

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267  
ANDALE, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2015**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**TABLE OF CONTENTS**  
**JUNE 30, 2015**

	<u>Page</u>
Independent Auditors' Report	1 – 3
<b>Financial Statement</b>	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5 – 11
<b>Regulatory Required Supplementary Information</b>	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Supplemental General Fund	14
At Risk (K-12) Fund	15
Capital Outlay Fund	16
Driver Training Fund	17
Food Service Fund	18
Professional Development Fund	19
Special Education Fund	20
Vocational Education Fund	21
KPERs Contribution Fund	22
Bond and Interest Fund	23
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	24
Gifts & Grants Fund	25
Contingency Reserve Fund	26
Textbook and Student Material Revolving Fund	27
Garden Plain High School Activity Fund	28
Andale High School Activity Fund	29
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	30 – 33
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	34
<b>Federal Award Information</b>	
Schedule of Expenditures of Federal Awards	35



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CERTIFIED PUBLIC ACCOUNTANTS  
**INDEPENDENT AUDITORS' REPORT**

**Board of Education  
Renwick Unified School District No. 267  
Andale, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Renwick Unified School District No. 267, Andale, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education  
Renwick Unified School District No. 267**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Renwick Unified School District No. 267, Andale, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Renwick Unified School District No. 267**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated December 10, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
November 10, 2015

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Unencumbered		Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered		Add		Ending Cash Balance
	Cash Balance	Encumbrances	Encumbrances	Payable			Cash Balance	Payable	Encumbrances and Accounts Payable	Balance	
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,869,548	\$ 10,869,548	\$ 0	\$ 57,139	\$ 57,139	\$ 0	\$ 57,139
Special Purpose Funds											
Supplemental General	342,477	0	0	0	3,595,437	3,900,441	37,473	0	0	0	37,473
At Risk (K-12)	0	0	0	0	354,560	354,560	0	0	0	0	0
Capital Outlay	1,083,223	0	0	0	1,189,129	1,105,830	1,166,522	98,204	0	0	1,264,726
Driver Training	37,939	0	0	0	33,960	32,333	39,566	0	0	0	39,566
Food Service	17,894	0	0	0	768,692	769,089	17,497	0	0	0	17,497
Professional Development	330	0	0	0	15,000	15,330	0	2,200	0	0	2,200
Special Education	269,401	0	0	0	2,888,611	2,654,569	503,443	0	0	0	503,443
Vocational Education	0	0	0	0	338,000	338,000	0	0	0	0	0
KPERS Contribution	0	0	0	0	866,752	866,752	0	0	0	0	0
Federal Funds	5,874	0	0	0	144,932	150,806	0	0	0	0	0
Gifts and Grants	7,979	0	0	0	3,612	2,407	9,184	201	0	0	9,385
Contingency Reserve	631,992	0	0	0	568,008	0	1,200,000	0	0	0	1,200,000
Textbook and Student Material											
Revolving	26,445	0	0	0	83,589	66,787	43,247	102	0	0	43,349
Garden Plain High School Activity	22,351	0	0	0	18,387	17,091	23,647	13,704	0	0	37,351
Andale High School Activity	1,311	0	0	0	43,797	45,108	0	0	0	0	0
District Activity Funds	71,922	0	0	0	151,584	143,654	79,852	0	0	0	79,852
Debt Service Fund	2,892,849	0	0	0	3,487,166	2,930,912	3,449,103	0	0	0	3,449,103
	<u>\$ 5,411,987</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,420,764</u>	<u>\$ 24,263,217</u>	<u>\$ 6,569,534</u>	<u>\$ 171,550</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,741,084</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 6,934,087
Agency Funds	(193,003)
	<u>\$ 6,741,084</u>

The notes to the financial statement are an integral part of this statement.

**RENEWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Renwick Unified School District No. 267** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andale, Colwich, Garden Plain, St. Joe, and St. Marks, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

**General Fund**-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds**-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Debt Service Fund**-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

**Agency Funds**-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Garden Plain High School Activity Fund	Andale High School Activity Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

**Note 2 - In Substance Receipt in Transit:**

The District received \$738,254 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

**Note 3 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$12,356,216 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

**Note 4 - Subsequent Events:**

Subsequent to June 30, 2015, the District issued \$9,605,000 of General Obligation bonds with an interest rate of 3% for the purpose of redeeming the remaining balance of the 2005 Series General Obligation Bonds and to refund a portion of the Series 2009 General Obligation Bonds

The District has evaluated subsequent events through November 10, 2015, the date which the financial statement was available to be issued.

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

**Note 5 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$6,934,087 and the bank balance was \$7,186,624. The bank balance is held by three banks. Of the bank balance, \$942,527 was covered by depository insurance, and the remaining \$6,244,097 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 6 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

**Note 7 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

The District has adopted two early retirement programs.

Under the first program, a full-time employee must be at least 57 years of age with 15 or more years with the District and 7 or more years for administrators and not be eligible for full social security benefits to elect retirement under the program. For teachers, benefits include an annual amount equal to .93% of qualifying salary (the sum of the salary base plus the retiree's current step and track compensation) for each year of service in the District, to a maximum of 25.11%. For administrators employed with the District no more than 14 years, benefits include an annual amount equal to the single health insurance premium, not to exceed \$250 per month. For administrators employed by the District more than 15 years, annual benefits are .93% of the sum of the administrative salary for each year of service in the District, to a maximum of 25.11% and not to exceed \$1,000 per month. These benefits are available for a maximum of five years or until the person becomes eligible for full social security benefits.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under this program for the year ended June 30, 2015, was \$29,634 for 2 former employees.

Under the second program, a full-time employee must be at least 57 years of age with 15 or more years with the District and are not be eligible for full social security benefits to elect retirement under the program. Benefits include an annual contribution to a 403(b) account equal to the lesser of .93% of qualifying salary (the sum of the salary base plus the retiree's current step and track compensation) for each year of service in the District, to a maximum of 25.11% or the maximum amount that can be contributed to such an account under Section 415(c) of the Internal Revenue Code. These benefits are available for the lesser of five years, until the employee reaches age 65 or the death of the employee.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2015, was \$126,646 for 8 former employees.

**Note 8 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

**Note 9- Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:					Total
	At Risk (K-12)	Professional Development	Special Education	Vocational Education	Contingency Reserve	
Transfer from: General Fund	\$ 354,560	\$ 15,000	\$ 2,883,288	\$ 338,000	\$ 568,008	\$ 4,158,856

**Note 10 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 11 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$866,752. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**Note 12 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on November 1. Interest payments are due semi-annually on May 1 and November 1.

Lease payments are due annually for the Energy Conservation Equipment and monthly for the Copiers.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
1999 Series	4.00 - 5.25	1/1/99	\$ 22,360,500	11/1/14
2005 Series	3.20 - 4.50	7/1/05	\$ 6,780,000	11/1/19
2008 Series	3.25 - 4.00	2/1/08	\$ 9,500,000	11/1/28
2009 Series	3.00 - 5.00	7/1/09	\$ 9,510,000	11/1/29
<b>Capital Lease</b>				
<b>Energy Conservation</b>				
Equipment	5.01	10/18/05	\$ 874,793	9/1/20
Copiers	5.287	8/7/14	\$ 187,647	8/7/19

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2015**

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
1999 Series	\$ 1,155,000	\$ 0	\$ 1,155,000	\$ 0	\$ 29,597
2005 Series	6,705,000	0	25,000	6,680,000	272,080
2008 Series	8,100,000	0	390,000	7,710,000	290,160
2009 Series	8,375,000	0	400,000	7,975,000	369,075
	<u>24,335,000</u>	<u>0</u>	<u>1,970,000</u>	<u>22,365,000</u>	<u>960,912</u>
<b>Capital Lease</b>					
<b>Energy Conservation</b>					
Equipment	487,707	0	59,980	427,727	24,499
Copiers	0	184,847	24,917	159,930	6,624
	<u>487,707</u>	<u>184,847</u>	<u>84,897</u>	<u>587,657</u>	<u>31,123</u>
	<u>\$ 24,822,707</u>	<u>\$ 184,847</u>	<u>\$ 2,054,897</u>	<u>\$ 22,952,657</u>	<u>\$ 992,035</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
	2016	\$ 2,040,000	\$ 97,488	\$ 2,137,488	\$ 879,296	\$ 29,046	
2017	2,130,000	102,497	2,232,497	803,125	24,037	827,162	3,059,659
2018	2,205,000	107,764	2,312,764	723,097	18,770	741,867	3,054,631
2019	2,315,000	113,302	2,428,302	630,623	13,233	643,856	3,072,158
2020	2,400,000	87,026	2,487,026	529,617	7,966	537,583	3,024,609
2021 - 2025	5,380,000	79,580	5,459,580	1,843,395	4,899	1,848,294	7,307,874
2026 - 2030	5,895,000	0	5,895,000	603,966	0	603,966	6,498,966
	<u>\$ 22,365,000</u>	<u>\$ 587,657</u>	<u>\$ 22,952,657</u>	<u>\$ 6,013,119</u>	<u>\$ 97,951</u>	<u>\$ 6,111,070</u>	<u>\$ 29,063,727</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
		Legal Max	Comply with	Budget Credits	Qualifying			
General Fund	\$ 10,583,266	\$ (210,215)	\$	496,497	\$	10,869,548	\$	0
Special Purpose Funds								
Supplemental General	3,970,774	(70,333)		0		3,900,441	3,900,441	0
At Risk (K-12)	500,000	0		0		500,000	354,560	(145,440)
Capital Outlay	2,372,811	0		0		2,372,811	1,105,830	(1,266,981)
Driver Training	56,950	0		0		56,950	32,333	(24,617)
Food Service	958,864	0		0		958,864	769,089	(189,775)
Professional Development	15,330	0		0		15,330	15,330	0
Special Education	2,989,500	0		0		2,989,500	2,654,569	(334,931)
Vocational Education	338,000	0		0		338,000	338,000	0
KPERS Contribution	1,049,363	0		0		1,049,363	866,752	(182,611)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	150,806	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	2,407	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material								
Revolving	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	66,787	XXXXXXXXXX
Garden Plain High School Activity	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	17,091	XXXXXXXXXX
Andale High School Activity	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	45,108	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	143,654	XXXXXXXXXX
Debt Service Fund	2,932,076	0		0		2,932,076	2,930,912	(1,164)
	<u>\$ 25,766,934</u>	<u>\$ (280,548)</u>	<u>\$</u>	<u>496,497</u>	<u>\$</u>	<u>25,982,883</u>	<u>\$ 24,263,217</u>	<u>\$ (2,145,519)</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 2,437,969	\$ 496,497	\$ 0	\$ 496,497
State Sources	8,156,250	10,373,051	10,565,266	(192,215)
Transfers	15,000	0	18,000	(18,000)
	<u>10,609,219</u>	<u>10,869,548</u>	<u>\$ 10,583,266</u>	<u>\$ 286,282</u>
<b>Expenditures</b>				
Instruction	2,900,073	2,763,847	\$ 2,577,926	\$ 185,921
Student Support Services	282,552	243,035	241,500	1,535
Instructional Support Staff	276,296	157,398	202,000	(44,602)
General Administration	362,089	379,372	369,540	9,832
School Administration	848,522	851,177	834,300	16,877
Operations & Maintenance	1,892,490	1,625,350	1,907,000	(281,650)
Student Transportation Services	548,590	474,950	529,000	(54,050)
Other Supplemental Services	265,753	215,563	269,000	(53,437)
Transfers	3,233,426	4,158,856	3,653,000	505,856
Adjustment to Comply With Legal Max	0	0	(210,215)	210,215
Adjustment for Qualifying Budget Credits	0	0	496,497	(496,497)
	<u>10,609,791</u>	<u>10,869,548</u>	<u>\$ 10,869,548</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(572)	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>572</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 1,997,361	\$ 1,506,155	\$ 1,385,430	\$ 120,725
County Sources	234,167	254,171	212,213	41,958
State Sources	1,407,464	1,835,111	2,030,654	(195,543)
	<u>3,638,992</u>	<u>3,595,437</u>	<u>\$ 3,628,297</u>	<u>\$ (32,860)</u>
<b>Expenditures</b>				
Instruction	3,529,318	3,888,354	\$ 3,955,774	\$ (67,420)
General Administration	11,903	12,087	15,000	(2,913)
Adjustment to Comply With Legal Max	0	0	(70,333)	70,333
	<u>3,541,221</u>	<u>3,900,441</u>	<u>\$ 3,900,441</u>	<u>\$ 0</u>
<b>Receipts Over (Under) Expenditures</b>	97,771	(305,004)		
<b>Unencumbered Cash, Beginning</b>	244,706	342,477		
<b>Prior Year Canceled Encumbrances</b>	<u>0</u>	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 342,477</u>	<u>\$ 37,473</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>At Risk (K-12) Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 431,634	\$ 354,560	\$ 500,000	\$ (145,440)
	<u>431,634</u>	<u>354,560</u>	<u>\$ 500,000</u>	<u>\$ (145,440)</u>
Expenditures				
Instruction	431,634	354,560	\$ 500,000	\$ (145,440)
	<u>431,634</u>	<u>354,560</u>	<u>\$ 500,000</u>	<u>\$ (145,440)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Capital Outlay Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
<b>Cash Receipts</b>					
Local Sources	\$ 737,200	\$ 925,019	\$ 829,544	\$ 95,475	
County Sources	76,756	97,237	81,172	16,065	
State Sources	0	166,873	298,601	(131,728)	
	<u>813,956</u>	<u>1,189,129</u>	<u>\$ 1,209,317</u>	<u>\$ (20,188)</u>	
<b>Expenditures</b>					
Instruction	268,321	235,300	\$ 677,811	\$ (442,511)	
Student Support Services	0	0	50,000	(50,000)	
Instruction Support Staff	0	0	50,000	(50,000)	
General Administration	0	0	50,000	(50,000)	
School Administration	0	0	50,000	(50,000)	
Operations & Maintenance	292,526	596,650	1,140,000	(543,350)	
Transportation	99,526	143,938	100,000	43,938	
Other Support Services	17,525	0	120,000	(120,000)	
Facility Acquisition & Construction Services	32,636	45,463	50,000	(4,537)	
Debt Service	84,479	84,479	85,000	(521)	
	<u>795,013</u>	<u>1,105,830</u>	<u>\$ 2,372,811</u>	<u>\$ (1,266,981)</u>	
Receipts Over (Under) Expenditures	18,943	83,299			
Unencumbered Cash, Beginning	1,064,280	1,083,223			
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	<u>\$ 1,083,223</u>	<u>\$ 1,166,522</u>			

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Driver Training Fund</u>	<u>Current Year</u>		Variance - Over (Under)	
	Prior Year <u>Actual</u>	<u>Actual</u>		<u>Budget</u>
<b>Cash Receipts</b>				
Local Sources	\$ 25,731	\$ 20,475	\$ 27,000	\$ (6,525)
State Sources	9,860	13,485	13,600	(115)
	<u>35,591</u>	<u>33,960</u>	<u>\$ 40,600</u>	<u>\$ (6,640)</u>
<b>Expenditures</b>				
Instruction	20,059	27,431	\$ 32,950	\$ (5,519)
Vehicle Operations, Maintenance Services	3,464	4,902	6,000	(1,098)
Transfer	15,000	0	18,000	(18,000)
	<u>38,523</u>	<u>32,333</u>	<u>\$ 56,950</u>	<u>\$ (24,617)</u>
Receipts Over (Under) Expenditures	(2,932)	1,627		
Unencumbered Cash, Beginning	40,871	37,939		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 37,939</u>	<u>\$ 39,566</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>Cash Receipts</b>				
Local Sources	\$ 505,795	\$ 523,968	\$ 654,000	\$ (130,032)
State Sources	9,862	9,989	11,040	(1,051)
Federal Sources	<u>223,253</u>	<u>234,735</u>	<u>275,541</u>	<u>(40,806)</u>
	<u>738,910</u>	<u>768,692</u>	<u>\$ 940,581</u>	<u>\$ (171,889)</u>
 <b>Expenditures</b>				
Food Service Operations	<u>739,777</u>	<u>769,089</u>	<u>\$ 958,864</u>	<u>\$ (189,775)</u>
	<u>739,777</u>	<u>769,089</u>	<u>\$ 958,864</u>	<u>\$ (189,775)</u>
 <b>Receipts Over (Under) Expenditures</b>	<b>(867)</b>	<b>(397)</b>		
 <b>Unencumbered Cash, Beginning</b>	<b>18,761</b>	<b>17,894</b>		
 <b>Prior Year Canceled Encumbrances</b>	<u>0</u>	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	<u>\$ 17,894</u>	<u>\$ 17,497</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Professional Development Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual	
Cash Receipts			
Transfers	\$ 7,300	\$ 15,000	\$ 15,000
	<u>7,300</u>	<u>15,000</u>	<u>\$ 15,000</u>
Expenditures			
Instructional Support Staff	7,672	15,330	\$ 15,330
	<u>7,672</u>	<u>15,330</u>	<u>\$ 15,330</u>
Receipts Over (Under) Expenditures	(372)	(330)	
Unencumbered Cash, Beginning	702	330	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 330</u>	<u>\$ 0</u>	

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual	
<b>Cash Receipts</b>			
Local Sources	\$ 10,349	\$ 5,323	\$ 25,000
Transfers	2,443,401	2,883,288	2,800,000
	<u>2,453,750</u>	<u>2,888,611</u>	<u>\$ 2,825,000</u>
<b>Expenditures</b>			
Instruction	2,469,555	2,517,848	\$ 2,810,000
Student Transportation Services	159,714	136,721	179,500
	<u>2,629,269</u>	<u>2,654,569</u>	<u>\$ 2,989,500</u>
Receipts Over (Under) Expenditures	(175,519)	234,042	
Unencumbered Cash, Beginning	444,920	269,401	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 269,401</u>	<u>\$ 503,443</u>	

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Vocational Education Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 241,285	\$ 338,000	\$ 338,000	\$ 0
	<u>241,285</u>	<u>338,000</u>	<u>\$ 338,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	241,610	338,000	\$ 338,000	\$ 0
	<u>241,610</u>	<u>338,000</u>	<u>\$ 338,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(325)	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>325</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>KPERS Contribution Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
<b>Cash Receipts</b>					
State Sources	\$ 912,489	\$ 866,752	\$ 1,049,363		\$ (182,611)
	<u>912,489</u>	<u>866,752</u>	<u>\$ 1,049,363</u>		<u>\$ (182,611)</u>
<b>Expenditures</b>					
Instruction	586,822	557,408	\$ 788,003		\$ (230,595)
Student Support Services	23,816	22,622	26,400		(3,778)
Instructional Support Staff	24,181	22,969	17,400		5,569
General Administration	32,120	30,510	35,520		(5,010)
School Administration	81,394	77,314	80,880		(3,566)
Other Supplemental Services	8,668	8,234	10,000		(1,766)
Operations and Maintenance	86,595	82,255	11,000		71,255
Student Transportation Services	34,675	32,937	35,160		(2,223)
Food Service	34,218	32,503	45,000		(12,497)
	<u>912,489</u>	<u>866,752</u>	<u>\$ 1,049,363</u>		<u>\$ (182,611)</u>
Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	0	0			
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>			

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

<u>Bond and Interest Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 1,750,221	\$ 2,245,515	\$ 2,115,052	\$ 130,463
County Sources	218,469	245,141	203,286	41,855
State Sources	1,027,330	996,510	996,880	(370)
	<u>2,996,020</u>	<u>3,487,166</u>	<u>\$ 3,315,218</u>	<u>\$ 171,948</u>
<b>Expenditures</b>				
Debt Service	2,935,228	2,930,912	\$ 2,932,076	\$ (1,164)
	<u>2,935,228</u>	<u>2,930,912</u>	<u>\$ 2,932,076</u>	<u>\$ (1,164)</u>
<b>Receipts Over (Under) Expenditures</b>	60,792	556,254		
<b>Unencumbered Cash, Beginning</b>	2,832,057	2,892,849		
<b>Prior Year Canceled Encumbrances</b>	<u>0</u>	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,892,849</u>	<u>\$ 3,449,103</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 132,058	\$ 144,932
	132,058	144,932
Expenditures		
Instruction	132,058	150,806
	132,058	150,806
Receipts Over (Under) Expenditures	0	(5,874)
Unencumbered Cash, Beginning	5,874	5,874
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 5,874	\$ 0

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 10,098	\$ 3,612
	10,098	3,612
 Expenditures		
Instruction	2,119	2,407
	2,119	2,407
 Receipts Over (Under) Expenditures	 7,979	 1,205
 Unencumbered Cash, Beginning	 0	 7,979
 Prior Year Canceled Encumbrances	 0	 0
 Unencumbered Cash, Ending	 \$ 7,979	 \$ 9,184

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

Contingency Reserve Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers	\$ 109,806	568,008
	<u>109,806</u>	<u>568,008</u>
Expenditures		
Instruction	250,093	0
General Instruction	27,721	0
	<u>277,814</u>	<u>0</u>
Receipts Over (Under) Expenditures	(168,008)	568,008
Unencumbered Cash, Beginning	800,000	631,992
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 631,992</u>	<u>\$ 1,200,000</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

Textbook and Student Material Revolving Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 84,775	\$ 83,589
	<u>84,775</u>	<u>83,589</u>
 Expenditures		
Instruction	<u>109,763</u>	<u>66,787</u>
	<u>109,763</u>	<u>66,787</u>
 Receipts Over (Under) Expenditures	(24,988)	16,802
 Unencumbered Cash, Beginning	51,433	26,445
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 26,445</u>	<u>\$ 43,247</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

Garden Plain High School Activity Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 22,938	\$ 18,387
	22,938	18,387
 Expenditures		
Instruction	20,783	17,091
	20,783	17,091
Receipts Over (Under) Expenditures	2,155	1,296
Unencumbered Cash, Beginning	20,196	22,351
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 22,351	\$ 23,647

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

Andale High School Activity Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 40,063	\$ 43,797
	<u>40,063</u>	<u>43,797</u>
Expenditures		
Instruction	48,188	45,108
	<u>48,188</u>	<u>45,108</u>
Receipts Over (Under) Expenditures	(8,125)	(1,311)
Unencumbered Cash, Beginning	9,436	1,311
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,311</u>	<u>\$ 0</u>



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andale High School				
"A" Club	\$ 17,454	\$ 52,049	\$ 56,170	\$ 13,333
All Sports-Pass	4,050	4,350	6,450	1,950
Art Club	586	573	353	806
Band Club	1,953	6,782	4,563	4,172
BSB/SB Complex	242	0	0	242
Baseball Club	2,934	14,518	15,600	1,852
Basketball Boys Club	643	5,766	5,454	955
Basketball Girls Club	69	3,014	2,939	144
Cheerleading	2,084	8,175	6,053	4,206
Choir Club	1,725	2,170	2,720	1,175
Concessions	10,021	44,592	45,128	9,485
Crime Stoppers	875	0	0	875
Cross Country Club	988	7,549	8,192	345
Dance Team	3,618	4,550	5,469	2,699
Debate/Forensics Club	44	0	0	44
Donations	1,643	2,100	289	3,454
Drama Club	3,212	5,795	3,831	5,176
Drivers Ed	0	14,175	14,175	0
FCA Club	307	786	541	552
Food Club	4,224	2,594	760	6,058
Football Club	3,017	22,642	25,258	401
Foreign Language Club	585	0	94	491
Golf Boys Club	41	2,275	1,543	773
Golf Girls Club	503	3,473	2,798	1,178
Library Club	2,297	669	180	2,786
National Honor Society	1,892	3,329	3,528	1,693

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Andale High School (Continued)					
Odyssey of the Mind	\$ 236	\$ 16,214	\$ 16,373	\$ 77	
Outdoor Disc Club	6	0	0	6	
Pop Machines	3,755	882	1,073	3,564	
Robotics Club	96	0	0	96	
SADD	201	0	0	201	
Sales Tax Gate	11	14,066	14,066	11	
Shop Club	9,244	7,699	8,544	8,399	
Skills USA Club	56	181	129	108	
Softball Club	2,258	7,850	8,922	1,186	
Special Projects	3,345	5,418	5,101	3,662	
Stuco	2,499	2,276	3,010	1,765	
Stuco Special Projects	4,071	5,106	3,801	5,376	
Tech Club	126	0	32	94	
Towels	146	0	0	146	
Track Club	3,144	5,348	6,024	2,468	
Volleyball Club	5,545	4,932	8,103	2,374	
Water Study	397	0	397	0	
Weightlifting Club	26	12,800	11,864	962	
Wrestling Club	2,804	2,666	2,577	2,893	
Yearbook	1,770	18,150	13,224	6,696	
Class of 2014	1,501	0	1,501	0	
Class of 2015	2,831	762	1,679	1,914	
Class of 2016	668	11,698	10,257	2,109	
Class of 2017	415	465	0	880	
Class of 2018	0	605	583	22	
	<u>110,158</u>	<u>329,044</u>	<u>329,348</u>	<u>109,854</u>	

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Garden Plain High School					
FCCLA	\$ 277	\$ 0	\$ 0	\$ 277	
Cheerleading Club	3,126	10,076	11,700	1,502	
Drama Club	817	1,148	320	1,645	
Drill Team	2,861	8,531	11,001	391	
Forensics	1,686	0	92	1,594	
Scholar's Bowl	293	2,670	1,989	974	
National Honor Society	930	304	889	345	
Tech Ed Club	688	0	234	454	
SADD	2,137	929	1,063	2,003	
Stuco	1,085	7,617	7,154	1,548	
Book Club	173	0	0	173	
Kays	1,235	2,048	1,195	2,088	
Rachel's Challenge	978	0	412	566	
Entrepreneurship	4,299	19,570	20,860	3,009	
Art Club	2,541	2,840	2,218	3,163	
Band/Choir	465	332	123	674	
Acc. Reader	4,146	0	0	4,146	
Shop Club	803	8,718	9,289	232	
Spanish Club	21	0	0	21	
Yearbook Club	1,406	11,035	26	12,415	
Class of 2014	182	0	182	0	
Class of 2015	1,754	32	794	992	
Class of 2016	2,020	11,714	12,011	1,723	
Class of 2017	1,238	7,074	2,610	5,702	
Class of 2018	0	1,250	0	1,250	
	<u>35,161</u>	<u>95,888</u>	<u>84,162</u>	<u>46,887</u>	

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Garden Plain High School (Continued)</b>				
Athletic Club	8,149	12,243	12,778	7,614
Girls Golf Club	31	0	28	3
Wrestling Meet	316	2,953	1,788	1,481
Track Club	3,835	1,045	1,307	3,573
Volleyball Tourn	29	2,207	2,077	159
Volleyball Club	934	1,289	1,433	790
Girls Basketball Club	1,992	4,441	4,249	2,184
Football Club	12,205	7,166	11,046	8,325
Boys Basketball Club	984	2,875	2,883	976
GPHS BB Classic	3,054	4,278	3,458	3,874
Wrestling Club	4,909	1,170	1,024	5,055
PE T-Shirts	81	266	291	56
Weightlifting T-Shirts	110	904	799	215
Weight Club	2,043	0	86	1,957
Football Gate Receipts	0	10,324	10,324	0
Volleyball Gate Receipts	0	1,442	1,442	0
Basketball Gate Receipts	0	6,621	6,621	0
	<u>73,833</u>	<u>155,112</u>	<u>145,796</u>	<u>83,149</u>
<b>Total Agency Funds</b>	<b>\$ 183,991</b>	<b>\$ 484,156</b>	<b>\$ 475,144</b>	<b>\$ 193,003</b>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Garden Plain High School	\$ 6,838	\$ 0	\$ 5,535	\$ 3,879	\$ 8,494	\$ 0	\$ 8,494
Andale Elementary	10,361	0	34,010	35,170	9,201	0	9,201
Garden Plain Elementary	45,212	0	62,499	61,054	46,657	0	46,657
Colwich Grade School	9,511	0	49,540	43,551	15,500	0	15,500
<b>Total District Activity Funds</b>	<b>\$ 71,922</b>	<b>\$ 0</b>	<b>\$ 151,584</b>	<b>\$ 143,654</b>	<b>\$ 79,852</b>	<b>\$ 0</b>	<b>\$ 79,852</b>

**FEDERAL AWARD INFORMATION**

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-15
			7-1-14	Cash			
<b>(Passes Through Kansas Department of Education)</b>							
Department of Agriculture							
National School Lunch Program	10.555	\$ 234,735	\$ 0	\$ 234,735	\$ 234,735	\$ 0	
<b>Department of Education</b>							
Title I Low Income	84.010	107,733	0	107,733	107,733	0	
Title II Improving Teacher Quality	84.367	32,412	0	32,412	32,412	0	
		140,145	0	140,145	140,145	0	
<b>(Passes Through ESSDACK)</b>							
Department of Education							
Carl Perkins	84.048	4,787	5,874	4,787	10,661	0	
<b>Total Federal Awards</b>		<b>\$ 379,667</b>	<b>\$ 5,874</b>	<b>\$ 379,667</b>	<b>\$ 385,541</b>	<b>\$ 0</b>	