

# KANSAS LEGISLATIVE RESEARCH DEPARTMENT

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January 10, 2013

To: House Education Committee

From: Sharon Wenger, Principal Analyst

~~Re: School Districts' Unencumbered Cash Balances~~

I have attached a spreadsheet that shows the unencumbered balances as of July 1, 2012, in the funds listed below and in the amounts as indicated below, based on SB 11 passed during the 2012 Legislative Session.

- At-risk education;
- Bilingual education;
- Contingency reserve;
- Driver training;
- Parent education program (Parents as Teachers or PAT);
- Preschool-aged at-risk education;
- Professional development;
- Summer program;
- Virtual school;
- Vocational education;
- Textbook and student materials (transfer to general operating expenses limited by language in SB 11 [amendments to 2011 Supp. KSA 72-8250] to one-third of this fund balance); and
- Special education (transfer similarly limited to one-third of this fund balance [KSA 72-6420]).

The maximum allowed to be transferred from these unencumbered funds could not exceed \$250 multiplied by the adjusted enrollment of the district.

In addition, there are the following considerations:

- Each of these funds would need to maintain a balance for cash flow purposes in order to meet expenditure needs.
- The decision to use the flexibility is determined by a school district's local board. As has been mentioned in testimony over the past two years on this topic, many school board members have been hesitant to spend down fund balances in light

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Attachment 2

of uncertain future funding, and the fact that these moneys would be for one-time expenditures only.

- It is likely that some portion of the textbook and student materials fund is composed of fees paid by students' parents. This is the only fund of those listed above that would contain such parent-paid fees.
- Some school district officials have testified that moneys are saved in the textbook fund over time to pay for new textbook series because such textbook prices have continued to rise.

Please let me know if you have questions or need further information.

SW/mkh

Enclosure

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District Name		COUNTY NAME	At Risk (4yr Old)	At Risk (K-12)	Bilingual	Virtual Ed.	Driver Training	Prof. Develop.	PAT	Summer Sch.	1/3 of Spec Ed	Voc. Ed.	Contingency Res.	1/3 of Textbook	Total of all	Adjusted	Max. Transfer	Balance Remaining
DOS11, Attica		Harper	0	5,000	0	0	10,557	0	19,718	0	11,655	0	78,719	4,966	130,045	155.5	38,875	91,170
DOS12, Shawnee Mission Pub Sch		Johnson	0	0	0	0	0	0	0	3,717,342	3,717,342	0	5,638,052	590,415	10,571,625	26,533.7	6,633,425	3,938,200
TOTAL			5,394,759	47,634,889	7,152,051	3,842,150	7,309,466	14,728,633	2,995,670	4,286,953	68,880,617	21,760,891	192,814,557	18,435,615	395,236,252	457,125.3	114,281,325	280,954,927

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