



BOARD OF TRUSTEES

November 18, 2024

5:30 P.M.

Room 104, Center for Innovation and Entrepreneurship

INDEPENDENCE COMMUNITY COLLEGE
BOARD OF TRUSTEES
November 18, 2024
5:30 p.m. | CIE 104

I. ROUTINE

- A. Call to Order
- B. Approval of Agenda
- C. Welcome Guests
- D. Pledge of Allegiance
- E. Mission Statement: Independence Community College serves the best interests of students and the community by providing academic excellence while promoting cultural enrichment and economic development.
- F. Vision Statement: To be a community college that provides an exceptional educational experience by cultivating intellect, encouraging creativity, and enhancing character in a student and community centered environment.

II. APPROVAL OF THE CONSENT AGENDA

Action

- A. Minutes from October 21, 2024
- B. Financial Report
- C. Personnel Report (acknowledge receipt)
- D. Academic Calendar 2025-2026
- E. Tuition & Fees 2025-2026
- F. Office Calendar 2025-2026
- G. Grant Progress Report

III. New Business

- A. Audit Presentation – Dr. Jonathan Sadhoo Action
- B. Strategic Plan – Dr. Jonathan Sadhoo Action
- C. Fair Labor Standards Act – First Reading
- D. Overtime/Compensatory Time – First Reading
- E. Travel Time for Non-Exempt Employees – First Reading
- F. Payables – Dr. Jonathan Sadhoo Action

IV. Presidents Report – Dr. Jonathan Sadhoo

V. Executive Session – Non-Elected Personnel

Action

I move that we recess for an Executive Session for discussion of non-elected personnel pursuant to the non-elected personnel exception, K.S.A. 75-4319(b)(1). Open Session will resume at (insert time) in the CIE 104. Those invited to attend are: (List attendees).

VI. Executive Session – Attorney/Client Privilege

I move that we recess for an Executive Session for consultation with the College attorney regarding (insert subject to be discussed), pursuant to the attorney/client privilege exception, K.S.A. 75-4319(b)(2). Open Session will resume at (insert time) in CIE 104. Those invited to attend are: (List attendees).

VII. Adjournment

PUBLIC PARTICIPATION AT BOARD MEETING

Items on the Agenda

Those attending the meeting in person must fill out a card provided and present the card to the Board Clerk. There is only one opportunity for public comment during regular meetings.

First, the public may comment on any item on the agenda during a period at the beginning of the meeting, with a total comment period of two minutes and individual comments limited to two minutes. The comment period may be extended by Board vote.

Information to the Audience

The Board members receive the complete agenda along with background material that they study individually before action is taken at the meeting. Any member of the Board may remove items from the consent agenda at the time of the meeting.

Examples of Motions for Executive Session

Remember that a motion to move into the Executive Session needs to state the subject, provide justification, and state a time and place for return to the Open Session.

EXECUTIVE SESSION: Non-Elected Personnel

Sample Subject: Employee job performance; employee evaluations; or annual review of probationary employees. I move that we recess for an Executive Session for discussion of (insert subject to be discussed), pursuant to the non-elected personnel exception, K.S.A. 75-4319(b)(1). Open Session will resume at (insert time) in CIE 104. Those invited to attend are: (List attendees).

EXECUTIVE SESSION: Negotiations

Sample Subject: Faculty and Board proposals

I move that we recess for an Executive Session for the purpose of discussing (insert subject to be discussed), pursuant to the employer-employee negotiation exception, K.S.A. 75-4319(b)(3). Open Session will resume at (insert time) in CIE 104. Those invited to attend are: (list attendees).

EXECUTIVE SESSION: Possible Acquisition of Real Estate

Sample Subject: For future expansion.

I move that we recess for an Executive Session for discussion of (insert subject to be discussed), pursuant to the preliminary discussion on acquisition of real estate exception, K.S.A. 75-4319(b)(6). Open Session will resume at (insert time) in CIE 104. Those invited to attend are: (list attendees).

EXECUTIVE SESSION: Attorney/Client Privilege

Sample Subject: Ongoing litigation; a settlement proposal, or a claim made against the College. I move that we recess for an Executive Session for consultation with the College attorney regarding (insert subject to be discussed), pursuant to the attorney/client privilege exception, K.S.A. 75-4319(b)(2). Open Session will resume at (insert time) in CIE 104. Those invited to attend are: (list attendees).

Vice Chairman Val DeFever called the meeting to order at 5:30 p.m.
DeFever requested a motion to approve the agenda as submitted. Patti Snyder motioned; Mark Lasater seconded.
Motion carried 5 – 0.

DeFever welcome guests in attendance: David Adams, Ben Seel, Allen Shockley, Bruce Peterson, Matt Kittrell, Kris Ferguson, Cody Oates, Taylor Crawshaw, Mark Lasater, Jeri Hammerschmidt, Val DeFever, Patti Snyder, Susan Porter, and Dr. Jonathan Sadhoo.

The Pledge of Allegiance was led by Mark Lasater.
The Mission Statement was read by Susan Porter.
The Vision Statement was read by Patti Snyder.

DeFever requested a motion to approve the consent agenda as submitted. Patti Snyder motioned; Susan Porter seconded. Motion carried 5 – 0.

In new Business, Dr. Jonathan Sadhoo presented the Food Service RFP to the Board for approval. Dr. Sadhoo requested approval for the RFP to put on the landing page and publish in the newspaper. Patti Snyder motioned to approve; Susan Porter seconded. Motion carried 5 – 0.

Dr. Jonathan Sadhoo presented the payables for approval, with no questions, DeFever asked for a motion to approve. Mark Lasater motioned; Jeri Hammerschmidt seconded. Motion carried 5 – 0.

Allen Shockley presented an update on Faculty Senate. Faculty Senate is working towards making students experiences better on campus; with discussions around cell phone usage in class as well as technology (understanding the difference between proper technology use verses the ease of technology use). Shockley also updated the group on highlights, awards and recognitions of different Faculty Members.

Sadhoo's Presidents Report mentioned the annual financial audit will be presented at the November board meeting, the partnership with KC University reviewing the MOU for articulation agreement with the hope of starting the enrollment process next fall to include Pitt or Missouri Southern. The door access project, phase one, is complete; training is started. HVAC for AC Bldg. and Fine arts started with unit removal and wrapping up by Friday. Strategic plan ready for review and approval at the November board meeting. Jr/Sr day had 11 schools and almost 120 attendees. Football has the ESPN game on November 2 at home. Fall Arts day is November 15. KACCT for Friday afternoon and Saturday morning in December at Labette County.

DeFever requested a motion to adjourn. Susan Porter motioned; Jeri Hammerschmidt seconded. Motion carried 5 – 0.

Cherie Stockton
Board Clerk

Independence Community College

Unaudited Board Revenue Report

FYTD at: 10/31/2024

	2024-25	2024-25	Estimated
	Operating Budget	YTD Revenue	% Budget Recorded
General Fund (1100)			
Student Revenue			
Tuition	1,265,389	704,624	55.7
Fees	1,572,495	55,129	3.5
Total Student Revenue	2,837,884	759,753	26.8
Local Income			
Current Taxes	6,739,565	237,063	3.5
Delinquent Taxes	103,452	29,422	28.4
Commercial/Recreational Vehicle	29,202	223,139	764.1
Total Local Income	6,872,219	489,624	7.1
State of Kansas Revenue			
State Grant	936,809	584,141	62.4
State Grants & Contracts (SGSS/3006)	234,017	234,017	100.0
State Scholarship Revenue	190,000	191,225	100.6
Technology Grant	250,000	266,824	106.7
Total State of Kansas Revenue	1,610,826	1,042,190	64.7
Federal Income			
Indirect Cost	360,000	-	0.0
Total Federal Income			
Other			
Interest	3,275	453	13.8
Misc Income	467,040	16,029	3.4
Fees (Non-Course Fees)	119,893	580,501	484.2
Total Other	590,208	627,383	106.3
Total General Fund	12,271,137	2,918,951	23.8
Post Secondary Fund (1200)			
Student Revenue			
Tuition	368,090	441	0.1
Fees	240,072	68,108	28.4
Total Student Revenue	608,162	68,549	11.3
Other			
State of Kansas PTE	349,473	-	0.0
Cosmetology	78,914	-	0.0
KS Motor Veh Prop Tax	151,000	-	0.0
Total Other	579,387	-	0.0

Independence Community College

Unaudited Board Revenue Report

FYTD at: 10/31/2024

	2024-25	2024-25	Estimated
	Operating Budget	YTD Revenue	% Budget Recorded
Total Post Secondary Fund (1200)	1,187,549	68,549	5.8
Auxillary Fund			
Bookstore			
Sales	250,000	67,032	26.8
Nonmandatory Transfer	3,169	67,032	2115.2
Total Bookstore	253,169	134,064	53.0
Meals			
Student Sources	951,341	492,600	51.8
Other	-	-	0.0
Total Meals	951,341	492,600	51.8
Dorms			
Student Sources - Dorms/Bluffstone	966,048	298,046	30.9
Total Dorms	966,048	298,046	30.9
Inge Center/Festival			
Inge Center	140,900	-	0.0
Inge Festival	-	-	0.0
Total Inge Center/Festival	140,900	-	0.0
Fab Lab			
Sales/Memberships	-	207	#DIV/0!
Grants	-	500	0.0
Total Fab Lab	-	707	#DIV/0!
Total Auxillary Fund	2,311,458	925,416	40.0
ICC Foundation			
ICCF Support	44,500	106,526	239.4
ICCF Scholarship	60,000	234,017	390.0
Total ICC Foundation	104,500	340,543	325.9
Plant Funds			
Capital Outlay			
Capital Outlay Grant	96,180	96,180	100.0
Student Health Fee	75,000	30,400	40.5
Student Athlete Fee	25,000	-	0.0
Total Capital Outlay	196,180	126,580	64.5

Independence Community College

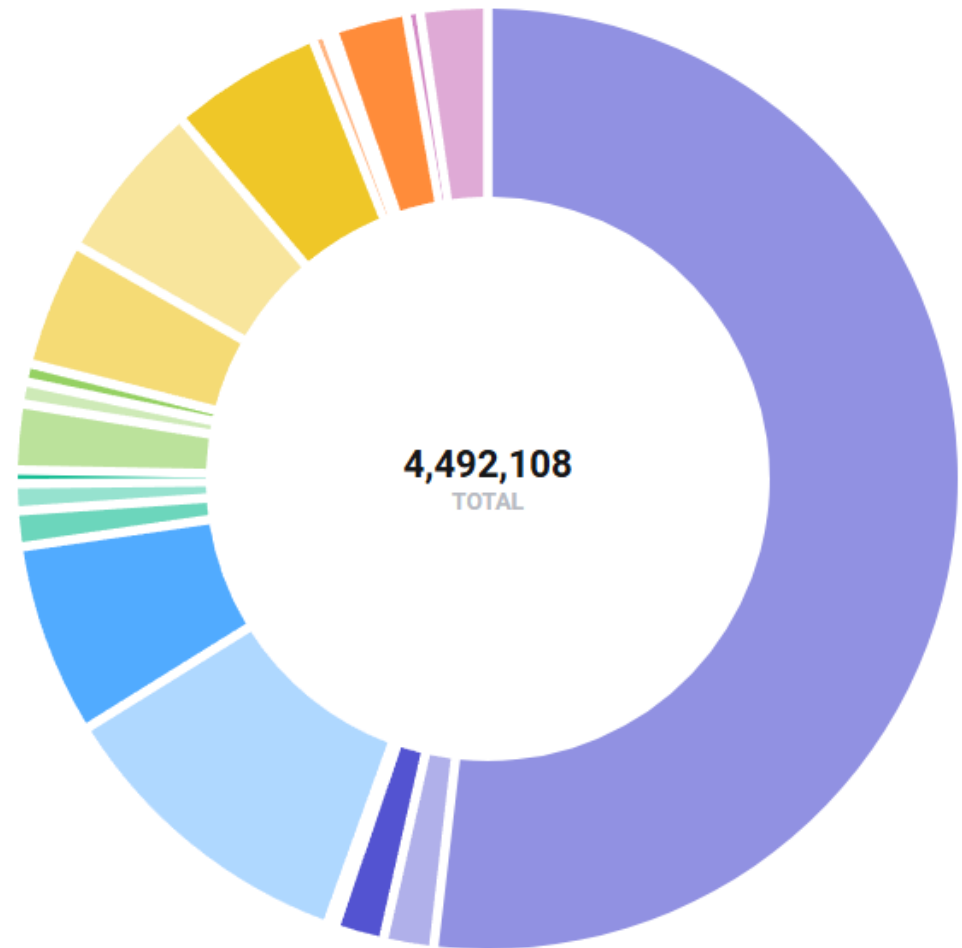
Unaudited Board Revenue Report

FYTD at: 10/31/2024

	2024-25	2024-25	Estimated
	Operating Budget	YTD Revenue	% Budget Recorded
Total Plant Funds	196,180	126,580	64.5
Grant Programs			
Federal Grants			
Veteran Success Grant	57,566	-	0.0
Rural Opportunity Grant	344,188	30,575	8.9
Student Support Services	306,526	93,587	30.5
Upward Bound	452,021	44,912	9.9
Carl Perkins Grant	16,427	22,464	136.7
Title III Grant	532,034	8,962	1.7
Other Grants	38,930	-	0.0
Total Federal Grants	1,747,692	200,500	11.5
Total Grant Programs	1,747,692	200,500	11.5
Total College Operations Revenue 10.31.24	17,818,516	4,492,108	25.2

ICC Board Report – October 2024 YTD

- OPERATING
- POST TECHNICAL EDUCATION
- BOOKSTORE
- HOUSING
- FOODSERVICE
- DORMS
- UPWARD BOUND
- RURAL OPPORTUNITY GRANT
- TITLE III GRANT
- STUDENT SUPPORT SERVICES
- CARL PERKINS GRANT
- STATE SOURCES TECH GRANT
- APPRENTICESHIP ACT GRANT
- CYBER & IT STATE GRANT
- STATE GRANT STUDENT SUCCESS
- STATE GRANT PROJECT REFORM
- FAB LAB
- ICC FOUNDATION
- LOAN FUNDS
- CAPITAL OUTLAY



Independence Community College
2024-25
Unaudited Board Expense Report
For Month End: 10/31/2024

	2024-25 Operating Budget	2024-25 Current YTD Revenue	Estimated % Budget Recorded
General Fund (1100)			
Academic Instruction			
GENERAL INSTRUCTION	442,865	2,025	0.46
ONLINE INSTRUCTION	3,350	0	0
THEATRE	206,931	69,607	33.64
MUSIC	90,625	16,646	18.37
ENGLISH	224,467	94,436	42.07
ART	74,261	22,198	29.89
COMMUNICATION	65,747	27,720	42.16
VOCAL MUSIC	13,025	443	3.4
FOREIGN LANGUAGE	0	1,824	0.
WORKFORCE DEVELOPMENT	4,000	1,507	37.66
COMMUNITY EDUCATION	72,985	18,326	25.11
SOCIAL SCIENCES	345,323	166,747	48.29
PHYSICL SCIENCE	71,960	29,039	40.35
CHEMISTRY	90,761	25,374	27.96
BIOLOGY	173,621	61,905	35.66
MATHEMATICS	182,321	59,733	32.76
HEALTH AND WELLNESS	31,800	14,089	44.3
ATHLETIC TRAINING	4,000	6,166	154.14
ACCOUNTING	78,051	31,152	39.91
BUSINESS	4,300	9,672	224.92
FAB LAB	165,685	73,441	44.33
ICC NOW	15,905	6,585	41.4
Total Academic Instruction	2,361,983	738,633	31.27
Academic Support			
LIBRARY	218,120	57,377	26.31
ACADEMIC AFFAIRS	320,078	88,804	27.74
ICC WEST	8,850	1,612	18.21
ACCESS SERVICES	18,650	20	0.11
TUTORING	28,300	6,559	23.18
Total Academic Support	593,998	154,372	25.99
Institutional Scholarships			
INSTITUTIONAL SCHLP	952,500	398,684	41.86
NON MANDATORY TRANSFERS	125,000	-125,945	-100.76
Total Institutional Scholarships	1,077,500	272,739	25.31

Independence Community College
2024-25
Unaudited Board Expense Report
For Month End: 10/31/2024

	2024-25 Operating Budget	2024-25 Current YTD Revenue	Estimated % Budget Recorded
Institutional Support			
BOARD OF TRUSTEES	34,025	15,699	46.14
PRESIDENTS OFFICE	397,933	107,713	27.07
FINANCIAL SERVICES	405,450	134,283	33.12
PUBLIC RELATIONS-MARKETING	255,129	106,085	41.58
RECRUITING	162,982	28,132	17.26
INFO TECHNOLOGY	620,648	459,188	73.99
INSTITUTIONAL SUPPORT	1,837,000	423,111	23.03
ADVANCEMENT	89,174	28,835	32.34
INSTITUTIONAL RESEARCH	83,608	26,729	31.97
HUMAN RESOURCES	290,365	115,418	39.75
Total Institutional Support	4,176,314	1,445,195	34.6
Operations & Maintenance			
REPAIRS & MAIN	660,370	357,158	54.08
TRANSPORTATION	235,500	37,178	15.79
SECURITY	69,500	40,208	57.85
CAMPUS IMPROVEMENTS	240,000	8,629	3.6
Total Operations & Maintenance	1,205,370	443,174	36.77
Student Services			
FINANCIAL AID	239,271	100,004	41.8
ENROLLMENT & RETENTION	95,590	35,799	37.45
NAVIGATORS	169,621	41,403	24.41
REGISTRARS OFFICE	135,351	46,004	33.99
ATHLETIC ADMINISTRATION	548,249	253,233	46.19
FOOTBALL	436,083	149,149	34.2
MENS BASKETBALL	155,034	46,646	30.09
VOLLEYBALL	120,147	31,866	26.52
WOMENS BASKETBALL	151,597	37,771	24.92
SOFTBALL	113,070	34,316	30.35
ATHLETIC TRAINING	172,444	68,078	39.48
SPIRIT	55,442	17,882	32.25
POWERLIFTING	43,264	8,835	20.42
ESPORTS	94,796	8,995	9.49
STUDENT AFFAIRS	325,446	120,034	36.88
Total Student Services	2,855,405	1,000,013	35.02
Total General Fund (1100)	12,270,570	4,054,125	33.04

Independence Community College
2024-25
Unaudited Board Expense Report
For Month End: 10/31/2024

	2024-25 Operating Budget	2024-25 Current YTD Revenue	Estimated % Budget Recorded
Post Secondary Fund (1200)			
Academic Instruction			
EDUCATION (EARLY CHILDHOOD)		6,930	
COMPUTER TECHNOLOGY	75,639	36,968	48.87
VET NURSING		6,509	
COSMETOLOGY	171,597	70,190	40.9
ALLIED HEALTH	86,953	34,137	39.26
EMS EDUCATION	83,705	23,876	28.52
WELDING	96,150	18,606	19.35
Total Academic Instruction	514,044	197,216	38.37
Total Post Secondary Fund (1200)	514,044	197,216	38.37
Auxillary Fund			
Auxillary Services			
REVENUE-AUXILIARY	-3,169		
BOOKSTORE	475,594	146,572	30.82
HOUSING	170,500	31,152	18.27
FOOD SERVICE	798,501	278,307	34.85
HOUSING	506,600	292,128	57.66
INGE CENTER	74,967	9	0.01
INGE FESTIVAL	44,000	3,186	7.24
FAB LAB	115,000	55,590	
Total Auxillary Services	2,066,993	806,945	39.04
Total Auxillary Fund	2,066,993	806,945	39.04
Foundation			
Foundation Services			
ICC FOUNDATION	88,900	27,965	31.4
ICC SCHOLARSHIPS	130,000	0	0
Total Foundation Services	218,900	27,965	12.8
Total Foundation			
Grant Programs			
Federal Grants			
VETERANS CENTER GRANT	54,951	0	0

Independence Community College

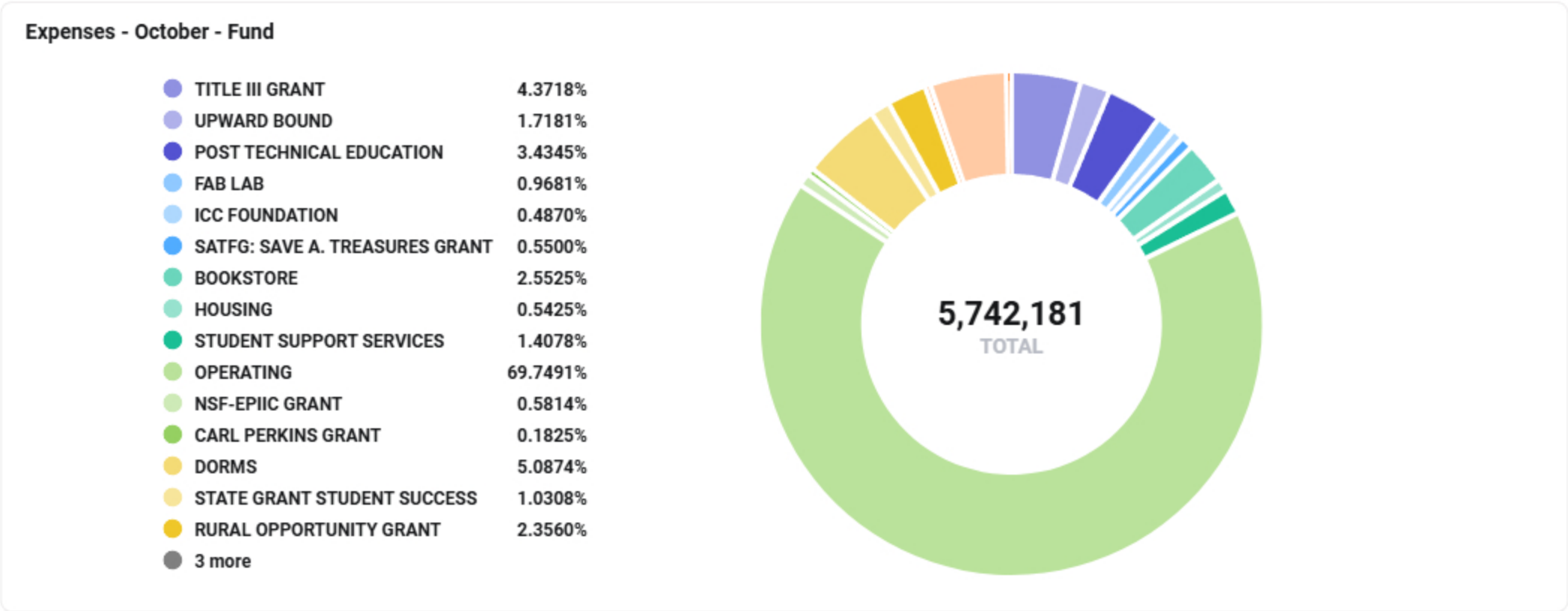
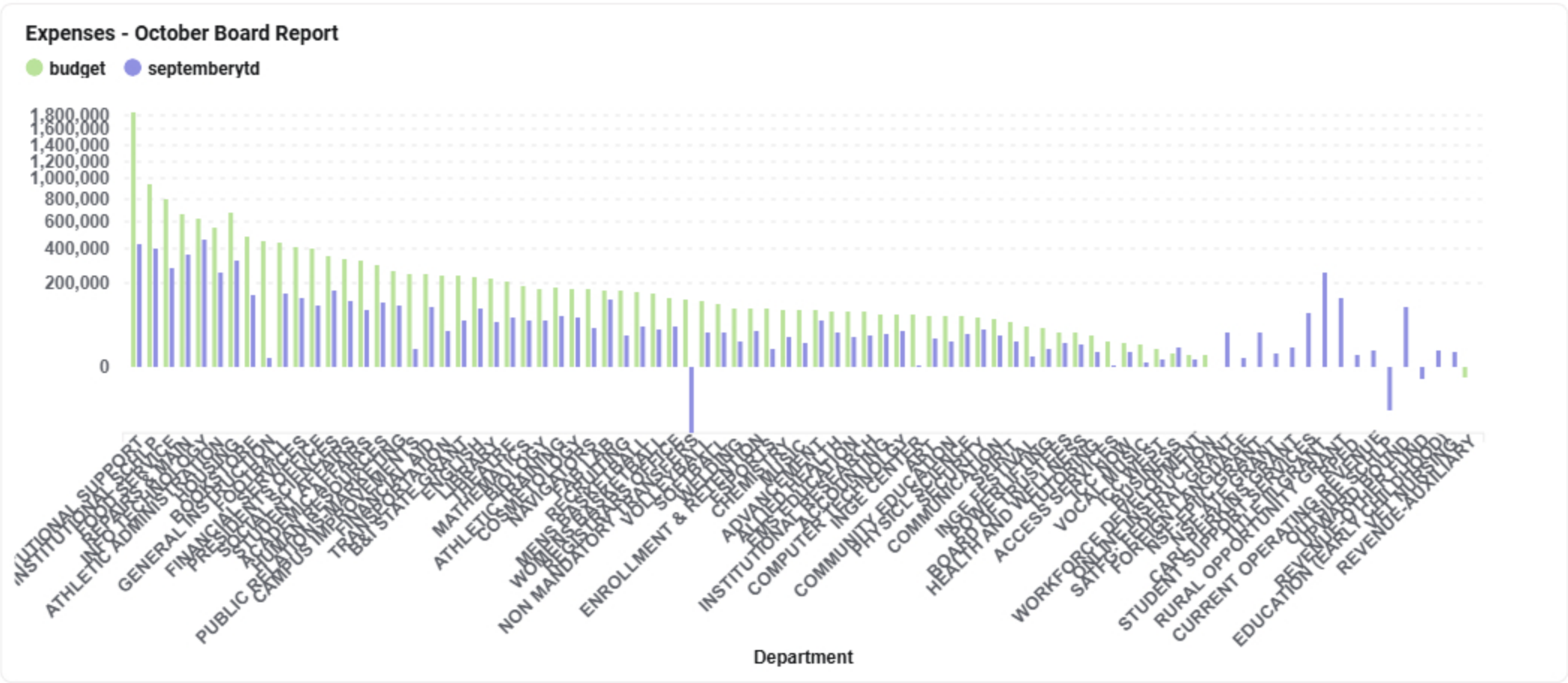
2024-25

Unaudited Board Expense Report

For Month End: 10/31/2024

	2024-25	2024-25	Estimated
	Operating	Current YTD	
	Budget	Revenue	% Budget Recorded
UPWARD BOUND	452,021	98,654	21.8
RURAL OPPORTUNITY GRANT	344,188	131,030	38.1
RPED		4,254	
TITLE III GRANT	532,034	251,035	47.2
STUDENT SUPPORT SERVICES	306,526	80,838	26.4
CARL PERKINS GRANT	17,365	10,481	60.3
NSF-ATE GRANT		4,486	
NSF-EPIIC GRANT		33,386	
Total Federal Grants	1,707,082	614,164	35.9
State Grants			
B&I STATE GRANT	234,017	59,188	25.29
Total Grant Programs	234,017	673,352	287.74
Total College Operations - 10.31.24	15,085,624	5,759,604	38.18

Expense Dashboard - October

POST TECHNICAL EDUCATIONFAB LABICC FOUNDATIONSATFG: SAVE A. TREASURES GRANTBOOKSTOREHOUSINGSTUDENT SUPPORT SERVICESOPERATINGNSF-EPIIC GRANTCARL PERKINS GRANTDORMSSTATE GRANT STUDENT SUCCESSRURAL OPPORTUNITY GRANT3 more

Expenses Board Expense Report - October			
Department	FY25 Expenditures	FY25 Budget	% of Budget
CURRENT OPERATING REVENUE	\$ 7,110	\$ 0	0
GENERAL INSTRUCTION	\$ 2,025	\$ 442,865	.5%
ONLINE INSTRUCTION	-	\$ 3,350	-
THEATRE	\$ 69,607	\$ 206,931	33.6%
MUSIC	\$ 16,646	\$ 90,625	18.4%
ENGLISH	\$ 94,436	\$ 224,467	42.1%
ART	\$ 22,198	\$ 74,261	29.9%
COMMUNICATION	\$ 27,720	\$ 65,747	42.2%
VOCAL MUSIC	\$ 443	\$ 13,025	3.4%
FOREIGN LANGUAGE	\$ 1,824	-	-
WORKFORCE DEVELOPMENT	\$ 1,507	\$ 4,000	37.7%
COMMUNITY EDUCATION	\$ 18,326	\$ 72,985	25.1%
SOCIAL SCIENCES	\$ 166,747	\$ 345,323	48.3%
PHYSICL SCIENCE	\$ 29,039	\$ 71,960	40.4%
CHEMISTRY	\$ 25,374	\$ 90,761	28.0%
BIOLOGY	\$ 61,905	\$ 173,621	35.7%
MATHEMATICS	\$ 59,733	\$ 182,321	32.8%
HEALTH AND WELLNESS	\$ 14,089	\$ 31,800	44.3%
ATHLETIC TRAINING	\$ 6,166	\$ 4,000	154.1%
ACCOUNTING	\$ 31,152	\$ 78,051	39.9%
Rows 1-20 of 88 < >			

Independence Community College Account Summary
For Month End: October 31, 2024

<u>Account Number</u>	<u>Account Type</u>	<u>Beginning Balance (10/01/2024)</u>	<u>Ending Balance (10/31/2024)</u>	<u>Interest Rate</u>	<u>Monthly Int. Paid</u>	<u>Status</u>
xxx213	Checking	\$ 1,001.00	\$ 1,001.00	N/A	N/A	Open
xxx387	Checking	\$ 1,433,406.93	\$ 1,291,302.10	N/A	N/A	Open
xxx264	Checking	\$ 12,685.70	\$ 24,119.04	N/A	N/A	Open
xxx620	Checking	\$ 1,000.00	\$ 1,000.00	N/A	N/A	Open
xxx976	Checking	\$ 1.00	\$ 1.00	N/A	N/A	Open
xxx720	Checking	\$ 1.00	\$ 1.00	N/A	N/A	Open
xxx826	Money Market	\$ 1,065.72	\$ 1,049.53	0.30%	\$ 0.27	Open
xxx396	Board Reserve	\$ 251,554.12	\$ 251,618.04	0.30%	\$ 63.92	Open
Total Balance		\$ 1,700,715.47	\$ 1,570,091.71			
Variance				\$ (130,623.76)		

<u>Securities Pledged</u>	<u>Amount</u>	<u>Market Value</u>	<u>Total Deposits</u>	<u>Total Withdrawals</u>
			\$1,712,795.69	\$1,843,419.45

<u>Letters of Credit</u>	<u>Expiration Date</u>	<u>Amount</u>
FHLB #87825	12/27/2024	\$ 2,000,000.00
		\$2,000,000.00

Total Pledged	\$2,000,000.00
FDIC Insurance	\$ 250,000.00
Total Coverage	\$ 2,250,000.00
Overage/Shortage	\$ 679,908.29

Personnel Report – November 2024

New Hires

Effective Date	Name	Job Title	Schedule	Rate of Pay
10/30/2024	Stephanie Kaiser	Custodian	H-1	\$13.00
11/11/2024	Dottie Good	Financial Accountant	S-3	\$55,000
11/11/2024	Haley Thompson	Library Assistant (part-time)	H-1	\$13.00
11/18/2024	Sofia Rivera	Upward Bound Administrative Assistant	H-3	\$17.00

Transfers

Effective Date	Name	Previous Job Title	New Job Title	Schedule	New Rate of Pay
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Separations

Effective Date	Name	Job Title	Schedule	Rate of Pay	Date of Hire
10/01/2024	Josh Ensaldo	Maintenance Helper	H-1	\$14.00	09/10/2024

Current Staffing

	FULL-TIME SALARY	FULL-TIME HOURLY	PART-TIME	VOLUNTEERS	CONTRACT or TEMP AGENCY	OPEN POSITIONS	TOTAL EMPLOYEES
PRESIDENT’S OFFICE	2	0	0	0	0	0	2
FOUNDATION/ADVANCEMENT	2	0	0	0	0	0	2
ENROLLMENT/RETENTION	6	0	0	0	0	0	6
MARKETING/RECRUITING	3	0	0	0	0	0	3
HUMAN RESOURCES	2	0	0	0	0	0	2
STUDENT AFFAIRS	3	0	0	0	0	0	3
FINANCE/ADMINISTRATION	11	6	0	0	4	0	21
ATHLETICS	17	0	1	7	0	2	27
ACADEMIC AFFAIRS	21	3	2	0	0	0	26
FACULTY	25	0	0	0	0	0	25
TOTALS	92	9	3	8	4	2	118

Grant-Funded Positions 14

Open Positions

Administrative Assistant for Athletics & Sports Information Director
Women’s Volleyball Assistant Coach

Memo

To: Independence Community College Board of Trustees

From: Taylor Crawshaw
Vice President for Academic Affairs

Date:

Re: 2025-2026 Academic Calendar

The Academic Calendar work group consisting of the Vice President for Academic Affairs, Faculty Senate President, Faculty Association President, Division Chairs, Director of Institutional Research, Registrar, Director of Financial Aid and Vice President for Student Affairs met to develop the 2025-2026 Academic Calendar.

The work group proposed the attached calendar to the Faculty Association for approval. The Faculty Association approved the calendar by majority vote.

I recommend the Board approve the presented 2025-2026 Academic Calendar for approval.

2025-2026 ACADEMIC CALENDAR

Summer 2025

June 2	Semester Begins for First and Full Session classes
June 4	Last day to Add/Drop First Session and full session classes.
June 10	Attendance Reporting Due First Session classes (Certification)
June 16	Attendance Reporting Due Full Session classes (Certification)
June 19	Progress Grades Due in Self-Service for First and Full Session classes
June 23	Last day to Withdraw from First Session classes
June 26	First Session Finals
July 1	Final Grades due for First Session by NOON
July 4	NO CLASSES/CAMPUS CLOSED
July 8	Second Session classes begin
July 9	Last day to add/drop Second Session classes
July 18	Attendance Reporting Due Second Session classes (Certification)
July 22	Progress Grades Due for Full and Second Session classes
July 24	Last day to Withdraw from Full and Second Session classes
July 31	Finals for Full and Second Session Classes
August 4	Final Grades Due by NOON – FULL AND SECOND SESSION

Fall Semester 2025

August 8	In-Service Activities
August 11	In-Service Activities
August 12	Classroom Prep Day
August 13	Semester Begins for First and Full Session classes
August 14	Last day to Add/Drop First Session classes
August 25	Last day to Drop Full Session classes
August 27	Attendance Reporting Due First Session classes (Certification)
September 1	Labor Day—NO CLASSES/CAMPUS CLOSED
September 5	Attendance Reporting Due Full Session classes (Certification)
September 12	Progress Grades Due in Self-Service for First and Full Session classes
September 18	Last day to Withdraw from First Session classes
October 7	First Session Finals (Tuesday/Thursday Classes)
October 8	First Session Finals (Monday/Wednesday Classes)
October 9	TR Second Session classes begin
October 10	Final Grades due for First Session by NOON
October 13	MW Second Session Classes begin
October 16	Last day to Add/Drop Second Session classes
October 17	Progress Grades due for Full Session classes
October 22	Attendance Reporting Due Second Session classes (Certification)
October 23	NO CLASSES/CAMPUS CLOSED/Fall Break
October -24	NO CLASSES/CAMPUS CLOSED/Fall Break
November 3	Spring Schedule opens for enrollment
November 4	Progress Grades due for Full and Second Session classes
November 20	Last day to Withdraw from Full and Second Session classes
November 24-28	NO CLASSES/CAMPUS CLOSED/Thanksgiving Break
December 8-11	Finals for Full and Second Session Classes
December 9	Fall Graduation Ceremony
December 12	Final Grades Due by NOON – FULL AND SECOND SESSION
December 12	Assessment due by 5:00 p.m.

2025-2026 ACADEMIC CALENDAR

December 15 -----Fall Intercession Begins
December 16----- Last day to Add/Drop Intercession classes
December 17----- Attendance Reporting Due Intercession classes (Certification)
December 18-January 5----- CAMPUS CLOSED/Winter Break
January 5 -----Campus Reopens
January 5----- Last day to Withdraw from Intercession classes
January 7----- Fall Intercession Session ends
January 8 ----- Final Grades Due by NOON – INTERCESSION

Spring Semester 2026

January 8----- In-Service Activities
January 9----- In- Service Activities
January 12 ----- Semester Begins for First and Full Session classes
January 13 ----- Last day to Add/Drop First Session classes
January 19-----CAMPUS CLOSED IN OBSERVANCE OF MARTIN LUTHER KING,
JR DAY
January 22-----Attendance Reporting Due First Session classes (Certification)
January 23 -----Last day to Add/Drop Full Session classes
February 12 -----Attendance Reporting Due Full Session classes (Certification)
February 16 -----Progress Grades due for Full and First Session classes
February 19-----Last day to Withdraw from First Session classes
March -6----- Progress Grades due for Full Session classes
March 11-12 -----First Session Finals
March 13 -----Final grades for First Session classes due by NOON
March 16-20-----SPRING BREAK NO CLASSES/CAMPUS CLOSED
March 23-----Classes begin for Second Session
March 25----- Last day to Add/Drop Second Session classes
April 1 ----- Summer and Fall Schedule opens for enrollment
April 3 ----- Attendance Reporting Due Second Session classes (Certification)
April 10-----Progress Grades due for Full and Second Session classes
April 24-----Last day to Withdraw from Full and Second Session classes
May 11-14- -----Finals for Full and Second Session Classes
May 15----- Final Grades Due by NOON – FULL AND SECOND SESSION
May 15 -----Assessment Due by 5:00 p.m.
May 16 -----Spring Graduation Ceremony

Memo

To: Independence Community College Board of Trustees

From: Dr. Jonathan Sadhoo
Interim President

Date: 11/18/2024

Re: 2025-2026 Tuition & Fees

I recommend the Board approve the presented 2025-2026 Tuition & Fees for approval.

Tuition and Fees			
2025-26 Effective Fall 2025		2024-25 Effective Fall 2024	
In-District**	Tuition \$74	In-District**	Tuition \$74
	Academic Fees \$48		Academic Fees \$48
	Vocational Fees \$68		Vocational Fees \$68
	Facilities Fee \$10 per credit hour		Facilities Fee \$10 per credit hour
	Technology Fee \$10 per credit hour		Technology Fee \$10 per credit hour
	Student Union & Security Fee \$10 per credit hour		Student Union & Security Fee \$10 per credit hour
	<i>Total \$152-\$172 per credit hour</i>		<i>Total \$152-\$172 per credit hour</i>
Out-of-District	Tuition \$80	Out-of-District	Tuition \$80
	Academic Fees \$48		Academic Fees \$48
	Vocational Fees \$68		Vocational Fees \$68
	Facilities Fee \$10 per credit hour		Facilities Fee \$10 per credit hour
	Technology Fee \$10 per credit hour		Technology Fee \$10 per credit hour
	Student Union & Security Fee \$10 per credit hour		Student Union & Security Fee \$10 per credit hour
	<i>Total \$158-\$178 per credit hour</i>		<i>Total \$158-\$178 per credit hour</i>
Border State	Tuition \$87	Border State	Tuition \$87
Out-Of-State	Academic Fees \$48	Out-Of-State	Academic Fees \$48
	Vocational Fees \$68		Vocational Fees \$68
	Facilities Fee \$10 per credit hour		Facilities Fee \$10 per credit hour
	Technology Fee \$10 per credit hour		Technology Fee \$10 per credit hour
	Student Union & Security Fee \$10 per credit hour		Student Union & Security Fee \$10 per credit hour
	<i>Total \$165-\$185 per credit hour</i>		<i>Total \$165-\$185 per credit hour</i>
International	Tuition \$171	International	Tuition \$171
	Academic Fees \$48		Academic Fees \$48
	Vocational Fees \$68		Vocational Fees \$68
	Facilities Fee \$10 per credit hour		Facilities Fee \$10 per credit hour
	Technology Fee \$10 per credit hour		Technology Fee \$10 per credit hour
	Student Union & Security Fee \$10 per credit hour		Student Union & Security Fee \$10 per credit hour
	<i>Total \$249-\$269 per credit hour</i>		<i>Total \$249-\$269 per credit hour</i>
High School Students		High School Students	
High School Tuition	Tuition \$50 per credit hour	High School Tuition	Tuition \$65 per credit hour
	<i>*(No other fees apply)</i>		<i>*(No other fees apply)</i>
Other Costs & Fees		Other Costs & Fees	
Student Health Fee	\$100 per semester	Student Health Fee	\$100 per semester
Housing	\$3950 or \$4600/10-month lease	Housing	\$3750 or \$4400/10-month lease
<i>Captain Quarters or Villas</i>	<i>\$1975 or \$2300 per semester</i>	<i>Captain Quarters or Villas</i>	<i>\$1875 or \$2200 per semester</i>
Deposit (non-refundable)	\$250 (Per Academic Year)	Deposit (non-refundable)	\$250 (Per Academic Year)
Renters Insurance	\$14 per month		
Private Room Fee	\$150 per month	Private Room Fee	\$100 per month
Student Accident Insurance	\$50/term (Fall/Spring)	Student Accident Insurance	\$50/term (Fall/Spring)
Meals	\$1850 per semester	Meals	\$1700 per semester
Summer Housing	\$550 June \$550 July	Summer Housing	\$500 June \$500 July
Summer Meals (4 week)	\$760 June \$760 July	Summer Meals (4 week)	\$700 June \$700 July
Mid Semester Meals (8 week)	\$975 per semester	Mid Semester Meals (8 week)	\$850 per semester
Intercession/Weekly Meals	\$220 per week	Intercession/Weekly Meals	\$200 per week
Employee Meals	\$6.50 + tax	Employee Meals	\$6.50 + tax
Student Athlete Fee	\$50/term (Fall/Spring) \$25/term (Summer)	Student Athlete Fee	\$50/term (Fall/Spring) \$25/term (Summer)
International Student Application Fee	\$50	International Student Application Fee	\$60
Payment Plan Fee	\$30 per term	Payment Plan Fee	\$30 per term
Graduation Fee (assessed upon application to graduate)	\$45 per degree or certificate	Graduation Fee (assessed upon application to graduate)	\$45 per degree or certificate
Bad Address Fee	\$10 per occurrence	Bad Address Fee	\$10 per occurrence
Denial Notification (Certified Letter)	\$20 per occurrence	Denial Notification (Certified Letter)	\$20 per occurrence
Return Payment Fee	\$30 per occurrence	Return Payment Fee	\$30 per occurrence
Collections Fee	15%	Collections Fee	15%
Administrative Fee	5%	Administrative Fee	5%
Student ID Replacement	\$10 per ID	Student ID Replacement	\$10 per ID
**In District: Students residing in Montgomery County (Kansas)		**In District: Students residing in Montgomery County (Kansas)	
Approved by Board of Trustees 11/18/2024			

Memo

To: Independence Community College Board of Trustees

From: Lori Boots

Vice President for Human Resources

Date: 11/18/2024

Re: 2025-2026 Office Calendar

I recommend the Board approve the presented 2025-2026 Office Calendar for approval.



COLLEGE OFFICE CALENDAR 2025 – 2026

July 3 & 4, 2025 -----*Independence Day/Campus Closed

August 4 -----Campus Offices return to Normal Office Hours
Monday – Thursday: 8:00 a.m. – 5:00 p.m., one-hour lunch
*Friday: 8:00 am - noon

August 8 & 11 -----All Campus In-Service

August 12 -----Faculty Classroom Prep Day

August 13 -----Classes Start

September 1 -----*Labor Day

October 23 - 24 -----*Fall Break

November 24 – 28 -----*Thanksgiving Break

December 9 -----Fall Graduation

December 18 – January 4, 2026 -----*Winter Break

January 5 -----Campus Offices Open to Normal Office Hours
Monday – Thursday: 8:00 a.m. – 5:00 p.m., one-hour lunch
*Friday: 8:00 am - noon

January 8 & 9 -----All Campus In-Service

January 12 -----Classes Start

January 19 -----*Martin Luther King Jr. Day

March 16 –20 -----*Spring Break

May 16 -----Spring Graduation

May 18 -----Campus Summer Hours Begin
Monday – Thursday: 7:30 a.m. – 5:00 p.m., 30-minute lunch
*Friday: Limited hours with limited staffing 7:30 a.m. - noon

May 25-----*Memorial Day

Grants Summary November 1, 2024

Ref. No.	Grant Name	Description	Potential Funding	Comments
Activity Since Last Report				
1	National Science Foundation Pathways to Innovation	Professional consultancy year-round on enhancing academic-industry partnerships.	\$10,000.00	Notified 10.8.24 of acceptance. No cash, but services valued at \$10,000.
2	Sparklight Foundation	Large engraving machine for fabrication lab	\$6,800.00	Submitted 10.22.24. Anticipated spring notification.
3	Kansas Arts Commission "Arts on Tour"	To place Shakespeare to Schools tour on state arts roster for potentially more bookings	\$5,000.00	Submitted 10.23.24. Anticipated spring notification.
Submitted Grants Under Current Review				
1	U.S. Dept. of Agriculture. Rural Utilities Service Distance Learning and Telemedicine	For technological and video upgrades of 16 learning space and telemedicine video carts. Match of 15 percent.	\$1,148,464.00	Submitted 4.26.24. Anticipated autumn notification.
2	U.S. Dept. of Commerce Digital Equity grant	5G laptops to ICC and Rural Outreach partner schools, with warranties and service	\$1,380,073.00	Submitted 9.23.24. Anticipated January notification. Total value of equipment for all schools \$8,229,062.
3	Kansas Arts Commission "Arts on Tour"	To place Shakespeare to Schools tour on state arts roster for potentially more bookings	\$5,000.00	Submitted 10.23.24. Anticipated spring notification.

4	Sparklight Foundation	Large engraving machine for fabrication lab	\$6,800.00	Submitted 10.22.24. Anticipated spring notification.
5	U.S. Dept. of Education. Student Support Services grant.	For Student Support Services program 2025-2030.	\$1,361,820.00	Submitted 7.15.24. Anticipated November notification.
Total Submitted Now Under Review			\$3,902,157.00	

Summary, Grants Awarded for Funding FY 2024-25				
	Grant Name	Description	Funding FY 2024-25	Comments
1	U.S. Economic Development Administration	Toward construction of welding training facility.	\$100,000.00	Notified 8.24.24 acceptance. Possible 2-3 year timeline. Approx. FY 24: \$100,000; FY 25: \$700,000; FY 26: \$200,000
2	U.S. Department of Education: Rural Postsecondary Education Program	Improve student outcomes for students at rural serving colleges--extensive outreach and academic and career counseling (2024-2028 cycle)	\$414,764.00	Notified 6.24.24 of acceptance for next cycle. Approximate Calendar year 2024: \$168,763; 2025: \$493,602; 2026: \$504,584; 2027: \$265,915. Total all years: \$1,939,152.
3	U.S. Dept. of Education: Rural Postsecondary Education Program	Improve student outcomes for students at rural serving colleges--extensive outreach and academic and career counseling (2021-2024 cycle)	\$171,774.00	Notified 12.27.21 of acceptance. Calendar year 2022: \$354,180; 2023: \$334,381; 2024: \$343,547. Total all 3 years: \$1,032,565.

4	Kansas Dept. of Commerce DRAW-- Delivering Residents and Workforce	For building an on-campus welding training facility.	\$370,000.00	Notified 6.21.23 of acceptance. Submitted 4.28.23. Approx. \$370,000 FY 24-25 and \$370,000 FY 25-26. Total: \$740,000.
5	U.S. Dept. of Education, Title III Strengthening Institutions grant	Supports for student success, technological platforms. No match.	\$425,000.00	Notified 9.21.22 of acceptance. AY22-23: \$424,325. AYs 23, 24, 25 and 26: \$425,000 each year. Total all 5 years: \$2,124,325
6	National Science Foundation-- Advanced Technical Education (ATE)	For mathematics department, local industry, and fab lab learning collaboration. No match.	\$80,000.00	Notified 9.20.23 of acceptance. Submitted 10.5.22. Approx. FY 23-24: \$60,000; FY 24-25: \$80,000; FY 25-26: \$93,905. Total all 3 years \$233,905.
7	U.S. Dept. of the Interior Institute of Museum and Library Services. "Saving America's Treasures" Historic	For Archivist consultant for Inge Collection	\$48,000.00	Acceptance 10.5.23. Submitted 12.14.22. FY 2023-24: approx. \$1,785. FY 2024-25: Approx. \$48,000. Total: \$49,785.
8	National Science Foundation-- Enabling Partnerships to Increase Innovation (EPIIC)	Phase II grant to partner with industries and other colleges for student training opportunities. No match.	\$133,000.00	Acceptance 10.5.23. Submitted Phase II 5.22.23. Approx. FY 23-24: \$80,000; 24-25: approx. \$133,000; 25-26: approx. \$133,000. 26-27: approx. \$54,000. Total \$400,000.
9	National Endowment for the Arts, Arts Projects	For playwright artist residencies 2025-26	\$10,000.00	Notified 11.16.23 of acceptance. For AY 24-25: \$10,000. AY 25-26: \$10,000. Total 2 years: \$20,000.

10	Title III eligibility-- 2024-25	Renew status as Title III institution, which allows college exemption from having to match certain federal student aid	\$30,000.00	Notified 4.1.24 of acceptance. Appx. \$30,000 for FY 24. Exact figure pending financial aid distribution. Submitted 2.21.24.
11	Kansas Creative Arts Industry Commission Arts Education	For theater department Shakespeare to the Schools theater production.	\$10,000.00	Notified 7.8.24 of acceptance.
12	National Science Foundation Pathways to Innovation	Professional consultancy year- round on enhancing academic- industry partnerships. No cash, but value at \$10,000.	\$10,000.00	Submitted 8.30.24. Anticipated October notification.
13	National Endowment for the Arts, Arts Projects	For playwright artist residencies 2023-24	\$5,000.00	Notified 5.24.23 of acceptance. For AY 23-24: \$5,000. AY 2024- 25: \$5,000. Total 2 years: \$10,000.
Total Awarded for spending FY 24-25			\$1,807,538.00	

INDEPENDENCE COMMUNITY COLLEGE

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2024



LOYD GROUP, LLC

Certified Public Accountants

Independence Community College

June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Independence Community College
Independence, Kansas

Report on the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the Independence Community College (the College), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of Independence Community College as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The College's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

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not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and other post-employment benefits and pension information on pages 4-10 and 31-35, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2024 on our consideration of Independence Community College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 College's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, Kansas

November 6, 2024

INDEPENDENCE COMMUNITY COLLEGE

Management's Discussion and Analysis

Introduction:

The following discussion and analysis of the financial performance and activity of Independence Community College (The College) is to introduce an understanding of the basic financial statements of the College for the year ended June 30, 2024, with selected comparative information for the year ended June 30, 2023. This discussion focuses on the current activities, resulting changes, and currently known facts. This discussion should be read in conjunction with the College's basic financial statements and the footnotes to those financial statements. The College is solely responsible for the completeness of this information. A separate audit is issued for the Independence Community College Foundation and is available for review at the Independence Community College Business Office.

Overview of the Financial Statements and Financial Analysis

The discussion and analysis of Independence Community College's (ICC) financial statements focuses on the college as a whole and provides an overview of the college's financial activities for the year ended June 30, 2024, with selected comparative information of the prior year ended June 30, 2023. The emphasis of discussion about these statements is on audit year data and based on the known facts. It is easier to understand this discussion when read along with the college's basic financial statements, the footnotes to those statements and the Schedules provided by the auditors.

ICC is required to present annual financial statements in accordance with pronouncements issued by the Governmental Accounting Standards Board (GASB) the authoritative body for establishing generally accepted accounting principles for state and local governments, including public institutions of higher education in the United States. These pronouncements permit public colleges like ICC to use the guidance for special purpose governments engaged only in business-type activities in their separately issued financial statements. As a result, the presentation format was shifted from a columnar fund group format to a consolidated, single-column, entity-wide format. This format is like the type of financial statements issued by a typical business enterprise or a not-for-profit organization.

Statement of Net Position

The Statement of Net Position presents the assets, liabilities and net position of the college as of the end of the fiscal year. Net Position is an accounting concept defined as the residual of all other elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

From the data presented, readers of the Statement of Net Position may determine the assets available to operate the college. They also may determine how much the institution owes vendors and lending institutions. Finally, the Statement of Net Position provides a picture of the financial resources and their availability for expenditure by the institution.

Total Assets have two main categories: "Current" and "Noncurrent Assets." Current Assets provide a view of the how much is owed to the college (receivables), cash and bookstore inventory (items for sale). Noncurrent Assets is made up primarily of the college's other physical assets – buildings, land, etc.

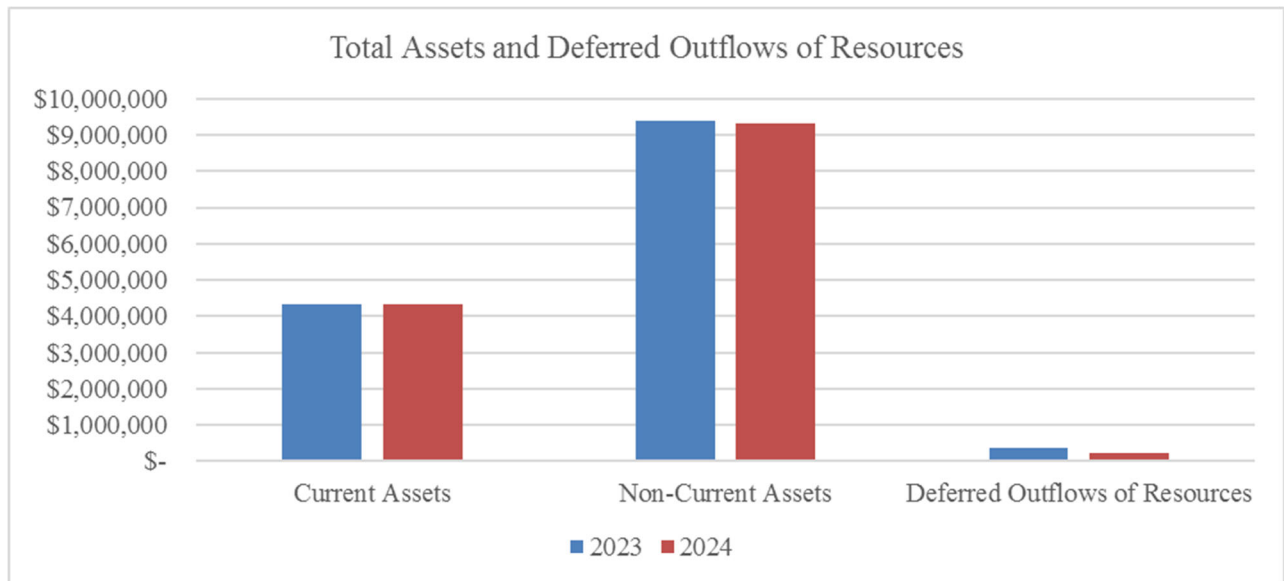
Total Liabilities have two main categories: "Current" and "Noncurrent Liabilities." Current Liabilities provide a view of how much the college owes (payables), interest, vacation, deferred revenue and deposits held in custody for others. Noncurrent Liabilities provide a view of notes and capital leases payable.

Analysis of Total Assets, Total Liabilities and Net Position

Comparison of Assets – Fiscal Year 2023 to 2024

	2023	% Total 2023	2024	% Total 2024
Current Assets	\$ 4,332,048	31%	\$ 4,347,332	31%
Non-Current Assets	9,403,913	67%	9,313,925	67%
Deferred Outflows of Resources	381,684	3%	221,729	2%
Total Assets and Deferred Outflows of Resources	\$ 14,117,645	100%	\$ 13,882,986	100%

The College's current assets consist primarily of cash, short-term investments and accounts receivables, while noncurrent assets consist mainly of capital assets. The total breakdown of assets between current and noncurrent classification is as follows:

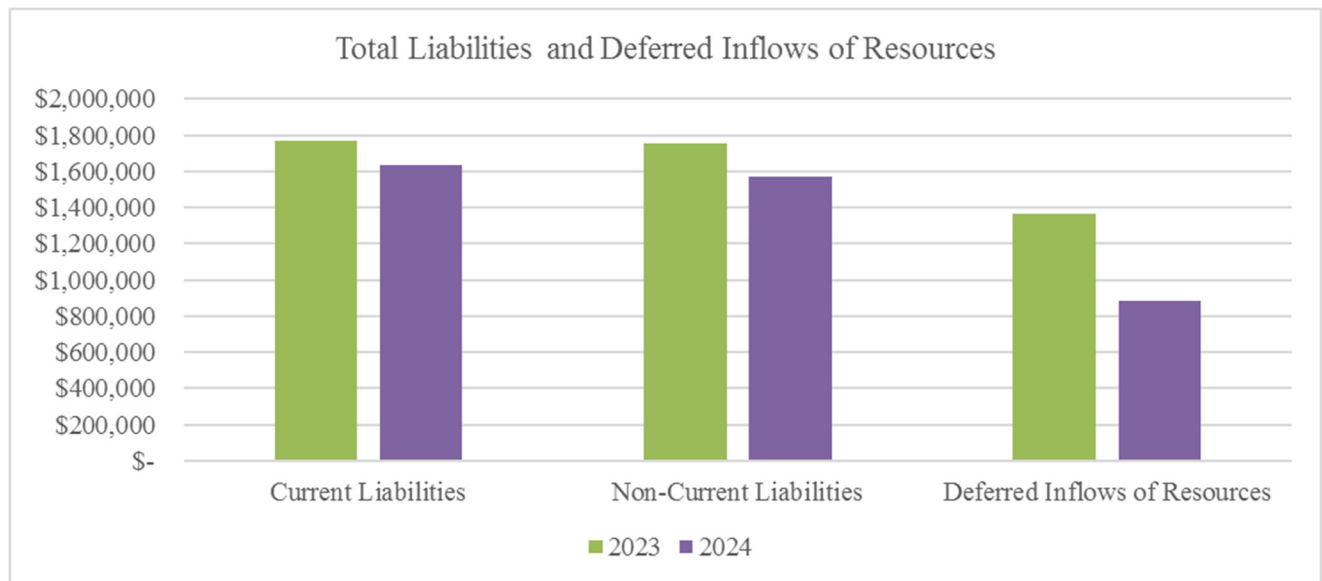


For the year ended June 30, 2024, total assets (excluding deferred outflows of resources) decreased by \$74,704 (0.55%) from the previous fiscal year. Additionally, other deferred outflows of resources came from changes in proportions of the share of contributions for KPERS as it relates to the pensions reviewed by an actuarial.

Comparison of Liabilities – Fiscal Year 2023 to 2024

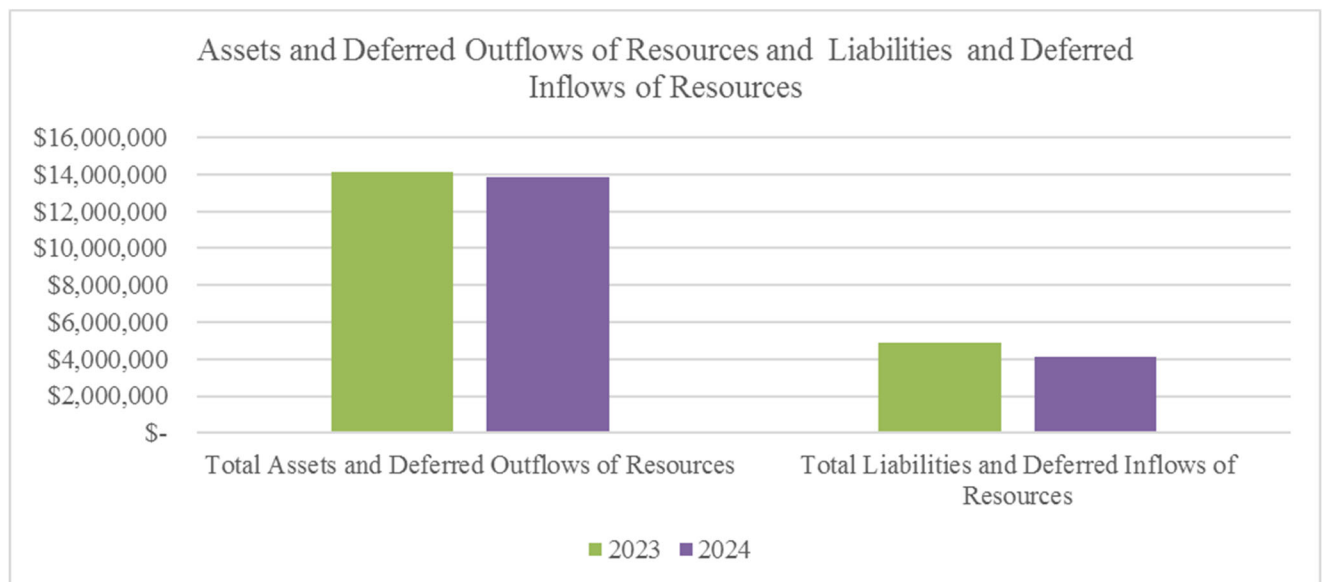
	2023	% Total 2023	2024	% Total 2024
Current Liabilities	\$ 1,765,527	36%	\$ 1,631,257	40%
Non-Current Liabilities	1,755,973	36%	1,572,334	38%
Deferred Inflows of Resources	1,364,029	28%	885,932	22%
Total Liabilities and Deferred Inflows of Resources	\$ 4,885,529	72%	\$ 4,089,523	100%

Liabilities are categorized between current and noncurrent. For example, the College's current liabilities consist primarily of accounts payable, accrued liabilities, deferred revenue and deposits held in custody for others. The noncurrent liabilities portion is comprised of the College's Capital Leases and Other Post-Employment Benefits.



Comparison of Assets and deferred outflows of resources to Liabilities and deferred inflows of resources

Total liabilities and deferred inflows of resources decreased by \$796,006 from \$4,885,529 in 2023 to \$4,089,523 in 2024, while total assets and deferred outflows of resources decreased \$234,659 from \$14,117,645 in 2023 to \$13,882,986 in 2024. As a result, the asset to liability ratio increased from 2.89 (\$14,117,645/\$4,885,529) in 2023 to 3.39 (\$13,882,986/\$4,089,523) in 2024. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,793,463.

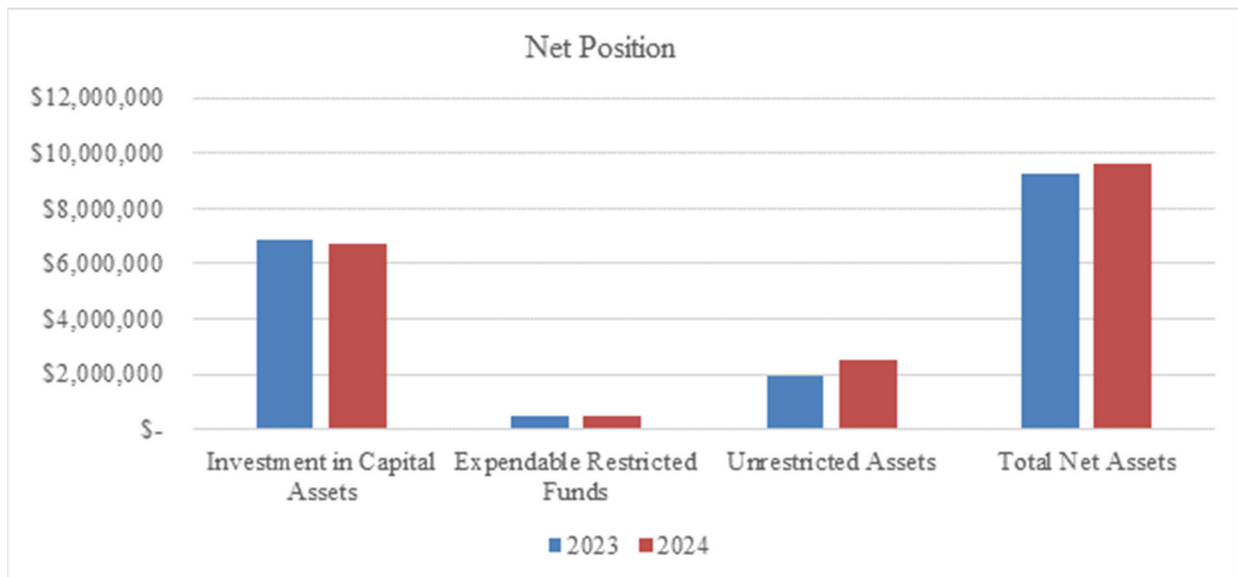


Net Position

Comparison of Net Position – Fiscal Year 2023 to 2024

Net position is presented in three major categories. The first is investment in capital assets, net of related debt, which represents the College's equity in its property, plant, and equipment. The second is restricted and the third is unrestricted. Net position increased during the current fiscal year from \$9,232,116 to \$9,793,463 for a total increase of \$561,347.

Net position for 2024 compared to 2023:



Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position reflects the results of operations and other changes for the fiscal year. The purpose of the statement is to present the revenues received by the institution, both operating and nonoperating, and the expenses paid by the institution, operating and nonoperating, and any other revenues, expenses, gains or losses received or spent by the institution. Changes in total net assets, as presented on the Statement of Net Assets, are based on the activity presented in the Statement of Revenues, Expenses and Changes in Net Position.

Operating revenues are received for providing goods and services to the various customers and constituencies of the institution. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission of the institution. Nonoperating revenues are revenues received for which goods and services are not provided. For example, state appropriations are nonoperating because they are provided by the Legislature to the institution without the Legislature directly receiving commensurate goods or services for those revenues.

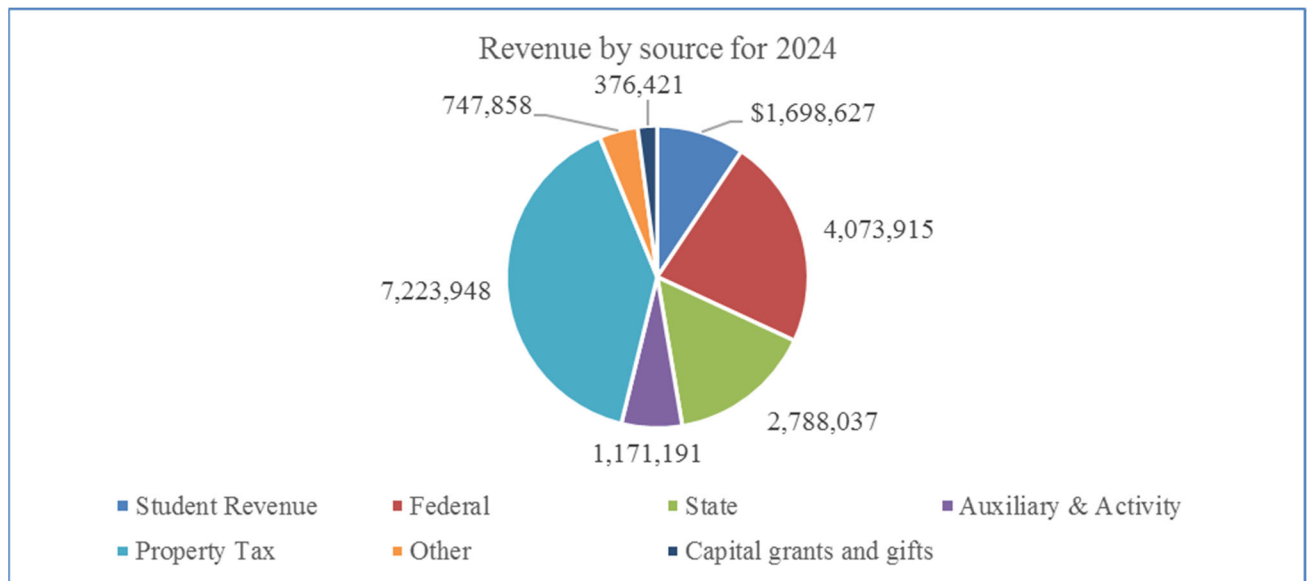
Analysis of Revenues and Expenses

Results of Operations Fiscal Year 2024

Components and sources of revenue:

Independence Community College receives revenue from five major sources. They are: The State of Kansas; Federal Government (including Pell Grants); students, in the form of tuition and fees; local taxpayers, by way of property taxes; and through business style auxiliary enterprises. These sources are relatively stable each year as a percentage of the total.

	2023	% Total 2023	2024	% Total 2024
Student Revenue	\$ 1,134,304	6.89%	\$ 1,698,627	9.40%
Federal	3,692,464	22.41%	4,073,915	22.53%
State	3,586,419	21.77%	2,788,037	15.42%
Auxiliary & Activity	726,087	4.41%	1,171,191	6.48%
Property Tax	6,911,843	41.96%	7,223,948	39.96%
Other	392,526	2.38%	747,858	4.14%
Capital grants and gifts	29,733	0.18%	376,421	2.08%
Total Revenue	\$ 16,473,376	100.00%	\$ 18,079,997	100.00%

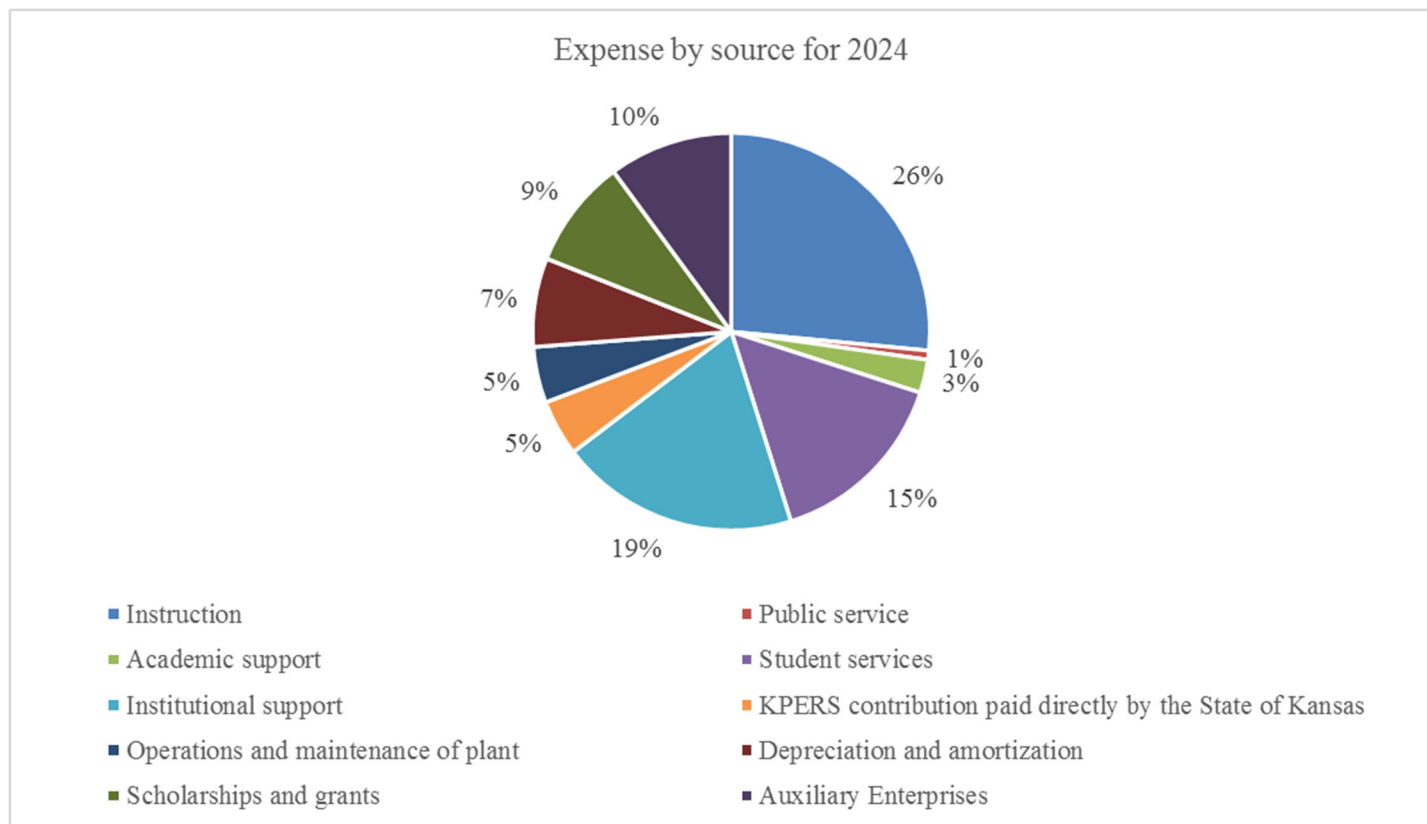


During fiscal year 2024, ICC recorded a decrease in state support (revenue) due to a reduction in tiered and non-tiered funding as part of the “recentering” process.

Expenses

Details of the 2023 and 2024 Education and General expenses:

	2023	% Total 2023	2024	% Total 2024
Instruction	\$ 4,440,448	25.47%	\$ 4,643,158	26.51%
Public service	104,021	0.60%	130,107	0.74%
Academic support	513,758	2.95%	474,897	2.71%
Student services	2,483,465	14.25%	2,657,556	15.17%
Institutional support	3,431,996	19.69%	3,416,495	19.51%
KPERS contribution paid directly by the State of Kansas	1,454,439	8.34%	798,857	4.56%
Operations and maintenance of plant	748,917	4.30%	798,475	4.56%
Depreciation and amortization	1,433,454	8.22%	1,264,660	7.22%
Scholarships and grants	1,120,681	6.43%	1,559,943	8.91%
Auxiliary Enterprises	1,690,874	9.70%	1,767,574	10.09%
Loss on sales of capital assets	-	0.00%	(6,928)	-0.04%
Debt service	8,770	0.05%	8,770	0.05%
Total	\$ 17,430,823	100.00%	\$ 17,513,564	100.00%



Scholarships and Grants expenses increased primarily due to the increase in restricted grant funding for the institution.

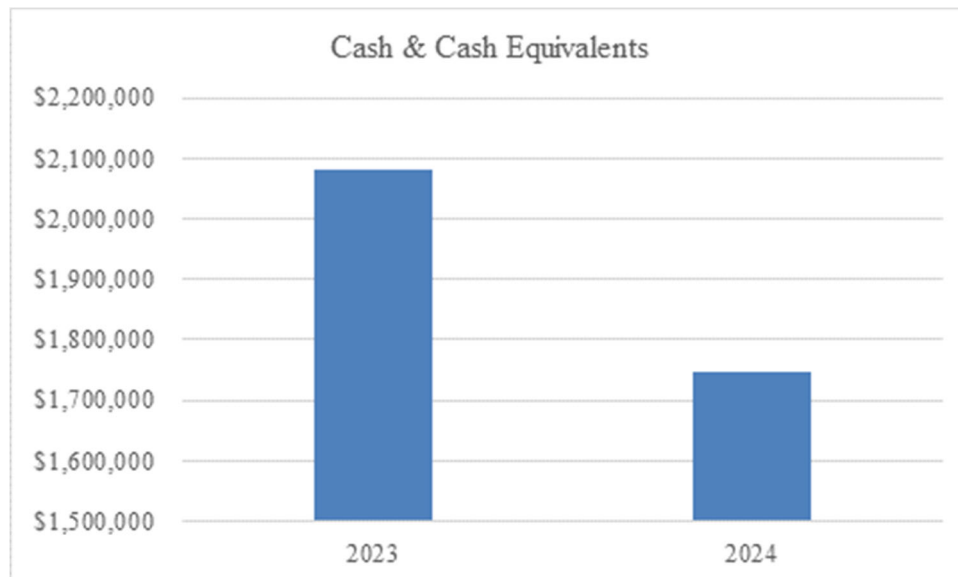
Statement of Cash Flows

The Statement of Cash Flows presents detailed information about the cash activity of the institution during the fiscal year for the general fund. The statement is divided into five parts:

- 1) Operating Activities-This section deals with operating cash flows and shows the net cash used by the operating activities of the institution.
- 2) Non-capital Investing Activities-This section shows the cash received and spent for nonoperating, non-investing and noncapital financing purposes.
- 3) Capital Investing Activities-This section deals with the cash used for the acquisition and construction of capital assets and related items.
- 4) Financing Activities-This section shows the interest paid on debts and leases.
- 5) Reconciliation of income/loss to net cash used by operating activities-The final section reconciles the net cash used in relation to the operating income or loss reflected on the Statement of Revenues, Expenses and Changes in Net Assets.

The Statement of Cash Flows indicates that, when balancing cash received against cash used in operations of the college, its cash and cash equivalents decreased \$336,711.

Comparative Cash Position at Year End



Economic Outlook

Independence Community College looks forward to the future and its continued investment in students. The College benefits students, the regional economy, stakeholders, and taxpayers in many significant ways, including increased job and investment opportunities and higher business revenues. In the future, the College will continue its vital role in growing and training the region's workforce, ensuring the area can compete in today's global marketplace.

As with previous strategic plans, the College will continue to advance the mission and vision in supporting students attaining academic and life skills and looking at global learning outcomes for all degree and certificate-seeking students. The College will continue to obtain 2+2 partnerships with Kansas' four-year public and private higher education institutions to ensure the cost of attendance is affordable. All Independence Community College courses are transferable to the state's four-year institutions.

ICC is currently implementing a 5-year strategic plan, is in the process of establishing a new 3-year strategic plan, and has engaged with external counsel for a long-term capital campaign that will help enhance the institution and offerings to be better positioned in the market for subsequent fiscal years.

Contacting the College's Financial Management

This management's discussion and analysis was designed to provide citizens, taxpayers, students, investors, and creditors with a general review of the College's finances and demonstrate the accountability of funds the College receives. If you have questions about this management's discussion and analysis, financial statements, or need additional financial information, please contact Jonathan Sadhoo at jsadhoo@indycc.edu.

Respectfully submitted,

Jonathan Sadhoo
Vice President of Finance and Administration
Independence Community College
November 6, 2024

BASIC FINANCIAL STATEMENTS

Independence Community College
Statements of Net Position
June 30, 2024

	Independence Community College	Component Unit Ind. Foundation
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,745,455	\$ 604,844
Investments	-	3,194,952
Receivables - federal and state grants and contracts	594,401	-
Receivables - students, net	582,781	-
Receivables - property tax	628,078	-
Receivables - other	438,646	516,977
Prepaid expenses	68	-
Inventories	357,903	-
Total current assets	<u>4,347,332</u>	<u>4,316,773</u>
Noncurrent Assets		
Investments	-	776,605
Receivables - students, net	720,668	-
Capital assets, net of accumulated depreciation	8,593,257	-
Total noncurrent assets	<u>9,313,925</u>	<u>776,605</u>
TOTAL ASSETS	<u>13,661,257</u>	<u>5,093,378</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	221,729	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>221,729</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 13,882,986</u>	<u>\$ 5,093,378</u>
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 94,656	\$ -
Line of credit payable	-	708,639
Wages payable	41,413	-
Compensated absences payable	137,964	-
Deposits held in custody for others	1,022,367	-
Capital lease obligations	33,015	-
Right to use lease obligations	301,842	-
Total current liabilities	<u>1,631,257</u>	<u>708,639</u>
Noncurrent Liabilities		
Capital lease obligations	53,331	-
Right to use lease obligations	1,519,003	-
Total noncurrent liabilities	<u>1,572,334</u>	<u>-</u>
TOTAL LIABILITIES	<u>3,203,591</u>	<u>708,639</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred tuition	\$ 481,916	
Deferred inflows related to pensions	404,016	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>885,932</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	6,686,067	-
Restricted for:		
Nonexpendable - endowments	-	776,605
Expendable:		
Restricted funds	628,186	1,679,704
Unrestricted	2,479,210	1,928,430
TOTAL NET POSITION	<u>9,793,463</u>	<u>4,384,739</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 13,882,986</u>	<u>\$ 5,093,378</u>

Independence Community College

**Statements of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2024**

	<u>Independence Community College</u>	<u>Component Unit Ind. Foundation</u>
OPERATING REVENUES		
Student tuition and fees	\$ 2,595,083	\$ -
Less allowances for institutional scholarships	(313,760)	-
Less allowances for federal grants	<u>(582,696)</u>	<u>-</u>
Net student source revenue	1,698,627	-
Federal sources	1,971,526	-
State sources	538,797	-
Auxiliary enterprises (net of scholarship discount of \$583,604)	1,171,191	-
Private gifts and grants	-	100,500
Sales and services	147,706	-
Other operating revenues	<u>239,597</u>	<u>6,085</u>
Total operating revenues	<u>5,767,444</u>	<u>106,585</u>
OPERATING EXPENSES		
Educational and General		
Instruction	4,643,158	-
Public service	130,107	-
Academic support	474,897	-
Student services	2,657,556	-
Institutional support	3,416,495	1,067,313
KPERS contribution paid directly by the State of Kansas	798,857	-
Operations and maintenance of plant	798,475	-
Depreciation and amortization	1,264,660	-
Scholarships and grants	1,559,943	-
Auxiliary Enterprises		
Residential life	539,047	-
Campus store	370,233	-
Other auxiliary enterprises	<u>858,294</u>	<u>-</u>
Total operating expenses	<u>17,511,722</u>	<u>1,067,313</u>
Operating income (loss)	<u>(11,744,278)</u>	<u>(960,728)</u>
NONOPERATING REVENUES (EXPENSES)		
State appropriations	1,450,383	-
KPERS contribution paid directly by the State of Kansas	798,857	-
Federal Pell Grants	2,102,389	-
Local sources	7,223,948	-
Private grants and gifts	357,219	262,979
Loss on disposal of capital assets	(6,928)	-
Investment income	<u>3,336</u>	<u>314,592</u>
Net nonoperating revenues (expenses)	<u>11,929,204</u>	<u>577,571</u>
Income (loss) before other revenues	184,926	(383,157)
Capital grants and gifts	<u>376,421</u>	<u>-</u>
Net increase (decrease) in net position	561,347	(383,157)
NET POSITION		
Net position - beginning of year	<u>9,232,116</u>	<u>4,767,896</u>
Net position - end of year	<u><u>\$ 9,793,463</u></u>	<u><u>\$ 4,384,739</u></u>

Independence Community College

**Statement of Cash Flows
For the Year Ended June 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES

Student tuition and fees	\$ 1,789,586
Federal and state sources	1,093,238
Sales and services of auxiliary enterprises	1,171,191
Other receipts	387,303
Payments to employees for salaries and benefits	(7,982,571)
Payments to suppliers	(8,109,605)
Loans issued to students	917,347
Net change in cash flows from operating activities	<u>(10,733,511)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

State appropriations	1,450,383
County and local appropriations	7,223,948
Pell grant	2,102,389
Private gifts and grants	357,219
Net change in cash flows from noncapital financing activities	<u>11,133,939</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchases of capital assets	(1,070,443)
Proceeds from leases	264,092
Principal paid on capital asset-related debt	(310,545)
Capital grants and gifts	376,421
Net change in cash flows from capital and related financing activities	<u>(740,475)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment income	<u>3,336</u>
Net change in cash flows from investing activities	<u>3,336</u>
Net change in cash and cash equivalents	(336,711)

Cash and cash equivalents - beginning of year	<u>2,082,166</u>
Cash and cash equivalents - end of year	<u><u>\$ 1,745,455</u></u>

**RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO
CHANGE IN CASH FLOWS FROM:**

Operating loss	\$ (11,744,278)
Depreciation and amortization expense	1,264,660
Changes in operating assets and liabilities:	
Receivables, net	(480,848)
Prepaid expenses	(18)
Inventories	17,714
Accounts payable	(469,287)
Wages payable	973
Compensated absences payable	(24,062)
Deferred revenue	-
Deposits held in custody for others	330,531
Net pension liability	(109,611)
Deferred inflows and outflows related to net pension and other post employment benefits	(318,142)
Employee benefits paid directly by State of Kansas	798,857
Net change in cash flows from operating activities	<u><u>\$ (10,733,511)</u></u>

Independence Community College

Notes to Financial Statements

June 30, 2024

1. Summary of Significant Accounting Policies

Independence Community College (the College) is a public, two-year post-secondary educational institution, organized under the laws of the State of Kansas, and is governed by an elected Board of Trustees. With more than 40 majors, degree and certificate possibilities, the College prepares students to transfer to a four-year program or to enter the workforce with a two-year job-ready degree.

The accounting and reporting policies of the College relating to the accompanying financial statements conform to accounting principles generally accepted in the United States of America (GAAP) applicable to public institutions engaged only in business-type activities adopted by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

(a) Reporting Entity

The financial reporting purposes, the College is considered a special-purpose government engaged only in business type activities. It is governed by a Board of Trustees elected by the voters by Montgomery County, Kansas. It is legally separate and fiscally independent of other state and local governments. The accompanying financial statements present the activities of the College (the primary government) and its discretely presented component unit. The component unit discussed below is included in the College's reporting entity because of the significance of its financial relationship with the College. The financial data of the College's component unit is discretely presented in a separate column to emphasize that it is a legally separate entity.

Independence Community College Foundation (Foundation) is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fund-raising organization to supplement the resources that are available to the College in support of its programs. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests, are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements. For financial reporting purposes only, the Foundation's statements of financial position and activities are included in the College's financial statements as required by generally accepted accounting principles for public colleges and universities.

For financial reporting purposes, the Foundation follows the provisions of the Financial Accounting Standards Board (FASB) which establish the financial reporting standards for all nonprofit organizations. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. With the exception of necessary presentation adjustments, no modifications have been made to the Foundation's financial information. Complete financial statements for the Foundation can be obtained from the Foundation's business office.

(b) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the College are included on the statement of net position. Revenues are recognized when earned, and expenses are recorded when an obligation has been incurred, regardless of the timing of related cash flows. All significant interfund transactions have been eliminated.

Nonexchange transactions, in which the College receives value without directly giving equal value in return, include property taxes; federal, state, and local grants; state appropriations, and other contributions. Property taxes are recognized in the year for which they are levied. State appropriations are recognized as revenue in the year in which the appropriation is first made available for use. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Independence Community College

Notes to Financial Statements

June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

(b) *Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)*

The College does not present budgetary comparison information in the basic financial statements or as required supplemental information. This is because the College reports as a business-type activity and does not have the reporting requirements related to major funds. The College does present budgetary comparison information in the supplementary information to these financial statements.

(c) *Assets, Liabilities, and Net Position*

Deposits and Investments

Kansas Statute (KSA) 12-1675 authorizes the College to invest monies in time deposits, certificates of deposits, repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof, U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool. Investments are reported at fair value based on quoted market prices.

Cash resources of the individual funds (except for any proceeds of revenue bonds, which are separately invested) are combined to form a pool of cash and temporary investments that are managed by the College. Investments of the pooled accounts consist primarily of certificates of deposits and treasury securities. Interest income earned is allocated to various funds based upon statutory guidelines.

Cash maintained in escrow accounts specifically designated for bond repayments and reserves are classified as restricted cash.

For purposes of the statement of cash flows, the College considers all investments with original maturities of one year or less to be cash equivalents.

Receivables

Receivables consist of tuition and fee charges to students, amounts due from the federal, state, and local governments in connection with reimbursement of allowable expenditures made pursuant to the College's grants and contracts, and other receivables. Receivables are recorded net of estimated uncollectible amounts.

Inventories

Inventories consist of books and supplies held for resale and rental in the bookstore and are valued at lower of cost or fair value, using the first-in, first-out method (FIFO).

Capital Assets

Capital assets, which include property, plant, and equipment, are recorded at cost at the date of acquisition, or estimated fair market value at the date of donation, in the case of gifts. For equipment, the College's capitalization policy includes all items with a unit cost of \$5,000 or more, and an estimated useful life of greater than one year. Renovations to buildings and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

Depreciation is computed on assets having a value of more than \$5,000 using the straight-line method over the estimated useful lives of the assets. Depreciation is not allocated to the various functions of the College but is reported separately on these financial statements.

Estimated useful lives used for calculating depreciation are as follows:

Buildings and Additions - 15 to 35 years

Machinery and Equipment - 3 to 7 years

Independence Community College
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, and Net Position (Continued)

Federal Financial Assistance Programs

Federal programs are audited in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Compensated Absences Payable

Employee vacation and sick leave pay is accrued at year end for financial statement purposes. The liability is recorded in the statement of net position and a related expense is recorded in the statement of revenues, expenses, and changes in net position.

Noncurrent Liabilities

Noncurrent liabilities include (1) principal amounts of revenue bonds payable, notes payable, and capital lease obligations with contractual maturities greater than one year; and (2) estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; or (3) other liabilities that although payable within one year, are to be paid from funds that are classified as noncurrent assets.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS's fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The College has one item that qualify for reporting in this category. Deferred outflows related to other postemployment benefits and pensions as actuarially determined and explained in Note 6 and 7, respectively.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The College has two items that qualify for reporting in this category. The first is deferred tuition. The second is the deferred inflows relating to other postemployment benefits and pensions as actuarially determined and explained in Note 6 and 7, respectively.

Independence Community College
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, and Net Position (Continued)

Net Position

The College's net position is classified as follows:

Net investment in capital assets – This represents the College's total investment in capital assets, net of accumulated depreciation and reduced by outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted net position – nonexpendable – Restricted nonexpendable net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Restricted net position – expendable – Restricted expendable net assets include resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Unrestricted net position – Unrestricted net assets represent resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any purpose.

Net position flow assumption

Sometimes the College will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the College's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Classification of Revenues

The College has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues – Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales of services of auxiliary enterprises, net of scholarship discounts and allowances, and (3) most federal, state and local grants and contracts, and Federal appropriations.

Nonoperating revenues – Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as grants and gifts and contributions, and other revenue sources such as state and county (local) appropriations and investment income.

Independence Community College
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

(c) *Assets, Liabilities, and Net Position (Continued)*

Scholarship Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship allowances in the statement of revenues, expenses, and changes in net position. Scholarship allowances are the differences between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the student's behalf. Certain governmental grants, such as PELL, Supplemental Educational Opportunity Grants (SEOG), and other federal, state or nongovernmental programs, are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship allowance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during that reporting period. Actual results could differ from those estimates.

Property Tax Information

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until January of the current fiscal year, such procedure being in conformity with governing Kansas statutes. Current year property taxes receivable are recognized net of an allowance for delinquent taxes. A sixty-day period is used for revenue recognition.

The County Appraiser is responsible for assessment of all taxable property within Montgomery County. The County Treasurer computes the annual tax and issues the tax bills to all taxpayers. Property taxes are collected by the County Treasurer, who remits to the College its respective share of the tax collections. Property taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full, or in two installments. The installment dates are December 20 and May 10.

Independence Community College
Notes to Financial Statements
June 30, 2024

2. Stewardship, Compliance, and Accountability

(a) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the current funds - unrestricted and plant funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the College is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The College did hold a revenue neutral hearing this year.

The College's legal level of budget control is at the fund level. Kansas statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

Kansas statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting. Regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payment and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end. Encumbered appropriations are not re-appropriated in the ensuing year's budget but are carried forward until liquidated or canceled. Accordingly, the data presented in the budgetary comparison schedules differs from the data presented in the financial statements prepared in accordance with GAAP. The reconciliations are presented on the face of the budgetary comparison schedules.

A legal operating budget is not required for current restricted funds and agency funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

(b) Cash-Basis Law (KSA 10-1113)

Kansas municipalities are subject to the cash-basis law as stated in KSA 10-1113. Certain sub-funds of the Restricted Funds have negative unencumbered cash balances at June 30, 2024, which is allowable under KSA 12-1663. The funds will be reimbursed in the following fiscal year from federal grants, state grants and other contracts for expenditures incurred by the College. This combined receivable has been recognized for GAAP purposes on these financial statements.

Independence Community College
Notes to Financial Statements
June 30, 2024

3. Deposits and Investments

As of June 30, 2024, the College had cash and cash equivalents as listed below:

Deposits in financial banking institutions	\$ 1,745,455
Certificates of deposit	-
Total cash and cash equivalents	<u>\$ 1,745,455</u>

The College did not have any activity in investment-type assets.

The College's policies relating to deposits and investments are governed by various Kansas Statutes (KSA). Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

Interest rate risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with KSA 12-1675, the College manages its exposure to interest rate fluctuations by limiting all time investments to maturities of less than two years.

Credit risk – State law limits the amount of credit risk by restricting governments to specific investment types as listed in KSA 12-1675. The College's practice is to place idle funds in certificates of deposits and United States obligations.

Custodial credit risk – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. KSA 9-1402 and 9-1405 requires that governments obtain security for all deposits. The College manages its custodial credit risk by requiring the financial institutions to grant a security interest in securities held by third-party custodial banks. Monies in the Kansas Municipal Investment Pool are not required to have pledged securities. As of June 30, 2024, the College was not exposed to custodial credit risk with its deposits or investments.

Concentration of credit risk – This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The College manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

Component unit – Investments of the Independence College Foundation consists of mutual funds, treasury obligations, certificates of deposits, and other investments. These investments are managed by the Finance Committee of the Foundation. These types of investments are not regulated by Kansas Statutes. These investments are subject to all normal market risks.

Independence Community College
Notes to Financial Statements
June 30, 2024

4. Capital Assets

Following are the changes in capital assets for the year ended June 30, 2024:

	Beginning Balance	Increases	(Decrease) Adjustments	Ending Balance
Non-depreciable capital assets				
Land	\$ 54,729	\$ -	\$ -	\$ 54,729
Total non-depreciable capital assets	54,729	-	-	54,729
Depreciable capital assets				
Buildings and improvements	12,822,226	105,738	(15,833)	12,912,131
Buildings and improvements - Lease	6,156,449	-	-	6,156,449
Equipment	1,139,521	18,083	-	1,157,604
Leased equipment	1,100,439	-	-	1,100,439
Vehicles	97,499	40,688	(25,499)	112,688
Software	-	641,841	-	641,841
Right to use leased assets	2,014,141	264,092	-	2,278,233
Total depreciable capital assets	23,330,275	1,070,442	(41,332)	24,359,385
Less accumulated depreciation				
Buildings and improvements	(8,748,647)	(566,988)	12,624	(9,303,011)
Buildings and improvements - Lease	(3,336,190)	(164,516)	-	(3,500,706)
Equipment	(961,710)	(49,210)	-	(1,010,920)
Leased equipment	(1,037,247)	(29,166)	-	(1,066,413)
Vehicles	(36,871)	(15,482)	21,780	(30,573)
Software	-	(79,069)	-	(79,069)
Right to use leased assets	(469,936)	(360,229)	-	(830,165)
Total accumulated depreciation	(14,590,601)	(1,264,660)	34,404	(15,820,857)
Total depreciable capital assets (net)	8,739,674	(194,218)	(6,928)	8,538,528
Total capital assets, net	\$ 8,794,403	\$ (194,218)	\$ (6,928)	\$ 8,593,257

Depreciation and amortization expense for the year ended June 30, 2024, is \$1,264,660.

5. Long-Term Liabilities

The following is a summary of long-term liability transactions for the year ended June 30, 2024:

	Beginning Balance	Additions	Payments/ Reductions	Ending Balance	Current Portion
Capital lease - Financing	\$ 117,466	\$ -	\$ 31,120	\$ 86,346	\$ 33,015
Capital lease - Right to Use	1,836,178	264,092	279,425	1,820,845	301,842
Compensated absences	162,026	-	24,062	137,964	137,964
Net pension liability	109,611	-	109,611	-	-
Total long-term liabilities	\$ 2,225,281	\$ 264,092	\$ 444,218	\$ 2,045,155	\$ 472,821

The compensated absences and net pension liability are generally liquidated by the General Fund. The capital leases are generally liquidated by the General Fund and the Capital Outlay Fund.

Independence Community College

Notes to Financial Statements

June 30, 2024

5. Long-Term Liabilities (Continued)

The College has entered into a lease agreement with FirstOak Bank for a practice field. The total cost was \$239,033. The lease calls for semi-annual payments including interest of 5.96% per annum, maturing April 5, 2027.

The College has entered into a lease agreement with FirstOak Bank for thirty-five copiers with all accessories and attachments. The total cost was \$146,975. The lease calls for annual payments including interest of 5.391% per annum, maturing August 31, 2023.

The College has entered into a lease agreement for a postage machine. The total cost was \$19,730. The lease calls for quarterly payments including interest of 2.84% per annum, maturing March 29, 2026.

The College has entered into a lease agreement for various vehicles. The lease agreements were signed on various dates during the fiscal years 2021 thru 2024, for terms ranging from 16 to 36 months with monthly payments including interest ranging from 2.84% to 3.75%.

The annual debt service requirements for capital leases are as follows:

Year Ending	Principal	Interest	Total
6/30/2025	\$ 334,857	\$ 69,841	\$ 404,698
6/30/2026	370,119	61,250	431,369
6/30/2027	366,631	45,429	412,060
6/30/2028	366,075	32,321	398,396
6/30/2029	389,647	19,376	409,023
6/30/2029 - 6/30/2033	79,862	8,479	88,341
Total	<u>\$ 1,907,191</u>	<u>\$ 236,696</u>	<u>\$ 2,143,887</u>

6. Other Post Employment Benefit Plan - KPERS Death and Disabilities

The College participates in a multiple-employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Contributions

Employer contributions are established and may be amended by state statute. Members are not required to contribute. Employer contributions paid for benefits as they came due during the fiscal year ended June 30, 2024, totaled \$4,997.

Special Funding Situation

The employer contributions for the College, as defined in K.S.A. 74-4931 (2) and (3), are made by the State of Kansas on behalf of the College. Therefore, the College is considered to be in a special funding situation. Accordingly, the State is required to recognize the total OPEB liability, deferred outflows of resources, deferred inflows of resources and expense for the OPEB plan attributable to the College. The College records revenue and OPEB expense in an amount equal to the expense recognized by the State on behalf of the College.

Independence Community College
Notes to Financial Statements
June 30, 2024

6. Other Post Employment Benefit Plan - KPERS Death and Disabilities (Continued)

Benefits

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3 percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

The monthly long-term disability benefit is 60% of the member's monthly compensation, with a minimum of \$100 and a maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

Covered Employees

The College has the following employees covered by the Plan as of the actuarial valuation report date June 30, 2023:

Inactive employees or beneficiaries currently receiving benefit payments	-
Active employees	103
Total	<u>103</u>

Total OPEB Liability

At the College's reporting date of June 30, 2024, the total OPEB liability recognized by the State of Kansas that was attributable to the College was \$62,470.

Actuarial Assumptions

The financial information for fiscal year 2023-24 is based upon actuarial valuation performed as of December 31, 2022, rolled forward to June 30, 2023 using the participant census as of July 1, 2022.

The measurement date as selected by the College under GASB 75 Standards is June 30th. The results of the valuation were projected to the end of year measurement date using standard actuarial techniques.

Price inflation	2.75%
Salary increases, including wage increases	3.50-10.00%
Discount rate (based on the 20 year municipal bond rate with an average rating of AA/Aa or better, obtained from the index.)	3.65%

Independence Community College

Notes to Financial Statements

June 30, 2024

6. Other Post Employment Benefit Plan - KPERS Death and Disabilities (Continued)

Actuarial Assumptions (Continued)

Mortality rates used for the death benefits were based on the RP-2014 Healthy Annuitant Mortality Table for Males and Females, adjusted for generational mortality improvement using MP-2021. Mortality rates used for the disability benefits were based on the RP-2014 Disabled Life Table with generational mortality improvement using MP-2021.

The actuarial assumptions used in the December 31, 2022, valuation were based on the results of an actuarial experience study conducted for three years ending December 21, 2018.

Revenue and OPEB Expense Recorded by the College

For the year ended June 30, 2024, the College recognized revenue and OPEB expense in an equal amount of \$13,831.

7. Defined Benefit Pension Plan

Plan Description

The College participates in the Kansas Public Employees Retirement System (KPERS or System), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law and administered by KPERS, a body corporate and an instrumentality of the State of Kansas. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available, stand-alone comprehensive annual 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, or at the KPERS website at www.kpers.org.

KPERS provides benefits to the following statewide pension groups under one plan, as provided by KSA 74 article 49:

- Public employees, which include:
 - State/School Employees
 - Local Employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the pension plan. Participation by local political subdivisions is optional, but irrevocable once elected.

The employer contributions for non-public school district schools, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of these employers. Therefore, these employers, vocational-technical schools and community junior colleges, are considered to be in a special funding situation as defined by GASB Statement No. 68. The State is treated as a nonemployer contributing entity in the System. Since these employers do not contribute directly to the System for active employees, there is no net pension liability or deferred inflows or outflows to report in the financial statements for active employees. The notes to the College's financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the non-public school district employer. In addition, each non-public school district employer must recognize the pension expense associated with their employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with their employer.

A number of these employers make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per KSA. 74-4937, "working after retirement" employees. The resulting proportional share of these agencies "working after retirement" contributions and resulting net pension liability are attributable to the employer.

Independence Community College

Notes to Financial Statements

June 30, 2024

7. Defined Benefit Pension Plan (Continued)

Benefits Provided

Benefits are established by statute and may only be changed by the Legislature. Members with ten or more years of credited service, may retire as early as age 55, with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of certified service equal 85 "points".

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by KSA 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. The monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc postretirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

Contributions

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund established by KSA 74-4922. Member contribution rates are established by State law, and are paid by the employee according to the provisions of Section 414(h) of the Internal revenue code. State law provides that the employer contribution rates for each of the three state wide pension groups to be determined based on the results of each annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by KSA 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

The State is required to contribute 100% of the College's contractually required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. However, they do make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per KSA 74-4937, "working after retirement" employees. The resulting proportional share of the "working after retirement" contributions and resulting new pension liability are attributable to the employer.

KSA 74-4919 and KSA 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members.

Independence Community College
Notes to Financial Statements
June 30, 2024

7. Defined Benefit Pension Plan (Continued)

Contributions (Continued)

The College's contractually required contributions rate for the actuarial report dated year ended June 30, 2023, was 5.23% of the annual college payroll of which 0% of payroll was required from the College and 100% of payroll was required from the State. The College's contributions to the pension plan were \$0 for the year ended June 30, 2023 (actuarial report date).

Legislature in the 2015 session authorized issuance of \$1.0 billion in net bond proceeds to improve the funding of the State/School group. The bonds were issued in August 2015, and deposited in the trust fund on August 20, 2015.

Employer Allocations

Although KPERS administers one cost-sharing, multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Fireman
- Judges

To facilitate the separate (sub) actuarial valuations, the System maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024 (actuarial report year ended June 30, 2023), the College reported a liability for its proportionate share of the net pension liability that reflected a reduction for the State pension support provided to the College. The amount recognized by the College as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the College were as follows:

College's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the College	<u>764,344</u> <u>\$ 764,344</u>

The net pension liability was measured as of December 31, 2022, which was rolled forward to June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The College's proportion of the net pension liability was based on the ratio of its contributions to the total of the employer and non-employer contributions of the group for the fiscal year ended June 30, 2023. The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At the actuarial report date of June 30, 2023, the combined College and state's proportion was 0.00%, which was a decrease of 0.07% from its proportion measured as of June 30, 2023.

Independence Community College
Notes to Financial Statements
June 30, 2024

7. Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the actuarial report as of June 30, 2023, there were changes in assumptions and benefits as described in the notes to the required supplemental information.

There were no changes between the measurement date of December 31, 2022, rolled forward to June 30, 2023, and the College's reporting date of June 30, 2024.

For the year ended June 30, 2024, the College recognized pension expense of \$793,860 and revenue of \$793,860 for support provided by the state. For the portion related to the "working after retirement" the College recognized pension expense of \$109,611, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. At June 30, 2024 (the measurement date of June 30, 2023), the College reported deferred outflows of resources and deferred inflows of resources related to pensions for the College from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between College contributions and proportionate share of contributions	221,729	404,016
Total	<u>\$ 221,729</u>	<u>\$ 404,016</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expenses by the College as follows:

Year Ending:	Amount
6/30/2024	\$ 5,556
6/30/2025	(44,561)
6/30/2026	(110,557)
6/30/2027	(32,241)
6/30/2028	(484)
Thereafter	-
	<u>\$ (182,287)</u>

Independence Community College
Notes to Financial Statements
June 30, 2024

7. Defined Benefit Pension Plan (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

• Inflation	2.75 percent
• Wage Inflation	3.5 percent
• Salary increases, including wage increases	3.50 to 12.00 percent, including price inflation
• Investment rate of return	7.00 percent

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

<u>Asset class</u>	<u>Long-term target allocation</u>	<u>Long-term expected real rate of return</u>
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-Term Investments	4.00%	0.25%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below.

In KPERS, the Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate. However, the State/School groups do not necessarily do so.

Based on legislation first passed in 1993, the employer contribution rates certified by KPERS Board may not increase by more than the statutory cap. Subsequent legislation in 2012 set the statutory cap at 0.90 percent for Fiscal Year 2014, 1.00 percent for Fiscal Year 2015, 1.10 percent for 2016 and 1.20 percent for Fiscal Years 2017 and beyond.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the statutorily capped rates.

In 2015, S.B. 4, reduced the previously certified State/School statutory rate from 11.27 percent to 8.65 percent for the last half of Fiscal Year 2015. That same session, S.B. 228 recertified statutory rates to 10.91 percent for Fiscal Year 2016 and 10.781 percent for Fiscal Year 2017 in anticipation of the issuance of \$1.0 billion in pension obligation bonds.

Independence Community College
Notes to Financial Statements
June 30, 2024

7. Defined Benefit Pension Plan (Continued)

Discount Rate (Continued)

Legislation in the 2016 session (S.B. 161) provided for the delay of up to \$100.0 million in State and School contributions to the Retirement System for Fiscal Year 2016. Concurrently, 2016 H. Sub for S.B. 249 provided that the delayed contributions would be paid in full, with interest at 8.00 percent, by June 330, 2018. However, legislation passed by the 2017 Legislature removed the repayment provision. In addition, 20107 S. Sub for H.B. 2052 delayed \$64.0 million in Fiscal Year 20107 contributions, to be paid over 20 years in level dollar installments. The first-year payment of \$6.4 million was paid in full at the beginning of Fiscal Year 2018, and appropriations for Fiscal Year 2018 were made for the State/School group at the statutory contribution rate of 12.01 percent for that year.

Additional legislation in the 2017 Session (S. Sub for H.B. 222) provided for a reduction of \$194.0 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20-year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as receivables by the System.

The 2018 Legislature passed H. Sub for S.B. 109 that provided additional contributions to the school group of \$56.0 million in Fiscal Year 2018 and \$82.0 million in Fiscal Year 2019.

The 2019 Legislature passed S.B. 9 that provided additional contributions to the school group of \$115.0 million in Fiscal Year 2019. H. Sub for S.B. 25 from the 2019 Legislative session authorized additional funding for the KPERS School group in Fiscal Year 2020 of \$51.0 million.

The 2021 Legislature passed House Bill 2405, which authorizes the state of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School Group's unfunded actuarial liability, assuming certain criteria are met. As a result, the State/School contribution rate was recertified for Fiscal Years 2022 and 2023, lowering them respectively to 13.86 and 13.11 percent. The bond proceeds were received on August 26, 2021.

The 2022 Legislature passed S.B. 421, which authorized the state of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600.0 million was transferred to the System. S.B. 421 authorized two additional transfers totaling \$271.0 million in Fiscal Year 2023 (reflected in the projected cash flows of the System).

Based on employer contribution history as described above, it is a reasonable estimate that the State/School group's contribution rate may not be certified at the statutory rate. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

The Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate.

Sensitivity of the College's proportionate share of the net pension liability to changes in the discount rate

The following presents the net pension liability of the Pension Plan as of June 30, 2023, (actuarial report date) calculated using the discount rate of 7.00 percent, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

1% Decrease (6.00%)	Discount rate (7.00%)	1% Increase (8.00%)
\$0	\$0	\$0

Independence Community College
Notes to Financial Statements
June 30, 2024

8. Risk Management

The College 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. These risks are covered by commercial insurance purchased from independent third parties. There has been no significant change in insurance coverage from the previous fiscal year. Settled claims have not exceeded commercial insurance coverage in any of the past three years.

9. Related Party Transactions Between the College and its Component Unit

The Independence Community College Foundation paid \$135,514 in student scholarships during the current fiscal year.

The College provides administrative support and other services to the Independence Community College Foundation. The Foundation does not reimburse the College for expenses incurred.

10. Contingent Liabilities

The College receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the College. However, in the opinion of management, any such disallowed claims would not have a material effect on the financial statements.

The College is a defendant in various pending litigation and administrative proceedings. Management anticipates that any potential claims, if any, against the College would be covered by insurance and would not materially affect the College's financial position.

11. Subsequent Events

The College evaluated events and transactions occurring subsequent to year end. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

Independence Community College

**Schedule of Changes in the Total OPEB Liability - KPERS Death and Disability
For the Year Ended June 30, 2024**

	Last 10 Fiscal Years									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total OPEB Liability - Beginning of year	\$ 57,473	\$ 43,642	For 2015 to 2022, this data is not yet available.							
Service Cost	16,616	13,184	For 2015 to 2022, this data is not yet available.							
Interest Cost	2,623	1,228	For 2015 to 2022, this data is not yet available.							
Changes in Benefit Terms	-	-	For 2015 to 2022, this data is not yet available.							
Differences between actual and expected experience	(13,852)	(4,173)	For 2015 to 2022, this data is not yet available.							
Changes in assumptions and inputs	(390)	3,592	For 2015 to 2022, this data is not yet available.							
Benefit Payments	<u>-</u>	<u>-</u>	For 2015 to 2022, this data is not yet available.							
Net Changes	<u>4,997</u>	<u>13,831</u>	For 2015 to 2022, this data is not yet available.							
Total OPEB Liability - End of year	<u>\$ 62,470</u>	<u>\$ 57,473</u>	For 2015 to 2022, this data is not yet available.							

Independence Community College

**Schedule of the College's Proportionate Share of the Net OPEB Liability - KPERS Death & Disability
For the Year Ended June 30, 2024**

Kansas Public Employees Retirement System

Last 10 Fiscal Years

	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total OPEB Liability	\$ 62,470	\$ 57,473	For 2015 to 2022, this data is not yet available.							
Fiduciary net position	<u>-</u>	<u>-</u>	For 2015 to 2022, this data is not yet available.							
Net OPEB liability	<u>\$ 62,470</u>	<u>\$ 57,473</u>	For 2015 to 2022, this data is not yet available.							
State's Proportionate Share of the Total OPEB Liability	\$ 62,470	\$ 57,473	For 2015 to 2022, this data is not yet available.							
College's Proportionate Share of the Total OPEB Liability	\$ -	\$ -	For 2015 to 2022, this data is not yet available.							
Covered-employee payroll	\$ 5,658,460	\$ 5,944,655	For 2015 to 2022, this data is not yet available.							
Total OPEB Liability as a Percentage of Covered Payroll	1.10%	0.97%	For 2015 to 2022, this data is not yet available.							

** Contributions in relation to statutorily required OPEB contributions are the contributions an employer actually made to the OPEB Plan, as distinct from statutorily required contributions.

Independence Community College

**Schedule Of The College's Proportionate Share Of The Net Pension Liability
For the Year Ended June 30, 2024**

Kansas Public Employees Retirement System

Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
College's proportion of the net pension liability (asset)	0.000%	0.001%	For 2015 to 2022, this data is not yet available.							
College's proportionate share of the net pension liability (asset)	\$ -	\$ 109,611	For 2015 to 2022, this data is not yet available.							
State's proportionate share of the net pension liability (asset)	0.070%	0.081%	For 2015 to 2022, this data is not yet available.							
State's proportionate share of the net pension liability (asset)	\$ 7,470,504	\$ 8,559,627	For 2015 to 2022, this data is not yet available.							
Total collective net pension liability (asset)	\$ 7,470,504	\$ 8,669,238	For 2015 to 2022, this data is not yet available.							
College's covered payroll	\$ 6,093,135	\$ 6,060,432	For 2015 to 2022, this data is not yet available.							
College's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	122.61%	143.05%	For 2015 to 2022, this data is not yet available.							
Plan fiduciary net position as a percentage of the total pension liability	70.70%	69.75%	For 2015 to 2022, this data is not yet available.							

* The amounts presented for each fiscal year were determined as of the calendar year end that occurred within the fiscal year.

Independence Community College

**Schedule of College Contributions
For the Year Ended June 30, 2024**

Kansas Public Employees Retirement System

Last 10 Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ -	\$ -	For 2015 to 2022, this data is not yet available.							
Contributions in relation to the contractually required contribution	-	-	For 2015 to 2022, this data is not yet available.							
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	For 2015 to 2022, this data is not yet available.							
College's covered payroll	\$ 6,093,135	\$ 6,060,432	For 2015 to 2022, this data is not yet available.							
Contributions as a percentage of covered payroll	0.00%	0.00%	For 2015 to 2022, this data is not yet available.							

34 Note: Historically, the College has not been responsible for contributions due to being a special funding situation. The State of Kansas has paid all contributions. Due to changes in the statutes, the College is now responsible for "working after retirement" employees contributions.

Independence Community College

Notes to Required Supplementary Information For the Year Ended June 30, 2024

Other Post Employment Benefits - KPERS Death and Disabilities

Changes in benefit terms:

There are no changes in benefits.

Changes in assumptions:

- Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in June 30, 2022 actuarial report to 3.65% at June 30, 2023, actuarial report.
- Mortality rates used for the death benefits were based on the RP-2014 Healthy Annuitant Mortality Table for Males and Females, adjusted for generational mortality improvement using MP-2018. Mortality rates used for the disability benefits were based on the RP-2014 Disabled Life Table with generational mortality improvement using MP-2021.

Defined Benefit Pension Plan

Changes in benefit terms:

There are no changes in benefits.

Changes in assumptions:

Changes from the beginning to the end of year measurement for the valuation report dated June 30, 2023, are noted below:

- Price inflation remained unchanged at 2.75 percent.
- Investment return assumption remained unchanged at 7.00 percent compounded annually, net of investment expense, and including price inflation.
- General wage growth assumption was raised from 3.5 percent to 12.00 percent, including price inflation.

SUPPLEMENTARY INFORMATION

Independence Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash
Budget and Actual - Budgetary Basis
General Fund
Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts Budgetary	Variance With Final Budget Over
	Original	Final	Basis	(Under)
<u>Cash Receipts</u>				
Student sources	\$ 1,785,000	\$ 1,785,000	\$ 2,009,230	\$ 224,230
Federal sources	3,700,000	3,700,000	6,170	(3,693,830)
State sources	1,887,118	1,887,118	1,943,748	56,630
County sources	7,268,652	7,268,652	7,223,888	(44,764)
Other sources	81,000	81,000	1,022,287	941,287
Total Cash Receipts	<u>\$ 14,721,770</u>	<u>\$ 14,721,770</u>	<u>12,205,323</u>	<u>\$ (2,516,447)</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Instruction	\$ 3,000,000	\$ 3,000,000	\$ 1,985,105	\$ (1,014,895)
Academic support	700,000	700,000	476,793	(223,207)
Student services	3,300,000	3,300,000	2,652,556	(647,444)
Institutional support	5,100,000	5,100,000	4,602,313	(497,687)
Operation and maintenance	1,400,000	1,400,000	1,011,150	(388,850)
Scholarships	1,200,000	1,200,000	1,132,910	(67,090)
Transfer to other funds	1,740,000	1,740,000	695,000	(1,045,000)
Total Expenditures and Transfers Subject to Budget	<u>\$ 16,440,000</u>	<u>\$ 16,440,000</u>	<u>12,555,827</u>	<u>\$ (3,884,173)</u>
Receipts Over (Under) Expenditures			(350,504)	
Unencumbered Cash, July 1			<u>989,330</u>	
Unencumbered Cash, June 30			<u>\$ 638,826</u>	
Unencumbered Cash, June 30			\$ 638,826	
Receivables			1,931,528	
Deferred			(404,437)	
Accrued vacation			-	
Accrued net pension liability			<u>(182,287)</u>	
GAAP fund balance			<u>\$ 1,983,630</u>	

Independence Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash
Budget and Actual - Budgetary Basis
Postsecondary Technical Education Fund
Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts Budgetary	Variance With Final Budget Over (Under)
	Original	Final	Basis	
<u>Cash Receipts</u>				
Student sources	\$ 500,000	\$ 500,000	\$ 240,260	\$ (259,740)
State sources	399,192	399,192	538,797	139,605
Other sources	307,440	307,440	12,041	(295,399)
Transfers	500,000	500,000	-	(500,000)
Total Cash Receipts	<u>\$ 1,706,632</u>	<u>\$ 1,706,632</u>	<u>791,098</u>	<u>\$ (915,534)</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Instruction	\$ 760,000	\$ 760,000	\$ 714,500	\$ (45,500)
Academic support	42,000	42,000	-	(42,000)
Student services	225,000	225,000	-	(225,000)
Institutional support	250,000	250,000	149	(249,851)
Operation and maintenance	135,000	135,000	-	(135,000)
Transfers	500,000	500,000	-	(500,000)
Total Expenditures and Transfers Subject to Budget	<u>\$ 1,912,000</u>	<u>\$ 1,912,000</u>	<u>714,649</u>	<u>\$ (1,197,351)</u>
Receipts Over (Under) Expenditures			76,449	
Unencumbered Cash, July 1			<u>250,235</u>	
Unencumbered Cash, June 30			<u>\$ 326,684</u>	
Unencumbered Cash, June 30 Receivables			<u>\$ 326,684</u> <u>-</u>	
GAAP fund balance			<u>\$ 326,684</u>	

Independence Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash
Budget and Actual - Budgetary Basis
Adult Education Fund
Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
State sources	\$ 52,288	\$ 52,288	\$ -	\$ (52,288)
<u>Expenditures Subject to Budget</u>				
Instruction	\$ 52,288	\$ 52,288	52,288	\$ -
Receipts Over (Under) Expenditures			(52,288)	
Unencumbered Cash, July 1			(52,288)	
Unencumbered Cash, June 30			\$ (104,576) *	
Receivables			\$ (104,576)	
Deferred revenue			-	
GAAP fund balance			\$ (104,576)	

* Exempt from Cash-Basis Law (KSA 10-1116).

Independence Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash
Budget and Actual - Budgetary Basis
Auxilliary Funds
Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts Budgetary	Variance With Final Budget Over (Under)
	Original	Final	Basis	
<u>Cash Receipts</u>				
Bookstore sales	\$ -	\$ -	\$ 391,841	\$ 391,841
Dormitory sales	2,910,000	2,910,000	1,398,783	(1,511,217)
Total Cash Receipts	<u>\$ 2,910,000</u>	<u>\$ 2,910,000</u>	<u>1,790,624</u>	<u>\$ (1,119,376)</u>
<u>Expenditures Subject to Budget</u>				
Salaries and benefits	\$ 340,000	\$ 340,000	237,686	\$ (102,314)
General operating expenses	315,000	315,000	1,085,968	770,968
Supplies	480,000	480,000	14,320	(465,680)
Cost of goods sold	550,000	550,000	287,499	(262,501)
Utilities	-	-	159,446	159,446
Equipment	154,000	154,000	4,088	(149,912)
Debt service	-	-	(706)	(706)
Total Expenditures Subject to Budget	<u>\$ 1,839,000</u>	<u>\$ 1,839,000</u>	<u>1,788,301</u>	<u>\$ (50,699)</u>
Receipts Over (Under) Expenditures			2,323	
Unencumbered Cash, July 1			(594,417)	
Prior period adjustment			<u>(100,000)</u>	
			<u>\$ (692,094)</u>	*
Unencumbered Cash, June 30			\$ (692,094)	
Receivables			439,073	
Accrued payables			(18,724)	
Inventory			<u>357,903</u>	
GAAP fund balance			<u>\$ 86,158</u>	

* Exempt from Cash-Basis Law (KSA 10-1116).

SINGLE AUDIT SECTION

Independence Community College

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Number	Identifying Number	Disbursements/ Expenditures
<u>Department of Education</u>			
Direct Programs:			
Student Financial Aid (SFA) Cluster			
Federal Work-Study Program	84.033	P033A221520	\$ 64,460
Supplemental Education Opportunity Grant	84.007	P007A221520	59,700
Federal Direct Student Loan	84.268	P268K231470	917,347
PELL Grant	84.063	P063P221470	2,102,389
Total Student Financial Aid (SFA) Cluster			<u>3,143,896</u>
TRIO Cluster			
TRIO Student Support Services	84.042A	P042A200717	198,361
TRIO Upper Bound Program	84.047A	P047A220797	350,462
Total TRIO Cluster			<u>548,823</u>
Rural Postsecondary & Economic Development	84.116W	P116W210035	388,630
Improvement of Postsecondary Education	84.116G	P116G200050	54,951
Title III	84.031A	P031A220034	397,472
Passed Through Kansas Board of Regents:			
Carl Perkins	84.048A		<u>30,718</u>
TOTAL DEPARTMENT OF EDUCATION			<u>4,564,490</u>
<u>National Science Foundation</u>			
Direct Programs:			
Advanced Technological Education	24.584		4,122
Enabling Partnerships to Increase Innovation Capacity	47.084		<u>10,613</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>14,735</u>
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			<u>\$ 4,579,225</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Independence Community College of Independence, Kansas, under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

Note 2 - Summary of Significant Account Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principals contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The College has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



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

Board of Trustees
Independence Community College
Independence, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, financial statements of the business-type activities, and the aggregate discretely presented component units of Independence Community College as of and for the year ended June 30, 2024, and the related notes to the financial statements which collectively comprise Independence Community College's basic financial statements, and have issued our report thereon dated November 6, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Independence Community College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independence Community College's internal control. Accordingly, we do not express an opinion on the effectiveness of Independence Community College'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 Independence Community College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

"Creating Maneuverability in Government"

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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
November 6, 2024

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

Board of Trustees
Independence Community College
Independence, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Independence Community College's (College) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2024. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the College's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
November 6, 2024

Independence Community College
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section 1 – Summary of Auditor’s Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor’s opinion issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|-----------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 2. Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of major programs: | <u>CFDA No.</u> |
| Student Financial Aid Programs: | |
| Federal Supplemental Educational Opportunity Grant Program | 84.007 |
| Federal Work-Study Program | 84.033 |
| Federal PELL Grant Program | 84.063 |
| Federal Direct Student Loan Program | 84.268 |
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

Section 3 – Findings – Financial Statement Audit

There were no reportable findings for the year ended June 30, 2024.

Section 2 – Findings and Questioned Costs – Major Federal Award Programs

Student Financial Aid Programs

Federal Supplemental Education Opportunity Grant, CFDA No. 84.007. Federal Work-Study Program CFDA No. 84.033. Federal Pell Grant Program CFDA No. 84.063. Federal Direct Student Loan Program CFDA No. 84.268.

There were no reportable findings for the year ended June 30, 2024.



Memo

To: Independence Community College Board of Trustees

From: Dr. Jonathan Sadhoo, Interim President

Date: November 18, 2024

Re: First Reading of New Board Policy PSL-717: Fair Labor Standards Act Classification Guide

Board Policy provides for two readings of proposed policies and/or revisions prior to inclusion in the Board Policy Manual.

The first reading of proposed *Board Policy PSL-717: Fair Labor Standards Act Classification Guide* is proposed below:

CODE:	PSL-717
SUBJECT:	Fair Labor Standards Act Classification - Guide
ADOPTED:	<i>TBD</i>

This Guide provides information on how Independence Community College (the “College”) classifies employees for purposes of the Fair Labor Standards Act (FLSA).

DISCLAIMER

FLSA classifications require an individualized and holistic review of a position’s duties and compensation, and such classification is determined on a case-by-case basis for each position.

In turn, as it is not possible to capture the nuances of FLSA classification in a single policy, this Guide is **not** intended to serve as a statement of how the College classifies individual employees. This Guide is intended only to serve as an aid to employees who have questions on FLSA classifications.

Employee Classifications

The College organizes employees into two classifications for FLSA purposes:

- **Non-Exempt Employee:** Employees designated as nonexempt are entitled to overtime pay for all hours worked over 40 in a workweek, as required by applicable federal, state, and local law. For questions regarding overtime pay, see the College’s “Overtime and Compensatory Time Policy.” Non-exempt employees may be full-time or part-time employees.
- **Exempt Employee:** Employees designated as exempt are paid a fixed salary and are not entitled to overtime pay. Except in limited circumstances, exempt employees are all full-time employees.

Exempt Employees

The FLSA requires that exempt employees be (1) paid above a certain rate and (2) perform certain types of job duties.

Pay Requirement

Generally, to meet the pay requirements for FLSA exemption, an employee must be regularly paid a predetermined amount (regardless of hours and quality of work performed) each pay period. The predetermined amount required for exemption varies based on what job duties an individual performs and is subject to frequent changes made by the Department of Labor.

Duties Requirement

The FLSA describes a number of job duties which would qualify a position as exempt under the FLSA. Multiple exemptions may apply to one position. Below are the most common FLSA exemptions applicable to higher education institutions like the College; however, there are other exemptions which may apply to particular positions at the College:

- **Executive Employees:** Executive employees are those primary duties are:
 - Management of the College or of a department or similar subdivision of the College;
 - Regularly directing the work of two or more other employees; and
 - Authorizing or recommending the hiring, firing, advancement, promotion or any other change in employment status of other employees.

Examples of executive employees may include departmental directors and managers.

- **Administrative Employees:** Administrative employees are those whose primary duties are:
 - Performance of office or non-manual work;
 - Directly related to the management or general business operations of the College; and
 - Exercising discretion and independent judgment with respect to matters of significance.

Examples of general business work may include jobs in accounting, marketing, human resources, legal and regulatory compliance, and similar departments. As a higher education institution, such general business work may also include departments working on curriculum, instruction, academic standards, academic counseling/advising, and other similar academic-related departments.

- **Education-Instruction Employees:** Education-instruction employees are those whose primary duties are teaching, tutoring, instructing or lecturing in the activity of imparting knowledge

Examples of education-instruction employees may include faculty, course lecturers, instructors, tutors, and coaches.



Memo

To: Independence Community College Board of Trustees

From: Dr. Jonathan Sadhoo, Interim President

Date: November 18, 2024

Re: First Reading of New Board Policy PSL-718: Overtime and Compensatory Time

Board Policy provides for two readings of proposed policies and/or revisions prior to inclusion in the Board Policy Manual.

The first reading of proposed *Board Policy PSL-718: Overtime and Compensatory Time* is proposed below:

CODE:	PSL-718
SUBJECT:	Overtime and Compensatory Time
ADOPTED:	<i>TBD</i>

This policy provides guidance on overtime compensation and compensatory time for non-exempt employees and their supervisors.

The College expects non-exempt employees to complete their required workload within the standard workweek. However, in special circumstances or due to unusual business needs, supervisors may require non-exempt employees to work overtime.

Overtime

Non-exempt employees are governed by the overtime provisions of the Fair Labor Standards Act (FLSA). According to FLSA guidelines, non-exempt employees must be compensated for all hours worked beyond forty (40) hours in the standard work week.

Hours worked are reported in quarter hour increments for reporting purposes:

Minutes Worked	Minutes Reported	Hours Reported
0 – 7	0	0.00
8 – 22	15	0.25
23 – 37	30	0.50
38 – 52	45	0.75
53 - 60	60	1.00

- **Overtime Rate:** Non-exempt employees who choose to receive overtime pay will receive compensation at one and one-half (1½) times their regular hourly rate for each hour worked beyond forty (40) hours in the standard workweek.

- **Scheduling and Approval:** Overtime must be scheduled and approved in advance by the employee's supervisor and the appropriate Vice President. Working overtime without prior approval may result in disciplinary action, up to and including termination.
- **Schedule Adjustment:** Supervisors have the discretion to adjust an employee's work schedule within the standard workweek to prevent overtime.

Compensatory Time

As a public agency under the FLSA, the College may grant compensatory time to non-exempt employees in lieu of paying overtime for hours worked beyond forty (40) hours in the standard work week. The employee must elect to receive compensatory time in lieu of overtime pay and cannot be forced.

- **Accrual Rate:** Non-exempt employees who opt for compensatory time instead of overtime pay, will receive one and one-half (1½) hours of compensatory time off for each hour worked beyond forty (40) hours in the standard workweek.
- **Timeframe for Use:** Compensatory time must be used within two pay periods from the date earned.
- **Scheduling and Approval:** Compensatory time must be scheduled and approved by the employee's supervisor and the appropriate Vice President before being used. Compensatory time cannot be used during Campus/Staff Blackout dates.
- **Priority of Use:** Compensatory time must be used before requesting paid vacation, personal, sick, military, jury duty, bereavement, donor, and parental leave.
- **Compensatory Time as Hours Worked:** Compensatory time is not counted as "hours worked" during the week it is taken and is paid at the employee's regular rate because it is initially credited at time and one-half for each hour of overtime worked.
- **Payment of Compensatory Balances:** The College may, at its discretion, choose to pay out compensatory time balances in full.
- **Separation of Employment:** Upon separation from the College, non-exempt employees will be paid any accrued compensatory time at their final hourly rate of pay.

Time Worked

"Time Worked" refers to hours actually worked during the standard workweek. Approved paid absences, such as sick, vacation, holiday, military pay, jury duty, bereavement, donor, parental, personal, jury duty, voting time, official college closures, and compensatory time (comp time) are paid at the employee's regular rate of pay and are not considered hours worked for overtime calculation.

Workweek

The standard workweek begins at 12:00 A.M. on Sunday and ends at 11:59 P.M. on Saturday.

Employees' Responsibilities

1. must obtain approval from their supervisor and Vice President prior to working any hours above their standard work week.
2. record time worked on a college timesheet daily
3. record all approved paid time hours (vacation, personal, sick, military, jury duty, bereavement, donor, and parental leave) on a college timesheet daily
4. sign and submit the previous month's monthly timesheet to supervisor no later than the 5th of every month.
5. cannot accrue more than 120 hours of compensatory time.

Supervisors' Responsibilities

1. securing staffing for efficient operation of department.
2. managing overtime expenditures effectively.
3. monitoring and documenting the working schedules and maintaining accurate records of all time worked in their department.
4. ensuring non-exempt employees do not work uncompensated hours.
5. may adjust an employee's workweek to prevent overtime.

6. must review and approve the previous month's timecards for each employee no later than the 10th of every month.
7. generally allow the use of compensatory time but may deny a request if the absence would disrupt critical department functions.
8. expected to be knowledgeable about current overtime regulations and to follow this policy.

Exemptions

Exempt employees are not eligible for overtime compensation. They are expected to work the hours necessary to fulfill their job responsibilities.

An *Executive* employee whose primary duty is 1) managing the college, division or department; 2) regularly directing the work of at least two or more full-time employees; 3) having the ability to make recommendations as to hiring, firing, advancement, promotion; and are compensated on a salary basis at the federal minimum or more.

An *Administrative* employee whose primary duty is 1) performing office or non-manual work directly related to the management or general business operations of the college; 2) exercising discretion and independent judgement in matters of significance such as the analysis of data, making department decisions, assessing risks, committing college resources; and are compensated on a salary basis at the federal minimum or more.

A *Computer Specialist* whose primary duties is 1) the application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software, or system function specifications; 2) the design, development, documentation, analysis, creation, testing or modification of computer systems or programs; and are compensated on a salary basis at the federal minimum or more.

A member of *Faculty* or *Coach* whose primary duties are teaching, tutoring, instructing, or lecturing students. This includes adjunct faculty and faculty who teach online or remotely.



Memo

To: Independence Community College Board of Trustees

From: Dr. Jonathan Sadhoo, Interim President

Date: November 18, 2024

Re: First Reading of New Board Policy PSL-719: Travel Time for Non-Exempt Employees

Board Policy provides for two readings of proposed policies and/or revisions prior to inclusion in the Board Policy Manual.

The first reading of proposed *Board Policy PSL-719: Travel Time for Non-Exempt Employees* is proposed below:

CODE:	PSL-719
SUBJECT:	Travel Time for Non-Exempt Employees
ADOPTED:	<i>TBD</i>

This policy establishes guidelines for compensating non-exempt employees who travel on behalf of Independence Community College (the "College"). Compensation is determined based on the nature of the travel and whether it occurs within or outside the employee's normal work hours.

Definitions:

For much of the College's workforce, standard workdays are Monday through Friday and standard work hours are from 8:00 A.M. to 5:00 P.M.

Some positions may have different standard workdays, hours during the workweek. If employees are unsure of their standard workdays or hours, they should consult their position's current job description or their immediate supervisor for clarification.

All hours worked by non-exempt employees will be paid in accordance with the Overtime and Compensatory Time Policy definition of a standard workweek (12:00 A.M. on Sunday through 11:59 P.M. on Saturday), and all worked hours must be accurately recorded on a College timesheet or in the College's time and attendance system.

Travel Scenarios and Compensation:

1. Home-to-Work Travel:

Travel from an employee's home to the workplace is generally not compensable. However, if an employee is required to report to a designated location to pick up materials, equipment, other employees, or receive instructions before proceeding to the workplace, compensable work time

begins once the employee reaches the first designated meeting place. Similarly, travel from the workplace home is generally not compensable, and employees compensable time ends after they leave the last workplace required for their job duties.

In the case of an employee who is given a special work assignment in another city, such home-to-work travel is compensable (even if the employee is a passenger). However, the portions of the commute which are part of the employee's normal home-to-work travel and the employee's usual meal time is not compensable.

2. Emergency Callbacks:

If an employee who has gone home after their workday receives an emergency call (outside of standard workhours) to return to a regular workplace, then the travel time is not compensable, unless the employee is required to travel a substantial distance (more than 50 miles). In the latter case, all travel time is compensable.

3. Travel During Standard Work Hours:

Any travel time that occurs within the employee's standard working hours (8:00 a.m. to 5:00 p.m.), including non-standard workdays, and pursuant to an employee's job duties is considered compensable work time. However, travel time during work hours which is spent on personal matters not within the employee's job duties is not compensable. Further, an employee's regular meal period may be deducted from their travel time during standard work hours on non-standard workdays.

This time will be paid at the employee's regular hourly rate and included in overtime calculations as applicable.

4. Travel Outside Normal Work Hours:

Travel time outside of the employee's regular work hours is generally not compensable, unless one of the following conditions is met:

- The employee is driving a vehicle, excluding routine commuting.
- The employee is performing work (e.g., preparing for a meeting, creating presentations, reviewing documents, making work-related calls).

In these cases, the time spent will be treated as compensable work hours, paid at the employee's regular hourly rate, and factored into overtime calculations as required.

In the case of an employee driving a vehicle (excluding routine commuting), time spent on bona fide meal periods and sleeping in accommodations supplied by the College is not compensable.

5. Overnight Travel:

For overnight trips authorized by the College, all travel during the employee's regular working hours is considered work time, regardless of whether it occurs on a regular workday or a non-scheduled day (e.g., weekends).

Travel as a passenger outside of normal work hours (in a car, plane, train, etc.) is not compensable unless the employee is the driver, in which case driving time is considered work time, even if it occurs outside of regular hours.

If the employee performs any work (e.g., preparing for meetings, making calls) during travel or at the hotel, that time is compensable.

Time spent in a hotel with freedom for personal use is not considered work time.

When travel involves crossing time zones, actual hours worked must be recorded.

If you have any questions regarding this policy, please contact Human Resources.

ICC					
			Highlighted Expenses Eligible for Grant Reimbursement		
Payables Month Ending October 31, 2024					
Butler Community College	01*0000832	10/9/2024	KCCLI Participant Fee for Keith Stone KCCLI_24_13	\$ 1,000.00	1100-6500-69001
Countryside Concepts LLC	01*0000833	10/9/2024	Countryside Concepts Weight room mirrors AD	\$ 1,920.00	1100-5500-65001
McGraw Hill LLC	01*0000839	10/9/2024	Online Access Code	\$ 610.70	1681-9300-74001
McGraw Hill LLC	01*0000839	10/9/2024	Online Access Code	\$ 922.70	1681-9300-74001
NJCAA	01*0000840	10/9/2024	NJCAA 24/25 Dues AD	\$ 5,400.00	1100-5500-68100
Sayers Ace Hardware, Inc.	01*0000841	10/9/2024	Campus keys - Inv. K84869	\$ 3.98	1100-7300-65001
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,402.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,875.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,850.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,229.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,102.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 943.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 501.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 558.01	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 368.01	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 878.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 368.01	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 494.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 800.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 878.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 50.00	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$ 1,171.00	1100-0100-40919

ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$	959.51	1100-0100-40919
ICC Student Housing	01*0000844	10/17/2024	ICC Student Financial Aid Housing Payment	\$	684.78	1100-0100-40919
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,875.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,320.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,650.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	607.06	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,076.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	375.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,733.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,307.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,518.75	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	529.51	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	1,760.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	844.78	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	2,200.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	642.00	1100-0100-40920
The Villas At Independence, LLC	01*0000845	10/17/2024	ICC Student Financial Aid Housing Payment	\$	776.00	1100-0100-40920
ACI Payments, Inc.	01*0000846	10/18/2024	Payment Processing Fees	\$	4.50	1100-6400-66100
ACI Payments, Inc.	01*0000846	10/18/2024	Payment Processing	\$	500.00	1100-6400-66100
Laura A. Allison	01*0000847	10/18/2024	Laura Allison - Audit Preparation/HSAP (9/13/24) - 6.9 hours	\$	828.00	1100-5200-66101
Arlan Co. Inc.	01*0000848	10/18/2024	Arlan Field maintenance SB	\$	1,659.25	1100-5522-65001
AHEAD	01*0000849	10/18/2024	Invoice 5526403 - Ahead Fall Professional Development Web Series	\$	329.00	2504-8314-66103
Chelsea N. Bailey	01*0000850	10/18/2024	Indy Connect Payment - Instructor Training Class Chelsea B.	\$	2,025.00	1100-1100-66100
Tamara D. Blaes	01*0000851	10/18/2024	Indy Connect - Spooky Wreath Class Tamara B.	\$	50.00	1100-1131-66101
Tamara D. Blaes	01*0000851	10/18/2024	Room Charge - Workforce Innovation Conference - used personal credit card	\$	532.71	2502-8312-60100

Tamara D. Blaes	01*0000851	10/18/2024	Lunch for Shakespeare to Schools LCHS - used personal card	\$	28.76	2502-8312-60100
Countryside Concepts LLC	01*0000852	10/18/2024	New front doors of Admin. Bldg.	\$	4,750.00	1100-7100-65003
Demco Inc.	01*0000853	10/18/2024	Office Supplies	\$	41.64	1681-9300-70001
Design Mechanical Inc.	01*0000854	10/18/2024	HVAC Repair in Field House - Inv. 24-10470MR1	\$	666.00	1100-7100-82001
Design Mechanical Inc.	01*0000854	10/18/2024	HVAC Repair - Administration Bldg. - Inv. 24-10471MR	\$	371.00	1100-7100-82001
Ellucian Company LLC	01*0000856	10/18/2024	Payment for Purchase Order P0002016	\$	12,586.75	1100-6400-66100
Fastenal Company	01*0000857	10/18/2024	Batteries - Inv. KSIND63466	\$	18.50	1100-7100-70200
Fastenal Company	01*0000857	10/18/2024	Batteries/HVAC Filters - Inv. KSIND63517	\$	219.07	1100-7100-70200
Good News	01*0000858	10/18/2024	Veteran Student Ad - August	\$	25.00	1100-6300-61100
Joe Smith Company, Inc.	01*0000859	10/18/2024	Snacks for Resale	\$	72.81	1681-9300-74002
Joe Smith Company, Inc.	01*0000859	10/18/2024	Snacks for Resale	\$	648.89	1681-9300-74002
Isaias McCaffery	01*0000860	10/18/2024	Reimbursement for Hotel and Conference Fee	\$	153.56	1100-1140-60100
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	339.21	1681-9300-74001
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	861.12	1681-9300-74002
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	639.89	1681-9300-74002
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	624.14	1681-9300-74002
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	1,054.13	1681-9300-74002
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	1,081.39	1681-9300-74002
Mv Sport-The Game	01*0000861	10/18/2024	ICC Gear	\$	672.82	1681-9300-74002
Oreilly Auto Parts	01*0000862	10/18/2024	Biology lab counter top repairs - Inv. 0154-205073	\$	7.45	1100-7100-65003
Oreilly Auto Parts	01*0000862	10/18/2024	Compound to buff biology lab counter tops - Inv. 0154-205334	\$	36.24	1100-7100-65003
Oreilly Auto Parts	01*0000862	10/18/2024	Shop supplies - Inv. 0154-204251	\$	6.99	1100-7100-70001
Shavonda Price	01*0000863	10/18/2024	Reimbursement for Locker Room Paint	\$	109.84	1100-5521-69100
Shavonda Price	01*0000863	10/18/2024	Reimbursement for Team Meal and Team Supplies	\$	111.27	1100-5521-60101
Quality Toyota of Independence	01*0000864	10/18/2024	Fleet vehicle Service - SO#330080	\$	96.63	1100-7200-65002
Quality Toyota of Independence	01*0000864	10/18/2024	Fleet vehicles tires and service invoice	\$	1,460.46	1100-7200-65002
Republic Services Inc	01*0000865	10/18/2024	Sanitation Serv. Kitchen	\$	350.00	1684-9600-63105
Republic Services Inc	01*0000865	10/18/2024	Sanitation Serv. Cessna B	\$	105.00	1100-6500-63105
Republic Services Inc	01*0000865	10/18/2024	Sanitation Serv. Maintean	\$	468.00	1100-6500-63105
Republic Services Inc	01*0000865	10/18/2024	Sanitation Serv. Dorms	\$	643.50	1683-9500-63105
Republic Services Inc	01*0000865	10/18/2024	Sanitation Serv. Fine Art	\$	175.40	1100-6500-63105

Republic Services Inc	01*0000865	10/18/2024	Administrative Fee	\$	5.95	1100-6500-63105
Republic Services Inc	01*0000865	10/18/2024	Fuel/Environmental Recovery Fee	\$	687.64	1100-6500-63105
SEK Media LLC	01*0000866	10/18/2024	Caney Graduation Radio Ad- Order # 11303	\$	103.53	1100-6300-61100
SEK Media LLC	01*0000866	10/18/2024	Indy Graduation Radio Ad - Order# 11302	\$	103.53	1100-6300-61100
T-Mobile USA Inc.	01*0000867	10/18/2024	Dorms Hotspots	\$	324.70	1100-6500-63104
TestOut Corporation	01*0000868	10/18/2024	Access Codes	\$	11,400.00	1681-9300-74001
Thompson Bros. Supplies, Inc.	01*0000869	10/18/2024	Thompson Brothers - Instructional Supplies Welding Trevor R.	\$	189.30	1200-1216-70000
Thompson Bros. Supplies, Inc.	01*0000869	10/18/2024	Thompson Brothers - Welding Instructional Supplies Trevor R.	\$	562.40	1200-1216-70000
Thompson Bros. Supplies, Inc.	01*0000869	10/18/2024	Thompson Brothers - Instructional Supplies Welding Trevor R.	\$	397.75	1200-1216-70000
Varsity Spirit Fashions & Supplies	01*0000870	10/18/2024	Varsity Fashion uniforms SB	\$	2,417.70	1100-5531-69100
D. Stafford and Associates, LLC	01*0000871	11/1/2024	Title IX for Human Resources Training for Lori Boots	\$	450.00	1100-6520-69000
ICC Foundation	01*0000872	11/1/2024	Line of Credit Origination Fee	\$	3,750.00	1100-9200-90100
ICC Foundation	01*0000872	11/1/2024	Line of Credit Interest Payment	\$	1,847.22	1100-9200-90100
Kansas Municipal Insurance Trust	01*0000873	11/1/2024	2023 Worker's Compensation Adjusted Premium	\$	116.00	1100-6500-62100
Independence Daily Reporter	01*0000874	11/1/2024	Invoice # 87412 - Inge Festival Ad	\$	599.00	1100-6300-61100
Independence Daily Reporter	01*0000874	11/1/2024	Invoice # 87970 - Graduation Newspaper Ad	\$	25.00	1100-6300-61100
Independence Daily Reporter	01*0000874	11/1/2024	Invoice # 87396 - Enrollment Newspaper Advertisement	\$	757.95	1100-6300-61100
Independence Daily Reporter	01*0000874	11/1/2024	Invoice # 82690 - Summer Enrollment Ad	\$	65.00	1100-6300-61100
Quality Toyota of Independence	01*0000875	11/1/2024	Fleet vehicles tags	\$	1,596.64	1100-7200-69001
Quality Toyota of Independence	01*0000875	11/1/2024	Fleet Vehicle Rural Grant	\$	692.51	2502-8328-64101
Quality Toyota of Independence	01*0000875	11/1/2024	Fleet Vehicle Rural Grant	\$	692.56	2502-8328-64101
Quality Toyota of Independence	01*0000875	11/1/2024	Rural Grant Vehicle Tags	\$	2,119.02	2502-8328-64101
SDC-League Health Fund	01*0000876	11/1/2024	Playwright in Residence and SDC union member, Brisa Areli Monoz, payment for Health Fund.	\$	180.00	3201-8501-66103
SDC-League Pension Fund	01*0000877	11/1/2024	Playwright in Residence and SDC union member, Brisa Areli Monoz, payment for Pension Fund.	\$	180.00	3201-8501-66103
Tandem Cyber, LLC	01*0000878	11/1/2024	Tandem Cybersecurity renewal	\$	22,620.00	1100-6400-85001
Belinda F. Thompkins	01*0000879	11/1/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Wichita State University	01*0000880	11/1/2024	Wichita State University Kansas Core Outcomes Group Conference	\$	100.00	1100-4200-62600
Cherokee Nation College Resources	01*0000881	11/1/2024	Return of Scholarship FA2024	\$	2,500.00	1100-8100-73100
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Institutional Support - Inv. 1797P64C6FWY	\$	250.42	1100-6500-69001
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	IT Equipment - Inv 1MCX9KXY6X14	\$	55.57	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Custodial Supplies - Inv 17PGCL4L4HIR	\$	238.68	1100-7100-70200

Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Custodial supplies - Inv 17XKFG9FCVKD1	\$	180.45	1100-7100-70200
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Custodial Supplies - Inv 1DT1H4GV9DMP	\$	61.68	1100-7100-70200
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	HVAC Parts - Inv 169DJ6RVC2TM	\$	21.28	1100-7100-82001
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Business office - Office supplies	\$	75.99	1100-6200-70001
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Business Office - Office supplies	\$	96.99	1100-5200-70001
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Business Office - Office supplies	\$	53.49	1100-5200-70001
Amazon Capital Services, Inc.	01*E0000787	10/9/2024	Textbooks	\$	565.69	1681-9300-74000
Cengage Learning, Inc.	01*E0000788	10/9/2024	Gale In Context College subscriptions	\$	1,884.75	1100-4100-68101
Cengage Learning, Inc.	01*E0000788	10/9/2024	Gale in Context: Opposing Viewpoints subscription	\$	1,884.75	1100-4100-68101
Cengage Learning, Inc.	01*E0000788	10/9/2024	Access Codes for Nutrition	\$	2,850.00	1681-9300-74001
HUB International Midwest Limited	01*E0000790	10/9/2024	Athletic Ins Claims Fundi	\$	75,000.00	1100-5500-62100
HUB International Midwest Limited	01*E0000790	10/9/2024	Prior Payment Credit for Purchase Order P0001564	\$	(36,006.00)	1100-5500-62100
Johnson Controls Fire Protection LP	01*E0000791	10/9/2024	Quarterly fire alarm monitoring @ ICC West - Inv. 24260079	\$	99.45	1100-7300-66101
Penmac Staffing Services Inc.	01*E0000792	10/9/2024	Custodial Service 9/23-29	\$	700.00	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000792	10/9/2024	Custodial Service 9/9-15 Brian Kinney	\$	436.80	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000792	10/9/2024	Custodial Service 9/9-15 Shaelynn Vallez	\$	420.00	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000792	10/9/2024	Background check fee	\$	27.00	1100-6520-68100
System One Holdings, LLC	01*E0000793	10/9/2024	IT Specialist 9/3-9/6	\$	1,393.92	1100-6400-66101
System One Holdings, LLC	01*E0000793	10/9/2024	IT Specialist 9/9-9/13	\$	1,393.92	1100-6400-66101
Eric's Plumbing	01*E0000794	10/9/2024	Field House plumbing repair - Inv. 5001	\$	1,130.00	1100-7100-82001
Cash Hollistah	01*E0000796	10/9/2024	Payment for musical performance set for Nov 7th, 2024 - ICC Fieldhouse	\$	625.00	2504-8314-66103
Smashdiscounts	01*E0000837	10/20/2024	Computer Accessories	\$	340.75	1681-9300-74002
Cengage Learning, Inc.	01*E0000838	10/20/2024	Textbooks	\$	6,452.25	1681-9300-74000
Cengage Learning, Inc.	01*E0000838	10/20/2024	Textbooks	\$	8,953.22	1681-9300-74000
City of Independence	01*E0000839	10/20/2024	21-0600-00 Main Campus Water/Sewer	\$	2,916.08	1100-6500-63101
City of Independence	01*E0000839	10/20/2024	21-0621-00 Cessna Bldg Water/Sewer	\$	81.74	1100-6500-63101
City of Independence	01*E0000839	10/20/2024	21-0950-00 Water/Sewer Credit	\$	(190.09)	1100-6500-63101
City of Independence	01*E0000839	10/20/2024	21-0951-10 Practice Field Water	\$	24.94	1100-6500-63101
City of Independence	01*E0000839	10/20/2024	21-0952-01 Practice Field Water	\$	24.95	1100-6500-63101
City of Independence	01*E0000839	10/20/2024	22-0560-04 West Campus Water/Trash	\$	313.36	1100-6500-63105
City of Independence	01*E0000839	10/20/2024	22-0560-04 West Campus Water/Trash	\$	313.36	1100-6500-63101

Cloudfirst Technologies Corporation	01*E0000840	10/20/2024	Cloud Hosting/Infrastruct	\$	428.00	1100-6400-66100
CPR Pest Management	01*E0000841	10/20/2024	Monthly Pest Control	\$	65.00	1684-9600-66101
CPR Pest Management	01*E0000841	10/20/2024	Monthly Pest Control Aug. 2024	\$	65.00	1684-9600-66101
CPR Pest Management	01*E0000841	10/20/2024	Monthly Pest Control	\$	65.00	1684-9600-66101
Consolidated Management LLC	01*E0000842	10/20/2024	Business Office Water	\$	20.96	1100-6200-60101
Consolidated Management LLC	01*E0000842	10/20/2024	Sandwiches for resale	\$	128.00	1681-9300-74002
Express Employment Professionals	01*E0000843	10/20/2024	Maintenance/Custodian Week Ending 10/6/24	\$	731.40	1100-7100-66101
Hugos Industrial Supply, Inc.	01*E0000844	10/20/2024	Custodial Supplies - Inv. 322561.1	\$	65.28	1100-7100-70200
Hugos Industrial Supply, Inc.	01*E0000844	10/20/2024	Custodial Supplies - Inv. 322322	\$	1,169.43	1100-7100-70200
Hugos Industrial Supply, Inc.	01*E0000844	10/20/2024	Floor Pads / Custodial Supplies - Inv. 321813	\$	33.20	1100-7100-70200
Hugos Industrial Supply, Inc.	01*E0000844	10/20/2024	Custodial Supplies - Inv. 321161	\$	126.36	1100-7100-70200
Jones & Bartlett Learning LLC	01*E0000845	10/20/2024	EMT Access Code	\$	1,004.81	1681-9300-74001
Jones & Bartlett Learning LLC	01*E0000845	10/20/2024	EMT online access codes	\$	589.44	1681-9300-74001
L2 Brands, LLC	01*E0000846	10/20/2024	ICC Gear	\$	398.13	1681-9300-74002
My Town Media, Inc.	01*E0000847	10/20/2024	News Sponsor - KBIK 60-00150-0019	\$	100.00	1100-6300-61100
My Town Media, Inc.	01*E0000847	10/20/2024	News Sponsor - KINDFM #60-00151-0019	\$	100.00	1100-6300-61100
My Town Media, Inc.	01*E0000847	10/20/2024	News Sponsor - KINDAM #60-00152-0019	\$	100.00	1100-6300-61100
Penmac Staffing Services Inc.	01*E0000848	10/20/2024	Custodian 9/16-22 Brian Kinney	\$	728.00	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000848	10/20/2024	Custodian 9/16-22 Shaelynn Vallez	\$	700.00	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000848	10/20/2024	Custodian 9/16-22 Sue Ellen Petersen	\$	700.00	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000848	10/20/2024	Custodian 9/16-22 Shaelynn Vallez	\$	700.00	1100-7100-66101
Penmac Staffing Services Inc.	01*E0000848	10/20/2024	Background Check Fee	\$	27.00	1100-7100-66101
Pittcraft LLC	01*E0000849	10/20/2024	Office Supplies	\$	139.24	1681-9300-74002
Vindy	01*E0000850	10/20/2024	Textbooks	\$	161.43	1681-9300-74000
Vindy	01*E0000850	10/20/2024	Textbooks	\$	2,173.85	1681-9300-74000
System One Holdings, LLC	01*E0000851	10/20/2024	IT Specialist 9/16-9/20	\$	1,742.40	1100-6400-66101
System One Holdings, LLC	01*E0000851	10/20/2024	IT Specialist 9/23-9/27	\$	1,742.40	1100-6400-66101
System One Holdings, LLC	01*E0000851	10/20/2024	IT Specialist 9/30-10/4	\$	1,742.40	1100-6400-66101
Village Travel LLC	01*E0000852	10/20/2024	Village Travel Football game at Trinity TX FB	\$	9,760.00	1100-5510-60001
Village Travel LLC	01*E0000852	10/20/2024	Village Travel NEO AD	\$	3,940.00	1100-5500-60001
David Adams	01*E0000853	10/20/2024	Reimbursement for Tilford conference hotel	\$	126.72	1100-5700-60100

David Adams	01*E0000853	10/20/2024	Reimbursement for Tilford conference meal	\$	47.00	1100-5700-60101
Christin E. Cato	01*E0000854	10/20/2024	Supported in part by an NEA grant, 1 of 2 payments for Playwright in Residence, Christin Eve Cato	\$	1,000.00	3201-8501-66103
Indy Print Services	01*E0000855	10/20/2024	Printer Supplies-Roller	\$	68.97	1100-6500-66100
Jonathan Sadhoo	01*E0000856	10/20/2024	Reimbursement for vehicle window tint	\$	180.00	1100-7200-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Port Push-in Wire Connector, electrical wire connector - Inv. 1VMT-H16D-3TNN	\$	50.01	1100-7100-82001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Drinks for Resale	\$	25.48	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Drinks for Resale	\$	196.04	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Lenovo USB C Travel Dock	\$	98.35	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	ViewSonic IPS Monitor	\$	118.99	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Sales Tax	\$	14.12	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	HeatSmart Ducting Flexible Aluminum - Inv. 1KGR-G6T4-63VH	\$	50.04	1100-7100-82001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Brass KW1 key blanks - Inv. 16KH-JNYX-4XX3	\$	15.96	1100-7300-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	T & S Brass Spray Face, Blue/Black - Inv. 1MGC-TLRP-39PG	\$	14.94	1684-9600-65001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	140.31	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Student Union Kitchen spray wand repair parts - Inv. 14PT-LHTL-KKHP	\$	7.47	1684-9600-65001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Drinks for resale	\$	276.77	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	76.04	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Projector bulb replacement for Football	\$	41.74	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	USB-C Laptop dock	\$	127.44	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	POE injectors, facial tissue, USB-C adapters	\$	215.70	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Charger and Logitech Case for BOT member ipad	\$	96.85	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Fleet parts - Inv. 1T6N-QJFJ-1P4J	\$	102.22	1100-7200-65002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Drinks for Resale	\$	135.28	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Drinks and snacks for Resale	\$	168.47	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supply	\$	63.79	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	60.11	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	250.60	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	36.08	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	63.06	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Membership Fee for Business Prime	\$	349.00	1100-6500-68100
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	91.03	1100-6100-70001

Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	52.26	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Fleet vehicle parts	\$	180.76	1100-7200-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	57.70	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Vehicle Equipment/Supplies	\$	13.61	1100-7200-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	59.18	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	148.12	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	144.16	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Textbooks	\$	59.83	1681-9300-74000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies	\$	57.66	1681-9300-74002
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Textbooks	\$	116.99	1681-9300-74000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	IT Equipment	\$	532.49	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	68.90	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	IT Equipment	\$	141.56	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	IT Equipment	\$	136.11	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Maintenance Supplies/Equipment	\$	116.38	1100-7200-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Maintenance Supplies	\$	67.41	1100-7200-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	65.32	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Athletic Equipment - Inv 1LRM-M9KR-RJRM	\$	29.81	1100-5500-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office supplies	\$	18.49	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	26.67	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Maintenance Equipment	\$	107.83	1100-7200-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	7.33	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	31.44	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Maintenance Supplies	\$	34.26	1100-7100-69001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	20.68	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	78.36	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Equipment	\$	32.99	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office Supplies - Inv. 1LKF-PLKP-7Y34	\$	44.62	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	Office supplies	\$	64.99	1100-6100-70001
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	IT Equipment-ACDC Adapter	\$	17.46	1100-6400-85000
Amazon Capital Services, Inc.	01*E0000857	10/31/2024	TV Wall Mount	\$	127.79	1100-6400-85000

Backupify, Inc.	01*E0000858	10/31/2024	Backupify monthly payment	\$	225.00	1100-6400-85001
CI Sports, Inc.	01*E0000860	10/31/2024	ICC Gear	\$	361.35	1681-9300-74002
CI Sports, Inc.	01*E0000860	10/31/2024	ICC Gear	\$	638.29	1681-9300-74002
City of Independence	01*E0000861	10/31/2024	ICC West Water/Sanitation	\$	331.87	1100-6500-63105
City of Independence	01*E0000861	10/31/2024	ICC West Water/Sanitation	\$	331.87	1100-6500-63101
Consolidated Management LLC	01*E0000862	10/31/2024	Business Office Water 7/10/24	\$	15.72	1100-6200-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Management Fee 7/3/24	\$	900.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/11	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/12	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/13	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/14	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/15	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/16	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/17	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/6	\$	2,640.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/7	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/8	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/9	\$	3,960.00	1684-9600-60101
Consolidated Management LLC	01*E0000862	10/31/2024	Football Camp Meals 7/10	\$	3,960.00	1684-9600-60101
Convergeone, Inc.	01*E0000863	10/31/2024	Renewal for Dell Powerstore VM Cluster host	\$	14,455.94	1100-6400-85001
Convergeone, Inc.	01*E0000863	10/31/2024	IT Support	\$	562.50	1100-6400-66103
Convergeone, Inc.	01*E0000863	10/31/2024	IT Support	\$	1,350.00	1100-6400-66103
Pivot Point International Inc.	01*E0000864	10/31/2024	Pivot Point - Cosmetology Yearly Subscription Chelsea B.	\$	2,838.60	1200-1213-68101
Vector Solutions	01*E0000865	10/31/2024	Employee Training Software	\$	7,700.00	1100-6500-66100
Turnitin LLC	01*E0000866	10/31/2024	Turnitin - Yearly Renewal	\$	9,192.63	1100-4200-66100
Woods Lumber of Independence, KS In	01*E0000867	10/31/2024	Student Union Kitchen repair parts - Inv. 571648	\$	14.64	1684-9600-65001
Youngblood and Associates LLC	01*E0000868	10/31/2024	Nat. Science Fnd Epiic grant annual report work	\$	1,700.00	2507-8317-66103
Aidan L. Gomez	01*E0000869	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Samantha L. Harper Archives Consulting	01*E0000870	10/31/2024	Inge Project Archivist for Save America's Treasurers Grant	\$	5,833.34	3200-8502-66103
Dartene Horne	01*E0000871	10/31/2024	Academic Affairs Service Agreement Guest Speaker	\$	500.00	1100-4200-66100
Lauren F. Hugo	01*E0000872	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101

Kolby W. Kastler	01*E0000873	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Tori J. Kreusch	01*E0000874	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Nicole D. McIntosh	01*E0000875	10/31/2024	Nicole McIntosh - Reimbursement for Notary Renewal Cost	\$	25.00	1100-6500-68100
Nicole D. McIntosh	01*E0000875	10/31/2024	Nicole McIntosh - Reimbursement for Notary Bond Cost	\$	50.00	1100-6500-68100
Paul Molnar	01*E0000876	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Brisa A. Munoz	01*E0000877	10/31/2024	Payment for Director of the Playwright in Residence Reading, Brisa Munoz	\$	600.00	3201-8501-66103
Logan N. Rathbun	01*E0000878	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Angel M. Tempelmeyer	01*E0000879	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Corbin M. Thomsen	01*E0000880	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
Larin M. Tucker	01*E0000881	10/31/2024	Shakespeare to Schools - Actor Pay - 11/1/2024	\$	75.00	2502-8328-66101
ICC Student	05*0005002	10/4/2024	ICC Student Financial Aid Refund	\$	1,448.00	1100-0000-13100
ICC Student	05*0005005	10/4/2024	ICC Student Financial Aid Refund	\$	150.00	1100-0000-13100
ICC Student	05*0005008	10/4/2024	ICC Student Financial Aid Refund	\$	415.01	1100-0000-13100
ICC Student	05*0005011	10/4/2024	ICC Student Financial Aid Refund	\$	829.78	1100-0000-13100
ICC Student	05*0005015	10/4/2024	ICC Student Financial Aid Refund	\$	1,530.01	1100-0000-13100
ICC Student	05*0005016	10/4/2024	ICC Student Financial Aid Refund	\$	20.00	1100-0000-13100
ICC Student	05*0005017	10/4/2024	ICC Student Financial Aid Refund	\$	1,815.50	1100-0000-13100
ICC Student	05*0005021	10/4/2024	ICC Student Financial Aid Refund	\$	1,635.75	1100-0000-13100
ICC Student	05*0005022	10/4/2024	ICC Student Financial Aid Refund	\$	2,040.00	1100-0000-13100
ICC Student	05*0005027	10/4/2024	ICC Student Financial Aid Refund	\$	1,529.00	1100-0000-13100
ICC Student	05*0005028	10/4/2024	ICC Student Financial Aid Refund	\$	345.28	1100-0000-13100
ICC Student	05*0005029	10/4/2024	ICC Student Financial Aid Refund	\$	65.00	1100-0000-13100
ICC Student	05*0005031	10/4/2024	ICC Student Financial Aid Refund	\$	50.00	1100-0000-13100
ICC Student	05*0005041	10/4/2024	ICC Student Financial Aid Refund	\$	2,864.05	1100-0000-13100
ICC Student	05*0005042	10/4/2024	ICC Student Financial Aid Refund	\$	897.00	1100-0000-13100
ICC Student	05*0005046	10/4/2024	ICC Student Financial Aid Refund	\$	701.00	1100-0000-13100
ICC Student	05*0005048	10/4/2024	ICC Student Financial Aid Refund	\$	1,986.00	1100-0000-13100
ICC Student	05*0005056	10/4/2024	ICC Student Financial Aid Refund	\$	1,067.45	1100-0000-13100
ICC Student	05*0005058	10/4/2024	ICC Student Financial Aid Refund	\$	6,404.51	1100-0000-13100
ICC Student	05*0005060	10/4/2024	ICC Student Financial Aid Refund	\$	611.01	1100-0000-13100
ICC Student	05*0005061	10/17/2024	ICC Student Financial Aid Refund	\$	45.00	1100-0000-13100

ICC Student	05*0005062	10/17/2024	ICC Student Financial Aid Refund	\$	203.00	1100-0000-13100
ICC Student	05*0005063	10/17/2024	ICC Student Financial Aid Refund	\$	1,565.00	1100-0000-13100
ICC Student	05*0005064	10/17/2024	ICC Student Financial Aid Refund	\$	1,597.76	1100-0000-13100
ICC Student	05*0005065	10/17/2024	ICC Student Financial Aid Refund	\$	709.00	1100-0000-13100
ICC Student	05*0005067	10/17/2024	ICC Student Financial Aid Refund	\$	3,337.00	1100-0000-13100
ICC Student	05*0005068	10/17/2024	ICC Student Financial Aid Refund	\$	744.00	1100-0000-13100
ICC Student	05*0005069	10/17/2024	ICC Student Financial Aid Refund	\$	178.78	1100-0000-13100
ICC Student	05*0005070	10/17/2024	ICC Student Financial Aid Refund	\$	213.00	1100-0000-13100
ICC Student	05*0005071	10/17/2024	ICC Student Financial Aid Refund	\$	429.00	1100-0000-13100
ICC Student	05*0005072	10/17/2024	ICC Student Financial Aid Refund	\$	533.75	1100-0000-13100
ICC Student	05*0005073	10/17/2024	ICC Student Financial Aid Refund	\$	969.00	1100-0000-13100
ICC Student	05*0005074	10/17/2024	ICC Student Financial Aid Refund	\$	967.45	1100-0000-13100
ICC Student	05*0005075	10/17/2024	ICC Student Financial Aid Refund	\$	741.00	1100-0000-13100
ICC Student	05*0005076	10/17/2024	ICC Student Financial Aid Refund	\$	365.00	1100-0000-13100
ICC Student	05*0005077	10/17/2024	ICC Student Financial Aid Refund	\$	1,146.26	1100-0000-13100
ICC Student	05*0005078	10/17/2024	ICC Student Financial Aid Refund	\$	954.75	1100-0000-13100
ICC Student	05*0005079	10/17/2024	ICC Student Financial Aid Refund	\$	1,184.00	1100-0000-13100
ICC Student	05*0005080	10/17/2024	ICC Student Financial Aid Refund	\$	500.00	1100-0000-13100
ICC Student	05*0005081	10/17/2024	ICC Student Financial Aid Refund	\$	2,221.00	1100-0000-13100
ICC Student	05*0005082	10/17/2024	ICC Student Financial Aid Refund	\$	4,188.00	1100-0000-13100
ICC Student	05*0005083	10/17/2024	ICC Student Financial Aid Refund	\$	662.01	1100-0000-13100
ICC Student	05*0005084	10/17/2024	ICC Student Financial Aid Refund	\$	2,957.00	1100-0000-13100
ICC Student	05*0005085	10/17/2024	ICC Student Financial Aid Refund	\$	2,080.00	1100-0000-13100
ICC Student	05*0005086	10/17/2024	ICC Student Financial Aid Refund	\$	2,154.00	1100-0000-13100
ICC Student	05*0005087	10/17/2024	ICC Student Financial Aid Refund	\$	195.00	1100-0000-13100
ICC Student	05*0005088	10/17/2024	ICC Student Financial Aid Refund	\$	200.00	1100-0000-13100
ICC Student	05*0005089	10/17/2024	ICC Student Financial Aid Refund	\$	737.00	1100-0000-13100
ICC Student	05*E0000756	10/3/2024	ICC Student Financial Aid Refund	\$	693.00	1100-0000-13100
ICC Student	05*E0000757	10/3/2024	ICC Student Financial Aid Refund	\$	5,220.00	1100-0000-13100
ICC Student	05*E0000758	10/3/2024	ICC Student Financial Aid Refund	\$	200.00	1100-0000-13100
ICC Student	05*E0000759	10/3/2024	ICC Student Financial Aid Refund	\$	3,069.00	1100-0000-13100

ICC Student	05*E0000760	10/3/2024	ICC Student Financial Aid Refund	\$	3,729.00	1100-0000-13100
ICC Student	05*E0000761	10/3/2024	ICC Student Financial Aid Refund	\$	503.76	1100-0000-13100
ICC Student	05*E0000762	10/3/2024	ICC Student Financial Aid Refund	\$	6,692.00	1100-0000-13100
ICC Student	05*E0000763	10/3/2024	ICC Student Financial Aid Refund	\$	818.50	1100-0000-13100
ICC Student	05*E0000764	10/3/2024	ICC Student Financial Aid Refund	\$	829.76	1100-0000-13100
ICC Student	05*E0000765	10/3/2024	ICC Student Financial Aid Refund	\$	223.00	1100-0000-13100
ICC Student	05*E0000766	10/3/2024	ICC Student Financial Aid Refund	\$	2,711.00	1100-0000-13100
ICC Student	05*E0000767	10/3/2024	ICC Student Financial Aid Refund	\$	1,593.00	1100-0000-13100
ICC Student	05*E0000768	10/3/2024	ICC Student Financial Aid Refund	\$	168.00	1100-0000-13100
ICC Student	05*E0000769	10/3/2024	ICC Student Financial Aid Refund	\$	2,716.00	1100-0000-13100
ICC Student	05*E0000770	10/3/2024	ICC Student Financial Aid Refund	\$	365.45	1100-0000-13100
ICC Student	05*E0000771	10/3/2024	ICC Student Financial Aid Refund	\$	721.00	1100-0000-13100
ICC Student	05*E0000772	10/3/2024	ICC Student Financial Aid Refund	\$	1,487.00	1100-0000-13100
ICC Student	05*E0000773	10/3/2024	ICC Student Financial Aid Refund	\$	4,802.00	1100-0000-13100
ICC Student	05*E0000774	10/3/2024	ICC Student Financial Aid Refund	\$	2,272.00	1100-0000-13100
ICC Student	05*E0000775	10/3/2024	ICC Student Financial Aid Refund	\$	1,696.78	1100-0000-13100
ICC Student	05*E0000776	10/3/2024	ICC Student Financial Aid Refund	\$	1,722.00	1100-0000-13100
ICC Student	05*E0000777	10/3/2024	ICC Student Financial Aid Refund	\$	3,278.20	1100-0000-13100
ICC Student	05*E0000778	10/3/2024	ICC Student Financial Aid Refund	\$	3,752.00	1100-0000-13100
ICC Student	05*E0000779	10/3/2024	ICC Student Financial Aid Refund	\$	2,614.00	1100-0000-13100
ICC Student	05*E0000780	10/3/2024	ICC Student Financial Aid Refund	\$	6,422.00	1100-0000-13100
ICC Student	05*E0000781	10/3/2024	ICC Student Financial Aid Refund	\$	2,450.00	1100-0000-13100
ICC Student	05*E0000782	10/3/2024	ICC Student Financial Aid Refund	\$	2,509.00	1100-0000-13100
ICC Student	05*E0000783	10/3/2024	ICC Student Financial Aid Refund	\$	2,018.00	1100-0000-13100
ICC Student	05*E0000784	10/3/2024	ICC Student Financial Aid Refund	\$	835.46	1100-0000-13100
ICC Student	05*E0000785	10/3/2024	ICC Student Financial Aid Refund	\$	3,223.00	1100-0000-13100
ICC Student	05*E0000786	10/3/2024	ICC Student Financial Aid Refund	\$	1,522.00	1100-0000-13100
ICC Student	05*E0000797	10/17/2024	ICC Student Financial Aid Refund	\$	5,891.25	1100-0000-13100
ICC Student	05*E0000798	10/17/2024	ICC Student Financial Aid Refund	\$	7,176.00	1100-0000-13100
ICC Student	05*E0000799	10/17/2024	ICC Student Financial Aid Refund	\$	5,803.00	1100-0000-13100
ICC Student	05*E0000800	10/17/2024	ICC Student Financial Aid Refund	\$	1,446.46	1100-0000-13100

ICC Student	05*E0000801	10/17/2024	ICC Student Financial Aid Refund	\$	1,678.00	1100-0000-13100
ICC Student	05*E0000802	10/17/2024	ICC Student Financial Aid Refund	\$	1,035.00	1100-0000-13100
ICC Student	05*E0000803	10/17/2024	ICC Student Financial Aid Refund	\$	1,242.76	1100-0000-13100
ICC Student	05*E0000804	10/17/2024	ICC Student Financial Aid Refund	\$	3,301.83	1100-0000-13100
ICC Student	05*E0000805	10/17/2024	ICC Student Financial Aid Refund	\$	302.00	1100-0000-13100
ICC Student	05*E0000806	10/17/2024	ICC Student Financial Aid Refund	\$	900.00	1100-0000-13100
ICC Student	05*E0000807	10/17/2024	ICC Student Financial Aid Refund	\$	1,034.00	1100-0000-13100
ICC Student	05*E0000808	10/17/2024	ICC Student Financial Aid Refund	\$	330.00	1100-0000-13100
ICC Student	05*E0000809	10/17/2024	ICC Student Financial Aid Refund	\$	494.00	1100-0000-13100
ICC Student	05*E0000810	10/17/2024	ICC Student Financial Aid Refund	\$	4,664.00	1100-0000-13100
ICC Student	05*E0000811	10/17/2024	ICC Student Financial Aid Refund	\$	1,910.00	1100-0000-13100
ICC Student	05*E0000812	10/17/2024	ICC Student Financial Aid Refund	\$	5,035.00	1100-0000-13100
ICC Student	05*E0000813	10/17/2024	ICC Student Financial Aid Refund	\$	2,944.00	1100-0000-13100
ICC Student	05*E0000814	10/17/2024	ICC Student Financial Aid Refund	\$	2,227.00	1100-0000-13100
ICC Student	05*E0000815	10/17/2024	ICC Student Financial Aid Refund	\$	527.46	1100-0000-13100
ICC Student	05*E0000816	10/17/2024	ICC Student Financial Aid Refund	\$	4,688.00	1100-0000-13100
ICC Student	05*E0000817	10/17/2024	ICC Student Financial Aid Refund	\$	4,701.00	1100-0000-13100
ICC Student	05*E0000818	10/17/2024	ICC Student Financial Aid Refund	\$	2,463.00	1100-0000-13100
ICC Student	05*E0000819	10/17/2024	ICC Student Financial Aid Refund	\$	1,988.00	1100-0000-13100
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. 715 College Ave	\$	88.90	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. Academic Bldg	\$	127.81	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. Admission Bldg	\$	91.89	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. 3890 CR 3730 N	\$	88.90	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. 3890 CR 3730 S	\$	91.89	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. Fieldhouse	\$	159.21	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. Fine Arts Bldg	\$	106.11	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. ICC West	\$	170.48	1100-6500-63102
Atmos Energy	EF*8000138	10/31/2024	Gas Serv. Student Union	\$	433.74	1100-6500-63102
Everg	EF*8000139	10/31/2024	3890 CR 3700 Electricity	\$	1,563.16	1100-6500-63103
Everg	EF*8000139	10/31/2024	4000 Rd Electricity	\$	88.69	1100-6500-63103
Everg	EF*8000139	10/31/2024	Captains Quarter-Electric	\$	6,568.64	1683-9500-63103

Everygy	EF*8000139	10/31/2024	Brick A-Electric	\$	184.21	1683-9500-63103
Everygy	EF*8000139	10/31/2024	Brick B-Electric	\$	513.50	1683-9500-63103
Everygy	EF*8000139	10/31/2024	Brick C-Electric	\$	249.83	1683-9500-63103
Everygy	EF*8000139	10/31/2024	Brick D-Electric	\$	216.50	1683-9500-63103
Everygy	EF*8000139	10/31/2024	Main Campus Electric	\$	21,171.34	1100-6500-63103
Everygy	EF*8000139	10/31/2024	Electricity-West Campus	\$	3,039.52	1100-6500-63103
Everygy	EF*8000139	10/31/2024	Electricity-Sign at West	\$	66.52	1100-6500-63103
First Oak Bank	EF*8000140	10/31/2024	Annual Turf Payment	\$	18,854.07	1100-6500-64100
First Oak Bank	EF*8000140	10/31/2024	Lease Fees-8441	\$	3,375.00	1100-7100-82001
First Oak Bank	EF*8000140	10/31/2024	HVAC Initial Payment	\$	197,056.00	1100-7100-82001
Kansas Department of Revenue	EF*8000141	10/31/2024	Bookstore Sales Tax Payme	\$	643.89	1100-0000-21600
Kansas Department of Revenue	EF*8000141	10/31/2024	Fab Lab-Qtr 2 Sales Tax	\$	346.81	1100-0000-21600
Kansas Department of Revenue	EF*8000141	10/31/2024	Fab Lab Qtr 3 Sales Tax	\$	111.62	1100-0000-21600
Lenovo Financial Services	EF*8000142	10/31/2024	Lenovo Legion 5 Leases	\$	2,317.70	1100-5533-66100
Lenovo Financial Services	EF*8000142	10/31/2024	Lenovo Monitor/Desktops	\$	1,823.15	1100-6400-66100
Philadelphia Insurance Companies	EF*8000143	10/31/2024	Specialty/Training Ins.	\$	16,110.73	1100-6500-62100
Studebaker Refrigeration, Inc.	EF*8000144	10/31/2024	Ice Machine Rent-Kitchen	\$	155.00	1684-9600-64102
Studebaker Refrigeration, Inc.	EF*8000144	10/31/2024	Ice Machine Rent-Gym	\$	160.00	1100-6500-66100
TouchTone Communications, Inc.	EF*8000145	10/31/2024	Long Distance Phone Serv 9/1/24	\$	46.83	1100-6500-63100
TouchTone Communications, Inc.	EF*8000145	10/31/2024	Long Distance Phone Serv 10/1/24	\$	44.93	1100-6500-63100
Toyota Financial Services	EF*8000146	10/31/2024	Fleet Vehicle Lease	\$	899.00	1100-7200-64101
UPS	EF*8000147	10/31/2024	Monthly Shipping Charges	\$	84.50	1100-6500-61000
UPS	EF*8000147	10/31/2024	Monthly Shipping Charges	\$	67.60	1100-6500-61000
VOXO LLC	EF*8000148	10/31/2024	Paging adapter for Emergency broadcasting	\$	500.00	1100-6400-85000
VOXO LLC	EF*8000148	10/31/2024	Phone and Fax Service	\$	2,749.05	1100-6500-63100
WEX Bank	EF*8000149	10/31/2024	Fleet Fuel Card Payment	\$	3,829.94	1100-7200-72000
Commerce Bank	PC*9000017	10/8/2024	Neewollah - Silver Level Corporate Sponsor - Order #9689	\$	2,000.00	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Walmart - Office supplies	\$	33.06	1100-6100-69001
Commerce Bank	PC*9000017	10/8/2024	Independence Daily Reporter - Annual Subscription	\$	111.95	1100-6100-68101
Commerce Bank	PC*9000017	10/8/2024	Staff Meeting Lunch @Big Cheese Pizza	\$	86.97	1100-5300-60101
Commerce Bank	PC*9000017	10/8/2024	Sonja Conley NACADA Annual Membership	\$	77.25	1100-5300-68100

Commerce Bank	PC*9000017	10/8/2024	Montgomery County Action Council Quarterly Meeting Registration	\$	40.00	3006-8406-69001
Commerce Bank	PC*9000017	10/8/2024	Office Suplies from Amazon	\$	74.52	3006-8406-70001
Commerce Bank	PC*9000017	10/8/2024	NASPA membership	\$	80.00	1100-5700-68100
Commerce Bank	PC*9000017	10/8/2024	Subway - ASC Event	\$	83.67	1100-4401-69001
Commerce Bank	PC*9000017	10/8/2024	Constant Contact Monthly Subscription	\$	145.00	1100-5300-68101
Commerce Bank	PC*9000017	10/8/2024	Maintenance supplies for Admin. Bldg. Front door	\$	14.55	1100-7100-65003
Commerce Bank	PC*9000017	10/8/2024	Supply House - Order #19956968 - Kitchen dishwasher repair	\$	150.71	1684-9600-65001
Commerce Bank	PC*9000017	10/8/2024	Waters Hardware - Plumbing repair parts	\$	30.08	1100-7100-82001
Commerce Bank	PC*9000017	10/8/2024	Waters - Plumbing Repair Parts Returned	\$	(26.26)	1100-7100-82001
Commerce Bank	PC*9000017	10/8/2024	Zimmerman Electric Service - Inv. 47049	\$	103.36	1100-7100-82001
Commerce Bank	PC*9000017	10/8/2024	RBA - Order #1000017376 - Hex Keys for panic push bar on doors	\$	84.12	1100-7100-69001
Commerce Bank	PC*9000017	10/8/2024	ebay - Athletic training van tires	\$	465.39	1100-7200-65002
Commerce Bank	PC*9000017	10/8/2024	Sherwin Williams - Paint in weight room	\$	276.00	1100-7100-65003
Commerce Bank	PC*9000017	10/8/2024	Chanute Auto Wash - Fleet vehicle car wash	\$	8.76	1100-7200-69001
Commerce Bank	PC*9000017	10/8/2024	Connect Vehicle Services	\$	25.00	1100-7200-69001
Commerce Bank	PC*9000017	10/8/2024	Wyndham - BCS HVAC Training for Marcus - Lodging	\$	114.28	1100-7100-60100
Commerce Bank	PC*9000017	10/8/2024	Ebay - HVAC Repair parts for Fine Arts Bldg.	\$	29.95	1100-7100-82001
Commerce Bank	PC*9000017	10/8/2024	Spangles - HVAC training - Meal for Marcus	\$	14.68	1100-7100-60101
Commerce Bank	PC*9000017	10/8/2024	Year subscription to Foundation Directory service	\$	1,599.00	1100-6501-68101
Commerce Bank	PC*9000017	10/8/2024	Registration Kansas Arts Symposium, Salina	\$	65.00	1100-6501-68101
Commerce Bank	PC*9000017	10/8/2024	NJCAA Esports - League entry fee.	\$	2,070.00	1100-5533-68100
Commerce Bank	PC*9000017	10/8/2024	Playfly Sports - League entry fee.	\$	298.35	1100-5533-68100
Commerce Bank	PC*9000017	10/8/2024	Canva - SSS program brochures 100	\$	91.00	2504-8314-70001
Commerce Bank	PC*9000017	10/8/2024	Walmart - School Supplies	\$	73.23	2504-8314-70000
Commerce Bank	PC*9000017	10/8/2024	Adobe Acrobat Pro (2) licenses	\$	52.54	2504-8314-66100
Commerce Bank	PC*9000017	10/8/2024	Lyft Ride - AP to Hotel	\$	89.82	2504-8314-60100
Commerce Bank	PC*9000017	10/8/2024	EWB - Newark Airport - Dinner 9/7 (receipt missing) per diem	\$	44.01	2504-8314-60100
Commerce Bank	PC*9000017	10/8/2024	Hilton Cafe - Per Diem	\$	6.53	2504-8314-60100
Commerce Bank	PC*9000017	10/8/2024	Lyft - Ride Hotel to Airport	\$	138.12	2504-8314-60100
Commerce Bank	PC*9000017	10/8/2024	Evolve by HUD - Airport - Per Diem	\$	48.14	2504-8314-60100
Commerce Bank	PC*9000017	10/8/2024	Hampton Inn - COE 60th	\$	1,326.72	2504-8314-60100

Commerce Bank	PC*9000017	10/8/2024	LAZ Parking (Tulsa Airport Covered) Sept 7 to Sept 11	\$	70.00	2504-8314-60100
Commerce Bank	PC*9000017	10/8/2024	Dickies BBQ catering for Sept 26th event - FAFSA2K	\$	595.88	2504-8314-69001
Commerce Bank	PC*9000017	10/8/2024	Canva - Tshirts for FAFSA2K event	\$	131.00	2504-8314-69001
Commerce Bank	PC*9000017	10/8/2024	T.Blaes-Workforce Innovation Conference Registration Fees	\$	100.00	2502-8312-68100
Commerce Bank	PC*9000017	10/8/2024	A.Alexander-Workforce Innovation Conference Registration Fees	\$	100.00	2502-8312-68100
Commerce Bank	PC*9000017	10/8/2024	Walmart-Northeast College & Career Fair	\$	142.70	2502-8312-60100
Commerce Bank	PC*9000017	10/8/2024	Mailed letters for David	\$	11.16	1100-5700-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Pantry restock	\$	14.05	7100-9930-69900
Commerce Bank	PC*9000017	10/8/2024	Shoes for new yell leader	\$	63.51	1100-5531-69101
Commerce Bank	PC*9000017	10/8/2024	Poms for dancers	\$	111.50	1100-5531-69100
Commerce Bank	PC*9000017	10/8/2024	Shoes for new yell leader	\$	54.53	1100-5531-69101
Commerce Bank	PC*9000017	10/8/2024	Pizza for cheerleaders after choreography	\$	132.41	1100-5531-60101
Commerce Bank	PC*9000017	10/8/2024	USA Cheer Membership renewal (required to attend recruiting events and compete)	\$	38.00	1100-5531-61102
Commerce Bank	PC*9000017	10/8/2024	Drunk Busters goggles for student life event	\$	142.35	1100-5700-70405
Commerce Bank	PC*9000017	10/8/2024	Fill in uniform	\$	243.35	1100-5531-69101
Commerce Bank	PC*9000017	10/8/2024	Snacks for ESports event	\$	99.21	1100-5700-70405
Commerce Bank	PC*9000017	10/8/2024	Homecoming sashes and hats	\$	97.41	1100-5700-70405
Commerce Bank	PC*9000017	10/8/2024	Rally towels to throw at crowd Nov 2nd	\$	61.73	1100-5531-69100
Commerce Bank	PC*9000017	10/8/2024	Cookies and frosting for Constitution Day Activity	\$	29.69	1100-5700-70405
Commerce Bank	PC*9000017	10/8/2024	Zoom license	\$	52.19	1100-6400-85001
Commerce Bank	PC*9000017	10/8/2024	11:11 backup payment 8.26	\$	1,787.25	1100-6400-85001
Commerce Bank	PC*9000017	10/8/2024	DNS Filter Payment	\$	50.00	1100-6400-85001
Commerce Bank	PC*9000017	10/8/2024	El Pueblito Team lunch	\$	41.05	1100-6400-85001
Commerce Bank	PC*9000017	10/8/2024	11:11 backup payment 9.17	\$	1,787.25	1100-6400-85001
Commerce Bank	PC*9000017	10/8/2024	In Data Storage Solution	\$	20.26	1100-6400-85001
Commerce Bank	PC*9000017	10/8/2024	Clery Report Letters	\$	9.68	1100-5700-61000
Commerce Bank	PC*9000017	10/8/2024	Quiz Bowl catering for team practice	\$	37.50	1100-5700-70405
Commerce Bank	PC*9000017	10/8/2024	File Storage Subscription	\$	19.99	1100-5700-68101
Commerce Bank	PC*9000017	10/8/2024	Security Answering Service	\$	319.09	1100-6500-70402
Commerce Bank	PC*9000017	10/8/2024	Student Conduct Training	\$	29.00	1100-5700-70001
Commerce Bank	PC*9000017	10/8/2024	Student Conduct Training	\$	45.00	1100-5700-70001

Commerce Bank	PC*9000017	10/8/2024	Clery Report Review Service Agreement	\$	5,000.00	1100-5700-66100
Commerce Bank	PC*9000017	10/8/2024	Department Lunch Meeting	\$	36.21	1100-5200-60101
Commerce Bank	PC*9000017	10/8/2024	Nasfaa	\$	1,025.00	1100-5200-69000
Commerce Bank	PC*9000017	10/8/2024	Thornton Graphics - athletic gear	\$	496.37	1100-5532-69100
Commerce Bank	PC*9000017	10/8/2024	ICC NOW Rack Cards	\$	106.54	1100-6301-61001
Commerce Bank	PC*9000017	10/8/2024	Billboard Advertisement	\$	463.50	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Jr/Sr Day Recruiting Shirts	\$	1,196.98	1100-6301-61102
Commerce Bank	PC*9000017	10/8/2024	Jr/Sr Day Recruiting Shirts	\$	1,196.98	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Football Season Posters	\$	316.61	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Athletics Fall Season Pocket Schedules	\$	216.27	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Refund for Recruiting Shirts	\$	(253.28)	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Marketing/Recruiting Pens	\$	861.80	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Craft Supplies for Harvest Festival	\$	69.02	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Community Banner for Harvest Festival	\$	77.66	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Basketball Goal for Harvest Festival	\$	53.24	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Harvest Festival Game Supplies	\$	85.75	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Craft Supplies for Harvest Festival	\$	118.90	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Cyber Cafe Hours of Operation Sign	\$	81.14	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Prizes/Giveaways for Harvest Festival	\$	231.33	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Harvest Festival Crafts	\$	10.62	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Student Activities -Tie Dye Event Shirts	\$	1,038.42	1100-5700-70405
Commerce Bank	PC*9000017	10/8/2024	Harvest Festival Craft Supplies	\$	242.67	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Harvest Festival Extension Supplies	\$	104.68	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Stadium Cups for Jr/Sr Day & ESPN Game	\$	573.88	1100-6301-61102
Commerce Bank	PC*9000017	10/8/2024	Decorations and Table Cloths for Football Kick Off Party	\$	74.76	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Bleach	\$	6.75	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Mileage from Printer Pickup	\$	41.51	1100-6300-60100
Commerce Bank	PC*9000017	10/8/2024	Adobe Creative Cloud Membership	\$	38.31	1100-6300-68100
Commerce Bank	PC*9000017	10/8/2024	Balloons and Decor for Football Kick-Off Party	\$	8.21	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Decor and Craft Supplies for Harvest Festival	\$	220.67	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Food/Drinks and Giveaways for Harvest Festival	\$	450.95	1100-6300-61100

Commerce Bank	PC*9000017	10/8/2024	International Fee - Black Pearl	\$	3.25	1100-6300-68100
Commerce Bank	PC*9000017	10/8/2024	Name Badges for Presidents Office	\$	88.59	1100-6300-61100
Commerce Bank	PC*9000017	10/8/2024	Black Pearl Email Signature Service	\$	325.00	1100-6300-66100
Commerce Bank	PC*9000017	10/8/2024	Cardstock	\$	47.47	1100-6300-70001
Commerce Bank	PC*9000017	10/8/2024	The Arts Engagement Foundation of Kansas Ad for last year's 41st Inge Festival	\$	690.00	3201-8501-61100
Commerce Bank	PC*9000017	10/8/2024	Playwright in Residence sponsored in part by the NEA Projects for the Arts Grant.Flight for Fall Playwright in Residence Christin Cato	\$	458.95	3201-8501-60100
Commerce Bank	PC*9000017	10/8/2024	Seats on Flight for Fall Playwright in Residence Christin Cato	\$	76.88	3201-8501-60100
Commerce Bank	PC*9000017	10/8/2024	24-HR Plays Recruiting Theatre Food (65 Students)	\$	310.68	1100-1120-61102
Commerce Bank	PC*9000017	10/8/2024	24-HR Plays Recruiting Theatre Food (65 Students)	\$	380.00	1100-1120-61102
Commerce Bank	PC*9000017	10/8/2024	24-HR Plays Recruiting Theatre Food (65 Students)	\$	153.08	1100-1120-61102
Commerce Bank	PC*9000017	10/8/2024	Lodging for Playwright 24-HR Plays (2-nights)	\$	179.56	1100-1120-66101
Commerce Bank	PC*9000017	10/8/2024	Directing class subscription to New Play Exchange	\$	54.00	1100-1120-68100
Commerce Bank	PC*9000017	10/8/2024	Rights for Inge Festival Play DOUBT by John Patrick Shanley	\$	528.00	1100-1120-70500
Commerce Bank	PC*9000017	10/8/2024	Athletic Trainer Event Meals	\$	49.33	1100-5530-60101
Commerce Bank	PC*9000017	10/8/2024	Training Hydration Supplies	\$	20.29	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	Buffalo Grill - Athletic Trainer Event meals	\$	88.39	1100-5530-60101
Commerce Bank	PC*9000017	10/8/2024	Walk-On's - Athletic Trainer Event Meals	\$	208.87	1100-5530-60101
Commerce Bank	PC*9000017	10/8/2024	Walmart - Office Cleaning Supplies	\$	24.70	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	Sam's Club - Athletic Training Supplies	\$	600.40	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	Walmart - Rehab Supplies	\$	35.59	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	Football Team Lodging (Trinity Valley Event)	\$	5,768.40	1100-5510-60001
Commerce Bank	PC*9000017	10/8/2024	Football Team Lodging (Trinity Valley Event)	\$	321.83	1100-5510-60001
Commerce Bank	PC*9000017	10/8/2024	Student Dr. Appt. - Meal	\$	47.32	1100-5510-60101
Commerce Bank	PC*9000017	10/8/2024	Casey - vehicle fuel	\$	50.43	1100-5510-60100
Commerce Bank	PC*9000017	10/8/2024	Walmart - Supplies for Defensive Line Team Bonding	\$	141.00	1100-5510-60101
Commerce Bank	PC*9000017	10/8/2024	Golden Corral - FB Team Event	\$	1,592.32	1100-5510-60001
Commerce Bank	PC*9000017	10/8/2024	Golden Corral - FB Team Event	\$	320.00	1100-5510-60001
Commerce Bank	PC*9000017	10/8/2024	Jack in the Box - Meal for recruiting	\$	9.94	1100-5510-61102
Commerce Bank	PC*9000017	10/8/2024	Docusign - annual subscription	\$	300.00	1100-6520-68100
Commerce Bank	PC*9000017	10/8/2024	MVR Online - New Hire Motor Vehicle License Check	\$	27.70	1100-6520-66102
Commerce Bank	PC*9000017	10/8/2024	Adobe - monthly subscription	\$	21.89	1100-6520-68100

Commerce Bank	PC*9000017	10/8/2024	El Pueblito - Meal	\$	45.23	1100-6520-60101
Commerce Bank	PC*9000017	10/8/2024	Cockatoo Inc. - annual Subscription	\$	179.00	1100-6520-68100
Commerce Bank	PC*9000017	10/8/2024	Amazon - office supplies; printer ink	\$	517.01	1100-6520-70001
Commerce Bank	PC*9000017	10/8/2024	Atlas Risk Management - New Hire Background Checks	\$	90.00	1100-6520-66102
Commerce Bank	PC*9000017	10/8/2024	SHRM - Annual Membership	\$	264.00	1100-6520-68100
Commerce Bank	PC*9000017	10/8/2024	MVR Online - New Hire Motor Vehicle License Check	\$	27.70	1100-6520-66102
Commerce Bank	PC*9000017	10/8/2024	Zoom Video Communications - annual subscription	\$	239.84	1100-6520-68100
Commerce Bank	PC*9000017	10/8/2024	MVR Online - New Hire Motor Vehicle License Check	\$	38.50	1100-6520-66102
Commerce Bank	PC*9000017	10/8/2024	MJ's Burger House	\$	39.62	1100-6301-60101
Commerce Bank	PC*9000017	10/8/2024	Panda Express	\$	14.62	1100-6301-60101
Commerce Bank	PC*9000017	10/8/2024	Quick Trip	\$	7.43	1100-6301-60101
Commerce Bank	PC*9000017	10/8/2024	Epic Sports - Athletic supplies	\$	67.96	1100-5522-69100
Commerce Bank	PC*9000017	10/8/2024	Epic Sports - Athletic supplies (reimbursement of taxes)	\$	(3.44)	1100-5520-69100
Commerce Bank	PC*9000017	10/8/2024	Epic Sports - Athletic supplies (reimbursement of taxes)	\$	(2.33)	1100-5520-69100
Commerce Bank	PC*9000017	10/8/2024	Jenks aquarium - Team Bonding Event	\$	300.00	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Panda Express - Meal for team bonding event	\$	167.01	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Rico Gloves - athletic supplies	\$	1,433.00	1100-5522-69100
Commerce Bank	PC*9000017	10/8/2024	Rico Gloves - Athletic supplies	\$	1,819.00	1100-5522-69100
Commerce Bank	PC*9000017	10/8/2024	Rico Gloves - reimbursement	\$	(136.30)	1100-5522-69100
Commerce Bank	PC*9000017	10/8/2024	Chicken Express - recruiting meal	\$	18.50	1100-5522-61102
Commerce Bank	PC*9000017	10/8/2024	Whataburger - recruiting meal	\$	14.76	1100-5520-61102
Commerce Bank	PC*9000017	10/8/2024	Turtle stop - recruiting meal	\$	5.73	1100-5522-61102
Commerce Bank	PC*9000017	10/8/2024	Chick-fil-a - recruiting meal	\$	34.51	1100-5522-61102
Commerce Bank	PC*9000017	10/8/2024	Laboratory Consumables: Wal Mart (8/25/2024)	\$	17.95	1100-1143-70000
Commerce Bank	PC*9000017	10/8/2024	Laboratory Consumables: Wal Mart (9/10/2024)	\$	8.46	1100-1143-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - WalMart	\$	199.98	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Amazon	\$	41.01	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Amazon	\$	43.74	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Angela S.	\$	165.00	1200-1213-68101
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Subscriptions - Patient Now	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - National Testing	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Angela S.	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Welding - Conference Refund	\$	(1,500.00)	1200-1216-85000
Commerce Bank	PC*9000017	10/8/2024	Trevor R.	\$	(1,500.00)	1200-1216-85000

Commerce Bank	PC*9000017	10/8/2024	Registrars - Commencement Dec. Stage Rental Wendy N.	\$	2,761.31	1100-5302-70404
Commerce Bank	PC*9000017	10/8/2024	BiggerBooks - credit on textbooks not received	\$	(275.78)	1681-9300-74000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	11.23	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - KS Gov. Payment Chelsea B.	\$	15.38	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - KS Gov. Payment Chelsea B.	\$	61.50	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - KS Gov. Payment Chelsea B.	\$	15.38	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	16.85	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Amazon Chelsea B.	\$	622.06	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	12.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	39.25	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	25.73	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Salonory Chelsea B.	\$	254.28	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	11.23	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - State Beauty Supply Chelsea B.	\$	122.86	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - WalMart Chelsea B.	\$	9.11	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Salonory Chelsea B.	\$	181.65	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Amazon Chelsea B.	\$	10.94	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - National Testing Chelsea B.	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - Amazon Chelsea B.	\$	538.40	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Cosmetology Instructional Supplies - National Testing Chelsea B.	\$	150.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	City Fuel Express - Ice (GAME SUPPLIES)	\$	19.96	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	City Fuel Express - Ice (GAME SUPPLIES)	\$	19.96	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	Walgreens - Athletic Supplies	\$	13.13	1100-5530-69100
Commerce Bank	PC*9000017	10/8/2024	Panda Express - Meals for VB Event	\$	153.29	1100-5520-60101
Commerce Bank	PC*9000017	10/8/2024	Chicken'n Max - Recruiting Meal	\$	13.98	1100-5510-61102
Commerce Bank	PC*9000017	10/8/2024	Whataburger - Team travel meal	\$	16.00	1100-5510-60101
Commerce Bank	PC*9000017	10/8/2024	Whataburger - Team travel meal	\$	5.61	1100-5510-60101
Commerce Bank	PC*9000017	10/8/2024	Whataburger - Recruiting Meal	\$	14.57	1100-5510-61102
Commerce Bank	PC*9000017	10/8/2024	Olive Garden - Team Meal	\$	391.91	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Quality Inns - Team Lodging (Texas Tourney)	\$	917.56	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Chick fil a - Team Meal	\$	165.47	1100-5520-60001

Commerce Bank	PC*9000017	10/8/2024	Panda Express - Team Meal	\$	21.76	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Panda Express - Team Meal	\$	132.71	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Firehouse subs - Team Meal	\$	214.37	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Wendys - Team Meal	\$	132.46	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	271.74	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	271.74	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	271.74	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	271.74	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	252.20	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	252.20	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging (Texas Tourney)	\$	271.74	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Dominos - Team Meal	\$	101.11	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Walmart - Team Snacks four Tourney	\$	162.38	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Walmart - Laundry Detergent (supplies)	\$	19.94	1100-5520-69100
Commerce Bank	PC*9000017	10/8/2024	Comfort Suites - Team Lodging	\$	271.74	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Rosas Cafe - Team Meal	\$	178.62	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Jimmy Johns - Team Meal	\$	133.80	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Raising Canes - Team Meal	\$	168.81	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Chipotle - Team Meal	\$	204.92	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Chick Fil A - Team Meal	\$	173.52	1100-5520-60001
Commerce Bank	PC*9000017	10/8/2024	Webstaurant - Kitchen supplies	\$	153.20	1684-9600-69001
Commerce Bank	PC*9000017	10/8/2024	Uncle Jacks - Lunch w/ R. Whitson	\$	37.95	1100-6100-60101
Commerce Bank	PC*9000017	10/8/2024	Best Buy - IT Equipment	\$	1,149.99	1100-6400-85000
Commerce Bank	PC*9000017	10/8/2024	Red Onion - Cabinet Lunch (KCU Tour)	\$	159.56	1100-6100-60101
Commerce Bank	PC*9000017	10/8/2024	Starlink Internet - Athletics	\$	102.95	1100-5500-66100
Commerce Bank	PC*9000017	10/8/2024	QT - Conference Breakfast	\$	8.40	1100-6100-60101
Commerce Bank	PC*9000017	10/8/2024	Residence Inn KC - Conference Lodging	\$	524.09	1100-6100-60100
Commerce Bank	PC*9000017	10/8/2024	Best Buy - IT Equipment	\$	1,149.99	1100-6400-85000
Commerce Bank	PC*9000017	10/8/2024	Bitdefender - Monthly Membership	\$	131.39	1100-6100-68101
Commerce Bank	PC*9000017	10/8/2024	Best Buy - IT Equipment	\$	322.20	1100-6400-85000
Commerce Bank	PC*9000017	10/8/2024	Monthly Subscription	\$	49.97	1100-6100-68100

Commerce Bank	PC*9000017	10/8/2024	Eggberts - Community Breakfast	\$	10.64	1100-6100-60101
Commerce Bank	PC*9000017	10/8/2024	Bealls - Office Supplies (Lost receipt)	\$	48.99	1100-7500-85102
Commerce Bank	PC*9000017	10/8/2024	Annual Fee	\$	209.99	1100-6100-68101
Commerce Bank	PC*9000017	10/8/2024	Webstaurant - Monthly Membership	\$	99.00	1684-9600-66101
Commerce Bank	PC*9000017	10/8/2024	Adobe - Monthly Membership	\$	32.84	1100-6100-68100
Commerce Bank	PC*9000017	10/8/2024	Sparklight - Campus Internet	\$	20,631.78	1100-6500-63104
Commerce Bank	PC*9000017	10/8/2024	Office Supplies	\$	82.38	1100-6100-69001
Commerce Bank	PC*9000017	10/8/2024	Connected Services	\$	25.00	1100-7200-68100
Commerce Bank	PC*9000017	10/8/2024	Transaction Refund	\$	(200.00)	1100-7200-68100
Commerce Bank	PC*9000017	10/8/2024	Uncle Jacks - Lunch Meeting	\$	69.89	1100-6100-60101
Commerce Bank	PC*9000017	10/8/2024	Zspace Inc - (OutReach) - Service Agreement	\$	13,250.00	2502-8312-66100
Commerce Bank	PC*9000017	10/8/2024	Bricktown - Lunch Meeting	\$	90.06	1100-6100-60101
Commerce Bank	PC*9000017	10/8/2024	Annual Service Agreement	\$	200.00	1100-7200-68100
Commerce Bank	PC*9000017	10/8/2024	Supply House - Maintenance Supplies/Parts	\$	39.57	1100-7100-69001
Commerce Bank	PC*9000017	10/8/2024	Zoom - Monthly Membership Fee	\$	64.99	1100-6100-68100
Commerce Bank	PC*9000017	10/8/2024	Starlink - Campus Internet	\$	150.00	1100-5500-66100
Commerce Bank	PC*9000017	10/8/2024	IT Technology Supplies	\$	1,382.38	1100-6100-69001
Commerce Bank	PC*9000017	10/8/2024	Husch Blackwell - Inv. 3575566, 3575570 & 3593634	\$	3,126.00	1100-6520-66102
Commerce Bank	PC*9000017	10/8/2024	School Now - Inv. 22232	\$	6,558.00	1100-6300-66100
Commerce Bank	PC*9000017	10/8/2024	Walmart - Office supplies	\$	143.77	1100-5521-69100
Commerce Bank	PC*9000017	10/8/2024	Scheels - Athletic Supplies	\$	86.00	1100-5521-69100
Commerce Bank	PC*9000017	10/8/2024	Walmart - Supplies	\$	112.45	1100-5521-69100
Commerce Bank	PC*9000017	10/8/2024	Dominos - Community Service Meal	\$	54.00	1100-5511-60101
Commerce Bank	PC*9000017	10/8/2024	Walmart - Office supplies	\$	32.74	1100-5511-69100
Commerce Bank	PC*9000017	10/8/2024	Jersey Mikes - Recruiting Meal	\$	22.76	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Dal Mrkt Marriott - Recruiting Lodging	\$	296.32	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Walmart - Supplies	\$	36.68	1100-5511-69100
Commerce Bank	PC*9000017	10/8/2024	Daylight donuts - Breakfast for recruit (Demario)	\$	42.00	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Buffalo Wild Wings - Recruiting Meal	\$	28.93	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Strickland Brothers (oil change)	\$	101.82	1100-7200-65001
Commerce Bank	PC*9000017	10/8/2024	Holiday Inn - Recruit Lodging	\$	235.51	1100-5511-61102

Commerce Bank	PC*9000017	10/8/2024	Fairfield Inn - Recruit Lodging	\$	100.57	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Wendys - Jayhawk tour meal (team event)	\$	104.27	1100-5511-60101
Commerce Bank	PC*9000017	10/8/2024	Walmart - Recruiting Supplies (Demario)	\$	81.95	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Super 8 Motel - Recruit Visit (Demario)	\$	73.50	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Eggberts - recruit visit (Demario)	\$	102.02	1100-5511-61102
Commerce Bank	PC*9000017	10/8/2024	Microtel - Lodging for new WBB Coach	\$	300.00	1100-5500-69001
Commerce Bank	PC*9000017	10/8/2024	Amazon - Tripod for Volleyball	\$	18.60	1100-5520-69100
Commerce Bank	PC*9000017	10/8/2024	Jimmy Johns - Lunch for FB (Trinity Valley)	\$	983.19	1100-5510-60001
Commerce Bank	PC*9000017	10/8/2024	Hudl - Livestream for VB at Ft. Scott	\$	9.06	1100-5500-69001
Commerce Bank	PC*9000017	10/8/2024	Adobe - Monthly Membership Subscription	\$	21.89	1100-5500-66100
Commerce Bank	PC*9000017	10/8/2024	Amazon - Equipment (Shoulder Braces)	\$	151.76	1100-5500-85000
Commerce Bank	PC*9000017	10/8/2024	Phillips - AD Travel Meal	\$	5.63	1100-5500-60101
Commerce Bank	PC*9000017	10/8/2024	Little Caesars - AD Travel Meal	\$	14.76	1100-5500-60101
Commerce Bank	PC*9000017	10/8/2024	Little Caesars - FB Travel Meal	\$	423.66	1100-5510-60001
Commerce Bank	PC*9000017	10/8/2024	Little Caesars - AD Travel Meal	\$	8.19	1100-5500-60101
Commerce Bank	PC*9000017	10/8/2024	B & H Photo - Fieldhouse Equipment	\$	1,437.75	1100-5500-85000
Commerce Bank	PC*9000017	10/8/2024	Amazon - Equipment	\$	147.78	1100-5500-85000
Commerce Bank	PC*9000017	10/8/2024	Amazon - Equipment	\$	85.49	1100-5500-85000
Commerce Bank	PC*9000017	10/8/2024	Spotify - Game day music	\$	11.99	1100-5500-69001
Commerce Bank	PC*9000017	10/8/2024	Walmart - officials supplies	\$	74.52	1100-5500-69001
Commerce Bank	PC*9000017	10/8/2024	Association NCAA Marke - WBB Asst. Job	\$	360.00	1100-5500-61100
Commerce Bank	PC*9000017	10/8/2024	Amazon - braces for athletes	\$	241.14	1100-5500-85000
Commerce Bank	PC*9000017	10/8/2024	Walmart - equipment/supplies	\$	49.23	1100-5500-85000
Commerce Bank	PC*9000017	10/8/2024	Walmart - Scenic Supplies	\$	43.80	1100-1120-70503
Commerce Bank	PC*9000017	10/8/2024	Daylight Donuts - Recruiting 24hr plays	\$	72.45	1100-1120-61102
Commerce Bank	PC*9000017	10/8/2024	Woods - Scenic Supplies	\$	17.97	1100-1120-70503
Commerce Bank	PC*9000017	10/8/2024	Woods - Equip non cap	\$	39.99	1100-1120-85000
Commerce Bank	PC*9000017	10/8/2024	Global Industrial - Safety Equipment non cap	\$	76.29	1100-1120-85000
Commerce Bank	PC*9000017	10/8/2024	Woods - Equip non cap	\$	42.45	1100-1120-85000
Commerce Bank	PC*9000017	10/8/2024	Hilton Wichita - Recruiting	\$	296.66	1100-1120-61102
Commerce Bank	PC*9000017	10/8/2024	Hilton Wichita - Recruiting	\$	296.66	1100-1120-61102

Commerce Bank	PC*9000017	10/8/2024	Hotel Booking Fee - Hilton Wichita - Recruiting	\$	17.99	1100-1120-61102
Commerce Bank	PC*9000017	10/8/2024	Careersafe - Welding Instructional Supplies Trevor R.	\$	59.00	1200-1216-70000
Commerce Bank	PC*9000017	10/8/2024	Minerva Beauty - Cosmetology Instructional Supplies Chelsea B.	\$	1,036.60	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Twigs - Flowers for Funeral	\$	94.95	1100-4200-69001
Commerce Bank	PC*9000017	10/8/2024	Blick Art - Art Instructional Supplies Luke B.	\$	140.00	1100-1124-70000
Commerce Bank	PC*9000017	10/8/2024	Southwest - AMATYC Conference Flight Allen S.	\$	545.96	1100-4200-69005
Commerce Bank	PC*9000017	10/8/2024	Southwest - AMATYC Conference Flight Brian S.	\$	545.96	1100-4200-69005
Commerce Bank	PC*9000017	10/8/2024	Amazon - Art Instructional Supplies Luke B.	\$	36.96	1100-1124-70000
Commerce Bank	PC*9000017	10/8/2024	Amazon - Welding Instructional Supplies Trevor R.	\$	333.30	1200-1216-70000
Commerce Bank	PC*9000017	10/8/2024	Wal-Mart - Physical Science Instructional Supplies Sambhawana S.	\$	10.80	1100-1141-70000
Commerce Bank	PC*9000017	10/8/2024	Wal-Mart - Physical Science Instructional Supplies Sambhawana S.	\$	11.76	1100-1141-70000
Commerce Bank	PC*9000017	10/8/2024	Wal-Mart - Physical Science Instructional Supplies Refund Sambhawana S.	\$	(11.76)	1100-1141-70000
Commerce Bank	PC*9000017	10/8/2024	J.W. Pepper - Music Instructional Supplies Brandon H.	\$	7.99	1100-1121-70000
Commerce Bank	PC*9000017	10/8/2024	KBOC- Cosmetology Instructional Supplies State Testing Chelsea B.	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	KBOC- Cosmetology Instructional Supplies State Testing Chelsea B.	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	KBOC - Cosmetology Instructional Supplies State Testing Chelsea B.	\$	75.00	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	State Beauty Supply - Cosmetology Instructional Supplies Chelsea B.	\$	57.34	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	State Beauty Supply - Cosmetology Instructional Supplies Chelsea B.	\$	35.56	1200-1213-70000
Commerce Bank	PC*9000017	10/8/2024	Dollar Tree - Community Education Instructional Supplies Molly R.	\$	3.75	1100-1131-70000
Commerce Bank	PC*9000017	10/8/2024	IDEXX - Vet Nursing Instructional Supplies Final Invoice	\$	302.81	1200-1212-65001
Commerce Bank	PC*9000017	10/8/2024	Amazon - Library Books Sarah O.	\$	22.97	1100-4100-70100
Commerce Bank	PC*9000017	10/8/2024	Amazon - Library Books Sarah O.	\$	320.79	1100-4100-70100
Commerce Bank	PC*9000017	10/8/2024	Amazon - Library Books Sarah O.	\$	79.77	1100-4100-70100
Commerce Bank	PC*9000017	10/8/2024	KTAG-Toll Charges	\$	41.69	1100-7200-68100
Commerce Bank	PC*9000017	10/8/2024	(Office Supplies) Adobe - 3 Annual License Renewals (Year 2)	\$	3,547.41	2501-8311-70001
Commerce Bank	PC*9000017	10/8/2024	(Miscellaneous) Hobby Lobby - Friendsgiving Monthly Meet Supplies (Year 2)	\$	137.49	2501-8311-69001
Commerce Bank	PC*9000017	10/8/2024	(Office Supplies) Amazon - Site Visit Supplies & Storage (Year 2) - Includes Refund for Damaged Item	\$	169.58	2501-8311-70001
Commerce Bank	PC*9000017	10/8/2024	(Office Supplies) Amazon - More Site Visit Supplies & Storage (Year 3)	\$	58.78	2501-8311-70001
Commerce Bank	PC*9000017	10/8/2024	(Instructional Supplies) Amazon - Friendsgiving Workshop Supplies (Year 3)	\$	207.18	2501-8311-70000
Commerce Bank	PC*9000017	10/8/2024	CASH BACK REBATE	\$	(1,360.96)	1100-6500-69001
Commerce Bank	PC*9000017	10/8/2024	(Office Supplies) Compansol - 2 Year Blumen Database Renewal (Year 2)	\$	3,780.00	2501-8311-70001

Commerce Bank	PC*9000017	10/8/2024	(Student Travel) City of Independence - SF Night at the Park Fees (Year 2)	\$	15.00	2501-8311-60001
Commerce Bank	PC*9000017	10/8/2024	(Miscellaneous) Walmart - Monthly Meet Workshop Snacks (Year 3)	\$	66.84	2501-8311-69001
Commerce Bank	PC*9000017	10/8/2024	(Office Supplies) Zoom - Annual Renewal for Tutoring Account (Year 3)	\$	149.90	2501-8311-70001
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	7.58	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	6.65	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	7.07	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	7.07	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	10.91	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	15.93	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.44	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	6.65	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	6.84	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.82	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	8.56	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Pirate Ship - Mailing textbooks	\$	9.61	1681-9300-61000
Commerce Bank	PC*9000017	10/8/2024	Science Interactive - Kits for Biology	\$	2,087.55	1681-9300-74001
Commerce Bank	PC*9000017	10/8/2024	G&W Foods - Drinks for Resale	\$	66.06	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	WalMart - Snacks & Drinks for Resale	\$	131.02	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	Dollar Tree - Items for Resale	\$	15.50	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	G&W Foods	\$	46.48	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	WalMart - Snacks & Drinks for Resale	\$	73.53	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	Mountainside Medical - Gait Belts for CNA class	\$	193.05	1681-9300-74001
Commerce Bank	PC*9000017	10/8/2024	Elite Sportswear - ICC Gear	\$	229.27	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	G&W Foods - Drinks for Resale	\$	51.92	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	WalMart - Snacks & Drinks for Resale	\$	209.19	1681-9300-74002
Commerce Bank	PC*9000017	10/8/2024	SVA Pizza	\$	30.00	1100-6300-60101
Commerce Bank	PC*9000017	10/8/2024	Group meeting and lunch	\$	53.90	1100-6200-60101

Commerce Bank	PC*9000017	10/8/2024	Overnight stay at Leadership conference	\$	141.55	1100-6200-60100
Commerce Bank	PC*9000017	10/8/2024	Lunch after Leadership conference	\$	12.13	1100-6200-60101
Commerce Bank	PC*9000017	10/8/2024	Bookstore purchase for recruiting	\$	79.73	1100-5510-61102
Commerce Bank	PC*9000017	10/8/2024	Amazon-Fab Lab Supplies	\$	167.63	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Consolidated Services-Department Lunch	\$	22.50	1100-1152-60101
Commerce Bank	PC*9000017	10/8/2024	WIOA Registration	\$	100.00	2505-8315-69000
Commerce Bank	PC*9000017	10/8/2024	Amazon-Kids Crew Supplies	\$	22.99	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Amazon-Office Supplies	\$	69.59	1100-1152-70001
Commerce Bank	PC*9000017	10/8/2024	godaddy.com-fablabicc.org domain renewal	\$	46.34	1100-1152-68101
Commerce Bank	PC*9000017	10/8/2024	Walmart-Fab Lab Supplies	\$	110.78	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Amazon-Kids Crew Supplies	\$	177.48	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Harbor Freight-Toolbox	\$	399.99	1100-1152-85000
Commerce Bank	PC*9000017	10/8/2024	Lexjet-Print Media	\$	376.19	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	OneSourceSupply-HTV and Adhesive Vinyl	\$	132.47	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Hyatt Place-Lodging for Professional Development	\$	379.88	1100-1152-60100
Commerce Bank	PC*9000017	10/8/2024	IIID Max-3D Printing Filament	\$	185.87	1100-1152-61100
Commerce Bank	PC*9000017	10/8/2024	ERYONE-3D Printing Filament	\$	183.50	1100-1152-61100
Commerce Bank	PC*9000017	10/8/2024	JDS-Laser Engraving Supplies	\$	52.00	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	JDS-Laser Engraving Supplies	\$	63.10	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Walmart-Fab Lab Supplies	\$	6.98	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Amazon-Fab Lab Supplies	\$	321.19	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Amazon-Fab Lab Shop Consumables	\$	307.11	1100-1152-70300
Commerce Bank	PC*9000017	10/8/2024	Woods-Hardware	\$	22.08	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	American Airlines-NSF-ATE Travel Matthew Kittrell	\$	644.95	2506-8316-60100
Commerce Bank	PC*9000017	10/8/2024	American Airlines-NSF-ATE Travel Allen Shockley	\$	644.95	2506-8316-60100
Commerce Bank	PC*9000017	10/8/2024	SignWarehouse-Print Overlamine	\$	233.04	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	USCutter-Equipment and Print Media	\$	485.99	1100-1152-85000
Commerce Bank	PC*9000017	10/8/2024	USCutter-Equipment and Print Media	\$	485.99	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	USCutter-Print Media	\$	259.99	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Pitsco-STEM Supplies	\$	479.22	1100-1152-70000
Commerce Bank	PC*9000017	10/8/2024	NSF-ATE Session Registration	\$	75.00	2506-8316-66103

Commerce Bank	PC*9000017	10/8/2024	Woods-Fab Lab Supplies	\$ 108.35	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Chili's Grill & Bar-Matthew Kittrell	\$ 24.12	1100-1152-60101
Commerce Bank	PC*9000017	10/8/2024	Chili's Grill & Bar-Tamara Blaes	\$ 24.12	1100-1152-60101
Commerce Bank	PC*9000017	10/8/2024	Sherwin Williams-Shop Supplies	\$ 43.56	1100-1152-70300
Commerce Bank	PC*9000017	10/8/2024	Fastenal-Cutting Tools	\$ 41.00	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Woods-Cutting Tools	\$ 38.78	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Amazon-Paint Competition Supplies	\$ 75.98	1100-1152-70000
Commerce Bank	PC*9000017	10/8/2024	US Cutter-Equipment	\$ 858.81	7100-9971-69900
Commerce Bank	PC*9000017	10/8/2024	Amazon-Fab Lab Supplies	\$ 67.66	1100-1152-69001
Commerce Bank	PC*9000017	10/8/2024	International Serv. Fee	\$ 1.84	1100-6500-69001
Total Accounts Payables:				\$ 970,696.87	

Payroll Expenses	
Payroll	\$ 382,244.11
Employee Benefits	\$ 123,301.92
Payroll Taxes - Federal	\$ 115,176.20
Payroll Taxes - State	\$ 19,706.57
KPERS	\$ 30,475.07
Total Payroll	\$ 670,903.87
Total Payables	\$ 1,641,600.74