

Board of Education Regular Meeting  
Monday, November 11, 2019 5:30 PM  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557

1. Roll Call
2. Posting of the Open Meetings Act
3. Pledge of Allegiance and Announcements
4. Communications
  1. Special Presentation
  2. Student Advisory Report
  3. Foundation Report
  4. Superintendent's Report
  5. Board Comments
  6. Committee Reports
    1. November 5, 2019 meeting of the Finance, Facilities, Operations and Legislation subcommittee
    2. November 7, 2019 meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee
5. Consent Agenda
  1. Approve the agenda for the November 11, 2019 regular meeting of the Board of Education
  2. Approve the publication of the November 11, 2019 regular meeting of the Board of Education
  3. Approve the minutes of the October 7, 2019 meeting of the Board of Education

4. Approve the minutes of the November 5, 2019 meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
  5. Approve the minutes of the November 7, 2019 meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board of Education
  6. Approve updates to policies: #1060 Advertising & Promotion, #6001 Purpose and Direction Statements, #5401 Equal Opportunity, #4003 Anti Discrimination-Harassment and #4003a Employee Anti-discrimination Form
  7. Accept the resignation of Renae Porter effective on December 20, 2019
  8. Approve the resignation of Georgia Denise Flanders effective on or about May 21, 2019
  9. Approve the teaching contract of Gavin Owen effective on or about October 21, 2019
  10. Approval of Financial Claims and Reports
6. Reports and Discussion Items
    1. PBIS Update
    2. NFUSSD Conference Report
    3. School Calendars 2020-2021 and 2021-2022
    4. Monthly Financial & Budget Report
    5. School Safety Update
    6. Legislative Update
    7. Safety and Security Initiative
  7. Public Comment
  8. Action Items
    1. Accept Audit Report as Presented
    2. Approve the resolution regarding 2020-2022 Community Health Needs Priorities

9. Future Board Calendar
10. Executive Session
11. Adjournment

**Board of Education Regular Meeting**  
**Monday, October 7, 2019 5:30 PM**  
**McKinley Education Center**

**1. Roll Call**

All present

**2. Posting of the Open Meetings Act**

**3. Pledge of Allegiance and Announcements**

**4. Communications**

**4.1. Special Presentation**

Seniors Callie Haneborg and Elliott Purdy are the September Bulldogs of the Month but were unable to attend this meeting so will be honored at the November regular meeting of the Board of Education

**4.2. Student Advisory Report**

Student Advisory members were unable to attend but High School Principal Scott Siegel updated the Board on activities that happened at the schools this month.

**4.3. Foundation Report**

Director Jodi Howard reported that the Backyard BBQ, Change Wars and student walking activities all went well last week despite the weather. She also noted that Tamran Berol, administrative assistant at Buffalo Elementary, was named September Staff Member of the Month. She thanked NPPSD for their fundraiser for the Foundation this year which was for staff to donate to be able to wear jeans on Fridays.

**4.4. Superintendent's Report**

Superintendent Ron Hanson reported that Tom Osborne had challenged North Platte to raise the number of matches for his Teammates Mentoring program. Dr. Hanson is happy to relay the report from coordinator Molly Morales that goal has been met with over 100 current matches.

**4.5. Board Comments**

Vice President Jo Ann Lundgreen reported that a lot of student activities did well this weekend and that she was able to go with the High School band students on the bus that has the new "We are NPPS" graphics on it.

Member Matthew Pederson thanked Foundation Director Howard and her crew for their efforts at the BBQ as well as the members of the community for their support. He commented that he recently attended a school law conference with members of NPPS administration. He noted North Platte Public Schools already has a number of recommended procedures he learned at the conference in place.

Secretary Skip Altig reported that he recently visited Lincoln Elementary. He noted improvements to the gym floor and student drop off area. He was impressed with the engagement he witnessed from the students and staff during his visit. Mr. Altig was also impressed with Principal Irish's statistics tracing student achievement. He also attended the High School's "Soda Pop" musical and complemented the students and staff involved.

Mark Nicholson attended the recent Constitution Day at the High School sponsored in part by the Daughters of the American Revolution with Senator Groene as a speaker. He felt the students asked relevant questions.

Mike Morrell also attended the play Soda Pop complimenting those involved. He also thanked all those involved in the Backyard BBQ. He noted that new communications director, Tina Smith, has hit the job running and is quick to get information on these events out to the public.

#### 4.6. Committee Reports

##### 4.6.1. October 1, 2019 meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee

Jo Ann Lundgreen reported on items discussed at this meeting which included policy review, AQuESST ratings, potential tax override, school utilization study and the early childhood program.

##### 4.6.2. October 3, 2019 meeting of the Finance, Facilities, Operations and Legislature subcommittee

Ivan Mitchell reported on items discussed at this meeting which included the school utilization study, potential tax override, 2020-2021 budget, cash reserves, student enrollment and administrator salaries.

#### 5. **Consent Agenda**

- 5.1. Approve the agenda for the October 7, 2019 regular meeting of the Board of Education
- 5.2. Approve the publication of the October 7, 2019 regular meeting of the Board of Education.
- 5.3. Approve the minutes of the September 9, 2019 regular meeting of the Board of Education
- 5.4. Approve the minutes of the August 12, 2019 American Civics Hearing
- 5.5. Approve the minutes of the October 3, 2019 meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
- 5.6. Approve the minutes of the October 1, 2019 meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board of Education
- 5.7. Approve the resignation of Doug Cudaback effective October 18, 2019
- 5.8. Approval of Financial Claims and Reports  
Motion by Matthew Pederson second by Skip Altig to approve the consent agenda as presented.  
Yeas: Matthew Pederson, Skip Altig, Mike Morrell, Jo Ann Lundgreen, Ivan Mitchell and Mark Nicholson

#### 6. **Reports and Discussion Items**

##### 6.1. Elementary Instructional Schedule

Director of Elementary Teaching and Learning, Trent Benjamin, outlined the elementary schedules which have been adjusted to better coordinate and standardize instruction across the District.

## 6.2. Monthly Financial & Budget Report

Executive Director of Finance, Stuart Simpson, presented the monthly budget report. He also thanked board member Ivan Mitchell for meeting with the auditors last week for the annual audit. He noted that the District has begun discussion and planning of the 2020-2021 budget.

## 6.3. School Safety Update

Director Simpson outlined concerns at Buffalo Elementary, Jefferson Elementary and at the High School entrances that impact the safety of our students. He also noted that the District safety committee gathers ideas and concerns from staff on a regular basis.

## 6.4. Legislative Update

Director Simpson noted that even though the Unicameral is not currently in session many legislative resolutions are still being discussed by members. He specifically commented on interim studies held recently to examine administrative costs of local school districts, educational service units and testimony on assessments and valuations.

## 6.5. Student Enrollment Update

Director Simpson reported that although the final count has not yet been verified by the State of Nebraska, the 2019-2020 North Platte Public Schools student enrollment is down 110 students. Simpson cited the current economic climate of North Platte as contributing to that decline.

## 6.6. Policy Review:

Superintendent Hanson noted updates to the following policies. Policy #1060 Advertising and Promotion has been updated to better align with our school business partnerships. Minor housekeeping updates have been made to policies #6001 Purpose and Direction Statements, #5401 Equal Opportunity and #4003 and #4003a Employee Anti-discrimination policy and form.

## 7. Public Comment

Mrs. Bernice Ziegler – 7881 North Highway 83 -- Mrs. Ziegler summarized the ward and representative system used for choosing school board members. She advocates good education for our students that taxpayers can afford. She noted that the budget is published only five days prior to the budget hearing held for public comment. She asked if any of the six board members had explained the budget individually to the voters they represent? She stated that without those explanations the Board could be buying a condominium in Puerto Rico for all the public knows. She encouraged the board to be more transparent regarding costs like a replacement buses, improvements or repairs to buildings or to let taxpayers know that the new band uniforms have arrived. She would also like to see the amount of money needed each year for all District salaries from the lowest paid employee to the highest paid including the superintendent. She reminded the board that the taxpayer should not be forgotten and not to rely on them to pay the bills you have created. With over 100 less students the challenge is yours.

## 8. Action Items

### 8.1. Recognize the North Platte Education Association (NPEA) as the bargaining agent for the 2021-2022 school year.

Each year the Board of Education formally recognizes the NPEA as the bargaining agent for the coming school year negotiations prior to their start.

Motion by Skip Altig second by JoAnn Lundgreen to approve NPEA as the bargaining agent for the certified teaching staff of North Platte Public Schools.

Yeas: Skip Altig, Mike Morrell, Jo Ann Lundgreen, Ivan Mitchell, Mark Nicholson and Matthew Pederson.

8.2. Request approval of the school Resources Officer Interlocal Cooperative Agreement for 2019-2020

North Platte Public Schools and the City of North Platte share the expense of the School Resource Officer. This agreement outlines the details of that arrangement.

Motion by Matthew Pederson second by Jo Ann Lundgreen to approve the Interlocal SRO cooperative agreement.

Yeas: Mike Morrell, Jo Ann Lundgreen, Ivan Mitchell, Mark Nicholson, Matthew Pederson, Skip Altig and Mike Morrell.

8.3 Request Approval for the Purchase of a new Activities Van

The District would like to purchase a new 12 passenger activities van. Towards that end the Business Office solicited bids from car dealerships in North Platte. They received two bids. Executive Director Stuart Simpson is recommending that the Board approve the bid from Bill Summers Ford which was the lowest bid received.

Motion by Ivan Mitchell second by Skip Altig to purchase an activities van from Bill Summers for the amount of their bid, \$24,000.

Yeas: Jo Ann Lundgreen, Ivan Mitchell, Mark Nicholson, Matthew Pederson, Skip Altig and Mike Morrell

**9. Future Board Calendar**

Future Board professional development opportunities were discussed.

**10. Executive Session**

None

**11. Adjournment**

Motion by Matthew Pederson second by Mark Nicholson to adjourn this regular meeting of the Board of Education at 6:40 p.m.

Yeas: Ivan Mitchell, Mark Nicholson, Matthew Pederson, Skip Altig, Mike Morrell and Jo Ann Lundgreen

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President, Mike Morrell

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Secretary, Skip Altig

## Finance/Communication Subcommittee Meeting

### 11-5-19 Summary

Topic	Summary/Discussion
Present	Mike Morrell, Ivan Mitchell, Matt Pedersen, Stuart Simpson, Dr. Hanson, Tina Smith
Audit	Bob Beran, one of the auditors from Dana F. Cole & Company and Stuart Simpson presented the 2018-19 audit to the Board of Education Finance Committee. Dana F. Cole and Company has issued an unmodified opinion for the Lincoln County School District #1 aka NPPS. This is the best opinion an auditor can give to NPPSD. What this means is our opinion of the financial statements are presented fairly in all material respects in accordance with Generally Accepted Auditing Standards.
Safety & Security Initiative	<p>The group discussed safety concerns at specific school buildings and monies needed to address those. Consideration of a potential levy override was discussed to address safety concerns.</p> <p>The administration will continue to update the long-term facility plan and provide recommendations to the Board regarding safety/security updates, maintenance schedule, potential revenue sources on a monthly basis.</p>
2020-2021 Budget	The district demonstrates strategic resource management that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.
Stadium Lights	<b>Did not discuss due to time restraints</b>
Litigation	<b>Did not discuss due to time restraints</b>
Student Enrollment	<b>Did not discuss due to time restraints</b>
Administrator Salaries	Shared timeline and the administration is in progress of compare salaries with array school districts.
Adjourned	9:10 am

**Personnel, American Civic, Curriculum, Student Services and  
Communication Subcommittee Meeting  
11-7-19 Summary**

<b>Topic</b>	<b>Summary/Discussion</b>
Present	Mark Nicholson, Skip Altig, Jo Ann Lundgreen, Stuart Simpson, Tina Smith and Ron Hanson. The meeting commenced at 9:30 a.m.
Safety & Security Initiative	<p>The group discussed safety concerns at specific school buildings and monies needed to address those. Consideration of a potential levy override was discussed to address safety concerns.</p> <p>The administration will continue to update the long-term facility plan and provide recommendations to the Board regarding safety/security updates, maintenance schedule, potential revenue sources on a monthly basis.</p>
NFUSSD	Dr. Hanson presented a preliminary schedule for the National Federation of Urban and Suburban School District's annual meeting which will be hosted by North Platte Public Schools in October 2020.
Early Childhood Program	Potential additions, changes and grant opportunities for the NPPSD preschool program were discussed.
Community Health Needs	A Board of Education resolution to support Great Plains Health community priority needs will be presented to the full Board for approval at the next regular meeting.
Personnel/Staffing	Resignations, hires as well as class sizes were discussed along with potential adjustments.
NPPS Class Size Guidelines	Discussion about establishing class size (staff/student ratio) guidelines for staffing purposes.
Adjourned	10:30 am

Community RelationsAdvertising and Promotion

Neither the facilities, the staff, nor the children of the district shall be employed in any manner for advertising or otherwise promoting the interests of any commercial, political, or other non-school agency, individual, or organization unless permitted by this policy. Even permitted uses which interfere with or disrupt the operations of the district school, its facilities, school activities, or the educational process may be banned or modified, as permitted by the Superintendent, to eliminate the interference or disruption.

No part of this policy is intended to create or establish an open or public forum and the Superintendent or Superintendent's designee must review and approve all such commercial advertising or advertisements within the district unless previously approved or authorized by any other district policy. Because advertising, promotion, and other commercial activities that are placed or occur within the district are either district speech or likely to be perceived as communications or activities of the district, the board requires and authorizes the Superintendent to review and approve these requests consistent with the following:

1. The district may cooperate in furthering the work of any non-profit, community-wide social service agency, provided that such cooperation does not restrict or impair the educational program of the schools.
2. The district may use films or other educational materials bearing mention of the producing firm or sponsor, providing such materials can be justified on the basis of their actual educational values.
3. The district may cooperate with an entity in promoting the activities in general public interest, and which promote the education or other best interest of students or staff.
4. Requests for for-profit advertising, coupons, or incentives must be provided to the Superintendent for approval consistent with board policy and law. The Superintendent will consider the request in light of the board's preference that the district's facilities, resources, and access to students not be used for the commercial benefit of any individual or entity. The Superintendent will consider the following considerations:
  - a) Teachers or administrators may use these items or activities to promote positive behavior or recognition of one of the district's students or programs, as long as such use is also consistent with other policies of the district;
  - b) To encourage district-community collaboration, for-profit activities must be conducted by a North Platte School-Business Partnership Program participation, unless otherwise authorized by the Superintendent.
  - c) Items or activities that are unique offers only to district students are given priority over other items or activities;

- d) Items or activities that provide a connection to the curriculum or a district program are given priority over other items or activities; and
  - e) The item or activity must comply with other district policy, laws relating to use of public resources, and other applicable laws.
5. The Superintendent may cooperate in furthering the work of any non-profit, community-wide social service agency provided such cooperating does not infringe on district programs or diminish the amount of time devoted thereto.
6. The Superintendent may, at the Superintendent's discretion, announce, or authorize to be announced, any lecture, community activity, or film which it feels has educational merit.
7. For all other activities not already covered, the Superintendent may, upon approval of the board, cooperate with any agency in promoting activities in the general public interest, and which promotes education that is in the best interest of the students.

Any employee who is uncertain about the policy and procedures regarding advertising and promotion of commercial material should check with his/her supervisor and the Superintendent prior to taking any action covered by this policy. All staff and student activities covered by this policy remain subject to other district policies regarding things like student discipline and use of district resources, including for personal gain.

Legal Reference: Neb. Rev. Stat. § 79-526  
Neb. Rev. Stat. § 79-8,100

Board Authority for Supervision and Control  
Teachers, Solicitation by Agents

Date of Adoption: June 8, 2009

Date of Review: August 2019

Personnel - All Employees (& Students)Anti-discrimination, Anti-harassment, and Anti-retaliation**A. Elimination of Discrimination.**

The North Platte Public Schools hereby gives this statement of compliance and intends to comply with all state and federal laws prohibiting discrimination. This school district intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination.

The North Platte Public Schools does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. Reasonable accommodations will be provided to employees with disabilities and to those who are pregnant, have given birth, or have a related medical condition, as required by law. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

~~Dr. Tami Eshleman, Associate Superintendent~~, Kevin Mills, Human Resource Director, 301 West F Street, North Platte NE 6910 (308) 696-3319

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office of Civil Rights in the U.S. Department of Education (OCR), please contact the OCR at One Petticoat Lane, 1010 Walnut Street, 3<sup>rd</sup> Floor, Suite 320, Kansas City, Missouri 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or [ocr.kansascity@ed.gov](mailto:ocr.kansascity@ed.gov).

**B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.****1. Purpose:**

The North Platte Public Schools is committed to offering employment and educational opportunity to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination, harassment and retaliation of any kind by District employees, including, co-workers, non-employees (such as volunteers), third parties, and others is strictly prohibited and will not be tolerated.

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's race, color, national origin, religion, disability, age, sex, or other protected category, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

- a. Conduct that is sufficiently severe or pervasive to create an intimidating, hostile, or abusive educational or work environment, or
- b. Requiring an individual to endure the offensive conduct as a condition of continued employment or educational programs or activities, including the receipt of aids, benefits, and services.

Educational programs and activities include all academic, educational, extracurricular, athletic, and other programs of the school, whether those programs take place in a school's facilities, on a school bus, at a class or training program sponsored by the school at another location, or elsewhere.

Discriminatory harassment because of a person's race, color, national origin, religion, disability, age, sex, or other protected category, may include, but is not limited to:

- a. Name-calling,
- b. Teasing or taunting,
- c. Insults, slurs, or derogatory names or remarks,
- d. Demeaning jokes,
- e. Inappropriate gestures,
- f. Graffiti or inappropriate written or electronic material,
- g. Visual displays, such as cartoons, posters, or electronic images,
- h. Threats or intimidating or hostile conduct,
- i. Physical acts of aggression, assault, or violence, or
- j. Criminal offenses

The following examples are additional or more specific examples of conduct that may constitute sexual harassment:

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or
- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

If the District knows or reasonably should know about possible harassment, including violence, the District will conduct a prompt, adequate, reliable, thorough, and impartial

investigation to determine whether unlawful harassment occurred (see section entitled “Grievance Procedures,” below), and take appropriate interim measures, if necessary.

If the District determines that unlawful harassment occurred, the District will take prompt and effective action to eliminate the harassment, prevent its recurrence, and remedy its effects, if appropriate. If harassment or violence that occurs off school property creates a hostile environment at school, the District will follow this policy and grievance procedure, within the scope of its authority.

All District employees are expected to take prompt and appropriate actions to report and prevent discrimination, harassment, and retaliation by others. Employees who witness or become aware of possible discrimination, including harassment and retaliation, must immediately report the conduct to his or her supervisor or the compliance coordinator designated to handle complaints of discrimination (designated compliance coordinator).

**2. Anti-retaliation:**

The District prohibits retaliation, intimidation, threats, coercion, or discrimination against any person for opposing discrimination, including harassment, or for participating in the District's discrimination complaint process or making a complaint, testifying, assisting, or participating in any manner, in an investigation, proceeding, or hearing. Retaliation is a form of discrimination.

The District will take immediate steps to stop retaliation and prevent its recurrence against the alleged victim and any person associated with the alleged victim. These steps will include, but are not limited to, notifying students, employees, and others, that they are protected from retaliation, ensuring that they know how to report future complaints, and initiating follow-up contact with the complainant to determine if any additional acts of discrimination, harassment, or retaliation have occurred. If retaliation occurs, the District will take prompt and strong responsive action, including possible discipline, including expulsion or termination, if applicable.

**3. Grievance (or Complaint) Procedures:**

Employees or students should initially report all instances of discrimination, harassment or retaliation to their immediate supervisor or teacher or to the compliance coordinator designated to handle complaints of discrimination (designated coordinator). If the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student may report the alleged discrimination, harassment or retaliation (“discrimination”) to the designated coordinator, or in the case of students, to another staff person (such as a counselor or principal).

If the designated coordinator is the person alleged to have committed the discriminatory act, then the complaint should be submitted to the Superintendent for assignment. A discrimination complaint form is attached to this grievance procedure and is available in the office of each District building, on the District's website, and from the designated coordinators.

District employees, supervisors and administrators must provide the complainant with information for filing a complaint of discrimination, including a complaint form if

requested,

requested, and contact information for the District's designated coordinator. If the District uses its disciplinary procedures to investigate and resolve an alleged discrimination complaint, those disciplinary procedures will comply with the District's standards for a prompt and equitable grievance procedure outlined in section B.2., below.

Under no circumstances will a person filing a complaint or grievance involving discrimination be retaliated against for filing the complaint or grievance.

*i. Level 1 (Investigation and Findings):*

Once the District receives a grievance, complaint or report alleging discrimination, harassment, or retaliation, or becomes aware of possible discriminatory conduct, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred. If necessary, the District will take immediate, interim action or measures to protect the alleged victim and prevent further potential discrimination, harassment, or retaliation during the pending investigation. The alleged victim will be notified of his or her options to avoid contact with the alleged harasser, such as changing a class or prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation. The District will minimize any burden on the alleged victim when taking interim measures to protect the alleged victim.

The District will investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The District will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this grievance procedure. If the allegation(s) involve possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The District will promptly and thoroughly investigate the complainant and respond to the complaint, within 180 if the complaint involved discrimination or harassment. Extenuating circumstances may include the unavailability of witnesses due to illness or incapacitation, or additional time needed because of the complexity of the investigation, the need for outside experts to evaluate the evidence (such as forensic evidence), or multiple complainants or victims. Extenuating circumstances do not include summer vacation, and if a designated compliance coordinator or investigator is unavailable, another coordinator or trained employee will be designated to conduct the investigation. Periodic status updates will be given to the parties, if necessary.

The District's investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- b. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and

relationships, 3) the degree to which the conduct affected one or more

students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

- c. A review of the evidence using a “preponderance of the evidence” standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

The designated compliance coordinator (or designated investigator) will complete an investigative report, which will include:

- a. A summary of the facts,
- b. An analysis of the appropriate legal standards applied to the specific facts,
- c. Findings regarding whether discrimination occurred, and
- d. If a finding is made that discrimination occurred, the recommended remedy or remedies necessary to eliminate discrimination, including harassment and retaliation, prevent its recurrence, and remedy its effects, if applicable.

If someone other than the designated compliance coordinator conducted the investigation, the compliance coordinator will review, approve, and sign the investigative report. The District will ensure that prompt, appropriate, and effective remedies are provided if a finding of discrimination, harassment, or retaliation is made (see the Remedies section, below, for additional information about remedies). The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings.

The District will send concurrently to the parties written notification of the decision (findings and any remedy) regarding the complaint after the investigation is completed. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 11232g; 34 C.F.R. Part 99, permits the District to disclose to a student who was discriminated against or harassed (victim), information about the sanction imposed upon a student who was found to have engaged in discrimination or harassment (student who discriminated) when the sanction directly relates to the victim. This includes an order that the student who discriminated stay away from the victim, or that the student who discriminated is prohibited from attending school for a period of time, or transferred to other classes.

*ii. Level 2 (Appeal to the Superintendent):*

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **ten (10) working days** after receiving the decision. The Superintendent will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary, and issue a written determination about the appeal **within ten (10) working days** after

receiving the appeal. The party who filed the appeal will be sent the Superintendent's

determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

*iii. Level 3 (Appeal to the Board):*

If the party is not satisfied with the Superintendent's determination, he or she may file an appeal in writing with the Board of Education **within ten (10) working days** after receiving the Superintendent's determination. The Board of Education will review the appeal, the Superintendent's determination, the investigative documentation and decision, and allow the party to address the Board at the next scheduled Board meeting to present his or her appeal. The Board will issue a written determination about the appeal **within thirty (30) working days** after receiving the appeal. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

**4. Remedies:**

If the District knows or reasonably should know about possible discrimination, including harassment or violence, the District will take immediate, interim action or measures to protect the alleged victim, ensure the safety of the school community, and prevent further potential discrimination, harassment, or retaliation during the District's pending investigation. These interim measures will be prompt, age-appropriate, effective, and tailored to the specific situation, and may include a change in the student's seating assignment or class, a change in an employee's work area, prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation, and other remedies, such as those listed below.

The District will minimize any burden on the alleged victim when taking interim measures. For instance, the District generally will not remove the alleged victim from his or her class or work area and allow the alleged harasser to remain. In addition, the District will ensure that the complainant is aware of his or her Title IX rights, including a strong prohibition against retaliation for reporting discrimination or harassment or cooperating with any investigation or proceeding, and any available resources, such as counseling, health, and mental health services, and the right to file a complaint with local law enforcement, if applicable.

If the District determines that unlawful discrimination or harassment occurred, the District will take prompt and effective action to eliminate the discrimination or harassment, prevent its recurrence, and remedy its effects on the complainant and others, if appropriate. The remedies will be tailored to the specific allegations and facts of each situation, including, but not limited to, the following remedies:

- a. Providing an escort to ensure the complainant can move safely between classes and activities.
- b. Ensuring the complainant and alleged harasser do not attend the same classes.
- c. Moving the alleged harasser to another school or work area within the District.

- d. Providing counseling services or reimbursement, if appropriate.
- e. Providing medical services or reimbursement, if appropriate.
- f. Providing academic support services, such as tutoring.
- g. Arranging for the complainant to re-take a course or withdraw from a class without penalty, including ensuring that any changes do not adversely affect the complainant's academic record.

The District may provide remedies for the broader student population as well, including but not limited to:

- a. Offering counseling, health, mental health, or other holistic and comprehensive victim services to all students or employees affected by sexual harassment or sexual violence, and notifying students and employees of campus and community counseling, health, mental health, and other student services.
- b. Designating an individual from the District's counseling center to be "on call" to assist victims of sexual harassment or violence whenever needed.
- c. Providing additional training to the District's designated compliance coordinators and other employees who are involved in addressing, investigating, or resolving complaints of discrimination, harassment, and retaliation, to better respond to specific types of harassment and violence.
- d. Informing students and employees of their options to notify proper law enforcement authorities, including school and local police, and the option to be assisted by District employees in notifying those authorities.
- e. Creating a committee of students or employees and District officials to identify strategies for ensuring that students and employees:
  - i. Know the school's prohibition against discrimination, harassment, and retaliation.
  - ii. Recognize acts of discrimination, harassment (including acts of violence), and retaliation when they occur.
  - iii. Understand how and to whom to report any incidents of discrimination.
  - iv. Know the connection between alcohol and drug abuse and harassment or violence based on sex or other protected characteristics.
  - v. Feel comfortable that District officials will respond promptly and equitably to reports of discrimination, harassment (including violence) and retaliation.
- f. Conducting periodic assessments of student or employee activities to ensure that the practices and behavior of students or employees do not violate the District's policies against anti-discrimination, anti-harassment, and anti-retaliation.
- g. Conducting in conjunction with students or employees, a "climate check" to assess the effectiveness of efforts to ensure that the District is free from discrimination, harassment (including violence), and retaliation, and using the resulting information to inform future proactive steps that will be taken by the District.

In addition to these remedies, the District may impose disciplinary sanctions against the student or employee who discriminated, harassed, or retaliated against the complainant, up to and including possible expulsion or termination or cancellation of employment.

**5. Confidentiality:**

The identity of the complainant will be kept confidential to the extent permitted by state and federal law. The District will notify the complainant of the anti-retaliation provisions of applicable laws and that the District will take steps to prevent retaliation and will take prompt and strong responsive actions if retaliation occurs.

If a complainant requests confidentiality or asks that the complaint not be pursued, the District will take all reasonable steps to investigate and respond to the complaint consistent with the request for confidentiality or the request not to pursue an investigation, as long as doing so does not prevent the District from responding effectively to the harassment and preventing harassment of other students. If a complainant insists that his or her name or other identifiable information not be disclosed to the alleged perpetrator, the District will inform the complainant that its ability to respond may be limited. Even if the District cannot take disciplinary action against the alleged harasser, the District will pursue other steps to limit the effects of the alleged harassment and prevent its recurrence, if warranted.

At the same time, the District will evaluate a confidentiality request in the context of its responsibility to provide a safe and nondiscriminatory environment for all students. Thus, the District may weigh the confidentiality request against factors such as: the seriousness of the alleged harassment, the complainant's age; whether there have been other harassment complaints about the same individual and the alleged harasser's rights to receive information about the allegations if the information is maintained by the District as an "education record" under FERPA. In some cases, the District may be required to report alleged misconduct or discrimination, such as sexual harassment involving sexual violence, to local law enforcement or other officials, and the District may not be able to maintain the complainant's confidentiality. The District will inform the complainant that it cannot ensure confidentiality, if applicable.

**6. Training:**

The District will provide training to District employees, so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate District officials or employees.

**7. Designated Compliance Coordinators:**

Designated compliance coordinators will be responsible for:

- a. Coordinating efforts to comply with anti-discrimination, anti-harassment, and anti-retaliation laws and regulations.
- b. Coordinating and implementing training for students and employees pertaining to anti-discrimination, anti-harassment and anti-retaliation laws and regulations, including the training areas listed above.
- c. Investigating complaints of discrimination (unless the coordinator designates other trained individuals to investigate).

- d. Monitoring substantiated complaints or reports of discrimination, as needed (and with the assistance of other District employees, if necessary), to ensure discrimination or harassment does not recur, and that retaliation conduct does not occur or recur.
- e. Overseeing discrimination complaints, including identifying and addressing any patterns or systemic problems, and reporting such patterns or systemic problems to the Superintendent and the Board of Education.
- f. Communicating regularly with the District's law enforcement unit investigating cases and providing current information to them pertaining to anti-discrimination, anti-harassment, and anti-retaliation standards and compliance requirements.
- g. Reviewing all evidence in harassment or violence cases brought before the District's disciplinary committee or administrator to determine whether the complainants are entitled to a remedy under anti-discrimination laws and regulations that was not available in the disciplinary process.
- h. Ensuring that investigations address whether other students or employees may have been subjected to discrimination, including harassment and retaliation.
- i. Determining whether District employees with knowledge of allegations of discrimination, including harassment and retaliation, failed to carry out their duties in reporting the allegations to the designated compliance coordinator and responding to the allegations.
- j. Recommending changes to this policy and grievance procedure.
- k. Performing other duties as assigned.

The designated compliance coordinators will not have other job responsibilities that may create a conflict of interest with their coordinator responsibilities.

#### **8. Preventive Measures:**

The District will publish and widely distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats. The District also will designate an employee to coordinate compliance with anti-discrimination laws (see Designated Compliance Coordinator section, above, for further information on compliance coordinator), and widely publish and disseminate this grievance procedure, including prominently posting it on the District's website, at each building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community.

The District also may distribute specific harassment and violence materials (such as sexual violence), including a summary of the District's anti-discrimination, anti-harassment, and anti-retaliation policy and grievance procedure, and a list of victim resources, during events such as school assemblies and back to school nights, if recent incidents or allegations warrant additional education to the school community.

Legal Reference: Title VI, 42 U.S.C. § 2000d, Title VII, 42 U.S.C. § 2000e, Title IX; 20 U.S.C. § 1681, and the Nebraska Fair Employment Practices Act, Neb. Rev. Stat. §48-1101 et seq.  
Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA), 29 U.S.C. §621 et seq., and the Nebraska Age Discrimination in Employment Act, Neb. Rev. Stat. §48-

1001 et seq.;  
Americans with Disabilities Act (ADA), 42 U.S.C. § 12101 et seq.  
Section 504 of the Rehabilitation Act of 1973 (Section 504)  
Pregnancy Discrimination Act, 42 U.S.C. § 2000e(k)  
Uniform Service Employment and Reemployment Rights Act (USERRA),  
38 U.S.C. § 4301 et seq.  
Neb. Rev. Stat. § 79-2,115, et seq

Date Adopted: February 8, 2016

Date Revised: October 10, 2018

Date of Review: September 23, 2019

**Complaint Form**  
**Discrimination, Harassment or Retaliation**

The [Name] Public School District does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, marital status, pregnancy, childbirth or related medical condition or other protected status, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. This complaint form is to be used when a person has a complaint related to discrimination, harassment or retaliation on such bases in regard to employment or the programs and activities of the school district.

Refer to Board Policy 4003 and/or 5401 for the particulars of the complaint and grievance process. You may attach additional materials to this form if needed.

The applicable coordinator may be contacted if you have questions about filling out this complaint form:  
~~Dr. Tami Eshleman, Associate Superintendent~~, Kevin Mills, Human Resource Director 301 West F Street, North Platte NE 69101. (308) 696-3319

[kmills@npsd.org](mailto:kmills@npsd.org)

Name: \_\_\_\_\_ Date: \_\_\_\_\_

(1) Description of the complaint: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.

(2) Names of any witnesses to the matter being complained about: \_\_\_\_\_  
\_\_\_\_\_.

(3) Identify and attach any document supporting the complaint: \_\_\_\_\_  
\_\_\_\_\_.

(4) Confidentiality: I \_\_\_ do\_\_\_ do not give consent to my identity being shared with the person(s) against whom I am complaining. If I do not give consent, I understand that the investigation may be hindered, but that the District will nonetheless investigate and take prompt and effective action to remediate the concerns I have raised, if appropriate.  
\_\_\_\_\_  
\_\_\_\_\_.

(5) Relief requested (what I want done in response to this complaint):  
\_\_\_\_\_  
\_\_\_\_\_.

The undersigned states: The facts in this complaint are true to the best of my knowledge, information and belief. I give permission for an investigation to be made into this complaint. I understand that the District will take steps to prevent me being retaliated against for filing this complaint, that I am to notify the District if any such retaliation occurs, and that the District will take prompt and strong responsive action if retaliation occurs.

Signature: \_\_\_\_\_

Received by: \_\_\_\_\_

Date: \_\_\_\_\_

Date of Adoption: February 8, 2016

Date Updated: June 12, 2017

Date of Review: September 23, 2019

Students (& Employees)Anti-discrimination, Anti-harassment, and Anti-retaliation**A. Elimination of Discrimination.**

The North Platte Public School District hereby gives this statement of compliance and intends to comply with all state and federal laws prohibiting discrimination. This school district intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination.

The North Platte Public School District does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, marital status, pregnancy, childbirth or related medical condition, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Students: ~~Dr. Tami Eshleman, Associate Superintendent, Student Services Director~~ 301 West F Street, North Platte, NE 69101 (308) 696-3319 – [bbuscher@npsd.org](mailto:bbuscher@npsd.org)

Employees and Others: ~~Dr. Tami Eshleman, Associate Superintendent, Student Services Director~~ 301 West F Street, North Platte, NE 69101 (308) 696-3319 – [bbuscher@npsd.org](mailto:bbuscher@npsd.org)

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Department of Education (OCR), please contact OCR at 601 East 12<sup>th</sup> Street, Room 353, Kansas City, MO 64106, (800) 368-1019 (voice), Fax (816) 426-3686, (800) 537-7697 (telecommunications device for the deaf), or [ocr.kansascity@ed.gov](mailto:ocr.kansascity@ed.gov).

**B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.****1. Purpose:**

The North Platte Public School District is committed to offering employment and educational opportunity to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination, harassment and retaliation of any kind by District employees, including, co-workers, non-employees (such as volunteers), third parties, and others is strictly prohibited and will not be tolerated.

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's race, color, national origin, religion, disability, age, sex, or other protected category, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

- a. Conduct that is sufficiently severe or pervasive to create an intimidating, hostile, or abusive educational or work environment, or
- b. Requiring an individual to endure the offensive conduct as a condition of continued employment or educational programs or activities, including the receipt of aids, benefits, and services.

Educational programs and activities include all academic, educational, extracurricular, athletic, and other programs of the school, whether those programs take place in a school's facilities, on a school bus, at a class or training program sponsored by the school at another location, or elsewhere.

Discriminatory harassment because of a person's race, color, national origin, religion, disability, age, sex, or other protected category, may include, but is not limited to:

- a. Name-calling,
- b. Teasing or taunting,
- c. Insults, slurs, or derogatory names or remarks,
- d. Demeaning jokes,
- e. Inappropriate gestures,
- f. Graffiti or inappropriate written or electronic material,
- g. Visual displays, such as cartoons, posters, or electronic images,
- h. Threats or intimidating or hostile conduct,
- i. Physical acts of aggression, assault, or violence, or
- j. Criminal offenses

The following examples are additional or more specific examples of conduct that may constitute sexual harassment:

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or
- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

If the District knows or reasonably should know about possible harassment, including violence, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred (see section entitled "Grievance Procedures," below), and take appropriate interim measures, if necessary. If the District determines that unlawful harassment occurred, the District will take prompt and effective action to eliminate the harassment, prevent its recurrence, and remedy its effects, if appropriate. If harassment or violence that occurs off school property creates a hostile environment at school, the District will follow this policy and grievance procedure, within the scope of its authority.

All District employees are expected to take prompt and appropriate actions to report and prevent discrimination, harassment, and retaliation by others. Employees who witness or become aware of possible discrimination, including harassment and retaliation, must immediately report the conduct to his or her supervisor or the compliance coordinator designated to handle complaints of discrimination (designated compliance coordinator).

**2. Anti-retaliation:**

The District prohibits retaliation, intimidation, threats, coercion, or discrimination against any person for opposing discrimination, including harassment, or for participating in the District's discrimination complaint process or making a complaint, testifying, assisting, or participating in any manner, in an investigation, proceeding, or hearing. Retaliation is a form of discrimination.

The District will take immediate steps to stop retaliation and prevent its recurrence against the alleged victim and any person associated with the alleged victim. These steps will include, but are not limited to, notifying students, employees, and others, that they are protected from retaliation, ensuring that they know how to report future complaints, and initiating follow-up contact with the complainant to determine if any additional acts of discrimination, harassment, or retaliation have occurred. If retaliation occurs, the District will take prompt and strong responsive action, including possible discipline, including expulsion or termination, if applicable.

**3. Grievance (or Complaint) Procedures:**

Employees or students should initially report all instances of discrimination, harassment or retaliation to their immediate supervisor or teacher or to the compliance coordinator designated to handle complaints of discrimination (designated coordinator). If the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student may report the alleged discrimination, harassment or retaliation ("discrimination") to the designated coordinator, or in the case of students, to another staff person (such as a counselor or principal).

Other individuals may report alleged discrimination to the designated coordinator. If the designated coordinator is the person alleged to have committed the discriminatory act, then the complaint should be submitted to the Superintendent for assignment. A discrimination complaint form is attached to this grievance procedure and is available in the office of each District building, on the District's website, and from the designated coordinators.

District employees, supervisors and administrators must immediately report any complaints, reports, observations, or other information of alleged discrimination to the designated coordinator, even if that District employee is investigating the alleged discrimination as part of the District's student or employee disciplinary process, and provide the complainant with information for filing a complaint of discrimination, including a complaint form if requested, and contact information for the District's designated coordinator. If the District uses its disciplinary procedures to investigate and resolve an alleged discrimination complaint, those disciplinary procedures will comply

with the District's standards for a prompt and equitable grievance procedure outlined in section B.2., below.

Under no circumstances will a person filing a complaint or grievance involving discrimination be retaliated against for filing the complaint or grievance.

*i. Level 1 (Investigation and Findings):*

Once the District receives a grievance, complaint or report alleging discrimination, harassment, or retaliation, or becomes aware of possible discriminatory conduct, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred. If necessary, the District will take immediate, interim action or measures to protect the alleged victim and prevent further potential discrimination, harassment, or retaliation during the pending investigation. The alleged victim will be notified of his or her options to avoid contact with the alleged harasser, such as changing a class or prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation. The District will minimize any burden on the alleged victim when taking interim measures to protect the alleged victim.

The District will investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The District will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this grievance procedure. If the allegation(s) involve possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The District will promptly and thoroughly investigate the complaint and respond to the complaint, within 180 days if the complaint involved discrimination or harassment. After receiving a complaint or report, unless extenuating circumstances exist. Extenuating circumstances may include the unavailability of witnesses due to illness or incapacitation, or additional time needed because of the complexity of the investigation, the need for outside experts to evaluate the evidence (such as forensic evidence), or multiple complainants or victims. Extenuating circumstances do not include summer vacation, and if a designated compliance coordinator or investigator is unavailable, another coordinator or trained employee will be designated to conduct the investigation.

The District's investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5)

the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

- d. A review of the evidence using a “preponderance of the evidence” standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

The designated compliance coordinator (or designated investigator) will complete an investigative report, which will include:

- a. A summary of the facts,
- b. An analysis of the appropriate legal standards applied to the specific facts,
- c. Findings regarding whether discrimination occurred, and
- d. If a finding is made that discrimination occurred, the recommended remedy or remedies necessary to eliminate discrimination, including harassment and retaliation, prevent its recurrence, and remedy its effects, if applicable.

If someone other than the designated compliance coordinator conducted the investigation, the compliance coordinator will review, approve, and sign the investigative report. The District will ensure that prompt, appropriate, and effective remedies are provided if a finding of discrimination, harassment, or retaliation is made (see the Remedies section, below, for additional information about remedies). The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings.

The District will send concurrently to the parties written notification of the decision (findings and any remedy) regarding the complaint after the investigation is completed. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 11232g; 34 C.F.R. Part 99, permits the District to disclose to a student who was discriminated against or harassed (victim), information about the sanction imposed upon a student who was found to have engaged in discrimination or harassment (student who discriminated) when the sanction directly relates to the victim. This includes an order that the student who discriminated stay away from the victim, or that the student who discriminated is prohibited from attending school for a period of time, or transferred to other classes.

*ii. Level 2 (Appeal to the Superintendent):*

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **ten (10) working days** after receiving the decision. The Superintendent will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary, and issue a written determination about the appeal **within ten (10) working days** after receiving the appeal. The party who filed the appeal will be sent the Superintendent’s determination at the time it is issued, and a copy will be sent to the designated

compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

*iii. Level 3 (Appeal to the Board):*

If the party is not satisfied with the Superintendent's determination, he or she may file an appeal in writing with the Board of Education **within ten (10) working days** after receiving the Superintendent's determination. The Board of Education will review the appeal, the Superintendent's determination, the investigative documentation and decision, and allow the party to address the Board at the next scheduled Board meeting to present his or her appeal. The Board will issue a written determination about the appeal **within thirty (30) working days** after receiving the appeal. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

**4. Remedies:**

If the District knows or reasonably should know about possible discrimination, including harassment or violence, the District will take immediate, interim action or measures to protect the alleged victim, ensure the safety of the school community, and prevent further potential discrimination, harassment, or retaliation during the District's pending investigation. These interim measures will be prompt, age-appropriate, effective, and tailored to the specific situation, and may include a change in the student's seating assignment or class, a change in an employee's work area, prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation, and other remedies, such as those listed below.

The District will minimize any burden on the alleged victim when taking interim measures. For instance, the District generally will not remove the alleged victim from his or her class or work area and allow the alleged harasser to remain. In addition, the District will ensure that the complainant is aware of his or her Title IX rights, including a strong prohibition against retaliation for reporting discrimination or harassment or cooperating with any investigation or proceeding, and any available resources, such as counseling, health, and mental health services, and the right to file a complaint with local law enforcement, if applicable.

If the District determines that unlawful discrimination or harassment occurred, the District will take prompt and effective action to eliminate the discrimination or harassment, prevent its recurrence, and remedy its effects on the complainant and others, if appropriate. The remedies will be tailored to the specific allegations and facts of each situation, including, but not limited to, the following remedies:

- a. Providing an escort to ensure the complainant can move safely between classes and activities.
- b. Ensuring the complainant and alleged harasser do not attend the same classes.
- c. Moving the alleged harasser to another school or work area within the District.
- d. Providing counseling services or reimbursement, if appropriate.
- e. Providing medical services or reimbursement, if appropriate.

- f. Providing academic support services, such as tutoring.
- g. Arranging for the complainant to re-take a course or withdraw from a class without penalty, including ensuring that any changes do not adversely affect the complainant's academic record.

The District may provide remedies for the broader student population as well, including but not limited to:

- a. Offering counseling, health, mental health, or other holistic and comprehensive victim services to all students or employees affected by sexual harassment or sexual violence, and notifying students and employees of campus and community counseling, health, mental health, and other student services.
- b. Designating an individual from the District's counseling center to be "on call" to assist victims of sexual harassment or violence whenever needed.
- c. Providing additional training to the District's designated compliance coordinators and other employees who are involved in addressing, investigating, or resolving complaints of discrimination, harassment, and retaliation, to better respond to specific types of harassment and violence.
- d. Informing students and employees of their options to notify proper law enforcement authorities, including school and local police, and the option to be assisted by District employees in notifying those authorities.
- e. Creating a committee of students or employees and District officials to identify strategies for ensuring that students and employees:
  - i. Know the school's prohibition against discrimination, harassment, and retaliation.
  - ii. Recognize acts of discrimination, harassment (including acts of violence), and retaliation when they occur.
  - iii. Understand how and to whom to report any incidents of discrimination.
  - iv. Know the connection between alcohol and drug abuse and harassment or violence based on sex or other protected characteristics.
  - v. Feel comfortable that District officials will respond promptly and equitably to reports of discrimination, harassment (including violence) and retaliation.
- f. Conducting periodic assessments of student or employee activities to ensure that the practices and behavior of students or employees do not violate the District's policies against anti-discrimination, anti-harassment, and anti-retaliation.
- g. Conducting in conjunction with students or employees, a "climate check" to assess the effectiveness of efforts to ensure that the District is free from discrimination, harassment (including violence), and retaliation, and using the resulting information to inform future proactive steps that will be taken by the District.

In addition to these remedies, the District may impose disciplinary sanctions against the student or employee who discriminated, harassed, or retaliated against the complainant, up to and including possible expulsion or termination or cancellation of employment.

**5. Confidentiality:**

The identity of the complainant will be kept confidential to the extent permitted by state and federal law. The District will notify the complainant of the anti-retaliation provisions of applicable laws and that the District will take steps to prevent retaliation and will take prompt and strong responsive actions if retaliation occurs.

If a complainant requests confidentiality or asks that the complaint not be pursued, the District will take all reasonable steps to investigate and respond to the complaint consistent with the request for confidentiality or the request not to pursue an investigation, as long as doing so does not prevent the District from responding effectively to the harassment and preventing harassment of other students. If a complainant insists that his or her name or other identifiable information not be disclosed to the alleged perpetrator, the District will inform the complainant that its ability to respond may be limited. Even if the District cannot take disciplinary action against the alleged harasser, the District will pursue other steps to limit the effects of the alleged harassment and prevent its recurrence, if warranted,

At the same time, the District will evaluate a confidentiality request in the context of its responsibility to provide a safe and nondiscriminatory environment for all students. Thus, the District may weigh the confidentiality request against factors such as: the seriousness of the alleged harassment, the complainant's age; whether there have been other harassment complaints about the same individual and the alleged harasser's rights to receive information about the allegations if the information is maintained by the District as an "education record" under FERPA. In some cases, the District may be required to report alleged misconduct or discrimination, such as sexual harassment involving sexual violence, to local law enforcement or other officials, and the District may not be able to maintain the complainant's confidentiality. The District will inform the complainant that it cannot ensure confidentiality, if applicable.

**6. Training:**

The District will provide ~~ensure~~ training ~~that~~ to District employees, including but not limited to officials, administrators, teachers, substitute teachers, counselors, nurses and other health personnel, coaches, assistant coaches, paraprofessionals, aides, bus drivers, and school law enforcement officers, are adequately trained so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate District officials or employees

**7. Designated Compliance Coordinators:**

Designated compliance coordinators will be responsible for:

- a. Coordinating efforts to comply with anti-discrimination, anti-harassment, and anti-retaliation laws and regulations.
- b. Coordinating and implementing training for students and employees pertaining to anti-discrimination, anti-harassment and anti-retaliation laws and regulations, including the training areas listed above.
- c. Investigating complaints of discrimination (unless the coordinator designates other trained individuals to investigate).

- d. Monitoring substantiated complaints or reports of discrimination, as needed (and with the assistance of other District employees, if necessary), to ensure discrimination or harassment does not recur, and that retaliation conduct does not occur or recur.
- e. Overseeing discrimination complaints, including identifying and addressing any patterns or systemic problems, and reporting such patterns or systemic problems to the Superintendent and the Board of Education.
- f. Communicating regularly with the District's law enforcement unit investigating cases and providing current information to them pertaining to anti-discrimination, anti-harassment, and anti-retaliation standards and compliance requirements.
- g. Reviewing all evidence in harassment or violence cases brought before the District's disciplinary committee or administrator to determine whether the complainants are entitled to a remedy under anti-discrimination laws and regulations that was not available in the disciplinary process.
- h. Ensuring that investigations address whether other students or employees may have been subjected to discrimination, including harassment and retaliation.
- i. Determining whether District employees with knowledge of allegations of discrimination, including harassment and retaliation, failed to carry out their duties in reporting the allegations to the designated compliance coordinator and responding to the allegations.
- j. Recommending changes to this policy and grievance procedure.
- k. Performing other duties as assigned.

The designated compliance coordinators will not have other job responsibilities that may create a conflict of interest with their coordinator responsibilities.

#### **8. Preventive Measures:**

The District will publish and widely distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats. The District also will designate an employee to coordinate compliance with anti-discrimination laws (see Designated Compliance Coordinator section, above, for further information on compliance coordinator), and widely publish and disseminate this grievance procedure, including prominently posting it on the District's website, at each building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community.

The District also may distribute specific harassment and violence materials (such as sexual violence), including a summary of the District's anti-discrimination, anti-harassment, and anti-retaliation policy and grievance procedure, and a list of victim resources, during events such as school assemblies and back to school nights, if recent incidents or allegations warrant additional education to the school community.

Date of Adoption: December 14, 2016  
Revised: ~~October 10, 2018~~

Date Reviewed: September 27, 2019

**Instruction****Purpose and Direction Statements****Purpose:**

The North Platte School District's purpose is to prepare students to be productive, responsible citizens in a safe, caring, supportive learning environment.

**Direction:**

The North Platte Public School's will prepare every student for success through high quality educational programs delivered by highly effective educators who use innovative, research-based strategies in a safe and supportive environment in collaboration with family, businesses, and community members.

**Procedures – 6001**

The North Platte School District will use the Nebraska Frameworks ~~Advanced Standards for Quality Schools~~ and/or a similar accreditation process to achieve higher levels of student performance and organization effectiveness.

**~~ADVANCED STANDARDS~~****~~Purpose and Direction~~**

~~The system maintains and communicates at all levels of the organization a purpose and direction for continuous improvement that commit to high expectations for learning as well as shared values and beliefs about teaching and learning.~~

**~~Governance and Leadership~~**

~~The system operates under governance and leadership that promote and support student performance and system effectiveness.~~

**~~Teaching and Assessing for Learning~~**

~~The system's curriculum, instructional design, and assessment practices guide and ensure teacher effectiveness and student learning across all grades and courses.~~

**~~Resources and Support Systems~~**

~~The system has resources and provides services in all schools that support its purpose and direction to ensure success for all students.~~

**~~Using Results for Continuous Improvement~~**

~~The system implements a comprehensive assessment system that generates a range of data about student learning and system effectiveness and uses the results to guide continuous improvement.~~

Date of Adoption: January 11, 2016

Date of Review: January 9, 2017

Date of Review: September 23, 2019

**North Platte Public Schools  
Enterprise Fund  
October 2019**

Check No	Check Date	Vendor Name	Check Amount
<a href="#">00220779</a>	10/4/2019	HIRSCHFELDS	\$3,925.62
<a href="#">00220780</a>	10/4/2019	PRAIRIE FRIENDS & FLOWERS	\$30.00
<a href="#">00220781</a>	10/4/2019	TELEGRAPH	\$876.50
<a href="#">00220782</a>	10/4/2019	WALMART COMMUNITIES	\$78.00
<a href="#">00220783</a>	10/7/2019	BARRON, ASHLEY	\$90.00
<a href="#">00220784</a>	10/7/2019	BARRON, ASHLEY	\$90.00
<a href="#">00220785</a>	10/7/2019	BARRON, ASHLEY	\$90.00
<a href="#">00220786</a>	10/7/2019	CARTER, ERIC	\$60.00
<a href="#">00220787</a>	10/7/2019	GRAPHIC EDGE	\$386.15
<a href="#">00220788</a>	10/7/2019	HENRY SCHEIN	\$450.99
<a href="#">00220789</a>	10/7/2019	KLEINOW, TRENTON	\$60.00
<a href="#">00220790</a>	10/7/2019	LINCOLN SOUTHWEST HIGH SCHOOL	\$100.00
<a href="#">00220791</a>	10/7/2019	MCGUANE, SHEA	\$90.00
<a href="#">00220792</a>	10/7/2019	MCGUANE, SHEA	\$90.00
<a href="#">00220793</a>	10/7/2019	PAPILLION-LAVISTA SOUTH HIGH SCHOOL	\$108.00
<a href="#">00220794</a>	10/7/2019	PERLINGER, PATRICIA D.	\$55.00
<a href="#">00220795</a>	10/7/2019	PETTERA, TANNER	\$60.00
<a href="#">00220796</a>	10/7/2019	TRUBULL, ERIC M.	\$60.00
<a href="#">00220797</a>	10/7/2019	MCGUANE, SHEA	\$90.00
<a href="#">00220798</a>	10/9/2019	EAKES OFFICE SOLUTIONS	\$32,975.97
<a href="#">00220799</a>	10/10/2019	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$864.00
<a href="#">00220800</a>	10/10/2019	KENNEDY INDUSTRIES INC	\$314.49
<a href="#">00220801</a>	10/10/2019	US FOODS	\$798.11
<a href="#">00220802</a>	10/10/2019	VIGIL, JOB	\$165.00
<a href="#">00220803</a>	10/11/2019	COMFORT INN - SCOTTSBLUFF	\$210.00
<a href="#">00220804</a>	10/11/2019	HAMPTON, BRENDA	\$110.00
<a href="#">00220805</a>	10/11/2019	LOU'S SPORTING GOODS	\$412.00
<a href="#">00220806</a>	10/11/2019	MAKE-A-WISH FOUNDATION OF NE INC	\$10,000.00
<a href="#">00220807</a>	10/11/2019	PETTERA, TANNER	\$300.00
<a href="#">00220808</a>	10/11/2019	SPORTS SHOPPE, THE	\$1,560.00
<a href="#">00220809</a>	10/11/2019	VIGIL, JOB	\$110.00
<a href="#">00220811</a>	10/15/2019	GUYNAN MACHINE & STEEL	\$460.00
<a href="#">00220812</a>	10/15/2019	KUPER, JAMIE	\$165.00
<a href="#">00220813</a>	10/15/2019	MIDLAND UNIVERSITY	\$380.00
<a href="#">00220814</a>	10/15/2019	NEBRASKA STATE BANDMASTERS ASSOCIATION	\$65.00
<a href="#">00220815</a>	10/15/2019	TALX UC EXPRESS	\$775.66
<a href="#">00220816</a>	10/16/2019	US BANK	\$38,444.66

<a href="#">00220817</a>	10/17/2019	NASC	\$1,285.00
<a href="#">00220818</a>	10/17/2019	NORTH PLATTE EDUCATION ASSOCIATION	\$138.21
<a href="#">00220819</a>	10/18/2019	AWARDS UNLIMITED INC	\$157.50
<a href="#">00220820</a>	10/18/2019	NEBRASKA SCHOOL ACTIVITIES ASSOC.	\$26.00
<a href="#">00220821</a>	10/18/2019	STREETER, DOUGLAS	\$35.00
<a href="#">00220822</a>	10/21/2019	FREELAND, KRISTIAN	\$284.00
<a href="#">00220823</a>	10/21/2019	GILLESPIE, CHAD	\$100.00
<a href="#">00220824</a>	10/21/2019	HOPE, BRIAN C.	\$65.00
<a href="#">00220825</a>	10/21/2019	JOHNSON, SCOTT	\$284.00
<a href="#">00220826</a>	10/21/2019	KNISLEY, HANK	\$65.00
<a href="#">00220827</a>	10/21/2019	KRULL, CHRIS	\$65.00
<a href="#">00220828</a>	10/21/2019	LANTIS, BOB	\$65.00
<a href="#">00220829</a>	10/21/2019	MOORE, JEFF	\$65.00
<a href="#">00220830</a>	10/22/2019	CHARLIE'S NORTH PLATTE PLUMBING	\$145.00
<a href="#">00220832</a>	10/22/2019	GRAPHIC EDGE	\$196.06
<a href="#">00220833</a>	10/22/2019	GRAPHIC EDGE	\$234.15
<a href="#">00220834</a>	10/22/2019	GRAPHIC EDGE	\$30.48
<a href="#">00220835</a>	10/22/2019	SKILLSUSA NEBRASKA	\$1,980.00
<a href="#">00220836</a>	10/22/2019	WHITETAIL SCREEN PRINT	\$476.00
<a href="#">00220837</a>	10/22/2019	SKILLSUSA NEBRASKA	\$675.00
<a href="#">00220838</a>	10/22/2019	US FOODS	\$383.22
<a href="#">00220839</a>	10/23/2019	LINCOLN PUBLIC SCHOOLS	\$180.00
<a href="#">00220840</a>	10/23/2019	NEBRASKA STATE BANDMASTERS ASSOCIATION	\$175.00
<a href="#">00220841</a>	10/23/2019	REGION IV ELEMENTARY PRINCIPALS	\$560.00
<a href="#">00220842</a>	10/24/2019	CALLAHAN CANCER CENTER	\$435.00
<a href="#">00220843</a>	10/28/2019	CODY PACT	\$5,000.00
<a href="#">00220844</a>	10/28/2019	WALMART COMMUNITIES	\$231.01
<a href="#">00220845</a>	10/30/2019	BARTH, MATTHEW	\$100.00
<a href="#">00220846</a>	10/30/2019	GILLESPIE, CODY	\$100.00
<a href="#">00220847</a>	10/30/2019	GRAPHIC EDGE	\$783.65
<a href="#">00220848</a>	10/30/2019	GRAPHIC EDGE	\$877.43
<a href="#">00220849</a>	10/30/2019	LOU'S SPORTING GOODS	\$249.93
<a href="#">00220850</a>	10/30/2019	MOORE, LAYNE	\$100.00
<a href="#">00220851</a>	10/30/2019	WASHINGTON, WESTON	\$100.00
<a href="#">00220852</a>	10/30/2019	WHITETAIL SCREEN PRINT	\$50.00
<a href="#">00220853</a>	10/30/2019	DOWHOWER, WAYNE CONST. INC.	\$1,970.00
<a href="#">00220854</a>	10/30/2019	HILLERS, STEVEN	\$1,800.00
<a href="#">00220855</a>	11/1/2019	CHASE COUNTY HIGH SCHOOL	\$307.36
<a href="#">00220856</a>	11/1/2019	COZAD HIGH SCHOOL	\$74.06
<a href="#">00220857</a>	11/1/2019	GAULKE, ROBERT J.	\$89.00
<a href="#">00220858</a>	11/1/2019	GOTHENBURG PUBLIC SCHOOLS	\$120.35

<a href="#">00220859</a>	11/1/2019	HERSHEY PUBLIC SCHOOLS	\$26.23
<a href="#">00220860</a>	11/1/2019	JOHNSON, SCOTT	\$89.00
<a href="#">00220861</a>	11/1/2019	NEBRASKA SCHOOL ACTIVITIES ASSOC.	\$1,046.50
<a href="#">00220862</a>	11/1/2019	SCOTTSBLUFF HIGH SCHOOL	\$66.00
<a href="#">00220863</a>	11/1/2019	UNIVERSITY OF NEBRASKA - OMAHA	\$280.00
<a href="#">00220864</a>	11/4/2019	HAMMOND, CLANCY	\$45.75
<a href="#">00220865</a>	11/4/2019	KLEIN, TRAVIS	\$80.00
<a href="#">00220866</a>	11/4/2019	KRAMER, JOSH	\$100.00
<a href="#">00220867</a>	11/4/2019	KRAMER, JOSH	\$80.00
<a href="#">00220868</a>	11/4/2019	NEBRASKA FFA ASSOCIATION	\$648.00
<a href="#">00220869</a>	11/4/2019	NORTH PLATTE EDUCATION ASSOCIATION	\$124.12
<a href="#">00220870</a>	11/4/2019	WHITETAIL SCREEN PRINT	\$1,233.00
<a href="#">00220871</a>	11/5/2019	GOTHENBURG PUBLIC SCHOOLS	\$35.00
<a href="#">00220872</a>	11/5/2019	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$440.32
<a href="#">00220873</a>	11/5/2019	EAKES OFFICE SOLUTIONS	\$2,256.73
<a href="#">00220874</a>	11/5/2019	ESU #16	\$4,214.40
<a href="#">00220875</a>	11/5/2019	MOHAWK CARPET DIST. INC.	\$1,721.10
<a href="#">00220876</a>	11/5/2019	SODEXO INC & AFFILIATES	\$145.54
<b>Grand Total:</b>			<b>127,589.25</b>



# ***NORTH PLATTE PUBLIC SCHOOLS***

## **MONTHLY FINANCIAL REPORT**

For the Two Month Period Ending October 31, 2019

**[www.nppsd.org](http://www.nppsd.org)**

**Current Budget Usage should be 16.7%**

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.



## DISTRICT STRATEGIC PLAN

**Goal 1:** The North Platte School District maintains and communicates at all levels of the organization **a purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

**Goal 2:** The North Platte School District provides the governance and leadership that promotes and supports its purpose and direction; **student performance, and system effectiveness.**

**Goal 3:** The North Platte School District provides a **rigorous, relevant, and coherent curriculum**; delivered by high quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success **for all students.**

**Goal 4:** The North Platte School District will utilize best practices to recruit, hire, mentor, retain, and develop qualified certified and noncertified staff in all schools that support its purpose and direction to **ensure success for all students.**

**Goal 5:** The district demonstrates strategic resource management that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate **levels of funding** and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

**Goal 6:** The North Platte School District provides safe, healthy, and efficiently operated facilities; and manages resources in all schools that support its purpose and direction to **ensure success for all students.**

**Goal 7:** The North Platte School District provides an effective communication process at all levels of the organization and to the community that promotes and reflects its purpose, values and beliefs about teaching and learning and the systems effectiveness **to ensure success for all students.**

**Goal 8:** The North Platte School District plans, develops, and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use **technology** to transform knowledge and skills into solutions, new information, and products.

**North Platte Public Schools**

**Enrollment Comparison**

**10/31/2019**

		<b><u>September Enrollment</u></b>	<b><u>10/31/19</u></b>	<b>Percent Change</b>
KDG		283	283	0.0%
1		262	265	1.1%
2		293	291	-0.7%
3		281	281	0.0%
4		328	326	-0.6%
5		307	305	-0.7%
6		313	317	1.3%
7		297	297	0.0%
8		301	302	0.3%
9		303	303	0.0%
10		293	294	0.3%
11		299	300	0.3%
12		324	322	-0.6%
		<hr/>	<hr/>	
<b>Total</b>		<b><u><u>3,884</u></u></b>	<b><u><u>3,886</u></u></b>	<b>0.1%</b>
High School				
NPHS	001	1,219	1,219	0.0%
Middle School				
Adams	002	598	599	0.2%
Madison	004	313	317	1.3%
Elementary				
Buffalo	003	131	132	0.8%
Cody	005	230	228	-0.9%
Jefferson	006	314	311	-1.0%
Lincoln	007	199	201	1.0%
Washington	009	253	251	-0.8%
McDonald	010	251	251	0.0%
Eisenhower	011	217	218	0.5%
Osgood	012	75	75	0.0%
Lake Maloney	016	84	84	0.0%
<b>Total</b>		<b>3,884</b>	<b>3,886</b>	<b>0.1%</b>

North Platte Public Schools

**STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL**

**For the Two Month Period Ending October 31, 2019**

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>	% of Budget <u>Spent</u>
General-Regular	35,994,176	6,659,096	18.50%
General-Grants	4,007,420	251,625	6.28%
Total Disbursements less Special Education	<b>40,001,596</b>	<b>6,910,721</b>	<b>17.28%</b>
General-Special Education	4,565,032	402,964	8.83%
<b>General Fund</b>	<b>\$ 44,566,628</b>	<b>\$ 7,313,685</b>	
Depreciation	3,896,386	238,666	6.13%
Employee Benefit	300,000	5,002	1.67%
Cooperative Fund	100,000	444	0.44%
Bond-North Platte	2,217,153	-	0.00%
Bond-Lake Maloney	114,087	-	0.00%
Building	1,214,360	822,701	67.75%
QCPUF	973,220	-	0.00%
Lunch	3,030,000	293,746	9.69%
Student Fee Fund	-	-	
Activities	1,380,595	238,939	17.31%
Total	<u>\$ 57,792,429</u>	<u>\$ 8,913,183</u>	<u>15.42%</u>

**North Platte Public Schools**  
Treasurers Report  
10/31/2019



**General Fund**

**Reserves -September 30, 2019** **6,119,482**

Deposits

Property Taxes	1,390,393	
State Aid	1,019,862	
Special Education	-	
Interest Income	245	
IDEA	-	
Other Income (Tuition, HHS Payments)	117,363	
Federal Grants	29,730	
Transfers/Liabilities	30,209	
Total Deposits		2,587,802

Disbursements

Payroll	1,669,156	
Federal Taxes	560,518	
Nebraska Retirement	456,733	
Nebraska Taxes	86,421	
Payroll Deductions	363,827	
		3,136,656

Bills	633,655	
Total Disbursement		3,770,311

Net Change (1,182,510)

**Reserves October 31, 2019** **4,936,972**

0

**Depreciation**

**Reserves -September 30, 2019** **2,709,165**

Deposits	23,017	
Disbursements	11,861	
Net Change		11,156

**Reserves -October 31, 2019** **2,720,321**

-

**Employee Benefit**

**Reserves -July 31, 2019** **29,437**

Deposits		
Disbursements	5,002	
Net Change		(5,002)

**Reserves -August 31, 2019** **24,435**

-

North Platte Public Schools  
Treasurers Report  
10/31/2019



**Activity Fund**

Reserves -September 30, 2019 **1,499,788**

Deposits	98,434	
Disbursements	128,579	
Net Change		(30,145)

Reserves -October 31, 2019 **1,469,643**

**Cafeteria Fund**

Reserves -April 30, 2019 **100,054**

Deposits		
Federal Funds	182,481	
Student Lunches	70,541	
Vending	3,142	
State Reimbursements		
Other Income (Catering)	29,688	
Transfers	(70,768)	
Total Deposits		215,084
Disbursements		
Bills		
SODEXO	264,172	
Payroll	7,886	
Other Bills	141	
Total Disbursement		272,199
Net Change		(57,115)

Reserves -May 31, 2019 **42,939**

**Building Fund**

Reserves -September 30, 2019 **307,193**

Deposits		
Property Taxes	29,634	
Disbursements	629,197	
Net Change		(599,563)

Reserves -October 31, 2019 **(292,370)**

North Platte Public Schools  
Treasurers Report  
10/31/2019



-

**QCPUF**

**Reserves -September 30, 2019** **561,699**

Deposits		
Property Taxes	47,229	
Other Revenue	-	
Disbursements	-	
Net Change		47,229

**Reserves October 31, 2019** **608,928**

-

**Cooperative Fund**

**Reserves -September 30, 2019** **14,611**

Deposits	5,080	
Disbursements	297	
Net Change		4,783

**Reserves -October 31, 2019** **19,394**

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS  
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**October 31, 2019**

	<b>General</b>	<b>Depreciation</b>	<b>Employee Benefit</b>	<b>Coopertive</b>	<b>Nutrition</b>	<b>Bond</b>	<b>Building</b>	<b>QCPUF</b>
<b>ASSETS</b>								
Cash	\$ 5,512,441	\$ 2,704,991	\$ 32,867	\$ 15,957	\$ 203,673	\$ -	\$ (292,370)	\$ 608,928
Investments								
Cash with Fiscal Agent						2,478,927		
Accounts Receivables	481	-			(268,078)			
Due From	(33,084)							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ 5,479,838</b>	<b>\$ 2,704,991</b>	<b>\$ 32,867</b>	<b>\$ 15,957</b>	<b>\$ (64,405)</b>	<b>\$ 2,478,927</b>	<b>\$ (292,370)</b>	<b>\$ 608,928</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	542,866							
Due To	-	(15,330)	8,432	(3,437)	(107,344)	-	-	-
Bonds Payable								
<b>Total Liabilities</b>	<b>\$ 542,866</b>	<b>\$ (15,330)</b>	<b>\$ 8,432</b>	<b>\$ (3,437)</b>	<b>\$ (107,344)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>\$ 4,936,972</b>	<b>\$ 2,720,321</b>	<b>\$ 24,435</b>	<b>\$ 19,394</b>	<b>\$ 42,939</b>	<b>\$ 2,478,927</b>	<b>\$ (292,370)</b>	<b>\$ 608,928</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,478,927	\$ -	\$ -
Unreserved for:								
General	4,936,972	-	-	19,394			-	-
Special Revenue Funds	-	2,720,321	24,435		42,939		-	608,928
Capital Projects Fund	-	-	-				(292,370)	
<b>Total Net Assets (Reserves)</b>	<b>\$ 4,936,972</b>	<b>\$ 2,720,321</b>	<b>\$ 24,435</b>	<b>\$ 19,394</b>	<b>\$ 42,939</b>	<b>\$ 2,478,927</b>	<b>\$ (292,370)</b>	<b>\$ 608,928</b>

**NORTH PLATTE PUBLIC SCHOOLS**

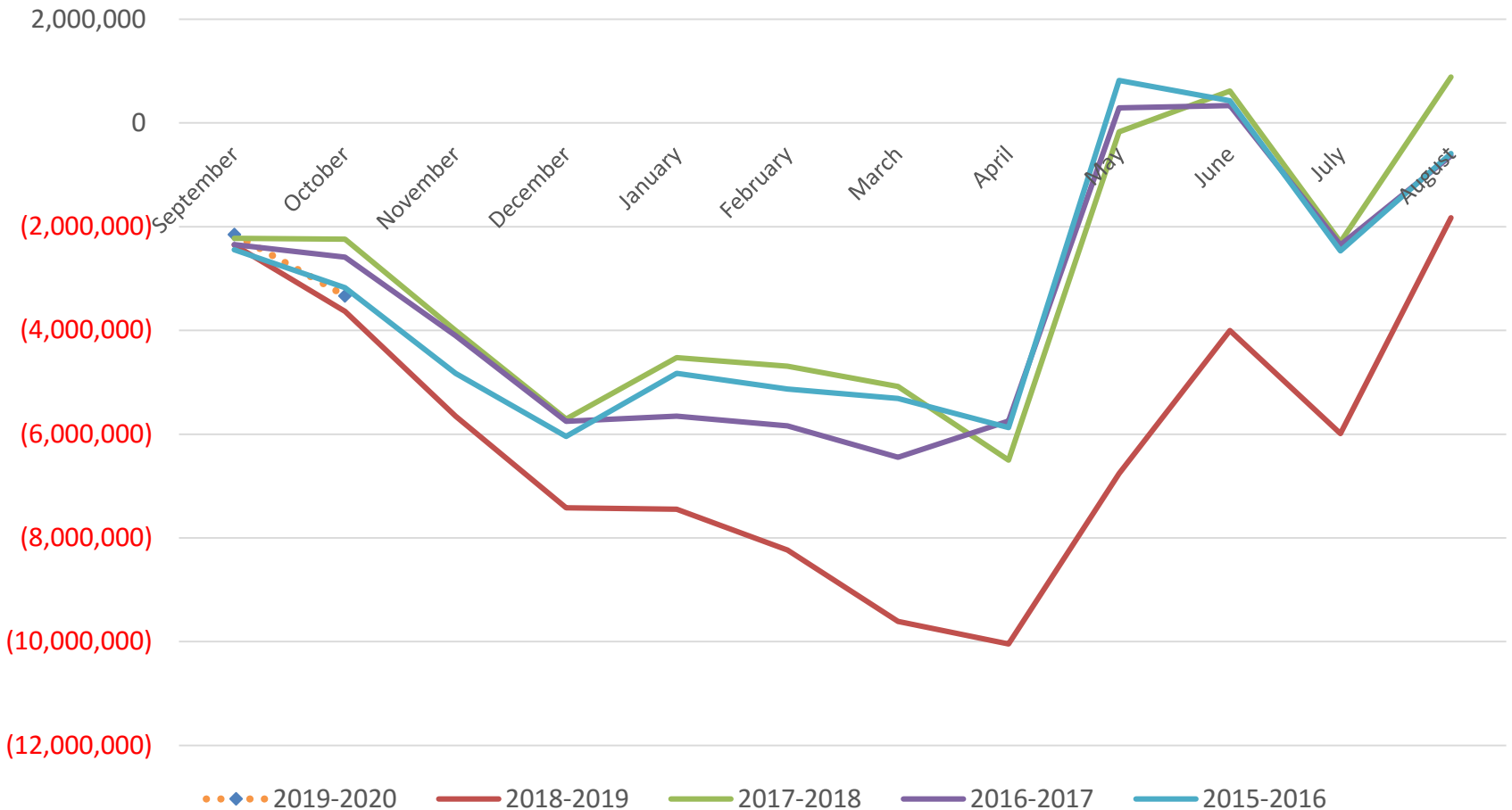
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**

**For the Two Month Period Ending October 31, 2019**

FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2019-2020	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite		
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities
GENERAL									
Education	\$ 8,269,859	\$ 3,550,709	\$ 35,994,176	\$ 6,659,096			\$ 5,512,441	\$ (33,084)	\$ (542,385)
Special Education			\$ 4,565,032	402,964					
Grants		430,089	\$ 4,007,420	251,625					
Total	\$ 8,269,859	\$ 3,980,798	\$ 44,566,628	\$ 7,313,685	(3,332,887)	\$ 4,936,972	\$ 5,512,441	\$ (33,084)	\$ (542,385)
DEPRECIATION	\$ 2,931,998	\$ 26,989	\$ 3,896,386	\$ 238,666	(211,677)	\$ 2,720,321	\$ 2,704,991	\$ 15,330	\$ -
EMPLOYEE BENEFIT	\$ 29,437	\$ -	\$ 300,000	\$ 5,002	(5,002)	\$ 24,435	\$ 32,867	\$ (8,432)	\$ -
Combined Total	\$ 11,231,294	\$ 4,007,787	\$ 48,763,014	\$ 7,557,353	(3,549,566)	\$ 7,681,728	\$ 8,250,299	\$ (26,186)	\$ (542,385)
FIDUCIARY									
Student Activity	\$ 1,478,744	\$ 229,838	\$ 1,380,595	\$ 238,939	(9,101)	\$ 1,469,643	\$ 1,420,555	\$ 49,088	\$ -
SCHOOL NUTRITION									
School Year	\$ 108,462	\$ 212,461	\$ 3,030,000	\$ 290,678	(78,217)	\$ 30,245	\$ 203,673	\$ 107,344	\$ (268,078)
Vending Machine	10,035	5,727		3,068	2,659	12,694			
Total	\$ 118,497	\$ 218,188	\$ 3,030,000	\$ 293,746	(75,558)	\$ 42,939	\$ 203,673	\$ 107,344	\$ (268,078)
BOND INTEREST AND RETIREMENT	\$ 2,359,950	\$ 118,977	\$ 2,331,240	\$ -	118,977	\$ 2,478,927	\$ 2,478,927	\$ -	\$ -
SPECIAL BUILDING	\$ 500,697	\$ 29,634	\$ 1,214,360	\$ 822,701	(793,067)	\$ (292,370)	\$ (292,370)	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 561,699	\$ 47,229	\$ 973,220	\$ -	47,229	\$ 608,928	\$ 608,928	\$ -	\$ -
COOPERATIVE	\$ 14,907	\$ 4,931	\$ 100,000	\$ 444	4,487	\$ 19,394	\$ 15,957	\$ 3,437	\$ -
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 16,265,788</b>	<b>\$ 4,656,584</b>	<b>\$ 57,792,429</b>	<b>\$ 8,913,183</b>	<b>\$ (4,256,599)</b>	<b>\$ 12,009,189</b>	<b>\$ 12,685,969</b>	<b>\$ 133,683</b>	<b>\$ (810,463)</b>



## Monthly Cash Flow



For 10/01/19 - 10/31/19

Income Statement

FPROF01A

Periods 02 - 02

Income Statement

INCOME STATEMENT

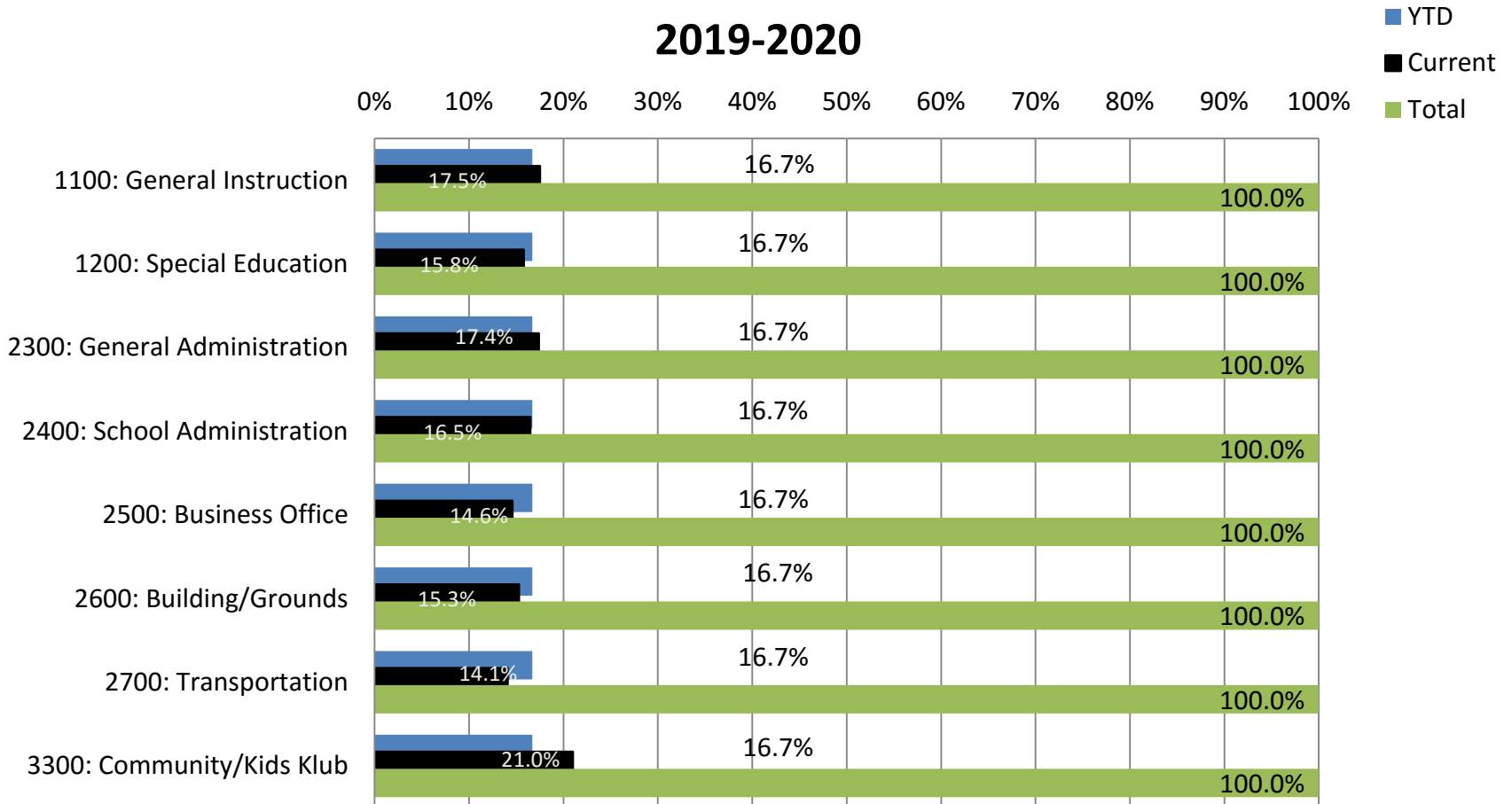
Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01 GENERAL FUND						
81 REVENUES						
11 00 TAXES	25,948,513.00	.00	1,363,164.25	1,363,164.25	24,585,348.75	5.25
15 00 INVESTMENT INCOME	10,000.00	.00	245.10	2,194.54	7,805.46	21.95
18 00 TUITION-AFTER SCHOOL PROG	.00	.00	8,021.00	12,684.00	-12,684.00	.00
19 00 PRIVATE GRANTS	140,000.00	.00	2,714.72	5,214.72	134,785.28	3.72
21 00 COUNTY FINES/LICENSES	410,000.00	.00	27,228.41	27,228.41	382,771.59	6.64
31 00 STATE RECEIPTS	11,828,618.00	.00	1,019,862.00	2,023,667.28	9,804,950.72	17.11
34 00 CATEGORICAL/PRIVATE GRANTS	500,000.00	.00	.00	.00	500,000.00	.00
35 00 STATE CATEGORICAL PROGRAMS	41,327.00	.00	28,355.00	28,355.00	12,972.00	68.61
39 00 OTHER STATE RECEIPTS	20,000.00	.00	.00	.00	20,000.00	.00
40 00 UNOBLIGATED GRANT FUNDS	1,578,203.00	.00	.00	.00	1,578,203.00	.00
45 00 FEDERAL PROGRAMS	2,407,706.00	.00	83,547.75	513,637.34	1,894,068.66	21.33
47 00 CARL PERKINS	60,000.00	.00	291.25	291.25	59,708.75	.49
56 00	5,000.00	.00	2,001.11	4,361.11	638.89	87.22
81 REVENUES	42,949,367.00	.00	2,535,430.59	3,980,797.90	38,968,569.10	9.27
91 EXPENDITURES						
11 00 REGULAR INSTRUCTION	20,653,559.00	62,771.95	1,757,508.64	3,444,598.76	17,146,188.29	16.98
12 00 SPECIAL EDUCATION	4,232,383.00	5,286.44	326,830.50	668,788.04	3,558,308.52	15.93
13 00 SUMMER SCHOOL	73,516.00	.00	.00	.00	73,516.00	.00
21 00 PUPIL SUPPORT	1,901,529.00	10,839.45	179,785.75	362,296.73	1,528,392.82	19.62
22 00 STAFF SUPPORT	1,439,068.00	474,581.27	262,362.21	414,521.50	549,965.23	61.78
23 00 GENERAL ADMINISTRATION	1,155,146.00	269.50	68,026.69	201,324.39	953,552.11	17.45
24 00 SCHOOL ADMINISTRATION	2,877,991.00	29.19	237,391.11	474,469.55	2,403,492.26	16.49
25 00 BUSINESS SUPPORT	2,515,098.00	319,221.89	183,850.14	366,762.25	1,829,113.86	27.27
26 00 OPERATIONS/MAINTENANCE	5,100,598.00	151,256.75	400,762.74	781,478.36	4,167,862.89	18.29
27 00 TRANSPORTATION	525,320.00	50,000.00	42,434.78	73,981.62	401,338.38	23.60
33 00 COMMUNITY SERVICE	238,321.00	.00	30,255.75	50,076.69	188,244.31	21.01
34 00 CATEGORICAL/PRIVATE GRANTS	.00	5,496.62	793.88	893.88	-6,390.50	.00
35 00 STATE CATEGORICAL PROGRAMS	14,193.00	.00	5,258.03	8,444.29	5,748.71	59.50
40 00 UNOBLIGATED GRANT FUNDS	1,269,146.00	.00	.00	.00	1,269,146.00	.00
62 00 ESSA-TITLE	827,518.00	.00	81,581.26	163,298.31	664,219.69	19.73
63 00 ESSA-TITLE II	149,402.00	.00	10,061.12	20,318.04	129,083.96	13.60
64 00 IDEA	1,202,160.00	.00	90,631.48	183,936.51	1,018,223.49	15.30
66 00 OTHER FEDERAL SERV-NON CATEGORICAL	13,641.00	.00	2,645.64	5,081.46	8,559.54	37.25
67 00 CARL PERKINS FUNDS	.00	10,735.44	308.10	12,621.92	-23,357.36	.00
69 00 FEDERAL SERV-CATEGORICAL	293,039.00	31,944.00	39,219.95	80,792.93	180,302.07	38.47
80 00 TRANSFERS	85,000.00	.00	.00	.00	85,000.00	.00
91 EXPENDITURES	44,566,628.00	1,122,432.50	3,719,707.77	7,313,685.23	36,130,510.27	18.93
01 GENERAL FUND	-1,617,261.00	-1,122,432.50	-1,184,277.18	-3,332,887.33	2,838,058.83	275.49



# North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

## 2019-2020



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals office and Support

**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**October 31, 2019**

	<b>First</b>	<b>Nebraskaland</b>	<b>Wells Fargo</b>	<b>Other</b>	
<b>Total Cash</b>	<b><u>National</u></b>	<b><u>Nebraskaland</u></b>	<b><u>Wells Fargo</u></b>	<b><u>Other</u></b>	
<b>GENERAL FUND</b>					
Checking	4,355,440				4,355,440
NLA				1,056,083	1,056,083
<b>DEPRECIATION</b>					
Checking		2,584,958			2,584,958
NLA				120,033	120,033
<b>EMPLOYEE BENEFIT</b>					
Checking		19,441			19,441
Section 125 Funds		13,426			13,426
<b>FIDUCIARY FUNDS</b>					
Checking		1,416,405			1,416,405
<b>NUTRITION</b>					
Checking	203,008				203,008
<b>BOND FUND</b>					
Checking					-
<b>BUILDING FUND</b>					
Checking	(292,370)				(292,370)
<b>QCPUF</b>					
Checking	608,928				608,928
<b>COOPERATING</b>					
Checking	15,957				15,957
<b>TOTAL CASH IN BANKS</b>	<u>4,890,963</u>	<u>4,034,230</u>	<u>-</u>	<u>1,176,116</u>	<u>10,101,309</u>
	48.4%	39.9%		11.6%	
Cash On Hand					
General Fund					
Schools					\$ 50
McKinley					231
McKinley-Checking					100,437
Maintenance					200
Kids Klub					-
					<hr/>
Total General Fund					\$ 100,918
Activity-Athletics					4,150
Cafeteria					665
					<hr/>
Total Cash on Hand					105,733
					<hr/>
Total Cash					\$ 10,207,042

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	79,588.81	.00	9,891.00	69,697.81
8002	ADAMS MIDDLE SCHOOL	64,187.10	.00	2,445.55	61,741.55
8003	BUFFALO ELEMENTARY	32,275.14	.00	.00	32,275.14
8004	MADISON SCHOOL	72,592.87	.00	432.77	72,160.10
8005	CODY ELEMENTARY	29,170.53	.00	.00	29,170.53
8006	JEFFERSON ELEMENTARY	21,678.70	.00	1,437.00	20,241.70
8007	LINCOLN ELEMENTARY	61,700.06	.00	.00	61,700.06
8009	WASHINGTON ELEMENTARY	46,718.37	.00	6,816.00	39,902.37
8010	MCDONALD ELEMENTARY	21,558.38	.00	.00	21,558.38
8011	EISENHOWER ELEMENTARY	10,805.04	.00	1,876.64	8,928.40
8012	OSGOOD/LAKE ELEMENTARY	4,023.57	.00	.00	4,023.57
8013	SPED	-21,177.14	.00	.00	-21,177.14
8015	STUDENT LEAD TECHNOLOGY	203,132.97	.00	.00	203,132.97
8026	NURSING SERVICES	4,217.77	.00	.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	.00	.00	22,863.51
8040	ELEMENTARY MUSIC	4,581.15	.00	.00	4,581.15
8041	ELEMENTARY PE	13,074.20	.00	.00	13,074.20
8051	NEW SERIES TEXTBOOKS	1,112,542.68	.00	.00	1,112,542.68
8052	TECHNOLOGY OFFICE	395,569.78	.00	.00	395,569.78
8055	REPLACEMENT TEXTBOOKS	43,219.57	.00	.00	43,219.57
8110	NPHS LIBRARY	3,470.58	.00	.00	3,470.58
8111	NPHS BAND	-27,126.95	.00	.00	-27,126.95
8230	MS BAND	7,500.00	.00	.00	7,500.00
8232	CENTRAL OFFICE	28,073.72	.00	7,885.00	20,188.72
8233	CUSTODIAL/MAINTENANCE	98,433.74	25,023.56	7,882.01	115,575.29
8234	TEACHER COMPUTERS	50,364.81	.00	.00	50,364.81
8235	VEHICLE ACQUISITION	250,033.86	.00	200,000.00	50,033.86
8240	TRACK	153,506.63	.00	.00	153,506.63
8241	TENNIS COURTS	122,532.00	.00	.00	122,532.00
8245	FOOTBALL FIELD	597.00	.00	.00	597.00
8250	ADAMS HVAC	-15,264.37	.00	.00	-15,264.37
8290	INTEREST	37,553.77	1,965.16	.00	39,518.93
	<b>Fund Totals</b>	<b>2,931,997.85</b>	<b>26,988.72</b>	<b>238,665.97</b>	<b>2,720,320.60</b>
	<b>Total For All Funds</b>	<b>2,931,997.85</b>	<b>26,988.72</b>	<b>238,665.97</b>	<b>2,720,320.60</b>

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	15,800.58	.00	1,526.00	14,274.58
8610	EMPLOYEE BENEFITS-UNEMP COMP	210.33	.00	3,475.66	-3,265.33
8620	SECTION 125	13,426.00	.00	.00	13,426.00
	<b>Fund Totals</b>	<b>29,436.91</b>	<b>.00</b>	<b>5,001.66</b>	<b>24,435.25</b>
	<b>Total For All Funds</b>	<b>29,436.91</b>	<b>.00</b>	<b>5,001.66</b>	<b>24,435.25</b>

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	.00	19,821.96	6,620.98	13,200.98
7002	VOLLEYBALL	.00	4,471.00	5,682.15	-1,211.15
7003	SOFTBALL	.00	4,957.00	7,234.73	-2,277.73
7004	UNIFIED BOWLING	.00	.00	.00	.00
7005	CROSS COUNTRY	.00	.00	1,213.50	-1,213.50
7006	TENNIS	.00	757.58	1,635.17	-877.59
7007	GOLF	.00	641.98	1,842.31	-1,200.33
7008	BASKETBALL	.00	.00	249.93	-249.93
7009	SOCCER	.00	.00	.00	.00
7010	WRESTLING	.00	.00	314.49	-314.49
7011	SWIMMING	.00	.00	.00	.00
7012	TRACK	.00	145.00	.00	145.00
7013	UNIFIED TRACK	.00	.00	.00	.00
7019	ACTIVITY TICKETS	42,220.06	5,876.00	7,816.61	40,279.45
7020	ACTIVITY OFFICE	96.32	3,000.00	316.15	2,780.17
7022	HIGH SCHOOL CONCESSIONS	35,475.34	22,681.31	19,644.07	38,512.58
7023	GNAC	.00	.00	.00	.00
7024	SUMMER WEIGHT PROGRAM	.00	.00	.00	.00
7025	ATHLETIC VAN DEPRECIATION	.00	.00	.00	.00
7026	SUPERVISION MILEAGE	.00	.00	.00	.00
7030	ACTIVITY OFFICE FUNDRAISER	10,102.15	.00	1,338.82	8,763.33
7031	FOOTBALL FUND RAISER	22,203.17	1,390.00	18,230.26	5,362.91
7032	VOLLEYBALL FUND RAISER	4,519.76	2,946.54	1,496.63	5,969.67
7033	WRESTLING FUND RAISER	7,751.59	45.00	250.00	7,546.59
7034	SOFTBALL FUND RAISER	4,543.31	877.00	5,112.54	307.77
7035	BOYS BBALL FUND RAISER	3,513.45	.00	120.00	3,393.45
7036	GIRLS BBALL FUND RAISER	7,169.70	1,000.00	1,305.79	6,863.91
7037	SWIMMING FUND RAISER	498.16	.00	20.00	478.16
7038	BOYS SOCCER FUND RAISER	5,153.60	.00	196.06	4,957.54
7039	GIRLS SOCCER FUND RAISER	2,288.26	936.00	543.02	2,681.24
7040	BOYS TRACK FUND RAISER	2,362.92	444.93	.00	2,807.85
7041	GIRLS TRACK FUND RAISER	3,285.26	.00	.00	3,285.26
7042	BOYS TENNIS FUND RAISER	958.26	108.93	82.98	984.21
7043	GIRLS TENNIS FUND RAISER	590.34	.00	.00	590.34
7044	BOYS GOLF FUND RAISER	221.33	.00	.00	221.33
7045	GIRLS GOLF FUND RAISER	.00	660.84	37.00	623.84
7046	BIOLOGY FUND RAISER	1,474.19	.00	.00	1,474.19
7047	CREW FUND RAISER	194.38	.00	.00	194.38
7048	PROJECT SEARCH FUND RAISER	35.60	354.59	107.91	282.28
7049	TEAMMATES FUND RAISER	1,473.94	1,975.15	372.67	3,076.42
7050	UNIFIED BOWLING FUND RAISER	1,326.38	.00	.00	1,326.38
7051	POWER LIFTING FUND RAISER	321.77	.00	.00	321.77
7052	UNIFIED TRACK	350.00	.00	.00	350.00
7055	CC FUND RAISER	6,376.59	1,760.00	2,307.52	5,829.07
7090	BOOSTER CLUB	32,677.36	14,698.11	9,034.47	38,341.00
7100	MIDDLE SCHOOL CONCESSIONS	2,698.82	961.80	950.44	2,710.18
7101	MIDDLE SCHOOL TICKET OFFICE	8,426.13	.00	.00	8,426.13
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	46,500.74	2,710.00	1,876.63	47,334.11
7120	MIDDLE SCHOOL FOOTBALL	.00	1,578.26	979.20	599.06
7121	MIDDLE SCHOOL WRESTLING	.00	.00	.00	.00
7122	MIDDLE SCHOOL VOLLEYBALL	3,258.20	1,124.80	1,357.00	3,026.00
7123	MIDDLE SCHOOL BOYS BB	6,290.28	.00	.00	6,290.28
7124	MIDDLE SCHOOL GIRLS BB	3,131.38	.00	.00	3,131.38
7125	MIDDLE SCHOOL TRACK	.00	.00	.00	.00
7126	MIDDLE SCHOOL CROSS COUNTRY	.00	.00	213.00	-213.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	5,202.45	3,121.25	.00	8,323.70
7151	MIDDLE SCHOOL WRESTLING FUND RAISE	1,562.11	.00	.00	1,562.11
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISE	4,462.27	1,631.50	1,282.93	4,810.84
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,400.78	.00	.00	1,400.78
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	5,994.33	.00	.00	5,994.33
7155	MIDDLE SCHOOL-TRACK FUND RAISER	3,709.48	.00	.00	3,709.48

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7156	MIDDLE SCHOOL-CC FUNDRAISER	118.38	804.00	638.50	283.88
7157	MIDDLE SCHOOL-ROBOTIC	.00	.00	650.00	-650.00
7200	VARSITY CHEERLEADERS	6,041.02	4,237.00	3,087.73	7,190.29
7201	HOMECOMING	1,000.00	4,057.00	1,066.87	3,990.13
7202	PACERS	2,029.55	1,174.00	1,361.84	1,841.71
7203	FLAG CORP	367.09	.00	353.95	13.14
7204	NPHS MUSICAL	75,219.69	380.00	1,527.62	74,072.07
7209	CLASS - FRESHMAN	.00	.00	.00	.00
7210	CLASS - SOPHMORE	.00	.00	.00	.00
7211	CLASS - JUNIOR	.00	.00	.00	.00
7212	CLASS - SENIOR	3,456.63	40.00	.00	3,496.63
7226	ENVIRONMENTAL CLUB	467.40	100.00	.00	567.40
7230	ART CLUB	1,502.59	110.00	.00	1,612.59
7231	CRIME STOPPERS	2.55	.00	.00	2.55
7232	CLOSE UP	5,984.13	8,840.00	4,096.00	10,728.13
7233	DRAMA	525.87	300.00	760.00	65.87
7234	FBLA	841.70	.00	.00	841.70
7235	FCCLA	1,461.96	.00	.00	1,461.96
7236	JOURNALISM	9,784.84	5,208.00	1,642.11	13,350.73
7237	KEY CLUB	1,621.52	390.00	.00	2,011.52
7238	LETTER CLUB	1,582.95	.00	.00	1,582.95
7239	MOCK TRIAL	222.38	534.14	100.00	656.52
7240	NATL HONOR SOCIETY	193.71	.00	.00	193.71
7241	SPEECH/DEBATE/NFL	-1,492.54	5,959.06	361.79	4,104.73
7242	SKILLS USA	12,416.60	5,088.25	3,963.64	13,541.21
7243	STUDENT COUNCIL	18,218.39	2,572.53	12,011.00	8,779.92
7244	WORLD LANGUAGE CLUB	258.66	1,100.00	.00	1,358.66
7245	FFA	13,375.22	4,430.00	1,057.02	16,748.20
7290	FEE SUPPORT	.00	.00	.00	.00
7300	COUNSELORS	2,283.44	.00	.00	2,283.44
7301	AP TESTING	1,608.75	.00	.00	1,608.75
7302	SCHOLARSHIP	10,637.19	.00	1,000.00	9,637.19
7303	DUAL CREDIT - HIGH SCHOOL	198,864.16	.00	9,082.78	189,781.38
7304	PRINCIPAL CONTINGENCY	2,465.68	214.42	.00	2,680.10
7305	FACULTY	.00	.00	.00	.00
7306	RESTITUTION	1,036.86	.00	.00	1,036.86
7307	NPHS SCHOOL STORE (SPED)	2,702.45	823.78	301.05	3,225.18
7310	BAND UNIFORM FUND	3,233.99	.00	.00	3,233.99
7311	CHOIR ROBE FUND	4,838.40	.00	.00	4,838.40
7315	HIGH SCHOOL BOOK FINES	23,119.44	271.51	.00	23,390.95
7316	LIBRARY FINES	1,782.97	484.94	448.24	1,819.67
7317	P.E. FINES	520.00	15.00	.00	535.00
7320	ART SUPPLIES	16,612.58	1,254.99	3,534.70	14,332.87
7321	AUTO SHOP	11,703.15	455.00	.00	12,158.15
7322	BAND	22,141.18	9,714.00	4,730.18	27,125.00
7323	BULLDOGGER	10,664.80	90.00	1,417.53	9,337.27
7324	DRAFTING	1,838.82	15.00	.00	1,853.82
7325	ELECTRONICS	4,256.50	150.00	.00	4,406.50
7326	FOODS	4,503.37	1,305.84	1,115.64	4,693.57
7327	ORCHESTRA	3,520.29	.00	.00	3,520.29
7328	VOCAL	7,131.77	460.00	122.84	7,468.93
7329	WELDING	11,312.23	737.00	619.68	11,429.55
7330	WOODS	12,693.27	142.00	3,188.11	9,647.16
7331	PHOTOGRAPHY CLASS	.00	1,025.00	.00	1,025.00
7400	ELEMENTARY BOOK FINES	10,243.83	.00	26.91	10,216.92
7403	ELEMENTARY - BUFFALO	21,569.47	401.61	.00	21,971.08
7405	ELEMENTARY - CODY	12,306.28	5,003.01	5,443.00	11,866.29
7406	ELEMENTARY - JEFFERSON	11,601.13	2,766.45	1,290.20	13,077.38
7407	ELEMENTARY - LINCOLN	9,192.39	908.54	.00	10,100.93
7409	ELEMENTARY - WASHINGTON	20,891.87	7,253.06	11,714.50	16,430.43
7410	ELEMENTARY - MCDONALD	7,773.46	.00	.00	7,773.46

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7411	ELEMENTARY - EISNEHOWER	11,509.56	27.55	195.00	11,342.11
7420	ADAMS MIDDLE SCHOOL	10,732.71	58.40	.00	10,791.11
7421	ADAMS - STUDENT COUNCIL	7,019.09	15,166.50	9,422.91	12,762.68
7422	ADAMS - JOURNALISM	.00	315.00	.00	315.00
7423	ADAMS - MUSIC/SWING CHOIR	7,983.15	2,050.00	71.12	9,962.03
7424	ADAMS-LIBRARY FINES	412.17	.00	.00	412.17
7425	MS SPEECH CLUB	48.89	.00	.00	48.89
7426	MS ENVIRONMENTAL CLUB	.00	.00	.00	.00
7427	MS STORE (SPED)	21.31	.00	.00	21.31
7428	ADAMS - BAND	3,985.86	.00	.00	3,985.86
7429	ADAMS-FACULTY COURTESY COMM	.00	.00	.00	.00
7430	MADISON MIDDLE SCHOOL	34,054.35	107.50	666.25	33,495.60
7431	MADISON - BAND/CHORUS	4,931.83	1,840.00	.00	6,771.83
7432	MADISON - TENNIS COURTS	.00	.00	.00	.00
7433	MADISON - STUDENT COUNCIL	6,056.93	165.00	.00	6,221.93
7442	ELEMENTARY ORCHESTRA	.00	120.00	.00	120.00
7445	ELEMENTARY - HALL	2,766.24	.00	.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	19,270.21	2,063.19	205.70	21,127.70
7460	ADAMS ART CLUB	1,096.86	122.50	.00	1,219.36
7461	ADAMS CHESS CLUB	185.28	406.00	.00	591.28
7480	TLC	7,270.18	.00	3,909.00	3,361.18
7481	KIDS KLUB	177.78	.00	.00	177.78
7490	DISTRICT	.00	1,000.00	.00	1,000.00
7491	MENTAL HEALTH	4,000.00	.00	.00	4,000.00
7802	MCKINLEY RENTALS	9,340.42	.00	.00	9,340.42
7803	RENTALS - ALL BUILDINGS	21,037.01	2,335.00	.00	23,372.01
7852	CAMPS	1,345.15	.00	.00	1,345.15
7900	REVOLVING FUND	16,603.23	1,000.00	.00	17,603.23
7910	INTEREST	743.46	1,784.25	2,390.98	136.73
7911	BUS/VAN DEPRECIATION	21,626.22	.00	.00	21,626.22
7914	VERIZON TOWER RENTAL	202,103.10	21,078.94	43,730.19	179,451.85
7915	TECHNOLOGY	118,138.26	.00	826.75	117,311.51
7916	TUITION WAIVERS	1,796.92	.00	.00	1,796.92
7917	MAINTENANCE	43,284.01	406.17	.00	43,690.18
7918	SPECIAL OLYMPICS	1,016.68	.00	22.50	994.18
7920	CENTRAL OFFICE	7,231.00	100.00	.00	7,331.00
7928	BAUER FIELD SIGNS	5,415.42	.00	.00	5,415.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	7,208.93	.00	1,000.00	6,208.93
7930	BELOW 5	2,261.99	200.00	.00	2,461.99
	<b>Fund Totals</b>	<b>1,478,744.37</b>	<b>229,837.66</b>	<b>238,938.79</b>	<b>1,469,643.24</b>
	<b>Total For All Funds</b>	<b>1,478,744.37</b>	<b>229,837.66</b>	<b>238,938.79</b>	<b>1,469,643.24</b>

Income Statement

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81 REVENUES						
090 GENERAL FUND REVENUE	1,605,000.00	.00	2,065.62	29,958.87	1,575,041.13	1.87
092 (1510) INVESTMENT INCOME (OF)	1,000.00	.00	13.42	20.27	979.73	2.03
093 (3150) STATE REVENUE-FOOD SERVICE	10,000.00	.00	.00	.00	10,000.00	.00
094 (4210) FEDERAL REVENUE-FOOD SERVICE	1,399,000.00	.00	.00	182,480.94	1,216,519.06	13.04
099 (9000) NON-PROGRAM (OF)	15,000.00	.00	2,609.45	5,727.55	9,272.45	38.18
81 REVENUES	3,030,000.00	.00	4,688.49	218,187.63	2,811,812.37	7.20
91 EXPENDITURES						
110 CLERICAL_BUSDRIVERS	190,290.00	.00	6,334.41	13,042.02	177,247.98	6.85
210 HEALTH CARE NON-INSTRUCTIONAL	11,396.00	.00	578.58	1,149.85	10,246.15	10.09
220 FICA NON INSTRUCTIONAL	3,628.00	.00	442.14	912.24	2,715.76	25.14
230 RETIREMENT NON INSTRUCTIONAL	4,686.00	.00	531.67	1,148.58	3,537.42	24.51
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
330 TRAINING AND DEVELOPMENT	.00	.00	.00	.00	.00	.00
570 FOOD SERVICE MANAGEMENT	2,615,000.00	.00	.00	264,178.15	2,350,821.85	10.10
610 GENERAL SUPPLIES	200,000.00	.00	112.68	13,315.40	186,684.60	6.66
733 FURNITURE AND FIXTURES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	5,000.00	.00	.00	.00	5,000.00	.00
91 EXPENDITURES	3,030,000.00	.00	7,999.48	293,746.24	2,736,253.76	9.69
06 NUTRITION FUND	.00	.00	-3,310.99	-75,558.61	75,558.61	.00

North Platte Public School District

For 10/01/19 - 10/31/19

Variable Column Report

FJEXS01S

Periods 02 - 02

Bond Fund Report

Month End Report 10

PY Periods 02 - 02

Account No/Description	Prevl YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	Percent Used
<b>000 DISTRICT WIDE</b>						
20-07-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	2,448,081.89	.00	.00	2,478,927.58	2,478,927.58	
<b>01 ASSETS</b>	<b>2,448,081.89</b>	<b>.00</b>	<b>.00</b>	<b>2,478,927.58</b>	<b>2,478,927.58</b>	
20-07-0001-900-000-000 BUDGETED FUND BALANCE	10,405.00	.00	.00	1,061,779.00	1,061,779.00	
<b>03 EQUITY</b>	<b>10,405.00</b>	<b>.00</b>	<b>.00</b>	<b>1,061,779.00</b>	<b>1,061,779.00</b>	
<b>000 DISTRICT WIDE</b>	<b>2,458,486.89</b>	<b>.00</b>	<b>.00</b>	<b>3,540,706.58</b>	<b>3,540,706.58</b>	
<b>001 HIGH SCHOOL</b>						
20-07-1100-000-000-001 (1110) PROPERTY TAXES-NPHS E	-132,982.63	1,148,098.00	.00	-110,581.13	1,037,516.87	- .10
20-07-1510-000-000-001 (1410) INVESTMENT INCOME-NPHS BOND	.00	.00	.00	-550.52	-550.52	
<b>81 REVENUES</b>	<b>-132,982.63</b>	<b>1,148,098.00</b>	<b>.00</b>	<b>-111,131.65</b>	<b>1,036,966.35</b>	<b>- .10</b>
20-07-5000-810-000-001 PROFESSIONAL SERVICES-NPHS	.00	-3,000.00	.00	.00	-3,000.00	.00
20-07-5000-831-000-001 REDEMPTION OF PRINCIPAL	.00	-2,175,000.00	.00	.00	-2,175,000.00	.00
20-07-5000-832-000-001 DEBT SERVICES INTEREST	.00	-39,153.00	.00	.00	-39,153.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-2,217,153.00</b>	<b>.00</b>	<b>.00</b>	<b>-2,217,153.00</b>	<b>.00</b>
20-07-0006-080-000-001 FUND BALANCE-NPHS BONDS	-2,195,136.23	.00	.00	-2,231,955.27	-2,231,955.27	
<b>001 HIGH SCHOOL</b>	<b>-2,195,136.23</b>	<b>.00</b>	<b>.00</b>	<b>-2,231,955.27</b>	<b>-2,231,955.27</b>	
<b>016 TITLE 1 PARENT INVOLVEMENT</b>	<b>-2,328,118.86</b>	<b>-1,069,055.00</b>	<b>.00</b>	<b>-2,343,086.92</b>	<b>-3,412,141.92</b>	<b>2.19</b>
<b>016 TITLE 1 PARENT INVOLVEMENT</b>						
20-07-1100-000-000-016 (1110) PROPERTY TAXES-LAKE M	-7,363.01	121,363.00	.00	-7,842.01	113,520.99	- .06
20-07-1510-000-000-016 (1410) INVESTMENT INCOME-LAKE MALONEY	.00	.00	.00	-3.38	-3.38	
<b>81 REVENUES</b>	<b>-7,363.01</b>	<b>121,363.00</b>	<b>.00</b>	<b>-7,845.39</b>	<b>113,517.61</b>	<b>- .06</b>
20-07-5000-810-000-016 PROFESSIONAL SERVICES-LAKE MALONEY	.00	-1,500.00	.00	.00	-1,500.00	.00
20-07-5000-831-000-016 REDEMPTION OF PRINCIPAL-LAKE MALONEY	.00	-105,000.00	.00	.00	-105,000.00	.00
20-07-5000-832-000-016 DEBT SERVICES INTEREST-LAKE MALONEY	.00	-7,587.00	.00	.00	-7,587.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-114,087.00</b>	<b>.00</b>	<b>.00</b>	<b>-114,087.00</b>	<b>.00</b>
20-07-0008-080-000-016 FUND BALANCE-LAKE MALONEY BC	-112,600.02	.00	.00	-127,995.27	-127,995.27	
<b>016 TITLE 1 PARENT INVOLVEMENT</b>	<b>-112,600.02</b>	<b>.00</b>	<b>.00</b>	<b>-127,995.27</b>	<b>-127,995.27</b>	
<b>07 BOND FUND</b>	<b>-119,963.03</b>	<b>7,276.00</b>	<b>.00</b>	<b>-135,840.66</b>	<b>-128,564.66</b>	<b>-18.67</b>
<b>07 BOND FUND</b>	<b>10,405.00</b>	<b>-1,061,779.00</b>	<b>.00</b>	<b>1,061,779.00</b>	<b>.00</b>	<b>-1.00</b>

North Platte Public School District

For 10/01/19 - 10/31/19

Variable Column Report

FJEXS01S

Periods 02 - 02

SPECIAL BUILDING FUND REPORT

Month End Report 11

PY Periods 02 - 02

Account No/Description	Prevl YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	Percent Used
20-08-0001-010-000-000 CASH-OPERATING	54,137.55	.00	-599,563.88	-292,370.42	-292,370.42	
20-08-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	.00	.00	.00	.00	.00	
20-08-0001-020-000-000 ACCOUNTS RECEIVABLE	.00	.00	.00	.00	.00	
20-08-0001-031-000-000 DUE TO/FROM	.00	.00	.00	.00	.00	
<b>01 ASSETS</b>	<b>54,137.55</b>	<b>.00</b>	<b>-599,563.88</b>	<b>-292,370.42</b>	<b>-292,370.42</b>	
20-08-0001-040-000-000 ACCOUNTS PAYABLE BUILDING FUND	.00	.00	.00	.00	.00	
<b>02 LIABILITY</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
20-08-0001-900-000-000 RESERVED FUND BALANCE	105,047.00	.00	.00	489,360.00	489,360.00	
20-08-0001-000-000-000 UNRESERVED FUND BALANCE	.00	.00	.00	-344,589.40	-344,589.40	
20-08-0001-905-000-000 UNRESERVED FUND BALANCE	-156,108.24	.00	.00	-156,108.24	-156,108.24	
<b>03 EQUITY</b>	<b>-51,061.24</b>	<b>.00</b>	<b>.00</b>	<b>-11,337.64</b>	<b>-11,337.64</b>	
20-08-1100-091-000-000 (1110) PROPERTY TAXES-BUILDING	-28,126.68	725,000.00	-29,634.02	-29,634.02	695,365.98	-.04
20-08-1115-091-000-000 CARLINE TAXES	.00	.00	.00	.00	.00	
20-08-1510-092-000-000 INVESTMENT INCOME-BUILDING FUND	.00	.00	.00	.00	.00	
20-08-3130-091-000-000 HOMESTEAD EXEMPTION	.00	.00	.00	.00	.00	
20-08-3132-091-000-000 PERSONAL PROPERTY TAX CREDIT	.00	.00	.00	.00	.00	
20-08-3180-091-000-000 PRO-RATA MOTOR VEHICLE	.00	.00	.00	.00	.00	
20-08-3300-091-000-000 IN-LIEU OF SCHOOL LAND TAX	.00	.00	.00	.00	.00	
20-08-9000-099-000-000 (9000) NON-PROGRAM INCOME-BUILDING FUND	.00	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-28,126.68</b>	<b>725,000.00</b>	<b>-29,634.02</b>	<b>-29,634.02</b>	<b>695,365.98</b>	<b>-.04</b>
20-08-2515-340-000-000 CONTRACTED SERVICES - ARCHITECT	.00	-1,214,360.00	.00	.00	-1,214,360.00	.00
20-08-2515-720-000-032 BUILDING IMPROVEMENTS-DISTRICT	1,212.00	.00	606.00	1,212.00	1,212.00	
20-08-2515-720-001-001 BUILDING IMPROVEMENT-NPHS	23,234.00	.00	550,321.00	550,321.00	550,321.00	
20-08-2515-720-002-002 BUILDING IMPROVEMENTS-ADAMS	24,857.37	.00	78,270.90	271,169.08	271,169.08	
20-08-2515-720-003-003 BUILDING IMPROVEMENTS-BUFFALO	31,910.00	.00	.00	.00	.00	
20-08-2515-720-004-004 BUILDING IMPROVEMENTS-MADISON	48,884.00	.00	.00	.00	.00	
20-08-2515-720-005-005 BUILDING IMPROVEMENTS-CODY	.00	.00	.00	.00	.00	
20-08-2515-720-006-006 BUILDING IMPROVEMENTS-JEFFERSON	.00	.00	.00	.00	.00	
20-08-2515-720-007-007 BUILDING IMPROVEMENTS-LINCOLN	.00	.00	.00	.00	.00	
20-08-2515-720-009-009 BUILDING IMPROVEMENTS-WASHINGTON	.00	.00	.00	.00	.00	
20-08-2515-720-010-010 BUILDING IMPROVEMENTS-MCDONALD	.00	.00	.00	.00	.00	
20-08-2515-720-011-011 BUILDING IMPROVEMENTS-EISENHOWER	.00	.00	.00	.00	.00	
20-08-2515-720-012-012 BUILDING IMPROVEMENTS-OSGOOD	.00	.00	.00	.00	.00	
20-08-2515-720-016-016 BUILDING IMPROVEMENTS-LAKE MALONEY	.00	.00	.00	.00	.00	
<b>91 EXPENDITURES</b>	<b>130,097.37</b>	<b>-1,214,360.00</b>	<b>629,197.90</b>	<b>822,702.08</b>	<b>-391,657.92</b>	<b>-.68</b>
<b>08 SPECIAL BUILDING FUND</b>	<b>105,047.00</b>	<b>-489,360.00</b>	<b>.00</b>	<b>489,360.00</b>	<b>.00</b>	<b>-1.00</b>

North Platte Public School District

For 10/01/19 - 10/31/19

Variable Column Report

FJEXS01S

Periods 02 - 02

QCPUF

Month End Report 12

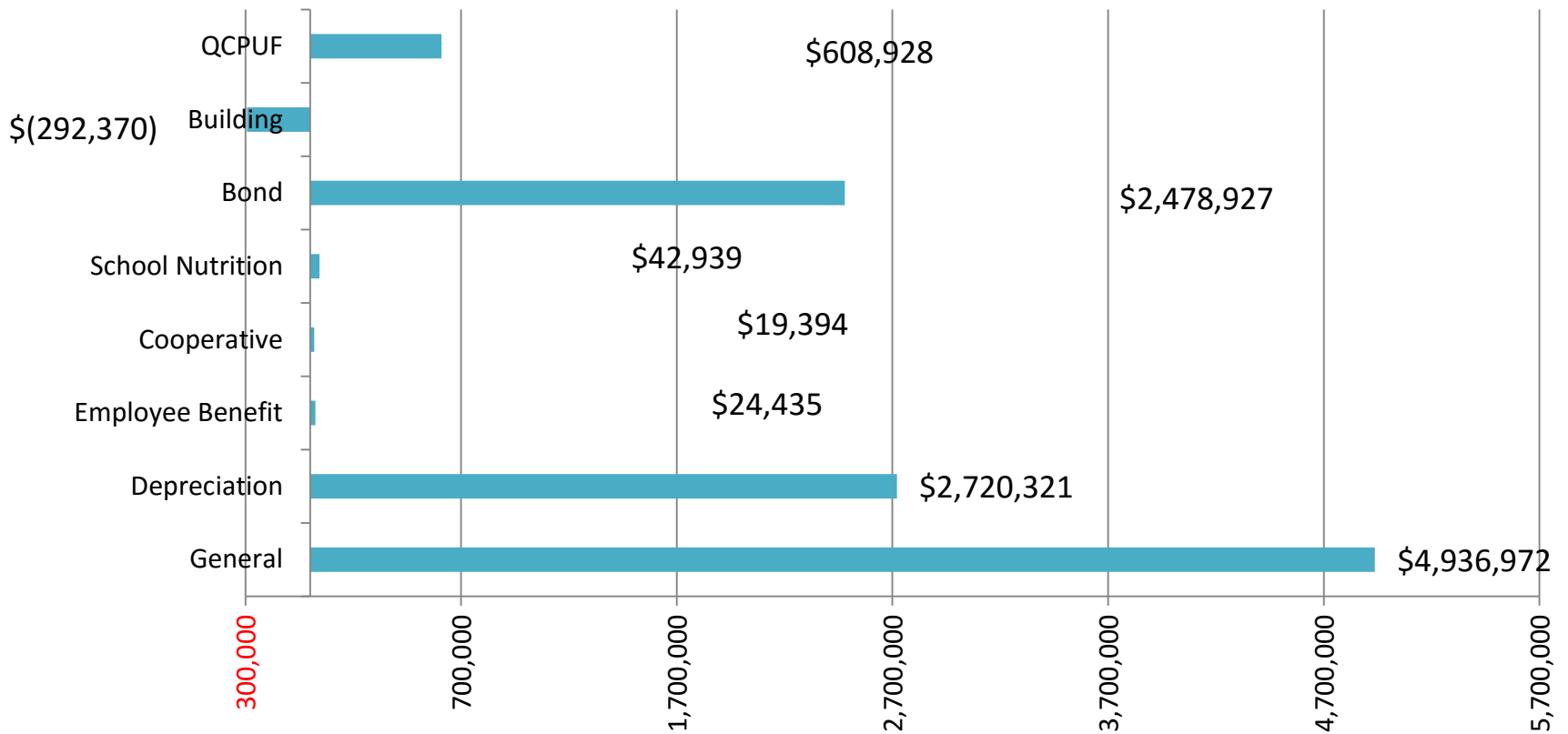
PY Periods 02 - 02

Account No/Description	Prevl YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	Percent Used
20-09-0001-010-000-000 OPERATING FNB CASH-QCPUF	476,807.33	.00	47,228.63	608,928.43	608,928.43	
20-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	.00	.00	.00	.00	.00	
20-09-0001-031-000-000 DUE FROM/TO GENERAL FUND	.00	.00	.00	.00	.00	
<b>01 ASSETS</b>	<b>476,807.33</b>	<b>.00</b>	<b>47,228.63</b>	<b>608,928.43</b>	<b>608,928.43</b>	
20-09-0001-040-000-000 ACCOUNTS PAYABLE-QCPUF FUND	.00	.00	.00	.00	.00	
<b>02 LIABILITY</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
20-09-0001-080-000-000 FUND BALANCE-QCPUF	.00	.00	.00	.00	.00	
20-09-0001-900-000-000 RESERVED FUND BALANCE	.00	.00	.00	-50,596.00	-50,596.00	
20-09-0001-905-000-000 UNRESERVED FUND BALANCE	-439,996.51	.00	.00	-561,699.80	-561,699.80	
<b>03 EQUITY</b>	<b>-439,996.51</b>	<b>.00</b>	<b>.00</b>	<b>-612,295.80</b>	<b>-612,295.80</b>	
20-09-0002-000-000-000 BUDGETED RESERVES	.00	.00	.00	.00	.00	
20-09-1100-091-000-000 PROPERTY TAXES-QCPUF	-36,810.82	1,023,816.00	-47,228.63	-47,228.63	976,587.37	-.05
20-09-1115-091-000-000 CARLINE TAXES	.00	.00	.00	.00	.00	
20-09-1510-092-000-000 INVESTMENT INCOME-QCPUF	.00	.00	.00	.00	.00	
20-09-3130-091-000-000 HOMESTEAD EXEMPTION	.00	.00	.00	.00	.00	
20-09-3132-091-000-000 PERSONAL PROPERTY TAX CREDIT	.00	.00	.00	.00	.00	
20-09-3180-091-000-000 PRO-RATA MOTOR VEHICLE	.00	.00	.00	.00	.00	
20-09-3300-091-000-000 IN-LIEU OF SCHOOL LAND TAX	.00	.00	.00	.00	.00	
20-09-9000-099-000-000 NON PROGRAM RECEIPTS	.00	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-36,810.82</b>	<b>1,023,816.00</b>	<b>-47,228.63</b>	<b>-47,228.63</b>	<b>976,587.37</b>	<b>-.05</b>
20-09-2515-000-000-000 BUDGETED EXPENDITURES	.00	.00	.00	.00	.00	
20-09-2515-340-000-000 CONTRACTED SERVICES	.00	.00	.00	.00	.00	
20-09-2515-340-000-001 CONTRACT SERVICES	.00	.00	.00	.00	.00	
20-09-2515-720-000-000 BUILDING REPAIR AND MAINTENANCE	.00	.00	.00	.00	.00	
20-09-2515-720-001-000 BUILDING REPAIRS-PRESS BOX ROOF	.00	.00	.00	.00	.00	
20-09-2515-720-001-001 BUILDING REPAIR-NPHS	.00	.00	.00	.00	.00	
20-09-2515-720-007-007 BUILDING R/M-LINCOLN	.00	.00	.00	.00	.00	
20-09-2515-733-000-000 FURNITURE/EQUIPMENT	.00	.00	.00	.00	.00	
20-09-2515-810-000-000 DUES AND FEES-PAYING AGENT	.00	-1,000.00	.00	.00	-1,000.00	.00
20-09-2515-831-000-000 PRINCIPAL COSTS	.00	-860,000.00	.00	.00	-860,000.00	.00
20-09-2515-832-000-000 DEBT SERVICE INTEREST	.00	-112,220.00	.00	.00	-112,220.00	.00
20-09-2515-890-000-000 OTHER EXPENSE	.00	.00	.00	.00	.00	
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-973,220.00</b>	<b>.00</b>	<b>.00</b>	<b>-973,220.00</b>	<b>.00</b>
<b>09 QCPUF</b>	<b>.00</b>	<b>50,596.00</b>	<b>.00</b>	<b>-50,596.00</b>	<b>.00</b>	<b>-1.00</b>

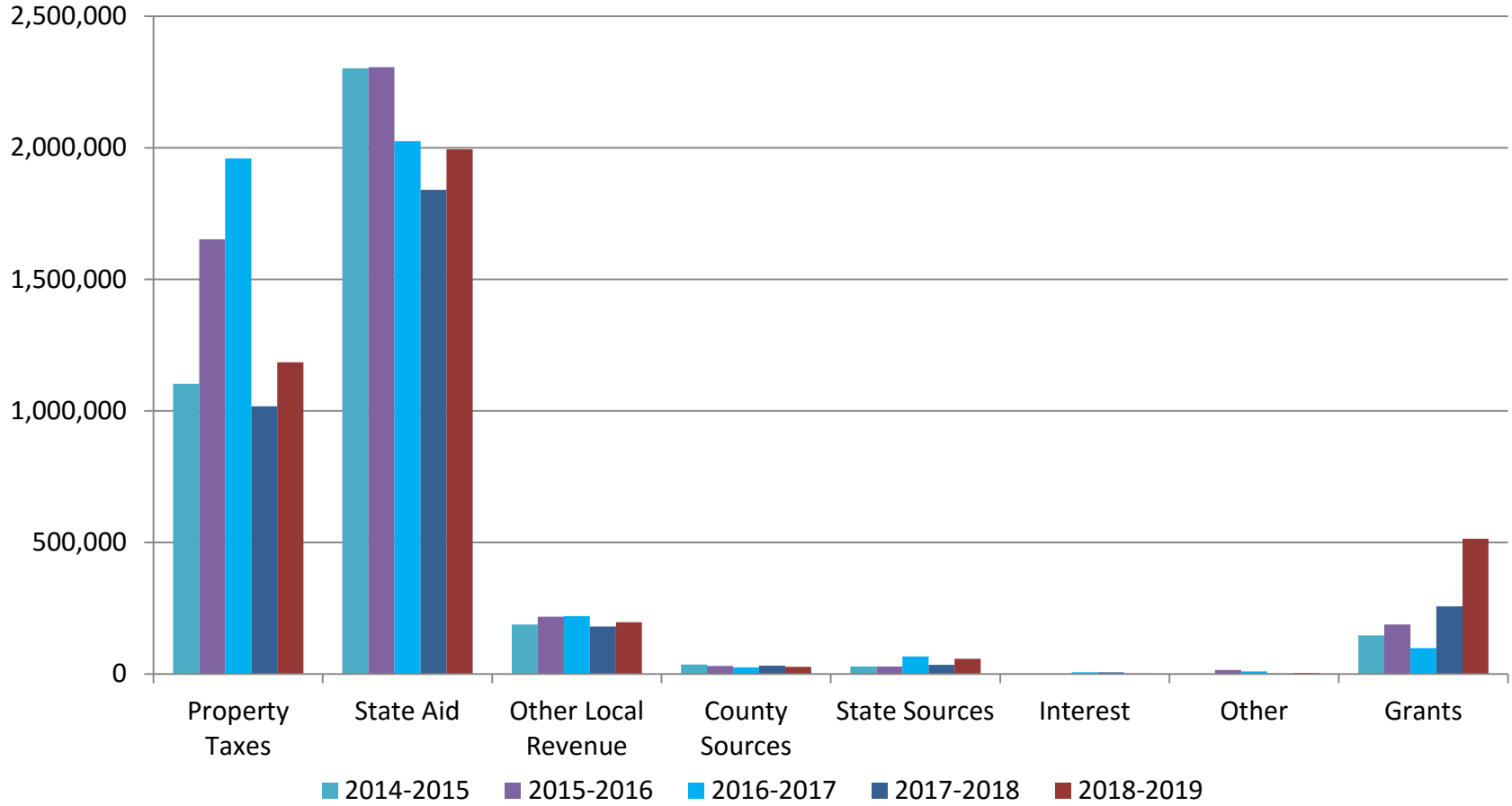
North Platte Public Schools  
 Balance Sheet – Total Net Assets  
 For the Two Month Period Ending October 31, 2019



**2019-2020**



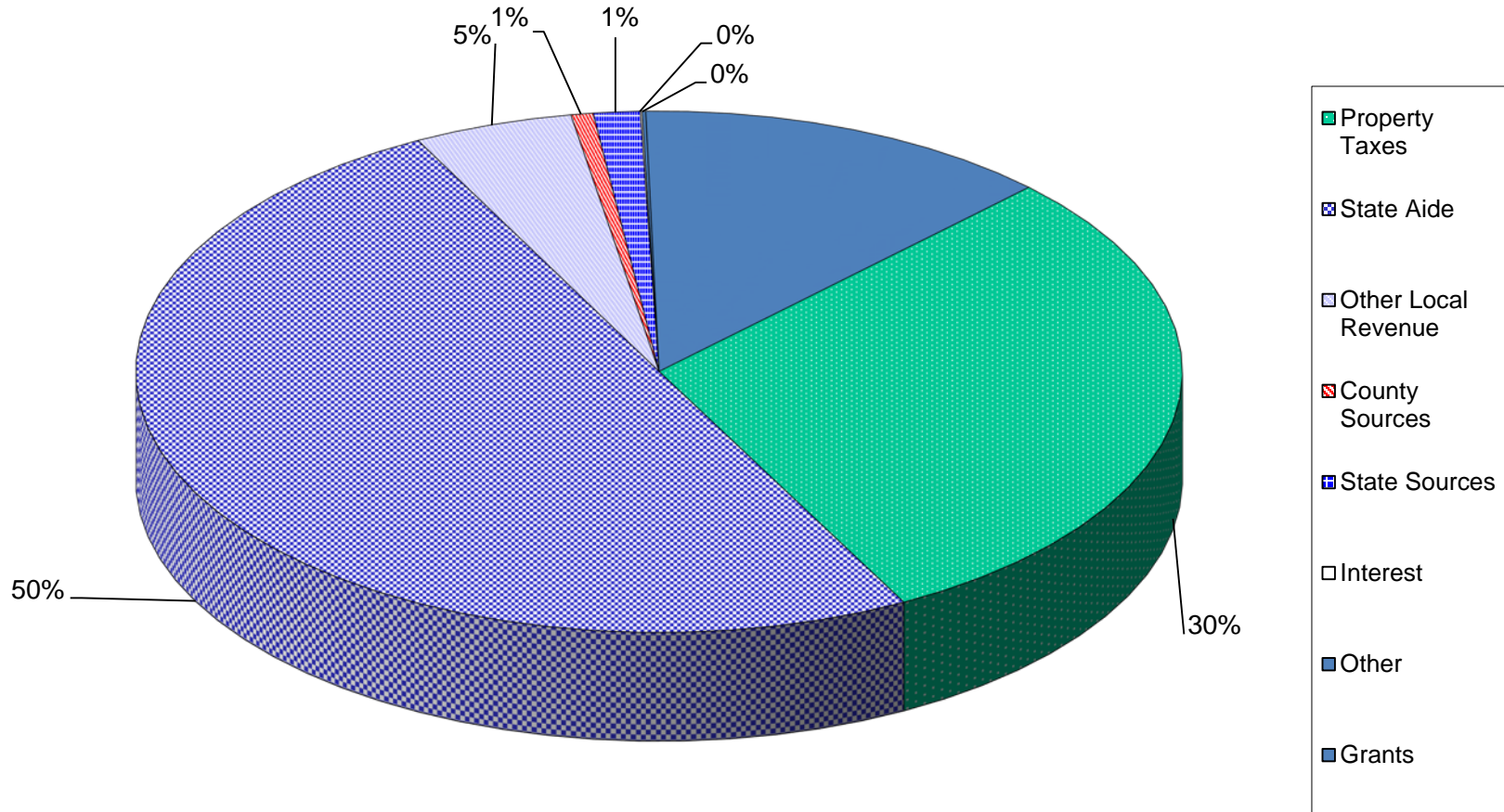
North Platte Public Schools  
 Revenue Comparison  
 For the Two Month Period Ending October 31



# North Platte Public Schools

## Revenue by Object Code

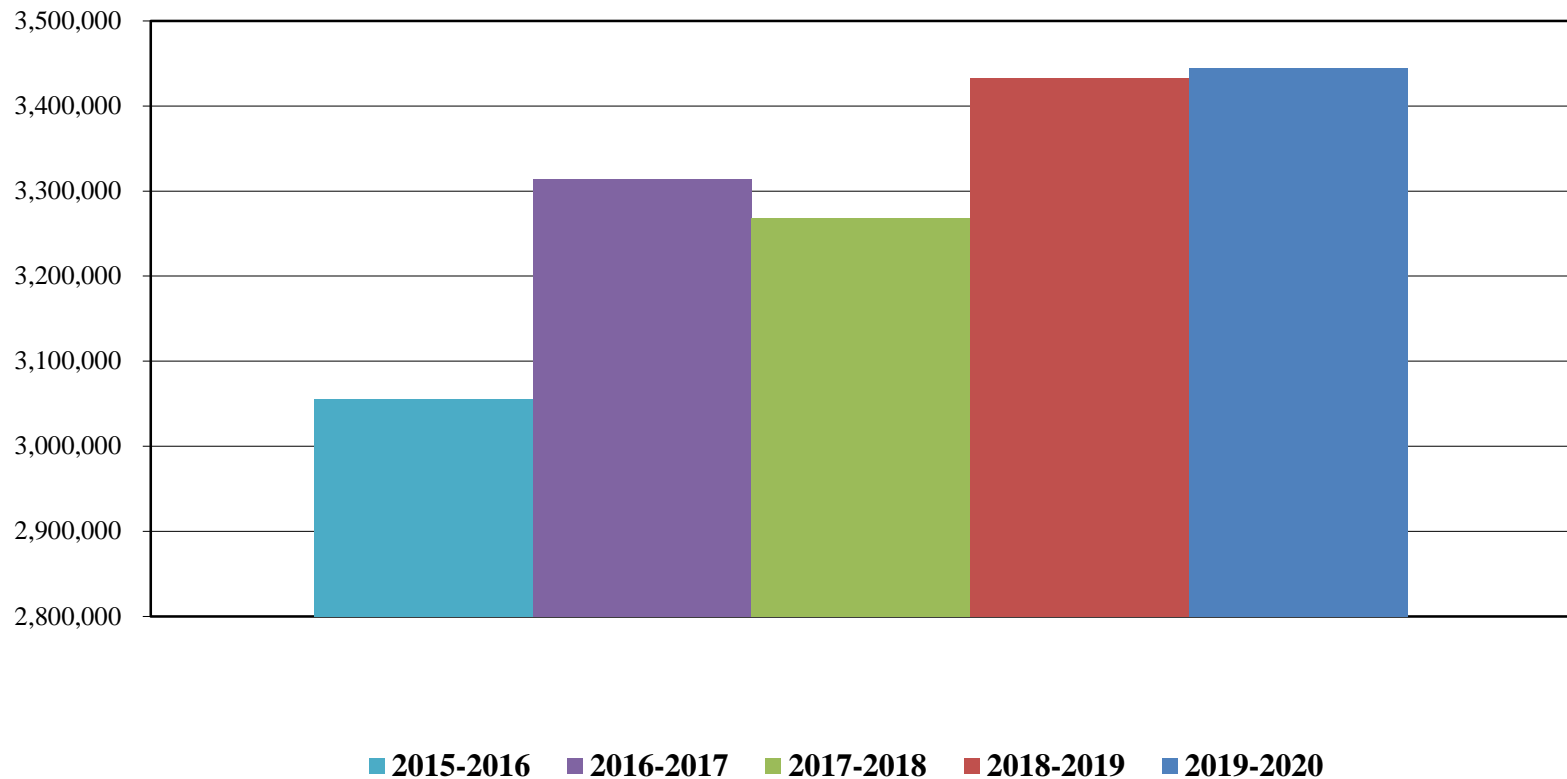
For the Two Month Period Ending October 31, 2019





# North Platte Public Schools

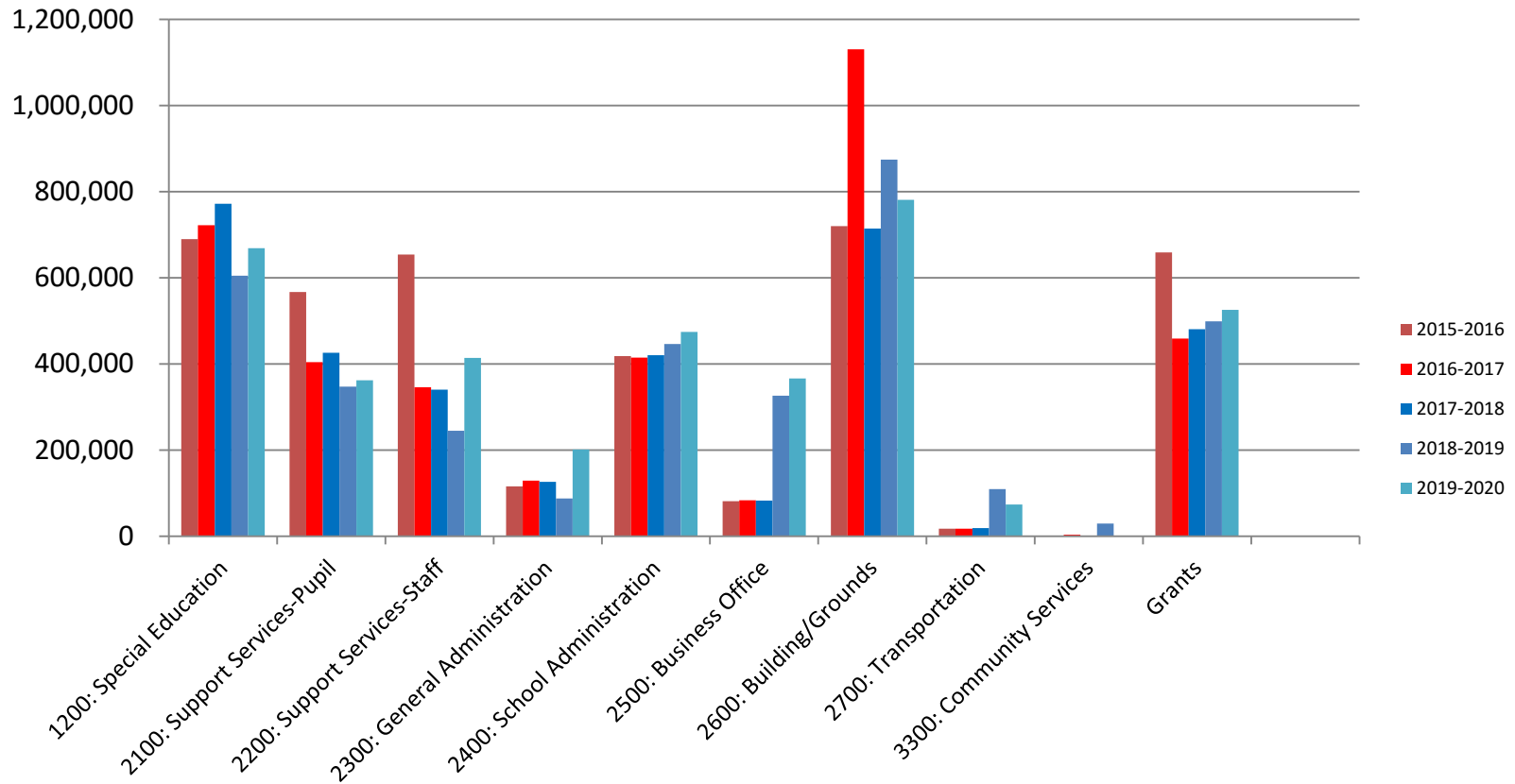
## Comparison of Expense-1100: Instruction Only For the Two Month Period Ending October 31



# North Platte Public Schools



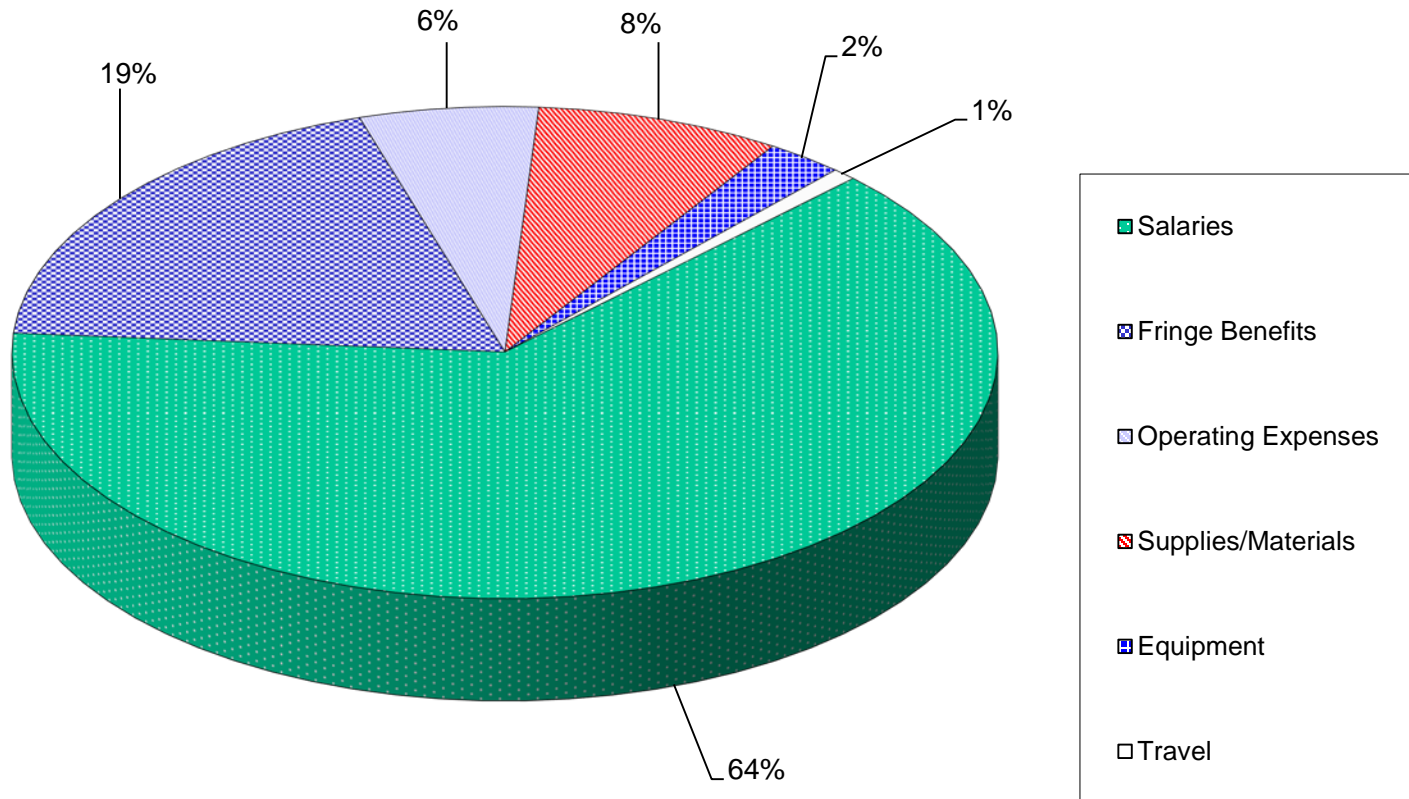
## Comparison of Expense by Discipline For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2019

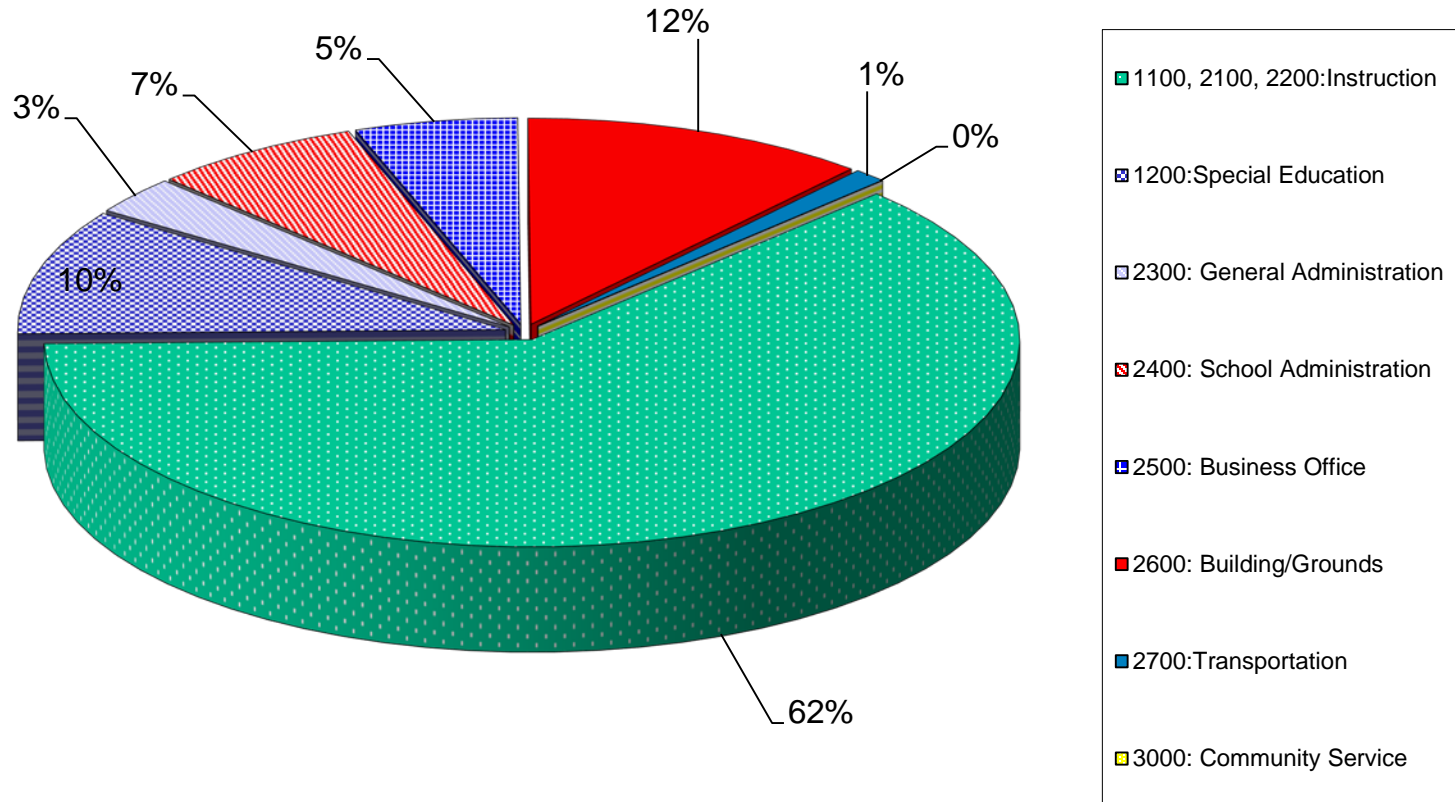


General Fund Expenditures excluding Grants

# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2019



General Fund Expenditures excluding grants

**North Platte Public Schools  
Operating Fund  
October 2019**

Check No	Check Date	Vendor Name	Check Amount
	<b>10/20/2019</b>	<b>Payroll</b>	<b>\$1,669,156.47</b>
<a href="#">00003083</a>	10/10/2019	NEBRASKA STATE TAX COMMISSIONER	\$86,421.33
<a href="#">00003087</a>	10/10/2019	NEBRASKA RETIREMENT SYSTEMS	\$456,733.14
<a href="#">00003091</a>	10/18/2019	AMERICAN FAMILY LIFE ASSURANCE CO.	\$6,440.09
<a href="#">00003092</a>	10/18/2019	NEBRASKA CHILD SUPPORT PAYMENT CENTE	\$221.00
<a href="#">00003093</a>	10/18/2019	NATIONWIDE	\$23,839.94
<a href="#">00003094</a>	10/18/2019	AMERICAN FIDELITY ASSURANCE CO.	\$11,269.92
<a href="#">00003096</a>	10/18/2019	AMERICAN FIDELITY	\$1,233.82
<a href="#">00003097</a>	10/18/2019	INTERNAL REVENUE SERVICE	\$560,518.33
<a href="#">00625627</a>	10/10/2019	HOMETOWN LEASING	\$3,949.80
<a href="#">00625628</a>	10/10/2019	MCBEAIN, AMY	\$20.00
<a href="#">00625629</a>	10/11/2019	BUNGER, EMIL &/OR JESSCA	\$372.99
<a href="#">00625630</a>	10/11/2019	SODEXO INC & AFFILIATES	\$17,610.89
<a href="#">00625632</a>	10/15/2019	CENGAGE LEARNING	\$4,660.20
<a href="#">00625633</a>	10/15/2019	CONNECTIONS INC EAP	\$2,205.04
<a href="#">00625634</a>	10/15/2019	VERIZON NETWORK FLEET	\$147.72
<a href="#">00625635</a>	10/16/2019	US BANK	\$406,809.03
<a href="#">00625636</a>	10/18/2019	ACCELERATED RECEIVABLES SOLUTIONS	\$486.11
<a href="#">00625637</a>	10/18/2019	ACCELERATED RECEIVABLES SOLUTIONS	\$278.10
<a href="#">00625638</a>	10/18/2019	ACCELERATED RECEIVABLES SOLUTIONS	\$18.28
<a href="#">00625639</a>	10/18/2019	BLUE CROSS/BLUE SHIELD OF NEBRASKA	\$306,821.75
<a href="#">00625640</a>	10/18/2019	CREDIT BUREAU SERVICES	\$303.01
<a href="#">00625641</a>	10/18/2019	CREDIT MANAGEMENT SERVICES INC	\$50.64
<a href="#">00625642</a>	10/18/2019	CREDIT MANAGEMENT SERVICES INC	\$60.71
<a href="#">00625643</a>	10/18/2019	CREDIT MANAGEMENT SERVICES INC	\$357.26
<a href="#">00625644</a>	10/18/2019	GC SERVICES, LP	\$552.52
<a href="#">00625645</a>	10/18/2019	MADISION NATIONAL LIFE	\$2,983.70
<a href="#">00625646</a>	10/18/2019	MIDLAND FUNDING LLC	\$728.37
<a href="#">00625647</a>	10/18/2019	NATIONAL INSURANCE SERVICES	\$4,330.24
<a href="#">00625648</a>	10/18/2019	NORTH PLATTE PUBLIC SCHOOLS FOUNDATIO	\$431.00
<a href="#">00625649</a>	10/18/2019	VISION SERVICE PLAN	\$3,420.24
<a href="#">00625650</a>	10/18/2019	BECKER, SALLY	\$184.22
<a href="#">00625651</a>	10/18/2019	HENLINE, MARCIA	\$213.15
<a href="#">00625652</a>	10/18/2019	HOATSON, ADAM	\$152.76
<a href="#">00625653</a>	10/18/2019	HOLSCHER-NELSON, MARTA	\$76.13
<a href="#">00625654</a>	10/18/2019	JAHNKE, BRIAN	\$199.96
<a href="#">00625655</a>	10/18/2019	WILKE, SARA	\$64.96

<a href="#">00625656</a>	10/18/2019	WILLEY, KASSANDRA	\$61.51
<a href="#">00625657</a>	10/18/2019	WORTH, CHELSEA	\$158.85
<a href="#">00625658</a>	10/21/2019	DANA F COLE & COMPANY LLC	\$19,240.00
<a href="#">00625659</a>	10/21/2019	HOU, SARA	\$92.87
<a href="#">00625660</a>	10/21/2019	KELLEY SCRITSMIER BYRNE PC	\$920.00
<a href="#">00625661</a>	10/21/2019	KRULL, ROCHELLE	\$46.00
<a href="#">00625662</a>	10/21/2019	MARROQUIN, MARIELA	\$110.64
<a href="#">00625663</a>	10/21/2019	NORTH PLATTE PUBLIC SCHOOLS FOUNDATIO	\$40.00
<a href="#">00625664</a>	10/21/2019	NORTHWESTERN PUBLIC SERVICE	\$1,214.61
<a href="#">00625665</a>	10/21/2019	MARTINEZ, CANDY	\$310.00
<a href="#">00625666</a>	10/23/2019	REGION IV ELEMENTARY PRINCIPALS	\$1,000.00
<a href="#">00625667</a>	10/24/2019	MISS NEBRASKA SCHOLARSHIP PROGRAM, IN	\$2,000.00
<a href="#">00625668</a>	10/24/2019	NORTHWESTERN PUBLIC SERVICE	\$880.28
<a href="#">00625669</a>	10/24/2019	TALX UC EXPRESS	\$2,700.00
<a href="#">00625670</a>	10/28/2019	NORTHWESTERN PUBLIC SERVICE	\$86.41
<a href="#">00625671</a>	10/28/2019	NPPS SCHOOL NUTRITION PROGRAM	\$24,998.91
<a href="#">00625672</a>	10/28/2019	VERIZON WIRELESS	\$1,962.80
<a href="#">00625673</a>	10/28/2019	WALMART COMMUNITIES	\$118.26
<a href="#">00625674</a>	10/30/2019	APPLIED RISK SOLUTIONS, INC	\$2,387.50
<a href="#">00625675</a>	10/30/2019	LARRY'S GLASS	\$15,219.00
<a href="#">00625676</a>	10/30/2019	NEBRASKA SCHOOL COUNSELOR ASSOCIATIC	\$360.00
<a href="#">00625677</a>	10/30/2019	NORTHWESTERN PUBLIC SERVICE	\$903.61
<a href="#">00625678</a>	10/30/2019	WEATHERCRAFT CO OF N P	\$550,321.00
<a href="#">00625679</a>	11/1/2019	FICKEL, DAWN	\$114.70
<a href="#">00625680</a>	11/1/2019	US BANK VOYAGER FLEET SYSTEMS	\$18,744.01
<a href="#">00625681</a>	11/1/2019	US CELLULAR	\$427.23
<a href="#">00625682</a>	11/5/2019	AG-VALLEY COOP	\$188.20
<a href="#">00625683</a>	11/5/2019	AHA! PROCESS INC.	\$5,000.00
<a href="#">00625684</a>	11/5/2019	ALPHA REHABILITATION PC	\$2,155.70
<a href="#">00625685</a>	11/5/2019	AMAN, DANIELLE	\$165.24
<a href="#">00625686</a>	11/5/2019	ANDERSON, KELLY	\$92.85
<a href="#">00625687</a>	11/5/2019	AUTISM CENTER OF NEBRASKA, INC	\$6,953.76
<a href="#">00625688</a>	11/5/2019	BACKGROUND INVESTIGATION BUREAU, LLC	\$187.50
<a href="#">00625689</a>	11/5/2019	BERG, KALEIGH	\$43.84
<a href="#">00625690</a>	11/5/2019	BEROL, LARISSA	\$920.90
<a href="#">00625691</a>	11/5/2019	BIERFREUND, GLENDA	\$308.70
<a href="#">00625692</a>	11/5/2019	BLOEDORN	\$128.55
<a href="#">00625693</a>	11/5/2019	BRODART CO	\$120.55
<a href="#">00625694</a>	11/5/2019	BUCHANAN, NICOLE	\$74.65
<a href="#">00625695</a>	11/5/2019	CHESSMORE, KRISTI	\$90.36
<a href="#">00625696</a>	11/5/2019	CITY OF NORTH PLATTE	\$593.21

<a href="#">00625697</a>	11/5/2019	CLASS INTERCOM, LLC	\$5,300.00
<a href="#">00625698</a>	11/5/2019	COHAGEN TRANSFER AND STORAGE	\$2,178.00
<a href="#">00625699</a>	11/5/2019	COMBINED BUILDING SPECIALTIES, INC.	\$31,514.00
<a href="#">00625700</a>	11/5/2019	COMPUTER CABLE CONNECTION INC	\$7,925.00
<a href="#">00625701</a>	11/5/2019	COMPUTER INFORMATION CONCEPTS	\$630.00
<a href="#">00625702</a>	11/5/2019	CRESCENT ELECTRIC	\$457.41
<a href="#">00625703</a>	11/5/2019	DATASHIELD CORPORATION	\$58.00
<a href="#">00625704</a>	11/5/2019	DEERE CREDIT, INC	\$867.51
<a href="#">00625705</a>	11/5/2019	DELP, CINDY	\$109.10
<a href="#">00625706</a>	11/5/2019	DEMCO	\$2,180.72
<a href="#">00625707</a>	11/5/2019	EAGLE COMMUNICATIONS	\$800.00
<a href="#">00625708</a>	11/5/2019	EAKES OFFICE SOLUTIONS	\$516.19
<a href="#">00625709</a>	11/5/2019	EINSPAHR, JESSICA	\$63.74
<a href="#">00625710</a>	11/5/2019	ELECTRICAL ENGINEERING & EQUIPMENT	\$28.60
<a href="#">00625711</a>	11/5/2019	ESU #16	\$24,944.80
<a href="#">00625712</a>	11/5/2019	ESU #6	\$40.00
<a href="#">00625713</a>	11/5/2019	ESU #7	\$60.00
<a href="#">00625714</a>	11/5/2019	FAMILY SKILL BUILDING SERVICES INC	\$19,184.47
<a href="#">00625715</a>	11/5/2019	FATTIG, EDWIN	\$266.80
<a href="#">00625716</a>	11/5/2019	FINKE, JENNIFER	\$986.13
<a href="#">00625717</a>	11/5/2019	FOLLETT SCHOOL SOLUTIONS, INC.	\$191.55
<a href="#">00625718</a>	11/5/2019	G AND L BAND INSTR. REPAIR	\$167.00
<a href="#">00625719</a>	11/5/2019	GLOBAL TELETHERAPY	\$2,570.50
<a href="#">00625720</a>	11/5/2019	GOC, KELSIE	\$161.53
<a href="#">00625721</a>	11/5/2019	GREAT PLAINS HEALTH	\$760.00
<a href="#">00625722</a>	11/5/2019	HALLEY, KORTNEY	\$40.00
<a href="#">00625723</a>	11/5/2019	HANSON, RON	\$100.00
<a href="#">00625724</a>	11/5/2019	HAYES, CHARLES	\$31.02
<a href="#">00625725</a>	11/5/2019	HIRERIGHT SOLUTIONS INC	\$62.80
<a href="#">00625726</a>	11/5/2019	HOLIDAY INN EXPRESS - NP	\$3,680.10
<a href="#">00625727</a>	11/5/2019	HOMETOWN LEASING	\$7,682.81
<a href="#">00625728</a>	11/5/2019	HUEBNER, MARCIA	\$33.69
<a href="#">00625729</a>	11/5/2019	HUGHES, MARNIA	\$123.77
<a href="#">00625730</a>	11/5/2019	JOHNSON, TRACY	\$33.70
<a href="#">00625731</a>	11/5/2019	JONES, SARAH	\$114.78
<a href="#">00625732</a>	11/5/2019	KELLY SUPPLY COMPANY	\$35.30
<a href="#">00625733</a>	11/5/2019	KING, NOEL	\$10.56
<a href="#">00625734</a>	11/5/2019	KITTLE'S MUSIC	\$241.93
<a href="#">00625735</a>	11/5/2019	KNIGHT, SPENCER	\$65.09
<a href="#">00625736</a>	11/5/2019	LIENEMANN, CHERISH	\$103.18
<a href="#">00625737</a>	11/5/2019	LINCOLN LIBRARY PRESS, THE	\$619.00

<a href="#">00625738</a>	11/5/2019	LINCOLN PUBLIC SCHOOLS	\$180.00
<a href="#">00625739</a>	11/5/2019	NEBRASKA FCCLA	\$15.00
<a href="#">00625740</a>	11/5/2019	PEPPER, J.W. & SON	\$315.37
<a href="#">00625741</a>	11/5/2019	INFINITE CAMPUS USER GROUP	\$75.00
<a href="#">00625742</a>	11/5/2019	MAIER, DAVID &/OR ALLIE	\$25.04
<a href="#">00625743</a>	11/5/2019	MATHESON TRI-GAS/LINWELD	\$489.73
<a href="#">00625744</a>	11/5/2019	MCARTHUR, MERYL	\$23.80
<a href="#">00625745</a>	11/5/2019	MENTZER OIL COMPANY	\$4,810.56
<a href="#">00625746</a>	11/5/2019	MEYER CREATIVE PRINT & DESIGN INC	\$330.75
<a href="#">00625747</a>	11/5/2019	MIKKELSEN, CHARI	\$12.70
<a href="#">00625748</a>	11/5/2019	MILLER, JODI	\$22.22
<a href="#">00625749</a>	11/5/2019	MILLS, KEVIN	\$60.78
<a href="#">00625750</a>	11/5/2019	MOSAIC @ BETHPAGE VILLAGE	\$22,874.40
<a href="#">00625751</a>	11/5/2019	MUSICIAN'S CHOICE, THE LLC	\$139.08
<a href="#">00625752</a>	11/5/2019	NACIA	\$130.00
<a href="#">00625753</a>	11/5/2019	NASCD	\$580.00
<a href="#">00625754</a>	11/5/2019	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$540.00
<a href="#">00625755</a>	11/5/2019	NEBRASKA DEPARTMENT OF EDUCATION	\$60.00
<a href="#">00625756</a>	11/5/2019	NEBRASKA DEPT HEALTH & HUMAN SERVICES	\$216.00
<a href="#">00625757</a>	11/5/2019	NEBRASKA LIBRARY COMMISSION	\$3,956.00
<a href="#">00625758</a>	11/5/2019	NEKUDA, AMANDA	\$24.20
<a href="#">00625759</a>	11/5/2019	NHSPA	\$45.00
<a href="#">00625760</a>	11/5/2019	NORTH PLATTE WINNELSON CO.	\$1,795.49
<a href="#">00625761</a>	11/5/2019	OCHS, KAREN	\$9.30
<a href="#">00625762</a>	11/5/2019	OLD MACDONALD PRESCHOOL	\$180.00
<a href="#">00625763</a>	11/5/2019	ONE CALL CONCEPTS INC	\$6.15
<a href="#">00625764</a>	11/5/2019	PETERSEN, ANGELA	\$23.97
<a href="#">00625765</a>	11/5/2019	PLATTE VALLEY COUNSELING, LLC	\$750.00
<a href="#">00625766</a>	11/5/2019	PRO PRINTING & GRAPHICS/THE COPY HOUSE	\$1,805.44
<a href="#">00625767</a>	11/5/2019	PRO ROLLOFF LLC	\$165.00
<a href="#">00625768</a>	11/5/2019	PROQUEST INFORMATION & LEARNING	\$306.00
<a href="#">00625769</a>	11/5/2019	PROTEX CENTRAL INC	\$3,144.54
<a href="#">00625770</a>	11/5/2019	RED ARROW	\$210.00
<a href="#">00625771</a>	11/5/2019	REED, ADAM	\$256.03
<a href="#">00625772</a>	11/5/2019	RINEHART, TERESA	\$16.24
<a href="#">00625773</a>	11/5/2019	RIVERSIDE COUNSELING LLC	\$100.00
<a href="#">00625774</a>	11/5/2019	ROCHESTER MIDLAND	\$378.99
<a href="#">00625775</a>	11/5/2019	RUDA, NIKI	\$219.92
<a href="#">00625776</a>	11/5/2019	SAM'S LAWN SERVICE	\$710.00
<a href="#">00625777</a>	11/5/2019	SHEETS, KELLI	\$113.68
<a href="#">00625778</a>	11/5/2019	SIMANTS, CHRISTINA	\$29.79

<a href="#">00625779</a>	11/5/2019	SMITH, TINA	\$174.00
<a href="#">00625780</a>	11/5/2019	SODEXO INC & AFFILIATES	\$60.11
<a href="#">00625781</a>	11/5/2019	STERLING WEST	\$5,326.00
<a href="#">00625782</a>	11/5/2019	STREETER, MELINDA	\$103.24
<a href="#">00625783</a>	11/5/2019	TEETS, JENNIFER	\$13.92
<a href="#">00625784</a>	11/5/2019	TELEGRAPH	\$1,036.62
<a href="#">00625785</a>	11/5/2019	TRI MARK HOCKENBERGS	\$633.36
<a href="#">00625786</a>	11/5/2019	UPPAL, TREVA	\$89.88
<a href="#">00625787</a>	11/5/2019	VAN DIEST SUPPLY CO.	\$2,856.00
<a href="#">00625788</a>	11/5/2019	WERNER, AMY	\$71.80
<a href="#">00625789</a>	11/5/2019	WILCOX, ALICIA	\$54.64
<a href="#">00625790</a>	11/5/2019	WILLARD, SANDY	\$231.29
<a href="#">00625791</a>	11/5/2019	WILLEY, PHILEP	\$209.05
<a href="#">00625792</a>	11/5/2019	PROTEX CENTRAL INC	\$724.05
<b>Grand Total:</b>			<b>4,408,442.58</b>

North Platte Public School District

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	.00	.00	4,612.08	9,224.16	-9,224.16	.00
112 PARAPROFESSIONALS	40,000.00	.00	4,731.24	6,567.60	33,432.40	16.42
123 SUBSTITUTE TEACHERS	51,800.00	.00	.00	.00	51,800.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	272.00	1,448.68	-1,448.68	.00
211 HEALTH CARE PROFESSIONAL	.00	.00	568.55	1,137.10	-1,137.10	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	599.10	1,084.09	-1,084.09	.00
221 FICA PROFESSIONAL	.00	.00	383.61	837.27	-837.27	.00
222 FICA PARAPROFESSIONAL	.00	.00	309.86	433.01	-433.01	.00
231 RETIREMENT PROFESSIONAL	.00	.00	482.44	1,054.24	-1,054.24	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	201.57	356.68	-356.68	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	141.67	283.34	-283.34	.00
000 DISTRICT WIDE	91,800.00	.00	12,302.12	22,426.17	69,373.83	24.43

North Platte Public School District

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	3,260,480.00	.00	301,575.01	599,948.03	2,660,531.97	18.40
112 PARAPROFESSIONALS	15,411.00	.00	2,570.02	4,388.66	11,022.34	28.48
123 SUBSTITUTE TEACHERS	100,000.00	.00	9,825.00	11,130.00	88,870.00	11.13
211 HEALTH CARE PROFESSIONAL	241,731.00	.00	22,398.94	44,926.50	196,804.50	18.59
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	232.86	259.58	-259.58	.00
221 FICA PROFESSIONAL	266,704.00	.00	23,252.39	46,202.14	220,501.86	17.32
222 FICA PARAPROFESSIONAL	1,178.00	.00	196.60	335.73	842.27	28.50
223 FICA SUBSTITUTES	.00	.00	742.04	840.03	-840.03	.00
231 RETIREMENT PROFESSIONAL	344,387.00	.00	29,810.48	59,304.71	285,082.29	17.22
232 RETIREMENT PARAPROFESSIONALS	1,522.00	.00	168.68	302.76	1,219.24	19.89
233 RETIREMENT SUBS	.00	.00	342.30	394.17	-394.17	.00
281 HEALTH BENEFITS FOR TEACHERS	226,037.00	.00	20,676.23	41,194.68	184,842.32	18.22
340 OTHER PROFESSIONAL SERVICES	9,000.00	.00	210.87	728.18	8,271.82	8.09
580 TRAVEL:MEAL,HOTEL,RENTAL	2,500.00	.00	426.26	781.26	1,718.74	31.25
610 GENERAL SUPPLIES	110,000.00	23,176.80	14,395.38	27,061.66	59,761.54	45.67
612 COPY COST	37,550.00	.00	212.04	212.04	37,337.96	.56
640 BOOKS/PERIODICALS	4,000.00	1,217.20	-203.31	2,392.32	390.48	90.24
733 FURNITURE AND FIXTURES	63,000.00	7,247.20	1,125.67	28,390.98	27,361.82	56.57
890 MISCELLANEOUS EXPENDITURES	20,000.00	.00	1,516.51	3,075.90	16,924.10	15.38
001 HIGH SCHOOL	4,703,500.00	31,641.20	429,473.97	871,869.33	3,799,989.47	19.21

North Platte Public School District

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	2,048,516.00	.00	167,932.01	338,610.38	1,709,905.62	16.53
112 PARAPROFESSIONALS	17,276.00	.00	1,486.63	3,021.23	14,254.77	17.49
123 SUBSTITUTE TEACHERS	45,000.00	.00	8,992.50	12,570.00	32,430.00	27.93
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	249.30	498.60	-498.60	.00
210 HEALTH CARE NON-INSTRUCTIONAL	12,400.00	.00	.00	.00	12,400.00	.00
211 HEALTH CARE PROFESSIONAL	107,032.00	.00	7,716.34	15,334.31	91,697.69	14.33
212 HEALTH CARE PARAPROFESSIONALS	6,475.00	.00	421.55	836.94	5,638.06	12.93
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	27.07	29.68	-29.68	.00
221 FICA PROFESSIONAL	171,479.00	.00	13,511.44	27,233.58	144,245.42	15.88
222 FICA PARAPROFESSIONAL	1,322.00	.00	100.72	204.77	1,117.23	15.49
223 FICA SUBSTITUTES	.00	.00	685.60	958.89	-958.89	.00
231 RETIREMENT PROFESSIONAL	221,416.00	.00	16,612.63	33,496.55	187,919.45	15.13
232 RETIREMENT PARAPROFESSIONALS	1,706.00	.00	146.84	298.42	1,407.58	17.49
233 RETIREMENT SUBS	.00	.00	130.61	169.87	-169.87	.00
281 HEALTH BENEFITS FOR TEACHERS	193,700.00	.00	17,700.20	35,400.40	158,299.60	18.28
333 MILEAGE STAFF	800.00	.00	.00	.00	800.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	1,000.00	.00	128.19	128.19	871.81	12.82
610 GENERAL SUPPLIES	60,000.00	4,107.30	4,932.73	6,961.06	48,931.64	18.45
612 COPY COST	30,000.00	.00	.00	12,426.58	17,573.42	41.42
733 FURNITURE AND FIXTURES	10,000.00	.00	149.00	818.00	9,182.00	8.18
890 MISCELLANEOUS EXPENDITURES	2,500.00	.00	4,616.35	4,804.50	-2,304.50	192.18
002 ADAMS MIDDLE SCHOOL	2,930,622.00	4,107.30	245,539.71	493,801.95	2,432,712.75	16.99

North Platte Public School District

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	499,565.00	.00	29,177.94	58,741.44	440,823.56	11.76
112 PARAPROFESSIONALS	33,426.00	.00	2,965.89	5,297.39	28,128.61	15.85
123 SUBSTITUTE TEACHERS	18,000.00	.00	540.00	720.00	17,280.00	4.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	427.00	-427.00	.00
211 HEALTH CARE PROFESSIONAL	26,542.00	.00	2,493.26	4,998.87	21,543.13	18.83
212 HEALTH CARE PARAPROFESSIONALS	40,189.00	.00	262.48	520.24	39,668.76	1.29
221 FICA PROFESSIONAL	52,934.00	.00	2,194.21	4,449.76	48,484.24	8.41
222 FICA PARAPROFESSIONAL	2,558.00	.00	204.56	360.21	2,197.79	14.08
223 FICA SUBSTITUTES	.00	.00	36.72	50.49	-50.49	.00
231 RETIREMENT PROFESSIONAL	54,124.00	.00	2,882.13	5,844.52	48,279.48	10.80
232 RETIREMENT PARAPROFESSIONALS	3,302.00	.00	292.96	523.27	2,778.73	15.85
281 HEALTH BENEFITS FOR TEACHERS	7,900.00	.00	2,073.47	4,146.94	3,753.06	52.49
580 TRAVEL:MEAL,HOTEL,RENTAL	250.00	.00	226.00	226.00	24.00	90.40
610 GENERAL SUPPLIES	1,521.00	597.70	1,214.86	2,310.66	-1,387.36	191.21
612 COPY COST	7,000.00	.00	.00	794.87	6,205.13	11.36
733 FURNITURE AND FIXTURES	12,000.00	3,914.19	.00	372.86	7,712.95	35.73
890 MISCELLANEOUS EXPENDITURES	.00	.00	3,015.88	3,015.88	-3,015.88	.00
003 BUFFALO ELEMENTARY	759,311.00	4,511.89	47,580.36	92,800.40	661,998.71	12.82

North Platte Public School District

For 10/01/19 - 10/31/19

Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	937,975.00	.00	85,249.44	172,867.76	765,107.24	18.43
112 PARAPROFESSIONALS	15,113.00	.00	1,324.35	2,722.52	12,390.48	18.01
123 SUBSTITUTE TEACHERS	17,000.00	.00	2,660.00	3,020.00	13,980.00	17.76
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	308.00	-308.00	.00
211 HEALTH CARE PROFESSIONAL	65,095.00	.00	4,235.79	8,562.33	56,532.67	13.15
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	14.86	14.86	-14.86	.00
221 FICA PROFESSIONAL	76,418.00	.00	6,846.38	13,899.58	62,518.42	18.19
222 FICA PARAPROFESSIONAL	1,156.00	.00	101.31	208.27	947.73	18.02
223 FICA SUBSTITUTES	.00	.00	194.26	221.80	-221.80	.00
231 RETIREMENT PROFESSIONAL	98,675.00	.00	8,420.75	17,105.94	81,569.06	17.34
232 RETIREMENT PARAPROFESSIONALS	1,493.00	.00	130.82	268.93	1,224.07	18.01
233 RETIREMENT SUBS	.00	.00	73.11	73.11	-73.11	.00
281 HEALTH BENEFITS FOR TEACHERS	61,000.00	.00	7,825.09	15,650.18	45,349.82	25.66
340 OTHER PROFESSIONAL SERVICES	790.00	.00	.00	.00	790.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	2,000.00	.00	295.39	295.39	1,704.61	14.77
610 GENERAL SUPPLIES	29,561.00	4,386.15	3,055.71	4,847.36	20,327.49	31.24
612 COPY COST	11,000.00	.00	.00	.00	11,000.00	.00
733 FURNITURE AND FIXTURES	21,705.00	.00	.00	2,084.50	19,620.50	9.60
734 TECHNOLOGY HARDWARE	4,035.00	.00	.00	.00	4,035.00	.00
890 MISCELLANEOUS EXPENDITURES	2,000.00	699.94	2,101.45	2,461.09	-1,161.03	158.05
004 MADISON MIDDLE SCHOOL	1,345,016.00	5,086.09	122,528.71	244,611.62	1,095,318.29	18.56

North Platte Public School District

For 10/01/19 - 10/31/19

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	660,299.00	.00	46,990.92	94,689.40	565,609.60	14.34
112 PARAPROFESSIONALS	30,512.00	.00	3,298.65	6,755.70	23,756.30	22.14
123 SUBSTITUTE TEACHERS	26,000.00	.00	2,310.00	3,030.00	22,970.00	11.65
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	284.64	-284.64	.00
211 HEALTH CARE PROFESSIONAL	34,112.00	.00	1,698.42	3,396.95	30,715.05	9.96
212 HEALTH CARE PARAPROFESSIONALS	6,475.00	.00	441.08	876.92	5,598.08	13.54
221 FICA PROFESSIONAL	55,995.00	.00	3,812.01	7,700.35	48,294.65	13.75
222 FICA PARAPROFESSIONAL	2,334.00	.00	234.88	481.47	1,852.53	20.63
223 FICA SUBSTITUTES	.00	.00	167.54	222.62	-222.62	.00
231 RETIREMENT PROFESSIONAL	72,303.00	.00	4,574.16	9,246.33	63,056.67	12.79
232 RETIREMENT PARAPROFESSIONALS	3,014.00	.00	325.83	667.31	2,346.69	22.14
233 RETIREMENT SUBS	.00	.00	20.74	20.74	-20.74	.00
281 HEALTH BENEFITS FOR TEACHERS	71,700.00	.00	5,208.39	10,416.78	61,283.22	14.53
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	444.62	444.62	55.38	88.92
610 GENERAL SUPPLIES	11,312.00	597.25	2,314.39	4,986.71	5,728.04	49.36
612 COPY COST	11,688.00	.00	.00	.00	11,688.00	.00
625 CONSUMABLES	3,575.00	.00	.00	.00	3,575.00	.00
733 FURNITURE AND FIXTURES	3,000.00	.00	.00	.00	3,000.00	.00
890 MISCELLANEOUS EXPENDITURES	2,027.00	.00	4,996.28	4,996.28	-2,969.28	**
005 CODY ELEMENTARY	994,846.00	597.25	76,837.91	148,216.82	846,031.93	14.96

North Platte Public School District

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
110 CLERICAL_BUSDRIVERS	11,043.00	.00	972.38	1,937.14	9,105.86	17.54
111 TEACHERS/PROFESSIONALS	916,365.00	.00	76,722.29	153,444.58	762,920.42	16.74
112 PARAPROFESSIONALS	38,472.00	.00	2,080.89	4,547.68	33,924.32	11.82
123 SUBSTITUTE TEACHERS	5,000.00	.00	3,705.00	4,365.00	635.00	87.30
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	615.83	1,231.66	-1,231.66	.00
211 HEALTH CARE PROFESSIONAL	50,722.00	.00	5,343.85	10,687.70	40,034.30	21.07
212 HEALTH CARE PARAPROFESSIONALS	3,691.00	.00	.00	.00	3,691.00	.00
220 FICA NON INSTRUCTIONAL	845.00	.00	74.39	148.20	696.80	17.54
221 FICA PROFESSIONAL	76,427.00	.00	6,063.78	12,127.57	64,299.43	15.87
222 FICA PARAPROFESSIONAL	1,031.00	.00	159.19	347.89	683.11	33.74
223 FICA SUBSTITUTES	.00	.00	283.43	333.92	-333.92	.00
230 RETIREMENT NON INSTRUCTIONAL	1,091.00	.00	96.05	191.35	899.65	17.54
231 RETIREMENT PROFESSIONAL	98,686.00	.00	7,639.29	15,278.58	83,407.42	15.48
232 RETIREMENT PARAPROFESSIONALS	1,331.00	.00	205.55	449.21	881.79	33.75
233 RETIREMENT SUBS	.00	.00	23.71	29.64	-29.64	.00
281 HEALTH BENEFITS FOR TEACHERS	82,744.00	.00	6,129.24	12,258.48	70,485.52	14.81
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	262.37	262.37	237.63	52.47
610 GENERAL SUPPLIES	23,757.00	2,360.43	4,652.88	5,435.51	15,961.06	32.82
612 COPY COST	20,000.00	.00	.00	865.83	19,134.17	4.33
625 CONSUMABLES	4,000.00	.00	.00	.00	4,000.00	.00
733 FURNITURE AND FIXTURES	.00	.00	2,615.65	2,615.65	-2,615.65	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	3,376.21	3,376.21	-3,376.21	.00
006 JEFFERSON ELEMENTARY	1,335,705.00	2,360.43	121,021.98	229,934.17	1,103,410.40	17.39

North Platte Public School District

For 10/01/19 - 10/31/19

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FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	679,143.00	.00	53,755.42	108,741.85	570,401.15	16.01
112 PARAPROFESSIONALS	17,522.00	.00	4,240.26	7,506.51	10,015.49	42.84
123 SUBSTITUTE TEACHERS	24,000.00	.00	2,880.00	3,060.00	20,940.00	12.75
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	420.50	476.50	-476.50	.00
211 HEALTH CARE PROFESSIONAL	45,909.00	.00	1,699.54	3,398.91	42,510.09	7.40
221 FICA PROFESSIONAL	56,454.00	.00	4,549.44	9,164.45	47,289.55	16.23
222 FICA PARAPROFESSIONAL	1,340.00	.00	324.39	574.25	765.75	42.85
223 FICA SUBSTITUTES	.00	.00	220.32	234.09	-234.09	.00
231 RETIREMENT PROFESSIONAL	5,069.00	.00	5,351.39	10,788.37	-5,719.37	**
232 RETIREMENT PARAPROFESSIONALS	1,731.00	.00	418.84	741.48	989.52	42.84
233 RETIREMENT SUBS	67,840.00	.00	.00	.00	67,840.00	.00
281 HEALTH BENEFITS FOR TEACHERS	55,900.00	.00	6,033.40	12,066.80	43,833.20	21.59
340 OTHER PROFESSIONAL SERVICES	.00	.00	113.90	155.90	-155.90	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	442.23	442.23	57.77	88.45
610 GENERAL SUPPLIES	5,485.00	146.70	525.91	2,492.66	2,845.64	48.12
612 COPY COST	10,000.00	.00	528.83	528.83	9,471.17	5.29
625 CONSUMABLES	2,756.00	.00	.00	.00	2,756.00	.00
733 FURNITURE AND FIXTURES	6,000.00	.00	4,663.10	4,663.10	1,336.90	77.72
890 MISCELLANEOUS EXPENDITURES	.00	.00	3,573.82	4,258.78	-4,258.78	.00
007 LINCOLN ELEMENTARY	979,649.00	146.70	89,741.29	169,294.71	810,207.59	17.30

North Platte Public School District

For 10/01/19 - 10/31/19

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	721,267.00	.00	60,580.01	121,513.80	599,753.20	16.85
112 PARAPROFESSIONALS	23,428.00	.00	914.17	2,071.44	21,356.56	8.84
123 SUBSTITUTE TEACHERS	20,000.00	.00	6,140.00	7,850.00	12,150.00	39.25
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	217.00	-217.00	.00
211 HEALTH CARE PROFESSIONAL	33,412.00	.00	3,128.40	6,456.90	26,955.10	19.33
221 FICA PROFESSIONAL	60,660.00	.00	4,831.14	9,694.27	50,965.73	15.98
222 FICA PARAPROFESSIONAL	.00	.00	69.94	158.47	-158.47	.00
223 FICA SUBSTITUTES	.00	.00	469.71	600.53	-600.53	.00
231 RETIREMENT PROFESSIONAL	78,325.00	.00	5,983.96	12,024.29	66,300.71	15.35
232 RETIREMENT PARAPROFESSIONALS	.00	.00	90.30	204.61	-204.61	.00
281 HEALTH BENEFITS FOR TEACHERS	71,700.00	.00	5,633.40	11,266.80	60,433.20	15.71
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	598.26	-598.26	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	222.22	222.22	-222.22	.00
610 GENERAL SUPPLIES	12,000.00	831.43	388.41	5,015.38	6,153.19	48.72
612 COPY COST	13,000.00	3,965.26	.00	.00	9,034.74	30.50
625 CONSUMABLES	1,000.00	.00	.00	.00	1,000.00	.00
733 FURNITURE AND FIXTURES	9,053.00	.00	.00	.00	9,053.00	.00
009 WASHINGTON ELEMENTARY	1,043,845.00	4,796.69	88,451.66	177,893.97	861,154.34	17.50

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	660,301.00	.00	57,526.10	115,052.20	545,248.80	17.42
112 PARAPROFESSIONALS	32,330.00	.00	2,965.37	6,526.16	25,803.84	20.19
123 SUBSTITUTE TEACHERS	10,000.00	.00	1,590.00	3,570.00	6,430.00	35.70
211 HEALTH CARE PROFESSIONAL	40,290.00	.00	3,830.44	7,665.43	32,624.57	19.03
221 FICA PROFESSIONAL	56,125.00	.00	4,714.84	9,427.90	46,697.10	16.80
222 FICA PARAPROFESSIONAL	2,474.00	.00	224.32	494.17	1,979.83	19.97
223 FICA SUBSTITUTES	.00	.00	121.64	273.11	-273.11	.00
231 RETIREMENT PROFESSIONAL	72,469.00	.00	5,682.29	11,364.57	61,104.43	15.68
232 RETIREMENT PARAPROFESSIONALS	3,194.00	.00	292.91	644.64	2,549.36	20.18
281 HEALTH BENEFITS FOR TEACHERS	86,490.00	.00	6,116.73	12,233.46	74,256.54	14.14
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	261.74	261.74	-261.74	.00
610 GENERAL SUPPLIES	.00	.00	1,539.43	2,716.22	-2,716.22	.00
733 FURNITURE AND FIXTURES	.00	.00	1,255.01	2,394.61	-2,394.61	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	625.73	728.71	-728.71	.00
010 MCDONALD ELEMENTARY	963,673.00	.00	86,746.55	173,352.92	790,320.08	17.99

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	674,710.00	.00	57,588.42	116,071.86	558,638.14	17.20
112 PARAPROFESSIONALS	22,973.00	.00	2,314.41	4,851.34	18,121.66	21.12
123 SUBSTITUTE TEACHERS	20,000.00	.00	3,220.00	3,400.00	16,600.00	17.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	364.00	-364.00	.00
211 HEALTH CARE PROFESSIONAL	27,289.00	.00	1,689.69	3,379.38	23,909.62	12.38
212 HEALTH CARE PARAPROFESSIONALS	6,475.00	.00	159.20	404.66	6,070.34	6.25
221 FICA PROFESSIONAL	56,967.00	.00	4,775.77	9,652.15	47,314.85	16.94
222 FICA PARAPROFESSIONAL	1,758.00	.00	168.45	352.07	1,405.93	20.03
223 FICA SUBSTITUTES	.00	.00	246.33	260.10	-260.10	.00
231 RETIREMENT PROFESSIONAL	73,558.00	.00	5,688.47	11,501.30	62,056.70	15.64
232 RETIREMENT PARAPROFESSIONALS	2,270.00	.00	228.61	479.20	1,790.80	21.11
233 RETIREMENT SUBS	.00	.00	11.85	11.85	-11.85	.00
281 HEALTH BENEFITS FOR TEACHERS	70,000.00	.00	6,575.07	13,150.14	56,849.86	18.79
580 TRAVEL:MEAL,HOTEL,RENTAL	400.00	.00	232.66	232.66	167.34	58.17
610 GENERAL SUPPLIES	6,925.00	86.40	191.28	482.76	6,355.84	8.22
612 COPY COST	9,000.00	.00	204.97	204.97	8,795.03	2.28
625 CONSUMABLES	3,000.00	.00	.00	-71.75	3,071.75	-2.39
733 FURNITURE AND FIXTURES	6,500.00	.00	.00	7,483.40	-983.40	115.13
890 MISCELLANEOUS EXPENDITURES	1,000.00	.00	3,290.56	3,390.62	-2,390.62	**
011 EISENHOWER ELEMENTARY	982,825.00	86.40	86,585.74	175,600.71	807,137.89	17.88

North Platte Public School District

For 10/01/19 - 10/31/19

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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111 TEACHERS/PROFESSIONALS	492,645.00	.00	22,458.97	46,180.88	446,464.12	9.37
112 PARAPROFESSIONALS	95,792.00	.00	3,223.72	6,750.85	89,041.15	7.05
116 PROFESSIONAL NON-CERTIFIED	190,708.00	.00	3,958.34	3,958.34	186,749.66	2.08
123 SUBSTITUTE TEACHERS	10,000.00	.00	182.50	182.50	9,817.50	1.83
211 HEALTH CARE PROFESSIONAL	27,082.00	.00	1,078.81	2,211.69	24,870.31	8.17
212 HEALTH CARE PARAPROFESSIONALS	10,166.00	.00	1,149.84	2,270.84	7,895.16	22.34
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	2.80	2.80	-2.80	.00
221 FICA PROFESSIONAL	23,510.00	.00	1,737.02	3,566.99	19,943.01	15.17
222 FICA PARAPROFESSIONAL	1,536.00	.00	214.90	450.79	1,085.21	29.35
223 FICA SUBSTITUTES	.00	.00	8.99	8.99	-8.99	.00
226 FICA NC PROFESSIONAL	.00	.00	302.73	302.73	-302.73	.00
231 RETIREMENT PROFESSIONAL	30,359.00	.00	2,218.48	4,561.69	25,797.31	15.03
232 RETIREMENT PARAPROFESSIONALS	1,983.00	.00	318.44	666.85	1,316.15	33.63
233 RETIREMENT SUBS	.00	.00	6.15	6.15	-6.15	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	391.00	391.00	-391.00	.00
281 HEALTH BENEFITS FOR TEACHERS	14,700.00	.00	1,850.03	3,700.06	10,999.94	25.17
340 OTHER PROFESSIONAL SERVICES	50,000.00	.00	3,207.44	3,207.44	46,792.56	6.41
442 RENTALS	25,000.00	.00	.00	.00	25,000.00	.00
630 FOOD:FOOD SERVICES	50,000.00	.00	21,693.45	27,329.96	22,670.04	54.66
733 FURNITURE AND FIXTURS	.00	.00	867.51	867.51	-867.51	.00
890 MISCELLANEOUR EXPENDITURES	27,000.00	.00	3,206.46	4,141.04	22,858.96	15.34
012 OSGOOD ELEMENTARY	1,050,481.00	.00	68,077.58	110,759.10	939,721.90	10.54

North Platte Public School District

For 10/01/19 - 10/31/19

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	48,035.00	.00	4,051.17	8,102.34	39,932.66	16.87
112 PARAPROFESSIONALS	17,910.00	.00	1,719.87	3,640.39	14,269.61	20.33
116 PROFESSIONAL NON-CERTIFIED	47,500.00	.00	3,958.33	11,875.00	35,625.00	25.00
221 FICA PROFESSIONAL	4,279.00	.00	362.01	724.04	3,554.96	16.92
222 FICA PARAPROFESSIONAL	1,370.00	.00	131.57	278.49	1,091.51	20.33
226 FICA NC PROFESSIONAL	3,634.00	.00	302.72	908.17	2,725.83	24.99
231 RETIREMENT PROFESSIONAL	5,525.00	.00	400.17	800.33	4,724.67	14.49
232 RETIREMENT PARAPROFESSIONALS	1,769.00	.00	169.89	359.60	1,409.40	20.33
236 RETIREMENT NC PROFESSIONAL	3,704.00	.00	390.99	1,172.98	2,531.02	31.67
281 HEALTH BENEFITS FOR TEACHERS	7,900.00	.00	683.34	1,366.68	6,533.32	17.30
333 MILEAGE STAFF	350.00	.00	.00	.00	350.00	.00
352 OTHER TECHNICAL SERVICES	100.00	.00	.00	.00	100.00	.00
382 DISTANCE EDUCATION ONLY	200.00	.00	.00	.00	200.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	86.15	86.15	-86.15	.00
610 GENERAL SUPPLIES	150.00	362.60	1,003.44	1,147.44	-1,360.04	**
733 FURNITURE AND FIXTURES	500.00	.00	.00	.00	500.00	.00
013 SPECIAL EDUCATION	142,926.00	362.60	13,259.65	30,461.61	112,101.79	21.57

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Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
340 OTHER PROFESSIONAL SERVICES	.00	.00	150.00	450.00	-450.00	.00
014 TLC	.00	.00	150.00	450.00	-450.00	.00

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	318,880.00	.00	34,528.16	69,516.22	249,363.78	21.80
112 PARAPROFESSIONALS	40,414.00	.00	3,181.00	6,646.99	33,767.01	16.45
123 SUBSTITUTE TEACHERS	5,000.00	.00	330.00	465.00	4,535.00	9.30
211 HEALTH CARE PROFESSIONAL	13,644.00	.00	2,762.83	5,562.75	8,081.25	40.77
212 HEALTH CARE PARAPROFESSIONALS	12,950.00	.00	547.52	1,141.39	11,808.61	8.81
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	10.81	16.13	-16.13	.00
221 FICA PROFESSIONAL	27,072.00	.00	2,545.14	5,118.82	21,953.18	18.91
222 FICA PARAPROFESSIONAL	3,092.00	.00	205.73	431.57	2,660.43	13.96
223 FICA SUBSTITUTES	.00	.00	19.68	29.52	-29.52	.00
231 RETIREMENT PROFESSIONAL	34,954.00	.00	3,410.64	6,866.70	28,087.30	19.64
232 RETIREMENT PARAPROFESSIONALS	3,991.00	.00	314.21	656.58	3,334.42	16.45
233 RETIREMENT SUBS	.00	.00	14.81	22.19	-22.19	.00
281 HEALTH BENEFITS FOR TEACHERS	35,000.00	.00	2,075.03	4,150.06	30,849.94	11.86
016 TITLE 1 PARENT INVOLVEMENT	494,997.00	.00	49,945.56	100,623.92	394,373.08	20.33

North Platte Public School District

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
110 CLERICAL_BUSDRIVERS	200,000.00	.00	4,477.75	8,576.70	191,423.30	4.29
150 STIPDENT NON-INSTRUCTION	2,217.00	.00	14,598.75	16,893.75	-14,676.75	**
151 INCENTIVE PROFESSIONAL STAFF	601,698.00	.00	52,351.02	91,932.21	509,765.79	15.28
210 HEALTH CARE NON-INSTRUCTIONAL	100,344.00	.00	629.55	1,236.60	99,107.40	1.23
211 HEALTH CARE PROFESSIONAL	26,089.00	.00	2,893.24	5,343.75	20,745.25	20.48
220 FICA NON INSTRUCTIONAL	13,037.00	.00	1,452.82	1,937.51	11,099.49	14.86
221 FICA PROFESSIONAL	33,032.00	.00	3,807.59	6,667.09	26,364.91	20.18
230 RETIREMENT NON INSTRUCTIONAL	16,820.00	.00	1,386.90	1,862.50	14,957.50	11.07
231 RETIREMENT PROFESSIONAL	42,666.00	.00	4,674.17	8,382.87	34,283.13	19.65
290 LONG TERM DISABILITY	.00	.00	11.23	22.46	-22.46	.00
022 ATHLETIC ADMINISTRATION	1,035,903.00	.00	86,283.02	142,855.44	893,047.56	13.79

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BOARD REPORT ON 1100 MAJOR PROGRAM

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	53,947.00	.00	4,705.50	9,411.00	44,536.00	17.44
112 PARAPROFESSIONALS	21,146.00	.00	4,333.19	8,705.68	12,440.32	41.17
211 HEALTH CARE PROFESSIONAL	6,822.00	.00	549.10	1,070.93	5,751.07	15.70
212 HEALTH CARE PARAPROFESSIONALS	6,475.00	.00	778.24	1,503.12	4,971.88	23.21
221 FICA PROFESSIONAL	4,257.00	.00	368.08	736.29	3,520.71	17.30
222 FICA PARAPROFESSIONAL	1,618.00	.00	298.32	597.16	1,020.84	36.91
231 RETIREMENT PROFESSIONAL	5,497.00	.00	464.80	929.60	4,567.40	16.91
232 RETIREMENT PARAPROFESSIONALS	2,089.00	.00	406.20	830.70	1,258.30	39.77
281 HEALTH BENEFITS FOR TEACHERS	1,700.00	.00	141.67	283.34	1,416.66	16.67
333 MILEAGE STAFF	1,000.00	.00	315.51	315.51	684.49	31.55
610 GENERAL SUPPLIES	3,000.00	704.80	169.10	774.10	1,521.10	49.30
024 ESL	107,551.00	704.80	12,529.71	25,157.43	81,688.77	24.05

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
116 PROFESSIONAL NON-CERTIFIED	.00	.00	3,718.50	7,437.00	-7,437.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	6,500.00	.00	.00	.00	6,500.00	.00
220 FICA NON INSTRUCTIONAL	4,270.00	.00	.00	.00	4,270.00	.00
226 FICA NC PROFESSIONAL	.00	.00	284.17	568.35	-568.35	.00
230 RETIREMENT NON INSTRUCTIONAL	4,270.00	.00	.00	.00	4,270.00	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	367.30	734.60	-734.60	.00
026 HEALTH SERVICES	15,040.00	.00	4,369.97	8,739.95	6,300.05	58.11

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
610 GENERAL SUPPLIES	25,928.00	596.79	596.79	6,009.50	19,321.71	25.48
027 MUSIC REPLACEMENT FUND	25,928.00	596.79	596.79	6,009.50	19,321.71	25.48

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	225,000.00	.00	.00	.00	225,000.00	.00
032 EXECUTIVE DIRECTOR OF FINANCE	225,000.00	.00	.00	.00	225,000.00	.00

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BOARD REPORT ON 1100 MAJOR PROGRAM

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	113,806.00	.00	15,674.75	31,808.98	81,997.02	27.95
112 PARAPROFESSIONALS	48,476.00	.00	3,984.72	7,431.51	41,044.49	15.33
123 SUBSTITUTE TEACHERS	.00	.00	180.00	180.00	-180.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	63.00	-63.00	.00
211 HEALTH CARE PROFESSIONAL	.00	.00	852.83	1,666.68	-1,666.68	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	97.67	148.14	-148.14	.00
221 FICA PROFESSIONAL	9,440.00	.00	1,219.19	2,484.68	6,955.32	26.32
222 FICA PARAPROFESSIONAL	3,708.00	.00	301.61	563.65	3,144.35	15.20
223 FICA SUBSTITUTES	.00	.00	13.77	13.77	-13.77	.00
231 RETIREMENT PROFESSIONAL	12,190.00	.00	1,548.32	3,148.25	9,041.75	25.83
232 RETIREMENT PARAPROFESSIONALS	4,789.00	.00	393.60	734.07	4,054.93	15.33
281 HEALTH BENEFITS FOR TEACHERS	9,600.00	.00	1,579.19	3,158.38	6,441.62	32.90
333 MILEAGE STAFF	.00	.00	244.70	287.97	-287.97	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	7.27	7.27	-7.27	.00
610 GENERAL SUPPLIES	18,725.00	.00	170.13	1,343.96	17,381.04	7.18
036 EARLY CHILDHOOD	220,734.00	.00	26,267.75	53,040.31	167,693.69	24.03

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	311,860.00	.00	22,436.99	44,873.98	266,986.02	14.39
123 SUBSTITUTE TEACHERS	10,000.00	.00	120.00	180.00	9,820.00	1.80
211 HEALTH CARE PROFESSIONAL	25,572.00	.00	1,559.18	3,118.36	22,453.64	12.19
221 FICA PROFESSIONAL	25,585.00	.00	1,761.27	3,522.54	22,062.46	13.77
223 FICA SUBSTITUTES	.00	.00	9.18	13.77	-13.77	.00
231 RETIREMENT PROFESSIONAL	33,036.00	.00	2,216.27	4,432.54	28,603.46	13.42
281 HEALTH BENEFITS FOR TEACHERS	22,600.00	.00	1,791.69	3,583.38	19,016.62	15.86
333 MILEAGE STAFF	.00	.00	336.98	336.98	-336.98	.00
610 GENERAL SUPPLIES	7,912.00	.00	.00	.00	7,912.00	.00
041 ELEMENTARY PE	436,565.00	.00	30,231.56	60,061.55	376,503.45	13.76

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	319,989.00	.00	22,655.09	45,310.18	274,678.82	14.16
123 SUBSTITUTE TEACHERS	5,000.00	.00	300.00	360.00	4,640.00	7.20
211 HEALTH CARE PROFESSIONAL	27,292.00	.00	2,222.04	4,458.77	22,833.23	16.34
221 FICA PROFESSIONAL	25,603.00	.00	1,627.61	3,257.37	22,345.63	12.72
223 FICA SUBSTITUTES	.00	.00	22.95	27.54	-27.54	.00
231 RETIREMENT PROFESSIONAL	33,059.00	.00	2,237.83	4,475.66	28,583.34	13.54
281 HEALTH BENEFITS FOR TEACHERS	14,700.00	.00	566.68	1,133.36	13,566.64	7.71
333 MILEAGE STAFF	.00	.00	76.13	76.13	-76.13	.00
610 GENERAL SUPPLIES	17,802.00	3,637.60	1,934.54	2,382.84	11,781.56	33.82
042 ELEMENTARY MUSIC	443,445.00	3,637.60	31,642.87	61,481.85	378,325.55	14.68

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
211 HEALTH CARE PROFESSIONAL	14,529.00	.00	.00	.00	14,529.00	.00
043 ELEMENTARY GUIDANCE	14,529.00	.00	.00	.00	14,529.00	.00

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	38,798.00	.00	1,958.99	5,511.49	33,286.51	14.21
123 SUBSTITUTE TEACHERS	.00	.00	4,000.00	4,000.00	-4,000.00	.00
211 HEALTH CARE PROFESSIONAL	6,822.00	.00	568.55	1,137.10	5,684.90	16.67
221 FICA PROFESSIONAL	3,098.00	.00	160.70	443.31	2,654.69	14.31
223 FICA SUBSTITUTES	.00	.00	306.00	306.00	-306.00	.00
231 RETIREMENT PROFESSIONAL	4,000.00	.00	193.51	544.42	3,455.58	13.61
281 HEALTH BENEFITS FOR TEACHERS	1,700.00	.00	141.67	283.34	1,416.66	16.67
610 GENERAL SUPPLIES	17,802.00	.00	.00	.00	17,802.00	.00
045 ELEMENTARY ART	72,220.00	.00	7,329.42	12,225.66	59,994.34	16.93

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
580 TRAVEL:MEAL,HOTEL,RENTAL	300.00	.00	228.43	228.43	71.57	76.14
610 GENERAL SUPPLIES	4,800.00	596.95	551.33	1,720.06	2,482.99	48.27
612 COPY COST	6,448.00	388.37	.00	.00	6,059.63	6.02
625 CONSUMABLES	2,431.00	696.92	748.68	1,152.07	582.01	76.06
640 BOOKS/PERIODICALS	1,179.00	.00	.00	.00	1,179.00	.00
733 FURNITURE AND FIXTURES	6,990.00	2,453.97	1,325.53	2,767.82	1,768.21	74.70
890 MISCELLANEOUS EXPENDITURES	300.00	.00	.00	.00	300.00	.00
054 OSGOOD/LAKE	22,448.00	4,136.21	2,853.97	5,868.38	12,443.41	44.57

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	10,000.00	.00	.00	.00	10,000.00	.00
112 FOOD-CEP	10,000.00	.00	.00	.00	10,000.00	.00

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
610 GENERAL SUPPLIES	10,000.00	.00	.00	1,091.15	8,908.85	10.91
127 MIDDLE SCHOOL INSTRUMENTS	10,000.00	.00	.00	1,091.15	8,908.85	10.91

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	60,000.00	.00	17,160.79	18,518.44	41,481.56	30.86
212 FOOD-FFV SNACKS	60,000.00	.00	17,160.79	18,518.44	41,481.56	30.86

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	135,000.00	.00	.00	7,451.70	127,548.30	5.52
412 FOOD-BREAKFAST	135,000.00	.00	.00	7,451.70	127,548.30	5.52
1100 REGULAR INSTRUCTION	20,653,559.00	62,771.95	1,757,508.64	3,444,598.76	17,146,188.29	16.98

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EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
<b>1100 REGULAR INSTRUCTION</b>						
110 CLERICAL_BUSDRIVERS	211,043.00	.00	5,450.13	10,513.84	200,529.16	4.98
111 TEACHERS/PROFESSIONALS	12,981,581.00	.00	1,070,179.26	2,149,620.53	10,831,960.47	16.56
112 PARAPROFESSIONALS	510,201.00	.00	45,334.38	87,431.65	422,769.35	17.14
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	238,208.00	.00	11,635.17	23,270.34	214,937.66	9.77
123 SUBSTITUTE TEACHERS	366,800.00	.00	46,975.00	58,082.50	308,717.50	15.83
150 STIPDENT NON-INSTRUCTION	2,217.00	.00	14,598.75	16,893.75	-14,676.75	**
151 INCENTIVE PROFESSIONAL STAFF	601,698.00	.00	53,908.65	97,251.29	504,446.71	16.16
156 SALARIES-PROFESSIONAL NON CERTIFIED	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	119,244.00	.00	629.55	1,236.60	118,007.40	1.04
211 HEALTH CARE PROFESSIONAL	819,986.00	.00	67,289.80	134,514.41	685,471.59	16.40
212 HEALTH CARE PARAPROFESSIONALS	92,896.00	.00	4,456.68	8,786.34	84,109.66	9.46
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	288.40	323.05	-323.05	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	18,152.00	.00	1,527.21	2,085.71	16,066.29	11.49
221 FICA PROFESSIONAL	1,086,039.00	.00	88,523.62	176,910.15	909,128.85	16.29
222 FICA PARAPROFESSIONAL	26,475.00	.00	3,246.35	6,271.97	20,203.03	23.69
223 FICA SUBSTITUTES	.00	.00	3,548.16	4,395.17	-4,395.17	.00
226 FICA NC PROFESSIONAL	3,634.00	.00	889.62	1,779.25	1,854.75	48.96
230 RETIREMENT NON INSTRUCTIONAL	22,181.00	.00	1,482.95	2,053.85	20,127.15	9.26
231 RETIREMENT PROFESSIONAL	1,320,298.00	.00	110,492.18	221,151.46	1,099,146.54	16.75
232 RETIREMENT PARAPROFESSIONALS	34,184.00	.00	4,105.25	8,184.31	25,999.69	23.94
233 RETIREMENT SUBS	67,840.00	.00	623.28	727.72	67,112.28	1.07
236 RETIREMENT NC PROFESSIONAL	3,704.00	.00	1,149.29	2,298.58	1,405.42	62.06
250	.00	.00	.00	.00	.00	.00
251	.00	.00	.00	.00	.00	.00
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	1,035,071.00	.00	92,942.19	185,726.60	849,344.40	17.94
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	11.23	22.46	-22.46	.00
332 MILEAGE TO PARENTS	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	2,150.00	.00	973.32	1,016.59	1,133.41	47.28
340 OTHER PROFESSIONAL SERVICES	59,790.00	.00	3,682.21	5,139.78	54,650.22	8.60
352 OTHER TECHNICAL SERVICES	100.00	.00	.00	.00	100.00	.00
382 DISTANCE EDUCATION ONLY	200.00	.00	.00	.00	200.00	.00
442 RENTALS	25,000.00	.00	.00	.00	25,000.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	7,950.00	.00	3,263.53	3,618.53	4,331.47	45.52
610 GENERAL SUPPLIES	366,680.00	42,188.90	37,636.31	76,779.03	247,712.07	32.44
612 COPY COST	155,686.00	4,353.63	945.84	15,033.12	136,299.25	12.45
625 CONSUMABLES	16,762.00	696.92	748.68	1,080.32	14,984.76	10.60
630 FOOD:FOOD SERVICES	255,000.00	.00	38,854.24	53,300.10	201,699.90	20.90
640 BOOKS/PERIODICALS	5,179.00	1,217.20	-203.31	2,392.32	1,569.48	69.70
733 FURNITURE AND FIXTURES	138,748.00	13,615.36	12,001.47	52,458.43	72,674.21	47.62
734 TECHNOLOGY HARDWARE	4,035.00	.00	.00	.00	4,035.00	.00
890 MISCELLANEOUS EXPENDITURES	54,827.00	699.94	30,319.25	34,249.01	19,878.05	63.74
1100 REGULAR INSTRUCTION	20,653,559.00	62,771.95	1,757,508.64	3,444,598.76	17,146,188.29	16.98
<b>1200 SPECIAL EDUCATION</b>						
110 CLERICAL_BUSDRIVERS	27,812.00	.00	4,712.88	9,649.94	18,162.06	34.70
111 TEACHERS/PROFESSIONALS	1,762,204.00	.00	141,108.68	282,987.02	1,479,216.98	16.06

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
1200 SPECIAL EDUCATION						
112 PARAPROFESSIONALS	925,509.00	.00	85,837.47	174,781.10	750,727.90	18.88
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	.00	.00	.00	.00	.00	.00
123 SUBSTITUTE TEACHERS	40,000.00	.00	6,160.00	6,580.00	33,420.00	16.45
151 INCENTIVE PROFESSIONAL STAFF	194,780.00	.00	833.25	16,016.08	178,763.92	8.22
210 HEALTH CARE NON-INSRUCTIONAL	51,462.00	.00	568.55	1,137.10	50,324.90	2.21
211 HEALTH CARE PROFESSIONAL	109,217.00	.00	9,595.31	19,627.80	89,589.20	17.97
212 HEALTH CARE PARAPROFESSIONALS	110,281.00	.00	7,379.39	14,821.86	95,459.14	13.44
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	14,651.00	.00	348.34	713.83	13,937.17	4.87
221 FICA PROFESSIONAL	138,822.00	.00	11,369.82	23,839.34	114,982.66	17.17
222 FICA PARAPROFESSIONAL	70,813.00	.00	6,220.87	12,640.75	58,172.25	17.85
223 FICA SUBSTITUTES	.00	.00	462.06	494.19	-494.19	.00
226 FICA NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
230 RETIREMENT NON INSTRUCTIONAL	16,004.00	.00	465.53	953.20	15,050.80	5.96
231 RETIREMENT PROFESSIONAL	179,258.00	.00	14,020.76	29,534.99	149,723.01	16.48
232 RETIREMENT PARAPROFESSIONALS	91,420.00	.00	8,395.89	17,167.32	74,252.68	18.78
233 RETIREMENT SUBS	.00	.00	11.85	11.85	-11.85	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	137,800.00	.00	11,150.14	22,300.28	115,499.72	16.18
290 LONG TERM DISABILITY	.00	.00	4.12	8.24	-8.24	.00
333 MILEAGE STAFF	11,750.00	.00	449.86	474.28	11,275.72	4.04
340 OTHER PROFESSIONAL SERVICES	180,000.00	.00	14,084.64	23,806.26	156,193.74	13.23
352 OTHER TECHNICAL SERVICES	6,425.00	.00	183.00	366.00	6,059.00	5.70
382 DISTANCE EDUCATION ONLY	1,475.00	.00	164.13	491.85	983.15	33.35
410 UTILITY SERVICES (Water/Sewer)	500.00	.00	80.55	139.74	360.26	27.95
531 POSTAGE	950.00	.00	.00	.00	950.00	.00
540 ADVERTISING	500.00	.00	.00	.00	500.00	.00
569 TUTION TO OTHER GOVERNMENTS	88,000.00	.00	.00	.00	88,000.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	7,450.00	811.00	163.97	374.11	6,264.89	15.91
610 GENERAL SUPPLIES	41,750.00	3,978.45	1,752.15	6,648.03	31,123.52	25.45
612 COPY COST	8,000.00	.00	.00	.00	8,000.00	.00
621	1,000.00	.00	5.44	5.44	994.56	.54
622 ENERGY:ELECTRICITY	1,050.00	.00	75.85	161.46	888.54	15.38
642 AUDIO-VISUAL MATERIALS	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURS	3,500.00	496.99	.00	623.98	2,379.03	32.03
810 DUES AND FEES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUR EXPENDITURES	10,000.00	.00	1,226.00	2,432.00	7,568.00	24.32
1200 SPECIAL EDUCATION	4,232,383.00	5,286.44	326,830.50	668,788.04	3,558,308.52	15.93
1300 SUMMER SCHOOL						
112 PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	60,000.00	.00	.00	.00	60,000.00	.00
211 HEALTH CARE PROFESSIONAL	.00	.00	.00	.00	.00	.00
221 FICA PROFESSIONAL	.00	.00	.00	.00	.00	.00
222 FICA PARAPROFESSIONAL	4,590.00	.00	.00	.00	4,590.00	.00
231 RETIREMENT PROFESSIONAL	5,926.00	.00	.00	.00	5,926.00	.00
251	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
1300 SUMMER SCHOOL						
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	.00	.00	.00	.00
610 GENERAL SUPPLIES	3,000.00	.00	.00	.00	3,000.00	.00
612 COPY COST	.00	.00	.00	.00	.00	.00
640 BOOKS/PERIODICALS	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUR EXPENDITURES	.00	.00	.00	.00	.00	.00
1300 SUMMER SCHOOL	73,516.00	.00	.00	.00	73,516.00	.00
2100 PUPIL SUPPORT						
110 CLERICAL_BUSDRIVERS	132,264.00	.00	11,482.01	22,864.36	109,399.64	17.29
111 TEACHERS/PROFESSIONALS	974,411.00	.00	82,601.34	168,137.22	806,273.78	17.26
112 PARAPROFESSIONALS	26,995.00	.00	.00	.00	26,995.00	.00
116 PROFESSIONAL NON-CERTIFIED	269,478.00	.00	32,157.87	67,063.75	202,414.25	24.89
123 SUBSTITUTE TEACHERS	10,000.00	.00	330.25	330.25	9,669.75	3.30
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	3,694.96	-3,694.96	.00
156 SALARIES-PROFESSIONAL NON CERTIFIED	.00	.00	116.00	753.00	-753.00	.00
210 HEALTH CARE NON-INSRUCTIONAL	13,646.00	.00	1,137.10	2,274.20	11,371.80	16.67
211 HEALTH CARE PROFESSIONAL	21,459.00	.00	2,698.14	5,421.31	16,037.69	25.26
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	26,958.00	.00	3,158.61	6,114.77	20,843.23	22.68
220 FICA NON INSTRUCTIONAL	9,760.00	.00	875.74	1,743.85	8,016.15	17.87
221 FICA PROFESSIONAL	81,554.00	.00	6,705.92	13,915.26	67,638.74	17.06
222 FICA PARAPROFESSIONAL	1,438.00	.00	.00	.00	1,438.00	.00
223 FICA SUBSTITUTES	.00	.00	25.27	25.27	-25.27	.00
226 FICA NC PROFESSIONAL	26,667.00	.00	2,359.62	4,988.45	21,678.55	18.71
230 RETIREMENT NON INSTRUCTIONAL	12,601.00	.00	1,134.17	2,258.50	10,342.50	17.92
231 RETIREMENT PROFESSIONAL	105,315.00	.00	8,159.20	16,973.23	88,341.77	16.12
232 RETIREMENT PARAPROFESSIONALS	1,856.00	.00	.00	.00	1,856.00	.00
233 RETIREMENT SUBS	.00	.00	.00	.00	.00	.00
236 RETIREMENT NC PROFESSIONAL	34,432.00	.00	3,187.95	6,698.81	27,733.19	19.46
281 HEALTH BENEFITS FOR TEACHERS	93,030.00	.00	8,020.09	16,040.18	76,989.82	17.24
286 HEALTH BENEFITS PROFESSIONALS	23,620.00	.00	1,933.36	3,866.72	19,753.28	16.37
333 MILEAGE STAFF	2,450.00	.00	807.30	807.30	1,642.70	32.95
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
352 OTHER TECHNICAL SERVICES	700.00	.00	.00	.00	700.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	5,950.00	2,120.00	1,166.26	1,166.26	2,663.74	55.23
610 GENERAL SUPPLIES	26,945.00	8,719.45	11,709.45	17,138.98	1,086.57	95.97
630 FOOD:FOOD SERVICES	.00	.00	20.10	20.10	-20.10	.00
733 FURNITURE AND FIXTURS	.00	.00	.00	.00	.00	.00
810 DUES AND FEES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUR EXPENDITURES	.00	.00	.00	.00	.00	.00
2100 PUPIL SUPPORT	1,901,529.00	10,839.45	179,785.75	362,296.73	1,528,392.82	19.62
2200 STAFF SUPPORT						
110 CLERICAL_BUSDRIVERS	52,993.00	.00	4,782.23	9,716.61	43,276.39	18.34
111 TEACHERS/PROFESSIONALS	376,000.00	.00	31,740.18	63,480.36	312,519.64	16.88
112 PARAPROFESSIONALS	76,704.00	.00	5,413.04	11,417.22	65,286.78	14.88
116 PROFESSIONAL NON-CERTIFIED	61,337.00	.00	5,173.00	10,346.00	50,991.00	16.87
123 SUBSTITUTE TEACHERS	8,880.00	.00	.00	.00	8,880.00	.00
151 INCENTIVE PROFESSIONAL STAFF	229,890.00	.00	266.00	2,660.00	227,230.00	1.16

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
<b>2200 STAFF SUPPORT</b>						
210 HEALTH CARE NON-INSTRUCTIONAL	6,823.00	.00	568.55	1,137.10	5,685.90	16.67
211 HEALTH CARE PROFESSIONAL	.00	.00	568.55	1,334.62	-1,334.62	.00
212 HEALTH CARE PARAPROFESSIONALS	6,475.00	.00	437.91	869.27	5,605.73	13.43
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	3,893.00	.00	337.12	685.87	3,207.13	17.62
221 FICA PROFESSIONAL	23,844.00	.00	2,495.77	5,141.61	18,702.39	21.56
222 FICA PARAPROFESSIONAL	5,867.00	.00	396.88	838.44	5,028.56	14.29
223 FICA SUBSTITUTES	.00	.00	.00	.00	.00	.00
226 FICA NC PROFESSIONAL	4,692.00	.00	387.41	774.82	3,917.18	16.51
230 RETIREMENT NON INSTRUCTIONAL	5,026.00	.00	472.38	959.79	4,066.21	19.10
231 RETIREMENT PROFESSIONAL	35,517.00	.00	3,161.51	6,533.22	28,983.78	18.39
232 RETIREMENT PARAPROFESSIONALS	7,577.00	.00	534.68	1,127.77	6,449.23	14.88
236 RETIREMENT NC PROFESSIONAL	6,059.00	.00	510.98	1,021.96	5,037.04	16.87
251	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	17,500.00	.00	2,050.02	4,100.04	13,399.96	23.43
290 LONG TERM DISABILITY	.00	.00	4.72	9.44	-9.44	.00
333 MILEAGE STAFF	.00	.00	95.36	95.36	-95.36	.00
340 OTHER PROFESSIONAL SERVICES	2,300.00	.00	4,580.00	4,580.00	-2,280.00	199.13
382 DISTANCE EDUCATION ONLY	.00	.00	.00	.00	.00	.00
531 POSTAGE	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	7,049.00	.00	1,011.01	56,157.39	-49,108.39	**
610 GENERAL SUPPLIES	19,000.00	19,129.73	11,584.79	13,993.64	-14,123.37	174.33
611 TESTING MATERIAL	50,000.00	.00	35,950.00	35,950.00	14,050.00	71.90
625 CONSUMABLES	.00	46,133.82	131,881.04	162,636.93	-208,770.75	.00
640 BOOKS/PERIODICALS	401,769.00	393,492.63	6,322.76	6,362.10	1,914.27	99.52
641 eBOOKS	10,000.00	10,000.00	.00	.00	.00	100.00
642 AUDIO-VISUAL MATERIALS	1,733.00	.00	.00	.00	1,733.00	.00
733 FURNITURE AND FIXTURES	9,000.00	.00	1,620.03	2,558.98	6,441.02	28.43
734 TECHNOLOGY HARDWARE	8,840.00	5,825.09	9,866.29	9,866.29	-6,851.38	177.50
810 DUES AND FEES	300.00	.00	.00	.00	300.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	150.00	166.67	-166.67	.00
2200 STAFF SUPPORT	1,439,068.00	474,581.27	262,362.21	414,521.50	549,965.23	61.78
<b>2300 GENERAL ADMINISTRATION</b>						
105 SUPERINTENDENT SALARY	225,825.00	.00	18,818.75	37,637.50	188,187.50	16.67
110 CLERICAL_BUSDROIVERS	65,813.00	.00	5,217.84	10,807.06	55,005.94	16.42
205	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	6,823.00	.00	555.25	1,111.36	5,711.64	16.29
220 FICA NON INSTRUCTIONAL	4,256.00	.00	387.79	803.98	3,452.02	18.89
221 FICA PROFESSIONAL	.00	.00	.00	.00	.00	.00
225 FICA SUPERINTENDENT	17,276.00	.00	258.92	517.84	16,758.16	3.00
230 RETIREMENT NON INSTRUCTIONAL	5,494.00	.00	515.41	1,067.50	4,426.50	19.43
231 RETIREMENT PROFESSIONAL	.00	.00	.00	.00	.00	.00
235 RETIREMENT SUPERINTENDENT	22,307.00	.00	1,858.88	3,717.76	18,589.24	16.67
315 ACCOUNTING SERVICES	25,000.00	.00	19,240.00	19,240.00	5,760.00	76.96
317 LEGAL SERVICES	38,000.00	.00	6,686.90	7,903.90	30,096.10	20.80
333 MILEAGE STAFF	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	13,000.00	.00	2,387.50	52,350.50	-39,350.50	**
382 DISTANCE EDUCATION ONLY	.00	.00	100.00	200.00	-200.00	.00
520 PROPERTY/LIABILITY INSURANCE	654,852.00	.00	8,860.00	58,570.00	596,282.00	8.94

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
<b>2300 GENERAL ADMINISTRATION</b>						
540 ADVERTISING	10,000.00	.00	19.25	673.94	9,326.06	6.74
550 PRINTING/BINDING	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	30,000.00	.00	996.00	1,150.00	28,850.00	3.83
610 GENERAL SUPPLIES	11,500.00	.00	475.84	1,046.34	10,453.66	9.10
733 FURNITURE AND FIXTURS	1,000.00	269.50	.00	.00	730.50	26.95
810 DUES AND FEES	13,000.00	.00	795.00	1,045.00	11,955.00	8.04
890 MISCELLANEOUR EXPENDITURES	11,000.00	.00	853.36	3,481.71	7,518.29	31.65
2300 GENERAL ADMINISTRATION	1,155,146.00	269.50	68,026.69	201,324.39	953,552.11	17.45
<b>2400 SCHOOL ADMINISTRATION</b>						
110 CLERICAL BUSDRIVERS	660,570.00	.00	57,714.60	118,162.59	542,407.41	17.89
111 TEACHERS/PROFESSIONALS	1,615,971.00	.00	123,365.59	243,831.18	1,372,139.82	15.09
112 PARAPROFESSIONALS	32,000.00	.00	3,411.21	5,469.72	26,530.28	17.09
119	.00	.00	.00	.00	.00	.00
123 SUBSTITUTE TEACHERS	5,000.00	.00	.00	800.00	4,200.00	16.00
150 STIPDENT NON-INSTRUCTION	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	2,421.50	3,190.00	-3,190.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	95,522.00	.00	7,333.69	14,625.00	80,897.00	15.31
211 HEALTH CARE PROFESSIONAL	60,176.00	.00	7,914.12	15,828.24	44,347.76	26.30
212 HEALTH CARE PARAPROFESSIONALS	3,220.00	.00	393.72	820.67	2,399.33	25.49
220 FICA NON INSTRUCTIONAL	54,828.00	.00	4,217.60	8,644.53	46,183.47	15.77
221 FICA PROFESSIONAL	108,473.00	.00	9,264.16	18,180.02	90,292.98	16.76
222 FICA PARAPROFESSIONAL	.00	.00	245.12	352.46	-352.46	.00
223 FICA SUBSTITUTES	.00	.00	.00	61.20	-61.20	.00
230 RETIREMENT NON INSTRUCTIONAL	68,401.00	.00	5,700.94	11,671.88	56,729.12	17.06
231 RETIREMENT PROFESSIONAL	140,065.00	.00	12,138.54	24,113.80	115,951.20	17.22
232 RETIREMENT PARAPROFESSIONALS	.00	.00	336.95	540.29	-540.29	.00
251	.00	.00	.00	.00	.00	.00
252	.00	.00	.00	.00	.00	.00
253	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	3,950.00	.00	.00	26.68	3,923.32	.68
340 OTHER PROFESSIONAL SERVICES	1,300.00	.00	.00	465.36	834.64	35.80
382 DISTANCE EDUCATION ONLY	10,850.00	.00	1,802.44	1,802.44	9,047.56	16.61
531 POSTAGE	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	335.00	3,969.64	-3,469.64	**
610 GENERAL SUPPLIES	11,369.00	29.19	751.95	1,869.87	9,469.94	16.70
733 FURNITURE AND FIXTURS	3,296.00	.00	43.98	43.98	3,252.02	1.33
890 MISCELLANEOUR EXPENDITURES	2,500.00	.00	.00	.00	2,500.00	.00
2400 SCHOOL ADMINISTRATION	2,877,991.00	29.19	237,391.11	474,469.55	2,403,492.26	16.49
<b>2500 BUSINESS SUPPORT</b>						
110 CLERICAL BUSDRIVERS	286,912.00	.00	26,112.73	58,882.75	228,029.25	20.52
111 TEACHERS/PROFESSIONALS	130,547.00	.00	10,878.92	21,757.84	108,789.16	16.67
112 PARAPROFESSIONALS	26,400.00	.00	500.00	1,500.00	24,900.00	5.68
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	525,984.00	.00	52,279.68	107,157.29	418,826.71	20.37
123 SUBSTITUTE TEACHERS	.00	.00	.00	.00	.00	.00
150 STIPDENT NON-INSTRUCTION	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	27,292.00	.00	2,274.20	4,548.40	22,743.60	16.67
211 HEALTH CARE PROFESSIONAL	.00	.00	568.55	1,137.10	-1,137.10	.00

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
<b>2500 BUSINESS SUPPORT</b>						
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	57.46	157.30	-157.30	.00
216 HEALTH CARE NC PROFESSIONAL	34,115.00	.00	3,979.85	7,391.15	26,723.85	21.67
220 FICA NON INSTRUCTIONAL	22,205.00	.00	1,943.45	4,396.16	17,808.84	19.80
221 FICA PROFESSIONAL	.00	.00	829.62	1,659.24	-1,659.24	.00
222 FICA PARAPROFESSIONAL	.00	.00	37.97	113.98	-113.98	.00
226 FICA NC PROFESSIONAL	32,061.00	.00	3,899.36	7,997.45	24,063.55	24.94
230 RETIREMENT NON INSTRUCTIONAL	26,409.00	.00	2,525.30	5,477.96	20,931.04	20.74
231 RETIREMENT PROFESSIONAL	.00	.00	1,074.60	2,149.20	-2,149.20	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	49.39	148.17	-148.17	.00
236 RETIREMENT NC PROFESSIONAL	41,399.00	.00	5,256.44	10,769.50	30,629.50	26.01
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	935.01	1,870.02	-1,870.02	.00
333 MILEAGE STAFF	2,650.00	.00	363.73	363.73	2,286.27	13.73
340 OTHER PROFESSIONAL SERVICES	112,000.00	9,800.00	5,637.19	8,302.69	93,897.31	16.16
351 DATA PROCESSING	4,500.00	875.00	.00	.00	3,625.00	19.44
382 DISTANCE EDUCATION ONLY	36,000.00	.00	3,522.24	4,349.46	31,650.54	12.08
531 POSTAGE	35,700.00	.00	2,130.89	6,591.94	29,108.06	18.46
540 ADVERTSING	5,000.00	.00	800.00	1,250.00	3,750.00	25.00
550 PRINTING/BINDING	.00	.00	243.33	767.72	-767.72	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	22,500.00	3,600.00	4,013.65	7,171.25	11,728.75	47.87
610 GENERAL SUPPLIES	22,000.00	693.88	1,468.17	4,247.42	17,058.70	22.46
612 COPY COST	10,000.00	.00	1,951.80	1,951.80	8,048.20	19.52
640 BOOKS/PERIODICALS	1,000.00	.00	.00	.00	1,000.00	.00
733 FURNITURE AND FIXTURES	223,000.00	12,178.76	2,132.34	3,331.34	207,489.90	6.96
734 TECHNOLOGY HARDWARE	548,924.00	253,974.00	12,056.70	13,079.57	281,870.43	48.65
735 TECHNOLOGY SOFTWARE	337,000.00	38,100.25	30,775.23	71,788.80	227,110.95	32.61
810 DUES AND FEES	1,000.00	.00	4,315.00	4,910.00	-3,910.00	**
890 MISCELLANEOUS EXPENDITURES	500.00	.00	1,237.34	1,543.02	-1,043.02	**
<b>2500 BUSINESS SUPPORT</b>	<b>2,515,098.00</b>	<b>319,221.89</b>	<b>183,850.14</b>	<b>366,762.25</b>	<b>1,829,113.86</b>	<b>27.27</b>
<b>2600 OPERATIONS/MAINTENANCE</b>						
110 CLERICAL BUSDRIVERS	2,177,823.00	.00	168,547.94	359,372.52	1,818,450.48	16.50
111 TEACHERS/PROFESSIONALS	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	95,000.00	.00	7,916.67	16,583.34	78,416.66	17.46
120 SUBSTITUTE TEACHERS	30,000.00	.00	.00	.00	30,000.00	.00
123 SUBSTITUTE TEACHERS	.00	.00	.00	.00	.00	.00
150 STIPDENT NON-INSTRUCTION	40,000.00	.00	.00	.00	40,000.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	392,087.00	.00	30,594.18	62,175.56	329,911.44	15.86
216 HEALTH CARE NC PROFESSIONAL	6,832.00	.00	568.55	1,137.10	5,694.90	16.64
220 FICA NON INSTRUCTIONAL	178,441.00	.00	12,236.10	26,146.94	152,294.06	14.65
226 FICA NC PROFESSIONAL	7,268.00	.00	604.20	1,265.78	6,002.22	17.42
230 RETIREMENT NON INSTRUCTIONAL	209,708.00	.00	16,648.83	35,304.28	174,403.72	16.83
236 RETIREMENT NC PROFESSIONAL	9,384.00	.00	781.99	1,638.07	7,745.93	17.46
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	2,500.00	.00	617.84	1,244.59	1,255.41	49.78
333 MILEAGE STAFF	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	332,383.00	1,825.34	51,799.05	82,721.01	247,836.65	25.44
382 DISTANCE EDUCATION ONLY	5,000.00	.00	1,318.86	3,518.38	1,481.62	70.37
410 UTILITY SERVICES (Water/Sewer)	76,258.00	.00	5,133.07	10,115.59	66,142.41	13.26
430 REPAIRS AND MAINTENANCE	14,760.00	.00	1,030.67	9,543.41	5,216.59	64.66

For 10/01/19 - 10/31/19

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>20 FY 2018-2019</b>						
<b>2600 OPERATIONS/MAINTENANCE</b>						
580 TRAVEL:MEAL,HOTEL,RENTAL	10,000.00	.00	121.20	121.20	9,878.80	1.21
610 GENERAL SUPPLIES	386,800.00	18,209.76	31,558.55	38,199.17	330,391.07	14.58
621	135,050.00	.00	4,575.74	6,798.45	128,251.55	5.03
622 ENERGY:ELECTRICITY	711,804.00	.00	54,957.32	101,858.29	609,945.71	14.31
626 GASOLINE/DIESEL	30,000.00	.00	1,011.79	3,240.28	26,759.72	10.80
720 BUILDINGS/CONSTRUCTIONS	189,000.00	125,000.00	3,147.07	3,206.24	60,793.76	67.83
730 EQUIPMENT	.00	.00	2,465.60	2,465.60	-2,465.60	.00
733 FURNITURE AND FIXTURES	60,500.00	6,221.65	5,127.52	14,557.50	39,720.85	34.35
735 TECHNOLOGY SOFTWARE	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	265.06	-265.06	.00
2600 OPERATIONS/MAINTENANCE	5,100,598.00	151,256.75	400,762.74	781,478.36	4,167,862.89	18.29
<b>2700 TRANSPORTATION</b>						
110 CLERICAL BUSDRIVERS	86,000.00	.00	22,179.15	33,637.76	52,362.24	39.11
112 PARAPROFESSIONALS	58,847.00	.00	7,257.30	9,961.02	48,885.98	16.93
210 HEALTH CARE NON-INSTRUCTIONAL	3,750.00	.00	981.26	1,749.25	2,000.75	46.65
212 HEALTH CARE PARAPROFESSIONALS	3,114.00	.00	859.95	1,017.67	2,096.33	32.68
220 FICA NON INSTRUCTIONAL	6,325.00	.00	1,610.81	2,422.83	3,902.17	38.31
222 FICA PARAPROFESSIONAL	5,129.00	.00	552.10	757.80	4,371.20	14.77
230 RETIREMENT NON INSTRUCTIONAL	5,900.00	.00	1,646.25	2,564.90	3,335.10	43.47
232 RETIREMENT PARAPROFESSIONALS	5,855.00	.00	709.76	976.83	4,878.17	16.68
290 LONG TERM DISABILITY	.00	.00	28.83	48.75	-48.75	.00
330 TRAINING AND DEVELOPMENT	.00	.00	.00	.00	.00	.00
332 MILEAGE TO PARENTS	175,000.00	.00	1,101.29	2,901.29	172,098.71	1.66
340 OTHER PROFESSIONAL SERVICES	45,000.00	.00	1,285.23	2,436.40	42,563.60	5.41
382 DISTANCE EDUCATION ONLY	3,500.00	.00	593.21	1,063.67	2,436.33	30.39
430 REPAIRS AND MAINTENANCE	9,400.00	.00	3,953.32	13,692.92	-4,292.92	145.67
442 RENTALS	50,000.00	50,000.00	11.50	11.50	-11.50	100.02
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	.00	.00	.00	.00
610 GENERAL SUPPLIES	.00	.00	.00	22.33	-22.33	.00
626 GASOLINE/DIESEL	67,500.00	.00	-765.18	240.73	67,259.27	.36
630 FOOD:FOOD SERVICES	.00	.00	430.00	430.00	-430.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	45.97	-45.97	.00
2700 TRANSPORTATION	525,320.00	50,000.00	42,434.78	73,981.62	401,338.38	23.60
<b>8000 TRANSFERS</b>						
913 TRANSFERS TO ACTIVITY FUND	85,000.00	.00	.00	.00	85,000.00	.00
8000 TRANSFERS	85,000.00	.00	.00	.00	85,000.00	.00
01 GENERAL FUND	40,559,208.00	1,074,256.44	3,458,952.56	6,788,221.20	32,696,730.36	19.39
20 FY 2018-2019	40,559,208.00	1,074,256.44	3,458,952.56	6,788,221.20	32,696,730.36	19.39

# 2020-2021 NPPSD School Calendar

July 2020						
Su	M	Tu	W	Th	F	Sa
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July	
4th	Independence day

January 2021						
Su	M	Tu	W	Th	F	Sa
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January	
1st	No School- Holiday
4th	Start of 3rd Quarter/ 2nd Semester
18th	No School - Professional Learning

August 2020						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August	
5th - 6th	New Teachers Report
11th-14th	All Teachers Report
17th	First Day K-8th, 9th
18th	First Day 10th-12th

February 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

February	
11th	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)
15th	No School - Professional Learning
18th	Parent/ Teacher Conferences - High School

September 2020						
Su	M	Tu	W	Th	F	Sa
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

September	
7th	No School - Holiday
14th	No School - Professional Learning
17th	Parent/ Teacher Conferences - High School
24th	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)

March 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

March	
8th	Start of 4th Quarter
11th	No School Elementary/ Madison ONLY - P/T Conferences
12th	No School - Elementary and Madison P/T Conferences/ No School Adams and High School - Secondary Trade
15th	No School-Holiday
16th	No School - Professional Learning
	3rd Quarter - Elementary & Madison 43 days/ Adams 42.5 days/ Secondary 43 days

October 2020						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

October	
16th	No School - Professional Learning
19th	Start of 2nd Quarter
22nd	No School Elementary/ Madison ONLY - P/T Conferences
23rd	No School - Elementary and Madison P/T Conferences/ No School Adams and High School - Secondary Trade
	1st Quarter - Elementary & Madison 42 days/ Adams 41.5 days and HS 41 days

April 2021						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

April	
1st	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)
2nd	No School-Holiday
5th	No School-Holiday
6th	No School - Professional Learning
8th	Parent/ Teacher Conferences - High School

November 2020						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

November	
12th	Parent/ Teacher Conferences - High School
13th	No School - Professional Learning
19th	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)
25th-27th	No School - Holiday

May 2021						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May	
9th	Graduation
18th	End of 4th Quarter - Students Last Day
19th	No School - Professional Learning
20th-24th	Possible Snow Day Make-up Days
	4th Quarter - Elementary & Madison 45 days/ Adams 45.5 days/ Secondary 46 days
	Semester - Elementary & MS 88 days/ Secondary 89 days

December 2020						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

December	
17th	End of Quarter
18th	No School - Professional Learning
21st-31st	No School- Holiday
	2nd Quarter - Elementary & Madison 38 days/ Adams 38.5 days/ HS 39 days
	Semester - Elem. & MS 80 days HS 80 days

June 2021						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

June	
	Elementary and Middle School Days - 168 days
	Secondary Days - 169 days

Color Code	
No School - Professional Learning	
Quarter Start or End	
Parent/ Teacher Conferences	
Secondary Trade Day	
No School - Holiday	

# 2021-2022

July 2021						
Su	M	Tu	W	Th	F	Sa
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

July	
4th	Independence day

January 2022						
Su	M	Tu	W	Th	F	Sa
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January	
1st	No School- Holiday
3rd	Start of 3rd Quarter/ 2nd Semester
17th	No School - Professional Learning

August 2021						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August	
11th-12th	New Teachers Report
17th-20th	All Teachers Report
23rd	First Day K-8th, 9th
24th	First Day 10th-12th

February 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

February	
10th	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)
14th	No School - Professional Learning
17th	Parent/ Teacher Conferences - High School

September 2021						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

September	
6th	No School - Holiday
13th	No School - Professional Learning
16th	Parent/ Teacher Conferences - High School
23rd	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)

March 2022						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March	
14th	Start of 4th Quarter
17th	No School Elementary/ Madison ONLY - P/T Conferences
18th	No School - Elementary and Madison P/T Conferences/ No School Adams and High School - Secondary Trade
21st	No School-Holiday
22nd	No School - Professional Learning 3rd Quarter - Elementary & Madison 48 days/ Adams 47.5 days/ Secondary 48 days

October 2021						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

October	
11th	No School - Professional Learning
18th	Start of 2nd Quarter
21st	No School Elementary/ Madison ONLY - P/T Conferences
22nd	No School - Elementary and Madison P/T Conferences/ No School Adams and High School - Secondary Trade 1st Quarter - Elementary & Madison 37 days/ Adams 37.5 days and HS 38 days

April 2022						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

April	
1st	No School-Holiday
4th	No School-Holiday
5th	No School - Professional Learning
7th	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)
14th	Parent/ Teacher Conferences - High School

November 2021						
Su	M	Tu	W	Th	F	Sa
1	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

November	
11th	Parent/ Teacher Conferences - High School
12th	No School - Professional Learning
18th	12:00 Dismissal Adams ONLY Parent/ Teacher Conferences - Adams (7th-8th)
24th-26th	No School - Holiday

May 2022						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

May	
8th	Graduation
24th	Student's Last Day
25th	No School - Professional Learning
26th-27th	Possible Snow Day Make-up Days 4th Quarter - Elementary & Madison 45 days/ Adams 45.5 days/ Secondary 46 days Semester - Elementary & MS 93 days/ Secondary 94 days

December 2021						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

December	
17th	End of Quarter
18th	No School - Professional Learning
21st-31st	No School- Holiday 2nd Quarter - Elementary & Madison 38 days/ Adams 38.5 days/ HS 39 days Semester - Elem. & MS 80 days HS 75 days

June 2022						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

June	
	Elementary and Middle School Days - 168 days Secondary Days - 169 days

Color Code	
No School - Professional Learning	
Quarter Start or End	
Parent/ Teacher Conferences	
Secondary Trade Day	
No School - Holiday	



## DISTRICT STRATEGIC PLAN

**Goal 1:** The North Platte School District maintains and communicates at all levels of the organization **a purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

**Goal 2:** The North Platte School District provides the governance and leadership that promotes and supports its purpose and direction; **student performance, and system effectiveness.**

**Goal 3:** The North Platte School District provides a **rigorous, relevant, and coherent curriculum**; delivered by high quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success **for all students.**

**Goal 4:** The North Platte School District will utilize best practices to recruit, hire, mentor, retain, and develop qualified certified and noncertified staff in all schools that support its purpose and direction to **ensure success for all students.**

**Goal 5:** The district demonstrates strategic resource management that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate **levels of funding** and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

**Goal 6:** The North Platte School District provides safe, healthy, and efficiently operated facilities; and manages resources in all schools that support its purpose and direction to **ensure success for all students.**

**Goal 7:** The North Platte School District provides an effective communication process at all levels of the organization and to the community that promotes and reflects its purpose, values and beliefs about teaching and learning and the systems effectiveness **to ensure success for all students.**

**Goal 8:** The North Platte School District plans, develops, and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use **technology** to transform knowledge and skills into solutions, new information, and products.

North Platte Public Schools

Enrollment Comparison

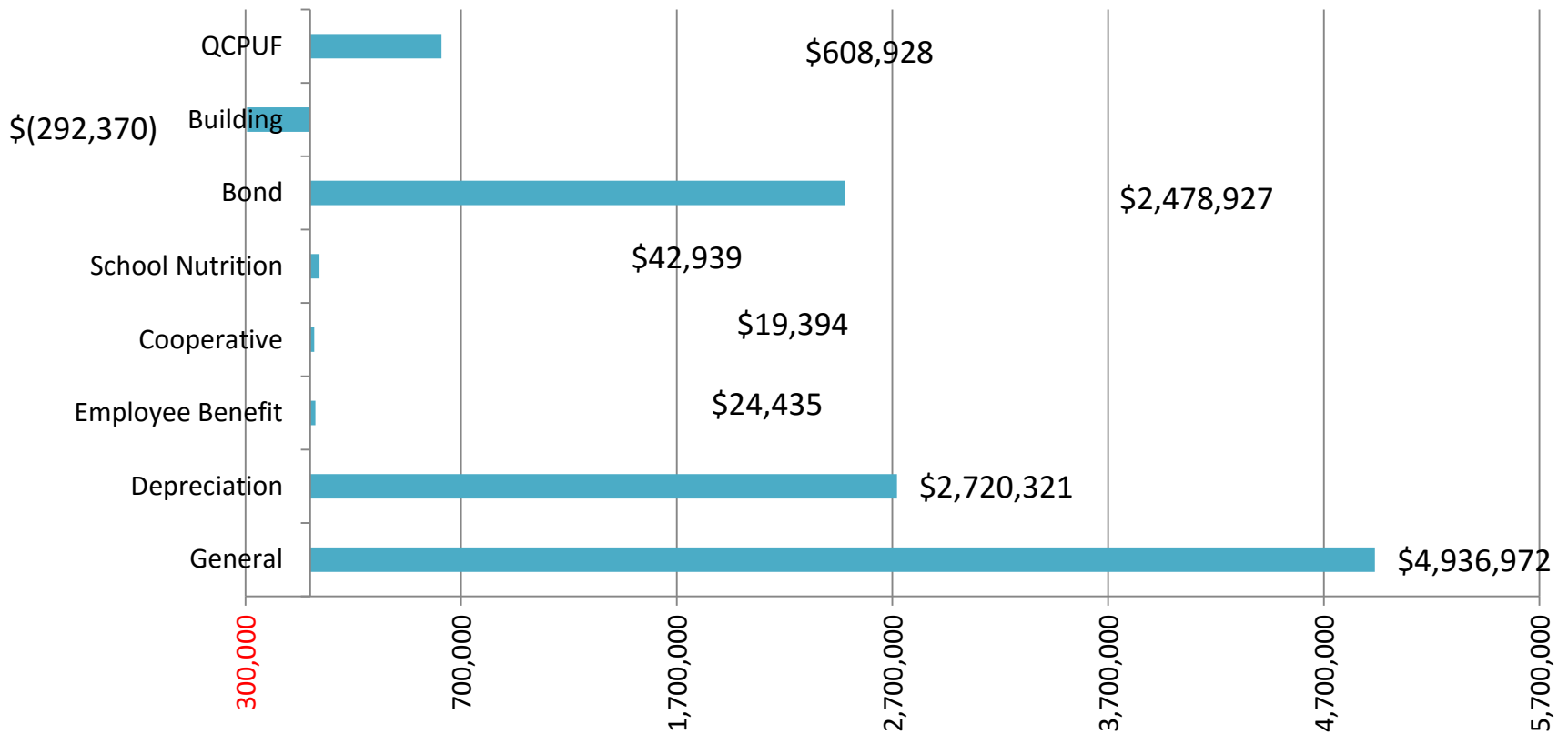
10/31/2019

		<u>September Enrollment</u>	<u>10/31/19</u>	<u>Percent Change</u>
KDG		283	283	0.0%
1		262	265	1.1%
2		293	291	-0.7%
3		281	281	0.0%
4		328	326	-0.6%
5		307	305	-0.7%
6		313	317	1.3%
7		297	297	0.0%
8		301	302	0.3%
9		303	303	0.0%
10		293	294	0.3%
11		299	300	0.3%
12		324	322	-0.6%
<b>Total</b>		<u>3,884</u>	<u>3,886</u>	0.1%
High School				
NPHS	001	1,219	1,219	0.0%
Middle School				
Adams	002	598	599	0.2%
Madison	004	313	317	1.3%
Elementary				
Buffalo	003	131	132	0.8%
Cody	005	230	228	-0.9%
Jefferson	006	314	311	-1.0%
Lincoln	007	199	201	1.0%
Washington	009	253	251	-0.8%
McDonald	010	251	251	0.0%
Eisenhower	011	217	218	0.5%
Osgood	012	75	75	0.0%
Lake Maloney	016	84	84	0.0%
<b>Total</b>		<b>3,884</b>	<b>3,886</b>	<b>0.1%</b>

**North Platte Public Schools**  
**Balance Sheet – Total Net Assets**  
**For the Two Month Period Ending October 31, 2019**



**2019-2020**



North Platte Public Schools

**STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL**

**For the Two Month Period Ending October 31, 2019**

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>	% of Budget <u>Spent</u>
General-Regular	35,994,176	6,659,096	18.50%
General-Grants	4,007,420	251,625	6.28%
Total Disbursements less Special Education	<b>40,001,596</b>	<b>6,910,721</b>	<b>17.28%</b>
General-Special Education	4,565,032	402,964	8.83%
<b>General Fund</b>	<b>\$ 44,566,628</b>	<b>\$ 7,313,685</b>	
Depreciation	3,896,386	238,666	6.13%
Employee Benefit	300,000	5,002	1.67%
Cooperative Fund	100,000	444	0.44%
Bond-North Platte	2,217,153	-	0.00%
Bond-Lake Maloney	114,087	-	0.00%
Building	1,214,360	822,701	67.75%
QCPUF	973,220	-	0.00%
Lunch	3,030,000	293,746	9.69%
Student Fee Fund	-	-	
Activities	1,380,595	238,939	17.31%
Total	<u>\$ 57,792,429</u>	<u>\$ 8,913,183</u>	<u>15.42%</u>

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS  
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**October 31, 2019**

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Coopertive</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>
<b>ASSETS</b>								
Cash	\$ 5,512,441	\$ 2,704,991	\$ 32,867	\$ 15,957	\$ 203,673	\$ -	\$ (292,370)	\$ 608,928
Investments								
Cash with Fiscal Agent						2,478,927		
Accounts Receivables	481	-			(268,078)			
Due From	(33,084)							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ 5,479,838</b>	<b>\$ 2,704,991</b>	<b>\$ 32,867</b>	<b>\$ 15,957</b>	<b>\$ (64,405)</b>	<b>\$ 2,478,927</b>	<b>\$ (292,370)</b>	<b>\$ 608,928</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	542,866							
Due To	-	(15,330)	8,432	(3,437)	(107,344)	-	-	-
Bonds Payable								
<b>Total Liabilities</b>	<b>\$ 542,866</b>	<b>\$ (15,330)</b>	<b>\$ 8,432</b>	<b>\$ (3,437)</b>	<b>\$ (107,344)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>\$ 4,936,972</b>	<b>\$ 2,720,321</b>	<b>\$ 24,435</b>	<b>\$ 19,394</b>	<b>\$ 42,939</b>	<b>\$ 2,478,927</b>	<b>\$ (292,370)</b>	<b>\$ 608,928</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,478,927	\$ -	\$ -
Unreserved for:								
General	4,936,972	-	-	19,394			-	-
Special Revenue Funds	-	2,720,321	24,435		42,939		-	608,928
Capital Projects Fund	-	-	-				(292,370)	
<b>Total Net Assets (Reserves)</b>	<b>\$ 4,936,972</b>	<b>\$ 2,720,321</b>	<b>\$ 24,435</b>	<b>\$ 19,394</b>	<b>\$ 42,939</b>	<b>\$ 2,478,927</b>	<b>\$ (292,370)</b>	<b>\$ 608,928</b>

**NORTH PLATTE PUBLIC SCHOOLS**

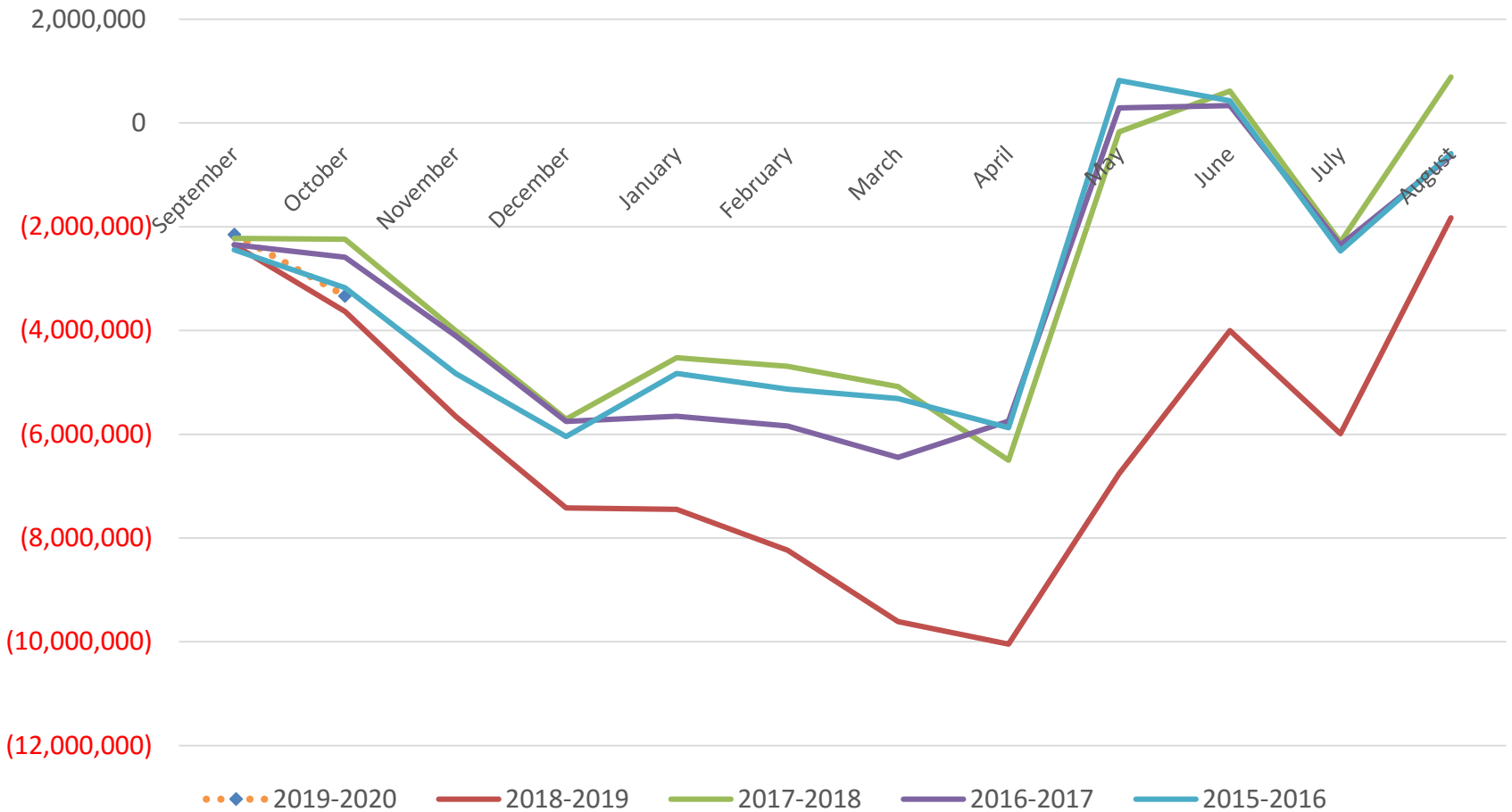
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**

**For the Two Month Period Ending October 31, 2019**

FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2019-2020	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite		
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities
GENERAL									
Education	\$ 8,269,859	\$ 3,550,709	\$ 35,994,176	\$ 6,659,096			\$ 5,512,441	\$ (33,084)	\$ (542,385)
Special Education			\$ 4,565,032	402,964					
Grants		430,089	\$ 4,007,420	251,625					
Total	\$ 8,269,859	\$ 3,980,798	\$ 44,566,628	\$ 7,313,685	(3,332,887)	\$ 4,936,972	\$ 5,512,441	\$ (33,084)	\$ (542,385)
DEPRECIATION	\$ 2,931,998	\$ 26,989	\$ 3,896,386	\$ 238,666	(211,677)	\$ 2,720,321	\$ 2,704,991	\$ 15,330	\$ -
EMPLOYEE BENEFIT	\$ 29,437	\$ -	\$ 300,000	\$ 5,002	(5,002)	\$ 24,435	\$ 32,867	\$ (8,432)	\$ -
Combined Total	\$ 11,231,294	\$ 4,007,787	\$ 48,763,014	\$ 7,557,353	(3,549,566)	\$ 7,681,728	\$ 8,250,299	\$ (26,186)	\$ (542,385)
FIDUCIARY									
Student Activity	\$ 1,478,744	\$ 229,838	\$ 1,380,595	\$ 238,939	(9,101)	\$ 1,469,643	\$ 1,420,555	\$ 49,088	\$ -
SCHOOL NUTRITION									
School Year	\$ 108,462	\$ 212,461	\$ 3,030,000	\$ 290,678	(78,217)	\$ 30,245	\$ 203,673	\$ 107,344	\$ (268,078)
Vending Machine	10,035	5,727		3,068	2,659	12,694			
Total	\$ 118,497	\$ 218,188	\$ 3,030,000	\$ 293,746	(75,558)	\$ 42,939	\$ 203,673	\$ 107,344	\$ (268,078)
BOND INTEREST AND RETIREMENT	\$ 2,359,950	\$ 118,977	\$ 2,331,240	\$ -	118,977	\$ 2,478,927	\$ 2,478,927	\$ -	\$ -
SPECIAL BUILDING	\$ 500,697	\$ 29,634	\$ 1,214,360	\$ 822,701	(793,067)	\$ (292,370)	\$ (292,370)	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 561,699	\$ 47,229	\$ 973,220	\$ -	47,229	\$ 608,928	\$ 608,928	\$ -	\$ -
COOPERATIVE	\$ 14,907	\$ 4,931	\$ 100,000	\$ 444	4,487	\$ 19,394	\$ 15,957	\$ 3,437	\$ -
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 16,265,788</b>	<b>\$ 4,656,584</b>	<b>\$ 57,792,429</b>	<b>\$ 8,913,183</b>	<b>\$ (4,256,599)</b>	<b>\$ 12,009,189</b>	<b>\$ 12,685,969</b>	<b>\$ 133,683</b>	<b>\$ (810,463)</b>



## Monthly Cash Flow



For 10/01/19 - 10/31/19

Income Statement

FPROF01A

Periods 02 - 02

Income Statement

INCOME STATEMENT

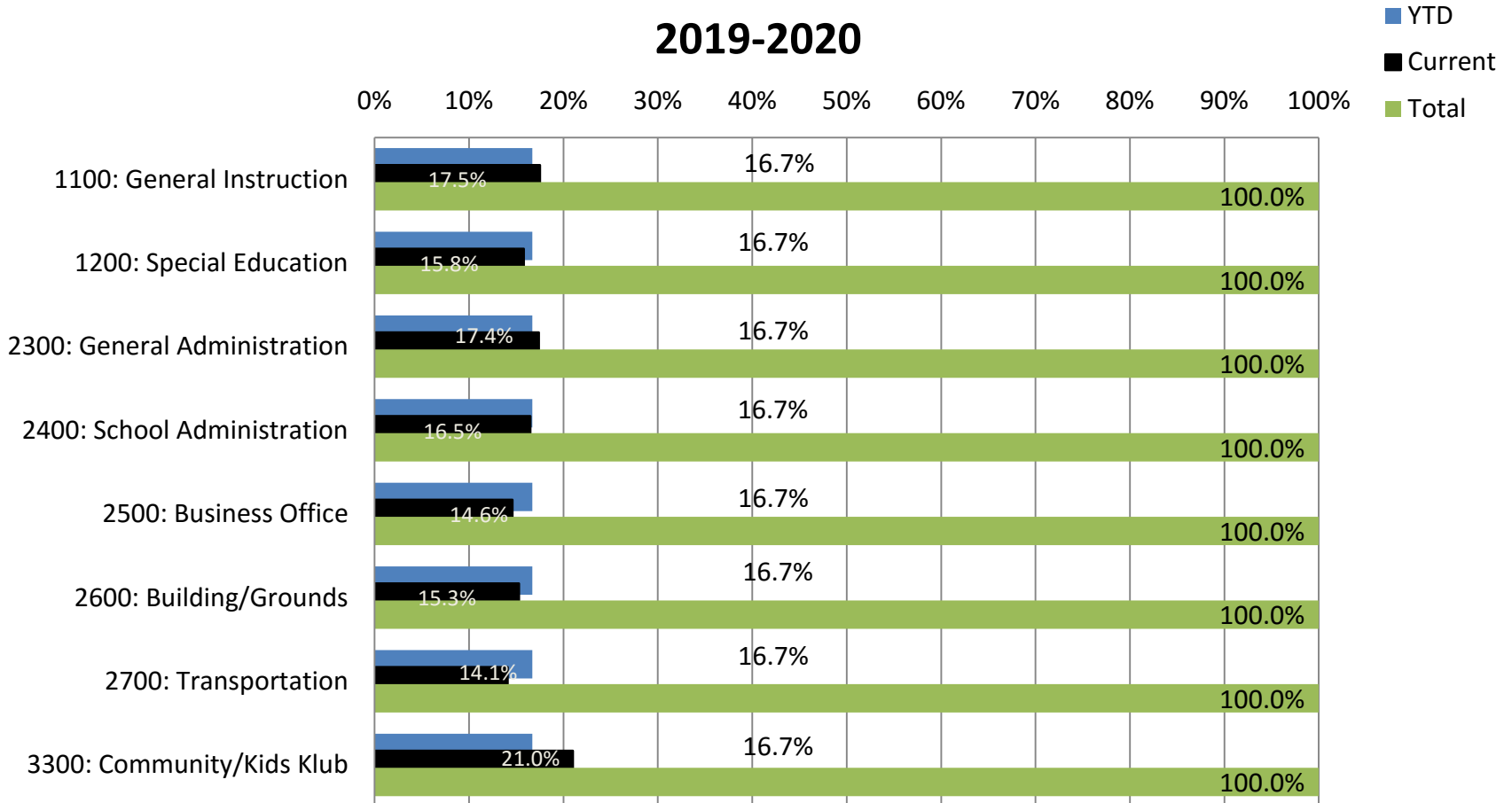
Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01 GENERAL FUND						
81 REVENUES						
11 00 TAXES	25,948,513.00	.00	1,363,164.25	1,363,164.25	24,585,348.75	5.25
15 00 INVESTMENT INCOME	10,000.00	.00	245.10	2,194.54	7,805.46	21.95
18 00 TUITION-AFTER SCHOOL PROG	.00	.00	8,021.00	12,684.00	-12,684.00	.00
19 00 PRIVATE GRANTS	140,000.00	.00	2,714.72	5,214.72	134,785.28	3.72
21 00 COUNTY FINES/LICENSES	410,000.00	.00	27,228.41	27,228.41	382,771.59	6.64
31 00 STATE RECEIPTS	11,828,618.00	.00	1,019,862.00	2,023,667.28	9,804,950.72	17.11
34 00 CATEGORICAL/PRIVATE GRANTS	500,000.00	.00	.00	.00	500,000.00	.00
35 00 STATE CATEGORICAL PROGRAMS	41,327.00	.00	28,355.00	28,355.00	12,972.00	68.61
39 00 OTHER STATE RECEIPTS	20,000.00	.00	.00	.00	20,000.00	.00
40 00 UNOBLIGATED GRANT FUNDS	1,578,203.00	.00	.00	.00	1,578,203.00	.00
45 00 FEDERAL PROGRAMS	2,407,706.00	.00	83,547.75	513,637.34	1,894,068.66	21.33
47 00 CARL PERKINS	60,000.00	.00	291.25	291.25	59,708.75	.49
56 00	5,000.00	.00	2,001.11	4,361.11	638.89	87.22
81 REVENUES	42,949,367.00	.00	2,535,430.59	3,980,797.90	38,968,569.10	9.27
91 EXPENDITURES						
11 00 REGULAR INSTRUCTION	20,653,559.00	62,771.95	1,757,508.64	3,444,598.76	17,146,188.29	16.98
12 00 SPECIAL EDUCATION	4,232,383.00	5,286.44	326,830.50	668,788.04	3,558,308.52	15.93
13 00 SUMMER SCHOOL	73,516.00	.00	.00	.00	73,516.00	.00
21 00 PUPIL SUPPORT	1,901,529.00	10,839.45	179,785.75	362,296.73	1,528,392.82	19.62
22 00 STAFF SUPPORT	1,439,068.00	474,581.27	262,362.21	414,521.50	549,965.23	61.78
23 00 GENERAL ADMINISTRATION	1,155,146.00	269.50	68,026.69	201,324.39	953,552.11	17.45
24 00 SCHOOL ADMINISTRATION	2,877,991.00	29.19	237,391.11	474,469.55	2,403,492.26	16.49
25 00 BUSINESS SUPPORT	2,515,098.00	319,221.89	183,850.14	366,762.25	1,829,113.86	27.27
26 00 OPERATIONS/MAINTENANCE	5,100,598.00	151,256.75	400,762.74	781,478.36	4,167,862.89	18.29
27 00 TRANSPORTATION	525,320.00	50,000.00	42,434.78	73,981.62	401,338.38	23.60
33 00 COMMUNITY SERVICE	238,321.00	.00	30,255.75	50,076.69	188,244.31	21.01
34 00 CATEGORICAL/PRIVATE GRANTS	.00	5,496.62	793.88	893.88	-6,390.50	.00
35 00 STATE CATEGORICAL PROGRAMS	14,193.00	.00	5,258.03	8,444.29	5,748.71	59.50
40 00 UNOBLIGATED GRANT FUNDS	1,269,146.00	.00	.00	.00	1,269,146.00	.00
62 00 ESSA-TITLE	827,518.00	.00	81,581.26	163,298.31	664,219.69	19.73
63 00 ESSA-TITLE II	149,402.00	.00	10,061.12	20,318.04	129,083.96	13.60
64 00 IDEA	1,202,160.00	.00	90,631.48	183,936.51	1,018,223.49	15.30
66 00 OTHER FEDERAL SERV-NON CATEGORICAL	13,641.00	.00	2,645.64	5,081.46	8,559.54	37.25
67 00 CARL PERKINS FUNDS	.00	10,735.44	308.10	12,621.92	-23,357.36	.00
69 00 FEDERAL SERV-CATEGORICAL	293,039.00	31,944.00	39,219.95	80,792.93	180,302.07	38.47
80 00 TRANSFERS	85,000.00	.00	.00	.00	85,000.00	.00
91 EXPENDITURES	44,566,628.00	1,122,432.50	3,719,707.77	7,313,685.23	36,130,510.27	18.93
01 GENERAL FUND	-1,617,261.00	-1,122,432.50	-1,184,277.18	-3,332,887.33	2,838,058.83	275.49



# North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

## 2019-2020



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals office and Support

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	79,588.81	.00	9,891.00	69,697.81
8002	ADAMS MIDDLE SCHOOL	64,187.10	.00	2,445.55	61,741.55
8003	BUFFALO ELEMENTARY	32,275.14	.00	.00	32,275.14
8004	MADISON SCHOOL	72,592.87	.00	432.77	72,160.10
8005	CODY ELEMENTARY	29,170.53	.00	.00	29,170.53
8006	JEFFERSON ELEMENTARY	21,678.70	.00	1,437.00	20,241.70
8007	LINCOLN ELEMENTARY	61,700.06	.00	.00	61,700.06
8009	WASHINGTON ELEMENTARY	46,718.37	.00	6,816.00	39,902.37
8010	MCDONALD ELEMENTARY	21,558.38	.00	.00	21,558.38
8011	EISENHOWER ELEMENTARY	10,805.04	.00	1,876.64	8,928.40
8012	OSGOOD/LAKE ELEMENTARY	4,023.57	.00	.00	4,023.57
8013	SPED	-21,177.14	.00	.00	-21,177.14
8015	STUDENT LEAD TECHNOLOGY	203,132.97	.00	.00	203,132.97
8026	NURSING SERVICES	4,217.77	.00	.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	.00	.00	22,863.51
8040	ELEMENTARY MUSIC	4,581.15	.00	.00	4,581.15
8041	ELEMENTARY PE	13,074.20	.00	.00	13,074.20
8051	NEW SERIES TEXTBOOKS	1,112,542.68	.00	.00	1,112,542.68
8052	TECHNOLOGY OFFICE	395,569.78	.00	.00	395,569.78
8055	REPLACEMENT TEXTBOOKS	43,219.57	.00	.00	43,219.57
8110	NPHS LIBRARY	3,470.58	.00	.00	3,470.58
8111	NPHS BAND	-27,126.95	.00	.00	-27,126.95
8230	MS BAND	7,500.00	.00	.00	7,500.00
8232	CENTRAL OFFICE	28,073.72	.00	7,885.00	20,188.72
8233	CUSTODIAL/MAINTENANCE	98,433.74	25,023.56	7,882.01	115,575.29
8234	TEACHER COMPUTERS	50,364.81	.00	.00	50,364.81
8235	VEHICLE ACQUISITION	250,033.86	.00	200,000.00	50,033.86
8240	TRACK	153,506.63	.00	.00	153,506.63
8241	TENNIS COURTS	122,532.00	.00	.00	122,532.00
8245	FOOTBALL FIELD	597.00	.00	.00	597.00
8250	ADAMS HVAC	-15,264.37	.00	.00	-15,264.37
8290	INTEREST	37,553.77	1,965.16	.00	39,518.93
	<b>Fund Totals</b>	<b>2,931,997.85</b>	<b>26,988.72</b>	<b>238,665.97</b>	<b>2,720,320.60</b>
	<b>Total For All Funds</b>	<b>2,931,997.85</b>	<b>26,988.72</b>	<b>238,665.97</b>	<b>2,720,320.60</b>

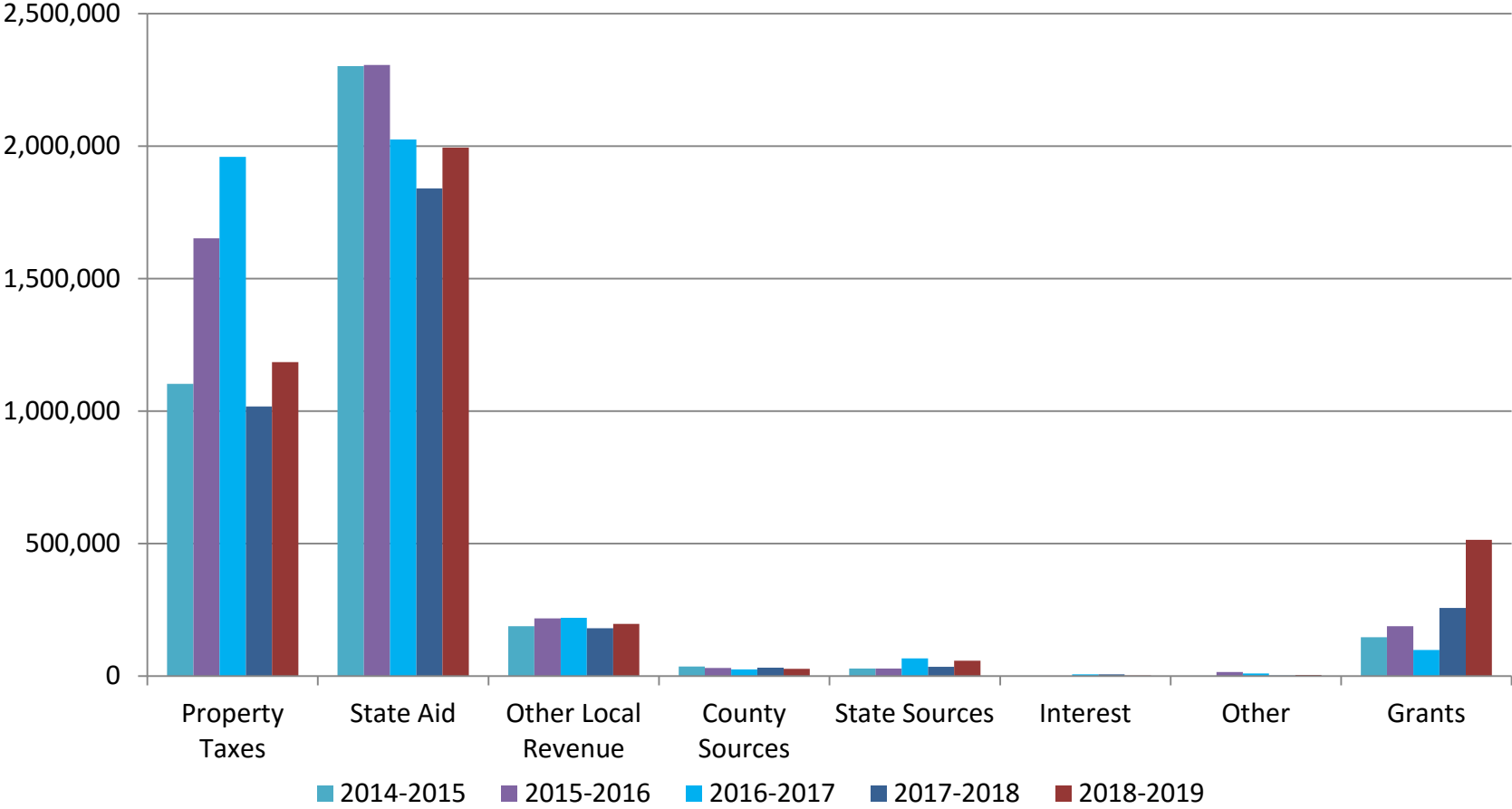
North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	15,800.58	.00	1,526.00	14,274.58
8610	EMPLOYEE BENEFITS-UNEMP COMP	210.33	.00	3,475.66	-3,265.33
8620	SECTION 125	13,426.00	.00	.00	13,426.00
	<b>Fund Totals</b>	<b>29,436.91</b>	<b>.00</b>	<b>5,001.66</b>	<b>24,435.25</b>
	<b>Total For All Funds</b>	<b>29,436.91</b>	<b>.00</b>	<b>5,001.66</b>	<b>24,435.25</b>

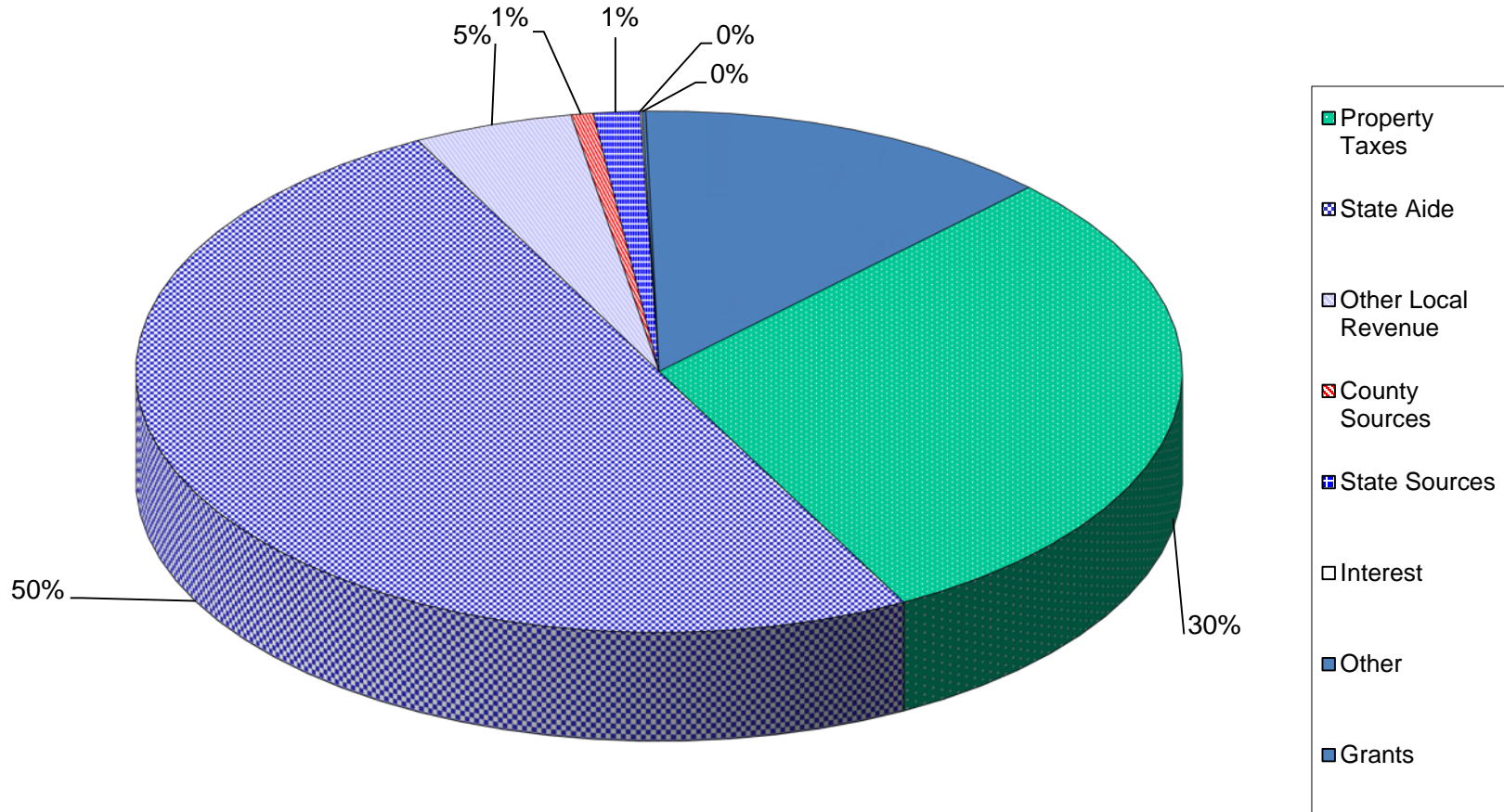
# North Platte Public Schools Revenue Comparison For the Two Month Period Ending October 31



# North Platte Public Schools

## Revenue by Object Code

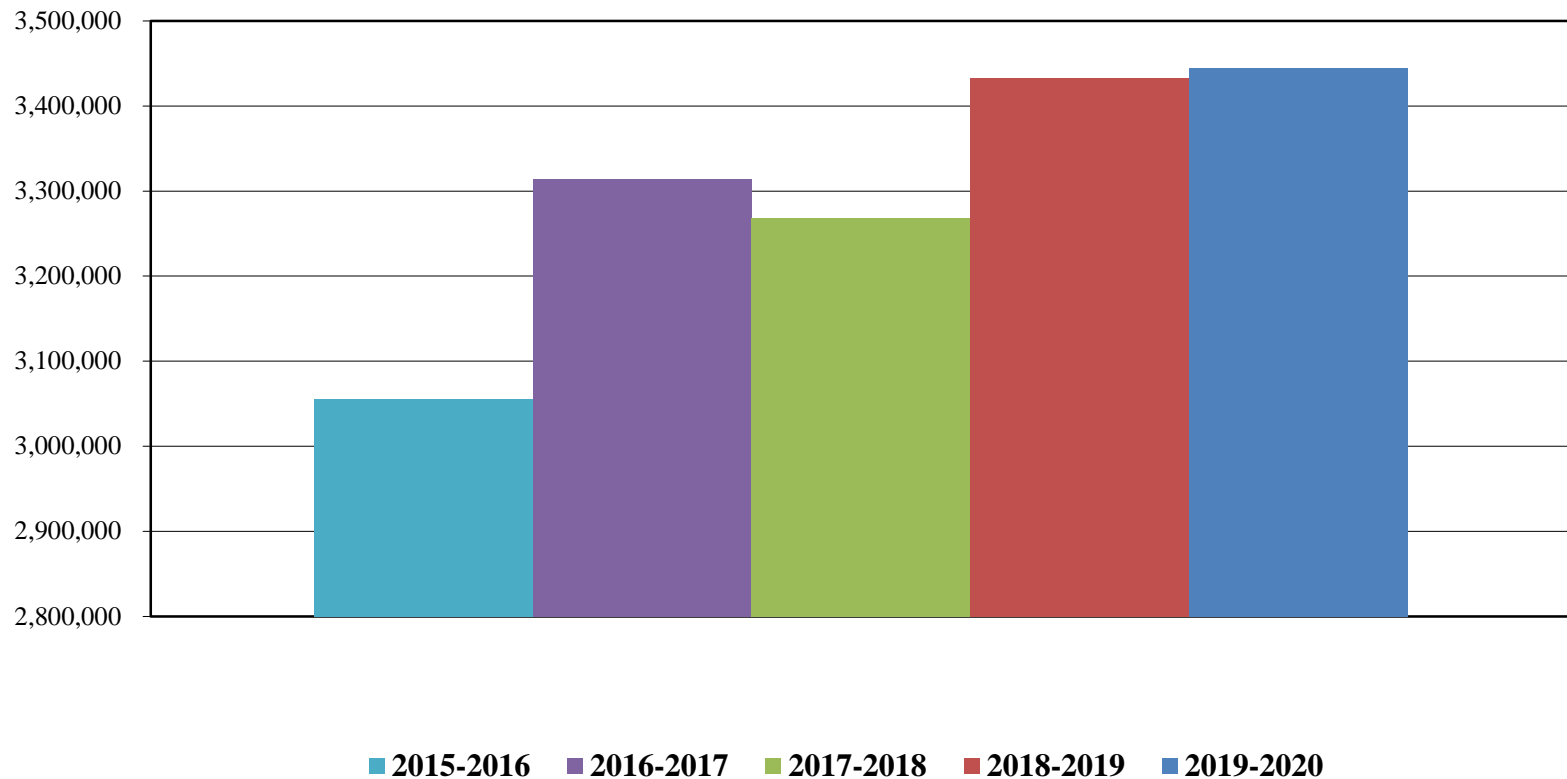
For the Two Month Period Ending October 31, 2019





# North Platte Public Schools

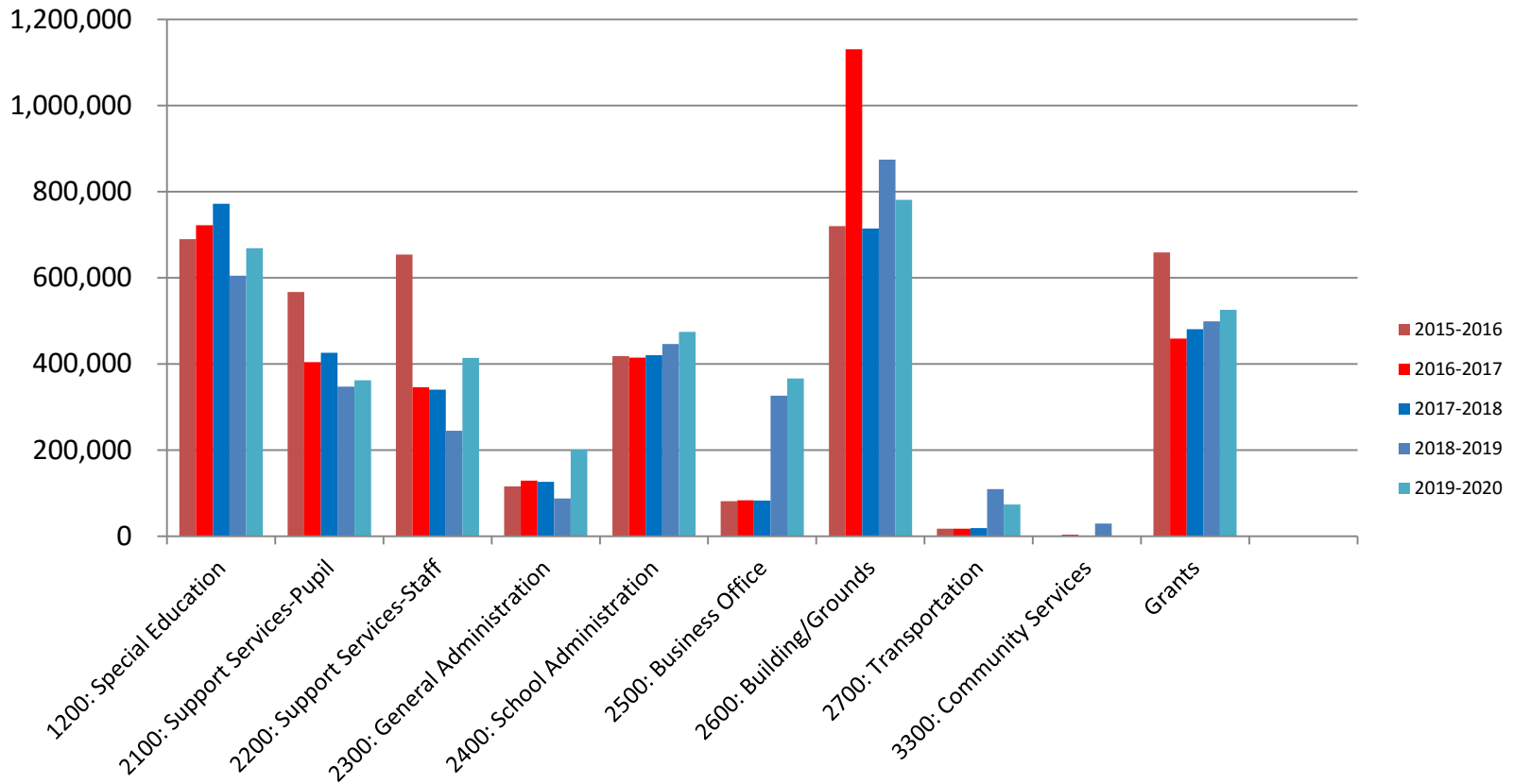
## Comparison of Expense-1100: Instruction Only For the Two Month Period Ending October 31



# North Platte Public Schools



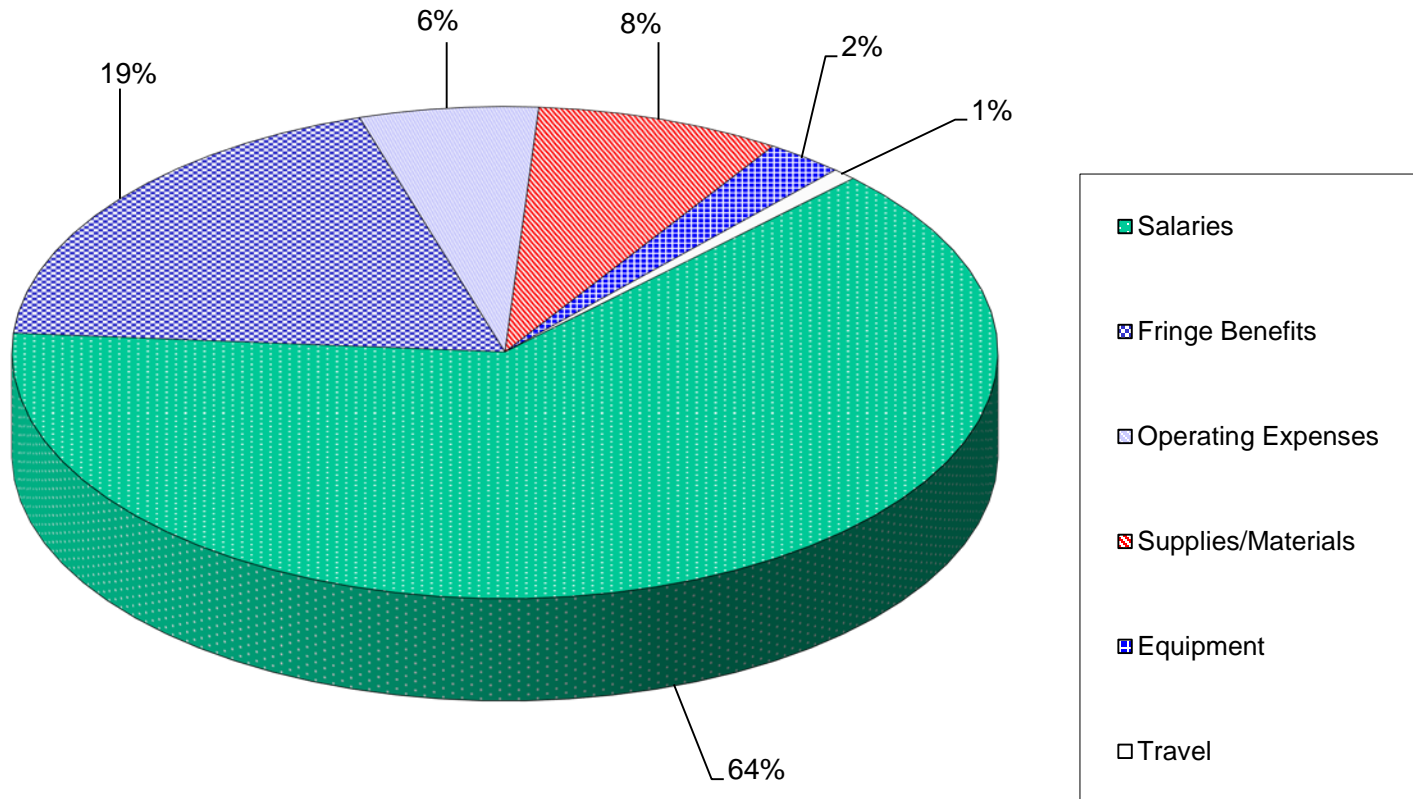
## Comparison of Expense by Discipline For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2019

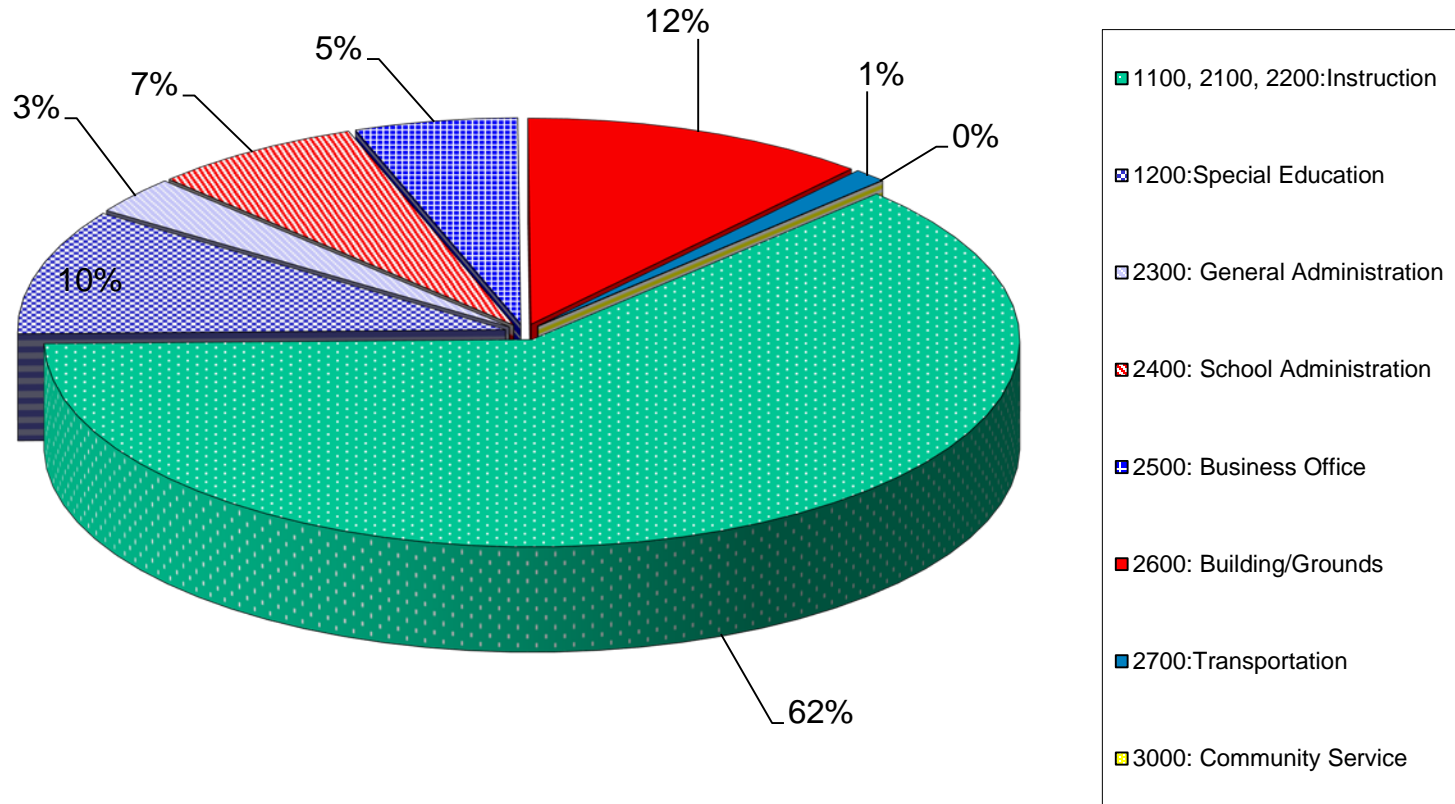


General Fund Expenditures excluding Grants

# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2019



General Fund Expenditures excluding grants

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2019



**DANA F. COLE  
& COMPANY** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
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LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2019, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the North Platte School's Foundation, Inc., were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of August 31, 2019, and the respective changes in financial position - modified cash basis, thereof for the year then ended in conformity with the modified cash basis of accounting described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of August 31, 2019, and the respective changes in modified cash basis financial position, thereof for the year then ended in conformity with the modified cash basis of accounting described in Note 1.

### *Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. Lincoln County Public Schools District No. 1, North Platte, Nebraska prepares its financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

The modified cash basis financial statements of the component unit have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### *Other Matters*

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements. The supplementary information, pages 36 - 59, is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, pages 33 - 35, is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information, pages 36 - 38, and the schedule of expenditures of federal awards, pages 33 - 35, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 36 - 38 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information, pages 39 - 59, which is the responsibility of management, is presented for purposes of additional analysis, and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### **Report Issued in Accordance with *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2019, on our consideration of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Ord, Nebraska  
October 21, 2019

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - COMPONENT UNIT  
 FOR THE YEAR ENDED AUGUST 31, 2019

FUNCTIONS/PROGRAMS	Net (Disbursements) Receipts and Changes in Net Position						
	Disburse- ments	Program Receipts		Primary Government			Component Unit
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	Modified Cash Basis
Primary Governmental							
Governmental Activities							
Regular instruction	20,005,902			(20,005,902)		(20,005,902)	
Special education	4,205,487		2,107,832	(2,097,655)		(2,097,655)	
Summer school	45,295			(45,295)		(45,295)	
Support services							
Pupils	2,056,198			(2,056,198)		(2,056,198)	
Staff	1,257,216			(1,257,216)		(1,257,216)	
Operation and maintenance of plant	5,735,173			(5,735,173)		(5,735,173)	
Pupil transportation - regular and special education	604,562		38,041	(566,521)		(566,521)	
General and administrative							
General administration							
Board of Education	147,808			(147,808)		(147,808)	
Superintendent	359,810			(359,810)		(359,810)	
Office of the Principal	2,758,075			(2,758,075)		(2,758,075)	
Business services	2,564,256			(2,564,256)		(2,564,256)	
Community services operations	439,357			(439,357)		(439,357)	
Other grants and private interests	47,072		90,750	43,678		43,678	
State categorical programs	74,191		80,454	6,263		6,263	
Federal programs	2,691,841		2,571,618	(120,223)		(120,223)	
Debt service							
Principal	3,040,000			(3,040,000)		(3,040,000)	
Interest	270,342			(270,342)		(270,342)	
Capital outlay	1,262,547			(1,262,547)		(1,262,547)	
Total governmental activities	<u>47,565,132</u>		<u>4,888,695</u>	<u>(42,676,437)</u>		<u>(42,676,437)</u>	
Business-type activities							
School Nutrition Fund	2,304,743	671,354	1,475,754		(157,635)	(157,635)	
Component unit activities							
School foundation	176,050		211,338				35,288
Total primary governmental	<u>50,045,925</u>	<u>671,354</u>	<u>6,575,787</u>	<u>(42,676,437)</u>	<u>(157,635)</u>	<u>(42,834,072)</u>	<u>35,288</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - COMPONENT UNIT  
 FOR THE YEAR ENDED AUGUST 31, 2019

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit Modified Cash Basis
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business-Type Activities		
General Receipts							
Taxes							
Property taxes				26,376,383		26,376,383	
Motor vehicle taxes				2,255,231		2,255,231	
Carline tax				137,938		137,938	
Interest				40,853	197	41,050	
County fines and license fees				330,785		330,785	
State aid				9,200,199		9,200,199	
Homestead exemption				908,007		908,007	
Pro-rate motor vehicle				77,188		77,188	
Property tax credit				1,241,163		1,241,163	
Personal property tax credit				138,919		138,919	
State apportionment				514,359		514,359	
Dividends and interest							25,110
Net realized investment gains							24,246
Net unrealized investment gains							(17,763)
Other receipts				473,607	140,559	614,166	
Total general receipts				<u>41,694,632</u>	<u>140,756</u>	<u>41,835,388</u>	<u>31,593</u>
Changes in net position resulting from receipts and disbursements				(981,805)	(16,879)	(998,684)	66,881
OTHER FINANCING USES							
Transfer to Activities Fund				(183,237)		(183,237)	
CHANGE IN NET POSITION				(1,165,042)	(16,879)	(1,181,921)	66,881
NET POSITION, beginning of year				<u>15,836,011</u>	<u>138,591</u>	<u>15,974,602</u>	<u>1,207,174</u>
NET POSITION, end of year				<u>14,670,969</u>	<u>121,712</u>	<u>14,792,681</u>	<u>1,274,055</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - COMPONENT UNIT  
 FOR THE YEAR ENDED AUGUST 31, 2019

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit Modified Cash Basis
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business-Type Activities		
<b>ASSETS</b>							
				4,263,155	121,712	4,384,867	74,261
				10,407,814		10,407,814	
							1,201,687
<b>TOTAL ASSETS</b>				<u>14,670,969</u>	<u>121,712</u>	<u>14,792,681</u>	<u>1,275,948</u>
<b>LIABILITIES</b>							
							303
							1,590
<b>TOTAL LIABILITIES</b>							<u>1,893</u>
<b>NET POSITION</b>							
<b>Restricted</b>							
				1,062,397		1,062,397	
				2,362,371		2,362,371	
					121,712	121,712	
							517,068
<b>Unrestricted</b>				<u>11,246,201</u>		<u>11,246,201</u>	<u>756,987</u>
<b>TOTAL NET POSITION</b>				<u>14,670,969</u>	<u>121,712</u>	<u>14,792,681</u>	<u>1,274,055</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds					Total Governmental Funds
	General Fund	Bond Fund	Special Building Fund	Cooperative Fund	Qualified Capital Purpose Undertaking Fund	
<b>RECEIPTS</b>						
Taxes						
Property taxes	22,671,520	2,236,618	572,168		896,077	26,376,383
Motor vehicle taxes	2,255,231					2,255,231
Carline tax	119,096	11,115	2,979		4,748	137,938
Interest	36,101	4,752				40,853
Other local sources	215,959			11,022		226,981
County sources	330,785					330,785
State receipts	13,984,534	197,831	47,790		76,007	14,306,162
Federal receipts	2,571,618					2,571,618
Other sources	141,870		179,843	15,663		337,376
Total receipts	<u>42,326,714</u>	<u>2,450,316</u>	<u>802,780</u>	<u>26,685</u>	<u>976,832</u>	<u>46,583,327</u>
<b>DISBURSEMENTS</b>						
Regular instruction	20,005,902					20,005,902
Special education	4,205,487					4,205,487
Summer school	45,295					45,295
Support services						
Pupils	2,056,198					2,056,198
Staff	1,232,695			24,521		1,257,216
Operation and maintenance of plant	5,623,429		111,744			5,735,173
Pupil transportation - regular and special education	604,562					604,562
General and administrative Board of Education	147,808					147,808

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds					Total Governmental Funds
	General Fund	Bond Fund	Special Building Fund	Cooperative Fund	Qualified Capital Purpose Undertaking Fund	
DISBURSEMENTS (Continued)						
General and administrative (Continued)						
General administration (Continued)						
Superintendent	359,810					359,810
Office of the Principal	2,758,075					2,758,075
Business services	2,564,256					2,564,256
Community services	439,357					439,357
∞ Other grants and private interests	47,072					47,072
State categorical programs	74,191					74,191
Federal programs	2,691,841					2,691,841
Debt service						
Principal		2,310,000			730,000	3,040,000
Interest	59,931	85,681			124,730	270,342
Capital outlay	915,701		346,446		400	1,262,547
Total disbursements	<u>43,831,610</u>	<u>2,395,681</u>	<u>458,190</u>	<u>24,521</u>	<u>855,130</u>	<u>47,565,132</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(1,504,896)	54,635	344,590	2,164	121,702	(981,805)
OTHER FINANCING USES						
Transfers out	<u>(183,237)</u>					<u>(183,237)</u>
NET CHANGE IN FUND BALANCES	(1,688,133)	54,635	344,590	2,164	121,702	(1,165,042)
FUND BALANCES, beginning of year	<u>12,919,427</u>	<u>2,307,736</u>	<u>156,108</u>	<u>12,743</u>	<u>439,997</u>	<u>15,836,011</u>
FUND BALANCES, end of year	<u>11,231,294</u>	<u>2,362,371</u>	<u>500,698</u>	<u>14,907</u>	<u>561,699</u>	<u>14,670,969</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2019

		Major Funds					
		General Fund	Bond Fund	Special Building Fund	Cooperative Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS							
ASSETS							
	Cash (claim on cash) and certificates of deposit	3,661,741		317,236	14,907	269,271	4,263,155
	County Treasurer's balances	<u>7,569,553</u>	<u>2,362,371</u>	<u>183,462</u>	<u>          </u>	<u>292,428</u>	<u>10,407,814</u>
6	TOTAL ASSETS	<u>11,231,294</u>	<u>2,362,371</u>	<u>500,698</u>	<u>14,907</u>	<u>561,699</u>	<u>14,670,969</u>
FUND BALANCES							
FUND BALANCES							
	Restricted:						
	Capital outlay			500,698		561,699	1,062,397
	Debt services		2,362,371				2,362,371
	Assigned:						
	Capital outlay	2,931,998					2,931,998
	Employee benefits	29,437					29,437
	Subsequent years budget	1,637,261					1,637,261
	Unassigned	<u>6,632,598</u>			<u>14,907</u>		<u>6,647,505</u>
	Total fund balances	<u>11,231,294</u>	<u>2,362,371</u>	<u>500,698</u>	<u>14,907</u>	<u>561,699</u>	<u>14,670,969</u>
	TOTAL FUND BALANCES	<u>11,231,294</u>	<u>2,362,371</u>	<u>500,698</u>	<u>14,907</u>	<u>561,699</u>	<u>14,670,969</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUND  
AUGUST 31, 2019

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>121,712</u>
NET POSITION	
Restricted	<u>121,712</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED AUGUST 31, 2019

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	197
Student and adult lunch sales	671,354
State sources	19,624
Federal sources	1,456,130
Other nonrevenue receipts	<u>140,559</u>
Total operating receipts	<u>2,287,864</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	63,163
Employee benefits	20,081
Purchased services	2,168,817
Supplies	5,505
Capital outlay	9,599
Other	<u>37,578</u>
Total operating disbursements	<u>2,304,743</u>
OPERATING RECEIPTS UNDER DISBURSEMENTS	(16,879)
NET POSITION, beginning of year	<u>138,591</u>
NET POSITION, end of year	<u>121,712</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
YEAR ENDED AUGUST 31, 2019

	Activities Fund
ASSETS	
Cash and certificates of deposit	<u>1,478,744</u>
LIABILITIES	
Due to student groups and activities	<u>1,478,744</u>
NET POSITION	<u><u>- 0 -</u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Lincoln County Public Schools District No. 1, North Platte, Nebraska (the District).

Reporting Entity

The Lincoln County Public Schools District No. 1, North Platte, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, the North Platte Public Schools Foundation, Inc., is a component unit, as defined in Governmental Accounting Standards Board Statement No. 14, which is included in the District's reporting entity.

North Platte Public Schools Foundation, Inc., is a legally separate, tax-exempt component unit of Lincoln County Public Schools District No. 1. The Foundation acts primarily as a fundraising organization to provide support to the District and its constituents. The Foundation is governed by a separate Board of Directors. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to the activities of the District and its constituents by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the District or its constituents, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

Complete financial statements for the North Platte Public Schools Foundation, Inc., can be obtained from the Administrative Offices of Lincoln County Public Schools District No. 1 at 301 W. F Street, North Platte, Nebraska 69101.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees, charges, and intergovernmental receipts for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements as applicable.

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per one hundred dollars of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Proprietary Fund Type

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Fiduciary Fund Types

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components (Depreciation Fund and Employee Benefit Fund) are considered one fund for reporting purposes.

Basis of Accounting

Lincoln County Public Schools District No. 1

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Lincoln County Public Schools District No. 1 (Continued)

The modified cash basis of accounting is a basis of accounting other than GAAP as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, are not reported and long-term liabilities, such as debt and compensated absences, are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The North Platte Public Schools Foundation, Inc., maintains its books and records and reports its financial operations on the modified cash basis of accounting. As the accompanying statement of activities and net position - modified cash basis does not include accounts receivable, accounts payable, and other accrued revenues and expenses, the financial statements do not reflect the financial position or the results of operations of the North Platte Public Schools Foundation, Inc., in conformity with accounting principles generally accepted in the United States of America. The statements do reflect the fair value of investments.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receipts and Disbursements

Program Receipts - In the statement of activities, modified cash basis receipts that are directly from each activity or from parties outside the District's taxpayers are reported as program receipts. The District has the following program receipts in each activity:

Instructional services	State and federal grants received and Educational Service Unit receipts
Federal and state programs	Federal and state grants received
School lunch and milk	Charges for meals and federal and state reimbursements received

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the governmental-wide and fund financial statements.

Investments

Lincoln County Public Schools District No. 1

Nebraska statutes provide that the District may, by and with the District's Board of Education, invest the funds of the District in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. The District held investments with the Nebraska School District Liquid Fund during the year.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The Foundation has adopted FASB ASC 958-320, *Not-for-Profit Entities, Investments - Debt and Equity Securities*. FASB ASC 958-320 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

The District expends supply items and material when purchased.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District currently has no amounts classified in this category.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund and any deficit fund balances for other funds.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

Certified Staff - Employees are allowed ten days per year for sick leave. Certified staff employees are allowed to accumulate sick leave up to 75 days. Accumulated sick leave terminates upon resignation, retirement, dismissal, or death, except if the employee qualifies for the sick leave incentive program in Note 9. Certified staff employees are allowed up to five days of bereavement leave with no accumulation or compensation of unused bereavement leave. Certified staff employees are allowed three personal leave days per year. Unused personal leave may be added to accumulated sick leave or will be paid to the employee at the substitute teacher pay rate.

Classified Staff - Employees are allowed up to 8 hours per month for sick leave. Classified staff employees are allowed to accumulate sick leave up to 600 hours. Accumulated leave terminates upon resignation, retirement, dismissal, or death. Classified staff employees are allowed 10 to 24 personal leave hours per year. Classified staff employees in Category A (as defined in the Classified Employee Handbook) earn between 5 and 14 hours of vacation leave per month and may accumulate 64 to 168 hours of vacation leave based on length of employment.

These modified cash basis statements do not make any provision for unpaid leave liabilities.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash on the financial statements.

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. The District does not have a deposit policy for custodial credit risk. As of August 31, 2019, all the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2019.

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.
2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT

The Foundation has adopted FASB ASC 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under accounting principles generally accepted in the United States of America. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 - Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 - Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended August 31, 2019, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Marketable Equity Securities

The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

Fair Value on a Recurring Basis

The table below presents the balances of assets measured at August 31, 2019, at fair value on a recurring basis.

	Total	Level 1	Level 2	Level 3
Mutual Funds	<u>1,201,687</u>	<u>1,201,687</u>	<u>      </u>	<u>      </u>

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2019, are as follows:

	2019		
	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>1,030,236</u>	<u>171,451</u>	<u>1,201,687</u>

Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer, and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the County Treasurer at August 31, 2019. These funds were transferred to the District subsequent to the fiscal year end August 31, 2019.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>7,569,553</u>	<u>2,362,371</u>	<u>183,462</u>	<u>292,428</u>	<u>10,407,814</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN

**Plan Description**

The Lincoln County Public Schools District No. 1 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

**Benefits Provided**

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2%) set by statute, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service or (2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2%) set by statute, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

**Benefits Provided (Continued)**

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

**Contributions**

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- District: The District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2019, was \$2,688,386.

**Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

NOTE 6. SHORT-TERM DEBT

The District issued a Tax Anticipation Note (TAN) in the amount of \$3,645,000 at 2.40% with a local bank to provide temporary cash flow for the District on May 17, 2019. The Lincoln County Treasurer did not transfer property taxes and other significant county and state revenues to the District in a timely manner causing the District to be short of cash for the majority of the fiscal year. The District paid the TAN on July, 23, 2019, plus interest of \$17,010.

NOTE 7. LONG-TERM DEBT

Bonds Payable

On June 25, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued Limited Tax Obligation Bonds, Series 2014C, in the amount of \$4,645,000, the proceeds of which were used to fund construction at various school buildings within the

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

District. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2024, when the bonds will be repaid in full. The District does have the option to call the bonds on or after December 15, 2019, for bonds maturing on or after June 25, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 0.50% to 2.40%.

On September 17, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014A, in the amount of \$4,710,000, the proceeds of which were used to refinance the Series 2009A General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2020, when the bonds will be repaid in full. The District does have the option to call the bonds on or after September 17, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 0.25% to 1.55%.

On October 1, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014B, in the amount of \$830,000, the proceeds of which were used to refinance the Series 2009B General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2022, when the bonds will be repaid in full. The District does have the option to call the bonds on or after October 1, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 2.85% to 3.90%.

On February 25, 2015, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2015, in the amount of \$6,965,000, the proceeds of which were used to refinance the Series 2005 General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2020, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at a rate of 2.00%.

On April 5, 2016, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued Limited Tax Building Improvement Bonds, Series 2016, in the amount of \$2,335,000, the proceeds of which were used to fund construction at various school buildings within the District. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2026, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at a rate of 2.75%.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

Changes to bonds payable for the year ended August 31, 2019, are as follows:

Bonds outstanding, September 1, 2018	11,995,000
Payments of current maturities	<u>(3,040,000)</u>
Bonds outstanding, August 31, 2019	<u>8,955,000</u>
Current maturities within one year	<u>3,020,000</u>

Debt service requirements at August 31, 2019, were as follows:

Years Ended August 31,	2014A Series Bonds Payable Principal	2014B Series Bonds Payable Principal	2014C Series Bonds Payable Principal	2015 Series Bonds Payable Principal	2016 Series Bonds Payable Principal	Interest	Total
2020	860,000	105,000	525,000	1,315,000	215,000	158,960	3,178,960
2021	445,000	110,000	535,000	665,000	225,000	113,779	2,093,779
2022		110,000	545,000		230,000	85,501	970,501
2023		120,000	555,000		235,000	65,377	975,377
2024			565,000		245,000	44,962	854,962
2025 - 2027			580,000		770,000	39,136	1,389,136
	<u>1,305,000</u>	<u>445,000</u>	<u>3,305,000</u>	<u>1,980,000</u>	<u>1,920,000</u>	<u>507,715</u>	<u>9,462,715</u>

NOTE 8. 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. To manage its workers' compensation and property and security risks, the District joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs, and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the result of adjustment, if any, relating to such audits would not have any material financial impact.

NOTE 10. LEASES, COMMITMENTS, AND CONTINGENCIES

The District has operating leases on various copiers, computer equipment, and other equipment. The original terms of the leases vary with three- to four-year commitments. The monthly lease payments on these vary with each lease.

At August 31, 2019, a schedule of the future minimum lease payments required under the above is as follows:

Year	Amount
2020	112,239
2021	112,239
2022	69,000
2023	69,000
2024	53,832
	<u>112,239</u>

The District has a sick leave incentive program for all eligible certified employees. The plan allows certified employees who (1) are at least 55 years of age on or before September 1 of the school year in which the employee resigns; (2) have completed 15 or more consecutive years of credited service; (3) have given unconditional written notice of resignation effective at the end of that school year on or before February 1 of the resignation year; and (4) have not been issued a notice of possible nonrenewal, cancellation, or termination in the resignation year, to participate in the sick leave incentive program. Benefits are based on the total number of unused sick days at the end of employment. Certified employees will be paid in January of the school year following resignation at the short-term substitute rate per day that was in effect as of the resignation year. These modified cash basis statements do not make any provision for unpaid leave liabilities.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 11. INTERFUND TRANSFERS

The District made the following transfers that were expensed in the General Fund during the year.

General Fund Category	Transferred to Fund	
Maintenance and operations of buildings	Depreciation	1,124,424
Regular instruction	Employee Benefit	115,000
Transfers	Activities	<u>183,237</u>
		<u>1,422,661</u>

The transfers have been eliminated as the Depreciation and Employee Benefit Funds are components of the General Fund.

NOTE 12. COMMODITIES

The accompanying financial statements do not include food commodities which were received during the year ended August 31, 2019, that have a value of \$140,445.

NOTE 13. OPERATING LEASES - LESSOR

The District leases land and a building on District property to Verizon Communications, Inc. The property is leased on a bid basis with a lease term of five years. The lease may be extended by three (3) 5-year periods through 2032. The lease income will increase 3% at the beginning of each 5-year period should the lease be extended by both parties.

The following is a schedule of minimum future rentals from noncancellable operating leases with remaining lease terms in excess of one year as of August 31, 2019, net of contingent rentals, which are insignificant in amount:

Year Ending August 31,	Amount
2020	15,264
2021	15,722
2022	<u>16,194</u>
	<u>47,180</u>

NOTE 14. CAPITAL LEASE OBLIGATIONS

The District has entered into a capital lease agreement for the purchase of a 2018 John Deere Skidsteer and attachments. The lease agreement qualifies as a capital lease for financial reporting purposes and, therefore, has been recorded at the present value of the

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 14. CAPITAL LEASE OBLIGATIONS (Continued)

future minimum lease payments as of the date of its inception. The cumulative amount of assets acquired under the capital lease described above amounted to \$58,981 as of August 31, 2019.

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, consist of the following:

Year Ending August 31,	Amount
2020	<u>47,329</u>
Total minimum lease payments	47,329
Less amount representing interest	<u>(1,315)</u>
Present value of future minimum lease payments	<u>46,014</u>

NOTE 15. COMMITMENTS

As of August 31, 2019, the District had unpaid commitments of \$406,436 with respect to incomplete construction contracts for various school building improvements.

NOTE 16. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through October 21, 2019, the date that the financial statements were available to be issued.

In September 2019, Lincoln County Public Schools District No. 1 filed a tort claim to recover \$70,261 of interest, penalties, legal fees, and other costs from Lincoln County due to a delay in delivery of property tax and other revenues to the District.

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED AUGUST 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Passed through the Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States	H027A180079	84.027	1,060,482
Special Education - Preschool Grants	H173A180077	84.173	<u>29,937</u>
Total Special Education Cluster (IDEA)			1,090,419
Title I Grants to Local Educational Agencies	S010A180027	84.010	934,934
Special Education - Grants for Infants and Families	H181A180033	84.181	16,735
Twenty-First Century Community Learning Centers	S287C180027	84.287	155,471
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	S367A180026	84.367	152,285
Education for Homeless Children and Youth	S196A180028	84.196	7,000
Student Support and Academic Enhancement Program	S424A180028	84.424	6,600
Career and Technical Education - Basic Grants to States	V048A180027	84.048	<u>83,030</u>
Total U.S. Department of Education			<u>2,446,474</u>

U.S. Department of Agriculture

Child Nutrition Cluster

Passed through the Nebraska State  
Health and Human Services

National School Lunch Program	47-6004045	10.555	140,445
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LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED AUGUST 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Agriculture</u> (Continued)			
Child Nutrition Cluster (Continued)			
Passed through Nebraska Department of Education			
National School Lunch Program	47-6004045	10.555	<u>1,456,130</u>
Total U.S. Department of Agriculture			<u>1,596,575</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>4,043,049</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2019

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Lincoln County Public Schools District No. 1. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the modified cash basis of accounting.

NOTE 3. INDIRECT COST RATE

The District did not elect to use the de minimis cost rate.

NOTE 4. SUBRECIPIENTS

Lincoln County Public Schools District No. 1 provided no federal awards to subrecipients.

NOTE 5. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total
<b>RECEIPTS</b>					
Taxes					
Property taxes	22,671,520				22,671,520
Carline tax	119,096				119,096
Motor vehicle taxes	2,255,231				2,255,231
Interest	23,718	12,383			36,101
Other local sources	215,959				215,959
County sources	330,785				330,785
State sources	13,984,534				13,984,534
Federal sources	2,571,618				2,571,618
Other sources	124,870	17,000			141,870
Total receipts	<u>42,297,331</u>	<u>29,383</u>			<u>42,326,714</u>
<b>DISBURSEMENTS</b>					
Regular instruction	20,212,033	86,845	127,024	(420,000)	20,005,902
Special education	4,205,487				4,205,487
Summer school	45,295				45,295
Support services					
Pupils	2,056,198				2,056,198
Staff	1,492,695			(260,000)	1,232,695
Operation and maintenance of plant	5,759,731			(136,302)	5,623,429
Pupil transportation - regular	571,301			(153,970)	417,331
Pupil transportation - special education	187,231				187,231
General and administrative					
General administration					
Board of Education	147,808				147,808
Superintendent	359,810				359,810
Office of the Principal	2,758,075				2,758,075

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	General Funds Types
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
Business services	2,833,408			(269,152)	2,564,256
Community services	439,357				439,357
Other grants and private interests	47,072				47,072
State categorical programs	74,191				74,191
Debt services	59,931				59,931
Federal programs	2,691,841				2,691,841
Capital outlay		915,701			915,701
Total disbursements	<u>43,941,464</u>	<u>1,002,546</u>	<u>127,024</u>	<u>(1,239,424)</u>	<u>43,831,610</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(1,644,133)</u>	<u>(973,163)</u>	<u>(127,024)</u>	<u>1,239,424</u>	<u>(1,504,896)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		1,124,424	115,000	(1,239,424)	
Transfers out	(183,237)				(183,237)
Total other financing sources (uses)	<u>(183,237)</u>	<u>1,124,424</u>	<u>115,000</u>	<u>(1,239,424)</u>	<u>(183,237)</u>
NET CHANGE IN FUND BALANCES	(1,827,370)	151,261	(12,024)		(1,688,133)
FUND BALANCES, beginning of year	<u>10,097,229</u>	<u>2,780,737</u>	<u>41,461</u>		<u>12,919,427</u>
FUND BALANCES, end of year	<u>8,269,859</u>	<u>2,931,998</u>	<u>29,437</u>		<u>11,231,294</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	General Funds Types
<b>ASSETS</b>					
<b>ASSETS</b>					
Cash and certificates of deposit	700,306	2,931,998	29,437		3,661,741
County Treasurer's balances	<u>7,569,553</u>				<u>7,569,553</u>
<b>TOTAL ASSETS</b>	<u><b>8,269,859</b></u>	<u><b>2,931,998</b></u>	<u><b>29,437</b></u>		<u><b>11,231,294</b></u>
<b>FUND BALANCES</b>					
<b>FUND BALANCES</b>					
Assigned					
Capital outlay		2,931,998			2,931,998
Employee benefits			29,437		29,437
Subsequent year's budget	1,637,261				1,637,261
Unassigned	<u>6,632,598</u>				<u>6,632,598</u>
<b>TOTAL FUND BALANCES</b>	<u><b>8,269,859</b></u>	<u><b>2,931,998</b></u>	<u><b>29,437</b></u>		<u><b>11,231,294</b></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	2019 Actual
FUND BALANCE, beginning of year		<u>10,097,229</u>
RECEIPTS		
Local sources		
Taxes		
1100	23,599,501	22,671,520
1115	105,000	119,096
1125	1,950,000	2,255,231
1510	10,000	23,718
1800		96,649
1911	35,000	28,560
1925	32,800	90,750
	<u>25,732,301</u>	<u>25,285,524</u>
Total local sources		
County sources		
2110	<u>410,000</u>	<u>330,785</u>
State sources		
3110	9,200,209	9,200,199
3120	1,950,000	2,107,832
3125	50,000	38,041
3130		782,980
3131		1,074,642
3132		119,735
3535		24,336
3180	25,000	66,292
3400	650,000	514,359
3540		20,148
3590		12,980
3990		22,990
	<u>11,875,209</u>	<u>13,984,534</u>
Total state sources		

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	2019 Actual
RECEIPTS (Continued)			
Federal sources			
4505	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies	1,093,879	854,208
4506	Title I Accountability ESEA/ESSA Improving Basic Programs Accountability		36,143
4509	Title II, Part A ESEA/ESSA Supporting Effective Instruction		3,976
4512	IDEA Part B (611) Base Allocation	1,053,974	356,619
4516	IDEA Preschool (619)/IDEA Enrollments/Poverty (619) Base Allocation		29,907
4519	IDEA Enrollment/Poverty		751,475
4523	IDEA Special Projects		24,369
4525	Federal Vocational & Applied Technology Education	46,135	64,560
4530	Other federal categorical receipts		252,784
4531	Title IV, Part B ESSA 21st Century Community Learning Centers	160,000	127,727
4709	Medicaid Administrative Activities		69,850
	Total federal sources	<u>2,353,988</u>	<u>2,571,618</u>
Nonrevenue receipts			
5690	Other nonrevenue receipts	<u>5,000</u>	<u>124,870</u>
	Total receipts	<u>40,376,498</u>	<u>42,297,331</u>
TOTAL FUNDS AVAILABLE			<u>52,394,560</u>
DISBURSEMENTS			
Instructional services			
1100	Regular instruction	20,663,237	20,212,033
1200	Special education	4,568,292	4,205,487
1300	Summer school		45,295

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	2019 Actual
DISBURSEMENTS (Continued)		
Support services		
2100 Pupils	1,993,201	2,056,198
2200 Staff	3,459,873	1,492,695
2600 Operation and maintenance of plant	5,318,620	5,759,731
2710 Pupil transportation - regular	327,714	571,301
2712 Pupil transportation - special education	98,307	187,231
General and administrative		
General administration		
2310 Board of Education	746,137	147,808
2320 Superintendent	397,696	359,810
2410 Office of the Principal	2,556,339	2,758,075
2510 Fiscal services	802,670	2,833,408
3300 Community services operations	82,801	439,357
3400 Other grants and private interests		47,072
3500 State categorical programs	450,000	74,191
5000 Debt services		59,931
6000 Federal programs	3,474,619	2,691,841
8000 Activities Fund support	85,000	183,237
Total disbursements	<u>45,024,506</u>	<u>44,124,701</u>
FUND BALANCE, end of year		<u>8,269,859</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		700,306
County Treasurers		<u>7,569,553</u>
TOTAL FUND BALANCE		<u>8,269,859</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>2,780,737</u>	<u>3,384,316</u>
RECEIPTS			
Interest	33,715	12,383	13,157
Nonprogram receipts		17,000	
Transfer from General Fund	<u>989,336</u>	<u>1,124,424</u>	<u>985,676</u>
Total receipts	<u>1,023,051</u>	<u>1,153,807</u>	<u>998,833</u>
TOTAL FUNDS AVAILABLE		<u>3,934,544</u>	<u>4,383,149</u>
DISBURSEMENTS			
Capital outlay	4,069,437	915,701	919,138
Supplies		71,317	683,274
Other expenses		<u>15,528</u>	
Total disbursements	<u>4,069,437</u>	<u>1,002,546</u>	<u>1,602,412</u>
FUND BALANCE, end of year		<u>2,931,998</u>	<u>2,780,737</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>2,931,998</u>	<u>2,780,737</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>41,461</u>	<u>35,964</u>
RECEIPTS			
Transfers from General Fund	<u>286,124</u>	<u>115,000</u>	<u>100,000</u>
TOTAL FUNDS AVAILABLE		<u>156,461</u>	<u>135,964</u>
DISBURSEMENTS			
Early retirement or voluntary terminations	<u>300,000</u>	<u>127,024</u>	<u>94,503</u>
FUND BALANCE, end of year		<u>29,437</u>	<u>41,461</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>29,437</u>	<u>41,461</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>1,487,787</u>	<u>1,429,057</u>
RECEIPTS			
Local sources			
Interest	10,000	7,868	
Activity receipts	<u>1,259,708</u>	<u>1,139,684</u>	<u>1,162,515</u>
Total local sources	<u>1,269,708</u>	<u>1,147,552</u>	<u>1,162,515</u>
General Fund support		<u>98,237</u>	<u>275,586</u>
Total receipts	<u>1,269,708</u>	<u>1,245,789</u>	<u>1,438,101</u>
TOTAL FUNDS AVAILABLE		<u>2,733,576</u>	<u>2,867,158</u>
DISBURSEMENTS			
Support services pupils			
Other disbursements	<u>1,380,595</u>	<u>1,254,832</u>	<u>1,379,371</u>
FUND BALANCE, end of year		<u>1,478,744</u>	<u>1,487,787</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,478,744</u>	<u>1,487,787</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>138,591</u>	<u>150,183</u>
<b>RECEIPTS</b>			
Interest	120	197	121
Lunch sales	986,122	671,354	537,453
State sources	20,000	19,624	19,518
Federal sources	1,723,758	1,456,130	1,433,655
Other nonrevenue receipts	<u>300,000</u>	<u>140,559</u>	<u>305,141</u>
Total receipts	<u>3,030,000</u>	<u>2,287,864</u>	<u>2,295,888</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>2,426,455</u>	<u>2,446,071</u>
<b>DISBURSEMENTS</b>			
Salaries - clerical and paraprofessional staff	90,000	63,163	79,217
Employee benefits	30,000	20,081	23,596
Purchased services	2,900,000	2,168,817	2,196,120
Supplies	5,000	5,505	4,285
Capital outlay	5,000	9,599	2,618
Other		<u>37,578</u>	<u>1,644</u>
Total disbursements	<u>3,030,000</u>	<u>2,304,743</u>	<u>2,307,480</u>
FUND BALANCE, end of year		<u>121,712</u>	<u>138,591</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>121,712</u>	<u>138,591</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>2,307,736</u>	<u>2,086,140</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	2,392,239	2,236,618	2,355,898
Carline tax		11,115	15,421
Interest		<u>4,752</u>	<u>2,429</u>
Total local sources	<u>2,392,239</u>	<u>2,252,485</u>	<u>2,373,748</u>
State sources			
Homestead exemption		74,228	74,694
Property tax credit		105,562	109,884
Personal property tax credit		11,418	11,629
Pro-rate motor vehicle		<u>6,623</u>	<u>6,678</u>
Total state sources		<u>197,831</u>	<u>202,885</u>
Total receipts	<u>2,392,239</u>	<u>2,450,316</u>	<u>2,576,633</u>
TOTAL FUNDS AVAILABLE		<u>4,758,052</u>	<u>4,662,773</u>
DISBURSEMENTS			
Other	4,500	1,200	1,200
Principal	2,310,000	2,310,000	2,235,000
Interest	<u>84,480</u>	<u>84,481</u>	<u>118,837</u>
Total disbursements	<u>2,398,980</u>	<u>2,395,681</u>	<u>2,355,037</u>
FUND BALANCE, end of year		<u>2,362,371</u>	<u>2,307,736</u>
ANALYSIS OF FUND BALANCE			
County Treasurers		<u>2,362,371</u>	<u>2,307,736</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>156,108</u>	<u>99,047</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	610,523	572,168	627,137
Carline tax	4,500	2,979	4,291
Other local receipts	<u>25,500</u>		
Total local sources	<u>640,523</u>	<u>575,147</u>	<u>631,428</u>
State sources			
Homestead exemption		19,582	20,417
Property tax credit		23,499	28,913
Personal property tax credit		2,995	3,177
Pro-rate motor vehicle		<u>1,714</u>	<u>1,785</u>
Total state sources		<u>47,790</u>	<u>54,292</u>
Other nonrevenue receipts			
Nonrevenue receipts		<u>179,843</u>	<u>48,073</u>
Total receipts	<u>640,523</u>	<u>802,780</u>	<u>733,793</u>
TOTAL FUNDS AVAILABLE		<u>958,888</u>	<u>832,840</u>
<b>DISBURSEMENTS</b>			
Purchased services		111,744	24,597
Capital outlay	<u>745,570</u>	<u>346,446</u>	<u>652,135</u>
Total disbursements	<u>745,570</u>	<u>458,190</u>	<u>676,732</u>
FUND BALANCE, end of year		<u>500,698</u>	<u>156,108</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		317,236	(27,152)
County Treasurers		<u>183,462</u>	<u>183,260</u>
TOTAL FUND BALANCE		<u>500,698</u>	<u>156,108</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>439,997</u>	<u>1,113,848</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	973,220	896,077	799,115
Carline tax		<u>4,748</u>	<u>5,616</u>
Total local sources	<u>973,220</u>	<u>900,825</u>	<u>804,731</u>
State sources			
Homestead exemption		31,217	26,724
Property tax credit		37,460	37,843
Personal property tax credit		4,771	4,159
Pro-rate motor vehicle		<u>2,559</u>	<u>2,158</u>
Total state sources		<u>76,007</u>	<u>70,884</u>
Total receipts	<u>973,220</u>	<u>976,832</u>	<u>875,615</u>
TOTAL FUNDS AVAILABLE		<u>1,416,829</u>	<u>1,989,463</u>
DISBURSEMENTS			
Principal	838,490	730,000	720,000
Interest	124,730	124,730	135,356
Capital outlay	<u>10,000</u>	<u>400</u>	<u>694,110</u>
Total disbursements	<u>973,220</u>	<u>855,130</u>	<u>1,549,466</u>
FUND BALANCE, end of year		<u>561,699</u>	<u>439,997</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		269,271	200,136
County Treasurers		<u>292,428</u>	<u>239,861</u>
TOTAL FUND BALANCE		<u>561,699</u>	<u>439,997</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 COOPERATIVE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year		<u>12,743</u>	<u>13,560</u>
RECEIPTS			
Local sources			
Local receipts		11,022	21,604
Nonrevenue receipts	<u>100,000</u>	<u>15,663</u>	<u>46,900</u>
Total receipts	<u>100,000</u>	<u>26,685</u>	<u>68,504</u>
TOTAL FUNDS AVAILABLE		<u>39,428</u>	<u>82,064</u>
DISBURSEMENTS			
Salaries - clerical and paraprofessional staff	100,000	20,502	49,309
Employee benefits		3,545	12,373
Other expenses		474	7,639
Total disbursements	<u>100,000</u>	<u>24,521</u>	<u>69,321</u>
FUND BALANCE, end of year		<u>14,907</u>	<u>12,743</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>14,907</u>	<u>12,743</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the North Platte Public Schools Foundation, Inc., are not included since it is a separate legal entity. Payments from the General and Building Funds to the Corporation are reflected as lease payments in those funds.

Comparative Data

Comparative data for the prior year have been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Receipts under disbursements - financial reporting basis	
General Fund	<u>(1,688,133)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(1,827,370)
Depreciation Fund	151,261
Employee Benefit Fund	(12,024)
	<u>(1,688,133)</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF NET POSITION - MODIFIED ACCRUAL BASIS  
 PROPRIETARY FUND  
 AUGUST 31, 2019

	School Nutrition Fund
<b>ASSETS</b>	
Cash and certificates of deposit	132,082
Accounts receivable	<u>139,140</u>
Total assets	<u>271,222</u>
 <b>LIABILITIES</b>	
Accounts payable	133,683
Unearned revenue	8,671
Due to General Fund	<u>10,370</u>
Total liabilities	<u>152,724</u>
 <b>NET POSITION</b>	
Restricted	<u>118,498</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF CHANGES IN NET POSITION - MODIFIED ACCRUAL BASIS  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED AUGUST 31, 2019

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	197
Student and adult lunch sales	760,135
State sources	19,624
Federal sources	1,497,818
Other nonrevenue receipts	<u>140,559</u>
Total operating receipts	<u>2,418,333</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	63,163
Employee benefits	20,081
Purchased services	2,302,500
Supplies	5,505
Capital outlay	9,599
Other	<u>11,532</u>
Total operating disbursements	<u>2,412,380</u>
<b>OPERATING RECEIPTS OVER DISBURSEMENTS</b>	<b>5,953</b>
<b>NET POSITION, beginning of year</b>	<u><b>112,545</b></u>
<b>NET POSITION, end of year</b>	<u><b>118,498</b></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Balance 9/1/18	Receipts	Disburse- ments	Balance 8/31/19
Activity Tickets	52,241	193,857	203,880	42,218
Activity Office	116	3,120	3,139	97
Concessions	36,088	61,462	62,075	35,475
GNAC	15,124	1,925	17,049	
Summer Weight Program	327	1,780	2,107	
Athletic Van	885		885	
Supervision Mileage	1,567		1,567	
Activity Office Fundraiser	13,293	4,345	7,536	10,102
Football Fundraiser	26,798	35,027	39,621	22,204
Volleyball Fundraiser	12,243	17,956	25,680	4,519
Wrestling Fundraiser	9,287	7,040	8,576	7,751
Softball Fundraiser	3,520	9,053	8,029	4,544
Boys' Basketball Fundraiser	3,748	22,242	22,477	3,513
Girls' Basketball Fundraiser	3,440	23,033	19,304	7,169
Swimming Fundraiser	375	3,533	3,410	498
Boys' Soccer Fundraiser	4,898	6,735	6,479	5,154
Girls' Soccer Fundraiser	3,456	7,855	9,023	2,288
Boys' Track Fundraiser	3,351	769	1,757	2,363
Girls' Track/CC Fundraiser	1,276	3,545	1,536	3,285
Boys' Tennis Fundraiser	948	142	131	959
Girls' Tennis Fundraiser	496	2,229	2,135	590
Boys' Golf Fundraiser	(94)	1,691	1,376	221
Girls' Golf Fundraiser	144	538	682	
Biology Fundraiser	1,474			1,474
Crew Fundraiser	194			194
Project Search Fundraiser	1,747	928	2,639	36
TeamMates Fundraiser	587	1,612	725	1,474
Unified Bowling Fundraiser	1,089	1,860	1,623	1,326
Power Lifting Fundraiser		2,190	1,868	322
Unified Track		350		350
Cross Country Fundraiser	5,046	4,223	2,892	6,377
Booster Club Fundraiser	22,060	49,522	38,905	32,677
Middle School Concessions	2,926	5,661	5,888	2,699

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Balance 9/1/18	Receipts	Disburse- ments	Balance 8/31/19
Middle School Ticket Office	8,426			8,426
Middle School Athletics Administration	50,929	17,905	22,333	46,501
Middle School Football	(225)	5,347	5,122	
Middle School Wrestling		851	851	
Middle School Volleyball	3,083	2,534	2,359	3,258
Middle School Boys' Basketball	5,888	1,716	1,314	6,290
Middle School Girls' Basketball	3,338	1,928	2,135	3,131
Middle School Track		2,638	2,638	
Middle School Cross Country	(75)	914	839	
Middle School Football Fundraiser	3,845	3,127	1,770	5,202
Middle School Wrestling Fundraiser	1,456	413	307	1,562
Middle School Volleyball Fundraiser	3,458	2,123	1,119	4,462
Middle School Boys' Basketball Fundraiser	1,390	1,003	992	1,401
Middle School Girls' Basketball Fundraiser	4,756	2,254	1,016	5,994
Middle School Track Fundraiser	4,243	3,162	3,696	3,709
Middle School Cross Country Fundraiser	46	658	586	118
Middle School Robotic		549	549	
Varsity Cheerleaders	4,919	54,251	53,129	6,041
Homecoming	6,983	4,020	10,003	1,000
Pacers	3,449	24,200	25,619	2,030
Flag Corps	472	947	1,052	367
NPBS Musical	67,623	24,984	17,387	75,220
Sophomore Class	1,955		1,955	
Junior Class	5,177	12,024	17,201	
Senior Class	6,269	9,257	12,069	3,457
Environmental Club	185	557	274	468
Art Club	1,216	777	490	1,503
Crime Stoppers	3			3
Debate	2,144	8,493	4,653	5,984
Drama	303	830	607	526
FBLA	169	1,495	822	842
FCCLA	1,462			1,462
Journalism	11,393	14,359	15,967	9,785
Key Club	1,869	3,831	4,078	1,622

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Balance 9/1/18	Receipts	Disburse- ments	Balance 8/31/19
Letter Club	1,958		375	1,583
Mock Trial	222			222
National Honor Society	462	2,058	2,326	194
NFL Club	2,473	32,502	36,468	(1,493)
Skills USA	9,777	22,772	20,132	12,417
Student Council	16,962	24,831	23,574	18,219
Foreign Language Club	87	1,810	1,638	259
FFA	950	37,110	24,685	13,375
Fee Support		12,528	12,528	
Counselors	2,406		123	2,283
AP Testing	1,508	377	276	1,609
Scholarship	6,024	13,763	9,150	10,637
Dual Credit - HS	158,274	104,280	63,690	198,864
Principal Contingency	1,186	2,833	1,554	2,465
Restitution	915	122		1,037
NPHS School Store (SPED)	3,623	611	1,531	2,703
Band Uniform Fund	3,234			3,234
Choir Robe Fund	4,838			4,838
High School Book Fines	22,551	665	97	23,119
Library Fines	1,501	447	165	1,783
P.E. Fines	485	35		520
Art Supplies	11,471	6,906	1,764	16,613
Auto Shop	10,272	1,460	29	11,703
Band	22,345	3,161	3,365	22,141
Bulldogger	8,468	9,641	7,444	10,665
Drafting	1,614	225		1,839
Electronics	3,611	849	203	4,257
Foods	3,271	6,149	4,917	4,503
Orchestra	2,615	1,315	410	3,520
Vocal	7,482	2,235	2,585	7,132
Welding	10,994	2,955	2,637	11,312
Woods	14,442	3,170	4,919	12,693
Elementary Book Fines	9,530	803	89	10,244
Elementary - Buffalo	22,579	3,195	4,204	21,570

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Balance 9/1/18	Receipts	Disburse- ments	Balance 8/31/19
Elementary - Cody	14,789	3,960	6,443	12,306
Elementary - Jefferson	11,082	4,436	3,917	11,601
Elementary - Lincoln	7,832	2,785	1,425	9,192
Elementary - Washington	21,222	10,006	10,336	20,892
Elementary - McDonald	6,272	1,633	132	7,773
Elementary - Eisenhower	13,473	6,496	8,459	11,510
Adams Middle School	9,731	1,870	868	10,733
Adams - Student Council	8,809	8,202	9,992	7,019
Adams - Journalism		3,516	3,516	
Adams - Music/Swing Choir	11,323	17,576	20,916	7,983
Adams - Library Fines	397	15		412
MS Speech Club	32	131	114	49
MS Store (SPED)	21			21
Adams Band	2,947	2,576	1,537	3,986
Madison Middle School	30,057	10,069	6,071	34,055
Madison Band/Chorus	3,532	1,400		4,932
Madison Tennis Courts	8		8	
Madison Student Council	4,907	3,679	2,529	6,057
Elementary Orchestra		1,066	1,066	
Elementary - Hall	9,043		6,277	2,766
Elementary - Lake/Osgood	20,026	10,521	11,277	19,270
Adams Art Club	38	1,358	300	1,096
Adams Chess Club	154	153	122	185
TLC	3,540	3,730		7,270
Kids Club	6,944	6,281	13,047	178
District	4,092	35,804	39,896	
Mental Health	4,000			4,000
McKinley Rentals	9,290	50		9,340
Rentals	29,540	8,680	17,183	21,037
Camps	1,345			1,345
Revolving Account	7,568	9,035		16,603
Interest	6,630	7,868	13,755	743
Bus/Van Depreciation	21,626			21,626
Verizon Tower Rental	206,606	77,699	82,200	202,105

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2019

	Balance 9/1/18	Receipts	Disburse- ments	Balance 8/31/19
Technology	123,647	127	5,636	118,138
Tuition Waivers	1,797	10,660	10,660	1,797
Maintenance	32,472	10,814		43,286
Eldon E. Hoover Trust	4,000	1,342	4,325	1,017
Central Office	27,832	562	21,162	7,232
Bauer Field Signs	7,001	1,000	2,586	5,415
School/Community Partnership	9,149	500	2,440	7,209
Below 5	2,084		(178)	2,262
	<u>1,487,787</u>	<u>1,245,778</u>	<u>1,254,821</u>	<u>1,478,744</u>
TOTAL ACTIVITIES FUND				



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2019, and the related notes to financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements, and have issued our report thereon dated October 21, 2019.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a significant deficiency.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Lincoln County Public Schools District No. 1, North Platte, Nebraska's Response to Findings

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska  
October 21, 2019



**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

**Report on Compliance for Each Major Program**

We have audited the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2019. Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

*Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination on the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance.

*Opinion on Each of the Major Federal Programs*

In our opinion, Lincoln County Public Schools District No. 1, North Platte, Nebraska, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2019.

**Report on Internal Control Over Compliance**

Management of Lincoln County Public Schools District No. 1, North Platte, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

Ord, Nebraska  
October 21, 2019

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2019

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Establish internal control over financial Statement preparation and review:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: X Yes \_\_\_ No

Noncompliance matter to the financial statements disclosed: \_\_\_ Yes X No

Federal Awards

Establish internal control over the schedule of expenditures of federal awards Preparation and review:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_ Yes X No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): \_\_\_ Yes X No

Identification of major programs:

Special Education Cluster (IDEA)	
Special Education - Grants to States	84.027
Special Education - Preschool Grants	84.173

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2019

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

Federal Awards (Continued)

Identification of major programs: (Continued)

Title I Grants to Local Educational Agencies	84.010
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

SECTION II. FINANCIAL STATEMENT FINDINGS

2019-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements and the schedule of expenditures of federal awards, in conformity with the modified cash basis of accounting.

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2019

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2019-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2019

FINANCIAL STATEMENT FINDINGS

2018-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare the financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and questioned costs as item 2019-001, and is considered to be a significant deficiency for the year ended August 31, 2019.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-002 ESTABLISH INTERNAL CONTROL OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

Management did not possess the ability to prepare the schedule of expenditures of federal awards in accordance with the modified cash basis of accounting. The preparation of the schedule of expenditures of federal awards under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the schedule of expenditures of federal awards and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management. This is not a continuing finding.

## CORRECTIVE ACTION PLAN

October 21, 2019

Lincoln County Public Schools District No. 1 respectfully submits the following corrective action plan for the year ended August 31, 2019, for the findings identified by Dana F. Cole & Company, LLP, Ord, Nebraska.

The findings from the schedule of findings and questioned costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

### FINANCIAL STATEMENT FINDINGS

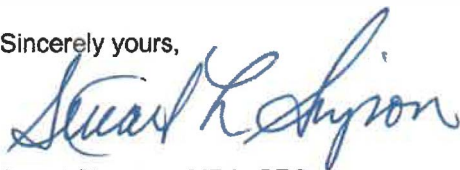
2019-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Recommendation: The District should review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

If the Nebraska Department of Education has questions regarding this plan, please call Stuart Simpson at 308.696.3335.

Sincerely yours,



Stuart Simpson, MBA, SFO  
Executive Director of Finance, Facilities, and Operation

## BOARD RESOLUTION

At the meeting of the North Platte Board of Education meeting on November 11, 2019, the following resolution is proposed:

WHEREAS the mission of the North Platte Public School District is preparing student to become productive responsible citizens in schools that are safe, caring, supportive in collaboration with parents, businesses, and community.

WHEREAS North Platte Public School District will work collaboratively with Great Plains Health and West Central District Health Department to accomplish the following goals;

1. Increase access to mental and behavioral healthcare.
2. Increase prevention education to reduce the prevalence of chronic diseases, preventable conditions, readmissions and high mortality rates.
3. Increase access to safe and affordable housing.
4. Improve access to medical and dental care.
5. Recruit and retain quality professionals.

The North Platte School District Board of Education is in full support working collaboratively to address the Community Health Need Priorities.

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President, Mike Morrell

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Secretary, Skip Altig

I move pursuant to Section 84-1410 of the Reissue of the Revised Statutes of 1992, known as the Nebraska Public Meetings Law, that the Board hold a closed session with

Names: \_\_\_\_\_

For the purpose of discussion of the following items;

Real Estate

Personnel Matters

Strategy session related to possible litigation

Collective bargaining

I further move that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s), and that strategy sessions with respect to real estate, litigation, and collective bargaining are specifically authorized by the Nebraska Public Meetings Law.