

## Unencumbered Cash

June 1, 2016 to June 30, 2016

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Accrued Wages and Payables	Unencumbered Cash
001		General	788,518.88	17,955,382.33	47,733.26	15,038,303.16	3,753,331.31	3,753,331.31	-
002		Supplemental General	786,335.51	8,540,450.66	(68,244.78)	5,900,260.65	3,358,280.74	1,599,081.54	1,759,199.20
003		Food Service	1,022,265.43	291,981.98	516.37	233,773.69	1,080,990.09	54,452.95	1,026,537.14
004		Vocational Education	21,084.31	1,033,963.00	1,259.00	860,300.41	196,005.90	196,005.90	-
005		Special Education	247,403.81	6,052,987.49	30,419.26	2,809,457.39	3,521,353.17	1,389,329.55	2,132,023.62
006		Drivers Training	70,476.30	2,050.00		20,568.86	51,957.44	16,325.02	35,632.42
008		Bond and Interest	10,468,656.72	4,467,594.76	29.33		14,936,280.81	-	14,936,280.81
009		Capital outlay	6,787,505.24	4,219,405.92	(778,498.97)	1,937,963.70	8,290,448.49	3,857,779.20	4,432,669.29
010		Health Reserve	3,801,941.32	1,713,085.46		937,784.55	4,577,242.23	34,726.80	4,542,515.43
011		Special Assessments	426,049.00	8,904.98			434,953.98		434,953.98
012		Cost of Living (COLA)	1,000,354.05	631,507.53	(0.00)	1,571,491.00	60,370.58		60,370.58
013		Summer School	78,688.00	20,458.00		18,434.29	80,711.71	6,194.34	74,517.37
014		Adult Supplemental	25,981.22				25,981.22		25,981.22
015		Adult Basic Education	781,355.54	53,723.98	-	30,229.54	804,849.98	47,461.03	757,388.95
018		Virtual School Education	494,155.46	1,331,000.00	-	1,357,719.40	467,436.06	467,436.06	-
020		Professional Development	22,909.43	423,859.90	-	433,229.26	13,540.07	13,540.07	-
021		Bilingual Education	8,824.91	870,165.84	-	750,306.82	128,683.93	128,683.93	-
022		Parents as Teachers	36,983.80	48,000.00	-	18,938.59	66,045.21	3,618.09	62,427.12
024		Student Materials Revolving	977,812.39	103,883.19	(2,731.56)	98,964.47	979,999.55	28,075.71	951,923.84
025		At Risk K-12 Education	286.42	1,454,000.00	-	1,117,674.54	336,611.88	336,611.88	-
026		At Risk 4 Year Education	255,749.30	201,244.66	(100,040.23)	59,819.09	297,134.64	50,612.10	246,522.54
027		KPERS Retirement Revolving	-		-		-		-
029		2005 Bond Projects	-		-		-		-
030		Workers Compensation Reserve	2,231,826.32	68,591.29	-	26,255.20	2,274,162.41	110,482.00	2,163,680.41
031		Contingency Reserve	6,463,626.82	260,179.00	(1,874.81)	174,472.00	6,547,459.01	139,151.07	6,408,307.94
035		(1) 2013 Bond Funds	20,873,311.87		10,414.42	5,127,747.61	15,755,978.68	13,940,333.35	1,815,645.33
091		Sales Tax Revolving	15,568.89	7,261.26	155.92	15,931.26	7,054.81	7,038.72	16.09
094		HRA Claims Revolving	-		-		-		-

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Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Accrued Wages and Payables	Unencumbered Cash
<b>Federal Grants</b>									
040	16	Title 1 2016	(3,706.57)	227,205.00	(9,797.33)	240,524.85	(26,823.75)	180,983.04	(207,806.79)
041	16	Title I Carryover 2015	(93,015.03)	83,487.00	9,797.33	269.30	(0.00)	-	(0.00)
042	16	Title 1 D 2016	(12,681.98)	18,073.00	569.71	20,231.82	(14,271.09)		(14,271.09)
043	16	NASS Title Indian Education 2016	(88,706.26)	125,940.70	(3,613.00)	17,632.63	15,988.81	16,556.10	(567.29)
044	16	Johnson O'Malley Indian Edu 2016	(5,786.41)	8,920.12	3,613.00	1,834.23	4,912.48	797.02	4,115.46
045	16	Title I D Carryover Over 2015	(4,165.27)	6,320.27	(569.71)	1,585.29	-		-
046	16	Title ID CA 2016	(16,335.40)	80,458.00	-	56,930.80	7,191.80	40,516.72	(33,324.92)
047	16	Title III 2016	(43,153.39)	40,119.63	3,256.85	2,655.55	(2,432.46)	453.60	(2,886.06)
048	16	Carl Perkins 2016	(14,252.91)	24,546.00	-	8,185.54	2,107.55	3,793.02	(1,685.47)
049	16	Carl Perkins Incentive 2016	(2,929.51)	2,931.00	-	1,250.00	(1,248.51)	911.65	(2,160.16)
050	16	Title VIB Discretionary 2016	(3,072.68)	8,879.88	-	5,807.20	-		-
051	16	Title VIB 2016	-		-		-		-
052	16	Preschool Incentive 2016	-		-		-		-
053	16	Ks Middle School Grant	(1,968.00)	11,106.00	-	9,138.00	-		-
054	16	KS Deaf Blind Grant	(2,985.20)	3,562.70	-	577.50	-		-
204	15	Johnson O'Malley Indian Edu 2014	1,786.32		-	1,786.32	-		-
206	15	Title IIA 2015	-		-		-		-
208	15	Carl Perkins 2015	379.95		-		379.95		379.95
213	15	Title III ESL 2015	4,430.41		(3,256.85)	1,173.56	-		-
215	15	Title 1 D Carryover 2014	-		-		-		-
219	15	Carl Perkins Incentive 2015	4,394.20		-		4,394.20		4,394.20
275	00	Special Education Medicaid (Federal)	3,225,925.21	311,735.49	(30,419.26)	32,680.06	3,474,561.38	68,580.22	3,405,981.16
280	15	Title VIB Discretionary 2015	-		-		-		-

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

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Accrued Wages and Payables	Unencumbered Cash
<b>State Grants</b>									
404	15	KFH Health Living Grant	18,141.04	135.20	-	13,903.75	4,372.49	3,578.53	793.96
450	00	Farm to School Local Funds	16,703.74	5,054.64	(327.52)	622.01	20,808.85	541.99	20,266.86
451	15	Health Department CDRRSG Grant	(1,229.78)	1,085.15	1,065.78	921.15	-	-	-
451	16	Health Department CDRRSG Grant	-	-	(1,065.78)	7,553.64	(8,619.42)	33.45	(8,652.87)
<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	644,388.41	475,929.52	102,186.01	44,976.37	1,177,527.57	19,898.75	1,157,628.82
900	00	Memorials/Scholarships	223,973.64	2,036.00	-	2,036.00	223,973.64		223,973.64
<b>Totals</b>			<b>61,536,380.58</b>	<b>51,197,206.53</b>	<b>(789,423.56)</b>	<b>39,011,901.05</b>	<b>72,932,262.50</b>	<b>26,516,914.71</b>	<b>46,415,347.79</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