

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
001		General	3,408,958.96	4,648,327.46	(44,031.93)	5,995,475.44	2,017,779.05	909,505.22	1,108,273.83
002		Supplemental General	1,643,393.81	896,120.55	79,776.13	1,043,065.89	1,576,224.60	6,116.30	1,570,108.30
003		Food Service	790,759.18	231,683.31	(853.61)	492,038.42	529,550.46	243,578.27	285,972.19
004		Vocational Education	24,765.80	140,000.00	4,213.41	140,748.03	28,231.18	7,435.70	20,795.48
005		Special Education	2,094,686.69	654,468.83	(95,397.07)	2,189,476.71	464,281.74	496,129.03	(31,847.29)
006		Drivers Training	8,800.06	150.00	(1,326.10)		7,623.96	-	7,623.96
010		Health Reserve	686,167.04	338,326.15	(5,997.53)		1,018,495.66	-	1,018,495.66
013		Summer School	52,368.37	50.00			52,418.37	-	52,418.37
014		Adult Supplemental	25,981.22				25,981.22	-	25,981.22
015		Adult Basic Education	675,360.66	13,634.18	(231.89)	33,243.24	655,519.71	4,110.65	651,409.06
018		Virtual School Education	1,021,662.84	250,354.00	(9,289.85)	235,469.15	1,027,257.84	1,001,110.03	26,147.81
020		Professional Development	89,825.15	35,000.00	(55,376.53)	3,490.11	65,958.51	63,581.05	2,377.46
021		Bilingual Education	7,284.39	106,219.86	(3,637.90)	85,893.02	23,973.33	16,434.80	7,538.53
024		Student Materials Revolving	1,109,438.43	54,563.60	(17,475.98)	96,142.36	1,050,383.69	73,581.61	976,802.08
025		At Risk K-12 Education	4,103.43	650,000.00	0.00	644,817.70	9,285.73		9,285.73
026		At Risk 4 Year Education	84,550.96	1,539.87	(39.97)	40,157.02	45,893.84		45,893.84
030		Workers Compensation Reserve (Self Insured)	1,611,893.36	6,107.44	5,997.53	1,757.00	1,622,241.33	199.99	1,622,041.34
031		Contingency Reserve	2,961,527.64		-	-	2,961,527.64	1,500.00	2,960,027.64
Projects and Debt Service									
008		Bond and Interest	14,516,175.00	569,134.55	(0.01)	11,633,684.38	3,451,625.16		3,451,625.16
009		Capital outlay	6,063,243.89	510,593.56	(60,363.89)	205,887.24	6,307,586.32	1,303,943.83	5,003,642.49
011		Special Assessments	492,810.15	2,268.02			495,078.17		495,078.17
035		(1) 2013 Bond Funds	167,933.31		-	3,920.62	164,012.69	143,951.54	20,061.15
036		2017 Bond Funds	37,110,301.25		33,780.82	1,673,021.18	35,471,060.89	14,116,329.71	21,354,731.18
037		2017 Lease 711 E 23rd Street	(2,844,889.95)		-	-	(2,844,889.95)	3,138.55	(2,848,028.50)
038		2018 Lease Outdoor Turf	(3,746,350.40)		-	-	(3,746,350.40)	964,636.60	(4,710,987.00)
091		Sales Tax Revolving	396.53	2,695.91	-	4.16	3,088.28		3,088.28
Restricted Revolving Funds									
012		Cost of Living (COLA)	335,897.09	71,030.52			406,927.61		406,927.61
027		KPERS Retirement Revolving	-				-		-

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
Federal Grants									
040	18	Title 1 2018	2,494.60	-	(1,644.78)	499.00	350.82	-	350.82
040	19	Title 1 2019	(7,844.04)	-		124,707.62	(132,551.66)	18,251.45	(150,803.11)
041	19	Title 1 2018 Carryover	57,793.22	50,000.00	-	2,046.29	105,746.93		105,746.93
042	18	Title 1 D 2018	(0.21)		0.00		(0.21)		(0.21)
043	17	NASS Title Indian Education 2017	(1,799.00)		-		(1,799.00)		(1,799.00)
043	18	NASS Title Indian Education 2018	(323.23)		(0.00)		(323.23)	382.15	(705.38)
043	19	NASS Title Indian Education 2019	(14,389.97)	2,236.16	5,057.33	9,690.99	(16,787.47)		(16,787.47)
044	17	Johnson O'Malley Indian Edu 2017	345.68		162.61		508.29		508.29
044	18	Johnson O'Malley Indian Edu 2018	17,698.04		(5,219.94)	2,764.43	9,713.67	3,384.72	
045	18	Title I D Carryover Over 2017	(389.64)		-	1,093.33	(1,482.97)		(1,482.97)
045	19	Title I D Carryover Over 2018			-	6,577.20	(6,577.20)		(6,577.20)
046	18	Title II CA 2018	(1,511.61)	29,160.00	-	203.12	27,445.27		27,445.27
046	19	Title II CA 2019			(523.92)	8,960.63	(9,484.55)	29,218.00	(38,702.55)
047	17	Title III 2017	-	300.00	-	300.00	-		-
047	18	Title III 2018	326.20		(4,468.54)	3,883.32	(8,025.66)	-	
048	16	Carl Perkins 2016	4,117.53		-		4,117.53		4,117.53
048	17	Carl Perkins 2017	4,117.76		-		4,117.76		4,117.76
048	18	Carl Perkins 2018	12,711.75		(12,649.83)		61.92	5,911.47	(5,849.55)
048	19	Carl Perkins 2019	(3,000.00)		(12,240.00)	430.00	(15,670.00)		(15,670.00)
049	16	Carl Perkins Incentive 2016	4,642.84		-		4,642.84		4,642.84
049	17	Carl Perkins Incentive 2017	1,550.00		-		1,550.00		1,550.00
049	18	Carl Perkins Incentive 2018	20.05		-		20.05		
050	18	Title VIB Discretionary 2018	7,325.91		(10,411.06)		(3,085.15)	12,157.00	(15,242.15)
051	19	Title VIB 2019	-		232.00	232.00	-		-
052	19	Preschool Incentive 2019	-		-		-		-
053	18	Ks Middle School Grant	-		-		-		-
053	19	Ks Middle School Grant	-	10,900.00	-		10,900.00	21,800.00	(10,900.00)
054	19	KS Deaf Blind Grant	-		-		-		-
055	18	Title IV LCP	(918.14)	918.00	(0.00)		(0.14)		(0.14)
056	19	Tiny K 2019			-	34,627.36	(34,627.36)		(34,627.36)
059	18	USDA Garden Planning Grant	177.56		(340.22)	5,200.00	(5,362.66)	4,949.26	(10,311.92)
208	15	Carl Perkins 2015	379.95		-		379.95		379.95
219	15	Carl Perkins Incentive 2015	4,394.20		-		4,394.20		4,394.20
275	00	Special Education Medicaid (Federal)	2,822,065.35	250.00	(384.99)	111,259.40	2,710,670.96	267,071.19	2,443,599.77

Summary of Cash and Investments
Unencumbered Cash September 1, 2018 to September 30, 2018

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
State Grants									
022		Parents as Teachers	37,638.42	81,312.00	(5,778.60)	14,229.68	98,942.14	3,803.39	95,138.75
405		Mini Professional Development Grant	-		-	-	-	999.60	(999.60)
450	00	Farm to School Local Funds	5,990.23		(266.41)	5.25	5,718.57	-	5,718.57
Local/Grants and Other									
304	00	CCC Clothing Room	462.25		-		462.25		462.25
307	11	Kansas Green School H2O Quality	816.31		-		816.31		816.31
390	00	BOLD (Blind Program)	995.66		-		995.66		995.66
800	00	Donations/Grants/Bequests	1,618,862.15	146,388.59	(20,986.25)	103,201.61	1,641,062.88	67,636.74	1,573,426.14
900	00	Memorials/Scholarships	219,173.64		-		219,173.64	-	219,173.64
Totals			73,190,968.32	9,503,732.56	(239,716.97)	24,948,202.90	57,506,781.01	19,790,847.85	37,717,609.82

Notes: The January 20 tax distribution is the largest. It is when 45% of our tax revenues are received. June being the other largest month when 43% is received.

January will reflect the highest unencumbered cash balances during the fiscal year, from this point they are spent down to year end.

Federal grants: It is not uncommon for federal grants to reflect a negative unencumbered cash balances. Grant revenues are drawn on a reimbursement basis

Submitted by Board Treasurer: Katharine S. Johnson