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

## FINANCIAL STATEMENT
## JUNE 30, 2021

BFR

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
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**JUNE 30, 2021**


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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Smoky Hill Central Kansas Education Service Center Interlocal School District No. 629, Salina, Kansas**, as of and for the year ended **June 30, 2021,** and the related notes to the financial statement.

*Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

*Auditors' Responsibility*
Our responsibility is to express an opinion on the financial statement based on our audit. 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.* Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*
As described in Note 1 of the financial statement, the financial statement is prepared by **Smoky Hill Central Kansas Education Service Center Interlocal School District No. 629, Salina, Kansas**, to meet the requirements of the State of 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.

*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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Smoky Hill Central Kansas Education Service Center Interlocal School District No. 629, Salina, Kansas**, as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Smoky Hill Central Kansas Education Service Center Interlocal School District No. 629, Salina, Kansas**, as of **June 30, 2021**, 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.

*Report on Supplementary Information*
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for 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.

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

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 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.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated October 29, 2020. The 2020 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 http://da.ks.gov/ar/muniserv/. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

*BFR CPA, LLC*

BFR CPA, LLC
November 2, 2021

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**
**AND UNENCUMBERED CASH**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**

| 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 | $ 310,604 | $ 0 | $ 1,927,313 | $ 1,989,063 | $ 248,854 | $ 0 | $ 248,854 |
| Special Purpose Funds | | | | | | | |
| Capital Outlay | 575,443 | 0 | 0 | 127,325 | 448,118 | 0 | 448,118 |
| Career and Postsecondary Education | (26,034) | 0 | 204,391 | 204,394 | (26,037) | 4,050 | (21,987) |
| Federal Funds | 164,648 | 0 | 564,633 | 368,926 | 360,355 | 1,672 | 362,027 |
| Domestic Violence Assoc. Grant | (3,388) | 0 | 0 | 0 | (3,388) | 0 | (3,388) |
| KJCC/LHGS Dept. of Corrections | (31,653) | 0 | 2,362,239 | 2,317,208 | 13,378 | 8,948 | 22,326 |
| LGHS Miscellaneous | (8,056) | 0 | 6,373 | 5,742 | (7,425) | 0 | (7,425) |
| KS Professional Learning Team | 88,354 | 0 | 0 | 0 | 88,354 | 0 | 88,354 |
| Senate Bill 155 Program | 18,018 | 0 | 0 | 0 | 18,018 | 0 | 18,018 |
| Fast ForWord | (1,050) | 0 | 559 | 809 | (1,300) | 0 | (1,300) |
| TLC @ Smoky Hill Ed Service Center | 38,467 | 0 | 191,050 | 213,823 | 15,694 | 0 | 15,694 |
| St. Francis Academy-Juvenile | (7,472) | 0 | 411,165 | 402,409 | 1,284 | 0 | 1,284 |
| St. Francis Academy-Title I | 47,301 | 0 | 96,435 | 129,323 | 14,413 | 1,296 | 15,709 |
| Tipton Community School | 81,264 | 0 | 498,719 | 560,400 | 19,583 | 1,268 | 20,851 |
| Rosetta Stone | 5 | 0 | 36,430 | 37,700 | (1,265) | 0 | (1,265) |
| | $ 1,246,451 | $ 0 | $ 6,299,307 | $ 6,357,122 | $ 1,188,636 | $ 17,234 | $ 1,205,870 |

| | | |
|---|---|---|
| Composition of Cash: | Checking Account | $ (94,540) |
| | Money Market Account | 1,300,410 |
| | | $ 1,205,870 |

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

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**NOTES TO FINANCIAL STATEMENT**
**JUNE 30, 2021**

## Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

> General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
>
> Special Purpose Funds-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Interlocal has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the Interlocal to use the regulatory basis of accounting.

Budget and Assessment Cycle

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

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

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**NOTES TO FINANCIAL STATEMENT**
**JUNE 30, 2021**

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 funds:

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

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 - 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.

**Note 3 - 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 4 - 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share. 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, 2021.

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, 2021, the Interlocal's proportionate share of the collective net pension liability reported by KPERS was $76,064. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Note 5 - Subsequent Events:**

The Interlocal has evaluated subsequent events through November 2, 2021, the date which the financial statement was available to be issued.

**Note 6 - Compensated Absences:**

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

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

**Note 7 - 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, 2021.

At June 30, 2021, the Interlocal's carrying amount of deposits was $1,205,870 and the bank balance was $1,457,664. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $1,207,664 was collateralized with securities held by the pledging financial institutions' agents in the Interlocal's name.

**Note 8 - 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.

# REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**

| Fund | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|
| General Fund | $ 4,236,582 | $ 0 | $ 4,236,582 | $ 1,989,063 | $ (2,247,519) |
| Special Purpose Funds | | | | | |
| Capital Outlay | 0 | 0 | 0 | 127,325 | 127,325 |
| Career and Postsecondary Education | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 204,394 | XXXXXXXXXX |
| Federal Funds | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 368,926 | XXXXXXXXXX |
| Domestic Violence Assoc. Grant | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 0 | XXXXXXXXXX |
| KJCC/LHGS Dept. of Corrections | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 2,317,208 | XXXXXXXXXX |
| LGHS Miscellaneous | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 5,742 | XXXXXXXXXX |
| KS Professional Learning Team | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 0 | XXXXXXXXXX |
| Senate Bill 155 Program | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 0 | XXXXXXXXXX |
| Fast ForWord | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 809 | XXXXXXXXXX |
| TLC @ Smoky Hill Ed Service Center | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 213,823 | XXXXXXXXXX |
| St. Francis Academy-Juvenile | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 402,409 | XXXXXXXXXX |
| St. Francis Academy-Title I | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 129,323 | XXXXXXXXXX |
| Tipton Community School | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 560,400 | XXXXXXXXXX |
| Rosetta Stone | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 37,700 | XXXXXXXXXX |
| | $ 4,236,582 | $ 0 | $ 4,236,582 | $ 6,357,122 | $ (2,120,194) |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

| General Fund | Prior Year Actual | Current Year Actual | Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Local Sources | $ 2,070,170 | $ 1,927,313 | $ 4,248,385 | $ (2,321,072) |
| | 2,070,170 | 1,927,313 | $ 4,248,385 | $ (2,321,072) |
| Expenditures | | | | |
| Instruction | 993,629 | 1,267,178 | $ 2,764,779 | $ (1,497,601) |
| General Administration | 780,261 | 721,885 | 1,471,803 | (749,918) |
| | 1,773,890 | 1,989,063 | $ 4,236,582 | $ (2,247,519) |
| Receipts Over (Under) Expenditures | 296,280 | (61,750) | | |
| Unencumbered Cash, Beginning | 14,324 | 310,604 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 310,604 | $ 248,854 | | |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**
**ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

| Capital Outlay Fund | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Cash Receipts | | | | |
| Local Sources | $ 769,335 | $ 0 | $ 0 | $ 0 |
| | 769,335 | 0 | $ 0 | $ 0 |
| Expenditures | | | | |
| General Administration | 366,476 | 127,325 | $ 0 | $ 127,325 |
| | 366,476 | 127,325 | $ 0 | $ 127,325 |
| Receipts Over (Under) Expenditures | 402,859 | (127,325) | | |
| Unencumbered Cash, Beginning | 172,584 | 575,443 | | |
| Prior Year Canceled Encumbrances | 0 | 0 | | |
| Unencumbered Cash, Ending | $ 575,443 | $ 448,118 | | |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

| | Career and Postsecondary Education Fund | |
|---|---|---|
| | Prior Year Actual | Current Year Actual |
| Cash Receipts | | |
| Federal Sources | $ 267,835 | $ 204,391 |
| | 267,835 | 204,391 |
| Expenditures | | |
| General Administration | 267,649 | 204,394 |
| | 267,649 | 204,394 |
| Receipts Over (Under) Expenditures | 186 | (3) |
| Unencumbered Cash, Beginning | (26,220) | (26,034) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (26,034) | $ (26,037) |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Federal Funds

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 21,815 | $ 0 |
| Federal Sources | 431,455 | 564,633 |
| | 453,270 | 564,633 |
| Expenditures | | |
| Instruction | 186,471 | 237,475 |
| General Administration | 250,380 | 131,451 |
| | 436,851 | 368,926 |
| Receipts Over (Under) Expenditures | 16,419 | 195,707 |
| Unencumbered Cash, Beginning | 148,229 | 164,648 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 164,648 | $ 360,355 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Domestic Violence Assoc. Grant

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 7,585 | $ 0 |
| | 7,585 | 0 |
| Expenditures | | |
| General Administration | 10,067 | 0 |
| | 10,067 | 0 |
| Receipts Over (Under) Expenditures | (2,482) | 0 |
| Unencumbered Cash, Beginning | (906) | (3,388) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (3,388) | $ (3,388) |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

KJCC/LHGS Dept. of Corrections

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 2,599,596 | $ 2,362,239 |
| | 2,599,596 | 2,362,239 |
| Expenditures | | |
| Instruction | 1,963,930 | 1,547,671 |
| General Administration | 621,532 | 769,537 |
| | 2,585,462 | 2,317,208 |
| Receipts Over (Under) Expenditures | 14,134 | 45,031 |
| Unencumbered Cash, Beginning | (45,787) | (31,653) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (31,653) | $ 13,378 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

LGHS Miscellaneous Fund

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 3,917 | $ 6,373 |
| | 3,917 | 6,373 |
| Expenditures | | |
| General Administration | 12,339 | 5,742 |
| | 12,339 | 5,742 |
| Receipts Over (Under) Expenditures | (8,422) | 631 |
| Unencumbered Cash, Beginning | 366 | (8,056) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (8,056) | $ (7,425) |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

KS Professional Learning Team Fund

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Federal Sources | $ 49,680 | $ 0 |
| | 49,680 | 0 |
| Expenditures | | |
| General Administration | 32,950 | 0 |
| | 32,950 | 0 |
| Receipts Over (Under) Expenditures | 16,730 | 0 |
| Unencumbered Cash, Beginning | 71,624 | 88,354 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 88,354 | $ 88,354 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Senate Bill 155 Program

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

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Fast ForWord Fund

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 5,982 | $ 559 |
| | 5,982 | 559 |
| Expenditures | | |
| General Administration | 5,982 | 809 |
| | 5,982 | 809 |
| Receipts Over (Under) Expenditures | 0 | (250) |
| Unencumbered Cash, Beginning | (1,050) | (1,050) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (1,050) | $ (1,300) |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

TLC @ Smoky Hill Ed Service Center

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 163,169 | $ 191,050 |
| | 163,169 | 191,050 |
| Expenditures | | |
| Instruction | 66,711 | 101,341 |
| General Administration | 69,405 | 112,482 |
| | 136,116 | 213,823 |
| Receipts Over (Under) Expenditures | 27,053 | (22,773) |
| Unencumbered Cash, Beginning | 11,414 | 38,467 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 38,467 | $ 15,694 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

St. Francis Academy-Juvenile

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 428,033 | $ 411,165 |
| | 428,033 | 411,165 |
| Expenditures | | |
| Instruction | 232,863 | 320,104 |
| General Administration | 229,134 | 82,305 |
| | 461,997 | 402,409 |
| Receipts Over (Under) Expenditures | (33,964) | 8,756 |
| Unencumbered Cash, Beginning | 26,492 | (7,472) |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ (7,472) | $ 1,284 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

St. Francis Academy-Title I

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 150,751 | $ 96,435 |
| | 150,751 | 96,435 |
| Expenditures | | |
| Instruction | 131,930 | 120,040 |
| General Administration | 32,665 | 9,283 |
| | 164,595 | 129,323 |
| Receipts Over (Under) Expenditures | (13,844) | (32,888) |
| Unencumbered Cash, Beginning | 61,145 | 47,301 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 47,301 | $ 14,413 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Tipton Community School

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 476,413 | $ 498,719 |
| | 476,413 | 498,719 |
| Expenditures | | |
| Instruction | 418,776 | 464,759 |
| General Administration | 23,752 | 95,641 |
| | 442,528 | 560,400 |
| Receipts Over (Under) Expenditures | 33,885 | (61,681) |
| Unencumbered Cash, Beginning | 47,379 | 81,264 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 81,264 | $ 19,583 |

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS**
**FOR THE YEAR ENDED JUNE 30, 2021**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Rosetta Stone

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Local Sources | $ 39,370 | $ 36,430 |
| | 39,370 | 36,430 |
| Expenditures | | |
| General Administration | 14,600 | 37,700 |
| | 14,600 | 37,700 |
| Receipts Over (Under) Expenditures | 24,770 | (1,270) |
| Unencumbered Cash, Beginning | (24,765) | 5 |
| Prior Year Canceled Encumbrances | 0 | 0 |
| Unencumbered Cash, Ending | $ 5 | $ (1,265) |

# FEDERAL AWARD INFORMATION

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER**
**INTERLOCAL SCHOOL DISTRICT NO. 629**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**FOR THE YEAR ENDED JUNE 30, 2021**

| Grant Title | Assistance Listing Number | Program Amount | Unencumbered Cash | Receipts | Expenditures | Unencumbered Cash 6/30/2021 |
|---|---|---|---|---|---|---|
| (Passes Through Kansas Department of Education) | | | | | | |
| Department of Education | | | | | | |
| Special Education Grants to States | 84.027 | $ 97,988 | $ 55,099 | $ 97,988 | $ 97,988 | $ 55,099 |
| Career and Technical Education-Basic Grants to States | 84.048 | 262,156 | (26,034) | 262,156 | 263,609 | (27,487) |
| English Language Acquisition State Grants | 84.365 | 7,554 | 3,000 | 7,554 | 10,554 | 0 |
| Supporting Effective Instruction State Grants | 84.367 | 0 | 43,470 | 0 | 0 | 43,470 |
| Student Support and Academic Enrichment Program | 84.424 | 0 | 2,638 | 0 | 0 | 2,638 |
| | | 367,698 | 78,173 | 367,698 | 372,151 | 73,720 |
| (Passes Through Kansas Juvenile Correctional Complex) | | | | | | |
| Department of Education | | | | | | |
| Title I Grants to Local Educational Agencies | 84.010 | 218,852 | 96,558 | 218,852 | 129,618 | 185,792 |
| Special Education Grants to States | 84.027 | 112,980 | 0 | 112,980 | 38,174 | 74,806 |
| | | 331,832 | 96,558 | 331,832 | 167,792 | 260,598 |
| (Passes Through Ellis County) | | | | | | |
| Department of The Treasury | | | | | | |
| Covid-19 Coronavirus Relief Fund | 21.019 | 39,790 | 0 | 39,790 | 39,790 | 0 |
| (Passes Through Saline County) | | | | | | |
| Department of The Treasury | | | | | | |
| Covid-19 Coronavirus Relief Fund | 21.019 | 29,704 | 0 | 29,704 | 29,704 | 0 |
| Total Federal Awards | | $ 769,024 | $ 174,731 | $ 769,024 | $ 609,437 | $ 334,318 |