

RENWICK USD 267  
2014-2015 Budget to Actual  
ALL FUNDS COMBINED  
June 30, 2015

<u>ALL FUNDS COMBINED</u>		
	INTERNAL BUDGET	ACTUAL
BEGINNING CASH (Unencumbered) - JULY 1, 2014	\$ 5,404,000	\$ 5,404,000
ADD: Encumbranced Cash as of June 30, 2014	\$ 127,000	\$ 127,000
REVENUES:		
State Aid	9,190,000	11,730,000
State - SPED Funding	1,705,000	1,665,000
State - KPERS Flow-Through	1,049,000	867,000
Local - Ad Valorem Taxes (Sedgwick & Reno)	6,927,000	4,587,000
Local - Motor/Delinquent Taxes (Sedgwick & Reno)	590,000	643,000
Local - Paid Lunches	517,000	522,000
Local - Gifts & Grants	15,000	11,000
Local - Enrollment Fees & Reimbursements	700,000	705,000
Local - Interest	10,000	5,000
Federal - Title & Lunch Aid	368,000	375,000
Transfers from Other Funds	3,671,000	4,216,000
TOTAL REVENUES	\$ 24,742,000	\$ 25,326,000
EXPENDITURES:		
Salaries & Benefits	\$ (9,800,000)	\$ (10,011,000)
Utilities	(675,000)	(605,000)
Repairs/Maint Supplies/Paper Products	(675,000)	(620,000)
Insurance	(245,000)	(210,000)
Computer/IT	(575,000)	(526,000)
Transportation/Fuel	(406,000)	(279,000)
Building/Athletic Budgets	(500,000)	(490,000)
Curriculum	(75,000)	(65,000)
Capital Outlay (Non-Repair)	(300,000)	(253,000)
Food Service	(425,000)	(425,000)
Vocational Education	(100,000)	(58,000)
Contingency	-	-
ProfDev & Other	(35,000)	(31,000)
Debt Service	(2,932,000)	(2,930,000)
Special Education	(2,525,000)	(2,518,000)
Prior Year Encumbrances	(127,000)	(38,000)
KPERS Flow-Through	(1,049,000)	(867,000)
Transfer to Contingency	-	-
Transfers to Other Funds	(3,671,000)	(4,216,000)
TOTAL EXPENDITURES	\$ (24,115,000)	\$ (24,142,000)
LESS: Encumbrances at end of period	(120,000)	(172,000)
ENDING CASH (Unencumbered)	\$ 6,038,000	\$ 6,543,000

RENWICK USD 267

FY 2014-15  
 SCHEDULE OF EXPENDITURES BY LOCATION  
 June 30, 2015

	AES	AHS	CES	GPES	GPHS	SMES	DISTRICT	YTD TOTAL
OPERATING EXPENDITURES:								
Salaries & Benefits	\$ 1,509,000	\$ 1,957,000	\$ 1,330,000	\$ 1,478,000	\$ 1,140,000	\$ 1,441,000	\$ 1,156,000	\$ 10,011,000
Utilities	56,000	184,000	74,000	79,000	134,000	64,000	14,000	605,000
Repairs/Maint Supplies/Paper Products	76,000	151,000	89,000	57,000	88,000	64,000	95,000	620,000
Insurance	-	-	-	-	-	-	210,000	210,000
Computer/IT	1,000	1,000	1,000	1,000	1,000	1,000	520,000	526,000
Transportation/Fuel	-	-	-	-	-	-	279,000	279,000
Building/Athletic Budgets	63,000	145,000	38,000	48,000	56,000	35,000	105,000	490,000
Curriculum	-	2,000	-	-	1,000	1,000	61,000	65,000
Capital Outlay (Non-Repair)	6,000	56,000	1,000	26,000	2,000	8,000	154,000	253,000
Food Service	63,000	103,000	48,000	55,000	53,000	59,000	44,000	425,000
Vocational Education	-	41,000	-	-	17,000	-	-	58,000
Contingency	-	-	-	-	-	-	-	-
SPED	-	-	-	-	-	-	2,518,000	2,518,000
ProfDev & Other	2,000	-	-	-	-	-	29,000	31,000
Transfers to Other Funds	-	-	-	-	-	-	4,216,000	4,216,000
TOTAL OPERATING EXPENDITURES	\$ 1,776,000	\$ 2,640,000	\$ 1,581,000	\$ 1,744,000	\$ 1,492,000	\$ 1,673,000	\$ 9,401,000	\$ 20,307,000
Debt Service	-	-	-	-	-	-	2,930,000	2,930,000
Prior Year Encumbrances	-	-	-	-	-	-	37,000	38,000
Construction	-	-	-	-	-	-	-	-
KPERS Flow-Through	-	-	-	-	-	-	867,000	867,000
TOTAL EXPENDITURES	\$ 1,776,000	\$ 2,640,000	\$ 1,581,000	\$ 1,744,000	\$ 1,492,000	\$ 1,673,000	\$ 13,235,000	\$ 24,142,000
Headcount as of 09/20/2014	369	451	258	316	193	351		1,938

EXPLANATIONS

A 2014-15 FTE headcount is as follows (Preliminary):

	AES	AHS	CES	GPES	GPHS	SMES	DISTRICT	TOTAL
Licensed	21.5	24.4	19.5	21.1	14.8	20.3	-	121.5
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	-	-	-	-	-	-	7.0	7.0
	<u>35.5</u>	<u>42.2</u>	<u>35.0</u>	<u>36.3</u>	<u>26.8</u>	<u>36.3</u>	<u>21.3</u>	<u>233.3</u>

B Insurance premiums (property, auto, liability, workers comp, etc) are paid in quarterly installments of \$49k. 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 that approx \$7k/ month, and various other purchases from TwoTrees, CDW, IBM, and Cisco.

D Transportation/fuel costs breakdown as follows:

	Repairs	Fuel	Tires/Radios	Other	Total
Bus Transportation	\$ 98,000	\$ 80,000	\$ 8,000	\$ -	\$ 186,000
SPED	12,000	19,000	-	-	31,000
Drivers Ed	1,000	4,000	-	-	5,000
Admin	36,000	2,000	-	3,000	41,000
Maintenance Dept	4,000	12,000	-	-	16,000
	<u>\$ 151,000</u>	<u>\$ 117,000</u>	<u>\$ 8,000</u>	<u>\$ 3,000</u>	<u>\$ 279,000</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.

RENWICK USD 267  
June 30, 2015  
BANK RECONCILIATION

ALL FUNDS COMBINED

BALANCE PER BANK

LEGACY BANK	Checking/Money Market	\$ 1,825,000
FIRST NATIONAL BANK OF SOUTHERN KANSAS	Checking/Money Market/Merchant	4,422,000
GARDEN PLAIN STATE BANK	Checking/Money Market	764,000
		<u>\$ 7,011,000</u>
Add	Outstanding State Deposits	738,000.00
LESS:	Monthly Teacher Salaries Not Yet Paid	(580,000.00)
LESS:	Outstanding Checks	(454,000)
LESS:	Encumbrances as of June 30, 2015	<u>(172,000)</u>
UNENCUMBERED CASH AS OF June 30, 2015		\$ 6,543,000
<u>BALANCE PER BOOKS</u>		
UNENCUMBERED CASH AS OF June 30, 2015		<u>\$ 6,543,000</u>
DIFFERENCE		<u><u>\$ -</u></u>