

Summary of Cash and Investments  
Unencumbered Cash  
December 1, 2015 to December 31, 2015

Fund #	YR	Description	Beginning Cash	Increase	Decrease	Ending Cash	Encumbrances Excludes Accrued Wages and Payables	Unencumbered Cash
001		General	4,932,770.64	7,144,985.47	7,443,682.78	4,634,073.33	588,487.45	4,045,585.88
002		Supplemental General	1,515,009.77	1,822,521.95	1,475,427.01	1,862,104.71	7,710.19	1,854,394.52
003		Food Service	1,055,865.90	400,925.21	434,949.37	1,021,841.74	538,046.39	483,795.35
004		Vocational Education	23,665.17	167,333.89	164,387.33	26,611.73	16,584.32	10,027.41
005		Special Education	582,859.94	3,030,200.28	2,073,213.56	1,539,846.66	508,021.83	1,031,824.83
006		Drivers Training	52,639.50			52,639.50		52,639.50
008		Bond and Interest	5,160,164.01	1,048,886.62		6,209,050.63		6,209,050.63
009		Capital outlay	5,765,694.32	868,955.49	1,143,949.15	5,490,700.66	3,582,067.92	1,908,632.74
010		Health Reserve	4,619,632.89	1,120,156.98	928,901.68	4,810,888.19		4,810,888.19
011		Special Assessments	433,246.19	1,148.88	14,604.93	419,790.14		419,790.14
012		Cost of Living (COLA)	106,351.26	150,549.99		256,901.25		256,901.25
013		Summer School	184,508.51			184,508.51		184,508.51
014		Adult Supplemental	25,981.22			25,981.22		25,981.22
015		Adult Basic Education	837,652.34	11,674.67	32,818.90	816,508.11		816,508.11
018		Virtual School Education	912,069.54	227,906.35	343,264.51	796,711.38	782,577.66	14,133.72
020		Professional Development	14,018.64	21,717.87	32,742.32	2,994.19	2,268.45	725.74
021		Bilingual Education	5,012.13	150,164.36	150,939.63	4,236.86	171.43	4,065.43
022		Parents as Teachers	80,987.52	268.75	18,592.20	62,664.07	638.69	62,025.38
024		Student Materials Revolving	886,731.39	13,397.62	31,933.36	868,195.65	34,802.46	833,393.19
025		At Risk K-12 Education	6,670.79	330,269.39	332,446.01	4,494.17	1,104.36	3,389.81
026		At Risk 4 Year Education	387,366.88	34,443.75	43,894.53	377,916.10		377,916.10
027		KPERS Retirement Revolving	-			-		-
029		2005 Bond Projects	285,868.69			285,868.69		285,868.69
030		Workers Compensation Reserve	2,231,771.71	32,885.95	29,116.43	2,235,541.23		2,235,541.23
031		Contingency Reserve	4,840,663.82			4,840,663.82	319,569.70	4,521,094.12
035		(1) 2013 Bond Funds	7,652,455.28		2,735,150.23	4,917,305.05	11,768,828.41	(6,851,523.36)
091		Sales Tax Revolving	13,144.49	5,113.56	13,107.27	5,150.78		5,150.78
094		HRA Claims Revolving	96,679.74			96,679.74		96,679.74

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<b>Federal Grants</b>								
040	16	Title 1 2016	(66,904.80)	216,198.30	147,142.27	2,151.23	14,539.32	134,754.18
041	16	Title I Carryover 2015	(19,295.97)	21,366.00	10,743.93	(8,673.90)	19,382.87	(17,312.84)
042	16	Title 1 D 2016	(90.15)	4,990.00	4,550.22	349.63		4,899.85
043	16	NASS Title Indian Education 2016	(36,048.28)	100.00	8,017.61	(43,965.89)	2,575.53	(38,523.81)
045	16	Title I D Carryover Over 2015	(2,481.89)	100.00	4,713.32	(7,095.21)		(2,381.89)
046	16	Title ID CA 2016	546.43	31,386.00	33,273.85	(1,341.42)		31,932.43
048	16	Carl Perkins 2016	(344.04)	719.00	640.64	(265.68)		374.96
049	16	Carl Perkins Incentive 2016	-		1,170.28	(1,170.28)	15.00	(15.00)
050	16	Title VIB Discretionary 2016	(11,308.42)	17,160.00	11,411.80	(5,560.22)	2,976.09	2,875.49
051	16	Title VIB 2016	(1,872,218.00)	457,392.00		(1,414,826.00)		(1,414,826.00)
052	16	Preschool Incentive 2016	(51,611.00)	12,592.00		(39,019.00)		(39,019.00)
053	16	Ks Middle School Grant	4,019.00		1,517.00	2,502.00	11,845.00	(7,826.00)
054	16	KS Deaf Blind Grant	(3,238.17)	3.50	132.95	(3,367.62)	4,313.93	(7,548.60)
200	15	Title I 2015	(4,918.94)	780.00		(4,138.94)	760.60	(4,899.54)
201	05	Title I Carryover 2004	8,926.20			8,926.20		8,926.20
201	15	Title I Carryover 2015	-			-		-
203	15	Title Indian Education 2015	(5,845.24)			(5,845.24)		(5,845.24)
204	15	Johnson O'Malley Indian Edu 2014	7,105.01		294.17	6,810.84	2,712.50	4,098.34
205	15	Title 1, Part D 2015	119.87			119.87		119.87
206	15	Title IIA 2015	10,560.32			10,560.32		10,560.32
208	15	Carl Perkins 2015	(3,108.80)			(3,108.80)		(3,108.80)
213	14	Title III ESL 2014	-			-		-
213	15	Title III ESL 2015	(3,435.78)	4,145.64	2,654.10	(1,944.24)	10,476.95	(12,421.19)
215	15	Title 1 D Carryover 2014	-			-	91.87	(91.87)
219	15	Carl Perkins Incentive 2015	4,394.20			4,394.20		4,394.20
275	00	Special Education Medicaid (Federal)	3,134,553.46		3,661.81	3,130,891.65	42,009.05	3,088,882.60
280	15	Title VIB Discretionary 2015	(2,397.46)			(2,397.46)		(2,397.46)

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<b>State Grants</b>								
404	15	KFH Health Living Grant	54,082.83	50.00	3,455.20	50,677.63		50,677.63
450	00	Farm to School Local Funds	16,382.95			16,382.95		16,382.95
451	15	Health Department CDRRSG Grant	(1,209.20)		151.75	(1,360.95)	220.56	(1,581.51)
<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	617,693.53	24,394.48	11,971.03	630,116.98	13,521.24	616,595.74
900	00	Memorials/Scholarships	222,323.64	130.00		222,453.64		222,453.64
<b>Totals</b>			<b>44,708,308.69</b>	<b>17,375,013.95</b>	<b>17,688,623.13</b>	<b>44,394,699.51</b>	<b>18,276,319.77</b>	<b>26,341,693.61</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