

RENWICK USD 267
2015-2016 Budget to Actual
ALL FUNDS COMBINED
February 29, 2016

ALL FUNDS COMBINED

	INTERNAL BUDGET	ACTUAL
BEGINNING CASH (Unencumbered) - JULY 1, 2015	\$ 6,543,000	\$ 6,543,000
ADD: Encumbranced Cash as of June 30, 2015	\$ 172,000	\$ 172,000
REVENUES:		
State Aid	11,764,000	7,561,000
State - SPED Funding	1,750,000	749,000
State - KPERS Flow-Through	1,047,000	719,000
Local - Ad Valorem Taxes (Sedgwick & Reno)	4,540,000	2,613,000
Local - Motor/Delinquent Taxes (Sedgwick & Reno)	665,000	454,000
Local - Paid Lunches	535,000	382,000
Local - Gifts & Grants	11,000	7,000
Local - Enrollment Fees & Reimbursements	700,000	502,000
Local - Interest	5,000	5,000
Federal - Title & Lunch Aid	383,000	226,000
Transfers from Other Funds	6,867,000	4,042,000
TOTAL REVENUES	<u>\$ 28,267,000</u>	<u>\$ 17,260,000</u>
EXPENDITURES:		
Salaries & Benefits	\$ (10,300,000)	\$ (5,760,000)
Utilities	(666,000)	(381,000)
Repairs/Maint Supplies/Paper Products	(682,000)	(381,000)
Insurance	(225,000)	(140,000)
Computer/IT	(876,000)	(265,000)
Transportation/Fuel	(303,000)	(177,000)
Building/Athletic Budgets	(536,000)	(275,000)
Curriculum	(240,000)	(38,000)
Capital Outlay (Non-Repair)	(275,000)	(155,000)
Food Service	(465,000)	(234,000)
Vocational Education	(58,000)	(40,000)
Contingency	-	-
ProfDev & Other	(40,000)	(9,000)
Debt Service	(2,922,000)	(2,999,000)
Special Education	(2,593,000)	(1,428,000)
Prior Year Encumbrances	(172,000)	(160,000)
KPERS Flow-Through	(1,047,000)	(719,000)
Transfer to Contingency	-	-
Transfers to Other Funds	(6,867,000)	(4,042,000)
TOTAL EXPENDITURES	<u>\$ (28,267,000)</u>	<u>\$ (17,203,000)</u>
LESS: Encumbrances at end of period	<u>(172,000)</u>	<u>-</u>
ENDING CASH (Unencumbered)	<u>\$ 6,543,000</u>	<u>\$ 6,772,000</u>

RENWICK USD 267
February 29, 2016
BANK RECONCILIATION

ALL FUNDS COMBINED

BALANCE PER BANK

LEGACY BANK	Checking/Money Market	\$ 868,000
FIRST NATIONAL BANK OF SOUTHERN KANSAS	Checking/Money Market/Merchant	5,057,000
GARDEN PLAIN STATE BANK	Checking/Money Market	942,000
		<u>\$ 6,867,000</u>

LESS:	Outstanding Checks	(95,000)
LESS:	Encumbrances as of January 31, 2016	<u>-</u>

UNENCUMBERED CASH AS OF February 29, 2016 \$ 6,772,000

BALANCE PER BOOKS

UNENCUMBERED CASH AS OF February 29, 2016 \$ 6,772,000

DIFFERENCE \$ -

Renwick USD 267
Cash Balances
March 1, 2016

FUND NUMBER	FUND NAME	UNENCUMBERED CASH BALANCE
06	General Fund	\$ 1,078,751
08	Supplemental General Fund	\$ 699,995
16	Capital Outlay	\$ 1,192,946
18	Drivers Education	\$ 23,579
24	Food Service	\$ 80,769
26	Professional Development	\$ 280
30	Special Education	\$ -
35	Gifts and Grants	\$ 13,750
53	Contingency Reserve Fund	\$ 800,000
55	Textbook & Student Material	\$ 486,659
	<i>Total As Reported to KSDE:</i>	<u>\$ 4,376,729</u>
62	Bond Fund	\$ 2,317,431
91	Title I	\$ (425)
98	Title IIA	\$ (2)
99	Payroll Clearing	\$ 27,518
A1	GPHS Activity Fund	\$ 38,146
A2	AHS Activity Fund	\$ 12,089
	<i>Total Per Cash Summary</i>	<u><u>\$ 6,771,487</u></u>

RENWICK USD 267
 FY 2015-16
 SCHEDULE OF EXPENDITURES BY LOCATION
 February 29, 2016

	<u>AES</u>	<u>AHS</u>	<u>CES</u>	<u>GPES</u>	<u>GPHS</u>	<u>SMES</u>	<u>DISTRICT</u>	<u>YTD TOTAL</u>
OPERATING EXPENDITURES:								
Salaries & Benefits	\$ 821,000 A	\$ 1,124,000 A	\$ 691,000 A	\$ 827,000 A	\$ 659,000 A	\$ 753,000 A	\$ 885,000 A	\$ 5,760,000
Utilities	28,000	117,000	48,000	50,000	81,000	46,000	11,000	381,000
Repairs/Maint Supplies/Paper Products	52,000	139,000	32,000	43,000	64,000	35,000	16,000	381,000
Insurance	-	-	-	-	-	-	140,000 B	140,000
Computer/IT	-	2,000	-	-	-	-	263,000 C	265,000
Transportation/Fuel	-	-	-	-	-	-	177,000 D	177,000
Building/Athletic Budgets	33,000	87,000	24,000	24,000	43,000	15,000	49,000 E	275,000
Curriculum	2,000	2,000	2,000	2,000	-	2,000	28,000	38,000
Capital Outlay (Non-Repair)	29,000	97,000	5,000	4,000	18,000	2,000	-	155,000
Food Service	39,000	58,000	28,000	35,000	32,000	38,000	4,000	234,000
Vocational Education	-	25,000	-	-	15,000	-	-	40,000
Contingency	-	-	-	-	-	-	-	-
SPED	-	-	-	-	-	-	1,428,000	1,428,000
ProfDev & Other	-	-	-	-	-	-	9,000	9,000
Transfers to Other Funds	-	-	-	-	-	-	4,042,000	4,042,000
TOTAL OPERATING EXPENDITURES	<u>\$ 1,004,000</u>	<u>\$ 1,651,000</u>	<u>\$ 830,000</u>	<u>\$ 985,000</u>	<u>\$ 912,000</u>	<u>\$ 891,000</u>	<u>\$ 7,052,000</u>	<u>\$ 13,325,000</u>
Debt Service	-	-	-	-	-	-	2,999,000	2,999,000
Prior Year Encumbrances	-	-	-	-	-	-	160,000	160,000
Construction	-	-	-	-	-	-	-	-
KPERS Flow-Through	-	-	-	-	-	-	719,000	719,000
TOTAL EXPENDITURES	<u>\$ 1,004,000</u>	<u>\$ 1,651,000</u>	<u>\$ 830,000</u>	<u>\$ 985,000</u>	<u>\$ 912,000</u>	<u>\$ 891,000</u>	<u>\$ 10,930,000</u>	<u>\$ 17,203,000</u>
Headcount as of 09/22/2015	373	432	223	329	185	359		1,901

EXPLANATIONS

A 2015-16 FTE headcount is as follows:

	<u>AES</u>	<u>AHS</u>	<u>CES</u>	<u>GPES</u>	<u>GPHS</u>	<u>SMES</u>	<u>DISTRICT</u>	<u>TOTAL</u>
Licensed	22.5	25.7	17.8	21.4	13.6	20.2	-	121.1
Classified	13.0	15.8	14.5	14.2	11.8	15.0	8.0	92.3
Administrators	1.0	2.0	1.0	1.0	0.2	1.0	6.3	12.5
Early Retirees	-	-	-	-	-	-	11.0	11.0
	<u>36.5</u>	<u>43.5</u>	<u>33.3</u>	<u>36.6</u>	<u>25.6</u>	<u>36.2</u>	<u>25.3</u>	<u>236.9</u>

B Insurance premiums (property, auto, liability, workers comp, etc) are paid in quarterly installments. Fees to agent are fixed and were paid in full in October (\$10,000). Additional amounts spent are amounts paid towards deductible.

C Primarily TAC energy mgmt services annual lease payment, GoEduStar annual license/support, Harris Computer annual maintenance support, AllofE annual license, extended service warranty on computers, stand-by computers, School Fusion hosting service, copier equipment and usage costs and various other purchases from TwoTrees, CDW, IBM, and Cisco.

D Transportation/fuel costs breakdown as follows:

	<u>Repairs</u>	<u>Fuel</u>	<u>Tires/Radios</u>	<u>Other</u>	<u>Total</u>
Bus Transportation	\$ 77,000	\$ 35,000	\$ 3,000	\$ -	\$ 115,000
SPED	9,000	7,000	-	-	16,000
Drivers Ed	-	2,000	-	-	2,000
Admin	26,000	1,000	-	4,000	31,000
Maintenance Dept	4,000	9,000	-	-	13,000
	<u>\$ 116,000</u>	<u>\$ 54,000</u>	<u>\$ 3,000</u>	<u>\$ 4,000</u>	<u>\$ 177,000</u>

E District building budget expenses consist of annual f.s. audit, health supplies district wide, legal services, KASB membership, SFFF membership, and postage/fees/other admin costs.

Capital Outlay Summary 2015-16

Revenue	2015-16	Notes
September	49,420	
October	7,745	
January	527,383	
February	166,879	<i>State Aid</i>
March	19,975	<i>4% Increase over last year</i>
June	385,544	<i>4% Increase over last year</i>
	<u>1,156,946</u>	
Cash Balance 02/29/2016	1,192,946	
Anticipated Revenue	405,519	
	<u>1,598,465</u>	
Anticipated Expenditures:		
Summer Projects	290,000	
03/2015 Zayos Internet Agreement (5 yrs)	17,820	
03/2015 Zayos WAN Agreement (10 yrs)	36,000	
06/2014 Delange Lease Meraki (3 yrs)	32,157	
Mar-June Expenditures	66,667	
Digital Curriculum (6 years)	43,333	<i>digital portion of curriculum each yr</i>
Curriculum Chromebooks	254,000	<i>1 time cost/Budgeted under computers</i>
AHS Track	150,000	<i>repair</i>
Bus Purchase	100,000	
	<u>989,977</u>	
Capital Outlay Balance	<u><u>608,487</u></u>	