

Agenda

1. Call To Order
Speaker(s): Board President
 - 1.1. Pledge of Allegiance
Speaker(s): Board President
 - 1.1.1. Roll Call - Excuse Board Members not in attendance
Speaker(s): Board President
 - 1.2. Public Comment Sign In Procedure
 - 1.2.1. Public Comment
 - 1.3. Consent Agenda (Action)
Speaker(s): Board President
2. Board Development and Communication
 - 2.1. Board Members' Update
 - 2.2. Superintendent's Report
Speaker(s): Superintendent
 - 2.2.1. District Audit Report
Speaker(s): Mr. Jason Buckingham
 - 2.2.2. Counseling Services Update
Speaker(s): Mrs. Melissa Stolley
 - 2.2.3. Fall Activity Report
Speaker(s): Mr. Mike Smith
 - 2.2.4. Technology Plan Update
Speaker(s): Mr. Jason Buckingham/Mr. Jason Fink
 - 2.2.5. Draft District Calendar Proposal
Speaker(s): Dr. Welte and Mrs. Wilken
 - 2.2.6. Superintendent Evaluation Discussion
Speaker(s): Dr. Mark Adler
 - 2.2.7. Enrollment Update
Speaker(s): Dr. Mark Adler
3. Standards Based School Improvement
4. Policy Review
 - 4.1. Policy 5011 - Physical Exams
Speaker(s): Dr. Michael Rupprecht
5. Executive Session Disclosure
 - 5.1. Executive Session (Action)
Speaker(s): Dr. Mark Adler
6. Pre-Adjournment Information and Activities
 - 6.1. Announcements
 - 6.2. Board of Education Supplemental Meeting Information
 - 6.3. Future Board Calendar

6.4. Adjourn

Ralston Board of Education Public Comment Procedures

The Ralston Board of Education appreciates the public's right to provide public comment. It is the practice of the Ralston Board to listen to the public comment, without discussion between the public and the Board. Should you have a question or ask for follow-up from the Board, the Board President or Chair of the meeting will direct the Superintendent to address the requests and provide additional information to you as appropriate. We ask that you refrain from personal comments about individuals and the use of vulgar or inappropriate language in addressing the Board.

The following will help guide the Public Comment agenda item at Board Meetings and Public Hearings:

1. Persons speaking during Public Comment will be called forward individually by the Board President or Chair to the location identified for such purpose.
2. A time limit of five (5) minutes will be allotted for any speaker. At the discretion of the Board President or Chair, the speaker may be allotted additional time.
3. Each individual speaking to the Board will be required to identify himself or herself prior to giving public comment or when related business is on the agenda. A "Record of Appearance" card is provided for this purpose.
4. Persons wishing to appear will be heard in the order in which the Board President or Chair of the meeting determines appropriate.
5. In cases where more than one person wishes to speak on the same topic, their presentations to the Board may, at the discretion of the Board President or Chair, be grouped together by topic.
6. If the number of people wishing to speak under the public participation portions of the agenda is large, the Board President or Chair may rule that a public hearing be scheduled or the discussion be limited on the issue in question.
7. Persons speaking to the Board during public comment may make printed materials available to the Board but may not use any other form of media.

**Ralston Board of Education
PUBLIC COMMENTS
Record of Appearance**

The purpose of “Public Participation” is for the Board of Education to hear comments from the public. Since comments are not on the published agenda the Board will not discuss and/or answer questions during “Public Comments.”

Public Comments are limited to five (5) minutes per speaker. Multiple speakers on the same topic are asked to not repeat what prior speakers have already stated.

PLEASE PRINT

Name _____ Date _____

Address _____

City _____ State _____ Zip Code _____

Subject of Public Comment: _____

Board of Education Regular Meeting
Monday, November 13, 2017 6:00 PM
Virginia Moon Administrative Center
8545 Park Drive
Ralston, NE 68127-3621

Roll Call - Excuse Board Members not in attendance

Deb Gerch:	Present
Dr. Jay Irwin:	Present
Heather Johnson:	Absent
Mike Overkamp:	Present
Linda Richards:	Present
Tresha Rodgers:	Present

Motion to excuse passed with a motion by Linda Richards and a second by Mike Overkamp.

Deb Gerch:	Yea
Dr. Jay Irwin:	Yea
Mike Overkamp:	Yea
Linda Richards:	Yea
Tresha Rodgers:	Yea

Consent Agenda (Action)

Motion to approve Consent Agenda items as presented passed with a motion by Mike Overkamp and a second by Linda Richards.

Deb Gerch:	Yea
Dr. Jay Irwin:	Yea
Mike Overkamp:	Yea
Linda Richards:	Yea
Tresha Rodgers:	Yea

Board Members Update

Mr. Overkamp was so moved by the speeches given during the RHS Veteran's Day Program. Mrs. Gerch said she was honored to be able to attend the STEM Conference in Nashville. There will be a ribbon cutting this Friday at Karen Western for the Girl Scout's Free Little Libraries. She was thrilled with all the Veteran's Day activities at the schools and was proud to be part of HyVee's activities as well. Thank you to Mr. Buckingham for reviewing the bills with them each month. Mrs. Richards supported the remarks on Veteran's Day. She donated a couple of items in honor of veterans who died in the Vietnam War. They were former Ralston graduates; Mike Martin, Class of '67 (Navy), and Harland Wilkerson, Class of '66 (Army). State Education Conference is this week - November 15 - 17. There is a great program and the keynote speaker has an amazing story. She passed out a flyer to the board members in the NE Child Health and Education Summit being held Dec. 7th. Mrs. Rodgers thanked all the schools for invitations to various Thanksgiving events this week. Unfortunately with the State Conference, the Board had to send their regrets. She was sorry she missed Legally Blonde at RHS. She heard it was amazing! Thank you to Jesse Tvrdy for the hard work on Veteran's Day at the High School. Linda Richards commented that Mrs. Tvrdy went above and beyond and was so impressed with how much the kids were involved in the program.

Superintendent's Report

Dr. Adler expressed his appreciation and thanks for the time the Board allowed him with his mother before and following her passing. Thank you for all the kindness and support. Please keep the Alexander family in your prayers with the loss of Jacob as well.

The District bargaining process has begun with the REA.

SODEXO has extended their Board Holiday Dinner invitation. They have offered December 4th (an off-Board meeting Monday). Please check your calendars, and let us know as soon as possible. He was invited to speak to the 5th Grade at Meadows for Veteran's Day. He was amazed how well the kids were educated about the holiday already.

Dr. Adler mentioned a requirement from the Election Commission on those board members up for election in 2018. We must submit the completed form by Jan. 5th. We have Mrs. Rodgers, Mrs. Gerch and Dr. Irwin up for re-election.

Distribute Superintendent Evaluation

Dr. Adler distributed copies of his Superintendent Self-Evaluation book. This will assist the Board when they do their own Superintendent evaluation in the next few weeks. We will be reviewing the evaluation at the December meeting. If you could have it completed by December 5th, so Jenny Petty has time to gather that information into booklets. Mrs. Richards mentioned that, by law, the Board is only required to do a Superintendent Evaluation once a year, but our Board voted to do this twice a year.

Science Standard Update

We received new science standards in July. There are fewer standards, but they go much deeper. Ralston will continue to use the NESL Legacy standards.

Legislative Goals Process

Dr. Adler attached the 2016-17 Legislative Goals to review. Mrs. Richards will reach out to Mr. Kohout, our Legislative Liaison, to see if he could give us an overview at our next meeting.

Enrollment Update

Dr. Adler said we continue to hold enrollment steady at +58. Option enrollment for the 2018-19 school year has already begun. It is due March 15th. Mrs. Richards asked if we have seen any fluctuations due to the new rules and transportation boundary changes. Mrs. Wilken said she has not seen any and is not concerned at this time. Mrs. Richards asked where our alternative students are in the numbers. Mrs. Stolley said they are placed in the HS senior section.

Strategic Planning Process Update

Mr. Maskel continues to work with Marsha Herring at NASB on our Community Engagement Plan. This will require developing parameters for the engagement, conducting the formalized engagement with our families/stakeholders and coming up with a long-term plan for utilizing this information for our growth as a District. This is a combination of honoring what the Board has been striving towards as well as listening to what our public is interesting in. We have not done one of these community engagements in a very long time. Dr. Irwin suggested having ways to help our families to participate and eliminate barriers to participation such as free childcare, R-Pantry being open, etc.

Voluntary Separation Resolution (Action)

Motion to adopt the resolution as presented. Passed with a motion by Mike Overkamp and a second by Dr. Jay Irwin.

Deb Gerch:	Yea
Dr. Jay Irwin:	Yea
Mike Overkamp:	Yea
Linda Richards:	Yea
Tresha Rodgers:	Yea

The Voluntary Separation Program and Resolution was reviewed by Mr. Buckingham. This program helps us control some of the costs that we spend on certified staff. The more years a teacher works at RPS and the more education a teacher has, means the more they get paid out through this program. It makes financial sense for us. We presently have an agreement in place with the REA. This last Legislative session, the calculation changed. It is now capped at \$35,000 outside of our levy.

Real Estate Purchase Agreement (Action)

Motion to approve the purchase agreement as presented passed with a motion by Dr. Jay Irwin and a second by Linda Richards.

Deb Gerch:	Yea
Dr. Jay Irwin:	Yea
Mike Overkamp:	Yea
Linda Richards:	Yea
Tresha Rodgers:	Yea

Announcements

Please review the ESU3 Annual Report. Mrs. Richards suggested having Dr. Schnoes come and speak to the Board at an upcoming meeting. Dr. Adler will contact him.

Dr. Adler said Leadership Academy begins this week with 15 participants between Year 1 and 2. Staff can take this for UNO credit. Most of the classes are hosted by Westside this year. We trade off every other year.

Dr. Adler will be talking to the Teacher Academy class from the high school next week.

Adjourn

Motion to adjourn meeting at 8:11 p.m. passed with a motion by Linda Richards and a second by Deb Gerch.

Deb Gerch:	Yea
Dr. Jay Irwin:	Yea
Mike Overkamp:	Yea
Linda Richards:	Yea
Tresha Rodgers:	Yea

Tresha Rodgers, President

Deb Gerch, Secretary

13 November 2017

Dear Michael Rupprecht,

Please consider this letter as my formal resignation from my position as High School English Teacher at Ralston High School. My last day of employment will be November 21, 2017. Unfortunately, due to personal reasons I am no longer able to effectively teach my students; I am no longer able to be the teacher that you hired.

Thank you for the opportunity to work with such a wonderful team.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Stephanie Langel', with a long horizontal flourish extending to the right.

Stephanie Langel



November 2, 2017

To the Board of Education
Douglas County School District No. 54
Ralston Public Schools
8545 Park Drive
Ralston, NE 68127

Dear Members of the Board:

Our audit for Douglas County School District No. 54, Ralston Public Schools for the year ended August 31, 2017, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Douglas County School District No. 54, Ralston Public Schools' student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest tenth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

Douglas County School District No. 54
Ralston Public Schools
November 2, 2017
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2017, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its quarterly Student Summary Attendance report to the District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2017.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

Dana F. Cole & Company, LLP

DANA F. COLE & COMPANY, LLP

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54

RALSTON PUBLIC SCHOOLS

RALSTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2017



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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
 RALSTON PUBLIC SCHOOLS
 RALSTON, NEBRASKA
 TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 6
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Cash Basis	7 - 9
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis and Statement of Assets, Liabilities, and Fund Balances - Cash Basis - Governmental Funds	10 - 12
Statement of Net Position - Cash Basis - Fiduciary Funds	13
NOTES TO FINANCIAL STATEMENTS	14 - 26
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	27
Notes to Schedule of Expenditures of Federal Awards	28
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis	29 - 31
General Fund - Schedule of Cash Disbursements for Operational Expenses	32 - 37
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis - Budget and Actual (Unaudited)	
General Fund	38 - 40
Depreciation Fund	41
School Nutrition Fund	42
Bond Fund	43
Special Building Fund	44
Qualified Capital Purpose Undertaking Fund	45
Cooperative Fund	46
Student Fee Fund	47
Notes to Budgetary Schedules	48 - 49
Activities Fund - Schedule of Changes in Fund Balance - Cash Basis - Budget and Actual (Unaudited)	50
Summary Financial Statement and Operating Statistics - Continuing Disclosure Undertaking (Unaudited)	51

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
TABLE OF CONTENTS

	Page
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE	
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 <i>Government Auditing Standards</i>	52 - 53
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	54 - 55
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	56 - 57
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	58



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Douglas County School District No. 54
Ralston Public Schools
Ralston, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, as of and for the year ended August 31, 2017, and the related notes to the financial statements, 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 cash basis of accounting described in Note 1; this includes determining that the 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. 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 auditor's 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 - cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, as of and for the year ended August 31, 2017, and the respective changes in financial position - cash basis for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the 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 the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's basic financial statements. The management's discussion and analysis on pages 4 - 6 and the supplementary information on pages 29 - 51 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 27 - 28 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 on pages 29 - 37 and the schedule of expenditures of federal awards 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 29 - 37 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 management's discussion and analysis and the supplementary information included on pages 4 - 6 and 38 - 51, which are the responsibility of management, are presented for purposes of additional analysis and are 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2017, on our consideration of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 2, 2017

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's annual audit report presents our discussion and analysis of the District's financial performance during the fiscal year ended on August 31, 2017. Please read it in conjunction with the District's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: (1) Management's Discussion and Analysis; (2) the Basic Financial Statements; and (3) Supplementary Information.

The accompanying basic financial statements have been prepared on the cash basis of accounting; in that all expenses are recorded at the time of payment and income is reported at the time of receipt.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Examples of governmental funds include: General Fund, Depreciation Fund, School Nutrition Fund, Bond Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund, Cooperative Fund, and Student Fee Fund. Proprietary funds are used to account for the District's business-type activities. The District has no business-type activities. Fiduciary funds report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the District's own programs. The Activities Fund is a fiduciary fund.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements of the District's commitments, risk management, and long-term debt obligations that are not reported in the financial statements.

FINANCIAL HIGHLIGHTS

The District's total net position was \$14,363,089 and \$11,897,035 at August 31, 2017 and 2016, respectively.

	2017	2016
Total cash and cash equivalents	<u>14,431,420</u>	<u>11,950,055</u>
Payroll withholdings	<u>68,331</u>	<u>53,020</u>
Net position		
Restricted for:		
Debt service	4,490,716	4,312,165
Unrestricted	<u>9,872,373</u>	<u>7,584,870</u>
Total net position	<u><u>14,363,089</u></u>	<u><u>11,897,035</u></u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
 RALSTON PUBLIC SCHOOLS
 RALSTON, NEBRASKA
 MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL HIGHLIGHTS (Continued)

The results of this year's operation as a whole are reported in the statement of activities on pages 7 - 9. All disbursements are reported in the first column. Specific charges, grants, receipts, and subsidies that directly relate to specific disbursement categories are represented to determine the final amount of the District's activities that are supported by general receipts. The two largest general receipts are the local taxes assessed to community taxpayers and the state aid from the State of Nebraska.

Below is information from that statement, rearranged slightly, so you can see our total receipts for the year as compared with the prior year.

	Governmental Activities	
	2017	2016
RECEIPTS		
Program receipts		
Charges for services	2,477,335	2,327,128
Operating grants and contributions	5,856,635	4,852,480
General receipts		
Taxes	18,653,771	17,861,512
Interest	99,137	93,042
County fines and license fees	109,869	108,668
State aid	13,623,218	13,143,209
Other state receipts	1,516,586	1,519,553
Sale of bonds	2,540,445	
Other	50,300	63,751
Total receipts	<u>44,927,296</u>	<u>39,969,343</u>
DISBURSEMENTS		
Instruction	20,703,943	20,215,355
Federal programs	1,648,905	1,909,085
State programs	49,313	4,800
Support services	7,637,252	7,265,640
General and administrative	3,683,312	3,452,663
Cooperative expenses	1,490,185	1,496,897
Capital outlay and equipment	2,272,327	495,971
Debt services	2,896,928	2,864,460
Other expenses	169,113	161,316
School lunch	1,909,964	1,682,499
Total disbursements	<u>42,461,242</u>	<u>39,548,686</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL HIGHLIGHTS (Continued)

	Governmental Activities	
	2017	2016
CHANGE IN NET POSITION - CASH BASIS	2,466,054	420,657
NET POSITION - CASH BASIS, beginning	<u>11,897,035</u>	<u>11,476,378</u>
NET POSITION - CASH BASIS, ending	<u>14,363,089</u>	<u>11,897,035</u>

The District's total net assets increased by \$2,466,054, as compared to the prior year which increased by \$420,657.

During the 2016 - 2017 fiscal year, the District's General Fund receipts of \$35,276,118 were less than the budget by 4.28%, which was mainly attributable to funds from federal sources.

The District's General Fund disbursements in 2016 - 2017, \$34,356,125, were 7.62% less than this year's budget of \$37,191,353. This represents an increase of 2.65% over the previous year's actual spending of \$33,470,500.

The District approved limited tax obligation bonds to be issued in September 2016. Outstanding bond debt was increased to \$19,835,000. The District has 12 remaining years of bond debt.

Assessed valuation for the District was \$1,573,788,825 for the 2016 - 2017 year.

The District's tax levy remained stable from the prior year as follows:

	2016 - 2017	2015 - 2016
General Fund	1.04999	1.04993
Bond Fund	0.15490	0.16890
Qualified Capital Purpose Undertaking Fund	0.05140	0.03254
Special Building Fund	<u>0.00000</u>	<u>0.00000</u>
Totals	<u>1.25629</u>	<u>1.25137</u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. If you have questions about this report or need additional financial information, contact the Business Office of the Douglas County School District No. 54, Ralston Public Schools, 8545 Park Drive, Ralston, Nebraska 68127. Our telephone number is 402.331.4700 and our fax number is 402.331.4843.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental Activities				
Regular instruction	11,643,382	82,007	161,025	(11,400,350)
Regular instruction (flex-spending)	14,866		10,500	(4,366)
Limited English proficiency	640,804			(640,804)
Poverty programs	2,888,558			(2,888,558)
Special education programs	5,389,876		2,098,608	(3,291,268)
Support services				
Pupils	923,905			(923,905)
Safety and security	46,841			(46,841)
Staff	1,773,787			(1,773,787)
School improvement	199,267			(199,267)
Maintenance and operation of building and plant	3,713,321			(3,713,321)
Regular pupil transportation open enrollment in learning community	521,729			(521,729)
Special education pupil transportation	458,402		228,757	(229,645)
General and administrative				
Board of Education	178,513			(178,513)
Executive administration	539,078			(539,078)
District legal services	158,369			(158,369)
Office of the Principal	2,101,578			(2,101,578)
Business services	680,348			(680,348)
Vehicle acquisition and maintenance	25,426			(25,426)
Categorical grants from corp- orations and other private interests	126,457	131,373		4,916

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Governmental Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)				
Governmental Activities (Continued)				
State programs	49,313			(49,313)
Federal programs	1,648,905		1,942,193	293,288
Summer school	133,400			(133,400)
Food program services	1,909,964	587,821	1,415,552	93,409
Cooperative expenses	1,490,185	1,676,134		185,949
Student fee expenses	35,639			(35,639)
Capital outlay	2,272,327			(2,272,327)
Debt service				
Principal	2,305,000			(2,305,000)
Interest	591,928			(591,928)
Other miscellaneous expenses	74			(74)
Total governmental activities	42,461,242	2,477,335	5,856,635	(34,127,272)
General Receipts				
Taxes				
Property taxes - general purpose				12,342,619
Property taxes - debt service				3,083,045
Motor vehicle taxes				2,688,203
Carline tax				9,210
Public Power District sales tax				530,694
County fines and license fees				109,869
State aid				13,623,218
Other state receipts				1,516,586
Interest				99,137
Sale of bonds				2,540,445
Other receipts				50,300
Total general receipts				36,593,326

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

					Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts		Primary Government	
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities	
Change in net position resulting from receipts and disbursements					2,466,054
NET POSITION, beginning of year					<u>11,897,035</u>
NET POSITION, end of year					<u><u>14,363,089</u></u>
 ASSETS					
Cash and cash equivalents					9,339,956
Cash at County Treasurer					<u>5,091,464</u>
TOTAL ASSETS					<u>14,431,420</u>
 LIABILITIES					
Payroll withholdings					<u>68,331</u>
 NET POSITION					
Restricted for:					
Debt services					4,490,716
Unrestricted					<u>9,872,373</u>
TOTAL NET POSITION					<u><u>14,363,089</u></u>

See accompanying notes to financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

		Major Funds								
		General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Reclassifications	Total Governmental Funds
RECEIPTS										
Taxes										
	Property taxes - general purpose	12,342,612			7					12,342,619
	Property taxes - debt service			2,325,974		757,071				3,083,045
	Motor vehicle taxes	2,688,203								2,688,203
	Carline tax	6,381		2,135		694				9,210
	Public Power District sales tax	408,115		92,041		30,538				530,694
	Local license fees	47,007								47,007
	County receipts	109,869								109,869
	State receipts	17,295,989	12,531	156,877		52,337				17,517,734
	Federal receipts	2,075,684	1,403,021			70,255				3,548,960
	Sale of lunches and milk		587,821							587,821
	Interest income	14,341	1,160		5,524	7,857				28,882
	Cooperative receipts						1,676,134			1,676,134
	Categorical grants from corporations and other private interests	131,373								131,373
	Other nonrevenue receipts	54,660	9,746					20,894		85,300
	Total receipts	<u>35,174,234</u>	<u>2,014,279</u>	<u>2,577,027</u>	<u>5,531</u>	<u>918,752</u>	<u>1,676,134</u>	<u>20,894</u>		<u>42,386,851</u>
DISBURSEMENTS										
	Regular instruction	11,643,382								11,643,382
	Regular instruction (flex-spending)	14,866								14,866
	Limited English proficiency	640,804								640,804
	Poverty programs	2,888,558								2,888,558
	Special education programs	5,389,876								5,389,876
	Support services									
	Pupils	923,905								923,905
	Safety and security	46,841								46,841
	Staff	1,773,787								1,773,787
	School improvement	199,267								199,267
	Maintenance and operation of building and plant	3,713,321								3,713,321
	Regular pupil transportation open enrollment in learning community	521,729								521,729
	Special education pupil transportation	458,402								458,402

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

		Major Funds								
		General	School	Bond	Special	Qualified	Cooperative	Student	Reclassifi-	Total
		Fund	Nutrition	Fund	Building	Capital Purpose	Fund	Fee	cations	Governmental
			Fund		Fund	Undertaking		Fund		Funds
						Fund				
	DISBURSEMENTS (Continued)									
	General and administrative									
	Board of Education	178,513								178,513
	Executive administration	539,078								539,078
	District legal services	158,369								158,369
	Office of the Principal	2,101,578								2,101,578
	Business services	680,348								680,348
	Vehicle acquisition and maintenance	25,426								25,426
	Categorical grants from corporations and other private interests	126,457								126,457
	State programs	49,313								49,313
	Federal programs	1,648,905								1,648,905
	Summer school	133,400								133,400
	Food program services		1,909,964							1,909,964
	Cooperative expenses						1,490,185			1,490,185
	Student fee expenses							35,639		35,639
	Capital outlay	285,832			123,283	1,863,212				2,272,327
	Debt service									
	Principal			1,980,000		325,000				2,305,000
	Interest			418,476		173,452				591,928
	Other miscellaneous expenses					74				74
	Total disbursements	<u>34,141,957</u>	<u>1,909,964</u>	<u>2,398,476</u>	<u>123,283</u>	<u>2,361,738</u>	<u>1,490,185</u>	<u>35,639</u>		<u>42,461,242</u>
	EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>1,032,277</u>	<u>104,315</u>	<u>178,551</u>	<u>(117,752)</u>	<u>(1,442,986)</u>	<u>185,949</u>	<u>(14,745)</u>		<u>(74,391)</u>
	OTHER FINANCING SOURCES (USES)									
	Sale of bonds					2,540,445				2,540,445
	Transfers in	104,144							(104,144)	
	Transfers out		(104,144)						104,144	
	Total other financing sources (uses)	<u>104,144</u>	<u>(104,144)</u>			<u>2,540,445</u>				<u>2,540,445</u>
	NET CHANGE IN FUND BALANCES	1,136,421	171	178,551	(117,752)	1,097,459	185,949	(14,745)		2,466,054
	FUND BALANCES, beginning of year	<u>3,494,420</u>	<u>3,846</u>	<u>4,312,165</u>	<u>2,464,238</u>	<u>841,998</u>	<u>766,815</u>	<u>13,553</u>		<u>11,897,035</u>
	FUND BALANCES, end of year	<u>4,630,841</u>	<u>4,017</u>	<u>4,490,716</u>	<u>2,346,486</u>	<u>1,939,457</u>	<u>952,764</u>	<u>(1,192)</u>		<u>14,363,089</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Major Funds								
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Reclassifi- cations	Total Governmental Funds
ASSETS									
ASSETS									
Cash and cash equivalents	4,134,729	4,017		2,353,180	1,896,458	952,764	(1,192)		9,339,956
County Treasurer's balances	561,543		4,488,301	(1,379)	42,999				5,091,464
Due from other funds	2,900		2,415					(5,315)	
TOTAL ASSETS	<u>4,699,172</u>	<u>4,017</u>	<u>4,490,716</u>	<u>2,351,801</u>	<u>1,939,457</u>	<u>952,764</u>	<u>(1,192)</u>	<u>(5,315)</u>	<u>14,431,420</u>
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Payroll withholdings	68,331								68,331
Due to other funds				5,315				(5,315)	
Total liabilities	<u>68,331</u>			<u>5,315</u>				<u>(5,315)</u>	<u>68,331</u>
FUND BALANCES									
Restricted for:									
Debt services			4,490,716						4,490,716
Committed				2,346,486	1,939,457				4,285,943
Assigned	1,653,988	4,017				952,764			2,610,769
Unassigned	2,976,853						(1,192)		2,975,661
Total fund balances	<u>4,630,841</u>	<u>4,017</u>	<u>4,490,716</u>	<u>2,346,486</u>	<u>1,939,457</u>	<u>952,764</u>	<u>(1,192)</u>		<u>14,363,089</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>4,699,172</u>	<u>4,017</u>	<u>4,490,716</u>	<u>2,351,801</u>	<u>1,939,457</u>	<u>952,764</u>	<u>(1,192)</u>	<u>(5,315)</u>	<u>14,431,420</u>

See accompanying notes to financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2017

	Activities Fund
ASSETS	
Cash and cash equivalents	<u>276,308</u>
LIABILITIES	
Due to student groups and others	<u>276,308</u>
NET POSITION	<u>- 0 -</u>

See accompanying notes to financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska (the District).

Reporting Entity

The Douglas County School District No. 54, Ralston Public Schools, Ralston, 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, there are no component units, as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the District's reporting entity.

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.

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 and charges for support. The District does not report any business-type activities.

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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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 funds and fiduciary funds, even though the latter 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 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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlays 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.

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.

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 expended 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.

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 expenditures 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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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.

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 expenditures 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.

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.

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

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 Activity Fund shall not be used to record general operation receipts or disbursements, nor shall the Activity 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 are considered one fund for reporting purposes.

Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, receipts are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units.

Taxes and other receipts collected by the county treasurers are included in receipts 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.

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.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in the following 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 provisions 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.

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.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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.

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.

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.

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.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. The General Fund is also subject to a total non-special education expenditure limit. Appropriations for expenditures lapse at year-end. Any revisions to the adopted budget of total expenditures 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 expenditures 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 April 1, with the second one-half becoming delinquent after August 1.

Compensated Absences

Vacation and sick leave are recorded when paid. The maximum number of unused sick days that can be accrued varies from 10 days to 100 days depending on the employee's position and number of years of service. Payment of unused sick days ranges from 45% of the employee's hourly wage to \$65 per day. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. Full-year employees, employees that work more than 261 days per year, can accrue unused vacation time. The liability for accumulated unpaid vacation benefits of the District have not been accrued in accordance with the basis of accounting disclosed above.

Use of Estimates

The preparation of financial statements in conformity with the 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.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, 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 or cash and cash equivalents 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. As of August 31, 2017, all of 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, 2017.

NOTE 3. RETIREMENT PLAN

Plan Description

The Douglas County School District No. 54, Ralston Public Schools, 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. All permanent employees working at least 20 hours per week on an on-going, regular basis or with a full-time contract are covered members.

Benefits Provided

Normal retirement is at age 65. 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.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN

Benefits Provided (Continued)

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.

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.
- School District: The School 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, 2017, was \$2,100,771.

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.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2017, consisted of the following:

In June 2010, the District issued the Taxable Build America Bonds, Series 2010. These bonds were issued for \$2,795,000 and mature December 2025 for renovation and up-keep of buildings District-wide. Interest ranging from 1.60% to 5.75% is due semiannually. As part of the program, the District is credited a portion of the interest costs by the United States Treasury. The amount credited during the year ended August 31, 2017, was \$35,448. The balance at August 31, 2017, was \$1,970,000.

In October 2010, the District issued the General Obligation School Refunding Bonds, Series 2010, refunding the Series 2001 Bonds. These bonds were issued for \$21,025,000 and mature December 2026. Interest ranging from 0.55% to 3.25% is due semiannually. The balance at August 31, 2017, was \$14,025,000.

In June 2012, the District issued the Taxable Limited Tax Qualified School Construction Bonds, Series 2012, for building improvements District-wide. These bonds were issued for \$1,000,000 and mature in December 2027. Interest of 4.00% is due semiannually. As part of the program, the District is credited 100% of the interest costs by the United States Treasury. The amount credited during the ended August 31, 2017, was \$37,080. The balance at August 31, 2017, was \$1,000,000.

In November 2013, the District issued the Limited Tax Building Bonds, Series 2013, for building improvements District-wide. These bonds were issued for \$635,000 and mature in December 2018. Interest ranging from 0.40% to 1.55% is due semiannually. The balance at August 31, 2017, was \$270,000.

In September 2016, the District issued the Limited Tax Building Bonds, Series 2016, for building improvements District-wide. These bonds were issued for \$2,570,000 and mature in December 2026. Interest ranging from 0.80% to 2.00% is due semiannually. The balance at August 31, 2017, was \$2,570,000.

The following is a summary of long-term debt transactions for the year ended August 31, 2017:

Total long-term debt payable, September 1, 2016	19,570,000
Bond payments	(2,305,000)
Bond proceeds	<u>2,570,000</u>
Total long-term debt payable, August 31, 2017	<u><u>19,835,000</u></u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

The principal and interest maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2018	1,800,000	562,539	2,362,539
2019	1,860,000	520,484	2,380,484
2020	1,755,000	475,776	2,230,776
2021	1,795,000	428,661	2,223,661
2022	1,840,000	376,245	2,216,245
2023 - 2027	9,785,000	979,548	10,764,548
2028 - 2032	1,000,000	40,000	1,040,000
	<u>19,835,000</u>	<u>3,383,253</u>	<u>23,218,253</u>

NOTE 5. 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 results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 6. 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 casualty risks, the District has 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 boards 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.

NOTE 7. INTERFUND ACTIVITY

Interfund transfers for the year consisted of the following:

School Nutrition Fund to the General Fund for support	<u>104,144</u>
---	----------------

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. LEASE COMMITMENTS

The District has entered into a 48-month lease for office equipment requiring monthly payments of \$1,573.

Future lease payments under the agreement are as follows as of August 31, 2017:

Years Ended August 31,	
2018	18,876
2019	18,876
2020	18,876
2021	6,292

NOTE 9. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Ralston, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2017, are as follows:

Total TIF valuation 2016	59,773,600
District's total levy	1.049989
District share of tax abatement	624,628

NOTE 10. SUBSEQUENT EVENTS

In September 2017, the District was notified by the Douglas County Treasurer of a calculation error in distributions of General Learning Community Collections for year 2016 - 2017. The District received an amount less than what the District was owed. The sum of the underpayment for the time period was \$395,911 which was received by the District in October 2017.

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 2, 2017, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2017

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Expendi- tures
<u>U.S. Department of Health and Human Services</u>			
Passed through Omaha Public Schools			
Medicaid in Administration		93.778	<u>90,474</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Title I, Part A	17-4200-00-03-028-0054	84.010	573,213
Title I, Accountability	17-4210-00-03-028-0054	84.010	57,372
Title II, Part A	17-4310-00-03-028-0054	84.367	97,460
Title III, Limited English Proficient Grant		84.365	69,537
Carl Perkins		84.048	26,174
McKinney		84.196	11,610
IDEA Preschool (619) Base Allocation	17-4406-00-03-028-0054	84.173	25,735
IDEA Special Projects		84.181	13,768
IDEA Part B (611) Base Allocation	17-4404-00-03-028-0054	84.027	207,862
IDEA Proportionate Share	17-4412-00-03-028-0054	84.027	17,632
IDEA Enrollment/Poverty	17-4410-00-03-028-0054	84.027	<u>548,542</u>
Total U.S. Department of Education			<u>1,648,905</u>
<u>U.S. Department of Agriculture</u>			
Passed through Nebraska Department of Education			
School Breakfast Program		10.553	178,246
National School Lunch Program		10.555	1,090,979
Child and Adult Care Food Program		10.558	10,131
Summer Food Program		10.559	58,114
Fresh Fruit and Vegetable Program		10.582	65,551
Passed through Nebraska Department of Social Services			
Food Distribution Program	47600267200	10.555	<u>135,844</u>
Total U.S. Department of Agriculture			<u>1,360,619</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>3,099,998</u></u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2017

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska under programs of the federal government for the year ended August 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska it is not intended to and does not present the financial position, changes in net assets, or cash flows of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska provided no federal awards to subrecipients.

NOTE 4. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5. FOOD DISTRIBUTION

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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2017

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purpose	1,541,271			1,541,271
Learning Community Common Levy	10,801,341			10,801,341
Carline tax	6,381			6,381
Public Power District sales tax	408,115			408,115
Motor vehicle taxes	2,688,203			2,688,203
Tuition received from other Districts	35,000			35,000
Interest	12,081	2,260		14,341
Local license fees and fines	47,007			47,007
Categorical grants from corporations and other private interests	131,373			131,373
Other local receipts	19,660			19,660
Total local sources	<u>15,690,432</u>	<u>2,260</u>		<u>15,692,692</u>
County sources				
County fines and license fees	<u>109,869</u>			<u>109,869</u>
State sources				
State aid	13,623,218			13,623,218
Special education	2,098,608			2,098,608
Special education pupil transportation	228,757			228,757
Homestead exemption	312,697			312,697
Property tax credit	332,619			332,619
Personal property tax credit	29,173			29,173
High-ability learners	23,458			23,458
Textbook loan	4,076			4,076
Flex funding	10,500			10,500
Pro-rate motor vehicle	33,399			33,399
State apportionment	430,904			430,904
Other state receipts	168,580			168,580
Total state sources	<u>17,295,989</u>			<u>17,295,989</u>
Federal sources				
Title I, Part A	691,741			691,741

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2017

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS (Continued)				
Federal sources (Continued)				
Title I, Accountability	48,824			48,824
Title II, Part A	93,746			93,746
IDEA Special Projects	12,875			12,875
Medicaid in Public Schools	43,017			43,017
Medicaid Administrative Activities	90,474			90,474
Carl Perkins	33,253			33,253
Title III, Limited English Proficient Grant	29,802			29,802
IDEA Part B (611) Base Allocation	207,516			207,516
IDEA Preschool (619) Base Allocation	24,129			24,129
IDEA Enrollment/Poverty	775,706			775,706
IDEA Part B Proportionate Share	22,601			22,601
Total federal sources	<u>2,075,684</u>	<u> </u>	<u> </u>	<u>2,075,684</u>
Nonrevenue receipts				
Transfers from other funds	<u>104,144</u>	<u>500,000</u>	<u>(500,000)</u>	<u>104,144</u>
Total receipts	<u>35,276,118</u>	<u>502,260</u>	<u>(500,000)</u>	<u>35,278,378</u>
DISBURSEMENTS				
Regular instruction	12,143,382		(500,000)	11,643,382
Regular instruction (flex-spending)	14,866			14,866
Limited English proficiency	640,804			640,804
Poverty programs	2,888,558			2,888,558
Special education programs	5,389,876			5,389,876
Support services				
Pupils	923,905			923,905
Safety and security	46,841			46,841
Staff	1,773,787			1,773,787
School improvement	199,267			199,267
Maintenance and operation of building and plant	3,713,321			3,713,321
Regular pupil transportation open enrollment in learning community	521,729			521,729

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2017

	General Fund	Depreciation Fund	Reclassifi- cations	Total
DISBURSEMENTS (Continued)				
Support services (Continued)				
Special education pupil transportation	458,402			458,402
General and administrative				
Board of Education	178,513			178,513
Executive administration	539,078			539,078
District legal services	158,369			158,369
Office of the Principal	2,101,578			2,101,578
Business services	680,348			680,348
Vehicle acquisition and maintenance	25,426			25,426
Categorical grants from corporations and other private interests	126,457			126,457
State programs	49,313			49,313
Federal programs	1,648,905			1,648,905
Summer school	133,400			133,400
Capital outlay		<u>285,832</u>		<u>285,832</u>
Total disbursements	<u>34,356,125</u>	<u>285,832</u>	<u>(500,000)</u>	<u>34,141,957</u>
RECEIPTS OVER DISBURSEMENTS	919,993	216,428		1,136,421
FUND BALANCE, beginning of year	<u>2,056,860</u>	<u>1,437,560</u>		<u>3,494,420</u>
FUND BALANCE, end of year	<u>2,976,853</u>	<u>1,653,988</u>		<u>4,630,841</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
YEAR ENDED AUGUST 31, 2017

REGULAR INSTRUCTION	
Regular salaries	6,909,807
Substitute salaries	270,056
Clerical and paraprofessional staff salaries	812,999
Payroll taxes	596,568
Retirement	752,241
Other employee benefits	1,590,980
Voluntary terminations	71,307
Purchased services	108,367
Supplies and materials	220,714
Textbooks	229,778
Capital outlay	538,864
Other expenses	41,701
Total regular instruction	<u>12,143,382</u>
REGULAR INSTRUCTION (FLEX-SPENDING)	
Regular salaries	90
Other employee benefits	51
Supplies and materials	14,725
Total regular instruction (flex-spending)	<u>14,866</u>
LIMITED ENGLISH PROFICIENCY	
Regular salaries	349,858
Substitute salaries	8,493
Clerical and paraprofessional staff salaries	78,488
Payroll taxes	32,095
Retirement	42,297
Other employee benefits	67,590
Purchased services	45,231
Supplies and materials	14,372
Capital outlay	1,618
Other expenses	762
Total limited English proficiency	<u>640,804</u>
POVERTY PROGRAMS	
Regular salaries	2,033,967
Substitute salaries	51,905

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
YEAR ENDED AUGUST 31, 2017

POVERTY PROGRAMS (Continued)

Payroll taxes	155,025
Retirement	200,933
Employee benefits	446,728
Total poverty programs	2,888,558

SPECIAL EDUCATION PROGRAMS

Regular salaries	2,454,266
Substitute salaries	47,030
Clerical and paraprofessional staff salaries	511,177
Payroll taxes	223,008
Retirement	291,140
Other employee benefits	515,035
Purchased services	1,243,278
Distance education and telecommunications	635
Supplies and materials	87,948
Other expenses	16,359
Total special education programs	5,389,876

TOTAL INSTRUCTIONAL PROGRAMS

21,077,486

SUPPORT SERVICES - PUPILS

Regular salaries	536,186
Clerical and paraprofessional staff salaries	101,322
Payroll taxes	47,331
Retirement	62,896
Other employee benefits	123,979
Purchased services	34,434
Distance education and telecommunications	100
Supplies and materials	14,639
Other expenses	3,018
Total support services - pupils	923,905

SUPPORT SERVICES - SAFETY AND SECURITY

Purchased services	46,536
Supplies and materials	225
Other expenses	80
Total support services - safety and security	46,841

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - STAFF

Regular salaries	746,440
Clerical and paraprofessional staff salaries	272,214
Payroll taxes	75,212
Retirement	98,736
Employee benefits	184,912
Purchased services	100,234
Distance education and telecommunications	168,149
Supplies and materials	53,114
Capital outlay	68,595
Other expenses	6,181
Total support services - staff	1,773,787

SUPPORT SERVICES - SCHOOL IMPROVEMENT

Regular salaries	107,553
Payroll taxes	7,908
Retirement	10,624
Employee benefits	18,340
Purchased services	41,524
Supplies and materials	623
Other expenses	12,695
Total support services - school improvement	199,267

SUPPORT SERVICES - BOARD OF EDUCATION

Regular salaries	54,000
Payroll taxes	3,811
Retirement	5,235
Employee benefits	6,676
Purchased services	20,390
Liability insurance	48,856
Supplies and materials	13,701
Other expenses	25,844
Total support services - Board of Education	178,513

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Regular salaries	316,482
Clerical and paraprofessional staff salaries	28,347
Payroll taxes	20,265

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION (Continued)	
Retirement	31,837
Other employee benefits	67,084
Purchased services	31,588
Supplies and materials	20,061
Other expenses	23,414
Total support services - executive administration	<u>539,078</u>
SUPPORT SERVICES - DISTRICT LEGAL SERVICES	
Legal services	<u>158,369</u>
SUPPORT SERVICES - OFFICE OF THE PRINCIPAL	
Regular salaries	1,178,691
Clerical and paraprofessional staff salaries	380,411
Payroll taxes	115,687
Retirement	152,643
Other employee benefits	267,298
Other expenses	6,848
Total support services - Office of the Principal	<u>2,101,578</u>
SUPPORT SERVICES - BUSINESS SERVICES	
Regular salaries	243,243
Clerical and paraprofessional staff salaries	31,916
Payroll taxes	20,567
Retirement	27,120
Other employee benefits	318,613
Purchased services	32,821
Supplies and materials	728
Other expenses	5,340
Total support services - business services	<u>680,348</u>
SUPPORT SERVICES - VEHICLE ACQUISITION AND MAINTENANCE	
Purchased services	<u>25,426</u>
Total support services - vehicle acquisition and maintenance	<u>25,426</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - MAINTENANCE AND OPERATION	
OF BUILDING AND PLANT	
Regular salaries	1,217,399
Clerical and custodial staff	135,437
Payroll taxes	102,020
Retirement	130,112
Other employee benefits	389,232
Purchased services	1,634,124
Distance education and telecommunications	1,410
Supplies and materials	92,537
Capital outlay	10,607
Other expenses	443
	<hr/>
Total support services - maintenance and operation of building and plant	3,713,321
	<hr/>
SUPPORT SERVICES - REGULAR PUPIL TRANSPORTATION	
OPEN ENROLLMENT IN LEARNING COMMUNITY	
Salaries of drivers	23,281
Payroll taxes	1,747
Retirement	2,265
Employee benefits	1,272
Purchased services	491,941
Distance education and telecommunications	1,123
Capital outlay	100
	<hr/>
Total support services - regular pupil transportation open enrollment in learning community	521,729
	<hr/>
SUPPORT SERVICES - SPECIAL EDUCATION PUPIL	
TRANSPORTATION	
Salaries of drivers	225,784
Payroll taxes	15,823
Retirement	21,575
Other employee benefits	91,676
Purchased services	98,491
Distance education and telecommunications	5,053
	<hr/>
Total support services - special education pupil transportation	458,402
	<hr/>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
YEAR ENDED AUGUST 31, 2017

CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER	
PRIVATE INTERESTS	
Regular salaries	84,640
Clerical and paraprofessional staff salaries	481
Payroll taxes	6,474
Retirement	8,206
Other employee benefits	12,621
Supplies and materials	12,778
Capital outlay	917
Other expenses	340
	126,457
Total categorical grants from corporations and other private interests	126,457
STATE PROGRAMS	
State grants	49,313
FEDERAL PROGRAMS	
Title I, Part A	573,213
Title I, Accountability	57,372
Title II, Part A	97,460
IDEA Part B (611) Base Allocation	207,862
IDEA Preschool (619) Base Allocation	25,735
IDEA Enrollment/Poverty	548,542
IDEA Proportionate Share	17,632
IDEA Special Projects	13,768
Carl Perkins	26,174
Title III, Limited English Proficient Grant	69,537
Other federal categorical expenditures	11,610
	1,648,905
Total federal programs	1,648,905
SUMMER SCHOOL	133,400
TOTAL DISBURSEMENTS	34,356,125

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Local sources			
Taxes			
Property taxes - general purpose	1,626,693	1,541,271	1,589,855
Learning Community Common Levy	11,250,000	10,801,341	10,002,663
Carline tax	3,500	6,381	2,843
Public Power District sales tax	320,000	408,115	356,341
Motor vehicle taxes	1,900,000	2,688,203	2,989,216
Tuition from other districts	250	35,000	
Interest	10,369	12,081	12,136
Local license fees and fines	35,000	47,007	34,116
Categorical grants from corporations and other private interests		131,373	127,109
Other local receipts	10,000	19,660	15,186
Total local sources	<u>15,155,812</u>	<u>15,690,432</u>	<u>15,129,465</u>
County sources			
County fines and license fees	<u>110,000</u>	<u>109,869</u>	<u>108,668</u>
State sources			
State aid	13,400,000	13,623,218	13,143,209
Special education	2,451,291	2,098,608	1,780,865
Special education pupil transportation	175,000	228,757	274,973
Homestead exemption		312,697	279,762
Property tax credit		332,619	484,054
Personal property tax credit		29,173	
High-ability learners	20,000	23,458	22,866
Textbook loan		4,076	
Flex funding		10,500	
Pro-rate motor vehicle	25,000	33,399	32,708
State apportionment	410,000	430,904	444,065
Other state receipts	420,000	168,580	87,133
Total state sources	<u>16,901,291</u>	<u>17,295,989</u>	<u>16,549,635</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS (Continued)			
Federal sources (Continued)			
Title I, Part A	864,129	691,741	620,709
Title I, Accountability		48,824	26,375
Title II, Part A		93,746	89,466
IDEA Special Projects		12,875	8,308
IDEA Part B (611) Base Allocation		207,516	207,516
IDEA Preschool (619) Base Allocation		24,129	17,653
IDEA Part B Proportionate Share		22,601	21,369
Medicaid in Public Schools	27,627	43,017	40,115
Medicaid Administrative Activities	90,000	90,474	80,597
IDEA Enrollment/Poverty	650,000	775,706	329,353
Carl Perkins	27,000	33,253	17,959
Title III, Limited English Proficient Grant		29,802	33,085
Other federal categorical receipts and other categorical grants from corporations	2,960	2,000	
Total federal sources	1,661,716	2,075,684	1,492,505
Nonrevenue receipts			
Transfers from other funds		104,144	244,915
Total receipts	33,828,819	35,276,118	33,525,188
DISBURSEMENTS			
Regular instruction	16,958,051	12,143,382	11,952,656
Regular instruction (flex-spending)		14,866	20,000
Limited English proficiency		640,804	590,015
Poverty programs		2,888,558	2,805,981
Special education programs	5,879,666	5,389,876	5,231,499
Support services			
Pupils	1,174,620	923,905	769,642
Safety and security		46,841	62,995
Staff	2,238,024	1,773,787	1,783,851
School improvement		199,267	193,537

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
DISBURSEMENTS (Continued)			
Support services (Continued)			
Maintenance and operation of building and plant	3,649,984	3,713,321	3,494,708
Regular pupil transportation open enrollment in learning community	550,949	521,729	461,371
Special education pupil transportation	607,598	458,402	499,536
General and administrative			
Board of Education	199,000	178,513	152,119
Executive administration	636,718	539,078	498,692
District legal services	75,000	158,369	63,904
Office of the Principal	2,063,174	2,101,578	2,004,270
Business services	743,837	680,348	711,184
Vehicle acquisition and maintenance	115,000	25,426	22,494
Categorical grants from corporations and other private interests		126,457	115,204
State programs		49,313	4,800
Federal programs	1,805,839	1,648,905	1,909,085
Summer school	160,034	133,400	122,957
Transfers and other	333,859		
Total disbursements	<u>37,191,353</u>	<u>34,356,125</u>	<u>33,470,500</u>
RECEIPTS OVER DISBURSEMENTS		919,993	54,688
FUND BALANCE, beginning of year		<u>2,056,860</u>	<u>2,002,172</u>
FUND BALANCE, end of year		<u>2,976,853</u>	<u>2,056,860</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Transfer - General Fund (as expensed from the General Fund)	500,000	500,000	500,000
Interest received		2,260	3,230
Total receipts	<u>500,000</u>	<u>502,260</u>	<u>503,230</u>
DISBURSEMENTS			
Capital outlay		285,832	218,332
Transfers to the General Fund			1,129
Total disbursements	<u>2,104,421</u>	<u>285,832</u>	<u>219,461</u>
RECEIPTS OVER DISBURSEMENTS		216,428	283,769
FUND BALANCE, beginning of year		<u>1,437,560</u>	<u>1,153,791</u>
FUND BALANCE, end of year		<u>1,653,988</u>	<u>1,437,560</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Sale of lunches	605,000	587,821	623,362
State reimbursement	10,500	12,531	12,472
Federal reimbursement	1,300,000	1,392,890	1,260,126
Child and adult care food program		10,131	8,673
Interest	800	1,160	583
Transfer from the General Fund	106,800		
Other receipts		9,746	15,018
Total receipts	<u>2,023,100</u>	<u>2,014,279</u>	<u>1,920,234</u>
DISBURSEMENTS			
Salaries	525,000	548,324	533,110
Payroll taxes and benefits	97,125	100,515	98,326
Purchased services	5,500	1,093	3,831
Food and supplies	1,400,000	1,244,481	1,005,902
Equipment purchases	5,000	14,135	40,132
Other expenses		1,416	1,198
Transfers to the General Fund		104,144	243,786
Total disbursements	<u>2,032,625</u>	<u>2,014,108</u>	<u>1,926,285</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		171	(6,051)
FUND BALANCE, beginning of year		<u>3,846</u>	<u>9,897</u>
FUND BALANCE, end of year		<u>4,017</u>	<u>3,846</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Taxes			
Property taxes - debt purpose	2,412,870	2,325,974	2,381,883
Carline tax	3,000	2,135	464
Public Power District sales tax		92,041	66,706
Homestead exemption		59,806	58,793
Property tax credit		83,944	95,394
Personal property tax credit		7,012	
Pro-rate motor vehicle	25,000	6,115	6,664
Interest	10,500		
Total receipts	<u>2,451,370</u>	<u>2,577,027</u>	<u>2,609,904</u>
DISBURSEMENTS			
Principal payments	2,303,719	1,980,000	1,950,000
Interest payments	610,000	418,476	445,456
Other miscellaneous expenses			800
Total disbursements	<u>2,913,719</u>	<u>2,398,476</u>	<u>2,396,256</u>
RECEIPTS OVER DISBURSEMENTS		178,551	213,648
FUND BALANCE, beginning of year		<u>4,312,165</u>	<u>4,098,517</u>
FUND BALANCE, end of year		<u>4,490,716</u>	<u>4,312,165</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Taxes			
Property taxes - general purpose		7	4
Interest		5,524	2,008
Total receipts		5,531	2,012
DISBURSEMENTS			
Buildings and sites	2,516,203	123,283	52,852
RECEIPTS UNDER DISBURSEMENTS		(117,752)	(50,840)
FUND BALANCE, beginning of year		2,464,238	2,515,078
FUND BALANCE, end of year		2,346,486	2,464,238

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Taxes			
Property taxes - debt purpose	800,603	757,071	458,599
Carline tax		694	89
Public Power District sales tax		30,538	12,849
Homestead exemption		19,761	11,326
Property tax credit		28,412	18,379
Personal property tax credit		2,336	
Pro-rate motor vehicle		1,828	1,275
Interest		7,857	2,357
Sale of bonds		2,540,445	
United States Treasury interest		70,255	72,728
Total receipts	800,603	3,459,197	577,602
DISBURSEMENTS			
Bond principal	656,118	325,000	315,000
Bond interest payments	144,485	173,452	154,004
Other expenses		74	1,550
Building acquisition and improvement	823,243	1,863,212	224,787
Total disbursements	1,623,846	2,361,738	695,341
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,097,459	(117,739)
FUND BALANCE, beginning of year		841,998	959,737
FUND BALANCE, end of year		1,939,457	841,998

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
COOPERATIVE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Tuition and other receipts	<u>1,278,483</u>	<u>1,676,134</u>	<u>1,542,541</u>
DISBURSEMENTS			
Special education instructional programs			
Regular salaries		974,560	976,741
Substitute salaries		7,587	7,418
Clerical and paraprofessional staff salaries		96,466	85,029
Payroll taxes		80,136	79,126
Retirement		104,363	102,688
Other employee benefits		187,079	194,853
Purchased services		4,621	5,314
Supplies		6,641	13,810
Capital outlay			5,438
Other expenses		28,732	26,480
Total disbursements	<u>1,800,000</u>	<u>1,490,185</u>	<u>1,496,897</u>
RECEIPTS OVER DISBURSEMENTS		185,949	45,644
FUND BALANCE, beginning of year		<u>766,815</u>	<u>721,171</u>
FUND BALANCE, end of year		<u>952,764</u>	<u>766,815</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
STUDENT FEE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Activities receipts	<u>20,813</u>	<u>20,894</u>	<u>33,547</u>
DISBURSEMENTS			
Extracurricular activity fees	<u>35,000</u>	<u>35,639</u>	<u>36,009</u>
RECEIPTS UNDER DISBURSEMENTS		(14,745)	(2,462)
FUND BALANCE, beginning of year		<u>13,553</u>	<u>16,015</u>
FUND BALANCE, end of year		<u>(1,192)</u>	<u>13,553</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Funds Over Budget

For the year ended August 31, 2017, the Qualified Capital Purpose Undertaking Fund had disbursements of \$2,361,738 and budgeted disbursements of \$1,623,846 resulting in \$737,892 of excess disbursements over budgeted disbursements.

For the year ended August 31, 2017, the Student Fee Fund had disbursements of \$35,639 and budgeted disbursements of \$35,000 resulting in \$639 of excess disbursements over budgeted disbursements.

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 (cash basis).

Reconciliation

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

Transfers

The District transferred \$500,000 from the General Fund to the Depreciation Fund for future capital outlay during the year ended August 31, 2017.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>1,136,421</u>
Receipts over disbursements - budgetary basis	
General Fund	919,993
Depreciation Fund	<u>216,428</u>
	<u>1,136,421</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Activities receipts	<u>640,000</u>	<u>631,229</u>	<u>723,734</u>
DISBURSEMENTS			
Activities expenses	<u>864,508</u>	<u>621,043</u>	<u>682,120</u>
RECEIPTS OVER DISBURSEMENTS		10,186	41,614
FUND BALANCE, beginning of year		<u>266,122</u>	<u>224,508</u>
FUND BALANCE, end of year		<u>276,308</u>	<u>266,122</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SUMMARY FINANCIAL STATEMENT AND OPERATING STATISTICS
CONTINUING DISCLOSURE UNDERTAKING
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

Taxable valuation (2016)	1,573,788,825
General obligation bonded debt (including leases and the bonds)	19,835,000
Current enrollment (average daily membership)	3,171
Total General Fund expenditures	34,356,125
Total number of employees	636



**DANA F. COLE
& COMPANY^{LLP}**
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
Douglas County School District No. 54
Ralston Public Schools
Ralston, Nebraska

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's basic financial statements, and have issued our report thereon dated November 2, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Douglas County School District No. 54, Ralston Public Schools, Ralston, 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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's financial statements are free from 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*. Item 2017-001, which is described in the accompanying schedule of findings and responses, was noted regarding the Nebraska Budget Act.

Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's Response to Findings

Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 2, 2017



**DANA F. COLE
& COMPANY_{LLP}**
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
Douglas County School District No. 54
Ralston Public Schools
Ralston, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's major federal programs for the year ended August 31, 2017. Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 the requirements of 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 federal program. However, our audit does not provide a legal determination of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's compliance.

Opinion on Each Major Federal Program

In our opinion, Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, complied, in all material respects, with the types of 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, 2017.

Report on Internal Control Over Compliance

Management of Douglas County School District No. 54, Ralston Public Schools, Ralston, 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 of compliance, we considered Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over compliance with the types of 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 an 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 F Cole + Company, LLP

Lincoln, Nebraska
November 2, 2017

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
 RALSTON PUBLIC SCHOOLS
 RALSTON, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2017

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: Yes No

Significant deficiencies identified that are not considered to be material weaknesses: Yes None reported

Noncompliance matter to the financial statements disclosed: Yes No

Federal Awards

Internal control over major programs:

Material weakness identified: Yes No

Significant deficiencies identified that are not considered to be material weaknesses: Yes None reported

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 No

Identification of major programs:

IDEA Cluster	84.027/84.173
Title I	84.010

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee: Yes No

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2017

SECTION II. FINANCIAL STATEMENT FINDINGS

2017-001 BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures.

Condition

The District's Qualified Capital Purpose Undertaking Fund had disbursements over budget in the amount of \$737,892 and the Student Fee Fund had disbursements over budget in the amount of \$639.

Cause

Management did not amend the budget to allow for an increase in expenditures in excess of the original budget.

Effect

The District is not in compliance of the Nebraska Budget Act.

Recommendation

Management should amend the budget document before funds are expended in excess of the appropriated expenditures for that fund.

Views of Responsible Officials and Planned Corrective Action

We were able to secure financing for additional QCPUF dollars for the past year to take on a number of HVAC projects throughout our District. Our intent was to do some of the projects this summer and the remainder of the projects during the next summer. As we progressed in our use of funds, it made more sense for us financially to add another project for which we had not initially budgeted for this year. We should have amended our budget to include the cost of the additional HVAC project.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2017

There were no findings in the year ended August 31, 2016.

Fall Board Report Activities

November 27th, 2017

“Giving students the best experience possible.”

Today and Beyond.....

Today I will spotlight three activities and two sports

The winter report will spotlight four activities including HOSA, DECA, Debate, and Writing Club

The spring report will spotlight Show Choir, Drama, FCCLA, and Educators Rising.

In addition you will get the activity logs of all other clubs spread out over the next two reports.

Updates and New Items

All fall head coach's evaluations are complete and in teachpointe.

3D coaches development program has come to Ralston! Fundamentals, Psychology, Heart.

Club and activity rosters are now being entered in the SIMS database.

The NSAA has changed its school classification procedures for football and this will extend to other sports.

New student recognition areas for activities are up and running in the commons.

Special Recognition

Taylor Skiles was selected as an NSAA Believer and Achiever and received her award at halftime of the Class B state championship football game.

Cassidy Loucks was selected as Runza Student of the Week and received a \$500 scholarship and was on TV last night.

Devin Merkuris was selected as the KPTM Scholar Athlete of the Year and will receive a \$3000 scholarship. Devin was interviewed for TV on the 21st

Participation Numbers/Sports and Activities

Number of students in fall sports: 181

Number of students in a club or activity: 608*

Calendar events during the fall: 189

Number of calendar events at RHS: 82

Number of fall sports teams: 7

Number of clubs or activities : 31

Special Events During the Fall:

Rams Under the Lights, Bratfest, Senior BBQ, NHS Indiction Cheer Clinic, Powderpuff Football, Mr. RHS, Homecoming, Fall Pep Rally, Sweet Treat Night, Volleyball District Finals, RCC Softball

Signings

Sports

James Overkamp signs with Buena Vista for baseball

Jared Urbach signs with Buena Vista for baseball

Nate Sailors signs with Wayne State for baseball

Evan Macke signs with Kearney for golf

Activity Highlights

Band

Sponsor: Nate Capron

Participants over the last three years: 77, 63, 62

The number of students participating is up. The band continues to increase the events the group participates in.

The band had 60 members out of 77 in attendance at summer camp the last week of July.

The Fourth of July Parade, Veterans Day program at school and at Hy-Vee, the Senior Citizen Luncheon

Jazz Festival at Midland, the Jazz Band will play at Fountain View in December as well as the Chamber of Commerce

Marching competitions in Omaha, Lincoln, and the state competition in Lincoln. The band increased its score during the year with the best score being 7 points away from a Superior rating.

State Volleyball

Ram Walks

Activity Highlights

Rambassadors

Sponsor: Jordan Engel

Sweet treat night (over 500 kids), hot chocolate for staff, notes on lockers, notes to teachers, notes on cars, Wildewood trunk or treat, help with activities at games, thankful turkeys, homecoming, parent teacher conferences, Children's Hospital (tie blankets made during bridge program), alumni tailgate, RAM walk, help the custodial staff day, senior luncheon, treats for fire and police, facilitators at the bridge program, and complete leadership training in the summer.

Activity Highlights

Cheer and Dance

Sponsor: Jordan Engel

Dance: Chelsea Vorland

Cheer members: 15

Dance members: 11

The Dance Team just competed at regionals in Colorado. Cheer and dance performance at football, volleyball, jv games, and will do the same for wrestling, boys and girls basketball. The teams will also compete at 2 competitions before state in February.

Both teams attend summer camp and practice at least three times a week. They use all areas of the school including the gym, the aux gym, the cafeteria, the commons, the theatre, etc.

They also put signs on lockers, do most of the work for homecoming, and do many extra things during the year including the JDRF walk, bell wringing, various things at elementary schools, and "goodie" bags for state bound teams

Sports Highlights

Volleyball

Head Coach: Bo Yong

Participants over last 6 years: 22,26,32,25,25,22

24 wins and 9 losses

Winners of the Norris Tournament, the Syracuse Tournament, District Champions, and state qualifiers for the first time since 2003.

Academic All State: Taylor Skiles, Jenny Moenning-Linden

Academic All Conference: Itzel Cruz, Janelle Madden, Jenny Moenning-Linden, Lydia Permenter, Michelle Saqui, Taylor Skiles

Taylor Skiles was first team all conference.

School records: Taylor Skiles (career kills, 216), Lydia Permenter (career blocks, 526 and single season blocks, 121, Sydni George (assists in a match, 48)

State awards TBA

Sports Highlights

Football

Head Coach: Jason Fink

Participants over the last six years: 81, 89, 86, 77, 74

Football had 3 wins and 6 losses

The team won the Thursday night lights trophy for defeating Bennington on TV.

Academic All State: Alex Everhart, Nick Wilke

Academic All Conference: Alex Everhart, Andre Schuetz, Nick Wilke, Isaac Dannehl, Gabriel James

All Conference Selections: Devin Merkuris, Austin Middleton, Isaac Dannehl

Devin Merkuris was named CW15 Thursday Night Lights Scholar Athlete of the Year was awarded a \$3000 scholarship

Trevor Sayre broke the record for blocked kicks at 5

Sports Highlights

Softball

Coach: Margo Pruis

Participants over the last 6 years: 21,21,23,25,20,23

The girls had 13 wins and 18 losses.

The team was second in the RCC tournament and third at districts. The team won the Ashland Tournament

Josie Chronic and Mariah Moore were selected first team all conference.

Mariah Moore was second team all state

Josie Chronic set a new school record for batting average in a year.

Academic All State: Josie Chronic and Sydney Hanson

Academic All Conference: Morgan Beaty, Josie Chronic, Logan Corcoran, Kaylee Douglas, Taylor Garris, Sydney Hanson, Nicole Kotrous, Morgan Letak, Abby Mommsen, Kennedy Walls

Sports Highlights

Cross Country

Coach: Justin Farr

Number of Participants over the last 6 years: 19, 21, 26, 28, 33, 22

The boys CC team won the DC West Invite.

Two runners qualified to be all conference: Jayden Harrington and Noble Valerio-Boster.

Both these runners also qualified for the state CC meet in Kearney.

Academic All State: Ally Ray, Spencer Gause

Academic All Conference: Spencer Gause, Dan Ulrich, Jadyn Ramsey, Noble Valerio-Boster, Merlin Padilla, Allison Ray, Jayden Harrington

Sports Highlights

Girls Golf

Coach: Wes Kosch

Number of participants over the last 6 years:

4,4,3,4,4,7

The girls golf team finished in the lower third of each invite.

Academic All Conference: Cassidy Loucks

Academic All State: Cassidy Loucks

Sports Highlights

Boys Tennis

Head Coach: Tommy Siske

Number of participants over the last 6 years: 34, 37, 36, 25, 19, 25

The team finished 4 and 7 in duals and 20th at state.

The team was second in the RCC tournament.

Academic All Conference: Pablo Arza, James Overkamp, Evan Macke, Reid Marco, Matt Neville, Kaleb Holm

Academic All State: Pabor Arza, James Overkamp

Ralston Public Schools Technology Plan

Board of Education meeting
11/27/2017



Project Overview

Compilation of staff input suggests placing our technology plan efforts into 4 project categories:

1. Curriculum & Instructional Technology Professional Development
2. IT Governance, Policies and Procedures
3. Hardware and Infrastructure Upgrades
4. Stakeholder Communication and Engagement



Planning Overview

Strategic Projects	Average Weighted Score
1. Professional Development and Technology Training	818.0
2. IT Governance, Policies and Procedures	795.3
3. Hardware Infrastructure Upgrades and Expansion	755.4
4. Stakeholder Communication and Engagement	752.8



Curriculum & Instructional Technology Professional Development

<p>Project Objectives</p>	<ul style="list-style-type: none"> ● To automate professional development administrative processes. ● To conduct a classroom technology usage review and design. ● To complete a review of software applications utilized throughout the district. ● To deploy the AdvancEd tracking solution. ● To evaluate and implement a data analysis software solution. ● To extend use of Moodle LMS as a technology training platform for RPS staff.
<p>Project Team</p>	<p>Lead(s): Tiffanie Welte / Jason Fink / Mike Rupprecht Members: Tyler Barna, Lynn Behounek, Rebecca Dunn, Casey Knight, Ben Rasgorshek</p>
<p>Key Project Tasks</p>	<p>Support and increase technology infused curriculum and instruction in the following areas: Professional Development, Software Usage and Utilization, & Advanced Ed Tracking</p>
<p>Target time frame</p>	<p>Professional Development Review: 9/2017 - 8/2020 Software Application Utilization Review: 5/2017-12/2017 Data Analysis Software: 1/2019-1/2020 Classroom Technology Usage Review: 8/2017 - 8/2020 AdvancEd e-Prove: 9/2017 - 2/2018</p>



IT Governance, Policies and Procedures

Project Objectives	<ul style="list-style-type: none">• Update IT Planning Team Structure and define roles and responsibilities.• To formalize and adopt a software evaluation process.• To conduct a comprehensive IT security audit.
Project Team	Lead(s): Jason Buckingham Members: Jason Fink, Jennifer Ludes, Lynn Behounek, Steve Schrad
Key Project Tasks	Identify new IT team structure, roles and functions Create a software evaluation process Solicit vendors for an exterior technology security audit Process results of audit and apply changes where applicable and affordable Support data driven decision making and solution development Process management, automation and integration (streamline existing practices)
Target time frame	Software evaluation process is proceeding, implementation by Summer of 2018 External security audit to be conducted as district funds allow



Hardware and Infrastructure Upgrades

Project Objectives	<ul style="list-style-type: none">• Continue to upgrade current wireless components and increase connectivity in our current buildings.• Evaluate district-wide security cameras.
Project Team	Lead(s): Jennifer Ludes, Jason Buckingham, Members: Jason Fink, Steve Schrad, Peyton Lewis
Key Project Tasks	Install new wireless controllers Identify existing coverage gaps Change existing access points at RMS/Elementary buildings Install priority servers (active directory, VM, Google cloud print, SQL, SAN, Foundation, Firewall, Nutrikids) Continue current technology replacement schedule, SPED/HAL/Preschool 2018 Addition of security cameras and equipment
Target time frame	Wireless upgrade completed 2017 Purchase of new hardware (preschool and SPED) Summer 2018 Camera purchase/installation ????



Stakeholder Communications and Engagement

Project Objectives	<ul style="list-style-type: none">• To evaluate and update district website content.• To evaluate and deploy district mobile app.
Project Team	Lead(s): Jeremy Maskell, Katy Core Members: Lynn Behounek, Rebecca Dunn, Jason Fink
Key Project Tasks	Review and identify district website for content updates Evaluate process of mobile app rollout
Target time frame	Website 5/18 Mobile App 8/18



Next Steps

- Individual project teams will meet, with committee-wide group meetings conducted at multiple times during the school year.
- Resources have been budgeted to allow for completion of most of the projects listed in this reports. Additional dollars are required for projects such as increased security cameras.
- Curriculum and Technology will continue to meet to assess our current level of technology use and how our resources can be best directed towards student achievement.



Ralston Public Schools 2018-2019 Kindergarten-12th Grade Calendar

JULY 2018						
S	M	T	W	Th	F	S
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				

JANUARY 2019						
S	M	T	W	Th	F	S
		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		

1-4 Winter Break
4 Flex Day a.m.
21 District In-service

3-7 New Teacher Orientation
8-10 Pre-Service Days
13 First Day PK, Kg,
7 & 9 – 1:30 Dismissal
14 All Students

AUGUST 2018						
S	M	T	W	Th	F	S
			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	

FEBRUARY 2019						
S	M	T	W	Th	F	S
					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		

15 District In-service
18 President's Day/Comp Day
For Conferences

3 Labor Day
21 District In-service All day
28 Comp Day for Conferences

SEPTEMBER 2018						
S	M	T	W	Th	F	S
						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						

MARCH 2019						
S	M	T	W	Th	F	S
					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						

14 End of 3rd Quarter
15 In-service/Collaborative
Planning
18 Vacation Day

16 End of 1st Quarter
19 District In-service/
Collaborative Planning

OCTOBER 2018						
S	M	T	W	Th	F	S
	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			

APRIL 2019						
S	M	T	W	Th	F	S
	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				

19-22 Spring Break

21-23 Thanksgiving Break

NOVEMBER 2018						
S	M	T	W	Th	F	S
				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	

MAY 2019						
S	M	T	W	Th	F	S
			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	

22 Last Student Day
23 Last Staff Day/Collaborative
Planning

20 End of 2nd Quarter & 1st
Semester
21 ½ Staff Collaborative
Planning Day
21-31 Winter Break

DECEMBER 2018						
S	M	T	W	Th	F	S
						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					

JUNE 2019						
S	M	T	W	Th	F	S
						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						

 No School for Students
or Staff
 No School for Students/
Staff Reports

1st Quarter 44 2nd Quarter 43
3rd Quarter 46 4th Quarter 45

Ralston Public Schools 2019-2020 Kindergarten - 12th Grade Calendar

JULY 2019						
	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			

JANUARY 2020						
			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	

1-2 Winter Break
3 Flex Day
20 District In-Service

2-6 New Teacher Orientation
7-9 Pre-Service
12 First Day PK, Kg, 7 & 9
1:30 dismissal
13 All Students

AUGUST 2019						
				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

FEBRUARY 2020						
						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

14 District In-service
17 Comp Day for Conferences

2 Labor Day
20 District In-Service All Day
27 Comp Day for Conferences

SEPTEMBER 2019						
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					

MARCH 2020						
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				

11 End of 3rd Quarter
12 District In-Service
13 Vacation Day

15 End of 1st Quarter
18 District In-Service/
Collaborative Planning

OCTOBER 2019						
		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		

APRIL 2020						
			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		

10-13 Spring Break

27-29 Thanksgiving Break

NOVEMBER 2019						
					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

MAY 2020						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
²⁴ / ₃₁	25	26	27	28	29	30

19 Last Student Day
20 Last Staff Day

20 End of 2nd Quarter & 1st
Semester
23 Flex Day
24-31 Winter Break

DECEMBER 2019						
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				

JUNE 2020						
	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			

Q1: 44
Q2: 44
Q3: 45
Q4: 45

No School for Students/Staff Reports
 No School for Students or Staff

Student / Staff Count 2017-2018 School Year

Elem. School	Grade																	
	PS		KG		1		2		3		4		5		6		Total *Student / Staff	
	All Student Counts Are Actual SIMS Enrollment Figures																	
	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Students *
BLUM	2	40	2	52	2	52	3	64	2	47	2	51	2	52	2	38	18	356
KW	2	26	1	16	2	32	2	27	2	32	1	19	1	17	1	27	11	170
MEAD	1	17	2	44	2	42	2	35	2	54	2	41	2	46	2	45	14	307
MOCK	1	20	3	56	3	49	3	54	3	60	3	55	2	43	2	46	19	363
SEY	1	19	2	34	1.5	30	1.5	24	1.5	26	1.5	36	1.5	30	1.5	29	12	209
WW	2	40	2	32	2	39	2	42	2	48	2	35	2	37	2	37	14	270
Totals By Gr	9	162	12	234	12.5	244	13.5	246	12.5	267	11.5	237	10.5	225	10.5	222	88	1675
															*Does not include PS			
															Blum. & Sey. SPED staff & KW Hearing Impaired for K-6 is added to staff Total			
Sec. School	7		8		9		10		11		12		TOTAL					
	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud				
RMS		229		249									0	478				
RHS						258		267		294		284	0	1103				
Totals	Staff	*Stud	Ratio	*Stud 16-17	Change for 17-18													
BLUM	20	396	20/1	394	2		*Includes PS											
KW	13	196	15/1	194	2													
MEAD	15	324	22/1	304	20													
MOCK	20	383	19/1	403	-20													
SEY	13	228	18/1	232	-4													
WW	16	310	19/1	302	8													
Elem. Totals	97	1837	19/1	1829	8													
RMS	40	478	12/1	486	-8													
RHS	69	1103	16/1	1050	53													
Sec. Totals	109	1581	15/1	1536	45													
Dist. Totals	206	3418	17/1	3365	53													
															Nov 21 2017			
															11:15 AM			

5011 Physical Examination of Students

In accordance with Nebraska Laws 79-214 and 79-220, the following students shall provide evidence of a physical examination by a qualified health care provider:

- All incoming students in the beginner (kindergarten) grade;
- Students in seventh grade; and
- All out-of-state transfer students.

Evidence of a physical examination must be dated no more than six months prior to entrance ~~or within sixty days after enrollment~~. If the student's parent(s) or guardian(s) object to a physical examination, they must submit a signed and dated refusal form to the school.

The district is not responsible for the cost of such physical examinations.

No student in grades 7-12 may take part in interscholastic athletics without passing a physical examination as required by the Nebraska State High School Activities Association.

Adopted on: July 25, 2016

Revised on:

Reviewed on: July 25, 2016



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
00-9000-000	LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES	
	PK	5307
	K	9553
	01	9271
	02	9629
	03	9797
	04	9857
	05	9032
	06	9439
	07	9253
	08	9436
	09	9154
	10	9328
	11	8899
12	9425	

AGENCY ID	GRADE CODE	COUNT
28-0001-000	OMAHA PUBLIC SCHOOLS	
	PK	2654
	K	4106
	01	3825
	02	4139
	03	4224
	04	4239
	05	3706
	06	3935

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
28-0001-000	07	3759
	08	3685
	09	3586
	10	3663
	11	3470
	12	3845
28-0010-000	ELKHORN PUBLIC SCHOOLS	
	PK	346
	K	736
	01	788
	02	675
	03	738
	04	779
	05	697
	06	716
	07	728
	08	707
	09	657
	10	647
	11	567
12	566	
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	
	PK	92
	K	67
	01	52
	02	74

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
28-0015-000	03	78
	04	57
	05	64
	06	59
	07	53
	08	79
	09	65
	10	74
	11	67
	12	77
28-0017-000	MILLARD PUBLIC SCHOOLS	
	PK	704
	K	1706
	01	1712
	02	1765
	03	1795
	04	1754
	05	1710
	06	1796
	07	1745
	08	1895
	09	1833
	10	1874
	11	1875
12	1854	

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
28-0054-000	RALSTON PUBLIC SCHOOLS	
	PK	187
	K	235
	01	240
	02	245
	03	260
	04	235
	05	222
	06	221
	07	223
	08	246
	09	256
	10	263
	11	293
12	281	
28-0059-000	BENNINGTON PUBLIC SCHOOLS	
	PK	50
	K	272
	01	233
	02	243
	03	234
	04	216
	05	206
	06	227
	07	202
08	206	

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
28-0059-000	09	155
	10	154
	11	142
	12	131
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	
	PK	130
	K	397
	01	420
	02	414
	03	414
	04	478
	05	440
	06	449
	07	466
	08	494
	09	488
	10	499
	11	476
12	501	
77-0001-000	BELLEVUE PUBLIC SCHOOLS	
	PK	470
	K	684
	01	673
	02	675
	03	687
	04	687

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
77-0001-000	05	685
	06	661
	07	679
	08	766
	09	751
	10	767
	11	785
	12	831
77-0027-000	PAPILLION LA VISTA COMMUNITY SCHOOLS	
	PK	411
	K	863
	01	826
	02	890
	03	898
	04	909
	05	825
	06	914
	07	919
	08	901
	09	916
	10	962
	11	834
12	950	
77-0037-000	GREYHOUND PUBLIC SCHOOLS	
	PK	205
	K	421

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
77-0037-000	01	429
	02	436
	03	403
	04	429
	05	394
	06	378
	07	380
	08	357
	09	351
	10	322
	11	299
	12	286
77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	
	PK	58
	K	66
	01	73
	02	73
	03	66
	04	74
	05	83
	06	83
	07	99
	08	100
	09	96
	10	103
11	91	

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

MEMBERSHIP
AS OF **11/09/2017**
FOR DATA YEARS: **2017/2018**

AGENCY ID	GRADE CODE	COUNT
77-0046-000	12	103

The data contained in this report is valid as of the date indicated in the header but is subject to change until the NSSRS correction window is closed.

Ralston Public Schools
Monthly Administrative Update Foodservice
 October 2017

• **Financial**

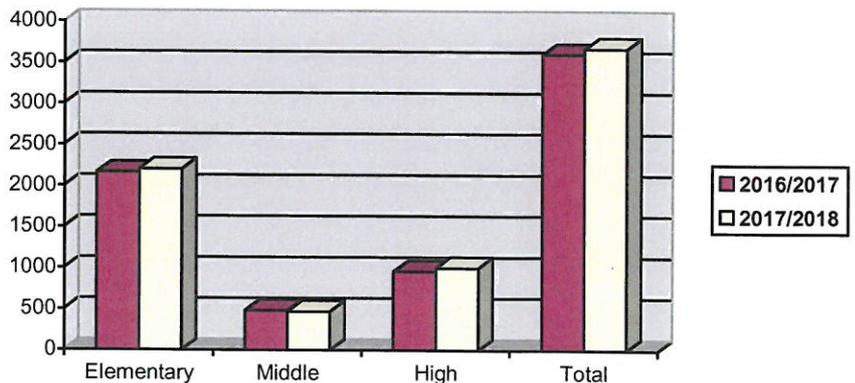
	17/18 Budget		17/18 Actual		16/17 Actual	
	Financial	Financial	Cost/Meal	Financial	Cost/Meal	
Revenue	251,769	241,410	2.82	219,745	2.84	
Food	106,266	94,185	1.10	97,090	1.25	
VDA/Rebates	+8000	+ 12,004	+ .14	+ 11,976	+ .15	
Labor (RPS and Sodexo)	87,556	85,961	1.00	75,371	.97	
Controllables	17,225	16,747	.20	12,939	.17	
Non-Controllables	17,429	17,277	.20	18,046	.23	
Total Expenses	220,476	202,166	2.36	258,471	2.47	
Return	31,293	39,244	.46	-38,726	.37	

Year to Date	17/18 Budget	17/18 Actual	Cost Per Meal	16/17 Actual
Revenue	644,035	634,619	2.72	650,615
Total Expenses	623,576	603,855	2.59	667,492
Net Return	20,459	30,764	.13	-16,876

	17/18 TOTAL MEALS SERVED	17/18 MEALS PER DAY	16/17 TOTAL MEALS SERVED	16/17 MEALS PER DAY
Elementary				
Breakfast	19,790	942	17,087	899
Lunch	26,483	1261	24,024	1264
RMS				
Breakfast	1693	81	1570	83
Lunch	8140	388	7560	398
RHS				
Breakfast	8207	391	7325	386
Lunch	12,834	611	10,885	573
RPS Total				
Breakfast	29,690	1414	25,982	1368
Lunch	47,457	2260	42,469	2235

Meals Per Day Served

RPS Free and Reduced
 October 31, 2017
 58.2%



October, 2017 Events:

In October, the elementary schools played Lucky Tray Day on Fridays, where if the student had a sticker on the bottom of his/her tray, a small prize was won. This is a big hit in the elementary schools.

A – Z salad bar continued at all elementary schools.

Regular monthly training – Lock, tag, try, HACCP, and Chemical Safety. All kitchen managers received extra training in food allergies, as we seem to be seeing more of those than usual this year.

Total foodservice training time: 20 hours

Fitsum Nigussie, kitchen helper at RHS, spoke to the World Civilizations class about her native country, Ethiopia. She was nervous about speaking, but the students were very appreciative, and she was glad she did it.

Free breakfast was provided for all students taking the ACT test on October 28. About 25 students participated.

Mummy Dogs were on the menu at all elementary schools on October 31, along with an ice cream treat, and these were well received.



Student / Staff Count 2017-2018 School Year

Elem. School	Grade																	
	PS		KG		1		2		3		4		5		6		Total *Student / Staff	
	All Student Counts Are Actual SIMS Enrollment Figures																	
	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Students *
BLUM	2	40	2	52	2	52	3	64	2	47	2	51	2	52	2	38	18	356
KW	2	26	1	16	2	32	2	27	2	32	1	19	1	17	1	27	11	170
MEAD	1	17	2	44	2	42	2	35	2	54	2	41	2	46	2	45	14	307
MOCK	1	20	3	56	3	49	3	54	3	60	3	55	2	43	2	46	19	363
SEY	1	19	2	34	1.5	30	1.5	24	1.5	26	1.5	36	1.5	30	1.5	29	12	209
WW	2	40	2	32	2	39	2	42	2	48	2	35	2	37	2	37	14	270
Totals By Gr	9	162	12	234	12.5	244	13.5	246	12.5	267	11.5	237	10.5	225	10.5	222	88	1675
*Does not include PS																		
Blum. & Sey. SPED staff & KW Hearing Impaired for K-6 is added to staff Total																		
Sec. School	7		8		9		10		11		12		TOTAL					
	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud				
RMS		229		249									0	478				
RHS						258		267		294		284	0	1103				
Totals	Staff	*Stud	Ratio	*Stud 16-17	Change for 17-18													
BLUM	20	396	20/1	394	2		*Includes PS											
KW	13	196	15/1	194	2													
MEAD	15	324	22/1	304	20													
MOCK	20	383	19/1	403	-20													
SEY	13	228	18/1	232	-4													
WW	16	310	19/1	302	8													
Elem. Totals	97	1837	19/1	1829	8													
RMS	40	478	12/1	486	-8													
RHS	69	1103	16/1	1050	53													
Sec. Totals	109	1581	15/1	1536	45													
Dist. Totals	206	3418	17/1	3365	53													
Nov 21 2017																		
11:15 AM																		