Educational Services and Staff Development Association of Central Kansas Interlocal Unified School District No. 622

Independent Auditor's Report and Financial Statement, and Regulatory Required Supplementary Information

June 30, 2024

Educational Services and Staff Development Association of Central Kansas Interlocal Unified School District No. 622
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Independent Auditor's Report

Board of Directors
Educational Services and Staff Development
Association of Central Kansas
Interlocal Unified School District No. 622
Hutchinson, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in *Note 1*.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in *Note 1* of the financial statement, the financial statement is prepared by Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in *Note 1* and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622, Hutchinson, Kansas' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in *Note 1*.

Forvis Mazars, LLP

Wichita, Kansas
January 30, 2025

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances	Ending Cash Balance
General	$ 513,560	$ 1,028,556	$ 364,122	$ 1,177,994	$ -	$ 1,177,994
Special Purpose						
Marketing and New Media	2,932	319,436	312,249	10,119	-	10,119
Student Services	1,324,494	1,758,476	1,998,356	1,084,614	-	1,084,614
Governance	2,521	156,969	145,574	13,916	-	13,916
Technology Services	2,645	281,092	261,261	22,476	-	22,476
Print Center Services	3,829	133,351	135,255	1,925	-	1,925
Professional Learning	84,447	1,588,514	1,573,599	99,362	-	99,362
Back-End Office Support	3,486	502,841	502,422	3,905	-	3,905
Non Lead Agency	326,165	97,117	423,282	-	-	-
Private or Non-Public	14,653	4,624	19,277	-	-	-
State Grants	-	123,212	123,212	-	-	-
Federal Funds						
Title III ESL	5,700	252,416	258,116	-	-	-
Carl Perkins	7,950	298,806	306,756	-	-	-
RUS	73,012	-	73,012	-	-	-
DOJ-VIBE	10,207	15,773	8,119	-	-	-
Total primary government	2,375,601	6,561,183	6,504,612	2,414,311	-	2,414,311
Related Municipal Entity						
Health Insurance Group	12,215,863	32,625,471	33,410,365	11,430,969	-	11,430,969
Total reporting entity (excluding Agency Fund)	$ 14,591,464	$ 39,186,654	$ 39,914,977	$ 13,845,280	$ -	$ 13,845,280

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis (Continued)
For the Year Ended June 30, 2024

Composition of Cash		
Checking accounts - Simmons Bank	$	27,450
Checking accounts - RCB Bank		2,396,692
PayPal account		23,269
Total primary government		2,447,411
Related municipal entity		
Certificates of deposit - RCB Bank		8,070,000
Repurchase agreements - RCB Bank		3,355,248
Total related municipal entity		11,425,248
Agency Fund		(27,379)
Total reporting entity (excluding Agency Fund)	$	13,845,280

Note 1. Summary of Significant Accounting Policies

This summary of significant accounting policies of Educational Services and Staff Development Association of Central Kansas, Interlocal Unified School District No. 622 (the Interlocal) is presented to assist in understanding the Interlocal's financial statement. The financial statement and notes are representations of the Interlocal's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than generally accepted accounting principles and have been consistently applied in the preparation of the financial statement.

Reporting Entity

The Interlocal is a unified school district established as a cooperative to provide staff development services to participating unified school districts. In addition, the Interlocal formed a health benefit insurance group available to itself and participating districts. The Interlocal cannot levy taxes, but receives its revenue from federal and state aid and contracting participating unified school districts for staff development services. The Interlocal annually prepares a formal budget, which is filed with the Kansas State Department of Education.

The related municipal entity's section of the financial statement includes the financial data of the Health Insurance Group. This related municipal entity is reported separately to emphasize that it is legally separate from the Interlocal. The governing body of this related municipal entity is appointed by the Interlocal.

Health Insurance Group

On October 1, 1993, the Interlocal formed a health insurance group for itself and participating districts. Blue Cross and Blue Shield serves as the third-party administrator, handling claims and collecting premiums. The Interlocal serves as a flow through entity for these funds only.

Basis of Presentation

The financial activities of the Interlocal are recorded and presented on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the Interlocal for the fiscal year ending June 30, 2024:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

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

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

Budget

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

The budget law K.S.A. 79-2925 applies to taxing subdivisions or municipalities. The Interlocal does not directly levy a tax, therefore, it is not subject to the budget law. The budget adopted by the Interlocal is a management tool, which is used to establish the Interlocal's internal spending limits.

Note 2. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The Interlocal participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, 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 July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer 's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $354,746 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the Interlocal proportionate share of the collective net pension liability reported by KPERS was $7,304. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The Interlocal's proportion of the net pension liability was based on the ratio of the Interlocal's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3. Compensated Absences

Vacation

Full-time employees are granted paid vacation according to the following provisions:

1 - 5 years service = 15 days per year vacation

+6 years service = 20 days per year vacation

Vacation time may accumulate to 40 days. Days in excess of this limit must be used within the next fiscal year. Terminated or retiring employees shall have the option of being paid a percentage of his/her daily rate for that year, less appropriate payroll deductions, for any unused vacation days as indicated below. The maximum number of days that can be reimbursed shall not exceed 40.

Years of Service	Earned Vacation Days	Separation Reimbursement Rate
1-5	15	50%
6-10	20	70%
+11	20	90%

Sick Leave

Full-time employees are granted 10 days of leave per year with the ability to accumulate up to 70 days of sick leave if the days are not used in the current year. Terminated or retiring employees are compensated for their unused sick leave at the rate of $15.00 per day.

Note 4. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Interlocal. The statute requires banks eligible to hold the Interlocal's funds have a main or branch bank in the county in which the Interlocal is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Interlocal has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Interlocal's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Interlocal has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Interlocal may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Interlocal's deposits may not be returned to it. State statutes require the Interlocal's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Interlocal has no designated "peak periods."

At June 30, 2024, the carrying amounts of the Interlocal's deposits were $13,845,280. The bank balances were $13,883,386. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $8,347,450 was covered by federal depository insurance and the remaining amount was collateralized with securities and lines of credit held by the pledging financial institutions' agents in the District's name.

Note 5. Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the Interlocal allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Interlocal is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the *Consolidated Omnibus Budget Reconciliation Act* (COBRA), the Interlocal makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 6. Risk Management

The Interlocal continues to carry commercial insurance for all other risks of loss, including property, liability, crime, inland marine, automobile and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 7. Interfund Transactions

Operating transfers per K.S.A 72-6428 were as follows:

From	To	Amount
Grants Private or Non Public	Governance	$ 12,968
Grants-Not Lead Agency	Governance	40,000
Grants - Carl Perkins	Governance	104,001
Grants-Not Lead Agency	Technology Services	225,000
Grants-Not Lead Agency	Back-End Office Support	50,000
Grants-Not Lead Agency	Print Center Services	45,000
Grants-Not Lead Agency	Professional Learning	2,068
DOJ-VIBE 2020	Professional Learning	17,861
Grants-Federal Programs	Professional Learning	45,574
RUS 2020	Professional Learning	63,840
Grants-Not Lead Agency	Carl Perkins	100
Grants-Not Lead Agency	State Grants	61,114

Note 8. Lease Commitments

As of June 30, 2024, the Interlocal leased office space under various noncancellable operating leases. Future minimum lease payments required under the operating leases are as follows:

Year Ended June 30,	
2025	$ 79,717
2026	31,800
2027	33,390
2028	34,980
2029	17,490
Total minimum lease payments	$ 197,377

The Interlocal also has several month-to-month leases for various locations that are considered operating leases with either party able to cancel with appropriate notice.

Note 9. Long-term Debt

Changes in long-term debt for the Interlocal for the year ended June 30, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Copiers	2.45%	11/6/2020	80,070	11/6/2025	$ 38,587	$ -	$ 16,268	$ 22,319	$ 764
Total					$ 38,587	$ -	$ 16,268	$ 22,319	$ 764

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2025	2026	Total
Principal Capital leases	$ 16,671	$ 5,648	$ 22,319
Interest Capital leases	360	29	389
Total principal and interest	$ 17,031	$ 5,677	$ 22,708

Regulatory Required Supplemental Information

Schedule 1

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General and other Special Purpose Funds*	$ 5,858,609	$ 5,858,609	$ -

* The Interlocal does a budget for the entire entity excluding federal funds, see *Note 1*

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Membership fees	$ 518,743	$ 1,028,556	$ (509,813)
Interest income	108,968	-	108,968
Administrative service fees	309,748	-	309,748
Other	91,097	-	91,097
Total receipts	1,028,556	1,028,556	-
Expenditures			
General administration	184,732	364,122	(179,390)
Rent	69,680	-	69,680
Contractual services	95,779	-	95,779
Repairs and maintenance	13,931	-	13,931
Total expenditures	364,122	$ 364,122	$ -
Receipts Over (Under) Expenditures	664,434		
Unencumbered Cash, Beginning	513,560		
Unencumbered Cash, Ending	$ 1,177,994		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Marketing and New Media Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Retail sales	$ 319,436	$ 319,436	$ -
Total receipts	319,436	319,436	-
Expenditures			
Administration	180,580	312,249	(131,669)
Resale products	127,461	-	127,461
Contractual services	2,600	-	2,600
Travel	1,608	-	1,608
Total expenditures	312,249	$ 312,249	$ -
Receipts Over (Under) Expenditures	7,187		
Unencumbered Cash, Beginning	2,932		
Unencumbered Cash, Ending	$ 10,119		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Student Services Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
District assessments	$ 1,758,412	$ 1,758,476	$ (64)
Other	64	-	64
Total receipts	1,758,476	1,758,476	-
Expenditures			
Administration	1,443,399	1,998,356	(554,957)
Materials	310	-	310
Administrative fees	300,864	-	300,864
Contractual services	71,919	-	71,919
Repair and maintenance	52,210	-	52,210
Rent	104,505	-	104,505
Travel	24,024	-	24,024
Tutoring and tuition	1,125	-	1,125
Total expenditures	1,998,356	$ 1,998,356	$ -
Receipts Over (Under) Expenditures	(239,880)		
Unencumbered Cash, Beginning	1,324,494		
Unencumbered Cash, Ending	$ 1,084,614		

Educational Services and Staff Development Association of Central Kansas Interlocal Unified School District No. 622
Governance Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from:			
Grants Private or Non Public	$ 12,968.00	$ 156,969	$ (144,001)
Grants - Not Lead Agency	40,000	-	40,000
Grants - Carl Perkins	104,001	-	104,001
Total receipts	156,969	156,969	-
Expenditures			
Administration	132,529	145,574	(13,045)
Contractual services	437	-	437
Travel	12,608	-	12,608
Total expenditures	145,574	$ 145,574	$ -
Receipts Over (Under) Expenditures	11,395		
Unencumbered Cash, Beginning	2,521		
Unencumbered Cash, Ending	$ 13,916		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Technology Services Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Consulting	$ 50,965	$ 281,092	$ (230,127)
Other	5,127	-	5,127
Transfer from:			
Grants - Not Lead Agency	225,000	-	225,000
Total receipts	281,092	281,092	-
Expenditures			
Administration	216,555	261,261	(44,706)
Contractual services	36,024	-	36,024
Repairs & maintenance	3,853	-	3,853
Travel	4,829	-	4,829
Total expenditures	261,261	$ 261,261	$ -
Receipts Over (Under) Expenditures	19,831		
Unencumbered Cash, Beginning	2,645		
Unencumbered Cash, Ending	$ 22,476		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Print Center Services Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Printing	$ 88,351	$ 133,351	$ (45,000)
Transfer from:			
Grants - Not Lead Agency	45,000	-	45,000
Total receipts	133,351	133,351	-
Expenditures			
Administration	117,533	135,255	(17,722)
Contractual	650	-	650
Repair and maintenance	17,072	-	17,072
Total expenditures	135,255	$ 135,255	$ -
Receipts Over (Under) Expenditures	(1,904)		
Unencumbered Cash, Beginning	3,829		
Unencumbered Cash, Ending	$ 1,925		

Educational Services and Staff Development Association of Central Kansas Interlocal Unified School District No. 622
Professional Learning Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Consulting	$ 903,832	$ 1,588,514	$ (684,682)
Workshop fees	223,325	-	223,325
Administrative Service Fees	32,944	-	32,944
Retail	61,670	-	61,670
Interest	5	-	5
Other	237,395	-	237,395
Transfer from:			
Grants - Not Lead Agency	2,068	-	2,068
DOJ-VIBE 2020	17,861	-	17,861
Grants-Federal Programs	45,574	-	45,574
RUS 2020	63,840	-	63,840
Total receipts	1,588,514	1,588,514	-
Expenditures			
Administration	1,174,783	1,573,599	(398,816)
Materials	171,796	-	171,796
Contractual services	103,984	-	103,984
Repairs and maintenance	11,966	-	11,966
Travel	111,070	-	111,070
Total expenditures	1,573,599	$ 1,573,599	$ -
Receipts Over (Under) Expenditures	14,915		
Unencumbered Cash, Beginning	84,447		
Unencumbered Cash, Ending	$ 99,362		

Educational Services and Staff Development Association of Central Kansas Interlocal Unified School District No. 622
Back-End Office Support Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Administrative services fees	$ 294,151	$ 502,841	$ (208,690)
Membership fees	24,000	-	24,000
Copier program	134,690	-	134,690
Transfer from:			
Grants - Not Lead Agency	50,000	-	50,000
Total receipts	502,841	502,841	-
Expenditures			
Administration	485,746	502,422	(16,676)
Contractual services	5,251	-	5,251
Travel	11,425	-	11,425
Total expenditures	502,422	$ 502,422	$ -
Receipts Over (Under) Expenditures	419		
Unencumbered Cash, Beginning	3,486		
Unencumbered Cash, Ending	$ 3,905		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Non-Lead Agency
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Other	$ 97,117	$ 97,117	$ -
Total receipts	97,117	97,117	-
Expenditures			
Transfer to:			
Governance	40,000	423,282	(383,282)
Technology Services	225,000	-	225,000
Back-End Office Support	50,000	-	50,000
Print Center Services	45,000	-	45,000
Professional Learning	2,068	-	2,068
Grants - Perkins Reserve	100	-	100
Grants - State	61,114	-	61,114
Total expenditures	423,282	$ 423,282	$ -
Receipts Over (Under) Expenditures	(326,165)		
Unencumbered Cash, Beginning	326,165		
Unencumbered Cash, Ending	$ -		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Grants Private or Non-Public
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Other	$ 4,624	$ 4,624	$ -
Total receipts	4,624	4,624	-
Expenditures			
Travel	6,309	19,277	(12,968)
Transfer to:			
Governance	12,968	-	12,968
Total expenditures	19,277	$ 19,277	$ -
Receipts Over (Under) Expenditures	(14,653)		
Unencumbered Cash, Beginning	14,653		
Unencumbered Cash, Ending	$ -		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
State Grants
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Other	$ 62,098	$ 123,212	$ (61,114)
Transfer from:			
Grants - Not Lead Agency	61,114	-	61,114
Total receipts	123,212	123,212	-
Expenditures			
Other	123,212	123,212	-
Total expenditures	123,212	123,212	-
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Federal Funds
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2024

	Title III ESL	Carl Perkins	RUS	DOJ - Vibe
Receipts				
Federal Funds	$ 252,416	$ 298,706	$ -	$ 15,773
Transfer from				
Non Lead Agency	-	100	-	-
Total receipts	252,416	298,806	-	15,773
Expenditures				
Direct services	212,542	202,755	9,172	8,119
Transfer to				
Governance	-	104,001	-	-
Professional Learning	45,574	-	63,840	17,861
Total expenditures	258,116	306,756	73,012	25,980
Receipts Over (Under) Expenditures	(5,700)	(7,950)	(73,012)	(10,207)
Unencumbered Cash, Beginning	5,700	7,950	73,012	10,207
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Related Municipal Entity
Health Insurance Group
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended June 30, 2024

	Actual
Receipts	
Premiums and fees collected	$ 32,119,082
Interest	506,389
Total receipts	32,625,471
Claims incurred and fees paid	33,200,188
Other	210,177
Total expenditures	33,410,365
Receipts Over (Under) Expenditures	(784,894)
Unencumbered Cash, Beginning	12,215,863
Unencumbered Cash, Ending	$ 11,430,969

Educational Services and Staff Development Association
of Central Kansas Interlocal Unified School District No. 622
Agency Fund
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Cash Balance	Cash Receipts	Disbursements	Ending Cash Balance
Foundation for Leadership and Learning	$ 25,866	$ 1,513	$ -	$ 27,379