

Summary of Cash and Investments
Unencumbered Cash January 1, 2018 to January 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Excluding Accrued Wages and Payables	Unencumbered Cash
001		General	1,937,177.25	6,161,212.13	4,110.79	6,261,226.50	1,841,273.67	427,058.39	1,414,215.28
002		Supplemental General	1,820,173.11	9,382,533.92		8,021,843.90	3,180,863.13	2,752.00	3,178,111.13
003		Food Service	543,268.27	453,307.96		409,676.08	586,900.15	368,709.56	218,190.59
004		Vocational Education	11,607.35	150,555.00	(0.00)	154,613.03	7,549.32	1,388.99	6,160.33
005		Special Education	502,398.51	5,350,719.93	(3,431.88)	2,364,189.24	3,485,497.32	470,322.64	3,015,174.68
006		Drivers Training	16,874.33				16,874.33	38.72	16,835.61
008		Bond and Interest	5,792,365.30	5,845,849.24			11,638,214.54	-	11,638,214.54
009		Capital outlay	4,514,494.23	4,389,227.27	(153.48)	323,700.14	8,579,867.88	3,514,995.29	5,064,872.59
010		Health Reserve	2,086,171.97	1,825,884.37	(2,018,454.44)	1,005,673.25	887,928.65	-	887,928.65
011		Special Assessments	490,213.26	467.79			490,681.05	-	490,681.05
012		Cost of Living (COLA)	564,794.37	500,796.38			1,065,590.75	-	1,065,590.75
013		Summer School	66,299.72			1,570.82	64,728.90	-	64,728.90
014		Adult Supplemental	25,981.22				25,981.22	-	25,981.22
015		Adult Basic Education	718,127.61	81,392.61	-	38,461.22	761,059.00	-	761,059.00
018		Virtual School Education	839,737.52	235,112.00	-	341,222.44	733,627.08	720,426.90	13,200.18
020		Professional Developme	38,144.26	20,000.00	-	25,159.64	32,984.62	28,307.00	4,677.62
021		Bilingual Education	6,098.70	175,069.50	(0.00)	170,974.43	10,193.77	2,628.44	7,565.33
022		Parents as Teachers	39,841.73	17,250.00	-	14,261.35	42,830.38	875.00	41,955.38
024		Student Materials Revolv	1,154,759.61	70,500.71	(28,662.51)	9,529.31	1,187,068.50	113,074.69	1,073,993.81
025		At Risk K-12 Education	4,512.98	635,000.00	0.00	633,669.50	5,843.48	-	5,843.48
026		At Risk 4 Year Educatior	26,849.35	18,090.00	-	40,833.38	4,105.97	-	4,105.97
027		KPERS Retirement Revd	-	2,440,016.10	-	2,440,016.10	-	-	-
030		Workers Compensation f	1,943,740.38	29,011.00	(3,995.26)	9,600.25	1,959,155.87	-	1,959,155.87
031		Contingency Reserve	844,724.23	2,680,000.00	-	-	3,524,724.23	13,369.87	3,511,354.36
035		(1) 2013 Bond Funds	717,360.19		-	423,889.00	293,471.19	-	293,471.19
036		2017 Bond Funds	46,549,331.08	750.00	(2,972.50)	67,886.09	46,479,222.49	5,836,356.75	40,642,865.74
037		2017 Lease 711 E 23rd S	(385,209.00)		-	484,564.00	(869,773.00)	4,001,842.00	(4,871,615.00)
091		Sales Tax Revolving	8,547.04	7,615.29	-		16,162.33		16,162.33

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Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Excluding Accrued Wages and Payables	Unencumbered Cash
Federal Grants									
040	17	Title 1 2017	-	-	(53.32)		(53.32)		(53.32)
040	18	Title 1 2018	(147,172.51)	164.53	-	165,668.35	(312,676.33)	456.54	(313,132.87)
041	18	Title I Carryover 2017	(61,226.74)		53.32		(61,173.42)		(61,173.42)
043	18	NASS Title Indian Educa	(35,690.52)		-	9,809.35	(45,499.87)	1,371.44	(46,871.31)
044	17	Johnson O'Malley Indian	2,542.58		-	169.71	2,372.87	2,118.03	254.84
045	18	Title I D Carryover Over	(20,125.76)	169.50	-	10,719.51	(30,675.77)	-	(30,675.77)
046	17	Title II CA 2017	36,258.35		-	15,705.00	20,553.35	20,553.35	-
046	18	Title II CA 2018	(20,983.16)		-	24,284.02	(45,267.18)	6,997.89	(52,265.07)
047	17	Title III 2017	(10,240.59)		-	2,537.03	(12,777.62)	393.76	(13,171.38)
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	(4,351.93)		-	506.18	(4,858.11)		(4,858.11)
049	16	Carl Perkins Incentive 20	4,642.84		-		4,642.84		4,642.84
049	17	Carl Perkins Incentive 20	1,550.00		-		1,550.00		1,550.00
049	18	Carl Perkins Incentive 2017			-	379.95	(379.95)		(379.95)
050	18	Title VIB Discretionary 2	(51,183.28)		3,393.00	5,641.24	(53,431.52)	6,075.00	(59,506.52)
051	18	Title VIB 2018	-		-	2,334,749.00	(2,334,749.00)		(2,334,749.00)
052	18	Preschool Incentive 2018	-		-	65,553.00	(65,553.00)		(65,553.00)
053	18	Ks Middle School Grant	7,846.71	5,450.00	-	1,324.84	11,971.87	17,421.87	(5,450.00)
054	18	KS Deaf Blind Grant	(8,731.34)		-	303.96	(9,035.30)		(9,035.30)
055	18	Title IV LCP	(2,098.73)		-		(2,098.73)		(2,098.73)
059	18	USDA Garden Planning	(1,667.70)		-	1,540.40	(3,208.10)		(3,208.10)
208	15	Carl Perkins 2015	379.95		-		379.95		379.95
219	15	Carl Perkins Incentive 20	4,394.20		-		4,394.20		4,394.20
275	00	Special Education Medic	3,053,933.99	23,932.66	-	25,368.20	3,052,498.45	181,996.29	2,870,502.16

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Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Excluding Accrued Wages and Payables	Unencumbered Cash
State Grants									
404	15	KFH Health Living Grant	793.96		-		793.96		793.96
450	00	Farm to School Local Fu	(4,302.44)	2,400.00	-		(1,902.44)		(1,902.44)
Local/Grants and Other									
304	00	CCC Clothing Room	462.25		-		462.25		462.25
307	11	Kansas Green School H	816.31		-		816.31		816.31
390	00	BOLD (Blind Program)	995.66		-		995.66		995.66
800	00	Donations/Grants/Beque	1,024,371.28	131,541.86	27,716.58	49,668.41	1,133,961.31	14,899.00	1,119,062.31
900	00	Memorials/Scholarships	219,323.64		-		219,323.64		219,323.64
Totals			74,877,156.88	40,634,019.75	(2,022,449.70)	25,956,487.82	87,532,239.11	15,754,429.41	71,777,809.70

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

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances Excluding Accrued Wages and Payables	Unencumbered Cash
001		General	1,841,273.67	6,295,282.75	4,798,248.02	3,338,308.40	432,300.93	2,906,007.47
002		Supplemental General	3,180,863.13	2,029,613.36	1,523,540.93	3,686,935.56	2,752.00	3,684,183.56
003		Food Service	586,900.15	425,535.69	475,728.59	536,707.25	420,569.02	116,138.23
004		Vocational Education	7,549.32	150,985.00	149,642.89	8,891.43	1,693.52	7,197.91
005		Special Education	3,485,497.32		2,380,455.88	1,105,041.44	410,277.79	694,763.65
006		Drivers Training	16,874.33	17,152.00	208.82	33,817.51	-	33,817.51
008		Bond and Interest	11,638,214.54	124,982.00		11,763,196.54	2,808,557.03	8,954,639.51
009		Capital outlay	8,579,867.88	621,507.77	1,982,871.73	7,218,503.92	3,845,605.33	3,372,898.59
010		Health Reserve	887,928.65	805,743.74	990,296.11	703,376.28	-	703,376.28
011		Special Assessments	490,681.05			490,681.05	-	490,681.05
012		Cost of Living (COLA)	1,065,590.75			1,065,590.75	-	1,065,590.75
013		Summer School	64,728.90			64,728.90	-	64,728.90
014		Adult Supplemental	25,981.22			25,981.22	-	25,981.22
015		Adult Basic Education	761,059.00		31,762.42	729,296.58	1,449.91	727,846.67
018		Virtual School Education	733,627.08	231,950.00	376,652.77	588,924.31	573,249.33	15,674.98
020		Professional Development	32,984.62	25,150.00	507.00	57,627.62	53,130.64	4,496.98
021		Bilingual Education	10,193.77	180,000.00	168,059.07	22,134.70	16,513.43	5,621.27
022		Parents as Teachers	42,830.38	3,750.00	13,389.10	33,191.28	875.00	32,316.28
024		Student Materials Revolving	1,187,068.50	36,381.23	114,793.74	1,108,655.99	7,696.91	1,100,959.08
025		At Risk K-12 Education	5,843.48	540,000.00	541,873.67	3,969.81	-	3,969.81
026		At Risk 4 Year Education	4,105.97	38,600.00	39,670.71	3,035.26	-	3,035.26
027		KPERS Retirement Revolving	-		-	-	-	-
030		Workers Compensation Reserve	1,959,155.87	16,307.41	18,364.47	1,957,098.81	-	1,957,098.81
031		Contingency Reserve	3,524,724.23			3,524,724.23	13,369.87	3,511,354.36
035		(1) 2013 Bond Funds	293,471.19			293,471.19	17,425.00	276,046.19
036		2017 Bond Funds	46,479,222.49		284,997.67	46,194,224.82	5,922,259.08	40,271,965.74
037		2017 Lease 711 E 23rd Street	(869,773.00)		267,764.00	(1,137,537.00)	3,734,078.00	(4,871,615.00)
091		Sales Tax Revolving	16,162.33	1,281.91	16,160.99	1,283.25		1,283.25

Summary of Cash and Investments
Unencumbered Cash February 1, 2018 to February 28, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances Excluding Accrued Wages and Payables	Unencumbered Cash
Federal Grants								
040	17	Title 1 2017	(53.32)	53.32		-		-
040	18	Title 1 2018	(312,676.33)	275,711.55	155,412.29	(192,377.07)	4,973.34	(197,350.41)
041	18	Title I Carryover 2017	(61,173.42)	61,227.00		53.58	-	53.58
042	17	Title 1 D 2017	-			-	-	-
043	17	NASS Title Indian Education 2017	-			-	-	-
043	18	NASS Title Indian Education 2018	(45,499.87)		9,851.01	(55,350.88)	671.19	(56,022.07)
044	17	Johnson O'Malley Indian Edu 2017	2,372.87	7,385.00	1,511.17	8,246.70	2,243.83	6,002.87
044	18	Johnson O'Malley Indian Edu 2018		6,727.00		6,727.00		
045	18	Title I D Carryover Over 2017	(30,675.77)	27,537.53	7,077.24	(10,215.48)		(10,215.48)
046	17	Title II CA 2017	20,553.35			20,553.35	32,013.00	(11,459.65)
046	18	Title II CA 2018	(45,267.18)	44,003.00	28,008.19	(29,272.37)		(29,272.37)
047	17	Title III 2017	(12,777.62)	12,318.00	1,172.54	(1,632.16)	1,165.47	(2,797.63)
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	(4,858.11)	4,858.00	400.00	(400.11)		(400.11)
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	(379.95)	380.00		0.05		
050	18	Title VIB Discretionary 2018	(53,431.52)	60,905.00	4,048.80	3,424.68	5,596.20	(2,171.52)
051	18	Title VIB 2018	(2,334,749.00)			(2,334,749.00)		(2,334,749.00)
052	18	Preschool Incentive 2018	(65,553.00)			(65,553.00)		(65,553.00)
053	18	Ks Middle School Grant	11,971.87		1,144.79	10,827.08	16,277.08	(5,450.00)
054	18	KS Deaf Blind Grant	(9,035.30)			(9,035.30)		(9,035.30)
055	18	Title IV LCP	(2,098.73)	2,099.00		0.27		0.27
059	18	USDA Garden Planning Grant	(3,208.10)	3,092.00		(116.10)		(116.10)
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)	3,052,498.45	15,725.74	49,261.61	3,018,962.58	153,794.45	2,865,168.13

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404	15	KFH Health Living Grant	793.96			793.96		793.96
450	00	Farm to School Local Funds	(1,902.44)			(1,902.44)		(1,902.44)
451	16	Health Department CDRRSG Grant				-		-
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	1,133,961.31	97,226.01	65,922.79	1,165,264.53	71,655.43	1,093,609.10
900	00	Memorials/Scholarships	219,323.64	1,000.00		220,323.64		220,323.64
Totals			87,532,239.11	12,164,471.01	14,498,799.01	85,197,911.11	18,550,192.78	66,640,991.28

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