

Summary of Cash and Investments  
Unencumbered Cash  
September 1, 2016 to September 30, 2016

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances Exclude Accrued Wages and Payables	Unencumbered Cash
001		General	3,686,697.74	4,358,024.68	5,904,166.19	2,140,556.23	688,901.40	1,451,654.83
002		Supplemental General	1,640,269.10	940,391.12	972,621.52	1,608,038.70	20,671.55	1,587,367.15
003		Food Service	1,103,672.60	242,675.81	551,973.72	794,374.69	666,807.09	127,567.60
004		Vocational Education	28,265.38	162,250.00	160,817.80	29,697.58	23,197.85	6,499.73
005		Special Education	1,596,452.93	966,000.08	1,879,081.30	683,371.71	670,194.79	13,176.92
006		Drivers Training	26,507.29			26,507.29	1,525.91	24,981.38
008		Bond and Interest	3,692,670.24	581,391.82		4,274,062.06		4,274,062.06
009		Capital outlay	6,062,132.15	738,689.44	1,183,965.53	5,616,856.06	4,184,834.82	1,432,021.24
010		Health Reserve	3,907,959.50	938,926.29	929,452.17	3,917,433.62	1,953.60	3,915,480.02
011		Special Assessments	434,953.98	2,676.78		437,630.76		437,630.76
012		Cost of Living (COLA)	60,370.58	72,856.53		133,227.11		133,227.11
013		Summer School	61,550.95			61,550.95		61,550.95
014		Adult Supplemental	25,981.22			25,981.22		25,981.22
015		Adult Basic Education	755,200.61	23,469.35	39,643.85	739,026.11	2,297.51	736,728.60
018		Virtual School Education	1,238,837.50	223,019.00	232,222.41	1,229,634.09	1,219,422.66	10,211.43
020		Professional Development	42,886.86	38,000.00	3,731.03	77,155.83	47,540.68	29,615.15
021		Bilingual Education	7,064.51	147,000.00	149,354.10	4,710.41	4,419.91	290.50
022		Parents as Teachers	34,766.84	30,306.00	18,676.07	46,396.77	3,860.09	42,536.68
024		Student Materials Revolving	997,795.36	61,313.26	124,508.06	934,600.56	123,840.26	810,760.30
025		At Risk K-12 Education	18,668.66	400,000.00	412,204.09	6,464.57	24,370.75	(17,906.18)
026		At Risk 4 Year Education	235,608.52	56,139.51	39,949.04	251,798.99		251,798.99
027		KPERS Retirement Revolving	-		-	-		-
030		Workers Compensation Reserve	2,113,037.65	18,329.07	9,415.58	2,121,951.14	59.00	2,121,892.14
031		Contingency Reserve	6,462,271.51		-	6,462,271.51	138,963.57	6,323,307.94
035		(1) 2013 Bond Funds	12,625,541.91		3,080,709.63	9,544,832.28	8,345,677.80	1,199,154.48
091		Sales Tax Revolving	1,019.38	2,705.94	1,003.29	2,722.03		2,722.03

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<b>Federal Grants</b>								
040	16	Title 1 2016	12,204.67		117,541.81	(105,337.14)		(105,337.14)
040	17	Title 1 2017	(3,615.33)		5,087.38	(8,702.71)	21,864.91	(30,567.62)
041	17	Title I Carryover 2016	(4,762.63)		-	(4,762.63)		(4,762.63)
042	16	Title 1 D 2016	(6,868.09)		4,824.71	(11,692.80)		(11,692.80)
043	16	NASS Title Indian Education 2016	9,546.02		9,864.84	(318.82)		(318.82)
043	17	NASS Title Indian Education 2017	(12,599.57)	14,418.00	4,821.47	(3,003.04)	5,908.76	(8,911.80)
044	16	Johnson O'Malley Indian Edu 2016	4,738.56		849.03	3,889.53	1,178.09	2,711.44
045	17	Title I D Carryover Over 2016	-			-		-
046	16	Title II CA 2016	(567.92)		17,687.98	(18,255.90)	149.55	(18,405.45)
047	16	Title III 2016	(4,653.48)	240.00	1,571.43	(5,984.91)	1,078.81	(7,063.72)
048	16	Carl Perkins 2016	(1,258.82)			(1,258.82)		(1,258.82)
048	17	Carl Perkins 2017	(23,903.80)		5,856.08	(29,759.88)	5,957.22	(35,717.10)
049	16	Carl Perkins Incentive 2016	(1,510.51)			(1,510.51)	649.65	(2,160.16)
050	17	Title VIB Discretionary 2017	-			-	19,411.40	(19,411.40)
051	17	Title VIB 2017	-			-		-
052	17	Preschool Incentive 2017	-			-		-
053	17	Ks Middle School Grant	-	10,900.00		10,900.00		10,900.00
054	17	KS Deaf Blind Grant	-			-		-
204	15	Johnson O'Malley Indian Edu 2014	-			-		-
208	15	Carl Perkins 2015	379.95			379.95		379.95
213	15	Title III 2015			226.80	(226.80)		(226.80)
219	15	Carl Perkins Incentive 2015	4,394.20			4,394.20		4,394.20
275	00	Special Education Medicaid (Federal)	3,439,849.43	3,233.57	29,553.40	3,413,529.60	128,981.39	3,284,548.21
280	15	Title VIB Discretionary 2015	-			-		-

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<b>State Grants</b>								
404	15	KFH Health Living Grant	(452.65)			(452.65)	175.99	(628.64)
450	00	Farm to School Local Funds	15,947.68		8,215.81	7,731.87	636.20	7,095.67
451	16	Health Department CDRRSG Grant	(1,651.03)			(1,651.03)		(1,651.03)
<b>Local/Grants and Other</b>								
304	00	CCC Clothing Room	763.14			763.14		763.14
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	771,806.17	149,384.41	29,822.17	891,368.41	69,002.60	822,365.81
900	00	Memorials/Scholarships	223,473.64			223,473.64	500.00	222,973.64
<b>Totals</b>			<b>51,283,254.57</b>	<b>10,182,340.66</b>	<b>15,929,418.29</b>	<b>45,536,176.94</b>	<b>16,424,033.81</b>	<b>29,112,143.13</b>

(1) Includes contract encumbrances that will be paid from the 3rd sale of bonds January 2016

**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