Unencumbered Cash August 1, 2018 to August 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
001		General	4,598,702.56	3,130,257.81	4,320,001.41	3,408,958.96	1,000,564.39	2,408,394.57
002		Supplemental General	2,669,443.05		1,026,049.24	1,643,393.81	6,116.30	1,637,277.51
003		Food Service	836,895.89	273,842.27	319,978.98	790,759.18	426,165.76	364,593.42
004		Vocational Education	120,331.08	48,000.00	143,565.28	24,765.80	15,504.16	9,261.64
005		Special Education	3,298,880.45	184.48	1,204,378.24	2,094,686.69	476,720.29	1,617,966.40
006		Drivers Training	8,922.56		122.50	8,800.06	1,326.10	7,473.96
010		Health Reserve	693,065.25	58,436.93	65,335.14	686,167.04	-	686,167.04
013		Summer School	65,723.31		13,354.94	52,368.37	-	52,368.37
014		Adult Supplemental	25,981.22			25,981.22	-	25,981.22
015		Adult Basic Education	659,815.62	49,901.00	34,355.96	675,360.66	231.89	675,128.77
018		Virtual School Education	443,884.13	830,030.00	252,251.29	1,021,662.84	1,010,935.09	10,727.75
020		Professional Development	84,065.93	50,000.00	44,240.78	89,825.15	91,300.73	(1,475.58)
021		Bilingual Education	58,149.32	20,000.00	70,864.93	7,284.39	3,577.51	3,706.88
024		Student Materials Revolving	1,230,514.23	58,212.35	179,288.15	1,109,438.43	163,599.35	945,839.08
025		At Risk K-12 Education	346,190.59	30,000.00	372,087.16	4,103.43	-	4,103.43
026		At Risk 4 Year Education	120,538.56		35,987.60	84,550.96	72.50	84,478.46
030		Workers Compensation Reserve (Self Insured)	1,616,368.96	937.73	5,413.33	1,611,893.36	2,282.00	1,609,611.36
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	14,131,617.00	384,558.00		14,516,175.00		14,516,175.00
009		Capital outlay	7,340,914.10	52,073.99	1,329,744.20	6,063,243.89	979,190.63	5,084,053.26
011		Special Assessments	492,810.15			492,810.15		492,810.15
035		(1) 2013 Bond Funds	288,522.88		120,589.57	167,933.31	145,872.16	22,061.15
036		2017 Bond Funds	40,948,732.46	156,427.40	3,994,858.61	37,110,301.25	15,332,044.12	21,778,257.13
037		2017 Lease 711 E 23rd Street	(2,351,149.95)		493,740.00	(2,844,889.95)	3,138.55	(2,848,028.50)
038		2018 Lease Outdoor Turf	(2,167,291.86)		1,579,058.54	(3,746,350.40)	964,636.60	(4,710,987.00)
091		Sales Tax Revolving	16,125.65	344.36	16,073.48	396.53		396.53
Restricted Revolving Funds								
012		Cost of Living (COLA)	335,897.09			335,897.09		335,897.09
027		KPERS Retirement Revolving	-			-		-

Unencumbered Cash August 1, 2018 to August 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
		Federal Grants						
040	18	Title 1 2018	93,101.96		90,607.36	2,494.60	-	2,494.60
040	19	Title 1 2019	(8.40)	-	7,835.64	(7,844.04)	4,365.78	(12,209.82)
041	19	Title 1 2018 Carryover	16,682.06	41,498.00	386.84	57,793.22		57,793.22
042	18	Title 1 D 2018	(3,367.21)	3,367.00		(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	1,352.39		1,675.62	(323.23)	537.75	(860.98)
043	19	NASS Title Indian Education 2019	(3,634.59)		10,755.38	(14,389.97)		(14,389.97)
044	17	Johnson O'Malley Indian Edu 2017	345.68			345.68		345.68
044	18	Johnson O'Malley Indian Edu 2018	18,723.07		1,025.03	17,698.04	1,452.88	
045	18	Title I D Carryover Over 2017	5,422.73		5,812.37	(389.64)		(389.64)
046	18	Title II CA 2018	(7,881.14)	16,005.00	9,635.47	(1,511.61)	29,683.92	(31,195.53)
047	17	Title III 2017	-			-		-
047	18	Title III 2018	(590.58)	1,176.00	259.22	326.20	825.22	
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	(7,196.51)	20,474.00	565.74	12,711.75	6,327.53	6,384.22
048	19	Carl Perkins 2019			3,000.00	(3,000.00)		(3,000.00)
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	0.05	20.00		20.05		
050	18	Title VIB Discretionary 2018	10,757.91		3,432.00	7,325.91	21,402.63	(14,076.72)
051	19	Title VIB 2019	-			-		-
052	19	Preschool Incentive 2019	-			-		-
053	18	Ks Middle School Grant	4,473.42		4,473.42	-		-
053	19	Ks Middle School Grant				-	21,800.00	(21,800.00)
054	19	KS Deaf Blind Grant	-			-		-
055	18	Title IV LCP	(21,028.14)	20,110.00		(918.14)		(918.14)
059	18	USDA Garden Planning Grant	(8,134.32)	8,516.00	204.12	177.56	340.22	(162.66)
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)	2,825,749.27	3,486.95	7,170.87	2,822,065.35	334,632.40	2,487,432.95

Summary of Cash and Investments

Unencumbered Cash August 1, 2018 to August 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
		State Grants						
022		Parents as Teachers	45,356.99	6,750.00	14,468.57	37,638.42	7,417.60	30,220.82
450	00	Farm to School Local Funds	5,990.23			5,990.23	266.41	5,723.82
		Local/Grants and Other						
304	00	CCC Clothing Room	462.25			462.25		462.25
307	11	Kansas Green School H20 Quality	816.31			816.31		816.31
390	00	BOLD (Blind Program)	995.66			995.66		995.66
800	00	Donations/Grants/Bequests	1,582,644.62	98,656.49	62,438.96	1,618,862.15	42,261.32	1,576,600.83
900	00	Memorials/Scholarships	220,423.64		1,250.00	219,173.64	-	219,173.64
		Totals	**83,674,038.50**	**5,363,265.76**	**15,846,335.94**	**73,190,968.32**	**21,096,091.79**	**52,079,110.34**

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

Summary of Cash and Investments

Unencumbered Cash July 1, 2018 to July 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
001		General	4,594,303.63	3,087,181.67	3,082,782.74	4,598,702.56	2,751,337.23	1,847,365.33
002		Supplemental General	3,535,406.33		865,963.28	2,669,443.05	1,499,921.89	1,169,521.16
003		Food Service	821,958.54	104,207.96	89,270.61	836,895.89	294,186.89	542,709.00
004		Vocational Education	230,039.15	15,469.99	125,178.06	120,331.08	114,820.08	5,511.00
005		Special Education	4,536,455.19	45.00	1,237,619.74	3,298,880.45	872,368.51	2,426,511.94
006		Drivers Training	32,437.54		23,514.98	8,922.56	1,326.10	7,596.46
010		Health Reserve	1,472,330.31	150,017.28	929,282.34	693,065.25	65,335.14	627,730.11
013		Summer School	85,336.68	500.00	20,113.37	65,723.31		65,723.31
014		Adult Supplemental	25,981.22			25,981.22		25,981.22
015		Adult Basic Education	688,789.47		28,973.85	659,815.62	11,596.54	648,219.08
018		Virtual School Education	580,822.75	60,000.00	196,938.62	443,884.13	446,449.59	(2,565.46)
020		Professional Development	74,545.46	45,316.14	35,795.67	84,065.93	80,938.70	3,127.23
021		Bilingual Education	105,600.91	5,000.00	52,451.59	58,149.32	56,935.28	1,214.04
024		Student Materials Revolving	1,232,677.13	6,533.35	8,696.25	1,230,514.23	252,011.45	978,502.78
025		At Risk K-12 Education	709,977.69	15,000.00	378,787.10	346,190.59	342,499.89	3,690.70
026		At Risk 4 Year Education	153,050.81		32,512.25	120,538.56	25,634.42	94,904.14
030		Workers Compensation Reserve (Self Insured)	1,646,662.41	3,721.49	34,014.94	1,616,368.96	2,282.00	1,614,086.96
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	14,131,617.00			14,131,617.00	-	14,131,617.00
009		Capital outlay	7,454,135.70	173,386.84	286,608.44	7,340,914.10	2,080,000.39	5,260,913.71
011		Special Assessments	492,810.15			492,810.15		492,810.15
035		(1) 2013 Bond Funds	288,522.88			288,522.88	266,461.73	22,061.15
036		2017 Bond Funds	43,725,338.26		2,776,605.80	40,948,732.46	19,219,519.94	21,729,212.52
037		2017 Lease 711 E 23rd Street	(2,351,149.95)		-	(2,351,149.95)	496,878.55	(2,848,028.50)
038		2018 Lease Outdoor Turf	(2,167,291.86)			(2,167,291.86)	2,403,858.14	(4,571,150.00)
091		Sales Tax Revolving	16,073.81	51.84	-	16,125.65	16,073.48	52.17
		Restricted Revolving Funds						
012		Cost of Living (COLA)	335,897.09			335,897.09		335,897.09
027		KPERS Retirement Revolving	-	2,523,517.96	2,523,517.96	-		-

Unencumbered Cash July 1, 2018 to July 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
		Federal Grants						
040	18	Title 1 2018	156,130.44	40,906.94	103,935.42	93,101.96	87,914.58	5,187.38
040	19	Title 1 2019			8.40	(8.40)	6,380.37	(6,388.77)
041	19	Title 1 2018 Carryover	-	16,682.06	-	16,682.06		16,682.06
042	18	Title 1 D 2018	(3,367.21)			(3,367.21)		(3,367.21)
043	17	NASS Title Indian Education 2017	-		1,799.00	(1,799.00)		(1,799.00)
043	18	NASS Title Indian Education 2018	7,377.47	-	6,025.08	1,352.39	618.86	733.53
043	19	NASS Title Indian Education 2019			3,634.59	(3,634.59)		(3,634.59)
044	17	Johnson O'Malley Indian Edu 2017	508.29		162.61	345.68		345.68
044	18	Johnson O'Malley Indian Edu 2018	18,723.07			18,723.07	2,009.10	
045	18	Title I D Carryover Over 2017	(3,447.54)	14,293.00	5,422.73	5,422.73	5,422.73	-
046	18	Title II CA 2018	(36,662.29)	47,541.00	18,759.85	(7,881.14)	38,795.47	(46,676.61)
047	17	Title III 2017	(4,120.00)	4,120.00	-	-		-
047	18	Title III 2018	(250.37)		340.21	(590.58)	585.22	
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	(19,990.49)	22,530.00	9,736.02	(7,196.51)	3,612.58	(10,809.09)
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	0.05			0.05		
050	18	Title VIB Discretionary 2018	15,395.29	1,101.00	5,738.38	10,757.91	22,457.91	(11,700.00)
051	19	Title VIB 2019	-			-		-
052	19	Preschool Incentive 2019	-			-		-
053	18	Ks Middle School Grant	4,473.42			4,473.42	4,473.42	-
054	19	KS Deaf Blind Grant	-			-		-
055	18	Title IV LCP	(37,208.14)	16,180.00		(21,028.14)		(21,028.14)
059	18	USDA Garden Planning Grant	(8,134.32)			(8,134.32)	340.22	(8,474.54)
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)	2,850,467.10		24,717.83	2,825,749.27	11,644.99	2,814,104.28

Summary of Cash and Investments

Unencumbered Cash July 1, 2018 to July 31, 2018

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances and Payables	Unencumbered Cash
		State Grants						
022		Parents as Teachers	54,628.60		9,271.61	45,356.99	4,168.58	41,188.41
450	00	Farm to School Local Funds	5,990.23			5,990.23		5,990.23
		Local/Grants and Other						
304	00	CCC Clothing Room	462.25			462.25		462.25
307	11	Kansas Green School H20 Quality	816.31			816.31		816.31
390	00	BOLD (Blind Program)	995.66			995.66		995.66
800	00	Donations/Grants/Bequests	1,600,391.93	5,600.27	23,347.58	1,582,644.62	22,812.65	1,559,831.97
900	00	Memorials/Scholarships	220,423.64			220,423.64	500.00	219,923.64
		Totals	**90,256,661.61**	**6,358,903.79**	**12,941,526.90**	**83,674,038.50**	**31,513,672.62**	**52,144,827.66**

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