
Student Support Services 2100	-	-	-	-	-	-	-
Instructional Support Services 2200	-	-	-	-	130,498.77	-	3,088.90
General Administration 2300	140,033.54	-	-	-	-	-	-
School Administration 2400	82,756.32	-	-	-	-	-	6,430.32
Central Services 2500	1,132,470.80	-	-	186,573.42	-	155,443.61	-
Operations and Maintenance 2600	2,984.11	-	-	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	9,507.86
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	182,025.70	1,973,595.42	-	41,366.24	194,529.85	1,460,025.76
TOTAL EXPENDITURES AND TRANSFERS	1,358,244.77	1,014,215.05	1,973,595.42	186,573.42	171,865.01	349,973.46	1,479,052.84
Receipts Over (Under) Expenditures	(20,075.63)	-	111,740.04	200,029.21	-	(27,763.51)	(529,811.83)
UNENCUMBERED CASH, July 1,	30,063.49	-	-	36,024.91	-	-	817,013.49
Cancellation of Prior Year Encumb.	6.90	-	-	3.00	-	27,763.51	-
UNENCUMBERED CASH, June 30	$ 9,994.76	$ -	$ 111,740.04	$ 236,057.12	$ -	$ -	$ 287,201.66

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	CAPITAL PROJECT (019)	LAWRENCE OFFICE (020)	DOLLY PARTON BOOKS (021)	SCIENCE CENTER GRANTS (023)	RISK MANAGMENT FUND (024)	EARLY CHILDHOOD DEVELOPMENT (025)	SPECIAL PROJECTS - TRANSFERS (027)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 10,321.28	$ 281,099.43	$ -	$ 500.00	$ -	$ 69,193.91	$ -
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	21,690.00	-	-	-	-	-	-
Transfers	200,000.00	-	-	971.11	-	337,162.54	-
TOTAL RECEIPTS AND TRANSFERS	232,011.28	281,099.43	-	1,471.11	-	406,356.45	-
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	-	31,912.37	-	-	2.50	-
Student Support Services 2100	-	-	-	-	-	16,471.45	-
Instructional Support Services 2200	-	-	-	9,624.66	-	2,936.84	1,067.86
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	-	-	-	-	-	-
Central Services 2500	-	228,912.26	-	-	-	-	-
Operations and Maintenance 2600	97,195.36	-	-	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	175,001.15	-	-	-	-	-	-
Transfers	-	-	-	-	-	623,024.91	-
TOTAL EXPENDITURES AND TRANSFERS	272,196.51	228,912.26	31,912.37	9,624.66	-	642,435.70	1,067.86
Receipts Over (Under) Expenditures	(40,185.23)	52,187.17	(31,912.37)	(8,153.55)	-	(236,079.25)	(1,067.86)
UNENCUMBERED CASH, July 1,	363,547.55	28,751.91	64,796.69	8,153.55	654,120.65	829,190.49	139,945.04
Cancellation of Prior Year Encumb.	181.50	1,270.40	-	-	-	230.00	-
UNENCUMBERED CASH, June 30	$ 323,543.82	$ 82,209.48	$ 32,884.32	$ -	$ 654,120.65	$ 593,341.24	$ 138,877.18

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	CARL PERKINS PROGRAM IMPROV. FY22 (028)	GREENBUSH CONNECT (029)	LOW INCIDENCE (030)	RESERVE FOR OFFICE SUPPLIES (031)	FLEET SERVICES (032)	EMPLOYEE BENEFITS (033)	LIMELIGHT PROJECTS (034)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ -	$ 823,023.70	$ 1,655,777.11	$ 779,075.03	$ 255,726.79	$ 221,777.14	$ -
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	494,065.80	1,211,970.68	-	-	-	-
Federal Grants/Contracts/Aid	554,939.00	-	-	-	-	-	-
Transfers	-	-	-	778,690.90	-	37,670.31	90,000.00
TOTAL RECEIPTS AND TRANSFERS	554,939.00	1,317,089.50	2,867,747.79	1,557,765.93	255,726.79	259,447.45	90,000.00
EXPENDITURES AND TRANSFERS:							
Instruction 1000	355,751.69	587.50	2,462,864.26	-	-	-	-
Student Support Services 2100	52,935.72	-	98.91	-	-	260,154.31	-
Instructional Support Services 2200	146,251.59	1,250,840.78	-	-	-	-	-
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	-	-	469,269.48	68,506.00	-	-
Central Services 2500	-	-	-	-	-	-	-
Operations and Maintenance 2600	-	-	-	-	344,722.62	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	13,100.00
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	-	200,000.00	576,754.68	-	-	76,325.59
TOTAL EXPENDITURES AND TRANSFERS	554,939.00	1,251,428.28	2,662,963.17	1,046,024.16	413,228.62	260,154.31	89,425.59
Receipts Over (Under) Expenditures	-	65,661.22	204,784.62	511,741.77	(157,501.83)	(706.86)	574.41
UNENCUMBERED CASH, July 1,	-	542,201.93	1,661,899.74	324,369.03	519,626.84	706.86	-
Cancellation of Prior Year Encumb.	-	494.91	202.25	20,305.26	-	-	-
UNENCUMBERED CASH, June 30	$ -	$ 608,358.06	$ 1,866,886.61	$ 856,416.06	$ 362,125.01	$ -	$ 574.41

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Girard, Kansas
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Regulatory Basis
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	ED TECH SERVICES (035)	FACILITIES/GROUNDS UPKEEP (036)	TECHNOLOGY LICENSES (038)	HOMELESS CHILDREN (039)	RESOURCE CENTER (044)	ESSER II - SPED (045)	ACADEMY NORTH (046)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 115,900.00	$ 27,606.11	$ 252.00	$ -	$ 182,948.79	$ -	$ 56,500.00
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	50,000.00	-	281,581.00	-
Transfers	-	280,000.00	132,117.95	194,100.00	7,567.83	-	259,170.52
TOTAL RECEIPTS AND TRANSFERS	115,900.00	307,606.11	132,369.95	244,100.00	190,516.62	281,581.00	315,670.52
EXPENDITURES AND TRANSFERS:							
Instruction 1000	116,347.73	-	24,857.00	244,100.00	-	-	-
Student Support Services 2100	-	-	-	-	-	281,581.00	-
Instructional Support Services 2200	-	-	108,252.17	-	193,280.45	-	174,834.91
General Administration 2300	41,877.00	-	-	-	-	-	-
School Administration 2400	-	-	-	-	-	-	-
Central Services 2500	-	-	-	-	-	-	-
Operations and Maintenance 2600	2,299.00	275,742.81	-	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	28,720.94	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	160,523.73	304,463.75	133,109.17	244,100.00	193,280.45	281,581.00	174,834.91
Receipts Over (Under) Expenditures	(44,623.73)	3,142.36	(739.22)	-	(2,763.83)	-	140,835.61
UNENCUMBERED CASH, July 1,	64,154.84	-	739.22	-	2,763.83	-	87,211.53
Cancellation of Prior Year Encumb.	-	4,600.58	-	-	-	-	175.00
UNENCUMBERED CASH, June 30	$ 19,531.11	$ 7,742.94	$ -	$ -	$ -	$ -	$ 228,222.14

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	GRANT EVALUATION (047)	S3 TECHNICAL ASSISTANCE (050)	DIRECTOR OF SPECIAL ED SERV-ESC (051)	BLENDED LEARNING (053)	TITLE VI-B IDEAS PSH (054)	GIFTED EDUCATION PROGRAM (056)	RUSSELL CHILD DEVELOPMENT CTR (061)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 41,891.07	$ -	$ 660,336.39	$ 436,691.49	$ -	$ 165,000.00	$ 2,814,691.96
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	288,171.50	-	-	119,594.74	884,843.00
Federal Grants/Contracts/Aid	-	-	-	-	16,713.00	-	-
Transfers	-	-	297,307.72	102,298.85	-	-	285,184.36
TOTAL RECEIPTS AND TRANSFERS	41,891.07	-	1,245,815.61	538,990.34	16,713.00	284,594.74	3,984,719.32
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	-	34,777.78	339,338.54	16,713.00	285,025.81	3,743,230.79
Student Support Services 2100	-	-	-	-	-	-	-
Instructional Support Services 2200	126,782.25	-	-	9,210.00	-	-	-
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	-	780,475.33	3,564.27	-	-	-
Central Services 2500	-	-	2,884.51	1,332.67	-	863.88	-
Operations and Maintenance 2600	-	-	-	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	19,667.70	173,580.70	185,719.86	-	-	241,488.53
TOTAL EXPENDITURES AND TRANSFERS	126,782.25	19,667.70	991,718.32	539,165.34	16,713.00	285,889.69	3,984,719.32
Receipts Over (Under) Expenditures	(84,891.18)	(19,667.70)	254,097.29	(175.00)	-	(1,294.95)	-
UNENCUMBERED CASH, July 1,	356,303.02	19,667.70	708,112.20	-	-	35,219.44	-
Cancellation of Prior Year Encumb.	-	-	-	175.00	-	-	-
UNENCUMBERED CASH, June 30	$ 271,411.84	$ -	$ 962,209.49	$ -	$ -	$ 33,924.49	$ -

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	SPS SPECIAL PROJECTS (063)	INSTRUCTIONAL COACHES (064)	COMMUNICATIONS (069)	NEOSHO CABIN PROJECT (070)	TITLE III-A ENGLISH LANG-LCP (071)	EDUCATE KANSAS (073)	LEAVENWORTH CTY INFANT TODDLER (074)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ -	$ 523,900.00	$ -	$ 54,747.93	$ 500.00	$ -	$ 85,816.87
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	325,842.28	571,995.16
Federal Grants/Contracts/Aid	-	-	-	-	89,941.00	-	70,158.00
Transfers	-	72,704.11	1,881.08	20,316.94	-	35,093.24	-
TOTAL RECEIPTS AND TRANSFERS	-	596,604.11	1,881.08	75,064.87	90,441.00	360,935.52	727,970.03
EXPENDITURES AND TRANSFERS:							
Instruction 1000	1,897.50	540,741.79	6,173.55	51,711.80	-	-	624,668.03
Student Support Services 2100	-	-	-	-	90,210.05	-	-
Instructional Support Services 2200	-	7,200.00	-	-	-	271,707.49	-
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	-	-	-	-	-	-
Central Services 2500	-	-	-	-	-	-	-
Operations and Maintenance 2600	-	-	-	-	-	-	-
Transportation 2700	-	71,602.29	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	15,893.07	3,339.16
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	-	-	23,353.07	-	73,334.96	-
TOTAL EXPENDITURES AND TRANSFERS	1,897.50	619,544.08	6,173.55	75,064.87	90,210.05	360,935.52	628,007.19
Receipts Over (Under) Expenditures	(1,897.50)	(22,939.97)	(4,292.47)	-	230.95	-	99,962.84
UNENCUMBERED CASH, July 1,	303,067.55	22,939.97	4,292.47	-	-	-	471,089.76
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	171.98
UNENCUMBERED CASH, June 30	$ 301,170.05	$ -	$ -	$ -	$ 230.95	$ -	$ 571,224.58

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	MEICHV FY23 (080)	SUNFLOWER SUMMER (083)	TITLE IVA (084)	KANSAS LEADS (088)	MEICHV DEV GRANT FY22 (090)	PROJECT P.L.U.S. (091)	SPECIALIZED LEARNING SERVICES (093)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ -	$ -	$ -	$ -	$ -	$ 902,008.00	$ 607,576.41
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	405,448.10	324,403.25
Federal Grants/Contracts/Aid	88,771.03	2,923,873.00	49,600.00	70,359.00	181,222.09	-	-
Transfers	175,501.18	1,460,025.76	-	9,998.41	13,268.26	-	-
TOTAL RECEIPTS AND TRANSFERS	264,272.21	4,383,898.76	49,600.00	80,357.41	194,490.35	1,307,456.10	931,979.66
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	-	-	-	-	1,046,758.01	-
Student Support Services 2100	264,272.21	-	-	-	98,816.34	-	-
Instructional Support Services 2200	-	-	49,600.00	63,813.19	-	166,694.87	762,060.73
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	152,047.00	-	-	-	-	1,230.55
Central Services 2500	-	-	-	-	-	13,314.25	-
Operations and Maintenance 2600	-	-	-	-	-	54,066.53	-
Transportation 2700	-	-	-	-	-	-	67,472.63
Non-Instruction Services	-	3,285,705.01	-	-	-	3,759.24	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	946,146.75	-	16,544.22	95,674.01	-	-
TOTAL EXPENDITURES AND TRANSFERS	264,272.21	4,383,898.76	49,600.00	80,357.41	194,490.35	1,284,592.90	830,763.91
Receipts Over (Under) Expenditures	-	-	-	-	-	22,863.20	101,215.75
UNENCUMBERED CASH, July 1,	-	-	-	-	-	817,523.44	620,381.98
Cancellation of Prior Year Encumb.	-	-	-	-	-	156.84	-
UNENCUMBERED CASH, June 30	$ -	$ -	$ -	$ -	$ -	$ 840,543.48	$ 721,597.73

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	REACH PRESCHOOL COWLEY CO (095)	C & T EDUCATION - ADMINISTRATION (0A4)	A/W CONTRACTED (0A9)	PARTNERSHIP COMPANIES (0B1)	SPARK ADMINISTRATION (0B2)	CONSULTING WORK FOR LTI (0B4)	ACADEMY SOUTH (0B5)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 88,117.60	$ 698.02	$ 275,096.89	$ 702,015.71	$ 177,000.00	$ 1,691,702.62	$ 33,250.00
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	45,000.00	-	-	-	-	-	-
State Grants/Contracts/Aid	421,174.43	-	165,978.60	-	-	-	-
Federal Grants/Contracts/Aid	37,986.00	-	-	-	-	-	-
Transfers	-	-	86,585.94	-	-	-	-
TOTAL RECEIPTS AND TRANSFERS	592,278.03	698.02	527,661.43	702,015.71	177,000.00	1,691,702.62	33,250.00
EXPENDITURES AND TRANSFERS:							
Instruction 1000	537,540.21	430.18	-	607,970.57	-	1,691,702.62	-
Student Support Services 2100	-	-	453,201.06	-	-	-	-
Instructional Support Services 2200	-	-	-	-	-	-	23,585.68
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	3,239.30	-	1,600.00	-	-	-	-
Central Services 2500	1,031.67	-	971.18	-	-	-	-
Operations and Maintenance 2600	-	-	-	-	-	-	-
Transportation 2700	624.87	-	-	-	-	-	-
Non-Instruction Services	3,792.94	-	-	-	133,800.00	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	162,024.24	71,889.19	100,000.00	-	-	259,170.52
TOTAL EXPENDITURES AND TRANSFERS	546,228.99	162,454.42	527,661.43	707,970.57	133,800.00	1,691,702.62	282,756.20
Receipts Over (Under) Expenditures	46,049.04	(161,756.40)	-	(5,954.86)	43,200.00	-	(249,506.20)
UNENCUMBERED CASH, July 1,	327,004.59	161,756.40	-	420,319.56	-	-	249,506.20
Cancellation of Prior Year Encumb.	100.00	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	$ 373,153.63	$ -	$ -	$ 414,364.70	$ 43,200.00	$ -	$ -

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	ENVIROMENTAL COMP. CONSORTIUM (0B7)	MACS DIVISION (0BB)	CONTRACTED TECHNOLOGY SERVICES (0C3)	SPECIAL ED - AUDIOLOGIST (0C9)	COOPERATIVE PURCHASING (0D2)	EDUCATION ASSOCIATION (0D3)	ESC STAFF DEVELOPMENT CONSORTIUM (0D4)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 144,020.41	$ 833,992.91	$ 635,381.80	$ 392,783.02	$ 1,685,289.41	$ 146,010.25	$ 272,741.59
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	198,240.20	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	13,529.51	-
Transfers	-	258,767.43	1,644,701.44	-	1,644,646.69	200,000.00	-
TOTAL RECEIPTS AND TRANSFERS	144,020.41	1,092,760.34	2,280,083.24	591,023.22	3,329,936.10	359,539.76	272,741.59
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	-	47,599.22	-	-	-	-
Student Support Services 2100	-	-	-	464,959.83	-	-	-
Instructional Support Services 2200	-	6,907.99	851,917.78	-	-	-	208,341.83
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	2,000.00	20,944.93	5,383.32	12,056.42	5,412.34	-	-
Central Services 2500	-	-	-	1,151.87	5,837.33	-	-
Operations and Maintenance 2600	-	3,207.16	-	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	268,752.14	819,957.87	-	-	713,133.20	238,341.11	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	241,742.41	1,376,209.57	47,223.72	2,009,356.43	85,687.98	75,000.00
TOTAL EXPENDITURES AND TRANSFERS	270,752.14	1,092,760.36	2,281,109.89	525,391.84	2,733,739.30	324,029.09	283,341.83
Receipts Over (Under) Expenditures	(126,731.73)	(0.02)	(1,026.65)	65,631.38	596,196.80	35,510.67	(10,600.24)
UNENCUMBERED CASH, July 1,	737,684.67	-	-	101,329.86	822,582.15	-	685,156.93
Cancellation of Prior Year Encumb.	35.02	0.02	1,026.65	117.37	523.74	353.28	-
UNENCUMBERED CASH, June 30	$ 610,987.96	$ -	$ -	$ 167,078.61	$ 1,419,302.69	$ 35,863.95	$ 674,556.69

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	SPECIAL ED. LEADERSHIP (0D9)	SPECIAL PURPOSE SCHOOL PSH (0E4)	JOHNSON COUNTY ICC (0F1)	INFANT TODDLER PROJECT (0K2)	PARENTS AS TEACHERS (0K3)	CLOUD/ REPUBLIC ICC (0K4)	TARC (0L5)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ -	$ 409,117.09	$ 3,102,096.68	$ 381,840.82	$ 466,565.62	$ 88,441.67	$ 1,560,915.99
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	347,563.87	3,112,608.84	2,324,545.25	726,136.00	515,803.24	1,176,371.30
Federal Grants/Contracts/Aid	-	-	-	201,455.00	-	55,154.00	-
Transfers	-	-	278,331.22	-	-	-	-
TOTAL RECEIPTS AND TRANSFERS	-	756,680.96	6,493,036.74	2,907,841.07	1,192,701.62	659,398.91	2,737,287.29
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	743,078.41	6,204,785.16	2,424,044.43	-	266,578.98	2,568,907.99
Student Support Services 2100	-	-	-	-	1,409,394.53	595,080.22	-
Instructional Support Services 2200	1,064.15	-	76,028.07	-	5,122.50	-	-
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	8.49	-	68,494.85	17,753.38	-	3,887.81	-
Central Services 2500	-	-	-	-	-	-	-
Operations and Maintenance 2600	-	-	-	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	15,872.91	-	3,844.03	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	-	147,598.66	-	-	-	112,789.75
TOTAL EXPENDITURES AND TRANSFERS	1,072.64	743,078.41	6,496,906.74	2,457,670.72	1,414,517.03	869,391.04	2,681,697.74
Receipts Over (Under) Expenditures	(1,072.64)	13,602.55	(3,870.00)	450,170.35	(221,815.41)	(209,992.13)	55,589.55
UNENCUMBERED CASH, July 1,	95,169.30	143,724.92	-	79,267.09	221,815.41	246,926.87	-
Cancellation of Prior Year Encumb.	-	-	3,870.00	-	-	-	-
UNENCUMBERED CASH, June 30	$ 94,096.66	$ 157,327.47	$ -	$ 529,437.44	$ -	$ 36,934.74	$ 55,589.55

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	STUDENT ENRICHMENT LAWRENCE (0L7)	TRANSPORTATION CONSORTIUM (0L9)	STUDENT ENRICHMENT (0N2)	IN HOUSE TECHNOLOGY SERVICES (0N4)	STAFF DEVELOPMENT SERVICES (0N7)	TECH INTEGRATION (0N9)	PROFESSIONAL DEVELOPMENT (0P7)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 22,514.01	$ 36,697.63	$ 472,697.74	$ 799,854.33	$ 1,679,815.06	$ 106,174.81	$ 60,196.50
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	5,311.00
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-
Transfers	94,520.63	-	1,281,374.17	-	198,588.06	38,050.07	-
TOTAL RECEIPTS AND TRANSFERS	117,034.64	36,697.63	1,754,071.91	799,854.33	1,878,403.12	144,224.88	65,507.50
EXPENDITURES AND TRANSFERS:							
Instruction 1000	106,238.81	-	467,341.40	26,904.19	-	-	-
Student Support Services 2100	-	-	-	-	-	-	-
Instructional Support Services 2200	-	-	328,110.50	239,064.40	1,619,017.62	108,973.87	60,196.50
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	9,222.48	59,927.67	1,109.17	166,384.08	-	-
Central Services 2500	-	-	-	-	-	-	-
Operations and Maintenance 2600	-	-	37,404.62	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	7,684.92	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	10,795.83	-	861,601.16	306,611.69	412,803.89	35,251.01	-
TOTAL EXPENDITURES AND TRANSFERS	117,034.64	16,907.40	1,754,385.35	573,689.45	2,198,205.59	144,224.88	60,196.50
Receipts Over (Under) Expenditures	-	19,790.23	(313.44)	226,164.88	(319,802.47)	-	5,311.00
UNENCUMBERED CASH, July 1,	-	320,261.09	-	-	868,412.48	-	-
Cancellation of Prior Year Encumb.	-	-	313.44	386.47	802.20	-	-
UNENCUMBERED CASH, June 30	$ -	$ 340,051.32	$ -	$ 226,551.35	$ 549,412.21	$ -	$ 5,311.00

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	EDUCATE KANSAS MARKETING (0PC)	HEALTH TRUST ADM. (0PK)	ECK ACADEMY (0PN)	ECK ACADEMY EXTRA STUDENT (0PR)	PARENTS AS TEACHERS (0Q2)	DROP-OUT RECOVERY ADMINISTRATION (0R1)	MIGRANT OPERATING FUND (0R5)
RECEIPTS AND TRANSFERS:							
Local Revenue	$ -	$ 636,261.05	$ 331,974.60	$ 5,104.00	$ 213,400.00	$ -	$ 315.08
Intercompany fees	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	229,043.16	-	-	-	-
Federal Grants/Contracts/Aid	301,570.00	-	-	-	-	-	-
Transfers	116,005.29	861,601.16	96,307.56	-	-	791,709.62	-
TOTAL RECEIPTS AND TRANSFERS	417,575.29	1,497,862.21	657,325.32	5,104.00	213,400.00	791,709.62	315.08
EXPENDITURES AND TRANSFERS:							
Instruction 1000	-	-	497,544.91	-	-	-	-
Student Support Services 2100	-	-	-	-	2,709.28	-	-
Instructional Support Services 2200	379,366.37	-	31,522.38	-	-	-	668.20
General Administration 2300	-	-	-	-	-	-	-
School Administration 2400	-	24,303.20	-	-	-	-	-
Central Services 2500	-	-	-	-	-	-	-
Operations and Maintenance 2600	-	-	9,715.96	-	-	-	-
Transportation 2700	-	-	-	-	-	-	-
Non-Instruction Services	-	604,050.40	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	38,208.92	881,374.17	118,542.07	-	-	809,197.83	154,458.62
TOTAL EXPENDITURES AND TRANSFERS	417,575.29	1,509,727.77	657,325.32	-	2,709.28	809,197.83	155,126.82
Receipts Over (Under) Expenditures	-	(11,865.56)	-	5,104.00	210,690.72	(17,488.21)	(154,811.74)
UNENCUMBERED CASH, July 1,	-	521,917.95	-	-	-	982,617.57	154,811.74
Cancellation of Prior Year Encumb.	-	160.00	-	-	10.00	-	-
UNENCUMBERED CASH, June 30	$ -	$ 510,212.39	$ -	$ 5,104.00	$ 210,700.72	$ 965,129.36	$ -

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Combining Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	JUVENILE DETENTION CENTER-GIRARD (0R8)	RAINBOW UNITED (0RB)	GB VIRTUAL ACADEMY (0S7)	PSU/CREDIT (0TG)	ACTIVITY FUNDS (0TZ)	SPECIAL ACCOUNT FLOW THROUGH (0WW)	CENTER TOTALS
RECEIPTS AND TRANSFERS:							
Local Revenue	$ 91,837.13	$ -	$ 3,144,515.19	$ 86,080.00	$ 2,688.12	$ 33,704.31	$ 32,244,214.65
Intercompany fees	-	-	-	-	-	-	1,142,100.77
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	261,528.30
County Revenue	-	-	-	-	-	-	45,000.00
State Grants/Contracts/Aid	-	2,270,463.22	-	-	-	-	17,121,483.38
Federal Grants/Contracts/Aid	-	-	-	-	-	-	5,113,488.55
Transfers	38,592.56	-	-	439.94	-	11,556.84	15,529,516.61
TOTAL RECEIPTS AND TRANSFERS	130,429.69	2,270,463.22	3,144,515.19	86,519.94	2,688.12	45,261.15	71,457,332.26
EXPENDITURES AND TRANSFERS:							
Instruction 1000	77,131.37	2,159,843.35	2,609,135.07	85,796.50	667.78	-	31,882,890.15
Student Support Services 2100	-	-	-	-	-	-	3,989,884.91
Instructional Support Services 2200	-	-	-	-	-	-	7,417,633.30
General Administration 2300	-	-	-	-	-	-	181,910.54
School Administration 2400	373.98	66,633.69	163,160.70	-	-	-	2,196,175.08
Central Services 2500	-	-	-	-	-	(247.50)	1,730,539.95
Operations and Maintenance 2600	-	-	15,197.00	-	-	-	842,535.17
Transportation 2700	-	-	-	-	-	-	139,699.79
Non-Instruction Services	-	-	-	-	-	19,056.37	6,159,590.23
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	175,001.15
Transfers	52,924.34	-	-	723.44	-	26,452.28	15,529,516.61
TOTAL EXPENDITURES AND TRANSFERS	130,429.69	2,226,477.04	2,787,492.77	86,519.94	667.78	45,261.15	70,245,376.88
Receipts Over (Under) Expenditures	-	43,986.18	357,022.42	-	2,020.34	-	1,211,955.38
UNENCUMBERED CASH, July 1,	-	-	612,512.70	-	8,796.95	-	17,295,453.55
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	63,435.32
UNENCUMBERED CASH, June 30	$ -	$ 43,986.18	$ 969,535.12	$ -	$ 10,817.29	$ -	$ 18,570,844.25

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education:					
Special Education Cluster (IDEA):					
Special Education - Discretionary	H027A220031-22A	84.027A	$ -	$ 3,705.00	$ 3,705.00
Special Education - Paraprofessional Support	H027A220031	84.027A	-	13,008.00	13,008.00
Total Special Education Cluster (IDEA)		Total 84.027	-	16,713.00	16,713.00
Preschool Grants - IDEA Preschool	H173A220034	84.173A	-	301,570.00	301,570.00
	Total Special Education Cluster (IDEA)		-	318,283.00	318,283.00
Career and Technical Education (Perkins IV)	V048A220016	84.048A	-	554,939.00	554,939.00
English Language Acquisition - Title III	S365A220016	84.365A	-	89,941.00	89,941.00
Student Support and Academic Enrichment SSAE Program	S424A220017	84.424A	-	49,600.00	49,600.00
ESSER II - SPED COVID - 19	S425D210002	84.425D	-	281,581.00	281,581.00
ESSER III - Summer Enrichment COVID - 19	S425V210046	84.425U	-	372,485.00	372,485.00
ESSER III - Homeless Children COVID - 19	S425W210017-21A	84.425W	-	50,000.00	244,100.00
ESSER III - COVID - 19	S425V210046	84.425V	-	2,551,388.00	3,065,267.01
ESSER III - KDOC Kansas Leads COVID - 19	S425U210002	84.425U	-	70,359.00	63,813.19
		Total 84.425	-	3,325,813.00	4,027,246.20
Passed through the Kansas Department of Health & Environment:					
Grants for Infants and Families					
Infants and Toddlers IDEA Part C - Reach Tiny-k	102668	84.181	-	37,986.00	37,986.00
Infants and Toddlers IDEA Part C - Birth to 3	102672	84.181	-	201,455.00	201,455.00
Infants and Toddlers IDEA Part C - Leavenworth	102661	84.181	-	70,158.00	70,158.00
Infants and Toddlers IDEA Part C - OCCK	102642	84.181	-	55,154.00	55,154.00
Total Grants for Infants and Families		Total 84.181	-	364,753.00	364,753.00
Total U.S. Department of Education			-	4,703,329.00	5,404,762.20

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education:					
Children's Cabinet Preschool Dev	90TP0078	93.434	$ -	$ 104,946.92	$ 104,946.92
K-12 COVID Testing Grant - COVID 19	DO609	93.323	-	21,690.00	21,690.00
Passed through the Kansas Department of Health & Environment:					
Maternal, Infant and Early Childhood Home Visiting Program	MIECHV	93.870	-	269,993.12	363,088.55
Total U.S. Department of Health and Human Services			-	396,630.04	489,725.47
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster					
Summer Food Service Program	DO609	10.559	-	13,529.51	13,529.51
Total U.S. Department of Agriculture			-	13,529.51	13,529.51
TOTAL FEDERAL AWARDS			$ -	$ 5,113,488.55	$ 5,908,017.18

Note to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Interlocal No. 609, Southeast Kansas Education Service Center did not elect to use the 10% de minimis cost rate.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Interlocal No. 609
Southeast Kansas Education Service Center
Girard, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Interlocal No. 609, Southeast Kansas Education Service Center, Girard, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statement, which collectively comprise Interlocal No. 609, Southeast Kansas Education Service Center's basic financial statement, and have issued our report thereon dated February 6, 2024.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Interlocal No. 609, Southeast Kansas Education Service Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Interlocal No. 609, Southeast Kansas Education Service Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Interlocal No. 609, Southeast Kansas Education Service Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Center's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether Interlocal No. 609, Southeast Kansas Education Service Center's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
February 6, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Interlocal No. 609
Southeast Kansas Education Service Center
Girard, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Interlocal No. 609, Southeast Kansas Education Service Center's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Interlocal No. 609, Southeast Kansas Education Service Center's major federal programs for the year ended June 30, 2023. Interlocal No. 609, Southeast Kansas Education Service Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Interlocal No. 609, Southeast Kansas Education Service Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Interlocal No. 609, Southeast Kansas Education Service Center and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Interlocal No. 609, Southeast Kansas Education Service Center's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Interlocal No. 609, Southeast Kansas Education Service Center's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Interlocal No. 609, Southeast Kansas Education Service Center's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Interlocal No. 609, Southeast Kansas Education Service Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Interlocal No. 609, Southeast Kansas Education Service Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Interlocal No. 609, Southeast Kansas Education Service Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Interlocal No. 609, Southeast Kansas Education Service Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
February 6, 2024

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of Interlocal No. 609, Southeast Kansas Education Service Center on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	__X__	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported

The auditor's report on compliance for the major federal award programs for Interlocal No. 609, Southeast Kansas Education Service Center expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__X__	No

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION
Education Stabilization Funds — CFDA No. 84.425

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee? ____ Yes __X__ No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

INTERLOCAL NO. 609
SOUTHEAST KANSAS EDUCATION SERVICE CENTER
Girard, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

NONE