

BOARD OF EDUCATION AGENDA

Unified School District #326

January 12, 2015

8:00 p.m.

1. Quorum _____ Members Present: Jeff Hofaker _____
Colby Greving _____ Lynette Stockman _____ Lloyd Schneider _____
Chris Delimont _____ Ryan Grammon _____ Phil Gottstine _____

2. Consent Agenda

- A. APPROVAL OF MINUTES
December 8, 2014 regular meeting
- B. APPROVAL OF PURCHASE ORDERS
- C. APPROVAL OF WARRANTS
- D. ITEMS ADDED TO THE AGENDA
- E. APPROVAL OF AGENDA

Discussion _____

Motion _____ 2nd _____ Action _____

3. Community Presentations (if any)

4. Principal's Report

- A. Personnel Transactions
- B. 1st Semester Student Attendance Report
- C. 1st Semester Staff Attendance Report
- D. Proposal for Cooperative Agreement for HS Football – USD 269

Discussion _____

Motion _____ 2nd _____ Action _____

5. Superintendent's Report

- A. 2015-16 Calendar
- B. Negotiation Letter
- C. Superintendent Evaluation

Discussion _____

Motion _____ 2nd _____ Action _____

6. Audit

Discussion _____

7. Personnel (Executive Session)

Discussion _____

Motion _____ 2nd _____ Action _____

8. NCKSEC Report

Discussion: _____

Motion _____ 2nd _____ Action _____

9. Adjournment _____ Time _____

Warrant List.

Vendor Name	PO Number	PO Date	Account Number	Description	Current Amount	Fund Description
06						
AF Plan Serv	1501849	12/29/2014	06-2300-890	Mthly Plan Fee	9.00	GENERAL FUND
Apple Computer, Inc.	1501848	12/12/2014	06-1000-683	Apple TV / Cables	118.00	GENERAL FUND
Card Services	1501850	12/29/2014	06-2600-435	Battery Pack - Drill	45.50	GENERAL FUND
Collins Consulting	1501849	12/15/2014	06-1000-736	Key replacement - Computer	35.00	GENERAL FUND
J & L Plumbing &	1501851	01/06/2015	06-2600-619	Repairs - E Bldg, back flow bo	1,226.80	GENERAL FUND
Logan Hardware	1501851	01/06/2015	06-2730-800	Transp Equip / Repair Maint	535.40	GENERAL FUND
Logan Hardware	1501851	01/06/2015	06-2600-619	Transp Equip / Repair Maint	1,077.71	GENERAL FUND
Midwest Supply, Inc.	1501848	12/12/2014	06-2600-619	Filter	398.95	GENERAL FUND
Nex-Tech	1501851	01/06/2015	06-2300-532	Telephone / Internet	146.17	GENERAL FUND
Northwest Kansas Edu	1501848	12/12/2014	06-1000-801	League Coaches Mtg - Lunch	56.00	GENERAL FUND
Northwest Kansas Edu	1501850	12/29/2014	06-1000-801	League Mtg - Prewo, Adams	26.00	GENERAL FUND
Pabst Ag & Auto Repair	1501850	12/29/2014	06-2730-400	Bus Repairs #1, #3, #11 & #15	1,859.46	GENERAL FUND
Petty Cash District	1501851	01/06/2015	06-1000-801	Student Act / Postage / Fuel /	444.41	GENERAL FUND
Petty Cash District	1501851	01/06/2015	06-2400-531	Student Act / Postage / Fuel /	72.68	GENERAL FUND
Petty Cash District	1501851	01/06/2015	06-2500-585	Student Act / Postage / Fuel /	44.45	GENERAL FUND
Petty Cash District	1501851	01/06/2015	06-2730-400	Student Act / Postage / Fuel /	16.00	GENERAL FUND
Petty Cash District	1501851	01/06/2015	06-2600-619	Student Act / Postage / Fuel /	41.99	GENERAL FUND
Phillipsburg Farm &	1501851	01/06/2015	06-2730-600	Oil Filters / Air Filters - Bu	27.98	GENERAL FUND
Phillipsburg Farm &	1501850	12/29/2014	06-2730-600	Filters/Repairs #18, #14 & #16	64.80	GENERAL FUND
Phillipsburg Farm &	1501850	12/29/2014	06-2730-600	Filters - #15, 21, 20 & #18	17.44	GENERAL FUND
Prairie Land Electric	1501848	12/12/2014	06-2600-622	Utilities - Electricity	3,846.91	GENERAL FUND
Rangeland	1501851	01/06/2015	06-2710-626	Fuel - Buses	2,529.00	GENERAL FUND
Sam's Club	1501849	12/15/2014	06-2400-590	Renew Membership	45.00	GENERAL FUND
Sawyer's Ace Hardware	1501851	01/06/2015	06-2600-619	Keys, Maint, Wrench Filter	1,097.53	GENERAL FUND
Sawyer's Ace Hardware	1501851	01/06/2015	06-2400-610	Keys, Maint, Wrench Filter	21.99	GENERAL FUND
Sawyer's Ace Hardware	1501851	01/06/2015	06-2730-800	Keys, Maint, Wrench Filter	8.49	GENERAL FUND
Sawyer's Ace Hardware	1501849	12/15/2014	06-2600-619	Repairs Air Handler # 5	85.14	GENERAL FUND
School Specialty	1501846	12/03/2014	06-1000-670	Construction Paper	48.25	GENERAL FUND
Shubert Heating & Air,	1501848	12/12/2014	06-2600-619	Ckd / Repair Air Handlers Hvac	520.00	GENERAL FUND
Tom's Music House	1501850	12/29/2014	06-1000-682	Snare Drum Head / Repair Alto	250.29	GENERAL FUND
Tri-central Office	1501850	12/29/2014	06-2300-701	Equipment Lease	366.30	GENERAL FUND
USD 399	1501849	12/29/2014	06-1000-800	IDL Consortium - January	273.59	GENERAL FUND
08					15,356.23	
City Of Logan	1501849	12/29/2014	08-2600-411	Utilities - Water / Waste Disp	449.00	SUPPLEMENTAL GENERAL
Continuum Retail	1501852	01/07/2015	08-2600-621	Utilities - Heat (Gas)	1,720.46	SUPPLEMENTAL GENERAL
Midwest Energy Inc	1501852	01/07/2015	08-2600-621	Utilities - Heating (Gas)	2,369.62	SUPPLEMENTAL GENERAL

Report Totals

Logan USD #326

01/08/2015 08:53:28

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Warrant List.

Vendor Name	PO Number	PO Date	Account Number	Description	Current Amount	Fund Description
24						
Cash-wa Distributing	1501850	01/06/2015	24-3100-630	Food / Non-Food Supplies	4,539.08	FOOD SERVICE
Cash-wa Distributing	1501850	01/06/2015	24-3100-680	Food / Non-Food Supplies	2,536.48	FOOD SERVICE
Don's TV	1501848	12/12/2014	24-2600-700	Fan Motor - Food Warmer	185.82	FOOD SERVICE
F & A Food Sales	1501850	01/06/2015	24-3100-630	Food Supplies	20.00	FOOD SERVICE
Hometown Market	1501850	01/06/2015	24-3100-630	Food Supplies	2,292.80	FOOD SERVICE
Sysco Of Kansas City	1501851	01/06/2015	24-3100-630	Food / Non-Food Supplies	1,575.17	FOOD SERVICE
Sysco Of Kansas City	1501851	01/06/2015	24-3100-680	Food / Non-Food Supplies	1,665.23	FOOD SERVICE
					421.03	FOOD SERVICE
					8,696.53	
26						
Doug Zillinger	1501849	12/29/2014	26-2200-580	Mid-Winter Conf Registr - Hendr	150.00	Professional Development
KMEA	1501848	12/12/2014	26-2200-580	Registration KMEA - Still	70.00	Professional Development
Kansas Association of	1501852	01/07/2015	26-2200-580	CTE Conf Reg - Kats, Jones	320.00	Professional Development
					540.00	
30						
Dustin Allen	1501849	12/29/2014	30-1000-680	Dec Workstudy	118.75	SPECIAL EDUCATION
Ethan Buss	1501849	12/29/2014	30-1000-680	Dec Workstudy	54.69	SPECIAL EDUCATION
Melanie Cotton	1501849	12/29/2014	30-1000-680	Dec Workstudy	123.75	SPECIAL EDUCATION
					297.19	
34						
Airgas, Inc.	1501848	12/12/2014	34-1000-670	Instr Material - Voc Ag	30.81	VOCATIONAL EDUCATION
Hometown Market	1501851	01/06/2015	34-1000-670	FACS - Instr Material	53.98	VOCATIONAL EDUCATION
VISA	1501851	01/06/2015	34-1000-670	Instr Material - Delta Bandsaw	727.80	VOCATIONAL EDUCATION
					812.59	
					30,241.62	

YTD Cash Balance Report

ALL Data

YTD through 12/31/2014

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ATHLETICS					
1010 JH/HS ACTIVITIES	17,772.83	6,543.56	9,645.38	-2,066.80	12,604.21
1020 REGIONAL VOLLEYBALL	0.00	0.00	0.00	0.00	0.00
1030 CHEYENNE CONF. BASKETBALL	0.00	0.00	0.00	0.00	0.00
1040 REGIONAL BASKETBALL	0.00	0.00	0.00	0.00	0.00
1050 REGIONAL FOOTBALL	0.00	0.00	0.00	0.00	0.00
1060 CHEYENNE CONFERENCE	0.00	0.00	0.00	0.00	0.00
1070 BI-DISTRICT FOOTBALL	0.00	0.00	0.00	0.00	0.00
1080 GNEC BASKETBALL	0.00	0.00	0.00	0.00	0.00
2000 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
A ATHLETICS Totals:	17,772.83	6,543.56	9,645.38	-2,066.80	12,604.21
B CLUB & ORGANIZATIONS					
1090 HS VOLLEYBALL	1,102.81	2,538.00	2,522.14	0.00	1,118.67
1091 JH VOLLEYBALL	60.00	442.17	442.17	-60.00	0.00
1095 POSITIVE SQUAD	99.99	0.00	0.00	0.00	99.99
2010 STUDENT COUNCIL	4,448.60	0.00	2,618.87	0.00	1,829.73
2015 STUCO CONCESSIONS	3,271.20	6,151.11	7,651.22	2,066.80	3,837.89
2020 K.A.Y.	1,042.85	5,378.33	5,771.89	0.00	649.29
2021 K.A.Y. CONFERENCE	0.00	0.00	0.00	0.00	0.00
2030 HS CHEERLEADER	3,544.78	4,071.61	7,202.85	0.00	413.54
2035 JH CHEERLEADER	2,397.00	1,126.61	837.80	0.00	2,685.81
2040 SPANISH CLUB	151.57	0.00	0.00	0.00	151.57
2045 FCA	0.00	396.00	396.00	0.00	0.00
2050 FFA	14,303.90	15,544.50	15,451.36	0.00	14,397.04
2070 ART	14.15	0.00	0.00	0.00	14.15
2075 MUSIC	2,242.73	110.00	1,111.46	0.00	1,241.27
2080 DANCE TEAM/FLAGS	165.68	356.00	0.00	0.00	521.68
2089 JH TRACK	201.00	0.00	0.00	0.00	201.00
2090 HS TRACK	856.95	0.00	0.00	0.00	856.95
2091 HS FOOTBALL	773.12	1,965.00	1,014.84	0.00	1,723.28
2092 JH FOOTBALL	0.00	223.50	218.50	0.00	5.00
2093 HS BOYS BASKETBALL	712.17	1,523.37	1,245.00	0.00	990.54
2094 HS GIRLS BASKETBALL	1,594.16	1,011.00	1,715.01	0.00	890.15
2096 JH BOYS BASKETBALL	167.97	340.00	315.00	0.00	192.97
2097 JH GIRLS BASKETBALL	368.00	459.00	859.00	60.00	28.00
2098 WEIGHTS	100.00	0.00	0.00	0.00	100.00
B CLUB & ORGANIZATIONS Totals:	37,618.63	41,636.20	49,373.11	2,066.80	31,948.52
C GRADUATING CLASSES					
3100 8TH GRADE	124.21	105.87	0.00	0.00	230.08
3101 SENIORS	1,245.40	758.80	178.25	0.00	1,825.95
3102 JUNIORS	1,444.52	4,744.65	2,161.92	0.00	4,027.25
3103 SOPHOMORES	1,322.73	411.29	0.00	0.00	1,734.02
3104 FRESHMEN	248.74	106.17	0.00	0.00	354.91
3106 7TH GRADE	0.00	105.87	0.00	0.00	105.87
C GRADUATING CLASSES Totals:	4,385.60	6,232.65	2,340.17	0.00	8,278.08
D DISTRICT MONIES					
4010 ACCOUNTING	0.00	17.50	0.00	0.00	17.50
4030 USER FEES	0.00	0.00	0.00	0.00	0.00
4040 TEXTBOOK RENTAL FEES	0.00	3,080.00	0.00	0.00	3,080.00
4050 ART/PHOTO CLASS FEES	0.00	15.00	0.00	0.00	15.00
4060 BAND/SUPPLIES/EQUIP.	0.00	500.00	0.00	0.00	500.00
4070 SHOP FEES AND SUPPLIES	0.00	285.00	0.00	0.00	285.00

YTD Cash Balance Report

ALL Data
YTD through 12/31/2014

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
4075 FACS	0.00	57.50	0.00	0.00	57.50
4095 SANSOM SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00
4096 STATES SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00
4097 LTA SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00
7035 PLANNERS	0.00	400.00	0.00	0.00	400.00
D DISTRICT MONIES Totals:	0.00	4,355.00	0.00	0.00	4,355.00
E YEARBOOK					
7000 YEARBOOK	10,906.35	6,461.51	8,159.97	0.00	9,207.89
E YEARBOOK Totals:	10,906.35	6,461.51	8,159.97	0.00	9,207.89
F MISC					
1000 GRANTS	478.28	0.00	0.00	0.00	478.28
4090 RONALD ROSE MEMORIAL	2.90	0.00	0.00	0.00	2.90
7005 MASS MEDIA	54.32	0.00	0.00	0.00	54.32
7010 MISC.	0.00	0.00	0.00	0.00	0.00
7020 PADLOCK FEE	10.00	0.00	0.00	0.00	10.00
7030 CALCULATOR RENTAL	1,452.85	600.00	267.00	0.00	1,785.85
7040 PHOTO DEPOSIT	0.00	15.00	0.00	0.00	15.00
7045 PHYSICALS	0.00	0.00	0.00	0.00	0.00
7091 GAINES SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00
7092 LIBRARY	153.68	0.00	0.00	0.00	153.68
7093 COMPUTER	0.00	0.00	0.00	0.00	0.00
7094 PSAT FEE	0.00	0.00	0.00	0.00	0.00
7095 PLAY	1,492.25	0.00	0.00	0.00	1,492.25
7096 BOOK FAIR	0.00	1,143.63	1,143.63	0.00	0.00
7097 COKE SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
8000 PRESCHOOL	557.47	0.00	-50.00	0.00	607.47
F MISC Totals:	4,201.75	1,758.63	1,360.63	0.00	4,599.75
G SALES TAX					
8010 SALES TAX	179.23	1,836.21	1,314.31	0.00	701.13
G SALES TAX Totals:	179.23	1,836.21	1,314.31	0.00	701.13
Report Totals:	75,064.39	68,823.76	72,193.57	0.00	71,694.58

USD 326 Board of Education Meeting

Principal's Report

January 12, 2015

- A.) Personnel Transactions (See list below).
 - B.) 1st Semester Student Attendance Report (See attachment).
 - C.) 1st Semester Staff Attendance Report (See attachment).
 - D.) High School Football Cooperative – Renewal of Contract (See attachment).
-

A.) **Retirement(s):**

None

Resignation(s):

None

Employment:

None

A motion is required for approval.

B.) The attendance of all students, sorted by grade and school, for the first semester is attached. ***No motion required.***

C.) The attendance of staff, sorted by Certified and Non-Certified status, for the first semester is attached. ***No motion required.***

D.) The proposed terms of agreement for the renewal of the High School Football Cooperative with USD 269-Palco is attached. ***A motion is required for approval.***

**1st Semester Attendance
2014-15**

Grade	# of Students	Memb. Days	Day	ADA	ADA%
PK3	11	751	75	9.47	86.10%
PK4	9	735	75	9.09	101%
Totals	20	1486	75	18.56	92.80%

Grade	# of Students	Memb. Days	Day	ADA	ADA%
KG	13	975	75	12.28	94.50%
1	6	427	75	5.45	90.80%
2	11	835	75	10.79	98.00%
3	11	790	75	10.15	92.20%
4	11	825	75	10.45	95.00%
5	13	975	75	12.5	96.10%
6	10	750	75	9.7	97.00%
Totals	76	5577	75	71.32	93.80%

Grade	# of Students	Memb. Days	Day	ADA	ADA%
7	13	975	75	12.76	98.10%
8	14	1050	75	13.59	97.10%
Subtotal	27	2025	75	26.35	97.60%
9	12	899	75	11.49	95.80%
10	13	975	75	12.66	97.40%
11	12	923	75	11.52	96%
12	15	1171	75	14.02	93.50%
Subtotal	52	3968	75	49.69	95.60%
Totals	79	5993	75	76.04	96.20%

<i>Month</i>	Certified <i>Days Gone</i>	Non-Certified <i>Days Gone</i>
<i>September</i>	18.25	7.00
<i>October</i>	15.00	10.50
<i>November</i>	14.25	2.75
<i>December</i>	16.00	14.75
Total	63.50	35.00

Total Staff	22	8
Total School Days	73	73
Possible Daily Hours	1606	584
Actual Attendance Days (Hrs)	1542.50	549.00

Cumulative Attendance Rate	96%	94%
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* 7 Non-Certified Staff were not included in these totals because they are not full time.

* Absences classified for Professional or Activities Leave are not included in these calculations.



Unified District No. 326
Mike E. Gower - Superintendent - (785) 689-7595
Kellen J. Adams - K-12 Principal - (785) 689-7595
Robin Van Laeys - Assistant Administrator - (785) 689-7574
305 N. Sherman - P.O. Box 98
Logan, KS 67646
Fax - (785) 689 -7517

December 15, 2014

Board Members:

President:

Colby Greiving

Vice President:

Phillip Gottstine

Members:

Christina Delimont

Ryan Grammon

Jeff Hofaker

Lloyd Schneider

Lynette Stockman

**LOGAN-PALCO COOPERATIVE AGREEMENT (High School Football)
TERMS OF AGREEMENT**

This notice serves as official public record as it pertains to the cooperative agreement between Logan (USD #326) and Palco (USD #269).

1.) Three (3) home Varsity games will be played in Logan. Two (2) home Varsity games will be played in Palco. In addition to these Varsity contests, two (2) Junior Varsity games will be scheduled to be hosted at Palco, under the assumption these may become cancelled if participant numbers do not meet the numbers necessary for a sanctioned contest.

2.) Practices will be held at Logan during all weeks of the season, except the following:

- The first week of the season (SCW 7)
- Each week of the home game that is hosted at Palco

Practices for these entire weeks will then be hosted at Palco. Specific arrangements, time schedules, etc. will be mutually agreed upon by coaching staff members. All summer camp/clinic workouts will also be mutually agreed upon by coaching staff members.

3.) USD 269 will be solely responsible for providing transportation (and supervision) of all Palco athletes to and from practice and home games that are hosted at Logan. USD 326 will be solely responsible for providing transportation (and supervision) of all Logan athletes to and from practice and home games that are hosted at Palco.

4.) USD 269 will be solely responsible for providing transportation (and supervision) of all Palco athletes to and from a mutually-agreed upon meeting location and Palco High School for all away games.

5.) USD 326 will be solely responsible for providing transportation (and assist with supervision) of all Logan & Palco athletes to and from a mutually-agreed upon meeting location and the game site location for all away games.

6.) Logan High School football jerseys will be worn by all athletes of the team for all games. Logan will also provide all helmets and pad equipment.

7.) Cheerleaders from both schools will be allowed to be present and participate during all games if those schools elect to do so. An approved cheerleading sponsor must be present (from each squad) in order for that squad to participate.

8.) A head coach and assistant coach will both be provided by Logan with that salary paid from USD 326. An assistant coach will be provided by Palco with that salary paid from USD 269.

9.) This cooperative agreement may be dissolved, by mutual resolution by the Board of Education's of both school districts any time after the completion of the 2015-16 season. This agreement is for **one** school year.

Paul Prewo
Athletic Director
Logan High School


Kellen J. Adams
Principal
Logan High School

Roger Morris
Principal/Athletic Director
Palco High School


Michael E. Gower
Superintendent
Logan - USD 326

Larry Lysell
Superintendent
Palco - USD 269

Colby Greving
Board of Education President
Logan - USD 326

Darren Whisman
Board of Education President
Palco - USD 269

UNIFIED SCHOOL DISTRICT NO. 326

Logan, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2014

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 326

Logan, Kansas

June 30, 2014

Superintendent – Mike Gower

Clerk – Joan Long

Treasurer – Rachelle Leggett

BOARD MEMBERS

Colby Greving – President

Jeff Hofaker – Vice President

Lynette Stockman

Christina Delimont

Ryan Grammon

Lloyd Schneider

Phillip Gottstine

UNIFIED SCHOOL DISTRICT NO. 326

Logan, Kansas

For the Year Ended June 30, 2014

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MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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JOHN D. MAPES, CPA, CHTD

DENIS W. MILLER, CPA, PA

THOMAS B. CARPENTER, CPA, PA

DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA

REBECCA A. LIX, CPA, PA

STEPHANIE M. HEIER, CPA, PA

P.O. BOX 266

711 3rd STREET

PHILLIPSBURG, KS 67661

(785)543-6561

P.O. BOX 508

503 MAIN ST

STOCKTON, KS 67669

(785)425-6764

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 326
Logan, Kansas 67646

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 326, Logan, Kansas, a Municipality, as of and for the year ended June 30, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. 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.

Auditor's 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 auditor's 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 auditor considers 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 326, Logan, 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.

Board of Education
Unified School District No. 326
January 12, 2014
Page Two

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 U.S. Generally Accepted Accounting Principles

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 Unified School District No. 326 Logan, Kansas as of June 30, 2014, 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 Unified School District No. 326 Logan, Kansas, as of June 30, 2014, 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, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 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. 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,
MAPES & MILLER LLP
Certified Public Accountants

January 12, 2014
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2014

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ 1,350	\$ -	\$ 1,757,072	\$ 1,758,422	\$ -	\$ 44,629	\$ 44,629
Supplemental General Fund	-	-	611,666	599,099	12,567	73,021	85,588
Special Purpose Funds							
At Risk Fund (4 Year Old)	42,463	-	30,000	50,852	21,611	-	21,611
At Risk Fund (K-12)	34,718	-	170,000	164,125	40,593	663	41,256
Capital Outlay Fund	173,334	-	48,915	70,811	151,438	9,332	160,770
Driver Training Fund	8,728	-	3,370	6,096	6,002	-	6,002
Food Service Fund	49,991	-	135,277	158,117	27,151	3,746	30,897
Professional Development Fund	14,500	-	5,897	11,426	8,971	882	9,853
Summer School Fund	17,724	-	-	17,724	-	-	-
Special Education Fund	104,285	-	340,810	372,914	72,181	-	72,181
Vocational Education Fund	25,729	-	86,088	70,598	41,219	7,806	49,025
KPERs Special Retirement Contribution Fund	-	-	126,429	126,429	-	-	-
Federal Funds	(43,158)	-	136,861	93,702	1	2,650	2,651
Gifts & Grants Fund	97,771	-	43,990	78,311	63,450	-	63,450
Contingency Reserve Fund	163,210	-	-	-	163,210	-	163,210
Textbook Rental & Student Material Revolving Fund	15,237	-	7,145	13,096	9,286	-	9,286
District Activity Funds	25,974	-	29,656	33,659	21,971	-	21,971
Trust Funds							
States Scholarship Fund	17,992	-	1,109	500	18,601	-	18,601
Sansom Scholarship Fund	9,318	-	1,372	1,000	9,690	-	9,690
Gaines Scholarship Fund	-	-	2,000	2,000	-	-	-
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 759,166</u>	<u>\$ -</u>	<u>\$ 3,537,657</u>	<u>\$ 3,628,881</u>	<u>\$ 667,942</u>	<u>\$ 142,729</u>	<u>\$ 810,671</u>

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

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2014

Composition of Cash	
First National Bank	
Checking Accounts	\$ 1,500
NOW Accounts	455,388
Savings	1,307
Certificates of Deposit	320,493
Farmers National Bank	
Checking Accounts	1,500
NOW Accounts	75,064
Savings	621
Certificates of Deposit	<u>9,069</u>
Total Cash	864,942
Agency Funds Per Schedule 3	<u>(54,271)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 810,671</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 326, Logan, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 326, Logan, Kansas, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2014.

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Funds--used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Funds--used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide* (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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 regulatory receipts 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. The General Fund budget was amended for the year ended June 30, 2014.

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 regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's 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. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, and the following Special Purpose Funds:

- Contingency Reserve Fund
- Textbook Rental & Student Material Revolving Fund
- District Activity Funds
- Federal Funds
- Gifts & Grants Fund

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.

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

A. Compliance With Kansas Statutes

1. Budget Violation:

K.S.A. 79-2935 requires that no indebtedness be created for a fund in excess of budgeted limits. Expenditures (including encumbrances) in KPERS Special Retirement Contribution Fund exceeded the published budget for the year ended June 30, 2014.

2. Outstanding Checks:

K.S.A. 10-816 requires checks outstanding for two years or more be cancelled and restored to the fund originally charged. The Activity Fund had checks listed on the outstanding check list that were more than two years old, thus violating K.S.A. 10-816.

3. Mandatory Purchase of Products:

K.S.A. 75-3322 requires districts to make purchases of products offered by Kansas industries for the blind and severely disabled. The District failed to make mandatory purchases offered by these industries during the year ending June 30, 2014.

4. The District was in violation of K.S.A. 10-1113 which requires that no indebtedness be created for a fund in excess of available monies in that fund. Both the District and the Activity Fund showed negative cash balances during the year. The expenditures should be limited to the amount of money in each fund.

5. The District is not aware of any other non-compliance with Kansas statutes.

3. DEPOSITS AND INVESTMENTS

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 or in an adjoining county if such institution has been designated as an official depository 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 District 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 District's deposits may not 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 the designated "peak periods" when required coverage is 50%. All deposits were legally secured on June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$864,942 and the bank balance was \$849,524. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$342,394 was covered by federal depository insurance, and the remaining \$507,130 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-6428	\$ 25,000
General Fund	Food Service Fund	K.S.A. 72-6428	35,000
General Fund	Professional Development Fund	K.S.A. 72-6428	4,728
General Fund	Special Education Fund	K.S.A. 72-6428	260,521
General Fund	Vocational Education Fund	K.S.A. 72-6428	79,000
Supplemental General Fund	At Risk Fund (4 Yr. Old)	K.S.A. 72-6433	30,000
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-6433	145,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	7,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	919
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	7,000

Equity transfer were as follows:

From	To	Amount
Summer School Fund	Special Education Fund	\$ 14,627

5. DEFINED BENEFIT PENSION PLAN

Plan Description - Unified School District No. 326 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 S Kansas, Suite 100; Topeka, KS 66603-3869) 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 at 4% of covered salary for Tier 1 members prior to January 1, 2014 and 5% commencing January 1, 2014, 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment 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 District 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 this 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.

(b) Compensated Absences

Annual Leave

The employees of Unified School District No. 326 are allowed ten days of annual leave per year, cumulative to ninety days. Annual leave accumulated greater than ninety days is paid out at the substitute pay rate to all employees. In addition, each certified employee may donate one of their ten annual leave days into a leave bank that will be shared by all certified employees who join the pool. Any certified employee who surpasses his/her own accumulated annual leave may use the leave bank upon approval of the leave bank committee. The leave bank is to be accumulative from one year to the next not to exceed 150 days.

Upon approval of the leave bank committee, the employee may draw up to the maximum number of days from the following schedule:

New employee	10 days
Second year	20 days
Third year and beyond	30 days

Any certified employee who does not join the pool shall be ineligible to belong for three years. After that time they may join the pool in the same manner as a newly hired employee.

The District has adopted an unused annual leave buy-back policy for classified staff upon retirement. The employee must currently be a full-time employee, must be eligible for full KPERS retirement benefits or have reached age 60, and must have 12 years or more of continuous employment service for the District to be eligible for payment. Any employee who meets the eligibility requirements will receive compensation for unused annual leave at the substitute pay rate. Payment will be according to the following scale:

12 to 15 years in the District	50 percent
16 to 19 years in the District	75 percent
20 plus years in the District	100 percent

The unused annual leave buy-back policy for certified staff is the same as for classified staff except certified staff must have 10 years or more of continuous employment service and the payment will be according to the following scale:

10 to 14 years in the District	50 percent
15 to 19 years in the District	75 percent
20 plus years in the District	100 percent

The District also has an administrator annual leave buy-back policy based on a rate of \$83.33 per day and 15 years experience as an administrator in the District and is payable upon retirement. If the retiring administrator has less than 15 years experience the buy-back is based upon the following payment scale:

7 to 10 years in the District	50 percent
11 to 14 years in the District	75 percent
15 plus years in the District	100 percent

As of June 30, 2014, the District did not have any employees eligible for annual leave buy-back.

Vacation Pay

The superintendent is allowed four weeks of vacation a year. Other twelve-month employees earn vacation based on the following schedule for calendar years of completed service:

<u>Completed Years Of Service</u>	<u>Vacation Days Earned</u>
1 st and 2 nd years	5 days
3 rd through 10 th years	10 days
11 th year	11 days
12 th year	12 days
13 th year	13 days
14 th year	14 days
15 th year	15 days
20 th year	20 days

7. RISK MANAGEMENT

The Unified School District No. 326 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 has purchased commercial insurance for these potential risks.

During the year ended June 30, 2014, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$123,766 subsequent to June 30, 2014 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, 2014.

9. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events have occurred which effect the financial statement as presented.

UNIFIED SCHOOL DISTRICT NO. 326
LOGAN, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2014

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 1,783,902	\$ (34,542)	\$ 9,062	\$ 1,758,422	\$ 1,758,422	\$ -
Supplemental General Fund	600,315	(4,459)	3,243	599,099	599,099	-
Special Purpose Funds						
At Risk Fund (4 yr. old)	72,714	-	-	72,714	50,852	(21,862)
At Risk Fund (K-12)	215,055	-	-	215,055	164,125	(50,930)
Capital Outlay Fund	226,205	-	-	226,205	70,811	(155,394)
Driver Training Fund	9,878	-	-	9,878	6,096	(3,782)
Food Service Fund	181,941	-	-	181,941	158,117	(23,824)
Professional Development Fund	14,077	-	-	14,077	11,426	(2,651)
Summer School Fund	18,959	-	-	18,959	17,724	(1,235)
Special Education Fund	477,859	-	-	477,859	372,914	(104,945)
Vocational Education Fund	71,029	-	-	71,029	70,598	(431)
KPERs Special Retirement Contribution Fund	112,028	-	-	112,028	126,429	14,401

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Tax			
Tax in Process	\$ 3,525	\$ 2,082	\$ 1,443
Current Tax	269,858	307,288	(37,430)
Delinquent Tax	7,156	2,489	4,667
Mineral Production Tax	67,153	5,390	61,763
General State Aid	1,179,797	1,213,093	(33,296)
Special Education Aid	220,521	253,560	(33,039)
Reimbursements	8,662	-	8,662
Federal Reimbursements	100	-	100
State Reimbursements	300	-	300
	<u>1,757,072</u>	<u>\$ 1,783,902</u>	<u>\$ (26,830)</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	607,779	\$ 585,000	\$ 22,779
Noncertified	94,606	65,000	29,606
Employee Benefits			
Insurance	188,543	216,000	(27,457)
Social Security & Medicare	60,257	65,000	(4,743)
Other	12,001	4,000	8,001
Supplies			
General	1,324	19,771	(18,447)
Miscellaneous	4,515	5,000	(485)
Property	5,187	5,000	187
Other	17,838	14,571	3,267
	<u>992,050</u>	<u>979,342</u>	<u>12,708</u>
Total Instruction			

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-1
Page 2 of 5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Student Support Services			
Employee Benefits			
Other	\$ -	\$ 1,000	\$ (1,000)
Purchased Professional & Technical Services	7,994	1,000	6,994
Supplies	25	500	(475)
Property	-	500	(500)
Total Student Support Services	<u>8,019</u>	<u>3,000</u>	<u>5,019</u>
Instructional Support Staff			
Supplies			
Books & Periodicals	1,712	4,000	(2,288)
General Administration			
Salaries			
Certified	42,500	43,000	(500)
Employee Benefits			
Insurance	1,119	-	1,119
Social Security & Medicare	3,252	3,000	252
Other	4,271	5,000	(729)
Purchased Professional & Technical Services	7,900	5,000	2,900
Other Purchased Services			
Insurance	36,791	35,000	1,791
Communications	4,246	5,000	(754)
Other	325	2,500	(2,175)
Supplies	-	1,500	(1,500)
Property	4,998	2,500	2,498
Other	4,394	2,500	1,894
Total General Administration	<u>109,796</u>	<u>105,000</u>	<u>4,796</u>

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
School Administration			
Salaries			
Certified	\$ 81,758	\$ 85,000	\$ (3,242)
Noncertified	28,326	30,000	(1,674)
Employee Benefits			
Insurance	29,539	25,000	4,539
Social Security & Medicare	8,204	5,000	3,204
Other	1,432	5,000	(3,568)
Purchased Professional & Technical Services	2,544	2,500	44
Other Purchased Services			
Other	2,439	500	1,939
Supplies	1,097	2,500	(1,403)
Total School Administration	<u>155,339</u>	<u>155,500</u>	<u>(161)</u>
Operation & Maintenance			
Salaries			
Noncertified	316	-	316
Employee Benefits			
Insurance	9,634	13,000	(3,366)
Social Security & Medicare	24	500	(476)
Other	5,000	5,000	-
Purchased Property Services			
Repairs & Maintenance	1,292	500	792
Supplies			
General	-	1,500	(1,500)
Energy			
Heating	-	5,000	(5,000)
Total Operation & Maintenance	<u>16,266</u>	<u>25,500</u>	<u>(9,234)</u>

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle Operating Services			
Salaries			
Noncertified	\$ 48,130	\$ 60,000	\$ (11,870)
Employee Benefits			
Insurance	-	7,500	(7,500)
Social Security & Medicare	3,717	-	3,717
Other	1,271	-	1,271
Other Purchased Services			
Insurance	7,206	-	7,206
Equipment	792	-	792
Other	1,013	500	513
Total Vehicle Operating Services	62,129	68,000	(5,871)
Vehicle & Maintenance Services			
Purchased Property Services	7,998	5,000	2,998
Other Purchased Services	252	-	252
Supplies	238	-	238
Other	374	-	374
Total Vehicle & Maintenance Services	8,862	5,000	3,862
Outgoing Transfers			
At Risk Fund (K-12)	25,000	100,000	(75,000)
Food Service Fund	35,000	45,000	(10,000)
Professional Development Fund	4,728	-	4,728
Special Education Fund	260,521	253,560	6,961
Vocational Education Fund	79,000	40,000	39,000
Total Outgoing Transfers	404,249	438,560	(34,311)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2014

GENERAL FUND (Cont.)

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (Cont.)			
Adjustment to Comply with Legal Max	\$ -	\$ (34,542)	\$ 34,542
Legal General Fund Budget	1,758,422	1,749,360	9,062
Adjustment for Qualifying Budget Credits Reimbursements	<u>-</u>	<u>9,062</u>	<u>(9,062)</u>
Total Expenditures	<u>1,758,422</u>	<u>\$ 1,758,422</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(1,350)		
UNENCUMBERED CASH, July 1, 2013	<u>1,350</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ -</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

SUPPLEMENTAL GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
General Property Taxes			
Ad Valorem Tax			
Tax in Process	\$ 6,123	\$ 5,219	\$ 904
Current Tax	417,614	463,084	(45,470)
Delinquent Tax	11,232	3,857	7,375
Motor Vehicle Tax	34,366	31,746	2,620
Recreational Vehicle Tax	821	2,361	(1,540)
Mineral Tax	80,770	-	80,770
Reimbursements	3,243	-	3,243
Supplemental State Aid	57,497	57,126	371
Miscellaneous	-	30,000	(30,000)
	<u>611,666</u>	<u>\$ 593,393</u>	<u>\$ 18,273</u>
EXPENDITURES			
Instruction			
Purchased Professional & Technical Services	38,237	\$ 2,500	\$ 35,737
Supplies			
Miscellaneous	11,228	1,500	9,728
Property	4,241	-	4,241
Other	5,715	-	5,715
	<u>59,421</u>	<u>4,000</u>	<u>55,421</u>
Instructional Support Staff			
Supplies			
Books	769	-	769
General Administration			
Salaries			
Noncertified	35,431	25,000	10,431
Employee Benefits			
Social Security & Medicare	2,694	2,500	194
Other	33	100	(67)
Other Purchased Services	12,434	12,215	219
Supplies	1,570	-	1,570
Property	596	-	596
Other	7,087	-	7,087
	<u>59,845</u>	<u>39,815</u>	<u>20,030</u>
School Administration			
Other Purchased Services	250	-	250

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Operations & Maintenance			
Salaries			
Noncertified	\$ 61,279	\$ 95,000	\$ (33,721)
Employee Benefits			
Insurance	25,664	40,000	(14,336)
Social Security & Medicare	4,254	7,500	(3,246)
Other	53	2,500	(2,447)
Purchased Property Services			
Water/Sewer	6,970	4,000	2,970
Repairs & Maintenance	57,583	40,000	17,583
Supplies			
General	10,830	50,000	(39,170)
Energy			
Heating	38,267	45,000	(6,733)
Electricity	42,883	45,000	(2,117)
Total Operations & Maintenance	247,783	329,000	(81,217)
Vehicle Operating Services			
Motor Fuel	38,964	50,000	(11,036)
Purchased Property Services	2,148	-	2,148
Total Vehicle Operating Services	41,112	50,000	(8,888)
Outgoing Transfers			
At-Risk Fund (4 Yr. Old)	30,000	30,000	-
At-Risk Fund (K-12)	145,000	80,000	65,000
Food Service Fund	7,000	-	7,000
Professional Development Fund	919	7,500	(6,581)
Special Education Fund	-	60,000	(60,000)
Vocational Education Fund	7,000	-	7,000
Total Outgoing Transfers	189,919	177,500	12,419
Adjustments to Comply with Legal Max	-	(4,459)	4,459
Legal Supplemental General Fund Budget	599,099	595,856	3,243
Adjustment for Qualifying Budget Credits			
Reimbursements	-	3,243	(3,243)
Total Expenditures	599,099	\$ 599,099	\$ -
Receipts Over (Under) Expenditures	12,567		
UNENCUMBERED CASH, July 1, 2013	-		
UNENCUMBERED CASH, June 30, 2014	\$ 12,567		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

AT RISK FUND (4 YEAR OLD)

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ 30,000	\$ 30,000	\$ -
EXPENDITURES			
Instruction			
Salaries			
Certified	18,431	\$ 26,000	\$ (7,569)
Noncertified	13,848	15,000	(1,152)
Employee Benefits			
Insurance	16,069	15,000	1,069
Social Security & Medicare	2,217	3,000	(783)
Other	28	50	(22)
Other Purchased Services			
Other	178	4,638	(4,460)
Supplies			
General	-	9,000	(9,000)
Miscellaneous	55	26	29
Instructional Support Staff			
Supplies			
Books & Periodicals	26	-	26
Total Expenditures	<u>50,852</u>	<u>\$ 72,714</u>	<u>\$ (21,862)</u>
Receipts Over (Under) Expenditures	(20,852)		
UNENCUMBERED CASH, July 1, 2013	<u>42,463</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 21,611</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

AT RISK FUND (K-12)

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfers			
General Fund	\$ 25,000	\$ 100,000	\$ (75,000)
Supplemental General Fund	<u>145,000</u>	<u>80,000</u>	<u>65,000</u>
Total Receipts	<u>170,000</u>	<u>\$ 180,000</u>	<u>\$ (10,000)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	151,116	\$ 200,000	\$ (48,884)
Noncertified	11,629	13,000	(1,371)
Employee Benefits			
Social Security & Medicare	1,314	1,000	314
Other	16	1,000	(984)
Other Purchased Services			
Other	<u>50</u>	<u>55</u>	<u>(5)</u>
Total Expenditures	<u>164,125</u>	<u>\$ 215,055</u>	<u>\$ (50,930)</u>
Receipts Over (Under) Expenditures	5,875		
UNENCUMBERED CASH, July 1, 2013	<u>34,718</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 40,593</u>		

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Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Tax			
Tax in Process	\$ 1,237	\$ -	\$ 1,237
Current Tax	28,767	32,546	(3,779)
Delinquent Tax	538	-	538
Motor Vehicle Tax	2,450	3,111	(661)
Recreational Vehicle Tax	68	231	(163)
Mineral Tax	5,507	-	5,507
Interest on Idle Funds	1,943	-	1,943
Other Revenue from Local Sources	8,405	30,918	(22,513)
Total Receipts	<u>48,915</u>	<u>\$ 66,806</u>	<u>\$ (17,891)</u>
EXPENDITURES			
Instruction			
Property	-	\$ 50,000	\$ (50,000)
General Administration			
Property	40,819	125,000	(84,181)
School Administration			
Property	2,713	-	2,713
Operations & Maintenance			
Property	<u>27,279</u>	<u>51,205</u>	<u>(23,926)</u>
Total Expenditures	<u>70,811</u>	<u>\$ 226,205</u>	<u>\$ (155,394)</u>
Receipts Over (Under) Expenditures	(21,896)		
UNENCUMBERED CASH, July 1, 2013	<u>173,334</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 151,438</u>		

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Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 2,520	\$ -	\$ 2,520
State Aid	850	1,150	(300)
	<u>3,370</u>	<u>\$ 1,150</u>	<u>\$ 2,220</u>
Total Receipts	<u>3,370</u>	<u>\$ 1,150</u>	<u>\$ 2,220</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	5,500	\$ 8,770	\$ (3,270)
Employee Benefits			
Social Security & Medicare	421	300	121
Other	5	50	(45)
Supplies			
General	-	758	(758)
Other Purchased Services	47	-	47
Student Support Services			
Supplies	123	-	123
	<u>6,096</u>	<u>\$ 9,878</u>	<u>\$ (3,782)</u>
Total Expenditures	<u>6,096</u>	<u>\$ 9,878</u>	<u>\$ (3,782)</u>
Receipts Over (Under) Expenditures	(2,726)		
UNENCUMBERED CASH, July 1, 2013	<u>8,728</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 6,002</u>		

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Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Federal Aid	\$ 59,269	\$ 63,026	\$ (3,757)
State Aid	1,052	1,012	40
Food Service	31,906	35,961	(4,055)
Miscellaneous	1,050	-	1,050
Incoming Transfers			
General Fund	35,000	45,000	(10,000)
Supplemental General Fund	7,000	-	7,000
	<u>135,277</u>	<u>\$ 144,999</u>	<u>\$ (9,722)</u>
EXPENDITURES			
Operations & Maintenance			
Salaries			
Noncertified	-	\$ 4,000	\$ (4,000)
Employee Benefits			
Social Security & Medicare	-	200	(200)
Other	2,950	3,000	(50)
Other Purchased Services	323	500	(177)
Supplies			
General	-	500	(500)
Property	5,735	7,500	(1,765)
Food Service Operation			
Salaries			
Noncertified	49,839	50,000	(161)
Employee Benefits			
Insurance	10,206	15,000	(4,794)
Social Security & Medicare	3,742	5,000	(1,258)
Other	47	100	(53)
Other Purchased Services	415	-	415
Supplies			
Food & Milk	82,036	87,000	(4,964)
Miscellaneous	2,824	4,000	(1,176)
Property	-	5,141	(5,141)
	<u>158,117</u>	<u>\$ 181,941</u>	<u>\$ (23,824)</u>
Receipts Over (Under) Expenditures	(22,840)		
UNENCUMBERED CASH, July 1, 2013	<u>49,991</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 27,151</u>		

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Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

PROFESSIONAL DEVELOPMENT FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Reimbursements	\$ 250	\$ -	\$ 250
Incoming Transfers			
General Fund	4,728	-	4,728
Supplemental General Fund	919	7,500	(6,581)
	<u>5,897</u>	<u>\$ 7,500</u>	<u>\$ (1,603)</u>
Total Receipts			
EXPENDITURES			
Instructional Support Staff			
Salaries			
Noncertified	-	\$ 1,000	\$ (1,000)
Employee Benefits			
Social Security & Medicare	-	1,077	(1,077)
Other	-	1,000	(1,000)
Purchased Professional & Technical Services	-	2,000	(2,000)
Other Purchased Services	11,335	9,000	2,335
Other	91	-	91
	<u>11,426</u>	<u>\$ 14,077</u>	<u>\$ (2,651)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(5,529)		
UNENCUMBERED CASH, July 1, 2013	<u>14,500</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 8,971</u>		

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Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
	<u>\$</u>	<u>\$</u>	<u>\$</u>
RECEIPTS	-	-	-
EXPENDITURES			
Instruction			
Salaries			
Certified	2,874	7,000	(4,126)
Employee Benefits			
Social Security & Medicare	220	1,000	(780)
Other	3	100	(97)
Purchased Professional & Technical Services	-	1,500	(1,500)
Other Purchased Services	-	7,035	(7,035)
Supplies			
Miscellaneous	-	2,324	(2,324)
Outgoing Transfer			
Special Education Fund	<u>14,627</u>	<u>-</u>	<u>14,627</u>
Total Expenditures	<u>17,724</u>	<u>\$ 18,959</u>	<u>\$ (1,235)</u>
Receipts Over (Under) Expenditures	(17,724)		
UNENCUMBERED CASH, July 1, 2013	<u>17,724</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ -</u>		

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Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 65,662	\$ 60,000	\$ 5,662
Incoming Transfers			
General Fund	260,521	253,560	6,961
Supplemental General Fund	-	60,000	(60,000)
Summer School Fund	14,627	-	14,627
Total Receipts	340,810	\$ 373,560	\$ (32,750)
EXPENDITURES			
Instruction			
Salaries			
Certified	43,241	\$ 60,000	\$ (16,759)
Noncertified	3,640	12,500	(8,860)
Employee Benefits			
Insurance	12,912	20,000	(7,088)
Social Security & Medicare	3,333	7,500	(4,167)
Other	42	100	(58)
Other Purchased Services			
Payment to Special Education Coop			
Assessments	86,732	121,559	(34,827)
Flowthrough	220,521	256,200	(35,679)
Supplies			
Miscellaneous	1,615	-	1,615
Vehicle Operating Services			
Other Purchased Services	616	-	616
Supplies			
Motor Fuel	142	-	142
Vehicle & Maintenance Services			
Purchased Property Services	120	-	120
Total Expenditures	372,914	\$ 477,859	\$ (104,945)
Receipts Over (Under) Expenditures	(32,104)		
UNENCUMBERED CASH, July 1, 2013	104,285		
UNENCUMBERED CASH, June 30, 2014	\$ 72,181		

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Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

VOCATIONAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 88	\$ -	\$ 88
Incoming Transfers			
General Fund	79,000	40,000	39,000
Supplemental General Fund	7,000	-	7,000
	<u>86,088</u>	<u>\$ 40,000</u>	<u>\$ 46,088</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	43,000	\$ 30,000	\$ 13,000
Noncertified	-	5,000	(5,000)
Employee Benefits			
Insurance	5,000	-	5,000
Social Security & Medicare	4,895	-	4,895
Other	60	100	(40)
Purchased Property Services	-	5,000	(5,000)
Supplies			
General	-	15,687	(15,687)
Miscellaneous	17,643	15,242	2,401
	<u>70,598</u>	<u>\$ 71,029</u>	<u>\$ (431)</u>
Receipts Over (Under) Expenditures	15,490		
UNENCUMBERED CASH, July 1, 2013	<u>25,729</u>		
UNENCUMBERED CASH, June 30, 2014	<u>\$ 41,219</u>		

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Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 126,429	\$ 112,028	\$ 14,401
EXPENDITURES			
Instruction			
Employee Benefits	94,983	\$ 80,000	\$ 14,983
Student Support			
Employee Benefits	-	2,000	(2,000)
General Administration			
Employee Benefits	7,050	3,000	4,050
School Administration			
Employee Benefits	9,959	2,000	7,959
Operations & Maintenance			
Employee Benefits	5,574	11,000	(5,426)
Student Transportation Services			
Employee Benefits	4,354	6,000	(1,646)
Food Service			
Employee Benefits	4,509	8,028	(3,519)
Total Expenditures	126,429	\$ 112,028	\$ 14,401
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2013	-		
UNENCUMBERED CASH, June 30, 2014	\$ -		

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Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

	FEDERAL FUNDS				Total	Budget**	Variance Over (Under)
	Title I	Title II A	Title V	Small Rural School			
RECEIPTS							
Federal Aid	\$ 101,509	\$ 20,151	\$ -	\$ 15,201	\$ 136,861	\$ 99,628	\$ 37,233
EXPENDITURES							
Instruction							
Salaries							
Certified-Title I	11,986	9,963	-	-	21,949	\$ 29,238	\$ (7,289)
Employee Benefits							
Insurance	12,912	-	-	-	12,912	12,316	596
Social Security & Medicare	1,696	-	-	-	1,696	-	1,696
Other	21	-	-	-	21	-	21
Other Purchased Services	2,163	-	-	-	2,163	-	2,163
Supplies	2,620	-	-	-	2,620	-	2,620
Property	37,140	-	-	-	37,140	-	37,140
Instructional Support Staff							
Supplies							
Technology	-	-	-	15,201	15,201	-	15,201
Miscellaneous Supplies	-	-	-	-	-	20,000	(20,000)
Total Expenditures	68,538	9,963	-	15,201	93,702	\$ 61,554	\$ 32,148
Receipts Over (Under) Expenditures	32,971	10,188	-	-	43,159		
UNENCUMBERED CASH, July 1, 2013	(32,971)	(10,188)	1	-	(43,158)		
UNENCUMBERED CASH, June 30, 2014	\$ -	\$ -	\$ 1	\$ -	\$ 1		

** Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2014

	GIFTS & GRANTS FUND			Total	Budget**	Variance Over (Under)
	Gifts & Grants	Vehige Endowment	Crystal McDonald Memorial			
RECEIPTS						
Donations and Grants	\$ 39,990	\$ 4,000	\$ -	\$ 43,990	\$ 60,000	\$ (16,010)
EXPENDITURES						
Instruction						
Salaries						
Certified	32,265	-	-	32,265	\$ 40,000	\$ (7,735)
Employee Benefits						
Insurance	6,116	-	-	6,116	-	6,116
Supplies						
General	39,930	-	-	39,930	14,776	25,154
Instructional Support Staff						
Supplies						
Technology	-	-	-	-	54,494	(54,494)
Total Expenditures	78,311	-	-	78,311	\$ 109,270	\$ (30,959)
Receipts Over (Under) Expenditures	(38,321)	4,000	-	(34,321)		
UNENCUMBERED CASH, July 1, 2013	62,250	31,400	4,121	97,771		
UNENCUMBERED CASH, June 30, 2014	\$ 23,929	\$ 35,400	\$ 4,121	\$ 63,450		

**Gifts & Grants funds are not required by statute to be budgeted, this budget is for informational purposes only.

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Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2014

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2013	<u>163,210</u>
UNENCUMBERED CASH, June 30, 2014	<u><u>\$ 163,210</u></u>

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Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2014

TEXTBOOK RENTAL & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Rental Fees & Books	<u>\$ 7,145</u>
EXPENDITURES	
Instruction	
Supplies	
Textbooks	11,971
Workbooks	319
Support Services	
Supplies	
Miscellaneous	<u>806</u>
Total Expenditures	<u>13,096</u>
Receipts Over (Under) Expenditures	(5,951)
UNENCUMBERED CASH, July 1, 2013	<u>15,237</u>
UNENCUMBERED CASH, June 30, 2014	<u><u>\$ 9,286</u></u>

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Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2014

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 29,656</u>
EXPENDITURES	<u>33,659</u>
Receipts Over (Under) Expenditures	(4,003)
UNENCUMBERED CASH, July 1, 2013	<u>25,974</u>
UNENCUMBERED CASH, June 30, 2014	<u><u>\$ 21,971</u></u>

DRAFT

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2014

STATES SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	\$ 201
Donations	<u>908</u>
Total Receipts	<u>1,109</u>
EXPENDITURES	
Scholarships	<u>500</u>
Receipts Over (Under) Expenditures	609
UNENCUMBERED CASH, July 1, 2013	<u>17,992</u>
UNENCUMBERED CASH, June 30, 2014	<u><u>\$ 18,601</u></u>

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2014

SANSOM SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	\$ 55
Donations	<u>1,317</u>
Total Receipts	<u>1,372</u>
EXPENDITURES	
Scholarships	<u>1,000</u>
Receipts Over (Under) Expenditures	372
UNENCUMBERED CASH, July 1, 2013	<u>9,318</u>
UNENCUMBERED CASH, June 30, 2014	<u><u>\$ 9,690</u></u>

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2014

GAINES SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Donations	<u>\$ 2,000</u>
EXPENDITURES	
Scholarships	<u> 2,000</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2013	<u>-</u>
UNENCUMBERED CASH, June 30, 2014	<u><u>\$ -</u></u>

DRAFT

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2014

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Activity Funds	\$ 49,770	\$ 91,939	\$ 88,798	\$ 52,911
Sales Tax	142	4,340	4,303	179
Site Council	1,181	-	-	1,181
Total Agency Funds	<u>\$ 51,093</u>	<u>\$ 96,279</u>	<u>\$ 93,101</u>	<u>\$ 54,271</u>

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2014

DISTRICT ACTIVITY FUNDS

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	\$ 22,034	\$ 18,958	\$ 23,219	\$ 17,773	\$ -	\$ 17,773
Play	1,750	-	258	1,492	-	1,492
Library	154	-	-	154	-	154
Book Fair	-	1,574	1,574	-	-	-
Mass Media	14	40	-	54	-	54
Calculator Deposits	1,293	420	260	1,453	-	1,453
Preschool Committee	724	5,159	5,326	557	-	557
Padlock Fee	5	5	-	10	-	10
Grants	-	3,500	3,022	478	-	478
Total District Activity Funds	\$ 25,974	\$ 29,656	\$ 33,659	\$ 21,971	\$ -	\$ 21,971

UNIFIED SCHOOL DISTRICT NO. 326
Logan, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2014

STUDENT ACTIVITY FUNDS

Funds	Beginning Balance 7/1/2013	Receipts	Disbursements	Ending Balance 6/30/2014
Student Activity Funds				
Concessions	\$ 3,447	\$ 13,148	\$ 13,324	\$ 3,271
KAYS	548	7,361	6,866	1,043
Student Council	4,829	5,930	6,310	4,449
Junior High Cheerleaders	3,174	3,988	4,765	2,397
High School Cheerleaders	1,317	8,227	5,999	3,545
Seventh Grade Class	575	194	645	124
Eighth Grade Class	293	194	238	249
Freshmen	530	793	-	1,323
Sophomores	916	529	-	1,445
Juniors	1,650	8,073	8,478	1,245
Seniors	733	935	1,668	-
Yearbook	11,240	10,627	10,961	10,906
Music	1,895	2,073	1,725	2,243
Dance Team and Flags	7	3,402	3,244	165
High School Volleyball Team	686	1,569	1,152	1,103
Junior High Volleyball	-	1,056	996	60
Football Team	83	3,641	2,951	773
High School Boys Basketball Team	347	2,832	2,467	712
High School Girls Basketball Team	414	2,365	1,185	1,594
Junior High Boys Basketball Team	193	531	556	168
Junior High Girls Basketball Team	228	582	442	368
High School Track	757	550	450	857
Junior High Track	-	550	349	201
Positive Squad	-	575	475	100
Weights	-	100	-	100
Art	14	-	-	14
Spanish Club	152	-	-	152
FFA	15,742	12,114	13,552	14,304
Total Student Activity Funds	\$ 49,770	\$ 91,939	\$ 88,798	\$ 52,911