

SOUTHEAST KANSAS EDUCATION
SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENT

June 30, 2014

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

June 30, 2014

TABLE OF CONTENTS

	<u>Page Number</u>
<u>INTRODUCTORY SECTION</u>	
Title Page	
Table of Contents	
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1 - 3
STATEMENT 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4 - 9
NOTES TO THE FINANCIAL STATEMENT	10 - 18
<u>SUPPLEMENTARY INFORMATION</u>	
SCHEDULE 1	
Schedule of Receipts and Expenditures	
Agency Administration (01)	19
Technology Support (03)	19
Technology Media Center (05)	19
General Fund (06)	19
Special Ed. – Deaf Education (07)	19
Administrative Services (08)	19
Special Ed. – Vision Impaired (09)	19
KLN Project Management (12)	19
Consortium Accounts (14)	19
Volume Purchasing For School (17)	19
Capital Project Fund (19)	20
Eudora Facilities (20)	20
Migrant Medical (21)	20
Dickinson Co ICC (23)	20
Risk Management Fund (24)	20
Early Childhood Development (25)	20
Special Projects – Transfers (27)	20
Carl Perkins Program Improve FY13 (28)	20
Greenbush Connect (29)	20
Reserve for Office Supplies (31)	20

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

June 30, 2014

TABLE OF CONTENTS

	<u>Page Number</u>
Fleet Services (32)	21
Employee Benefits (33)	21
Anti-Bullying (34)	21
Life Education Mobile Unit (35)	21
Facilities/Grounds Upkeep (36)	21
Youthfriends Consortium (38)	21
NAO Robot (39)	21
Carl Perkins Program Improvement FY 14 (42)	21
Resource Center (44)	21
Language Interpreting & Translation (45)	21
Leadership Institute (46)	22
Grant Evaluations (47)	22
Kan-Lead School Leadership (49)	22
S3 Technical Assistance (50)	22
Director of Sp. Ed. Services-ESC (51)	22
IDL – Interactive Distance Learning (53)	22
Title VI – B Ideas PSH (54)	22
Topeka Juvenile Correction FY13 (57)	22
Topeka Juvenile Correction FY14 (58)	22
Literary Impact (59)	22
Student & Family Services (60)	22
MSP-Multi District (61)	23
Camp & Retreat Center (62)	23
SPS Special Projects (63)	23
Shawnee County Health Agency (66)	23
Youth Corrections Perkins FY14 (68)	23
Fairfax Learning Center (69)	23
Neosho Cabin Project (70)	23
Title III-A English Lang-LCP (71)	23
Leavenworth Cty Infant Toddler (74)	23
Professional Library (79)	23
Title III – English Language (87)	24
MEICHV Development (90)	24
Project P.L.U.S. (91)	24
Kansas TTAP Project (92)	24
Project Stay Districts (93)	24
Reach Preschool – Cowley Co. (95)	24
MTSS/Project Stay Grand (96)	24
Crawford Co. Learning Center (A1)	24
C & T Education – Administration (A4)	24
Virtual School (A5)	24
Preschool (A6)	24

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

June 30, 2014

TABLE OF CONTENTS

	<u>Page Number</u>
SLP Contracted Services - Topeka (A9)	25
Marillac Program (B2)	25
Consulting Work for LTI (B4)	25
Leadership Academy (B5)	25
Environmental Comp. Consortium (B7)	25
Healthy Living Curriculum Development (B8)	25
MACS Division (BB)	25
Title I – KJCC FY14 (C1)	25
Contracted Technology Services (C3)	25
KDOC Cabins (C4)	25
Crisis Intervention (C6)	26
LGHS-Voc Ed - Local Funds (C7)	26
Special Ed – Audiologist (C9)	26
Cooperative Purchasing (D2)	26
Education Association (D3)	26
ESC Staff Development Consortium (D4)	26
Special Ed. Inservice (D9)	26
Project Alternative (E1)	26
Special Purpose School PSH (E4)	26
Parsons Day School (E5)	26
KJCC-Title VI-B TIP (E9)	27
Johnson County ICC (F1)	27
KDOC – Title VI-B - TIP (F5)	27
Peoria Street Learning Center CLC (G6)	27
Title II – KJCC FY14 (GH)	27
Title II – KJCC FY13 (H1)	27
Title I Migrant Greenbush (H8)	27
Spectra – Third Party Payment (J1)	27
Title VI-B IDEA -- KJCC FY13 (J3)	27
Title VI-B IDEA – KJCC FY14 (J4)	27
DOC – Intake Assessment Center (J8)	27
Title I Migrant FY14 LCP (J9)	28
Infant Toddler Project (K2)	28
Parents as Teachers (K3)	28
Cloud/Republic ICC (K4)	28
TARC (L5)	28
Title I – KJCC FY13 (L6)	28
OSY Statewide (L8)	28
Transportation Consortium (L9)	28
Migrant Special Projects FY14 (M5)	28
Migrant Special Projects FY13 (M6)	28

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

June 30, 2014

TABLE OF CONTENTS

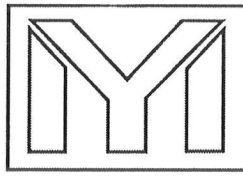
	<u>Page Number</u>
Kansas Dept of Correction (M7)	29
Eudora Comm. Learning Center - CLC (M9)	29
Science Center (N2)	29
In-House Technology Services (N4)	29
Staff Development Services (N7)	29
KVC (N8)	29
Cherokee SIP Contract (P1)	29
501 KIDS/450 (P4)	29
Achievement Test Scoring (P5)	29
Program Evaluation - Spot (P9)	29
Recruitment/Retention KEEB (PC)	30
KDOC – Title I (PE)	30
Keep Mentoring (PF)	30
Ementoring (PG)	30
Ementoring Year 2 (PH)	30
Health Trust Adm. (PK)	30
York School Special ED (PN)	30
Virtual Prescriptive Learning (PR)	30
OTE II (PT)	30
Parents as Teachers FY14 (Q2)	30
Drop-Out Recovery Administration (R1)	30
KDOC Perkins Grant (R4)	31
Migrant Operating Fund (R5)	31
Girard JDC Title I N&D (R6)	31
Juvenile Detention Center – Girard (R8)	31
Rainbow United (RB)	31
500 Reach CLC Kansas City, KS (RK)	31
Lansing Ed. Achievement PRO - CLC (RL)	31
Cornerstone CLC (RN)	31
Freedom Ed Center/Topeka - CLC (S2)	31
Lyndon – CLC (S3)	31
Geary Co. Learning Ctr – CLC (S4)	31
Future Visions - CLC (S7)	32
Step Up/Olathe - CLC (S9)	32
Quest - CLC (SB)	32
Step Up II/Johnson County – CLC (SC)	32
21 st Century Educational Center (SF)	32
KDOC Ed Services/Administration (T1)	32
KDOC Reimbursement (TB)	32
Activity Funds (TZ)	32
Special Account Flow Through (WW)	32

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

June 30, 2014

TABLE OF CONTENTS

	<u>Page Number</u>
SCHEDULE 2	
Schedule of Expenditures of Federal Awards	33
Supplement to the Schedule of Expenditures of Federal Awards	34 - 35
Notes to the Schedule of Expenditures of Federal Awards	36
Report of Independent Certified Public Accountants 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	37 - 38
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133	39 - 40
Schedule of Findings and Questioned Costs	41 - 42
Summary Schedule of Prior Audit Findings.	43



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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, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; 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 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on 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, 2014 or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southeast Kansas Education Service Center, as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The 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) and the Supplement to the Schedule of Expenditures of Federal Awards are presented for the purpose of additional analysis as required by U.S. Office of Management Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are 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 23, 2015, 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 23, 2015

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

STATEMENT 1
Page 1 of 6

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2014

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	FUNDS
SPECIAL REVENUE								SPECIAL REVENUE
Administration (01)	\$ 29,571	\$ -	\$ 1,115,125	\$ 1,144,097	\$ 599	\$ 8,287	\$ 8,886	Administration (01)
Technology Support (03)	-	1,489	896,670	898,159	-	-	-	Technology Support (03)
Technology Media Center (05)	-	15	1,645,674	1,645,689	-	6,440	6,440	Technology Media Center (05)
General Fund (06)	264,103	90,000	1,637,093	1,560,656	430,540	-	430,540	General Fund (06)
Special Ed. - Deaf Education (07)	396,918	179	1,015,258	921,678	490,677	56	490,733	Special Ed. - Deaf Education (07)
Administrative Services (08)	-	-	95,810	95,810	-	-	-	Administrative Services (08)
Special Ed. - Vision Impaired (09)	132,860	1,088	301,214	414,508	20,654	130	20,784	Special Ed. - Vision Impaired (09)
KLN Project Management (12)	275,064	-	-	240,201	34,863	-	34,863	KLN Project Management (12)
Consortium Accounts (14)	63,358	-	849,347	756,676	156,029	-	156,029	Consortium Accounts (14)
Volume Purchasing For School (17)	699,740	-	392,673	335,968	756,445	107,236	863,681	Volume Purchasing For School (17)
Capital Project Fund (19)	815,849	93,186	150,000	78,606	980,429	23,883	1,004,312	Capital Project Fund (19)
Eudora Facilities (20)	-	-	65,347	59,390	5,957	-	5,957	Eudora Facilities (20)
Migrant Medical (21)	-	-	3,079	3,079	-	-	-	Migrant Medical (21)
Dickinson County ICC (23)	8,227	-	168,654	176,881	-	19,786	19,786	Dickinson County ICC (23)
Risk Management Fund (24)	444,238	-	-	-	444,238	-	444,238	Risk Management Fund (24)
Early Childhood Development (25)	377,200	-	163,926	16,934	524,192	1,097	525,289	Early Childhood Development (25)
Special Projects - Transfers (27)	570,824	-	168,923	192,660	547,087	3,074	550,161	Special Projects - Transfers (27)
Carl Perkins Program Improv. FY13 (28)	-	-	-	-	-	-	-	Carl Perkins Program Improv. FY13 (28)
Greenbush Connect (29)	91,083	-	160,706	142,987	108,802	-	108,802	Greenbush Connect (29)
Reserve for Office Supplies (31)	666,892	-	448,808	652,017	463,683	4,213	467,896	Reserve for Office Supplies (31)
Fleet Services (32)	541,013	-	361,406	297,532	604,887	294	605,181	Fleet Services (32)
Employee Benefits (33)	72,922	-	20,000	34,140	58,782	-	58,782	Employee Benefits (33)
Anti-Bullying (34)	162,902	-	50,682	38,670	174,914	-	174,914	Anti-Bullying (34)
Life Education Mobile Unit (35)	119,307	-	91,509	82,711	128,105	-	128,105	Life Education Mobile Unit (35)
Facilities/Grounds Upkeep (36)	109,492	-	175,024	244,981	39,535	7,180	46,715	Facilities/Grounds Upkeep (36)
YouthFriends Consortium (38)	116,187	-	10,690	30,690	96,187	9	96,196	YouthFriends Consortium (38)
NAO Robot (39)	-	-	18,973	18,973	-	-	-	NAO Robot (39)
Carl Perkins Program Improv. FY14(42)	-	-	429,539	429,539	-	8,236	8,236	Carl Perkins Program Improv. FY14(42)
Resource Center (44)	-	-	75,561	75,561	-	-	-	Resource Center (44)
Language Interpreting & Translation (45)	-	-	113	25	88	-	88	Language Interpreting & Translation (45)
Leadership Institute (46)	71,648	-	53,490	39,366	85,772	-	85,772	Leadership Institute (46)
Grant Evaluation (47)	89,523	-	95,763	70,308	114,978	-	114,978	Grant Evaluation (47)
Kan-Lead School Leadership (49)	(89,655)	-	675,000	646,525	(61,180)	1,547	(59,633)	Kan-Lead School Leadership (49)
S3 Technical Assistance (50)	31,512	-	29,963	3,557	57,918	-	57,918	S3 Technical Assistance (50)
Director of Special Ed Serv-ESC (51)	577,824	-	129,797	136,244	571,377	-	571,377	Director of Special Ed Serv-ESC (51)
IDL - Interactive Distance Learning (53)	122,132	-	336,206	458,338	-	1,042	1,042	IDL - Interactive Distance Learning (53)
Title VI - B IDEAS PSH (54)	-	-	17,312	17,312	-	-	-	Title VI - B IDEAS PSH (54)
Topeka Juvenile Correction FY13 (57)	-	-	467,559	467,559	-	-	-	Topeka Juvenile Correction FY13 (57)
Topeka Juvenile Correction FY14 (58)	-	-	1,492,594	1,492,594	-	-	-	Topeka Juvenile Correction FY14 (58)
Literacy Impact (59)	-	-	396,465	396,465	-	41,523	41,523	Literacy Impact (59)
Student & Family Services (60)	-	-	84,256	65,623	18,633	75	18,708	Student & Family Services (60)
MSP Multi-District (61)	-	2,180	42,501	44,681	-	-	-	MSP Multi-District (61)
High Quality Teacher Consortium (62)	-	321	207,975	208,296	-	4,266	4,266	High Quality Teacher Consortium (62)
SPS Special Projects (63)	643,023	-	134,324	261,684	515,663	-	515,663	SPS Special Projects (63)
Shawnee County Health Agency (66)	16,062	-	51,674	59,673	8,063	-	8,063	Shawnee County Health Agency (66)
Youth Corrections Perkins FY14 (68)	-	-	51,227	51,227	-	-	-	Youth Corrections Perkins FY14 (68)
Fairfax Learning Center (69)	-	-	745,850	745,850	-	710	710	Fairfax Learning Center (69)

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

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

STATEMENT 1
Page 2 of 6

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2014

FUNDS	BEGINNING	PRIOR YEAR	CASH		UNENCUMBERED	OUTSTANDING	ENDING	FUNDS
	UNENCUMBERED CASH BALANCE	CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	CASH BALANCE	ACCOUNTS PAYABLE	CASH BALANCE	
Neosho Cabin Project (70)	-	-	32,168	32,168	-	-	-	Neosho Cabin Project (70)
Title III-A English Lang-LCP (71)	-	-	53,300	53,300	-	19,128	19,128	Title III-A English Lang-LCP (71)
Leavenworth Cty Infant Toddler (74)	107,405	-	484,372	438,320	153,457	2,028	155,485	Leavenworth Cty Infant Toddler (74)
Professional Library (79)	34,305	-	525	34,830	-	-	-	Professional Library (79)
Title III - English Language (87)	-	-	-	-	-	-	-	Title III - English Language (87)
MEICHV Development (90)	-	-	254,533	254,533	-	-	-	MEICHV Development (90)
Project P.L.U.S. (91)	299,046	-	615,845	641,128	273,763	823	274,586	Project P.L.U.S. (91)
Kansas TTPA Project (92)	-	-	5,016	5,016	-	-	-	Kansas TTPA Project (92)
Project STAY District(93)	358,333	-	411,247	423,330	346,250	478	346,728	Project STAY District(93)
Reach Preschool - Cowley Co. (95)	278,669	-	304,708	311,549	271,828	-	271,828	Reach Preschool - Cowley Co. (95)
MTSS/Project Stay Grant (96)	4,813	-	-	4,813	-	-	-	MTSS/Project Stay Grant (96)
Crawford Co. Learning Center (A1)	49,474	-	297,977	327,522	19,929	97	20,026	Crawford Co. Learning Center (A1)
C & T Education - Administration (A4)	124,196	-	85,101	147,027	62,270	-	62,270	C & T Education - Administration (A4)
Virtual School (A5)	-	-	310,122	305,737	4,385	9	4,394	Virtual School (A5)
Preschool (A6)	233,605	491	540,756	613,212	161,640	4,323	165,963	Preschool (A6)
SLP Contracted Services - Topeka (A9)	197,076	-	813,538	803,319	207,295	-	207,295	SLP Contracted Services - Topeka (A9)
Marillac Program (B2)	-	-	387,056	387,056	-	550	550	Marillac Program (B2)
Consulting Work For LTI (B4)	-	-	1,098,781	1,098,781	-	-	-	Consulting Work For LTI (B4)
Leadership Academy (B5)	162,995	-	41,250	9,115	195,130	-	195,130	Leadership Academy (B5)
Environmental Comp. Consortium (B7)	716,373	-	153,789	128,015	742,147	103	742,250	Environmental Comp. Consortium (B7)
Healthy Living (B8)	145,914	-	6,095	3,181	148,828	-	148,828	Healthy Living (B8)
MACS Division (BB)	75,671	-	753,174	661,422	167,423	15,587	183,010	MACS Division (BB)
Title I - KJCC FY12 (C1)	-	-	141,790	141,790	-	-	-	Title I - KJCC FY12 (C1)
Contracted Technology Services (C3)	-	-	354,553	354,553	-	4,648	4,648	Contracted Technology Services (C3)
KDOC Cabins (C4)	331,792	-	-	8,871	322,921	-	322,921	KDOC Cabins (C4)
Crisis Intervention (C6)	129,217	-	45,615	59,763	115,069	-	115,069	Crisis Intervention (C6)
LGHS-Voc Ed - Local Funds (C7)	701	-	543	1,244	-	-	-	LGHS-Voc Ed - Local Funds (C7)
Special Ed - Audiologist (C9)	20,932	1,204	294,677	302,949	13,864	6,500	20,364	Special Ed - Audiologist (C9)
Cooperative Purchasing (D2)	271,537	-	2,069,350	2,004,333	336,554	796	337,350	Cooperative Purchasing (D2)
Education Association (D3)	-	-	226,209	226,209	-	1,117	1,117	Education Association (D3)
ESC Staff Dvlpmnt. Consortium (D4)	503,530	-	196,865	146,548	553,847	-	553,847	ESC Staff Dvlpmnt. Consortium (D4)
Special Ed. Inservice (D9)	63,449	-	11,035	10,474	64,010	-	64,010	Special Ed. Inservice (D9)
Project Alternative (E1)	173,131	-	578,574	553,183	198,522	1,580	200,102	Project Alternative (E1)
Special Purpose School PSH (E4)	44,723	-	475,558	458,498	61,783	295	62,078	Special Purpose School PSH (E4)
Parsons Day School (E5)	-	-	323,034	323,034	-	295	295	Parsons Day School (E5)
TJCF - Title VI-B TIP (E9)	-	-	11,342	11,342	-	-	-	TJCF - Title VI-B TIP (E9)
Johnson County ICC (F1)	26,600	-	3,517,346	3,543,946	-	163,715	163,715	Johnson County ICC (F1)
KDOC - Title VI-B - TIP (F5)	-	-	3,006	3,006	-	-	-	KDOC - Title VI-B - TIP (F5)
Louisburg CLC (G6)	-	-	333,114	333,114	-	762	762	Louisburg CLC (G6)
Title II - KJCC FY14 (GH)	-	-	3,825	3,825	-	-	-	Title II - KJCC FY14 (GH)
Title II - KJCC FY13 (H1)	(2,044)	-	2,044	-	-	-	-	Title II - KJCC FY13 (H1)
Title I Migrant Greenbush (H8)	-	-	-	-	-	-	-	Title I Migrant Greenbush (H8)
Spectra - Third Party Payment (J1)	-	-	13,399,598	13,399,598	-	-	-	Spectra - Third Party Payment (J1)
Title VI-B IDEA - KJCC FY13 (J3)	(11,925)	-	80,219	68,294	-	-	-	Title VI-B IDEA - KJCC FY13 (J3)
Title VI-B IDEA - KJCC FY14 (J4)	-	-	45,200	45,200	-	-	-	Title VI-B IDEA - KJCC FY14 (J4)
DOC - Intake Assessment Center (J8)	-	-	87,586	87,586	-	-	-	DOC - Intake Assessment Center (J8)

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

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

STATEMENT 1
Page 3 of 6

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS**

FUNDS	BEGINNING	PRIOR YEAR	For the Year Ended June 30, 2014		ENDING	OUTSTANDING	ENDING	FUNDS
	UNENCUMBERED	CANCELED	CASH	EXPENDITURES	UNENCUMBERED	ENCUMBRANCES AND	CASH BALANCE	
	CASH BALANCE	ENCUMBRANCES	RECEIPTS	EXPENDITURES	CASH BALANCE	ACCOUNTS PAYABLE	CASH BALANCE	
Title I Migrant FY12 LCP (J9)	-	-	93,600	93,600	-	-	-	Title I Migrant FY12 LCP (J9)
Infant Toddler Project (K2)	532,101	298	832,944	845,037	520,306	2,997	523,303	Infant Toddler Project (K2)
Parents as Teachers (K3)	-	-	-	-	-	-	-	Parents as Teachers (K3)
Cloud/Republic ICC (K4)	37,216	-	115,813	110,680	42,349	15,897	58,246	Cloud/Republic ICC (K4)
TARC (L5)	174,501	-	2,104,343	2,107,214	171,630	-	171,630	TARC (L5)
Title I - KJCC FY13 (L6)	(32,108)	-	98,025	65,917	-	-	-	Title I - KJCC FY13 (L6)
OSY Statewide (L8)	-	-	709,525	709,525	-	1,439	1,439	OSY Statewide (L8)
Transportation Consortium (L9)	170,089	-	41,285	26,467	184,907	1,091	185,998	Transportation Consortium (L9)
Migrant Special Projects FY12 (M5)	-	-	312,048	312,048	-	4,190	4,190	Migrant Special Projects FY12 (M5)
Migrant Special Projects FY13 (M6)	-	-	-	-	-	-	-	Migrant Special Projects FY13 (M6)
Kansas Dept. of Correction (M7)	-	-	322,108	322,108	-	-	-	Kansas Dept. of Correction (M7)
Eudora Comm.Learning Center (M9)	-	-	142,153	142,153	-	106	106	Eudora Comm.Learning Center (M9)
Science Center (N2)	-	45	763,112	763,157	-	952	952	Science Center (N2)
In House Technology Services (N4)	-	-	278,647	278,647	-	2,606	2,606	In House Technology Services (N4)
Staff Development Services (N7)	413,087	367	818,000	903,722	327,732	7,652	335,384	Staff Development Services (N7)
KVC (N8)	-	102	986,344	986,446	-	2,186	2,186	KVC (N8)
Cherokee SIP Contract (P1)	-	-	14,069	14,069	-	10,668	10,668	Cherokee SIP Contract (P1)
501 Kids/450 (P4)	39,109	-	-	5,175	33,934	-	33,934	501 Kids/450 (P4)
Achievement Test Scoring (P5)	77,855	-	22,510	32,227	68,138	52	68,190	Achievement Test Scoring (P5)
Program Evaluation - SPOT (P9)	-	-	341,000	513,009	(172,009)	141,080	(30,929)	Program Evaluation - SPOT (P9)
Recruitment/Retention KEEB (PC)	-	-	199,195	199,195	-	2,171	2,171	Recruitment/Retention KEEB (PC)
KDOC - Title I (PE)	(18,601)	6,310	42,292	30,001	-	-	-	KDOC - Title I (PE)
KEEP Mentoring (PF)	(45,219)	-	355,250	310,031	-	-	-	KEEP Mentoring (PF)
Ementoring (PG)	(87,021)	-	285,000	197,979	-	-	-	Ementoring (PG)
Ementoring Yr2 (PH)	-	-	123,000	147,631	(24,631)	-	(24,631)	Ementoring Yr2 (PH)
Health Trust Adm. (PK)	245,989	-	1,048,536	585,094	709,431	35,000	744,431	Health Trust Adm. (PK)
York School Special Ed (PN)	118,286	-	525,032	467,041	176,277	1,191	177,468	York School Special Ed (PN)
Virtual Prescriptive Learning (PR)	13,506	-	90,327	103,833	-	50,786	50,786	Virtual Prescriptive Learning (PR)
OTE II (PT)	117,336	-	-	-	117,336	-	117,336	OTE II (PT)
Parents as Teachers FY14 (Q2)	-	-	827,589	827,589	-	4,494	4,494	Parents as Teachers FY14 (Q2)
Drop-out Recovery Administration (R1)	1,032,101	-	1,273,315	1,045,852	1,259,564	329	1,259,893	Drop-out Recovery Administration (R1)
KDOC Perkins Grant (R4)	-	-	51,227	51,227	-	-	-	KDOC Perkins Grant (R4)
Migrant Operating Fund (R5)	95,067	-	10,463	7,263	98,267	-	98,267	Migrant Operating Fund (R5)
Girard JDC Title I N&D (R6)	-	-	118,521	118,521	-	-	-	Girard JDC Title I N&D (R6)
Juvenile Detention Center - Girard (R8)	-	-	182,106	182,106	-	291	291	Juvenile Detention Center - Girard (R8)
Rainbow United (RB)	52,345	-	2,019,162	2,003,938	67,569	-	67,569	Rainbow United (RB)
500 Reach CLC Kansas City, KS (RK)	356,218	-	993,727	1,203,928	146,017	289,391	435,408	500 Reach CLC Kansas City, KS (RK)
Lansing Ed Achievement Pro CLC (RL)	1,473	-	158,123	131,658	27,938	117	28,055	Lansing Ed Achievement Pro CLC (RL)
Cornerstone (RN)	-	-	339,306	339,306	-	-	-	Cornerstone (RN)

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

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

STATEMENT 1
Page 4 of 6

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS**

<u>FUNDS</u>	For the Year Ended June 30, 2014							<u>FUNDS</u>
	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	
Freedom Ed Center/Topeka CLC (S2)	-	-	63,018	63,018	-	-	-	Freedom Ed Center/Topeka CLC (S2)
Lyndon CLC (S3)	-	-	211,914	211,914	-	-	-	Lyndon CLC (S3)
Geary Co Learning Ctr CLC (S4)	-	-	232,321	232,321	-	-	-	Geary Co Learning Ctr CLC (S4)
Future Visions CLC (S7)	40,093	-	123,300	147,907	15,486	19	15,505	Future Visions CLC (S7)
Step Up/Olathe CLC (S9)	-	-	171,226	105,915	65,311	-	65,311	Step Up/Olathe CLC (S9)
Quest CLC (SB)	292,056	-	600,349	830,412	61,993	260,233	322,226	Quest CLC (SB)
Step Up II/Johnson Co - CLC (SC)	61,768	-	168,872	208,170	22,470	40,892	63,362	Step Up II/Johnson Co - CLC (SC)
21st Century Ed, Center (SF)	-	-	4,016	4,016	-	-	-	21st Century Ed, Center (SF)
KDOC Ed Services (T1)	-	687	1,357,006	1,357,693	-	86,387	86,387	KDOC Ed Services (T1)
KDOC Reimbursement (TB)	31,428	-	4,774	-	36,202	-	36,202	KDOC Reimbursement (TB)
Activity Funds (TZ)	162,117	-	11,367	39,174	134,310	-	134,310	Activity Funds (TZ)
Special Account Flow Through (WW)	-	-	307,219	307,219	-	-	-	Special Account Flow Through (WW)
TOTAL REPORTING ENTITY	\$ 15,640,129	\$ 197,962	\$ 64,267,275	\$ 64,216,007	\$ 15,889,359	\$ 1,424,135	\$ 17,313,494	TOTAL REPORTING ENTITY

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2014

COMPOSITION OF CASH

Bank of Commerce, Chanute, Ks

Checking Account # 90417	\$	(4,486,578)	
Checking Account # 90468	\$	1,500	
Money Market Account # 900869		8,298,437	
Money Market Account # 689211		3,825,622	
Certificate of Deposit # 2826		100,000	7,738,981

First National Bank, Girard, KS

Certificate of Deposit # 22096	\$	300,000	
Certificate of Deposit # 25931		300,000	
Certificate of Deposit # 20542		100,000	
Certificate of Deposit # 21135		150,000	
Certificate of Deposit # 21846		300,000	
Certificate of Deposit # 20141		100,000	
Certificate of Deposit # 20142		100,000	
Certificate of Deposit # 25536		500,000	1,850,000

Girard National Bank, Girard, Ks

Money Market Account # 0186270102	\$	214,859	
Certificate of Deposit # 0186270130		200,000	
Certificate of Deposit # 0186270121		300,000	714,859

Landmark National Bank, Ft. Scott, Ks

Certificate of Deposit # 1011042	\$	100,000	
Certificate of Deposit # 1012497		125,000	225,000

Community National Bank, Girard, Ks

Checking Account # 0000135259	\$	4,145,573	
Checking Account # 0310000114		332,265	
Money Market Account # 0320000060		78,047	
Certificate of Deposit # 0000041343		200,000	
Certificate of Deposit # 7170		200,000	4,955,885

Exchange State Bank, St. Paul, Ks

Certificate of Deposit # 100905	\$	100,000	
Certificate of Deposit # 270		150,000	
Certificate of Deposit # 7761		300,000	
Certificate of Deposit # 7778		300,000	850,000

Farmers National Bank of Kansas, St. Paul, Ks

Certificate of Deposit # 717	\$	100,000	
Certificate of Deposit # 176		200,000	\$ 300,000

Exchange National Bank & Trust, Atchison, Ks

Checking Account # 135356			56,131
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The Notes to the Financial Statement are an integral part of this Statement.

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2014

COMPOSITION OF CASH

UMB National Bank of America, Salina, Ks	
Certificate of Deposit # 1010272130	100,000
Kansas Investment Pool	522,636
Rounding	<u>2</u>
TOTAL CASH	<u><u>\$ 17,313,494</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, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1A. FINANCIAL REPORTING ENTITY

Primary Government

The Southeast Kansas Education Service 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

The Service Center has one Component Unit, the Center for Learning Tree Institute. The Center for Learning Tree Institute is a Kansas Not-for-Profit Corporation exempt from income tax under Internal Revenue Service Code Section 501c(3) as a supporting organization of the Southeast Kansas Education Service Center. The financial statements of the Center for Learning Tree Institute 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 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

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2013

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

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, 2014:

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.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2014

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

Management is not aware of any violations of Kansas Statutes or violations of other finance related matters for the year ended June 30, 2014.

NOTE 3 - DEPOSITS AND INVESTMENTS

As of June 30, 2014, 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	\$522,636	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
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2013

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, 2014 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, 2014.

At June 30, 2014, the Service Center's carrying amount of deposits, was \$17,313,743 and the bank balance was \$20,356,116. The bank balance was held by 12 banks resulting in a concentration of credit risk. Of the bank balance \$2,446,900 was covered by federal depository insurance, \$17,909,216 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, 2014, the Service Center had invested \$522,636.28 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.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2014

NOTE 4 - DEFINED BENEFIT PENSION PLAN

Plan Description. Southeast Kansas Education Service Center participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

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.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2013

NOTE 7 – ADDITIONAL RETIREMENT PLANS OPTIONS

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 five working days of vacation each year. After three years of employment, the five days shall be increased to 10 days; and after eight years, to 15 days. Vacations may accumulate to 20 days but must be taken or lost after that accumulation.

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, 2014. The cost of vacation and sick pay are recognized as expenditures when paid.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2014

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.

NOTE11 – LONG TERM DEBT AND CAPITAL LEASES

During the year ended June 30, 2014, no long-term debt was outstanding.

NOTE 12 – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2014, the Southeast Kansas Education Service Center made payments to the Center for Learning Tree Institute for processing fees in the amount of \$615,044.63. 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 \$1,180,613.59.

NOTE 13 – LEASES

The Center entered into an operating lease arrangement for office equipment during the audit period. Minimum monthly lease payments result in the following annual rental totals:

6-30-2015	3,724.96
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NOTE 14 – CONTINGENT LIABILITIES

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

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June, 30, 2014

NOTE 15- INTERFUND TRANSFERS

Fund Number	Description	Transfer Expenditure	Transfer Revenue
01	Administration	\$ -	\$ 1,105,000
03	Technology Support	694,277	491,541
05	Technology Media Center	724,211	1,002,556
06	General Fund	1,525,000	-
08	Administrative Services	15,737	62,572
14	Consortium Accounts	750,202	844,035
19	Capital Project Fund	-	150,000
20	Eudora Facilities	57	-
23	Dickinson Co ICC	-	116
31	Reserve for Office Supplies	343,020	-
32	Fleet Services	50,000	-
33	Employee Benefits	-	20,000
36	Facilities/Grounds Upkeep	-	175,000
39	NAO Robot	-	10,193
44	Resource Center	25,738	16,214
53	IDL- Interactive Distance Learning	-	9,075
57	Topeka Juvenile Correction FY 13	467,559	19,656
58	Topeka Juvenile Correction FY 14	-	63,583
59	Litercy Impact	46,788	89,138
61	MSP Multi-District	44,670	-
62	High Quality Teacher Consort	23,986	44,433
63	SPS Special Projects	261,684	-
69	Fairfax Learning Center	174,377	56,855
70	Neosho Cabin Project	-	32,168
79	Professional Library	34,830	-
90	MEICV Development	42,138	51,634
92	Kansas TTAP project	5,016	-
A5	Virtual School	72,082	-
B2	Marillac Program	4,204	44,968
BB	MACS Division	-	150,000
C3	Contracted Technology Services	-	59,129
D2	Cooperative Purchasing	1,709,717	1,418,545
D3	Education Association	72,321	29,701
E5	Parsons Day School	111,684	273,201
F1	Johnson County ICC	-	76,338
G6	Louisburg CLC	194,656	167,569
J1	Spectra - Third Party Payment	-	20,573
J8	DOC-Intake Assessment Center	16,900	5,828
M7	Kansas Dept of Correction	41,498	20,803
M9	Eudora Comm Learning Center	2,940	55,358
N2	Science Center	327,704	661,064
N4	In House Technology Services	-	200,654
N8	KVC	200,163	34,737
P1	Cherokee SIP Contract	-	14,069
PE	KDOC Title I	-	10,482

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

REGULATORY BASIS

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June, 30, 2014

NOTE 15- INTERFUND TRANSFERS

Fund Number	Description	Transfer Expenditure	Transfer Revenue
PK	Health Trust Admin	428,697	736,141
PR	Virtual Prescriptive Learning	-	3,859
R1	Drop-out Recover Admin	845,293	1,105,233
R6	Girard JDC Title I N & D	6,151	7,310
R8	Juvenile Dentention Ctr - Girard	28,915	14,769
RN	Cornerstone	193,202	161,160
S2	Freedom Ed Center/Topeka CLC	63,018	63,018
S3	Lyndon CLC	119,208	169,180
S4	Geary Co Learning Ctr CLC	72,279	41,749
S9	Step Up Olathe CLC	82,228	-
SF	21st Century Ed. Center	3,161	4,016
T1	KDOC Ed Services	227,084	258,732
WW	Special Account Flow Through		440
		<u>\$ 10,052,395</u>	<u>\$ 10,052,395</u>

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

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2014

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

SCHEDULE OF RECEIPTS AND EXPENDITURES

**REGULATORY BASIS
For the Year Ended June 30, 2014**

	AGENCY ADMINISTRATION (001)	TECHNOLOGY SUPPORT (003)	TECHNOLOGY MEDIA CENTER (005)	GENERAL FUND (006)	SPECIAL ED- DEAF EDUCATION (007)	ADMINISTRA- TIVE SERVICES (008)	SPECIAL ED- VISION IMPAIRED (009)	KLN PROJECT MANAGEMENT (012)	CONSORTIUM ACCOUNTS (014)	VOLUME PURCHASING FOR SCHOOL (017)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 10,125	\$ 405,129	\$ 643,118	\$ 1,691,202	\$ 512,822	\$ 33,238	\$ 104,529	\$ -	\$ -	\$ 392,673
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	37,851	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	(91,960)	502,436	-	196,685	-	5,312	-
Federal Grants/Contracts/Aid Transfers	1,105,000	491,541	1,002,556	-	-	62,572	-	-	844,035	-
Total	\$ 1,115,125	\$ 896,670	\$ 1,645,674	\$ 1,637,093	\$ 1,015,258	\$ 95,810	\$ 301,214	\$ -	\$ 849,347	\$ 392,673
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ 41,678	\$ -	\$ -	\$ 914,794	\$ -	\$ 412,517	\$ -	\$ -	\$ -
Student Support Services	-	162,204	-	-	1,932	-	-	-	-	-
Instructional Support Services	-	-	814,830	-	-	-	-	240,201	-	-
General Administration	150,279	-	-	-	-	-	-	-	-	-
School Administration	-	-	106,649	-	4,429	-	1,591	-	6,474	-
Central Services	988,738	-	-	-	523	80,073	400	-	-	158
Operations and Maintenance	5,080	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	35,656	-	-	-	-	-	335,810
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	694,277	724,210	1,525,000	-	15,737	-	-	750,202	-
Total	\$ 1,144,097	\$ 898,159	\$ 1,645,689	\$ 1,560,656	\$ 921,678	\$ 95,810	\$ 414,508	\$ 240,201	\$ 756,676	\$ 335,968
Receipts Over (Under) Expenditures	\$ (28,972)	\$ (1,489)	\$ (15)	\$ 76,437	\$ 93,580	\$ -	\$ (113,294)	\$ (240,201)	\$ 92,671	\$ 56,705
UNENCUMBERED CASH, July 1,	29,571	-	-	264,103	396,918	-	132,860	275,064	63,358	699,740
Cancellation of Prior Year Encumb.	-	1,489	15	90,000	179	-	1,088	-	-	-
UNENCUMBERED CASH, June 30	\$ 599	\$ -	\$ -	\$ 430,540	\$ 490,677	\$ -	\$ 20,654	\$ 34,863	\$ 156,029	\$ 756,445

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	CAPITAL PROJECT FUND (019)	EUDORA FACILITIES (020)	MIGRANT MEDICAL (021)	DICKINSON CO ICC (023)	RISK MANAGMENT FUND (024)	EARLY CHILDHOOD DEV (025)	SPECIAL PROJECTS - TRANSFERS (027)	CARL PERKINS PROG IMP FY13 (028)	GREENBUSH CONNECT (029)	RESERVE FOR OFFICE SUPPLIES (031)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ -	\$ 65,347	\$ 3,079	\$ 10,128	\$ -	\$ 163,926	\$ 168,923	\$ -	\$ 108,259	\$ 448,808
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	128,775	-	-	-	-	52,447	-
Federal Grants/Contracts/Aid	-	-	-	29,635	-	-	-	-	-	-
Transfers	150,000	-	-	116	-	-	-	-	-	-
Total	\$ 150,000	\$ 65,347	\$ 3,079	\$ 168,654	\$ -	\$ 163,926	\$ 168,923	\$ -	\$ 160,706	\$ 448,808
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ -	\$ -	\$ 176,881	\$ -	\$ -	\$ 9,526	\$ -	\$ -	\$ -
Student Support Services	-	-	-	-	-	-	4,025	-	142,987	-
Instructional Support Services	-	-	-	-	-	16,934	179,109	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Central Services	-	59,333	3,079	-	-	-	-	-	-	-
Operations and Maintenance	29,014	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	308,997
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	49,592	-	-	-	-	-	-	-	-	-
Transfers	-	57	-	-	-	-	-	-	-	343,020
Total	\$ 78,606	\$ 59,390	\$ 3,079	\$ 176,881	\$ -	\$ 16,934	\$ 192,660	\$ -	\$ 142,987	\$ 652,017
Receipts Over (Under) Expenditures	\$ 71,394	\$ 5,957	\$ -	\$ (8,227)	\$ -	\$ 146,992	\$ (23,737)	\$ -	\$ 17,719	\$ (203,209)
UNENCUMBERED CASH, July 1,	815,849	-	-	8,227	444,238	377,200	570,824	-	91,083	666,892
Cancellation of Prior Year Encumb.	93,186	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ 980,429	\$ 5,957	\$ -	\$ -	\$ 444,238	\$ 524,192	\$ 547,087	\$ -	\$ 108,802	\$ 463,683

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	FLEET SERVICES (032)	EMPLOYEE BENEFITS (033)	ANTI- BULLYING (034)	LIFE EDUC MOBILE UNIT (035)	FACILITIES/ GROUNDS UPKEEP (036)	YOUTHFRIENDS CONSORTIUM (038)	NAO ROBOT (039)	CARL PERKINS PROG IMP FY14 (042)	RESOURCE CENTER (044)	LANGUAGE INTERPRETING & TRANSLATION (045)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 361,406	\$ -	\$ 50,682	\$ 55,211	\$ 24	\$ 10,690	\$ 8,780	\$ -	\$ 59,347	\$ 113
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	36,298	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	429,539	-	-	-
Transfers	-	20,000	-	-	175,000	-	10,193	-	16,214	-
Total	\$ 361,406	\$ 20,000	\$ 50,682	\$ 91,509	\$ 175,024	\$ 10,690	\$ 18,973	\$ 429,539	\$ 75,561	\$ 113
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ -	\$ 38,670	\$ 79,736	\$ -	\$ -	\$ 18,973	\$ 429,539	\$ 49,824	\$ 25
Student Support Services	-	34,140	-	-	-	30,690	-	-	-	-
Instructional Support Services	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	39,732	-	-	1,513	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance	207,800	-	-	1,462	244,981	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	50,000	-	-	-	-	-	-	-	25,737	-
Total	\$ 297,532	\$ 34,140	\$ 38,670	\$ 82,711	\$ 244,981	\$ 30,690	\$ 18,973	\$ 429,539	\$ 75,561	\$ 25
Receipts Over (Under) Expenditures	\$ 63,874	\$ (14,140)	\$ 12,012	\$ 8,798	\$ (69,957)	\$ (20,000)	\$ -	\$ -	\$ -	\$ 88
UNENCUMBERED CASH, July 1,	541,013	72,922	162,902	119,307	109,492	116,187	-	-	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ 604,887	\$ 58,782	\$ 174,914	\$ 128,105	\$ 39,535	\$ 96,187	\$ -	\$ -	\$ -	\$ 88

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	LEADERSHIP INSTITUTE (046)	GRANT EVALUATIONS (047)	KAN-LEAD SCHOOL LEADERSHIP (049)	S3 TECHNICAL ASSISTANCE (050)	DIRECTOR OF SP ED SERV- ESC (051)	IDL- INTERACTIVE DISTANCE LEARNING (053)	TITLE VI-B IDEAS PSH (054)	TOPEKA JUVENILE CORRECTION FY13 (057)	TOPEKA JUVENILE CORRECTION FY14 (058)	LITERACY IMPACT (059)	STUDENT & FAMILY SERVICES (060)
RECEIPTS AND TRANSFERS:											
Local Revenue	\$ 53,490	\$ 95,763	\$ -	\$ 29,963	\$ 97,954	\$ 327,131	\$ -	\$ 447,903	\$ 1,429,011	\$ 307,327	\$ 84,256
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	31,843	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	675,000	-	-	-	17,312	-	-	-	-
Transfers	-	-	-	-	-	9,075	-	19,656	63,583	89,138	-
Total	\$ 53,490	\$ 95,763	\$ 675,000	\$ 29,963	\$ 129,797	\$ 336,206	\$ 17,312	\$ 467,559	\$ 1,492,594	\$ 396,465	\$ 84,256
EXPENDITURES AND TRANSFERS:											
Instruction	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 455,661	\$ 17,312	\$ -	\$ 1,223,632	\$ 349,677	\$ -
Student Support Services	-	-	-	-	-	-	-	-	121,359	-	-
Instructional Support Services	39,366	70,308	646,525	3,557	-	-	-	-	3,409	-	65,623
General Administration	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	95,957	2,677	-	-	-	-	-
Central Services	-	-	-	-	287	-	-	-	144,194	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	467,559	-	46,788	-
Total	\$ 39,366	\$ 70,308	\$ 646,525	\$ 3,557	\$ 136,244	\$ 458,338	\$ 17,312	\$ 467,559	\$ 1,492,594	\$ 396,465	\$ 65,623
Receipts Over (Under) Expenditures	\$ 14,124	\$ 25,455	\$ 28,475	\$ 26,406	\$ (6,447)	\$ (122,132)	\$ -	\$ -	\$ -	\$ -	\$ 18,633
UNENCUMBERED CASH, July 1,	71,648	89,523	(89,655)	31,512	577,824	122,132	-	-	-	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ 85,772	\$ 114,978	\$ (61,180)	\$ 57,918	\$ 571,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,633

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the Year Ended June 30, 2014

	MSP MULTI-DISTRICT (061)	CAMP & RETREAT CENTER (062)	SPS SPECIAL PROJECTS (063)	SHAWNEE COUNTY HEALTH AGENCY (066)	YOUTH CORRECTIONS PERKINS FY14 (068)	FAIRFAX LEARNING CENTER (069)	NEOSHO CABIN PROJECT (070)	TITLE III-A ENGLISH LANG-LCP (071)	LEAVENWORTH CTY INFANT TODDLER (074)	PROFESSIONAL LIBRARY (079)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 42,501	\$ 158,773	\$ 134,324	\$ -	\$ -	\$ 688,995	\$ -	\$ -	\$ 153,242	\$ 525
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	51,674	-	-	-	-	254,934	-
Federal Grants/Contracts/Aid	-	4,769	-	-	51,227	-	-	53,300	76,196	-
Transfers	-	44,433	-	-	-	56,855	32,168	-	-	-
Total	\$ 42,501	\$ 207,975	\$ 134,324	\$ 51,674	\$ 51,227	\$ 745,850	\$ 32,168	\$ 53,300	\$ 484,372	\$ 525
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ 184,300	\$ -	\$ 59,673	\$ 51,227	\$ 529,268	\$ 32,168	\$ 250	\$ 438,320	\$ -
Student Support Services	-	-	-	-	-	42,205	-	35,828	-	-
Instructional Support Services	11	10	-	-	-	-	-	17,222	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	44,670	23,986	261,684	-	-	174,377	-	-	-	34,830
Total	\$ 44,681	\$ 208,296	\$ 261,684	\$ 59,673	\$ 51,227	\$ 745,850	\$ 32,168	\$ 53,300	\$ 438,320	\$ 34,830
Receipts Over (Under) Expenditures	\$ (2,180)	\$ (321)	\$ (127,360)	\$ (7,999)	\$ -	\$ -	\$ -	\$ -	\$ 46,052	\$ (34,305)
UNENCUMBERED CASH, July 1,	-	-	643,023	16,062	-	-	-	-	107,405	34,305
Cancellation of Prior Year Encumb.	2,180	321	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ -	\$ -	\$ 515,663	\$ 8,063	\$ -	\$ -	\$ -	\$ -	\$ 153,457	\$ -

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	TITLE III ENGLISH LANGUAGE (087)	MEICHV DEVELOPMENT (090)	PROJECT P.L.U.S. (091)	KANSAS - TTAP PROJECT (092)	PROJECT STAY DISTRICTS (093)	REACH PRESCHOOL - COWLEY CO (095)	MTSS/ PROJECT STAY GRANT (096)	CRAWFORD CO. LEARNING CTR-CLC (0A1)	C & T EDUCATION - ADMIN (0A4)	VIRTUAL SCHOOL (0A5)	PRESCHOOL (0A6)
RECEIPTS AND TRANSFERS:											
Local Revenue	\$ -	\$ 202,899	\$ 437,118	\$ 5,016	\$ 273,410	\$ 35,495	\$ -	\$ 297,977	\$ 85,101	\$ 310,122	\$ 540,756
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	25,206	-	-	-	-	-
State Grants/Contracts/Aid	-	-	178,727	-	137,837	199,968	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	44,039	-	-	-	-	-
Transfers	-	51,634	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ 254,533	\$ 615,845	\$ 5,016	\$ 411,247	\$ 304,708	\$ -	\$ 297,977	\$ 85,101	\$ 310,122	\$ 540,756
EXPENDITURES AND TRANSFERS:											
Instruction	\$ -	\$ -	\$ 515,229	\$ -	\$ -	\$ 296,576	\$ -	\$ 290,751	\$ 146,427	\$ 233,655	\$ 573,334
Student Support Services	-	212,395	-	-	-	-	-	-	-	-	6,963
Instructional Support Services	-	-	102,628	-	375,730	-	4,813	-	-	-	-
General Administration	-	-	-	-	-	-	-	17,249	-	-	-
School Administration	-	-	-	-	660	3,122	-	19,522	600	-	1,349
Central Services	-	-	1,137	-	-	485	-	-	-	-	-
Operations and Maintenance	-	-	14,164	-	-	-	-	-	-	-	5,000
Transportation	-	-	-	-	46,940	11,366	-	-	-	-	-
Non-Instruction Services	-	-	7,970	-	-	-	-	-	-	-	26,566
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	42,138	-	5,016	-	-	-	-	-	72,082	-
Total	\$ -	\$ 254,533	\$ 641,128	\$ 5,016	\$ 423,330	\$ 311,549	\$ 4,813	\$ 327,522	\$ 147,027	\$ 305,737	\$ 613,212
Receipts Over (Under) Expenditures	\$ -	\$ -	\$ (25,283)	\$ -	\$ (12,083)	\$ (6,841)	\$ (4,813)	\$ (29,545)	\$ (61,926)	\$ 4,385	\$ (72,456)
UNENCUMBERED CASH, July 1,	-	-	299,046	-	358,333	278,669	4,813	49,474	124,196	-	233,605
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-	491
UNENCUMBERED CASH, June 30	\$ -	\$ -	\$ 273,763	\$ -	\$ 346,250	\$ 271,828	\$ -	\$ 19,929	\$ 62,270	\$ 4,385	\$ 161,640

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

SCHEDULE OF RECEIPTS AND EXPENDITURES

**REGULATORY BASIS
For the Year Ended June 30, 2014**

	SLP CONTRACTED SERVICES- TOPEKA (0A9)	MARILLAC (B2)	CONSULTING WORK FOR LTI (0B4)	LEADERSHIP ACADEMY (0B5)	ENVIROMENTAL COMP. CONSOR (0B7)	HEALTHY LIVING CURRICULUM DEV (0B8)	MACS DIVISION (0BB)	TITLE I - KJCC FY14 (0C1)	CONTRACTED TECHNOLOGY SERVICES (0C3)	KDOC CABINS (0C4)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 456,738	\$ 342,088	\$ 1,098,781	\$ 41,250	\$ 153,789	\$ 6,095	\$ 603,174	\$ -	\$ 295,424	\$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	356,800	-	-	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	141,790	-	-
Transfers	-	44,968	-	-	-	-	150,000	-	59,129	-
Total	\$ 813,538	\$ 387,056	\$ 1,098,781	\$ 41,250	\$ 153,789	\$ 6,095	\$ 753,174	\$ 141,790	\$ 354,553	\$ -
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ 382,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,790	\$ 84,139	\$ -
Student Support Services	789,750	-	-	-	-	-	-	-	-	-
Instructional Support Services	9,775	-	-	9,115	-	3,181	-	-	266,653	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	1,920	-	-	-	2,000	-	-	-	3,761	-
Central Services	1,874	-	-	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	1,098,781	-	126,015	-	661,422	-	-	8,871
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	4,204	-	-	-	-	-	-	-	-
Total	\$ 803,319	\$ 387,056	\$ 1,098,781	\$ 9,115	\$ 128,015	\$ 3,181	\$ 661,422	\$ 141,790	\$ 354,553	\$ 8,871
Receipts Over (Under) Expenditures	\$ 10,219	\$ -	\$ -	\$ 32,135	\$ 25,774	\$ 2,914	\$ 91,752	\$ -	\$ -	\$ (8,871)
UNENCUMBERED CASH, July 1,	197,076	-	-	162,995	716,373	145,914	75,671	-	-	331,792
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ 207,295	\$ -	\$ -	\$ 195,130	\$ 742,147	\$ 148,828	\$ 167,423	\$ -	\$ -	\$ 322,921

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	CRISIS INTERVENTION (0C6)	LGHS-VOC ED- LOCAL FUNDS (0C7)	SPECIAL ED - AUDIOLOGIST (0C9)	COOPERATIVE PURCHASING (0D2)	EDUCATION ASSOCIATION (0D3)	ESC STAFF DEVELOPMENT CONSORTIUM (0D4)	SPECIAL ED. INSERVICE (0D9)	PROJECT ALTERNATIVE (0E1)	SPECIAL PURPOSE SCHOOL PSH (0E4)	PARSONS DAY SCHOOL (0E5)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 45,615	\$ 543	\$ 172,858	\$ 650,805	\$ 196,508	\$ 196,865	\$ 11,035	\$ 378,921	\$ 290,000	\$ 588
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	121,819	-	-	-	-	199,653	185,558	49,245
Federal Grants/Contracts/Aid Transfers	-	-	-	1,418,545	29,701	-	-	-	-	273,201
Total	\$ 45,615	\$ 543	\$ 294,677	\$ 2,069,350	\$ 226,209	\$ 196,865	\$ 11,035	\$ 578,574	\$ 475,558	\$ 323,034
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ 1,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 507,714	\$ 458,498	\$ 211,350
Student Support Services	52,163	-	298,763	-	-	-	-	-	-	-
Instructional Support Services	480	-	-	-	-	146,548	10,474	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	7,120	-	2,836	8,714	-	-	-	45,469	-	-
Central Services	-	-	1,350	150	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	285,752	153,888	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	1,709,717	72,321	-	-	-	-	111,684
Total	\$ 59,763	\$ 1,244	\$ 302,949	\$ 2,004,333	\$ 226,209	\$ 146,548	\$ 10,474	\$ 553,183	\$ 458,498	\$ 323,034
Receipts Over (Under) Expenditures	\$ (14,148)	\$ (701)	\$ (8,272)	\$ 65,017	\$ -	\$ 50,317	\$ 561	\$ 25,391	\$ 17,060	\$ -
UNENCUMBERED CASH, July 1,	129,217	701	20,932	271,537	-	503,530	63,449	173,131	44,723	-
Cancellation of Prior Year Encumb.	-	-	1,204	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ 115,069	\$ -	\$ 13,864	\$ 336,554	\$ -	\$ 553,847	\$ 64,010	\$ 198,522	\$ 61,783	\$ -

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	KJCC - TITLE VI-B TIP (0E9)	JOHNSON COUNTY ICC (0F1)	KDOC TITLE VI-B TIP (0F5)	PEORIA STREET LEARNING CTR- CLC (0G6)	TITLE II - KJCC FY14 (0GH)	TITLE II - KJCC FY13 (0H1)	TITLE I MIGRANT GREENBUSH FY13 (0H8)	SPECTRA - THIRD PARTY PAYMENT (0J1)	TITLE VI-B IDEA - KJCC FY13 (0J3)	TITLE VI-B IDEA - KJCC FY14 (0J4)	DOC-INTAKE ASSESSMENT CENTER (0J8)
RECEIPTS AND TRANSFERS:											
Local Revenue	\$ -	\$ 1,722,357	\$ -	\$ 165,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,758
Medicaid Pass-Through	-	-	-	-	-	-	-	13,379,025	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	1,718,651	-	-	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	11,342	-	3,006	-	3,825	2,044	-	-	80,219	45,200	-
Transfers	-	76,338	-	167,569	-	-	-	20,573	-	-	5,828
Total	\$ 11,342	\$ 3,517,346	\$ 3,006	\$ 333,114	\$ 3,825	\$ 2,044	\$ -	\$ 13,399,598	\$ 80,219	\$ 45,200	\$ 87,586
EXPENDITURES AND TRANSFERS:											
Instruction	\$ -	\$ 3,528,749	\$ -	\$ 116,738	\$ -	\$ -	\$ -	\$ -	\$ 68,294	\$ 30,050	\$ 70,686
Student Support Services	-	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	11,342	-	3,006	-	3,825	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	15,197	-	21,720	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	15,150	-
Medicaid Pass-Through	-	-	-	-	-	-	-	13,399,598	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	194,656	-	-	-	-	-	-	16,900
Total	\$ 11,342	\$ 3,543,946	\$ 3,006	\$ 333,114	\$ 3,825	\$ -	\$ -	\$ 13,399,598	\$ 68,294	\$ 45,200	\$ 87,586
Receipts Over (Under) Expenditures	\$ -	\$ (26,600)	\$ -	\$ -	\$ -	\$ 2,044	\$ -	\$ -	\$ 11,925	\$ -	\$ -
UNENCUMBERED CASH, July 1,	-	26,600	-	-	-	(2,044)	-	-	(11,925)	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	TITLE I MIGRANT FY14 LCP (0J9)	INFANT TODDLER PROJECT (0K2)	PARENTS AS TEACHERS (0K3)	CLOUD/ REPUBLIC ICC (0K4)	TARC (0L5)	TITLE I - KJCC FY13 (0L6)	OSY STATEWIDE (0L8)	TRANSPORTATION CONSORTIUM (0L9)	MIGRANT SPECIAL PROJECTS FY14 (0M5)	MIGRANT SPECIAL PROJECTS FY13 (0M6)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ -	\$ 52,505	\$ -	\$ -	\$ 1,000,626	\$ -	\$ -	\$ 41,285	\$ -	\$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	663,824	-	94,321	1,103,717	-	-	-	-	-
Federal Grants/Contracts/Aid	93,600	116,615	-	21,492	-	98,025	709,525	-	312,048	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total	\$ 93,600	\$ 832,944	\$ -	\$ 115,813	\$ 2,104,343	\$ 98,025	\$ 709,525	\$ 41,285	\$ 312,048	\$ -
EXPENDITURES AND TRANSFERS:										
Instruction	\$ -	\$ 836,435	\$ -	\$ 103,517	\$ 2,107,214	\$ 65,917	\$ -	\$ -	\$ -	\$ -
Student Support Services	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	93,600	-	-	-	-	-	656,968	-	288,933	-
General Administration	-	-	-	-	-	-	52,557	-	23,115	-
School Administration	-	8,602	-	1,163	-	-	-	6,483	-	-
Central Services	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	6,000	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	19,984	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total	\$ 93,600	\$ 845,037	\$ -	\$ 110,680	\$ 2,107,214	\$ 65,917	\$ 709,525	\$ 26,467	\$ 312,048	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ (12,093)	\$ -	\$ 5,133	\$ (2,871)	\$ 32,108	\$ -	\$ 14,818	\$ -	\$ -
UNENCUMBERED CASH, July 1,	-	532,101	-	37,216	174,501	(32,108)	-	170,089	-	-
Cancellation of Prior Year Encumb.	-	298	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ -	\$ 520,306	\$ -	\$ 42,349	\$ 171,630	\$ -	\$ -	\$ 184,907	\$ -	\$ -

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

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the Year Ended June 30, 2014

	KANSAS DEPT OF CORRECTION (0M7)	EUDORA COMM LEARNING CTR. CLC (0M9)	SCIENCE CENTER (0N2)	IN-HOUSE TECHNOLOGY SERVICES (0N4)	STAFF DEVELOPMENT SERVICES (0N7)	KVC (0N8)	CHEROKEE SIP CONTRACT (0P1)	501 KIDS/450 (0P4)	ACHIEVEMENT TEST SCORING (0P5)	PROGRAM EVAL. SPOT (0P9)
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 257,391	\$ 86,795	\$ 102,048	\$ 77,993	\$ 818,000	\$ 951,607	\$ -	\$ -	\$ 22,510	\$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	43,914	-	-	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	341,000
Transfers	20,803	55,358	661,064	200,654	-	34,737	14,069	-	-	-
Total	\$ 322,108	\$ 142,153	\$ 763,112	\$ 278,647	\$ 818,000	\$ 986,344	\$ 14,069	\$ -	\$ 22,510	\$ 341,000
EXPENDITURES AND TRANSFERS:										
Instruction	\$ 249,921	\$ 135,213	\$ 209,018	\$ 32,410	\$ -	\$ 786,283	\$ 13,818	\$ 5,175	\$ -	\$ -
Student Support Services	29,804	-	-	-	-	-	-	-	32,227	-
Instructional Support Services	-	-	166,162	-	825,871	-	251	-	-	443,179
General Administration	-	-	-	246,021	-	-	-	-	-	-
School Administration	492	1,500	21,629	216	77,851	-	-	-	-	69,830
Central Services	393	-	-	-	-	-	-	-	-	-
Operations and Maintenance	-	2,500	38,644	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	41,498	2,940	327,704	-	-	200,163	-	-	-	-
Total	\$ 322,108	\$ 142,153	\$ 763,157	\$ 278,647	\$ 903,722	\$ 986,446	\$ 14,069	\$ 5,175	\$ 32,227	\$ 513,009
Receipts Over (Under) Expenditures	\$ -	\$ -	\$ (45)	\$ -	\$ (85,722)	\$ (102)	\$ -	\$ (5,175)	\$ (9,717)	\$ (172,009)
UNENCUMBERED CASH, July 1,	-	-	-	-	413,087	-	-	39,109	77,855	-
Cancellation of Prior Year Encumb.	-	-	45	-	367	102	-	-	-	-
UNENCUMBERED CASH, June 30	\$ -	\$ -	\$ -	\$ -	\$ 327,732	\$ -	\$ -	\$ 33,934	\$ 68,138	\$ (172,009)

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS
For the Year Ended June 30, 2014

	KEEB (OPC)	KDOC - TITLE I (OPE)	KEEP MENTORING (OPF)	EMENTORIN G (OPG)	EMENTORIN G YR 2 (OPH)	HEALTH TRUST ADMIN (OPK)	YORK SCHOOL SPECIAL ED (OPN)	VIRTUAL PRESCRIPTIVE LEARNING (OPR)	OTE II (OPT)	PARENTS AS TEACHERS FY14 (OQ2)	DROP-OUT RECOVERY ADMIN (OR1)
RECEIPTS AND TRANSFERS:											
Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,395	\$ 336,130	\$ 86,468	\$ -	\$ 326,020	\$ 168,082
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	3,951	-	-	-	-	188,902	-	-	501,569	-
Federal Grants/Contracts/Aid	199,195	27,859	355,250	285,000	123,000	-	-	-	-	-	-
Transfers	-	10,482	-	-	-	736,141	-	3,859	-	-	1,105,233
Total	\$ 199,195	\$ 42,292	\$ 355,250	\$ 285,000	\$ 123,000	\$ 1,048,536	\$ 525,032	\$ 90,327	\$ -	\$ 827,589	\$ 1,273,315
EXPENDITURES AND TRANSFERS:											
Instruction	\$ -	\$ 29,770	\$ -	\$ -	\$ -	\$ -	\$ 444,883	\$ 103,715	\$ -	\$ -	\$ 177,379
Student Support Services	-	-	-	-	-	-	-	-	-	781,310	-
Instructional Support Services	199,195	-	310,031	197,979	147,631	-	22,158	-	-	42,719	16,958
General Administration	-	-	-	-	-	-	-	118	-	-	-
School Administration	-	231	-	-	-	-	-	-	-	3,560	6,221
Central Services	-	-	-	-	-	12,159	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	144,237	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	428,698	-	-	-	-	845,294
Total	\$ 199,195	\$ 30,001	\$ 310,031	\$ 197,979	\$ 147,631	\$ 585,094	\$ 467,041	\$ 103,833	\$ -	\$ 827,589	\$ 1,045,852
Receipts Over (Under) Expenditures	\$ -	\$ 12,291	\$ 45,219	\$ 87,021	\$ (24,631)	\$ 463,442	\$ 57,991	\$ (13,506)	\$ -	\$ -	\$ 227,463
UNENCUMBERED CASH, July 1,	-	(18,601)	(45,219)	(87,021)	-	245,989	118,286	13,506	117,336	-	1,032,101
Cancellation of Prior Year Encumb.	-	6,310	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ -	\$ -	\$ -	\$ -	\$ (24,631)	\$ 709,431	\$ 176,277	\$ -	\$ 117,336	\$ -	\$ 1,259,564

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the Year Ended June 30, 2014

	KDOC PERKINS GRANT (OR4)	MIGRANT OPERATING FUND (OR5)	GIRARD JDC TITLE I N&D (OR6)	JUVENILE DETENTION CTR-GIRARD (OR8)	RAINBOW UNITED (ORB)	500 REACH CLC KANSAS CITY KS (ORK)	LANSING ED ACHIEVEMENT PRO-CLC (ORL)	CORNERSTONE CLC (ORN)	FREEDOM ED CENTER/TOPEKA CLC (OS2)	LYNDON CLC (OS3)	GEARY CO LEARNING CTR- CLC (OS4)
RECEIPTS AND TRANSFERS:											
Local Revenue	\$ -	\$ 10,463	\$ 111,211	\$ 167,337	\$ -	\$ 993,727	\$ 158,123	\$ 178,146	\$ -	\$ 42,734	\$ 190,572
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	2,019,162	-	-	-	-	-	-
Federal Grants/Contracts/Aid Transfers	51,227	-	-	-	-	-	-	-	-	-	-
	-	-	7,310	14,769	-	-	-	161,160	63,018	169,180	41,749
Total	\$ 51,227	\$ 10,463	\$ 118,521	\$ 182,106	\$ 2,019,162	\$ 993,727	\$ 158,123	\$ 339,306	\$ 63,018	\$ 211,914	\$ 232,321
EXPENDITURES AND TRANSFERS:											
Instruction	\$ 51,227	\$ 7,263	\$ 107,329	\$ 153,019	\$ 1,882,642	\$ 1,080,896	\$ 111,831	\$ 130,765	\$ -	\$ 73,578	\$ 123,677
Student Support Services	-	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	50,742	9,522	10,822	-	6,867	11,855
School Administration	-	-	-	172	121,296	72,290	10,305	4,517	-	7,482	14,962
Central Services	-	-	5,041	-	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	4,779	9,548
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	6,151	28,915	-	-	-	193,202	63,018	119,208	72,279
Total	\$ 51,227	\$ 7,263	\$ 118,521	\$ 182,106	\$ 2,003,938	\$ 1,203,928	\$ 131,658	\$ 339,306	\$ 63,018	\$ 211,914	\$ 232,321
Receipts Over (Under) Expenditures	\$ -	\$ 3,200	\$ -	\$ -	\$ 15,224	\$ (210,201)	\$ 26,465	\$ -	\$ -	\$ -	\$ -
UNENCUMBERED CASH, July 1,	-	95,067	-	-	52,345	356,218	1,473	-	-	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH, June 30	\$ -	\$ 98,267	\$ -	\$ -	\$ 67,569	\$ 146,017	\$ 27,938	\$ -	\$ -	\$ -	\$ -

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

SCHEDULE OF RECEIPTS AND EXPENDITURES

**REGULATORY BASIS
For the Year Ended June 30, 2014**

	FUTURE VISIONS- CLC (0S7)	STEP UP/OLATHE CLC (0S9)	QUEST- CLC (0SB)	STEP UP II/JOHNSON CO CLC (0SC)	21ST CENTURY EDUCATIONAL CTR (0SF)	KDOC ED SERVICES (0T1)	KDOC REIMBURSE- MENT (0TB)	ACTIVITY FUNDS (0TZ)	SPECIAL ACCOUNT FLOW THROUGH (0WW)	Total
RECEIPTS AND TRANSFERS:										
Local Revenue	\$ 123,300	\$ 171,226	\$ 600,349	\$ 168,872	\$ -	\$ 1,098,274	\$ 4,774	\$ 11,367	\$ 306,779	27,434,457
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	13,379,025
Interest Income	-	-	-	-	-	-	-	-	-	37,851
County Revenue	-	-	-	-	-	-	-	-	-	25,206
State Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	8,936,062
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	4,402,279
Transfers	-	-	-	-	4,016	258,732	-	-	440	10,052,395
Total	\$ 123,300	\$ 171,226	\$ 600,349	\$ 168,872	\$ 4,016	\$ 1,357,006	\$ 4,774	\$ 11,367	\$ 307,219	64,267,275
EXPENDITURES AND TRANSFERS:										
Instruction	\$ 124,743	\$ 23,624	\$ 782,981	\$ 199,086	\$ 645	\$ 829,420	\$ -	\$ 39,174	\$ -	24,234,295
Student Support Services	-	-	-	-	-	-	-	-	-	2,778,745
Instructional Support Services	-	-	-	-	-	98,381	-	-	-	6,554,691
General Administration	-	-	-	-	63	-	-	-	-	579,210
School Administration	12,785	63	27,931	9,084	-	143,745	-	-	-	1,015,422
Central Services	-	-	-	-	-	59,063	-	-	-	1,358,437
Operations and Maintenance	10,379	-	19,500	-	147	-	-	-	-	598,998
Transportation	-	-	-	-	-	-	-	-	-	58,306
Non-Instruction Services	-	-	-	-	-	-	-	-	307,219	3,536,318
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	13,399,598
Facilities and Construction	-	-	-	-	-	-	-	-	-	49,592
Transfers	-	82,228	-	-	3,161	227,084	-	-	-	10,052,395
Total	\$ 147,907	\$ 105,915	\$ 830,412	\$ 208,170	\$ 4,016	\$ 1,357,693	\$ -	\$ 39,174	\$ 307,219	64,216,007
Receipts Over (Under) Expenditures	\$ (24,607)	\$ 65,311	\$ (230,063)	\$ (39,298)	\$ -	\$ (687)	\$ 4,774	\$ (27,807)	\$ -	51,268
UNENCUMBERED CASH, July 1,	40,093	-	292,056	61,768	-	-	31,428	162,117	-	15,640,129
Cancellation of Prior Year Encumb.	-	-	-	-	-	687	-	-	-	197,962
UNENCUMBERED CASH, June 30	\$ 15,486	\$ 65,311	\$ 61,993	\$ 22,470	\$ -	\$ -	\$ 36,202	\$ 134,310	\$ -	15,889,359

SOUTHEAST KANSAS EDUCATIONAL SERVICE CENTER

Governmental Auditing Standards and
OMB Circular A-133 Reporting Requirements

For the Year Ended June 30, 2014

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

Schedule 2

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

Agency	Program	CFDA #	Expenditures Regulatory Basis
U.S. Department of Education			
Received Directly:			
	School Leadership KAN-LEAD	84.363	\$ 646,524.48
Passed through the Kansas Dept. of Education:			
	Migrant Education - Title I, Part C	84.011	1,115,173.00
	Special Education Cluster (IDEA):		
	Special Education - Discretionary	84.027	730,257.00
	Special Education - Paraprofessional Support	84.027	<u>127,101.44</u>
	<i>Total Special Education Cluster (IDEA)</i>		<u>857,358.44</u>
	Career and Technical Education (Perkins IV)	84.048	480,766.00
	State Personnel Development Grant	84.323	655,641.44
	English Language Acquisition - Title III	84.365	53,300.00
Passed through the Kansas Department of Health & Environment:			
	Early Intervention Cluster (IDEA):		
	Infants and Toddlers IDEA Part C	84.181	<u>287,959.55</u>
	<i>Total Early Intervention Cluster (IDEA)</i>		<u>287,959.55</u>
Passed through the Kansas Department of Corrections:			
	Title I - Low Income	84.010	19,739.98
Passed through the Kansas State Board of Regents			
	Career and Technical Education (Perkins IV)	84.048	51,227.00
Passed through Topeka Juvenile Correctional Facility:			
	Title I - Low Income	84.010	207,706.91
	Eisenhower Professional Development Title II	84.281	<u>3,825.00</u>
	<i>Total U.S. Department of Education</i>		<u>\$ 4,379,221.80</u>
U.S. Department of Agriculture			
Passed through the Kansas Department of Education:			
	Summer Food Service Program	10.559	<u>\$ 4,769.89</u>
	<i>Total U.S. Department of Agriculture</i>		<u>\$ 4,769.89</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 4,383,991.69</u></u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ARE AN INTEGRAL PART OF THIS SCHEDULE.

**Supplement to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

Agency	Program	CFDA #	Federal Unencumbered Cash July 1, 2013	Federal Program Receipts	Federal Program Expenditures	Federal Unencumbered Cash June 30, 2014
U.S. Department of Education						
Received Directly:						
	School Leadership KAN-LEAD	84.363	\$ (89,655.44)	\$ 675,000.00	\$ 646,524.48	\$ (61,179.92)
Passed through the Kansas Dept. of Education:						
	Migrant Education - Title I, Part C	84.011	-	1,115,173.00	1,115,173.00	-
	Special Education Cluster (IDEA):					
	Special Education - Discretionary	84.027	-	558,248.00	730,257.00	(172,009.00)
	Special Education - Paraprofessional Support	84.027	(11,924.56)	139,026.00	127,101.44	-
	<i>Total Special Education Cluster (IDEA)</i>		(11,924.56)	697,274.00	857,358.44	(172,009.00)
	Career and Technical Education (Perkins IV)	84.048	-	480,766.00	480,766.00	-
	State Personnel Development Grant	84.323	(132,239.74)	763,250.00	655,641.44	(24,631.18)
	English Language Acquisition - Title III	84.365	-	53,300.00	53,300.00	-
Passed through the Kansas Department of Health & Environment:						
	Early Intervention Cluster (IDEA):					
	Infants and Toddlers IDEA Part C	84.181	-	287,959.55	287,959.55	-
	<i>Total Early Intervention Cluster (IDEA)</i>		-	287,959.55	287,959.55	-
Passed through the Kansas Department of Corrections:						
	Title I - Low Income	84.010	(18,601.01)	27,858.71	19,739.98	(10,482.28)
Passed through the Kansas State Board of Regents						
	Career and Technical Education (Perkins IV)	84.048	-	51,227.00	51,227.00	-
Passed through Topeka Juvenile Correctional Facility:						
	Title I - Low Income	84.010	(32,108.09)	239,815.00	207,706.91	-
	Eisenhower Professional Development Title II	84.281	(2,044.00)	5,869.00	3,825.00	-
Total U.S. Department of Education			\$ (286,572.84)	\$ 4,397,492.26	\$ 4,379,221.80	\$ (268,302.38)

**Supplement to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

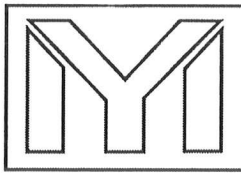
Agency	Program	CFDA #	Federal Unencumbered Cash July 1, 2013	Federal Program Receipts	Federal Program Expenditures	Federal Unencumbered Cash June 30, 2014
<i>U.S. Department of Agriculture</i>						
Passed through the Kansas Department of Education:						
	Summer Food Service Program	10.559	\$ -	\$ 4,769.89	\$ 4,769.89	\$ -
	<i>Total U.S. Department of Agriculture</i>		\$ -	\$ 4,769.89	\$ 4,769.89	\$ -
TOTAL FEDERAL AWARDS			\$ (286,572.84)	\$ 4,402,262.15	\$ 4,383,991.69	\$ (268,302.38)

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances.



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

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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis financial statement of Southeast Kansas Education Service Center, Kansas, as of and for the year ended June 30, 2014, and the related notes to the financial statement, which comprise Southeast Kansas Education Service Center, Kansas's basic financial statement, and have issued our report thereon dated March 23, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 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 objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

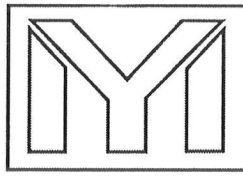
We noted certain other matters that we reported to management of the Center in a separate letter dated March 23, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose


YERKES & MICHELS, CPA, LLC
Independence, Kansas

March 23, 2015



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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 Southeast Kansas Education Service Center, Kansas's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. The Center's major federal program is identified in the summary of auditor's 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 major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *Kansas Municipal Audit and Accounting Guide*. Those standards and OMB Circular A-133 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 each major federal program. However, our audit does not provide a legal determination on the Center's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Southeast Kansas Education Service Center, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Internal Control Over Compliance

Management of Southeast Kansas Education Service Center, Kansas, is responsible for establishing and maintaining effective internal control over compliance 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 requirements that could have a direct and material effect on each major federal program to determine the auditing procedures for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

March 23, 2015


YERKES & MICHELS, CPA, LLC
Independence, Kansas

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

For the Year Ended June 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? Yes _____ No X

Significant deficiency(ies) identified? Yes _____ No X

Noncompliance material to financial statement noted? Yes _____ No X

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes _____ No X

Significant deficiency(ies) identified? Yes _____ No X

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

Any audit findings disclosed that are required to
Be reported in accordance with Section 510(a) of
OMB Circular A-133? Yes _____ No X

Identification of major programs: Migrant Education – Title I, Part C (CFDA #84.011),
Career and Technical Education – Perkins IV (CFDA #84.048), and State Personnel
Development Grant (CFDA #84.323)

Auditee qualified as low-risk auditee? Yes _____ No X

Section II – Financial Statement Findings

No matters reported.

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

For the Year Ended June 30, 2014

Section III – Federal Award Findings and Questioned Costs

DEPARTMENT OF EDUCATION

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

No matters reported.

Career and Technical Education (Perkins IV) - CFDA #84.048

No matters reported.

State Personnel Development Grant - CFDA #84.323

No matters reported.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2014

There were no audit findings in the prior year. All findings from years preceding the previous year appear to be sufficiently addressed.