

LAWRENCE UNIFIED SCHOOL DISTRICT #497

Lawrence, KS
Treasurer Report
2/29/2008

| <u>Fund</u> | <u>Beginning Cash</u> <u>Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash</u> <u>Balance</u> |
|-----------------------------|---|--|-----------------------------|--------------------------------------|
| Payroll Account | 479,983.75 | 5,911,944.88 | 6,053,187.96 | 338,740.67 |
| Health Care Reserve | 582,636.60 | 1,309,540.31 | 694,717.61 | 1,197,459.30 |
| Workers Comp Reserve | 562,854.73 | 90.13 | 4,924.31 | 558,020.55 |
| Food Service | 352,922.95 | 391,854.76 | 421,170.92 | 323,606.79 |
| General Fund | 11,296,974.31 | 1,623,721.85 | 6,713,615.15 | 6,207,081.01 |
| COLA | 727,990.47 | 104.56 | | 728,095.03 |
| Supplemental General | 9,112,559.84 | 1,552.06 | 1,817,304.03 | 7,296,807.87 |
| Federal | 512,564.58 | 652,132.50 | 315,322.85 | 849,374.23 |
| Vocational Education | 18,222.43 | 211,707.69 | 127,730.60 | 102,199.52 |
| Special Education | 280,948.47 | 2,397,508.44 | 1,465,692.97 | 1,212,763.94 |
| Drivers Training | 69,799.46 | 82.20 | | 69,881.66 |
| Bond and Interest | 7,933,646.23 | 745.52 | | 7,934,391.75 |
| Capital Outlay | 7,739,949.00 | 22,952.10 | 343,460.77 | 7,419,440.33 |
| Special Assessment | 386,668.41 | 13.78 | | 386,682.19 |
| Summer School | 113,546.12 | | | 113,546.12 |
| Adult Supplemental | 25,981.22 | | | 25,981.22 |
| Adult Basic Education | 370,748.22 | 437.13 | 30,084.98 | 341,100.37 |
| Textbook Rental | 238,268.01 | 49,645.59 | 208.89 | 287,704.71 |
| 99 Bonds | 92,210.03 | | | 92,210.03 |
| 2005 Bond Funds | 9,836,659.16 | | 255,825.05 | 9,580,834.11 |
| Inservice Education | 26,213.59 | 15,488.00 | 27,921.44 | 13,780.15 |
| Bilingual Education | 40,683.21 | 100,000.00 | 34,913.04 | 105,770.17 |
| Parents as Teachers | 27,631.05 | 20.00 | 12,146.99 | 15,504.06 |
| Student Materials Revolving | 247,614.41 | 29,905.97 | 2,622.47 | 274,897.91 |
| At Risk K-12 | 17,325.84 | 500,000.00 | 300,973.39 | 216,352.45 |
| At Risk 4 Year Old | 83,451.72 | 111,769.68 | 42,806.76 | 152,414.64 |
| KPERS Retirement | - | | | - |
| Contingency Reserve Fund | 1,766,123.47 | | | 1,766,123.47 |
| Donations | 251,935.74 | 12,670.31 | 8,897.49 | 255,708.56 |
| LHS Memorials | 123,356.89 | 50.00 | | 123,406.89 |
| Youth Development | 662.12 | | | 662.12 |
| Social service league | 2,169.73 | | 132.12 | 2,037.61 |
| Sales Tax | 12,347.05 | 978.72 | - | 13,325.77 |
| | <u>53,334,648.81</u> | <u>13,344,916.18</u> | <u>18,673,659.79</u> | <u>48,005,905.20</u> |
| | | Less Investments of Idle Funds: | | <u>(29,636,933.97)</u> |
| | | Checking | | <u>18,368,971.23</u> |

*Note our checking account is earning the T-Bill rate for interest.

LAWRENCE UNIFIED SCHOOL DISTRICT #497

Lawrence, KS

Treasurer Report

2/29/2008

Bank Reconciliation

| <u>US Bank</u> | <u>Consolidated</u> | <u>Payroll</u> | <u>Health and Workers Comp. Reserves</u> | <u>Food Service</u> | <u>Total</u> |
|---------------------------------|-----------------------------|--------------------------|---|----------------------------|-----------------------------|
| Balance per Bank | 17,325,127.85 | 1,141,371.94 | 1,858,827.71 | 717,855.28 | 21,043,182.78 |
| Cash on Hand | 100.00 | | | | 100.00 |
| NSF | 462.50 | | - | (125.00) | 337.50 |
| Interest not on books | (553,055.14) | | (103,384.61) | | (656,439.75) |
| Anna Heffner | 486.77 | | | | 486.77 |
| Timing Payroll Transfer/ck date | | | | | - |
| Due to Due From Payroll | 295,643.89 | (295,643.89) | | | - |
| Due to Due From Food Serv | 391,674.99 | | | (391,674.99) | - |
| Due to Due From Health | | | | - | - |
| Deposit in transit | | | | | - |
| UMB Credit Card | 1,163,284.79 | | | | 1,163,284.79 |
| Timing Difference Books to Bank | (25,790.94) | (97.08) | 36.75 | | (25,851.27) |
| Outstanding Checks/Wires | (2,646,790.79) | (506,890.30) | - | (2,448.50) | (3,156,129.59) |
| | <u>15,951,143.92</u> | <u>338,740.67</u> | <u>1,755,479.85</u> | <u>323,606.79</u> | <u>18,368,971.23</u> |
| | <u>15,951,143.92</u> | <u>338,740.67</u> | <u>1,755,479.85</u> | <u>323,606.79</u> | <u>18,368,971.23</u> |

Katharine S. Johnson, Treasurer

LAWRENCE UNIFIED SCHOOL DISTRICT #497

Lawrence, KS
Treasurer Report
3/31/2008

| <u>Fund</u> | <u>Beginning Cash</u> <u>Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash</u> <u>Balance</u> |
|---|---|--|-----------------------------|--------------------------------------|
| Payroll Account | 338,740.67 | 5,720,636.05 | 5,634,090.40 | 425,286.32 |
| Health Care Reserve | 1,197,459.30 | 162,104.63 | 698,183.85 | 661,380.08 |
| Workers Comp Reserve | 558,020.55 | | 18,777.91 | 539,242.64 |
| Food Service | 323,606.79 | 574,547.13 | 206,629.88 | 691,524.04 |
| General Fund | 6,207,081.01 | 3,669,807.46 | 3,766,699.34 | 6,110,189.13 |
| COLA | 728,095.03 | 218.54 | | 728,313.57 |
| Supplemental General | 7,296,807.87 | 7,734.90 | 371,256.23 | 6,933,286.54 |
| Federal | 849,374.23 | 47,535.81 | 304,701.11 | 592,208.93 |
| Vocational Education | 102,199.52 | 75,000.00 | 142,691.42 | 34,508.10 |
| Special Education | 1,212,763.94 | 265,756.77 | 1,215,536.91 | 262,983.80 |
| Drivers Training | 69,881.66 | | | 69,881.66 |
| Bond and Interest | 7,934,391.75 | 3,178.64 | | 7,937,570.39 |
| Capital Outlay | 7,419,440.33 | 21,994.06 | 528,309.88 | 6,913,124.51 |
| Special Assessment | 386,682.19 | 48.08 | | 386,730.27 |
| Summer School | 113,546.12 | | | 113,546.12 |
| Adult Supplemental | 25,981.22 | | | 25,981.22 |
| Adult Basic Education | 341,100.37 | 1,349.08 | 29,839.25 | 312,610.20 |
| Textbook Rental | 287,704.71 | 62,978.89 | 4,835.59 | 345,848.01 |
| 99 Bonds | 92,210.03 | | | 92,210.03 |
| 2005 Bond Funds | 9,580,834.11 | 1,595.00 | 13,185.56 | 9,569,243.55 |
| Inservice Education | 13,780.15 | | 4,306.30 | 9,473.85 |
| Bilingual Education | 105,770.17 | 47,790.00 | 104,055.06 | 49,505.11 |
| Parents as Teachers | 15,504.06 | | 12,358.45 | 3,145.61 |
| Student Materials Revolving | 274,897.91 | 44,633.95 | 2,853.50 | 316,678.36 |
| At Risk K-12 | 216,352.45 | 102,125.18 | 309,033.70 | 9,443.93 |
| At Risk 4 Year Old | 152,414.64 | 25,412.61 | 47,361.52 | 130,465.73 |
| KPERS Retirement | - | | | - |
| Contingency Reserve Fund | 1,766,123.47 | | | 1,766,123.47 |
| Donations | 255,708.56 | 18,847.80 | 5,339.40 | 269,216.96 |
| LHS Memorials | 123,406.89 | - | - | 123,406.89 |
| Youth Development | 662.12 | | | 662.12 |
| Social service league | 2,037.61 | | | 2,037.61 |
| Sales Tax | 13,325.77 | 1,123.65 | 14,449.42 | - |
| | <u>48,005,905.20</u> | <u>10,854,418.23</u> | <u>13,434,494.68</u> | <u>45,425,828.75</u> |
| | | Less Investments of Idle Funds: | | <u>(25,636,933.97)</u> |
| *Note our checking account is earning the T-Bill rate for interest. | | Checking | | <u>19,788,894.78</u> |

LAWRENCE UNIFIED SCHOOL DISTRICT #497

Lawrence, KS

Treasurer Report

3/31/2008

Bank Reconciliation

| <u>US Bank</u> | <u>Consolidated</u> | <u>Payroll</u> | <u>Health and Workers Comp. Reserves</u> | <u>Food Service</u> | <u>Total</u> |
|---------------------------------|-----------------------------|--------------------------|---|----------------------------|-----------------------------|
| Balance per Bank | 15,821,186.60 | 1,162,255.76 | 1,307,695.09 | 691,168.44 | 18,982,305.89 |
| Cash on Hand | 100.00 | | | | 100.00 |
| NSF | (222.50) | | 23.00 | | (199.50) |
| Interest not on books | (593,338.93) | | (107,132.12) | | (700,471.05) |
| Anna Heffner | 486.77 | | | | 486.77 |
| Timing Payroll Transfer/ck date | | | | | - |
| Due to Due From Payroll | 295,643.89 | (295,643.89) | | | - |
| Due to Due From Food Serv | (1,059.44) | | | 1,059.44 | - |
| Due to Due From Health | | | | - | - |
| Deposit in transit | | | | | - |
| UMB Credit Card | 1,163,284.79 | | | | 1,163,284.79 |
| Timing Difference Books to Bank | 818,172.01 | | 36.75 | | 818,208.76 |
| Outstanding Checks/Wires | (32,791.49) | (441,325.55) | - | (703.84) | (474,820.88) |
| | <u>17,471,461.70</u> | <u>425,286.32</u> | <u>1,200,622.72</u> | <u>691,524.04</u> | <u>19,788,894.78</u> |
| | <u>17,471,461.70</u> | <u>425,286.32</u> | <u>1,200,622.72</u> | <u>691,524.04</u> | <u>19,788,894.78</u> |

Katharine S. Johnson, Treasurer