

Summary of Cash and Investments  
Unencumbered Cash  
October 1, 2016 to October 31, 2016

Fund #	YR	Description	Beginning Cash	Increase	Prior Period Timing Adjustments	Decrease	Ending Cash	Encumbrances Exclude Accrued Wages and Payables	Unencumbered Cash
001		General	2,140,556.23	8,089,060.53	(78,305.58)	8,199,696.95	1,951,614.23	625,401.67	1,326,212.56
002		Supplemental General	1,608,038.70	2,517,076.82	1,464.75	1,266,340.88	2,860,239.39	47,364.07	2,812,875.32
003		Food Service	794,374.69	396,475.66	(6,736.03)	492,233.86	691,880.46	394,945.96	296,934.50
004		Vocational Education	29,697.58	154,140.00	(11,557.61)	160,532.21	11,747.76	6,077.01	5,670.75
005		Special Education	683,371.71	2,197,645.70	(44,699.95)	2,244,953.36	591,364.10	573,797.35	17,566.75
006		Drivers Training	26,507.29	50.00	(1,811.91)		24,745.38		24,745.38
008		Bond and Interest	4,274,062.06	124,981.49			4,399,043.55	3,960,715.43	438,328.12
009		Capital outlay	5,616,856.06	149,462.85	(144,153.13)	765,640.62	4,856,525.16	1,526.40	4,854,998.76
010		Health Reserve	3,917,433.62	947,652.29		1,860,184.38	3,004,901.53		3,004,901.53
011		Special Assessments	437,630.76	746.55			438,377.31		438,377.31
012		Cost of Living (COLA)	133,227.11	14,787.95			148,015.06		148,015.06
013		Summer School	61,550.95		(50.00)		61,500.95		61,500.95
014		Adult Supplemental	25,981.22				25,981.22		25,981.22
015		Adult Basic Education	739,026.11	5,614.63	(834.51)	34,511.70	709,294.53	213.14	709,081.39
018		Virtual School Education	1,229,634.09	216,078.00	(21,815.76)	407,567.80	1,016,328.53	1,004,544.32	11,784.21
020		Professional Development	77,155.83	31,000.00	(36,061.54)	5,317.88	66,776.41	66,003.62	772.79
021		Bilingual Education	4,710.41	150,000.00	(822.58)	149,580.80	4,307.03	461.63	3,845.40
022		Parents as Teachers	46,396.77		(2,210.09)	18,565.29	25,621.39	1,221.20	24,400.19
024		Student Materials Revolving	934,600.56	218,220.32	(16,671.60)	32,724.17	1,103,425.11	96,089.14	1,007,335.97
025		At Risk K-12 Education	6,464.57	446,000.00	0.00	451,821.00	643.57	151.75	491.82
026		At Risk 4 Year Education	251,798.99	3,960.00	(300.00)	40,644.22	214,814.77	112.50	214,702.27
027		KPERS Retirement Revolving	-	960,760.05	-	960,760.05	-		-
030		Workers Compensation Reserve	2,121,951.14	15,546.78	(823.08)	3,587.78	2,133,087.06		2,133,087.06
031		Contingency Reserve	6,462,271.51		-		6,462,271.51	138,963.57	6,323,307.94
035		(1) 2013 Bond Funds	9,544,832.28		-	1,614,504.75	7,930,327.53	6,763,157.92	1,167,169.61
091		Sales Tax Revolving	2,722.03	4,547.88	2.08		7,271.99		7,271.99

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<b>Federal Grants</b>									
040	16	Title 1 2016	(105,337.14)	124,447.09	(4,238.44)	12,614.57	2,256.94	2,256.94	-
040	17	Title 1 2017	(8,702.71)	2,051.15	(5,499.04)	160,863.60	(173,014.20)	34,878.35	(207,892.55)
041	17	Title I Carryover 2016	(4,762.63)		-	28,615.01	(33,377.64)	1,987.30	(35,364.94)
042	16	Title 1 D 2016	(11,692.80)		-		(11,692.80)	-	(11,692.80)
043	16	NASS Title Indian Education 2016	(318.82)		(9,000.74)	4,878.54	(14,198.10)	-	(14,198.10)
043	17	NASS Title Indian Education 2017	(3,003.04)		7,201.84	4,706.35	(507.55)	3,054.91	(3,562.46)
044	16	Johnson O'Malley Indian Edu 2016	3,889.53		(329.99)	404.98	3,154.56	2,184.25	970.31
045	17	Title I D Carryover Over 2016	-		-	4,824.71	(4,824.71)		(4,824.71)
046	16	Title II CA 2016	(18,255.90)		-	17,687.98	(35,943.88)		(35,943.88)
046	16	Title II CA 2017	-	-	(149.55)		(149.55)	507.25	(656.80)
047	16	Title III 2016	(5,984.91)	8.69	359.59	5,287.27	(10,903.90)	2,549.91	(13,453.81)
047	17	Title III 2017	-	-	(453.59)	158.76	(612.35)		(612.35)
048	16	Carl Perkins 2016	(1,258.82)		(641.65)		(1,900.47)		(1,900.47)
048	17	Carl Perkins 2017	(29,759.88)		(5,315.57)	239.12	(35,314.57)	618.80	(35,933.37)
049	16	Carl Perkins Incentive 2016	(1,510.51)		(649.65)		(2,160.16)		(2,160.16)
050	17	Title VIB Discretionary 2017	-		-	11,931.40	(11,931.40)	16,067.08	(27,998.48)
051	17	Title VIB 2017	-		-		-		-
052	17	Preschool Incentive 2017	-		-		-		-
053	17	Ks Middle School Grant	10,900.00		-		10,900.00	21,800.00	(10,900.00)
054	17	KS Deaf Blind Grant	-		-		-	3,882.62	(3,882.62)
208	15	Carl Perkins 2015	379.95		-		379.95		379.95
213	15	Title III 2015	(226.80)	158.76			(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)	3,413,529.60	4,006.22	(1,908.00)	7,593.61	3,408,034.21	143,199.54	3,264,834.67

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<b>State Grants</b>									
404	15	KFH Health Living Grant	(452.65)		203.57		(249.08)		(249.08)
450	00	Farm to School Local Funds	7,731.87		(4,166.39)	4,729.14	(1,163.66)		(1,163.66)
451	16	Health Department CDRRSG Grant	(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	891,368.41	31,104.98	(18,557.11)	50,734.65	853,181.63	17,109.66	836,071.97
900	00	Memorials/Scholarships	223,473.64		-	500.00	222,973.64	-	222,973.64
<b>Totals</b>			<b>45,536,176.94</b>	<b>16,805,584.39</b>	<b>(406,880.23)</b>	<b>19,024,937.39</b>	<b>42,909,943.71</b>	<b>13,930,843.29</b>	<b>28,979,100.42</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