

Summary of Cash and Investments
Unencumbered Cash May 1, 2017 to May 31, 2017

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Exclude Accrued Wages and Payables	Unencumbered Cash
001		General	2,213,025.81	3,667,222.81	(139,084.87)	4,830,796.19	910,367.56	899,722.70	10,644.86
002		Supplemental General	650,059.88	736,381.00	40,003.43	1,169,927.93	256,516.38	18,011.69	238,504.69
003		Food Service	720,986.96	658,702.68	(12,090.74)	402,086.80	965,512.10	349,207.17	616,304.93
004		Vocational Education	10,487.30	155,715.00	(2,808.93)	145,013.03	18,380.34	14,837.17	3,543.17
005		Special Education	364,552.51	2,063,701.27	(34,781.18)	2,130,033.34	263,439.26	263,149.58	289.68
006		Drivers Training	56,149.38	4,350.00		1,243.49	59,255.89		59,255.89
008		Bond and Interest	10,705,895.35				10,705,895.35		10,705,895.35
009		Capital outlay	5,700,846.85	2,728,956.59	(8,980.30)	2,839,747.23	5,581,075.91	3,522,498.90	2,058,577.01
010		Health Reserve	5,194,687.34	939,405.02	(29,510.87)		6,104,581.49	1,526.40	6,103,055.09
011		Special Assessments	469,484.27				469,484.27		469,484.27
012		Cost of Living (COLA)	1,043,028.18				1,043,028.18		1,043,028.18
013		Summer School	72,304.41	8,140.00		120.63	80,323.78	689.47	79,634.31
014		Adult Supplemental	25,981.22				25,981.22		25,981.22
015		Adult Basic Education	745,003.68		(1,033.27)	32,157.29	711,813.12	1,364.58	710,448.54
018		Virtual School Education	631,203.29	433,506.28	(10,485.68)	273,832.30	780,391.59	771,856.36	8,535.23
020		Professional Development	56,298.01	49,575.00	(1,475.15)	36,944.70	67,453.16	66,880.64	572.52
021		Bilingual Education	8,200.73	150,050.00	(2,204.26)	152,708.94	3,337.53	2,500.45	837.08
022		Parents as Teachers	43,325.25	6,750.00	824.96	12,971.92	37,928.29	687.26	37,241.03
024		Student Materials Revolving	1,049,589.01	59,258.45	(2,807.19)	11,272.65	1,094,767.62	84,098.52	1,010,669.10
025		At Risk K-12 Education	25.16	390,000.00	20,063.56	409,133.81	954.91		954.91
026		At Risk 4 Year Education	82,345.20	47,042.57	2,145.44	40,512.72	91,020.49		91,020.49
027		KPERS Retirement Revolving	-		-		-		-
030		Workers Compensation Reserve	2,140,329.89	15,656.38	-	9,341.77	2,146,644.50		2,146,644.50
031		Contingency Reserve	6,542,809.01		-	3,581,000.00	2,961,809.01	128,429.40	2,833,379.61
035		(1) 2013 Bond Funds	1,659,846.55		-	415,411.34	1,244,435.21	968,345.38	276,089.83
091		Sales Tax Revolving	18,135.45	5,423.09	(795.83)	9.35	22,753.36		22,753.36

Summary of Cash and Investments
 Unencumbered Cash May 1, 2017 to May 31, 2017

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Exclude Accrued Wages and Payables	Unencumbered Cash
Federal Grants									
040	16	Title 1 2016	(5.40)		5.40		-		-
040	17	Title 1 2017	(371,677.88)	-	(2,594.13)	194,399.65	(568,671.66)	15,838.60	(584,510.26)
041	17	Title I Carryover 2016	20,825.93		(53.00)		20,772.93		20,772.93
042	16	Title 1 D 2016	-		-		-		-
042	17	Title 1 D 2017	236.09		(70.18)		165.91		165.91
043	16	NASS Title Indian Education 2016	822.00		-		822.00	822.00	-
043	17	NASS Title Indian Education 2017	(41,365.35)	55,469.00	712.89	10,252.14	4,564.40	6,056.58	(1,492.18)
044	16	Johnson O'Malley Indian Edu 2016	-		(812.89)		(812.89)		(812.89)
044	17	Johnson O'Malley Indian Edu 2017	13,098.00		-	1,677.19	11,420.81	530.63	10,890.18
045	17	Title I D Carryover Over 2016	6,959.60		(100.00)	4,824.71	2,034.89		2,034.89
046	16	Title II CA 2016	-		-		-		-
046	17	Title II CA 2017	(59,657.89)		(385.00)	29,470.67	(89,513.56)	1,688.00	(91,201.56)
047	16	Title III 2016	-		-		-		-
047	17	Title III 2017	5,834.53		(316.88)	2,101.87	3,415.78	163.60	3,252.18
048	16	Carl Perkins 2016	4,117.53		-		4,117.53		4,117.53
048	17	Carl Perkins 2017	23,450.91		-	2,196.48	21,254.43	2,359.97	18,894.46
049	16	Carl Perkins Incentive 2016	4,642.84		-		4,642.84		4,642.84
050	17	Title VIB Discretionary 2017	(17,427.17)		(937.17)	5,557.65	(23,921.99)	9,799.55	(33,721.54)
051	17	Title VIB 2017	(32,478.00)		-		(32,478.00)		(32,478.00)
052	17	Preschool Incentive 2017	(387.00)		-		(387.00)		(387.00)
053	17	Ks Middle School Grant	4,868.89		-		4,868.89	10,318.89	(5,450.00)
054	17	KS Deaf Blind Grant	(8,480.38)		-		(8,480.38)		(8,480.38)
208	15	Carl Perkins 2015	379.95		-		379.95		379.95
213	15	Title III 2015	(68.04)		-		(68.04)		(68.04)
219	15	Carl Perkins Incentive 2015	4,394.20		-		4,394.20		4,394.20
275	00	Special Education Medicaid (Federal)	3,425,409.89	13,044.74	(423.94)	35,468.64	3,402,562.05	82,457.97	3,320,104.08

Summary of Cash and Investments
 Unencumbered Cash May 1, 2017 to May 31, 2017

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Exclude Accrued Wages and Payables	Unencumbered Cash
State Grants									
404	15	KFH Health Living Grant	(199.08)		(50.00)		(249.08)		(249.08)
450	00	Farm to School Local Funds	2,892.00	3,634.00	(31.92)	1,366.27	5,127.81	193.58	4,934.23
451	16	Health Department CDRRSG Grant	-		-		-		-
Local/Grants and Other									
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	869,216.75	56,499.87	(22,344.18)	29,209.71	874,162.73	57,125.08	817,037.65
900	00	Memorials/Scholarships	222,723.64		-	400.00	222,323.64		222,323.64
Totals			44,285,302.36	12,248,483.75	(210,421.88)	16,811,190.41	39,512,173.82	7,281,160.12	32,231,013.70

(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