

SOUTHEAST KANSAS EDUCATION
SERVICE CENTER
GIRARD, KANSAS

AUDIT REPORT &
FINANCIAL STATEMENT

June 30, 2017

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

June 30, 2017

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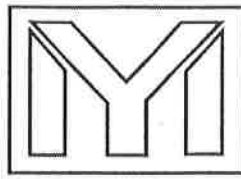
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Kansas Society of Certified Public Accountants
An Independent C.P.A. Firm

INDEPENDENT AUDITORS' REPORT

Board of Education
Southeast Kansas Education Service Center
P.O. Box 189
Girard, Kansas 66743

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Southeast Kansas Education Service Center, a Municipal Financial Reporting Entity as of and for the year ended June 30, 2017 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; 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.

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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the applicable audit requirements of 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 auditor's 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 auditor considers 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Southeast Kansas Education Service 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.

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 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 the Southeast Kansas Education Service Center, as of June 30, 2017 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southeast Kansas Education Service Center, as of June 30, 2017, 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.

Other Matters

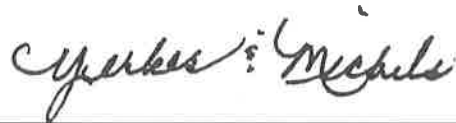
Supplementary Information

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 individual fund schedules of regulatory basis receipts and expenditures (Schedule 1 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*. The schedule of expenditures of federal awards (Schedule 2 as listed in the table of contents) is presented for the purpose of additional analysis and is not a required part of the basic financial statement; however, it is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards (Schedule 2 as listed in the table of contents) as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2018, on our consideration of the 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 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 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 the Center's internal control over financial reporting and compliance.



YERKES & MICHELS, CPA, LLC
Independence, Kansas

March 28, 2018

**SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended June 30, 2017**

STATEMENT 1
Page 1 of 3

<u>FUNDS</u>	<u>BEGINNING UNENCUMBERED CASH BALANCE</u>	<u>PRIOR YEAR CANCELED ENCUMBRANCES</u>	<u>CASH RECEIPTS</u>	<u>EXPENDITURES</u>	<u>ENDING UNENCUMBERED CASH BALANCE</u>	<u>OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE</u>	<u>ENDING CASH BALANCE</u>	<u>FUNDS</u>
SPECIAL REVENUE								SPECIAL REVENUE
Administration (01)	3,251.00	-	1,195,481.00	1,169,797.00	28,935.00	1,415.23	30,350.23	Administration (01)
Technology Media Center (05)	-	53.00	1,493,286.00	1,493,339.00	-	518.23	518.23	Technology Media Center (05)
General Fund (06)	288,810.00	-	1,173,188.00	1,436,573.00	25,425.00	-	25,425.00	General Fund (06)
Administrative Services (08)	-	-	122,971.00	122,971.00	-	590.82	590.82	Administrative Services (08)
Early Childhood Staff Development (10)	15,692.00	-	38,750.00	26,227.00	28,215.00	4,892.08	33,107.08	Early Childhood Staff Development (10)
CDRR (12)	-	-	9,326.00	9,326.00	-	-	-	CDRR (12)
Consortium Accounts (14)	17,415.00	-	882,388.00	856,204.00	43,599.00	-	43,599.00	Consortium Accounts (14)
Volume Purchasing For School (17)	833,140.00	-	6,976.00	329,055.00	511,061.00	-	511,061.00	Volume Purchasing For School (17)
Capital Project Fund (19)	662,503.00	5,225.00	75,000.00	725,128.00	17,600.00	560.00	18,160.00	Capital Project Fund (19)
Eudora Facilities (20)	39,493.00	-	50,367.00	89,860.00	-	1,054.15	1,054.15	Eudora Facilities (20)
Global Village Academy (21)	-	-	28,685.00	28,685.00	-	416.47	416.47	Global Village Academy (21)
Dickinson County ICC (23)	-	-	184,149.00	169,118.00	15,031.00	16,440.68	31,471.68	Dickinson County ICC (23)
Risk Management Fund (24)	552,051.00	-	-	-	552,051.00	-	552,051.00	Risk Management Fund (24)
Early Childhood Development (25)	670,627.00	-	14,750.00	78,796.00	606,581.00	-	606,581.00	Early Childhood Development (25)
Special Projects - Transfers (27)	423,192.00	-	10,551.00	188,207.00	245,536.00	60.00	245,596.00	Special Projects - Transfers (27)
Carl Perkins Program Improv. FY17 (28)	-	-	379,650.00	379,650.00	-	2,160.14	2,160.14	Carl Perkins Program Improv. FY17 (28)
Greenbush Connect (29)	114,065.00	-	287,887.00	287,568.00	114,384.00	99.00	114,483.00	Greenbush Connect (29)
Low Incidence-South (30)	114,335.00	-	1,419,686.00	1,382,533.00	151,488.00	962.87	152,450.87	Low Incidence-South (30)
Reserve for Office Supplies (31)	50,335.00	2,500.00	1,084,816.00	910,561.00	227,090.00	29,177.13	256,267.13	Reserve for Office Supplies (31)
Fleet Services (32)	646,366.00	-	279,803.00	585,117.00	341,052.00	382.76	341,434.76	Fleet Services (32)
Employee Benefits (33)	36,234.00	-	-	25,073.00	11,161.00	-	11,161.00	Employee Benefits (33)
Anti-Bullying (34)	239,339.00	183.47	67,046.00	3,477.00	303,091.47	-	303,091.47	Anti-Bullying (34)
Ed Tech Services (35)	-	-	20,800.00	20,800.00	-	-	-	Ed Tech Services (35)
Facilities/Grounds Upkeep (36)	20,661.00	3.00	229,839.00	250,123.00	380.00	968.80	1,348.80	Facilities/Grounds Upkeep (36)
YouthFriends Consortium (38)	91,094.00	-	-	136.00	90,958.00	-	90,958.00	YouthFriends Consortium (38)
STEM (39)	3,755.00	-	97,954.00	101,709.00	-	699.49	699.49	STEM (39)
Resource Center (44)	-	-	116,685.00	116,685.00	-	-	-	Resource Center (44)
Public Relations (45)	-	-	2,839.00	2,839.00	-	2,563.76	2,563.76	Public Relations (45)
Leadership Institute (46)	100,304.00	-	60,101.00	41,025.00	119,380.00	-	119,380.00	Leadership Institute (46)
Grant Evaluation (47)	146,624.00	-	106,178.00	77,930.00	174,872.00	194.22	175,066.22	Grant Evaluation (47)
S3 Technical Assistance (50)	61,894.00	-	5,000.00	-	66,894.00	-	66,894.00	S3 Technical Assistance (50)
Director of Special Ed Serv-ESC (51)	400,990.00	-	557,916.00	670,127.00	288,779.00	991.74	289,770.74	Director of Special Ed Serv-ESC (51)
IDL - Interactive Distance Learning (53)	-	-	695,761.00	695,761.00	-	9,103.48	9,103.48	IDL - Interactive Distance Learning (53)
Title VI - B IDEAS PSH (54)	-	-	16,803.00	16,803.00	-	-	-	Title VI - B IDEAS PSH (54)
Gifted Education Program (56)	99.00	12.56	328,791.00	328,903.00	(0.44)	848.03	847.59	Gifted Education Program (56)
Student & Family Services (60)	-	-	-	-	-	-	-	Student & Family Services (60)
Russell Child Development Ctr (61)	-	-	3,077,438.00	3,077,438.00	-	210.80	210.80	Russell Child Development Ctr (61)
SPS Special Projects (63)	471,702.00	-	-	-	471,702.00	-	471,702.00	SPS Special Projects (63)
Atchison ICC (64)	-	-	28,953.00	28,953.00	-	-	-	Atchison ICC (64)
Shawnee County Health Agency (66)	1,247.00	-	21,109.00	12,931.00	9,425.00	1,106.46	10,531.46	Shawnee County Health Agency (66)
Fairfax Learning Center (69)	-	20.00	645,505.00	645,525.00	-	5,640.59	5,640.59	Fairfax Learning Center (69)
Neosho Cabin Project (70)	-	-	25,131.00	25,131.00	-	-	-	Neosho Cabin Project (70)

The Notes to the Financial Statements are an Integral Part of this Statement.

**SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended June 30, 2017**

STATEMENT 1
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<u>FUNDS</u>	<u>BEGINNING UNENCUMBERED CASH BALANCE</u>	<u>PRIOR YEAR CANCELED ENCUMBRANCES</u>	<u>CASH RECEIPTS</u>	<u>EXPENDITURES</u>	<u>ENDING UNENCUMBERED CASH BALANCE</u>	<u>OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE</u>	<u>ENDING CASH BALANCE</u>	<u>FUNDS</u>
Medicaid Auditing (73)	-	-	196,809.00	196,809.00	-	-	-	Medicaid Auditing (73)
Leavenworth Cty Infant Toddler (74)	164,272.00	-	464,353.00	467,619.00	161,006.00	3,366.45	164,372.45	Leavenworth Cty Infant Toddler (74)
MEICHV II (79)	-	-	20,000.00	20,000.00	-	-	-	MEICHV II (79)
MEICHV FY16 (80)	-	-	333,912.00	333,912.00	-	2,130.98	2,130.98	MEICHV FY16 (80)
Crawford Co Career & Vo-Tech (83)	-	-	60,304.00	60,304.00	-	4,316.31	4,316.31	Crawford Co Career & Vo-Tech (83)
Project Aware (84)	-	-	20,634.00	20,634.00	-	-	-	Project Aware (84)
Title III - English Language (87)	-	-	90,141.00	90,141.00	-	32,280.56	32,280.56	Title III - English Language (87)
MEICHV Development (90)	-	-	46,117.00	46,117.00	-	-	-	MEICHV Development (90)
Project P.L.U.S. (91)	323,679.00	-	811,420.00	754,158.00	380,941.00	22,295.77	403,236.77	Project P.L.U.S. (91)
Project STAY District(93)	389,854.00	-	530,603.00	485,911.00	434,546.00	6,324.00	440,870.00	Project STAY District(93)
Reach Preschool - Cowley Co. (95)	230,372.00	-	410,633.00	407,426.00	233,579.00	553.44	234,132.44	Reach Preschool - Cowley Co. (95)
Crawford Co. Learning Center (A1)	-	-	238,849.00	217,647.00	21,202.00	-	21,202.00	Crawford Co. Learning Center (A1)
Low Incidence North (A2)	-	-	490,744.00	457,707.00	33,037.00	-	33,037.00	Low Incidence North (A2)
C & T Education - Administration (A4)	176,994.00	-	94,207.00	51,756.00	219,445.00	-	219,445.00	C & T Education - Administration (A4)
Virtual School (A5)	-	-	242,155.00	242,155.00	-	-	-	Virtual School (A5)
Preschool (A6)	101,861.00	-	83,198.00	83,799.00	101,260.00	-	101,260.00	Preschool (A6)
SLP Contracted Services - Topeka (A9)	152,200.00	-	435,962.00	400,980.00	187,182.00	-	187,182.00	SLP Contracted Services - Topeka (A9)
Marillac Sped Program (B1)	-	-	119,501.00	96,441.00	23,060.00	-	23,060.00	Marillac Sped Program (B1)
Marillac Program (B2)	-	-	331,146.00	331,146.00	-	-	-	Marillac Program (B2)
Consulting Work For LTI (B4)	-	-	890,082.00	890,082.00	-	-	-	Consulting Work For LTI (B4)
Leadership Academy (B5)	226,498.00	-	23,193.00	14,517.00	235,174.00	-	235,174.00	Leadership Academy (B5)
Environmental Comp. Consortium (B7)	575,182.00	-	143,014.00	139,539.00	578,657.00	-	578,657.00	Environmental Comp. Consortium (B7)
Healthy Living (B8)	156,095.00	-	3,580.00	65,857.00	93,818.00	-	93,818.00	Healthy Living (B8)
MACS Division (BB)	340,672.00	16.58	608,540.00	652,217.00	297,011.58	1,367.00	298,378.58	MACS Division (BB)
Contracted Technology Services (C3)	-	-	891,602.00	891,602.00	-	3,732.58	3,732.58	Contracted Technology Services (C3)
KDOC Cabins (C4)	222,921.00	-	-	-	222,921.00	-	222,921.00	KDOC Cabins (C4)
Crisis Intervention (C6)	109,235.00	-	50,825.00	48,426.00	111,634.00	-	111,634.00	Crisis Intervention (C6)
Special Ed - Audiologist (C9)	26,448.00	-	348,707.00	343,019.00	32,136.00	12,572.68	44,708.68	Special Ed - Audiologist (C9)
King Prawn (D1)	-	-	2,849.00	2,849.00	-	-	-	King Prawn (D1)
Cooperative Purchasing (D2)	313,111.00	2,969.95	1,588,350.00	877,701.00	1,026,729.95	7,484.70	1,034,214.65	Cooperative Purchasing (D2)
Education Association (D3)	68,794.00	-	253,309.00	223,402.00	98,701.00	2,305.81	101,006.81	Education Association (D3)
ESC Staff Dvlpmnt. Consortium (D4)	662,530.00	-	210,693.00	460,311.00	412,912.00	8,709.07	421,621.07	ESC Staff Dvlpmnt. Consortium (D4)
Special Ed. Inservice (D9)	85,387.00	-	10,230.00	-	95,617.00	-	95,617.00	Special Ed. Inservice (D9)
Project Alternative (E1)	166,057.00	-	463,174.00	429,324.00	199,907.00	429.80	200,336.80	Project Alternative (E1)
Special Purpose School PSH (E4)	37,458.00	4,107.69	465,171.00	422,214.00	84,522.69	402.35	84,925.04	Special Purpose School PSH (E4)
Parsons Day School (E5)	151,853.00	-	313,921.00	224,633.00	241,141.00	-	241,141.00	Parsons Day School (E5)
Johnson County ICC (F1)	-	-	4,009,467.00	4,009,467.00	-	173,341.81	173,341.81	Johnson County ICC (F1)
KDOC - Title VI-B - TIP (F5)	-	-	3,006.00	3,006.00	-	-	-	KDOC - Title VI-B - TIP (F5)
Louisburg CLC (G6)	-	-	269,894.00	269,894.00	-	-	-	Louisburg CLC (G6)
Spectra - Third Party Payment (J1)	-	-	13,679,641.00	13,679,641.00	-	-	-	Spectra - Third Party Payment (J1)
Title VI-B IDEA - FY14 (J4)	-	-	21,264.00	21,264.00	-	-	-	Title VI-B IDEA - FY14 (J4)
Lake Mary Start Up (K1)	-	-	9,519.00	9,519.00	-	-	-	Lake Mary Start Up (K1)
Infant Toddler Project (K2)	62,888.00	1,889.04	1,747,943.00	1,812,720.00	0.04	21,731.16	21,731.20	Infant Toddler Project (K2)
Parents as Teachers (K3)	93,940.00	-	239,004.00	278,629.00	54,315.00	500.07	54,815.07	Parents as Teachers (K3)
Cloud/Republic ICC (K4)	23,250.00	-	143,539.00	126,817.00	39,972.00	20,154.19	60,126.19	Cloud/Republic ICC (K4)
TARC (L5)	191,657.00	-	2,264,501.00	2,253,959.00	202,199.00	5,397.86	207,596.86	TARC (L5)
OSY Statewide (L8)	-	-	1,375,118.00	1,375,118.00	-	4,386.14	4,386.14	OSY Statewide (L8)

The Notes to the Financial Statements are an Integral Part of this Statement.

**SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended June 30, 2017**

STATEMENT 1
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<u>FUNDS</u>	<u>BEGINNING UNENCUMBERED CASH BALANCE</u>	<u>PRIOR YEAR CANCELED ENCUMBRANCES</u>	<u>CASH RECEIPTS</u>	<u>EXPENDITURES</u>	<u>ENDING UNENCUMBERED CASH BALANCE</u>	<u>OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE</u>	<u>ENDING CASH BALANCE</u>	<u>FUNDS</u>
Transportation Consortium (L9)	218,286.00	-	38,515.00	23,996.00	232,805.00	96.46	232,901.46	Transportation Consortium (L9)
Eudora Comm. Learning Center (M9)	-	-	212,701.00	212,701.00	-	-	-	Eudora Comm. Learning Center (M9)
Student Enrichment (N2)	-	185.62	1,367,643.00	1,367,829.00	(0.38)	5,083.12	5,082.74	Student Enrichment (N2)
In House Technology Services (N4)	-	55.95	543,439.00	543,495.00	(0.05)	329.62	329.57	In House Technology Services (N4)
Staff Development Services (N7)	304,301.00	4,292.00	1,206,605.00	1,401,550.00	113,648.00	7,230.27	120,878.27	Staff Development Services (N7)
KVC (N8)	208,228.00	-	-	-	208,228.00	-	208,228.00	KVC (N8)
Bonner Springs CLC (P1)	-	-	151,153.00	143,865.00	7,288.00	28.90	7,316.90	Bonner Springs CLC (P1)
501 Kids/450 (P4)	431.00	-	-	431.00	-	-	-	501 Kids/450 (P4)
Achievement Test Scoring (P5)	82,300.00	-	21,219.00	14,950.00	88,569.00	-	88,569.00	Achievement Test Scoring (P5)
Recruitment/Retention KEEB (PC)	-	-	336,819.00	336,819.00	-	3,688.43	3,688.43	Recruitment/Retention KEEB (PC)
KDOC - Title I (PE)	-	-	35,379.00	35,379.00	-	-	-	KDOC - Title I (PE)
Ementoring (PG)	-	-	108,867.00	240,128.00	(131,261.00)	-	(131,261.00)	Ementoring (PG)
Ementoring (PH)	-	-	154,650.00	154,650.00	-	-	-	Ementoring (PH)
Health Trust Adm. (PK)	286,443.00	-	1,172,719.00	918,811.00	540,351.00	35,144.00	575,495.00	Health Trust Adm. (PK)
ECK Academy (PN)	107,012.00	-	563,434.00	561,367.00	109,079.00	706.45	109,785.45	ECK Academy (PN)
Virtual Prescriptive Learning (PR)	-	-	28,000.00	10,528.00	17,472.00	-	17,472.00	Virtual Prescriptive Learning (PR)
OTE II (PT)	95,257.00	-	-	-	95,257.00	-	95,257.00	OTE II (PT)
Parents as Teachers (Q2)	14,406.00	-	78,290.00	7,553.00	85,143.00	-	85,143.00	Parents as Teachers (Q2)
Drop-out Recovery Administration (R1)	584,832.00	-	1,940,541.00	1,695,137.00	830,236.00	18,444.95	848,680.95	Drop-out Recovery Administration (R1)
KDOC Perkins Grant (R4)	-	-	51,227.00	51,227.00	-	-	-	KDOC Perkins Grant (R4)
Migrant Operating Fund (R5)	96,172.00	-	79,191.00	83,578.00	91,785.00	-	91,785.00	Migrant Operating Fund (R5)
Girard JDC Title I N&D (R6)	1,100.00	-	76,786.00	56,032.00	21,854.00	-	21,854.00	Girard JDC Title I N&D (R6)
Juvenile Detention Center - Girard (R8)	20,808.00	-	158,718.00	132,188.00	47,338.00	-	47,338.00	Juvenile Detention Center - Girard (R8)
Rainbow United (RB)	55,872.00	-	2,083,080.00	2,123,132.00	15,820.00	-	15,820.00	Rainbow United (RB)
PAT TANF FY17 (RC)	-	-	501,569.00	501,569.00	-	7,535.91	7,535.91	PAT TANF FY17 (RC)
500 Reach CLC Kansas City, KS (RK)	-	-	547,859.00	545,938.00	1,921.00	231.70	2,152.70	500 Reach CLC Kansas City, KS (RK)
Lansing Ed Achievement Pro CLC (RL)	-	4.17	68,012.00	68,016.00	0.17	137.50	137.67	Lansing Ed Achievement Pro CLC (RL)
Cornerstone (RN)	-	-	236,320.00	236,320.00	-	141.36	141.36	Cornerstone (RN)
Lyndon CLC (S3)	-	-	339,372.00	339,372.00	-	-	-	Lyndon CLC (S3)
Geary Co Learning Ctr CLC (S4)	-	-	105,673.00	105,208.00	465.00	-	465.00	Geary Co Learning Ctr CLC (S4)
Future Visions CLC (S7)	-	-	11,815.00	11,815.00	-	-	-	Future Visions CLC (S7)
Step Up/Olathe CLC (S9)	65,311.00	-	-	65,311.00	-	-	-	Step Up/Olathe CLC (S9)
Quest CLC (SB)	22,362.00	-	156,598.00	161,337.00	17,623.00	-	17,623.00	Quest CLC (SB)
KDOC Ed Services (T1)	-	-	1,273,487.00	1,273,487.00	-	20,980.88	20,980.88	KDOC Ed Services (T1)
KDOC Reimbursement (TB)	27,639.00	-	-	17,639.00	10,000.00	-	10,000.00	KDOC Reimbursement (TB)
PSU/Credit (TG)	1,049.00	-	99,617.00	98,325.00	2,341.00	-	2,341.00	PSU/Credit (TG)
Activity Funds (TZ)	139,600.70	-	6,197.50	1,644.00	144,154.20	-	144,154.20	Activity Funds (TZ)
Special Account Flow Through (WWW)	2,041.00	-	295,243.00	289,336.00	7,948.00	-	7,948.00	Special Account Flow Through (WWW)
TOTAL REPORTING ENTITY	13,391,876.70	21,518.03	63,943,121.50	64,531,136.00	12,825,380.23	514,619.21	13,339,999.44	TOTAL REPORTING ENTITY

The Notes to the Financial Statements are an Integral Part of this Statement.

**SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS**

STATEMENT 1
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**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2017**

COMPOSITION OF CASH

Bank of Commerce, Erie, Ks

Checking Account - Operating	\$ (4,839,003.22)	
Checking Account - Petty Cash	1,500.00	
Money Market Account	<u>6,518,422.98</u>	\$ 1,680,919.76

Bank of Commerce, Chanute, Ks

Money Market Account	3,837,126.04	
Certificate of Deposit	<u>100,000.00</u>	3,937,126.04

First National Bank, Girard, KS

Certificate of Deposit	300,000.00	
Certificate of Deposit	300,000.00	
Certificate of Deposit	100,000.00	
Certificate of Deposit	150,000.00	
Certificate of Deposit	300,000.00	
Certificate of Deposit	100,000.00	
Certificate of Deposit	100,000.00	
Certificate of Deposit	<u>500,000.00</u>	1,850,000.00

Girard National Bank, Girard, Ks

Checking Account	215,805.79	
Certificate of Deposit	200,000.00	
Certificate of Deposit	<u>300,000.00</u>	715,805.79

Landmark National Bank, Ft. Scott, Ks

Certificate of Deposit	100,000.00	
Certificate of Deposit	<u>125,000.00</u>	225,000.00

Community National Bank, Girard, Ks

Checking Account - Credit Card/MACS	2,677,618.34	
Checking Account	333,762.94	
Checking Account - Activity Fund	1,601.67	
Money Market Account - KDOC Shop	142,552.70	
Certificate of Deposit	200,000.00	
Certificate of Deposit	<u>200,000.00</u>	3,555,535.65

Exchange State Bank, St. Paul, Ks

Certificate of Deposit	100,000.00	
Certificate of Deposit	150,000.00	
Certificate of Deposit	300,000.00	
Certificate of Deposit	<u>300,000.00</u>	850,000.00

Farmers National Bank of Kansas, St. Paul, Ks

Certificate of Deposit	100,000.00	
Certificate of Deposit	<u>200,000.00</u>	300,000.00

The Notes to the Financial Statement are an integral part of this Statement.

**SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS**

STATEMENT 1
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**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2017**

COMPOSITION OF CASH

UMB National Bank of America, Fort Scott, Ks	
Certificate of Deposit	<u>100,000.00</u>
Total Cash and Certificates of Deposit	13,214,387.24
Kansas Investment Pool	<u>125,612.20</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 13,339,999.44</u></u>

The Notes to the Financial Statement are an integral part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1A. FINANCIAL REPORTING ENTITY

Primary Government

The Southeast Kansas Education Service Center (Center) is a municipal corporation governed by an appointed five-member board. The regulatory basis financial statement includes transactions of the primary government only.

The Service Center is an inter-local 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. The Service Center's combined statement of cash balances and encumbrances includes the accounts of all the Service Center's operations. The scope of the entity for financial reporting purposes is designated as those funds for which the Service Center has oversight responsibility and is primarily accountable. Oversight responsibility includes fiscal management responsibility, which is the collection and disbursement of funds.

Component Unit

Based on GASB 61, the Service Center has one Component Unit, the Learning Tree Institute at Greenbush. 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 statement in accordance with regulatory basis as noted in Note 1B, and the provision 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.

1B. BASIS OF PRESENTATION AND 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

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NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

1B. BASIS OF PRESENTATION AND BASIS OF ACCOUNTING (cont'd)

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 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.

The accounts of the reporting entity are organized into funds, each of which is considered to be separate accounting entities.

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 regulatory basis fund types comprise the financial activities of Southeast Kansas Education Services Center for the year ended June 30, 2017:

REGULATORY BASIS FUND TYPES:

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

1C. REIMBURSEMENTS

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

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2A. BUDGETARY INFORMATION

The budgetary process for Southeast Kansas Education Service Center is different from that of a Unified School District. The Service Center does not receive any local tax money directly. They prepare a budget for internal monitoring purposes, but it is not required to be published.

2B. COMPLIANCE WITH KANSAS STATUTES AND OTHER FINANCE RELATED MATTERS

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The E-mentoring Fund (OPG) has a negative unencumbered cash balance at June 30, 2017, which is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following fiscal year from federal grant programs.

Management is not aware of any violations of Kansas Statutes or violations of other finance related matters for the year ended June 30, 2017.

NOTE 3 - DEPOSITS AND INVESTMENTS

As of June 30, 2017, the Service Center has the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturities (Yrs.)</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$125,612	Less than 1	S&P AAAf/S1+

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

K.S.A. 12-1675 limits the Service 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 Service Center has no investment policy that would further limit its investment choices. The rating of the Service Center's investments is noted above.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
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REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 3 - DEPOSITS AND INVESTMENTS (cont'd)

Concentration of credit risk. State statutes place no limit on the amount the Service 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 Service Center's allocation of investments as of June 30, 2017 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Service Center's deposits may not be returned to it. State statutes require the Service 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, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2017.

At June 30, 2017, the Service Center's carrying amount of deposits, was \$13,214,387.24 and the bank balance was \$17,892,730.33. The bank balance was held by 10 banks. Of the bank balance \$2,076,226.35 was covered by federal depository insurance, resulting in a custodial credit risk; however, the remaining \$15,816,503.98 was collateralized with securities held by the pledging financial institutions' agents in the Service 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 counter party, the Service 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, 2017, the Service Center had invested \$125,612.20 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 are 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.

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NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 4 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District 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 S. Kansas, Suite 100, Topeka, Kansas 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 January 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.

Net Pension Liability

At June 30, 2017, the Center's proportionate share of the collective net pension liability reported by KPERS was \$2,505,208. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the website at www.kpers.org or can be obtained as described above.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
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NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 5 – OTHER POST EMPLOYMENT BENEFITS

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Service Center 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 6 – FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full time employees of the Center are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently benefits offered through the plan involve health, dental, and vision insurance, childcare expenses and unreimbursed medical expenses.

NOTE 7 – ADDITIONAL RETIREMENT PLAN OPTION

Voluntary 403(b) investment accounts are available to all employees. Voluntary contributions may be made to employee accounts under one or more of the approved providers within the limits of the Internal Revenue Service. A discretionary employer match is available upon employment through Security Benefit. A vesting schedule is applicable to the employer match account.

NOTE 8 – COMPENSATED ABSENCES – EMPLOYEE VACATION AND SICK PAY

8A. 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.

8B. 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 hrs/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 1/2 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 1/2 of their contract during the month.

8C. 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. Vacations may accumulate to 20 days but must be taken or lost after that accumulation.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
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NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 8 – COMPENSATED ABSENCES, EMPLOYEE VACATION AND SICK PAY (CONT'D)

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 part time (i.e. less than 32 hours per week), and who has accrued earned vacation time, will not lose 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 liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual or estimated liability was available at June 30, 2017. The cost of vacation and sick pay are recognized as expenditures when paid.

NOTE 9 – RISK MANAGEMENT

The Service Center 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 for which the Service Center carried commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

NOTE 10 – USE OF ESTIMATES

The preparation of regulatory based financial statement required management to make estimates and assumptions that affect the reported amounts of expenditures during the audit period, encumbrances outstanding and disclosure of contingencies at the end of the audit period. Accordingly, actual results could differ from those estimates.

NOTE 11 – LONG TERM DEBT AND CAPITAL LEASES

During the year ended June 30, 2017, no long-term debt was outstanding.

NOTE 12 – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2017, the Southeast Kansas Education Service Center made payments to the Center for Learning Tree Institute for processing fees in the amount of \$619,342.19. The Southeast Kansas Education Service Center received payments from the Center for Learning Tree Institute primarily for administrative and contract services in the amount of \$1,043,000.97.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

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NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

NOTE 13 – CONTINGENT LIABILITIES

Management of the Service Center and its Legal Counsel are not aware of any significant litigation involving the Service Center at this time.

NOTE 14 - SUBSEQUENT EVENTS

The Center evaluated events and transactions occurring subsequent to June 30, 2017 through March 28, 2018, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

NOTE 15 – INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Agency Administration	K.S.A. 72-6478	1,095,000.00
General Fund	Facilities/Grounds Upkeep	K.S.A. 72-6478	215,000.00
General Fund	In-House Technology Services	K.S.A. 72-6478	50,000.00
General Fund	Capital Project Fund	K.S.A. 72-6478	75,000.00
Special Projects - Transfers	Atchison ICC	K.S.A. 72-6478	24,994.80
Reserve for Office Supplies	Agency Administration	K.S.A. 72-6478	25,000.00
Reserve for Office Supplies	Interactive Distance Learning	K.S.A. 72-6478	25,000.00
Reserve for Office Supplies	In-House Technology Services	K.S.A. 72-6478	25,000.00
Reserve for Office Supplies	Administrative Services	K.S.A. 72-6478	50,000.00
Reserve for Office Supplies	Public Relations	K.S.A. 72-6478	2,838.76
Fleet Services	Facilities/Grounds Upkeep	K.S.A. 72-6478	5,000.00
Fleet Services	Ed Tech Services	K.S.A. 72-6478	20,800.00
Fleet Services	Student Enrichment	K.S.A. 72-6478	300,000.00
Fleet Services	In-House Technology Services	K.S.A. 72-6478	100,000.00
ESC Staff Development Consortium	Gifted Education Program	K.S.A. 72-6478	50,000.00
Stepup/Olathe CLC	Louisburg Learning Ctr-CLC	K.S.A. 72-6478	53,495.27
Stepup/Olathe CLC	Future Visions - CLC	K.S.A. 72-6478	11,815.28

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

JUNE 30, 2017

NOTE 16 -- CASH BASIS TRANSFERS

To comply with Cash Basis law, the Center performs cash basis transfers at the end of the fiscal year to ensure all non-federal funds have a positive cash balance. Those transfers are then reversed at the beginning of the following fiscal year. These cash basis transfers are reflected in the transfers in and transfers out amounts shown in Schedule 1 of the Supplementary Information.

Fund Number	Description	Transfer Expenditure	Transfer Revenue
05	Technology Media Center	\$ 784,576.46	\$ -
08	Administrative Services	41,695.89	-
12	KLN Project Management	9,326.28	-
14	Consortium Accounts	-	833,358.58
23	Dickinson Co ICC	3,288.30	-
31	Reserve for Office Supplies	-	639,039.72
44	Resource Center	24,923.95	-
53	IDL- Interactive Distance Learning	283,734.82	-
61	Russell Child Development Ctr	184,307.00	-
64	Atchison ICC	28,952.94	-
69	Fairfax Learning Center	111,369.74	-
70	Neosho Cabin Project	5,855.05	-
73	Medicaid Auditing	129,882.93	-
79	MEICV II	11,815.09	-
80	MEICV FY16	60,017.02	-
83	Crawford Co Career & Vo-Tech	11,075.63	-
84	Project Aware	9,645.52	-
A1	Crawford Co. Learning CTR-CLC	27,106.81	-
A5	Virtual School	217,572.70	-
B2	Marillac Program	18,769.71	-
C3	Contracted Technology Services	416,526.75	-
D1	King Prawn	1,842.37	-
D2	Cooperative Purchasing	-	896,001.63
F1	Johnson County ICC	360,939.38	-
G6	Peoria Street Learning Ctr-CLC	218,758.59	-
K1	Lake Mary Start	4,421.67	-
M9	Eudora Comm Learning Center	102,281.82	-
N2	Science Center	561,224.52	-
N4	In House Technology Services	263,606.32	-
P1	Bonner Springs CLC	66,081.30	-
PC	KEEB	86,818.82	-
PE	KDOC Title I	7,483.86	-
PH	Ementoring	8,290.92	-
PK	Health Trust Admin	-	812,572.35
PR	Virtual Prescriptive Learning	673.66	-
R1	Drop-out Recover Admin	-	1,652,247.72
RK	Reach CLC Kansas City KS	115,213.39	-

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

JUNE 30, 2017

NOTE 16 -- CASH BASIS TRANSFERS

RL	Lansing ED Achievement Pro-CLC	22,726.89	-
RN	Cornerstone	177,661.97	-
S3	Lyndon CLC	230,859.57	-
S4	Geary Co Learning Ctr CLC	28,681.83	-
S7	Future Visions - CLC	11,815.28	-
T1	KDOC Ed Services	183,395.25	-
05	Technology Media Center	-	851,630.58
08	Administrative Services	-	38,167.85
14	Consortium Accounts	851,631	
17	Volume Purchasing for Schools	312,069	
19	Capital Project Fund	642,736	
20	Eudora Facilities	-	22,930.98
21	Global Village Academy	-	28,685.21
25	Early Childhood Dev	78,796.04	-
31	Reserve for Office Supplies	481,368.15	-
39	NAO Robot	-	1,382.98
44	Resource Center	-	27,054.09
51	Director of Sp Ed Serv-ESC	73,053.62	-
53	IDL- Interactive Distance Learning	-	381,716.01
56	Gifted Education Program	-	27,608.61
61	Russell Child Development Ctr	-	191,267.13
69	Fairfax Learning Center	-	134,340.24
70	Neosho Cabin Project	-	25,131.27
73	Medicaid Auditing	-	163,175.58
80	MEICV FY16	-	67,615.17
83	Crawford Co Career & Vo-Tech	-	5,540.92
90	MEICV Development	-	11,180.87
A5	Virtual School	-	184,729.58
B2	Marillac Program	-	32,522.89
C3	Contracted Technology Services	-	642,736.27
D2	Cooperative Purchasing	364,386.87	-
D4	ESC Staff Development Consortium	251,398.63	-
F1	Johnson County ICC	-	244,093.51
G6	Peoria Street Learning Ctr-CLC	-	140,489.74
K1	Lake Mary Start	-	4,778.33
K2	Infant Toddler Project	-	73,053.62
M9	Eudora Comm Learning Center	-	62,862.21
N2	Science Center	-	640,314.77
N4	In House Technology Services	-	364,386.87
PC	KEEB	-	85,344.31
PK	Health Trust Admin	730,437.41	-
R1	Drop-out Recover Admin	1,364,218.09	-
RL	Lansing ED Achievement Pro-CLC	-	37,408.34
RN	Cornerstone	-	188,139.75
S3	Lyndon CLC	-	234,532.22
T1	KDOC Ed Services	-	237,274.64

**SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS**

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2017

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	AGENCY ADMINISTRATION (001)	TECHNOLOGY MEDIA CENTER (005)	GENERAL FUND (006)	ADMINISTRATIVE SERVICES (008)	EARLY CHILDHOOD STAFF DEVELOPMENT (010)
RECEIPTS AND TRANSFERS:					
Local Revenue	75,480.67	641,655.38	1,141,719.31	34,803.48	38,750.00
Medicaid Pass-Through	-	-	-	-	-
Interest Income	-	-	31,468.21	-	-
County Revenue	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-
Transfers	1,120,000.00	851,630.58	-	88,167.85	-
Total	1,195,480.67	1,493,285.96	1,173,187.52	122,971.33	38,750.00
EXPENDITURES AND TRANSFERS:					
Instruction	-	-	-	-	-
Student Support Services	-	-	-	-	-
Instructional Support Services	-	642,381.27	-	-	26,226.89
General Administration	146,987.08	-	1,326.66	-	-
School Administration	26,372.22	66,381.23	-	-	-
Central Services	993,141.93	-	246.20	81,275.44	-
Operations and Maintenance	3,295.60	-	-	-	-
Transportation	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-
Facilities and Construction	-	-	-	-	-
Transfers	-	784,576.46	1,435,000.00	41,695.89	-
Total	1,169,796.83	1,493,338.96	1,436,572.86	122,971.33	26,226.89
Receipts Over (Under) Expenditures	25,683.84	(53.00)	(263,385.34)	-	12,523.11
UNENCUMBERED CASH, July 1,	3,251.00	-	288,810.00	-	15,692.00
Cancellation of Prior Year Encumb.	-	53.00	-	-	-
UNENCUMBERED CASH, June 30	28,934.84	-	25,424.66	-	28,215.11

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	CDRR (012)	CONSORTIUM ACCOUNTS (014)	VOLUME PURCHASING FOR SCHOOL (017)	CAPITAL PROJECT FUND (019)	EUDORA FACILITIES (020)	GLOBAL VILLAGE ACADEMY (021)
RECEIPTS AND TRANSFERS:						
Local Revenue	9,326.28	1,891.75	6,976.44	-	27,435.89	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	47,137.39	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	-	833,358.58	-	75,000.00	22,930.98	28,685.21
Total	9,326.28	882,387.72	6,976.44	75,000.00	50,366.87	28,685.21
EXPENDITURES AND TRANSFERS:						
Instruction	-	-	-	-	-	28,685.21
Student Support Services	-	-	-	-	-	-
Instructional Support Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	4,573.70	-	-	-	-
Central Services	-	-	-	-	89,860.27	-
Operations and Maintenance	-	-	-	49,480.00	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	16,986.45	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	32,911.94	-	-
Transfers	9,326.28	851,630.58	312,068.88	642,736.27	-	-
Total	9,326.28	856,204.28	329,055.33	725,128.21	89,860.27	28,685.21
Receipts Over (Under) Expenditures	-	26,183.44	(322,078.89)	(650,128.21)	(39,493.40)	-
UNENCUMBERED CASH, July 1,	-	17,416.00	833,140.00	662,503.00	39,493.00	-
Cancellation of Prior Year Encumb.	-	-	-	5,225.00	-	-
UNENCUMBERED CASH, June 30	-	43,599.44	511,061.11	17,599.79	(0.40)	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	DICKINSON CO ICC (023)	RISK MANAGEMENT FUND (024)	EARLY CHILDHOOD DEV (025)	SPECIAL PROJECTS - TRANSFERS (027)	CARL PERKINS PROG IMP FY15 (028)	GREENBUSH CONNECT (029)
RECEIPTS AND TRANSFERS:						
Local Revenue	33,682.13	-	14,749.89	10,551.15	-	278,456.47
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	123,573.14	-	-	-	-	9,430.32
Federal Grants/Contracts/Aid	26,894.00	-	-	-	379,650.00	-
Transfers	-	-	-	-	-	-
Total	184,149.27	-	14,749.89	10,551.15	379,650.00	287,886.79
EXPENDITURES AND TRANSFERS:						
Instruction	165,829.97	-	-	37,529.41	-	-
Student Support Services	-	-	-	3,513.29	379,650.00	287,567.91
Instructional Support Services	-	-	-	122,169.70	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	3,288.30	-	78,796.04	24,994.80	-	-
Total	169,118.27	-	78,796.04	188,207.20	379,650.00	287,567.91
Receipts Over (Under) Expenditures	15,031.00	-	(64,046.15)	(177,656.05)	-	318.88
UNENCUMBERED CASH, July 1,	-	552,051.00	670,627.00	423,192.00	-	114,065.00
Cancellation of Prior Year Encumb.	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	15,031.00	552,051.00	606,580.85	245,535.95	-	114,383.88

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	LOW INCIDENCE - SOUTH (030)	RESERVE FOR OFFICE SUPPLIES (031)	FLEET SERVICES (032)	EMPLOYEE BENEFITS (033)	ANTI-BULLYING (034)	ED TECH SERVICES (035)
RECEIPTS AND TRANSFERS:						
Local Revenue	751,592.07	445,776.11	279,803.13	-	67,045.74	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	668,094.40	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	-	639,039.72	-	-	-	20,800.00
Total	1,419,686.47	1,084,815.83	279,803.13	-	67,045.74	20,800.00
EXPENDITURES AND TRANSFERS:						
Instruction	1,381,833.20	-	-	-	1,947.87	-
Student Support Services	700.00	-	-	25,072.57	-	-
Instructional Support Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	63,948.40	-	1,422.89	-
Central Services	-	-	-	-	106.38	-
Operations and Maintenance	-	-	95,368.97	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	301,353.88	-	-	-	20,800.00
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	609,206.91	425,800.00	-	-	-
Total	1,382,533.20	910,560.79	585,117.37	25,072.57	3,477.14	20,800.00
Receipts Over (Under) Expenditures	37,153.27	174,255.04	(305,314.24)	(25,072.57)	63,568.60	-
UNENCUMBERED CASH, July 1,	114,335.00	50,335.00	646,366.00	36,234.00	239,339.00	-
Cancellation of Prior Year Encumb.	-	2,500.00	-	-	183.47	-
UNENCUMBERED CASH, June 30	151,488.27	227,090.04	341,051.76	11,161.43	303,091.07	-

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	FACILITIES/GROUND S UPKEEP (036)	YOUTH FRIENDS CONSORTIUM (038)	STEM (039)	CARL PERKINS PROG IMP FY16 (042)	RESOURCE CENTER (044)	PUBLIC RELATIONS (045)
RECEIPTS AND TRANSFERS:						
Local Revenue	9,839.07	-	96,570.97	-	89,630.82	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	220,000.00	-	1,382.98	-	27,054.09	2,838.76
Total	229,839.07	-	97,953.95	-	116,684.91	2,838.76
EXPENDITURES AND TRANSFERS:						
Instruction	-	-	101,708.95	-	91,760.96	-
Student Support Services	-	135.68	-	-	-	-
Instructional Support Services	-	-	-	-	-	2,838.76
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Operations and Maintenance	250,123.48	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	-	24,923.95	-
Total	250,123.48	135.68	101,708.95	-	116,684.91	2,838.76
Receipts Over (Under) Expenditures	(20,284.41)	(135.68)	(3,755.00)	-	-	-
UNENCUMBERED CASH, July 1,	20,661.00	91,094.00	3,755.00	-	-	-
Cancellation of Prior Year Encumb.	3.00	-	-	-	-	-
UNENCUMBERED CASH, June 30	379.59	90,958.32	(0.00)	-	-	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	LEADERSHIP INSTITUTE (046)	GRANT EVALUATIONS (047)	S3 TECHNICAL ASSISTANCE (050)	DIRECTOR OF SP ED SERV-ESC (051)	IDL-INTERACTIVE DISTANCE LEARNING (053)	TITLE VI-B IDEAS PSH (054)
RECEIPTS AND TRANSFERS:						
Local Revenue	60,101.32	106,178.39	5,000.00	281,221.97	289,044.98	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	276,694.15	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	16,803.00
Transfers	-	-	-	-	406,716.01	-
Total	60,101.32	106,178.39	5,000.00	557,916.12	695,760.99	16,803.00
EXPENDITURES AND TRANSFERS:						
Instruction	-	-	-	15,345.86	398,560.21	16,803.00
Student Support Services	-	-	-	-	-	-
Instructional Support Services	41,025.30	77,930.39	-	372,544.32	12,091.71	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	209,073.78	-	-
Central Services	-	-	-	109.32	1,374.25	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	73,053.62	283,734.82	-
Total	41,025.30	77,930.39	-	670,126.90	695,760.99	16,803.00
Receipts Over (Under) Expenditures	19,076.02	28,248.00	5,000.00	(112,210.78)	-	-
UNENCUMBERED CASH, July 1,	100,304.00	146,624.00	61,894.00	400,990.00	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	119,380.02	174,872.00	66,894.00	288,779.22	-	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	GIFTED EDUCATION PROGRAM (056)	STUDENT & FAMILY SERVICES (060)	RUSSELL CHILD DEVELOPMENT CTR (061)	CAMP & RETREAT CENTER (062)	SPS SPECIAL PROJECTS (063)	ATCHISON ICC (064)
RECEIPTS AND TRANSFERS:						
Local Revenue	156,974.00	-	2,068,327.35	-	-	2,784.77
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	144,208.37	-	817,843.68	-	-	1,173.37
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	27,608.61	-	191,267.13	-	-	24,994.80
Total	328,790.98	-	3,077,438.16	-	-	28,952.94
EXPENDITURES AND TRANSFERS:						
Instruction	327,789.66	-	2,893,131.16	-	-	-
Student Support Services	667.48	-	-	-	-	-
Instructional Support Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Central Services	445.80	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	184,307.00	-	-	28,952.94
Total	328,902.94	-	3,077,438.16	-	-	28,952.94
Receipts Over (Under) Expenditures	(111.96)	-	-	-	-	-
UNENCUMBERED CASH, July 1,	99.00	-	-	-	471,702.00	-
Cancellation of Prior Year Encumb.	12.56	-	-	-	-	-
UNENCUMBERED CASH, June 30	(0.40)	-	-	-	471,702.00	-

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	SHAWNEE COUNTY HEALTH AGENCY (066)	KACTE RESERVE FUND (068)	FAIRFAX LEARNING CENTER (069)	NEOSHO CABIN PROJECT (070)	TITLE III-A ENGLISH LANG- LCP (071)	MEDICAID AUDITING (073)
RECEIPTS AND TRANSFERS:						
Local Revenue	-	-	506,864.16	-	-	33,633.44
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	21,108.70	-	4,300.24	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	-	-	134,340.24	25,131.27	-	163,175.58
Total	21,108.70	-	645,504.64	25,131.27	-	196,809.02
EXPENDITURES AND TRANSFERS:						
Instruction	12,930.99	-	488,947.28	19,276.22	-	-
Student Support Services	-	-	45,207.62	-	-	-
Instructional Support Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	66,926.09
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	111,369.74	5,855.05	-	129,882.93
Total	12,930.99	-	645,524.64	25,131.27	-	196,809.02
Receipts Over (Under) Expenditures	8,177.71	-	(20.00)	-	-	-
UNENCUMBERED CASH, July 1,	1,247.00	-	-	-	-	-
Cancellation of Prior Year Encumb.	-	-	20.00	-	-	-
UNENCUMBERED CASH, June 30	9,424.71	-	(0.00)	-	-	-

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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	LEAVENWORTH CTY INFANT TODDLER (074)	MEICV II (079)	MEICV FY16 (080)	CRAWFORD CO CAREER & VO- TECH (083)	PROJECT AWARE (084)	TITLE III ENGLISH LANGUAGE (087)
RECEIPTS AND TRANSFERS:						
Local Revenue	46,959.07	19,999.89	266,297.17	54,762.61	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	345,433.53	-	-	-	-	-
Federal Grants/Contracts/Aid	71,960.00	-	-	-	20,634.00	90,141.00
Transfers	-	-	67,615.17	5,540.92	-	-
Total	464,352.60	19,999.89	333,912.34	60,303.53	20,634.00	90,141.00
EXPENDITURES AND TRANSFERS:						
Instruction	467,619.06	-	-	-	-	-
Student Support Services	-	8,184.80	273,895.32	-	10,988.48	28,829.56
Instructional Support Services	-	-	-	-	-	61,311.44
General Administration	-	-	-	-	-	-
School Administration	-	-	-	40,561.59	-	-
Central Services	-	-	-	-	-	-
Operations and Maintenance	-	-	-	8,666.31	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	11,815.09	60,017.02	11,075.63	9,645.52	-
Total	467,619.06	19,999.89	333,912.34	60,303.53	20,634.00	90,141.00
Receipts Over (Under) Expenditures	(3,266.46)	-	-	-	-	-
UNENCUMBERED CASH, July 1,	164,272.00	-	-	-	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	161,005.54	-	-	-	-	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	MEICHV DEVELOPMENT (090)	PROJECT P.L.U.S. (091)	PROJECT STAY DISTRICTS (093)	REACH PRESCHOOL - COWLEY CO (095)	CRAWFORD CO. LEARNING CTR- CLC (0A1)	LOW INCIDENCE - NORTH (A2)
RECEIPTS AND TRANSFERS:						
Local Revenue	34,936.02	597,275.51	411,480.70	48,539.31	238,849.30	308,974.73
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	75,455.00	-	-
State Grants/Contracts/Aid	-	214,144.06	119,122.33	245,872.41	-	181,769.30
Federal Grants/Contracts/Aid	-	-	-	40,766.58	-	-
Transfers	11,180.87	-	-	-	-	-
Total	46,116.89	811,419.57	530,603.03	410,633.30	238,849.30	490,744.03
EXPENDITURES AND TRANSFERS:						
Instruction	-	633,218.79	-	393,450.25	146,847.77	457,706.93
Student Support Services	46,116.89	-	-	-	-	-
Instructional Support Services	-	98,856.37	451,211.46	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	289.55	3,263.19	14,114.56	-
Central Services	-	1,307.42	-	353.39	29,577.96	-
Operations and Maintenance	-	15,863.05	-	-	-	-
Transportation	-	-	34,409.99	10,359.39	-	-
Non-Instruction Services	-	4,912.26	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	-	27,106.81	-
Total	46,116.89	754,157.89	485,911.00	407,426.22	217,647.10	457,706.93
Receipts Over (Under) Expenditures	-	57,261.68	44,692.03	3,207.08	21,202.20	33,037.10
UNENCUMBERED CASH, July 1,	-	323,679.00	389,854.00	230,372.00	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	-	380,940.68	434,546.03	233,579.08	21,202.20	33,037.10

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	C & T EDUCATION - ADMIN (0A4)	VIRTUAL SCHOOL (0A5)	PRESCHOOL (0A6)	SLP CONTRACTED SERVICES- TOPEKA (0A9)	MARILLAC SPED (B1)	MARILLAC (B2)	CONSULTING WORK FOR LTI (0B4)
RECEIPTS AND TRANSFERS:							
Local Revenue	94,207.00	57,425.00	64,050.53	274,739.06	82,038.76	298,623.15	890,081.55
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	19,147.50	161,223.29	37,462.50	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-
Transfers	-	184,729.58	-	-	-	32,522.89	-
Total	94,207.00	242,154.58	83,198.03	435,962.35	119,501.26	331,146.04	890,081.55
EXPENDITURES AND TRANSFERS:							
Instruction	49,847.91	24,581.88	82,062.29	-	96,441.30	312,376.33	-
Student Support Services	-	-	-	389,678.47	-	-	-
Instructional Support Services	-	-	-	10,138.25	-	-	-
General Administration	-	-	-	-	-	-	-
School Administration	1,908.06	-	712.60	540.00	-	-	-
Central Services	-	-	-	623.20	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Non-Instruction Services	-	-	1,024.49	-	-	-	890,081.55
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	217,572.70	-	-	-	18,769.71	-
Total	51,755.97	242,154.58	83,799.38	400,979.92	96,441.30	331,146.04	890,081.55
Receipts Over (Under) Expenditures	42,451.03	-	(601.35)	34,982.43	23,059.96	-	-
UNENCUMBERED CASH, July 1,	176,994.00	-	101,861.00	152,200.00	-	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	219,445.03	-	101,259.65	187,182.43	23,059.96	-	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	LEADERSHIP ACADEMY (0B5)	ENVIROMENTAL COMP. CONSOR (0B7)	HEALTHY LIVING CURRICULUM DEV (0B8)	MACS DIVISION (0BB)	CONTRACTED TECHNOLOGY SERVICES (0C3)	KDOC CABINS (0C4)
RECEIPTS AND TRANSFERS:						
Local Revenue	23,192.95	143,014.05	3,580.00	608,540.28	248,866.16	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	-	-	-	-	642,736.27	-
Total	23,192.95	143,014.05	3,580.00	608,540.28	891,602.43	-
EXPENDITURES AND TRANSFERS:						
Instruction	-	-	-	-	107,989.26	-
Student Support Services	-	-	-	-	-	-
Instructional Support Services	14,517.18	-	65,856.84	-	363,351.11	-
General Administration	-	-	-	-	-	-
School Administration	-	2,000.00	-	-	3,735.31	-
Central Services	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	137,539.41	-	652,216.75	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	-	416,526.75	-
Total	14,517.18	139,539.41	65,856.84	652,216.75	891,602.43	-
Receipts Over (Under) Expenditures	8,675.77	3,474.64	(62,276.84)	(43,676.47)	-	-
UNENCUMBERED CASH, July 1,	226,498.00	575,182.00	156,095.00	340,672.00	-	222,921.00
Cancellation of Prior Year Encumb.	-	-	-	16.58	-	-
UNENCUMBERED CASH, June 30	235,173.77	578,656.64	93,818.16	297,012.11	-	222,921.00

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	CRISIS INTERVENTION (0C6)	SPECIAL ED - AUDIOLOGIST (0C9)	KING PRAWN (0D1)	COOPERATIVE PURCHASING (0D2)	EDUCATION ASSOCIATION (0D3)	ESC STAFF DEVELOPMENT CONSORTIUM (0D4)
RECEIPTS AND TRANSFERS:						
Local Revenue	50,825.00	227,097.25	2,848.87	692,348.41	253,309.21	210,692.51
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	121,609.44	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-
Transfers	-	-	-	896,001.63	-	-
Total	50,825.00	348,706.69	2,848.87	1,588,350.04	253,309.21	210,692.51
EXPENDITURES AND TRANSFERS:						
Instruction	-	-	-	-	-	-
Student Support Services	44,840.04	335,799.38	-	-	-	-
Instructional Support Services	966.24	-	-	-	-	208,912.32
General Administration	-	-	-	-	-	-
School Administration	2,619.48	6,508.93	-	-	-	-
Central Services	-	710.82	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	1,006.50	513,314.47	223,402.44	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	1,842.37	364,386.87	-	251,398.63
Total	48,425.76	343,019.13	2,848.87	877,701.34	223,402.44	460,310.95
Receipts Over (Under) Expenditures	2,399.24	5,687.56	-	710,648.70	29,906.77	(249,618.44)
UNENCUMBERED CASH, July 1,	109,235.00	26,448.00	-	313,111.00	68,794.00	662,530.00
Cancellation of Prior Year Encumb.	-	-	-	2,969.95	-	-
UNENCUMBERED CASH, June 30	111,634.24	32,135.56	-	1,026,729.65	98,700.77	412,911.56

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	SPECIAL ED. INSERVICE (0D9)	PROJECT ALTERNATIVE (0E1)	SPECIAL PURPOSE SCHOOL PSH (0E4)	PARSONS DAY SCHOOL (0E5)	JOHNSON COUNTY ICC (0F1)	KDOC TITLE VI-B TIP (0F5)
RECEIPTS AND TRANSFERS:						
Local Revenue	10,230.00	301,044.48	294,050.93	226,345.68	2,046,316.10	-
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	162,129.50	171,119.68	87,575.57	1,719,057.33	-
Federal Grants/Contracts/Aid	-	-	-	-	-	3,006.00
Transfers	-	-	-	-	244,093.51	-
Total	10,230.00	463,173.98	465,170.61	313,921.25	4,009,466.94	3,006.00
EXPENDITURES AND TRANSFERS:						
Instruction	-	390,299.57	422,213.77	223,883.26	3,636,775.72	-
Student Support Services	-	-	-	-	-	-
Instructional Support Services	-	-	-	750.00	-	3,006.00
General Administration	-	-	-	-	-	-
School Administration	-	37,984.96	-	-	11,751.84	-
Central Services	-	289.87	-	-	-	-
Operations and Maintenance	-	750.00	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	-	360,939.38	-
Total	-	429,324.40	422,213.77	224,633.26	4,009,466.94	3,006.00
Receipts Over (Under) Expenditures	10,230.00	33,849.58	42,956.84	89,287.99	-	-
UNENCUMBERED CASH, July 1,	85,387.00	166,057.00	37,458.00	151,853.00	-	-
Cancellation of Prior Year Encumb.	-	-	4,107.69	-	-	-
UNENCUMBERED CASH, June 30	95,617.00	199,906.58	84,522.53	241,140.99	-	-

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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	LOUISBURG LEARNING CTR- CLC (0G6)	SPECTRA - THIRD PARTY PAYMENT (0J1)	TITLE VI-B IDEA - FY16 (0J4)	LAKE MARY START UP (0K1)	INFANT TODDLER PROJECT (0K2)	PARENTS AS TEACHERS (0K3)
RECEIPTS AND TRANSFERS:						
Local Revenue	75,909.24	-	-	-	373,733.31	239,004.00
Medicaid Pass-Through	-	13,679,640.93	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	1,121,052.00	-
Federal Grants/Contracts/Aid	-	-	21,264.00	4,741.00	180,104.00	-
Transfers	193,985.01	-	-	4,778.33	73,053.62	-
Total	269,894.25	13,679,640.93	21,264.00	9,519.33	1,747,942.93	239,004.00
EXPENDITURES AND TRANSFERS:						
Instruction	41,559.50	-	21,264.00	5,097.33	1,798,572.40	276,006.98
Student Support Services	-	-	-	-	-	-
Instructional Support Services	-	-	-	-	-	2,622.32
General Administration	3,787.83	-	-	-	-	-
School Administration	5,788.33	-	-	-	14,148.00	-
Central Services	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	13,679,640.93	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	218,758.59	-	-	4,421.67	-	-
Total	269,894.25	13,679,640.93	21,264.00	9,519.00	1,812,720.40	278,629.30
Receipts Over (Under) Expenditures	-	-	-	0.33	(64,777.47)	(39,625.30)
UNENCUMBERED CASH, July 1,	-	-	-	-	62,888.00	93,940.00
Cancellation of Prior Year Encumb.	-	-	-	-	1,889.04	-
UNENCUMBERED CASH, June 30	-	-	-	0.33	(0.43)	54,314.70

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	CLOUD/ REPUBLIC ICC (0K4)	TARC (0L5)	OSY STATEWIDE (0L8)	TRANSPORTATION CONSORTIUM (0L9)	MIGRANT SPECIAL PROJECTS FY16 (0M5)	EUDORA COMM LEARNING CTR- CLC (0M9)
RECEIPTS AND TRANSFERS:						
Local Revenue	30,068.28	1,159,553.68	-	38,515.21	-	99,839.00
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	91,989.84	1,104,947.81	-	-	-	-
Federal Grants/Contracts/Aid	21,481.00	-	1,375,118.00	-	-	-
Transfers	-	-	-	-	-	112,862.21
Total	143,539.12	2,264,501.49	1,375,118.00	38,515.21	-	212,701.21
EXPENDITURES AND TRANSFERS:						
Instruction	125,617.39	2,253,959.27	-	-	-	107,965.85
Student Support Services	-	-	1,375,118.00	-	-	-
Instructional Support Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	1,199.55	-	-	3,160.41	-	2,453.54
Central Services	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	20,835.41	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	-	-	102,281.82
Total	126,816.94	2,253,959.27	1,375,118.00	23,995.82	-	212,701.21
Receipts Over (Under) Expenditures	16,722.18	10,542.22	-	14,519.39	-	-
UNENCUMBERED CASH, July 1,	23,250.00	191,657.00	-	218,286.00	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	39,972.18	202,199.22	-	232,805.39	-	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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	STUDENT ENRICHMENT (0N2)	IN-HOUSE TECHNOLOGY SERVICES (0N4)	STAFF DEVELOPMENT SERVICES (0N7)	KVC (0N8)	BONNER SPRINGS CLC (0P1)	501 KIDS/450 (0P4)	ACHIEVEMENT TEST SCORING (0P5)
RECEIPTS AND TRANSFERS:							
Local Revenue	411,737.06	4,051.63	1,205,054.94		151,153.37	-	21,218.93
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	15,591.33	-	1,550.00	-	-	-	-
Transfers	940,314.77	539,386.87	-	-	-	-	-
Total	1,367,643.16	543,438.50	1,206,604.94	-	151,153.37	-	21,218.93
EXPENDITURES AND TRANSFERS:							
Instruction	443,390.88	19,667.76	-	-	61,445.27	431.02	-
Student Support Services	-	-	-	-	-	-	14,949.90
Instructional Support Services	299,224.92	-	1,246,551.06	-	-	-	-
General Administration	-	-	-	-	-	-	-
School Administration	27,817.54	196.16	154,999.18	-	16,338.80	-	-
Central Services	-	260,024.46	-	-	-	-	-
Operations and Maintenance	36,170.92	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	561,224.52	263,606.32	-	-	66,081.30	-	-
Total	1,367,828.78	543,494.70	1,401,550.24	-	143,865.37	431.02	14,949.90
Receipts Over (Under) Expenditures	(185.62)	(56.20)	(194,945.30)	-	7,288.00	(431.02)	6,269.03
UNENCUMBERED CASH, July 1,	-	-	304,301.00	208,228.00	-	431.00	82,300.00
Cancellation of Prior Year Encumb.	185.62	55.95	4,292.00	-	-	-	-
UNENCUMBERED CASH, June 30	(0.00)	(0.25)	113,647.70	208,228.00	7,288.00	(0.02)	88,569.03

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	PROGRAM EVAL-SPOT (0P9)	KEEB (0PC)	KDOC - TITLE I (0PE)	EMENTORING (0PG)	EMENTORING (0PH)	HEALTH TRUST ADMIN (0PK)	ECK ACADEMY (0PN)
RECEIPTS AND TRANSFERS:							
Local Revenue	-	-	-	-	-	360,146.42	358,529.00
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	251,474.51	-	-	-	-	204,904.56
Federal Grants/Contracts/Aid	-	-	35,378.86	108,867.00	154,650.00	-	-
Transfers	-	85,344.31	-	-	-	812,572.35	-
Total	-	336,818.82	35,378.86	108,867.00	154,650.00	1,172,718.77	563,433.56
EXPENDITURES AND TRANSFERS:							
Instruction	-	-	27,895.00	-	-	-	533,928.45
Student Support Services	-	-	-	-	-	-	-
Instructional Support Services	-	227,876.49	-	240,127.70	146,359.08	-	-
General Administration	-	22,123.51	-	-	-	-	-
School Administration	-	-	-	-	-	-	27,438.45
Central Services	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	188,373.00	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	-	86,818.82	7,483.86	-	8,290.92	730,437.41	-
Total	-	336,818.82	35,378.86	240,127.70	154,650.00	918,810.41	561,366.90
Receipts Over (Under) Expenditures	-	-	-	(131,260.70)	-	253,908.36	2,066.66
UNENCUMBERED CASH, July 1,	-	-	-	-	-	286,443.00	107,012.00
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	-	-	-	(131,260.70)	-	540,351.36	109,078.66

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

Schedule 1
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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	VIRTUAL PRESCRIPTIVE LEARNING (0PR)	OTE II (0PT)	PARENTS AS TEACHERS (0Q2)	DROP-OUT RECOVERY ADMIN (0R1)	KDOC PERKINS GRANT (0R4)	MIGRANT OPERATING FUND (0R5)	GIRARD JDC TITLE I N&D (0R6)
RECEIPTS AND TRANSFERS:							
Local Revenue	28,000.00	-	78,290.00	288,293.51	-	79,191.32	76,786.00
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	51,227.00	-	-
Transfers	-	-	-	1,652,247.72	-	-	-
Total	28,000.00	-	78,290.00	1,940,541.23	51,227.00	79,191.32	76,786.00
EXPENDITURES AND TRANSFERS:							
Instruction	9,854.00	-	-	236,756.21	51,227.00	-	56,032.00
Student Support Services	-	-	7,552.61	-	-	83,578.00	-
Instructional Support Services	-	-	-	33,633.87	-	-	-
General Administration	-	-	-	-	-	-	-
School Administration	-	-	-	10,528.85	-	-	-
Central Services	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	673.66	-	-	1,414,218.09	-	-	-
Total	10,527.66	-	7,552.61	1,695,137.02	51,227.00	83,578.00	56,032.00
Receipts Over (Under) Expenditures	17,472.34	-	70,737.39	245,404.21	-	(4,386.68)	20,754.00
UNENCUMBERED CASH, July 1,	-	95,257.00	14,406.00	584,832.00	-	96,172.00	1,100.00
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	17,472.34	95,257.00	85,143.39	830,236.21	-	91,785.32	21,854.00

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

Schedule 1
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SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	JUVENILE DETENTION CTR-GIRARD (0R8)	RAINBOW UNITED (0RB)	PAT - TANF FY17 (RC)	500 REACH CLC KANSAS CITY KS (0RK)	LANSING ED ACHIEVEMENT PRO-CLC (0RL)	CORNERSTONE CLC (0RN)
RECEIPTS AND TRANSFERS:						
Local Revenue	130,968.00	-	-	547,858.54	30,603.32	48,180.00
Medicaid Pass-Through	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-
State Grants/Contracts/Aid	27,750.00	2,083,080.44	-	-	-	-
Federal Grants/Contracts/Aid	-	-	501,569.00	-	-	-
Transfers	-	-	-	-	37,408.34	188,139.75
Total	158,718.00	2,083,080.44	501,569.00	547,858.54	68,011.66	236,319.75
EXPENDITURES AND TRANSFERS:						
Instruction	131,974.00	1,783,226.40	-	316,158.39	33,170.97	52,345.51
Student Support Services	-	-	501,569.00	-	-	-
Instructional Support Services	-	-	-	-	-	-
General Administration	-	-	-	32,137.20	3,354.74	4,334.55
School Administration	214.32	339,905.74	-	82,428.62	8,763.23	1,977.72
Central Services	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-
Transfers	-	-	-	115,213.39	22,726.89	177,661.97
Total	132,188.32	2,123,132.14	501,569.00	545,937.60	68,015.83	236,319.75
Receipts Over (Under) Expenditures	26,529.68	(40,051.70)	-	1,920.94	(4.17)	-
UNENCUMBERED CASH, July 1,	20,808.00	55,872.00	-	-	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	4.17	-
UNENCUMBERED CASH, June 30	47,337.68	15,820.30	-	1,920.94	0.00	-

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	LYNDON CLC (0S3)	GEARY CO LEARNING CTR- CLC (0S4)	FUTURE VISIONS- CLC (0S7)	STEP UP/OLATHE CLC (0S9)	QUEST- CLC (0SB)	STEP UP II/JOHNSON CO CLC (0SC)	KDOC ED SERVICES (0T1)
RECEIPTS AND TRANSFERS:							
Local Revenue	104,839.75	105,673.20			156,598.00	-	1,036,211.96
Medicaid Pass-Through	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-
Transfers	234,532.22		11,815.28	-	-	-	237,274.64
Total	339,371.97	105,673.20	11,815.28	-	156,598.00	-	1,273,486.60
EXPENDITURES AND TRANSFERS:							
Instruction	99,820.90	62,700.50	-	-	134,739.71	-	792,628.57
Student Support Services	-	-	-	-	-	-	-
Instructional Support Services	-	-	-	-	-	-	141,060.21
General Administration	8,037.96	5,668.59	-	-	-	-	-
School Administration	653.54	8,156.93	-	-	26,597.63	-	96,284.53
Central Services	-	-	-	-	-	-	60,118.00
Operations and Maintenance	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-
Transfers	230,859.57	28,681.83	11,815.28	65,310.55	-	-	183,395.25
Total	339,371.97	105,207.85	11,815.28	65,310.55	161,337.34	-	1,273,486.56
Receipts Over (Under) Expenditures	-	465.35	-	(65,310.55)	(4,739.34)	-	0.04
UNENCUMBERED CASH, July 1,	-	-	-	65,311.00	22,362.00	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	-	465.35	-	0.45	17,622.66	-	0.04

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2017

	KDOC REIMBURSE- MENT (0TB)	PSU/CREDIT (0TG)	ACTIVITY FUNDS (0TZ)	SPECIAL ACCOUNT FLOW THROUGH (0WW)
RECEIPTS AND TRANSFERS:				
Local Revenue	-	99,616.99	6,197.50	295,243.44
Medicaid Pass-Through	-	-	-	-
Interest Income	-	-	-	-
County Revenue	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-
Transfers	-	-	-	-
Total	-	99,616.99	6,197.50	295,243.44
EXPENDITURES AND TRANSFERS:				
Instruction	-	-	-	-
Student Support Services	-	-	-	-
Instructional Support Services	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Transportation	-	-	-	-
Non-Instruction Services	17,638.72	98,325.25	1,643.84	289,336.47
Medicaid Pass-Through	-	-	-	-
Facilities and Construction	-	-	-	-
Transfers	-	-	-	-
Total	17,638.72	98,325.25	1,643.84	289,336.47
Receipts Over (Under) Expenditures	(17,638.72)	1,291.74	4,553.66	5,906.97
UNENCUMBERED CASH, July 1,	27,639.00	1,049.00	139,600.70	2,041.00
Cancellation of Prior Year Encumb.	-	-	-	-
UNENCUMBERED CASH, June 30	10,000.28	2,340.74	144,154.36	7,947.97

SOUTHEAST KANSAS EDUCATIONAL SERVICE CENTER

Governmental Auditing Standards and
Uniform Guidance Reporting Requirements

For the Year Ended June 30, 2017

**Southeast Kansas Education Service Center
Girard, Kansas**

Schedule 2
Page 10 of 1

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017**

Agency	Program	Pass-Through Entity Identifying Number	CFDA #	Expenditures Regulatory Basis
U.S. Department of Education				
Passed through the Kansas Dept. of Education:				
	Migrant Education - Title I, Part C	D0609	84.011	\$ 1,375,118.00
	Special Education Cluster (IDEA):			
	Special Education - Discretionary	D0609	84.027	6,711.00
	Special Education - Paraprofessional Support	D0609	84.027	34,362.00
	<i>Total Special Education Cluster (IDEA)</i>			<u>41,073.00</u>
	Career and Technical Education (Perkins IV)	D0609	84.048	381,200.00
	State Personnel Development Grant	D0609	84.323	386,486.78
	English Language Acquisition - Title III	D0609	84.365	90,141.00
Passed through the Kansas Department of Health & Environment:				
	Infants and Toddlers IDEA Part C		84.181	345,946.58
Passed through the Kansas Department of Corrections:				
	Title I - Low Income		84.010	27,895.00
Passed through the Kansas State Board of Regents				
	Career and Technical Education (Perkins IV)	550100	84.048	<u>51,227.00</u>
	Total U.S. Department of Education			<u>\$ 2,699,087.36</u>
U.S. Department of Health & Human Services				
Received Directly:				
	Project Aware		93.243	\$ 10,988.48
Passed through the Kansas Department of Education				
	TANF Cluster			
	Temporary Assistance for Needy Families - Parents as Teachers	D0609	93.558	<u>501,569.00</u>
	<i>Total TANF Cluster</i>			<u>501,569.00</u>
	Total U.S. Department of Health & Human Services			<u>\$ 512,557.48</u>
U.S. Department of Agriculture				
Passed through the Kansas Department of Education				
	Summer Food Service Program	D0609	10.559	<u>\$ 15,591.33</u>
	Total U.S. Department of Agriculture			<u>\$ 15,591.33</u>
TOTAL FEDERAL AWARDS				<u><u>\$ 3,227,236.17</u></u>

Southeast Kansas Education Service Center
Girard, Kansas

Page 1 of 2

**Supplement to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017**

Agency	Program	CFDA #	Federal Unencumbered Cash July 1, 2016	Federal Program Receipts	Federal Program Expenditures	Federal Unencumbered Cash June 30, 2017
Passed through the Kansas Department of Education:						
	Migrant Education - Title I, Part C	84.011	\$ -	\$ 1,375,118.00	\$ 1,375,118.00	\$ -
	Special Education Cluster (IDEA):					
	Special Education - Discretionary	84.027	-	6,711.00	6,711.00	-
	Special Education - Paraprofessional Support	84.027	-	34,362.00	34,362.00	-
	<i>Total Special Education Cluster (IDEA)</i>		-	41,073.00	41,073.00	-
	Career and Technical Education (Perkins IV)	84.048	-	381,200.00	381,200.00	-
	State Personnel Development Grant	84.323	(8,290.92)	263,517.00	386,486.78	(131,260.70)
	English Language Acquisition - Title III	84.365	-	90,141.00	90,141.00	-
Passed through the Kansas Department of Health & Environment:						
	Infants and Toddlers IDEA Part C	84.181	-	345,946.58	345,946.58	-
Passed through the Kansas Department of Corrections:						
	Title I - Low Income	84.010	(7,483.86)	35,378.86	27,895.00	-
Passed through the Kansas State Board of Regents						
	Career and Technical Education (Perkins IV)	84.048	-	51,227.00	51,227.00	-
	Total U.S. Department of Education		(15,774.78)	2,583,601.44	2,699,087.36	(131,260.70)
U.S. Department of Agriculture						
	Passed through the Kansas Department of Education					
	Summer Food Service Program	97.039	-	15,591.33	15,591.33	-
	Total U.S. Department of Agriculture		-	15,591.33	15,591.33	-

Southeast Kansas Education Service Center
Girard, Kansas

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Supplement to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Agency	Program	CFDA #	Federal Unencumbered Cash July 1, 2016	Federal Program Receipts	Federal Program Expenditures	Federal Unencumbered Cash June 30, 2017
U.S. Department of Health & Human Services						
Office of Substance Abuse Mental Health Services Administration						
Received Directly:						
	Project Aware	93.243	(9,645.52)	20,634.00	10,988.48	-
Passed through the Kansas Department of Education:						
	TANF Cluster					
	Temporary Assistance for Needy Families - Parents as Teach	93.558	-	501,569.00	501,569.00	-
	<i>Total TANF Cluster</i>		-	501,569.00	501,569.00	-
Total U.S. Department of Health & Human Services			(9,645.52)	522,203.00	512,557.48	-
TOTAL FEDERAL AWARDS			\$ (25,420.30)	\$ 3,121,395.77	\$ 3,227,236.17	\$ (131,260.70)

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

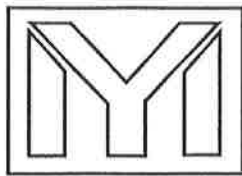
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Southeast Kansas Education Service Center under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Cooperative, it is not intended to and does not present the financial position, changes in fund balances, or cash flows of the Cooperative.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas (regulatory basis). Such expenditures are recognized following the cost principles contained in the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited to reimbursement. The Cooperative did not elect to use the 10% de minimis indirect cost rate.



YERKES & MICHELS, CPA, LLC

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CERTIFIED PUBLIC ACCOUNTANTS
American Institute of Certified Public Accountants
Kansas Society of Certified Public Accountants
An Independent C.P.A. Firm

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

Board of Education
Southeast Kansas Education Service Center
PO Box 189
Girard, KS 66743

We have audited in accordance with 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, and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis financial statement of Southeast Kansas Education Service Center (Center), as of and for the year ended June 30, 2017, and the related notes to the financial statement, which collectively comprise Southeast Kansas Education Service Center's basic financial statement, and have issued our report thereon dated March 28, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Center's internal control over financial reporting (internal control) to determine the 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 the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 entity's financial statements 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.

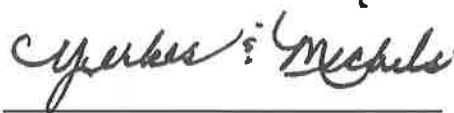
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's regulatory basis financial statement is free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object 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*.

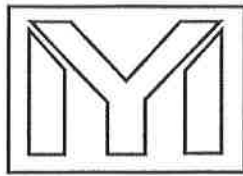
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity'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.



YERKES & MICHELS, CPA, LLC
Independence, KS

March 28, 2018



John D. Carroll, CPA
Emily S. Erbe, CPA
Ashley R. Osburn, CPA, MBAA

David W. Schwenker

YERKES & MICHELS, CPA, LLC

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

Board of Education
Southeast Kansas Education Service Center
PO Box 189
Girard, KS 66743

Report on Compliance for Each Major Federal Program

We have audited the Southeast Kansas Education Service Center's (Center) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal program for the year ended June 30, 2017. The Center's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Center's major federal program based on our audit of the types of compliance requirements referred to above. 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Requirements for Federal Awards (Uniform Guidance); and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the Center's compliance.

Opinion on Each Major Federal Program

In our opinion, the Southeast Kansas Education Service Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

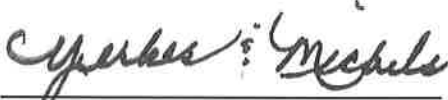
Report on Internal Control Over Compliance

Management of the Southeast Kansas Education Service Center, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report in 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.


YERKES & MICHELS, CPA, LLC
Independence, KS

March 28, 2018

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2017

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued in accordance with regulatory basis: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statement noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

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>CFDA Number(s)</u>	<u>Name of Federal Program(s) or Cluster</u>
-----------------------	--

84.011	Migrant Education – Title I, Part C
--------	-------------------------------------

Dollar threshold used to distinguish between type A and type B Programs: \$ 750,000

Auditee considered a low-risk auditee? _____ yes X no

Section II – Financial Statement Findings

No matters to report.

Section III – Federal Award Findings and Questioned Costs

No matter to report.