

## **Board of Education Regular Meeting**

Tuesday, December 13, 2016 6:00 PM

Conference Room  
520 East 9th Street  
Imperial, NE 69033

I. Call to Order

II. Pledge of Allegiance

III. Declaration of Open Meeting

IV. Approval of Agenda

V. Approval of Minutes

VI. Approval of Financial Report

VII. Public Comment

### **VIII. Reports**

1. Activity Director

2. Principals

3. Student Board Member

4. Superintendent

#### **IX. Action Items**

1. Take all necessary action to approve the 2015-16 audited financial statement.

2. Take all necessary action to approve appointments and resignations.

3. Take all necessary action to approve the purchase of a A.O. Smith natural gas commercial hot water heater for \$7,773.50.

4. Take all necessary action to approve to sale of the Vanhool bus.

#### **X. Discussion Items**

1. Sick bank evaluation

2. Superintendent Evaluation

3. Bus Barn

4. Wellington

5. Recognize and thank Gregg and Tom for years of service.

6. Lunch program

XI. Executive Session with respect to collective bargaining.

XII. Executive Session to discuss superintendent evaluation.

XIII. Adjourn

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Board President

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Board Secretary

**Board of Education Regular Meeting** November 08, 2016 6:00 PM Conference Room

**Attendance Taken at 6:05 PM:** Present Board Members: Thomas Gaschler, Karl Meeske Willy O'Neil, Jeff Olsen, Dan Reeves, Gregg Smith, Penny Strand, Sheila Stromberger, Steve Wallin

**I. Call to Order** Discussion: President Olsen called the meeting to order at 6:05 pm.

**II. Pledge of Allegiance** Discussion: Pres. Olsen led assembly in pledge of allegiance.

**III. Declaration of Open Meeting Rationale:** This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the board room. Discussion: President Olsen directed the assembly's attention to the Open Meetings Act.

**IV. Approval of Agenda Motion Passed:** Motion to approve the agenda as presented passed with a motion by Karl Meeske and a second by Steve Wallin. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

**V. Approval of Minutes Motion Passed:** Motion to approve the minutes as presented passed with a motion by Sheila Stromberger and a second by Karl Meeske. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

**VI. Approval of Financial Report Motion Passed:** Motion to approve the financial report as presented in the amount of \$625,721.08 General and \$1,277.99 Depreciation passed with a motion by Sheila Stromberger and a second by Karl Meeske. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

**VII. Public Comment** Discussion: No comments.

#### **VIII. Reports**

**VIII.A. Activity Director** Discussion: 2016 fall sports are over and AD Hauxwell wanted to congratulate and thank CCS coaches on a good fall season. Football finished as District Champions and Volleyball extended their season with wild card points earning District Runner-up honors. Hauxwell noted CCS has already had two Junior High (JH) wrestling meets in Sutherland and Hershey, with 8 JH wrestlers. Wrestlers are again practicing in the 4H building and it has been working out great with kids changing in the Longhorn gym locker rooms and then going over, with additional storage in the 4-H building provided by some relocated Wellington lockers. Winter Sports started conditioning this week and practice will start Mon. Nov. 14th. Preliminary numbers: HS BBall- 28 Girls, 29 Boys, HS Wrestlers- 15-17, and 41 for One Act with crew members included. CCS will host SPVA One Act Mon. Nov. 21st. Hauxwell attended the three day NSIAAA conference in Kearney noting it went well, however, it always presents future concerns. Current issues and topics he mentioned were Districts need to ensure they have solid return to learn protocol and social media policies in place. Other discussion items from the conference were this years' change in volleyball district seeding regarding the scheduling and related travel as well as the Big 10's decision to schedule some Friday night games in the fall of 2017. Hauxwell noted these as well as some of the other topics will likely be discussed in more detail at the District 5 Meeting in McCook tomorrow Nov. 9th. He noted voting will also occur at this District meeting on upcoming proposals, including two he has submitted for track. Member Stromberger inquired re: social media policies mentioned and Hauxwell clarified that much of the conference discussion centered around increased district risks associated with potential hazing, as well as the increase in exposure noted during summer camps.

Lastly he mentioned the NSAA is also considering review of the current home-schooling/athletic participation policy.

**VIII.B. Principals Discussion:** Principal Odens began by describing the "family time" that K-4 and 5-8 participate in every Friday. The students' families include a student from each grade level. During this time, families are encouraged to interact through group questions or group activities. Activity challenges for example have been build the strongest paper bridge competition using only school supplies or the tallest tower out of students' shoes. Teacher feedback from this time has been positive with some students reporting family time as the best part of school. Principal Scheel noted MIC time is currently the high school equivalent of families, replacing the old advisory that administration believed had grown stale. Students now either receive extra help in core subjects or they are part of a mentorship class practicing leadership and service. Current classes include "Paying it Forward," following through on commitments, leadership book studies, Mike Smith's The Harbor leadership curriculum or some volunteer groups with elementary mentor reading or visits to the manor. Again Principal Scheel has had several students report how much they have enjoyed this new experience--despite having lost some "free time." For all of instruction, the Principals noted a large number of teachers utilizing Twitter and the chasesopride hashtag to showcase learning and classroom engagement. In addition, a majority of staff have participated in Twitter chats. The Principals noted this Twitter collaboration has allowed teachers to share ideas and encouragement. Administration is also considering extending such chats to other schools to join. In addition, the Principals are seeing this increase in peer collaboration mirrored within classrooms as teachers work together to produce student blended learning activities ultimately providing additional student leadership opportunities. On one occasion, Michaela Cochran, 2nd grade student teacher, designed an activity to free up her grade-level partners for some common plan time. This type of service to colleagues is what the Principals intend to continually encourage. Lastly Principal Odens shared a cool library fact from Mrs. Burpo, Library Media teacher; during the month of October 2,895 books were checked out from the library. Principal Scheel also briefly summarized what the in house ed camp conducted this past Friday was. Basically, Scheel said we put some in house staff volunteers in the expert position of teaching on a particular topic. Each presenter did 2 sessions, with all sessions geared towards integrating some new technology ideas. The Principals are definitely looking towards doing this again. In regards to technology implementation, Member Stromberger requested that Mr. Gerhartz in the new District position of Director of Technology present as to progress and both Principals noted that he has been key in the follow thru success of an idea into fruition.

**VIII.C. Student Board Member Discussion:** Student Board Member Caine Haarberg had no items to address.

**VIII.D. Superintendent Discussion:** Supt. Lefdal noted in his initial assessment of the District implementing the NDE enacted Safety and Security Standards that CCS has quite a few areas that can be improved. Upon submitting the self-assessment to NDE, Lefdal has already received a date for the states initial visit as early December. After this initial visit, CCS will then have an external audit sometime following. Lefdal said expect the external audit to a day with staff, students, parents, board members and about everyone else eligible to be asked questions. Lefdal has a couple of plans that he and the committee will use to put together the CCS plan details and he will continue to update the Board through the plan's progress. Lefdal also mentioned another large plan to implement is wellness. Again, he has received a benchmark plan from another superintendent and noted that CCS is on the right track! Related to lunch, he mentioned that Mrs. Brunkhorst, Cafeteria Mgr. continues to have health concerns so please continue to keep her in thoughts and prayers. Currently, five Board members and Supt. Lefdal will be attending State Board Conference. Lefdal mentioned he had a good meeting with local authorities regarding emergency plans and local group coordination. Lefdal provided a summary of the employee sick bank balance and activity. Lefdal noted CCS worked with the local Lions Club to provide the annual

health screens, which included a Spot Vision Screener this year. The Lion's Club cannot guarantee this machine's annual availability but because of the benefits, purchasing such a machine might be a consideration. Lastly, Lefdal has begun the process of policy review with the assistance and advice of District legal counsel. This lengthy process will become a regular Board action item; initially to review, revise and or rescind policy, but then to continue to maintain. Lefdal noted the December meeting will include appetizers and desserts provided by the CCS Prostart class, under the instruction of Mrs. Chelsie Thayer. Supt Lefdal invited Board members to spend time in classrooms to see first-hand the exciting changes the teachers continue to enact. He mentioned the mac, alumni kiosk has been finalized and will be available in the lobby next month for access to photos and other alumni memorabilia. Lastly, he noted the front yard will be torn up next week due to the sewer line and the addition so please be mindful of the continuing construction. Secretary Gaschler spoke on behalf of the recent Americanism committee meeting noting based upon review and comparison of the current District textbook as compared to another from approx. 50 years ago, the current text is relevant, strong and fair but also appropriately updated for multicultural and current issues.

#### **IX. Action Items**

**IX.A. Take all necessary action to approve appointments and resignations.** Rationale: Marcie Kelley- Para professional (Appointment), Rachel Bischoff-(Resignation) (Term), Emma Jenkins- ELL Aide replacing R. Huichochea (Appointment), Rhonda Huichochea-SPED one-to-one para (Appointment), Dottie Browning (Resignation)

**Motion Passed:** Motion to approve appointments and resignations as presented passed with a motion by Gregg Smith and a second by Willy O'Neil. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

**IX.B. Take all necessary action to appoint an NASB Delegate. Motion Passed:** Motion to approve Tom Gaschler as NASB Delegate for 2016 meeting passed with a motion by Gregg Smith and a second by Willy O'Neil. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-No, Steve Wallin-Yes Discussion: Member Stromberger expressed concern with a delegate that knowingly will not be returning to the Board in 2017. Brief discussion was held with other members, led by Member Smith noting they did not believe this to be a concern.

**IX.C. Take all necessary action to approve the 2016-17 multicultural report.**

**Motion Passed:** Motion to approve the 2016-17 multicultural report as presented passed with a motion by Karl Meeske and a second by Steve Wallin. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

**IX.D. Take all necessary action to approve the 2016-17 Early Resignation Incentive Program Motion Passed:**

Motion to approve the 2016-17 Early Resignation Incentive Program, with clarification of the sentence within the program that says "participation in this Early Resignation Program disqualifies an employee from participation in any early retirement incentive program" to appropriately state "in any other" program passed with a motion by Willy O'Neil and a second by Steve Wallin. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

**IX.E. Take all necessary action to approve an auction for the Wellington facility.**

**Motion Passed:** Motion to allow the facility committee to pursue an auction plan for the eventual disposal of the Wellington facility and to work towards preparing a detail auction proposal back to Board for final approval passed with a motion by Karl Meeske and a second by Gregg Smith. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes Discussion: Member O'Neil noted the committee met and discussed including discussion with the CCS attorney, and it was

the committee's recommendation the best alternative for the Wellington property disposal is to move forward with an auction. The attorney's concern with other alternatives was the liability exposure that remains in a leasing arrangement and specifically the exposure in regards to asbestos. Members at large inquired of the committee and discussed further the sale timeline, potential division of the parcel, related auction fees, and other related terms of sale, including alternative plans for re-locating the existing bus barn and alt. ed. facilities prior to final sale. Members Smith, Meeske and Stromberger expressed concern regarding approval of the action to sell without a more detail plan of transition in place including specific terms of sale. Facility committee members, Reeves, O'Neil, Wallin & Gaschler also expressed that they want to see the Board as a whole move forward with action, giving them direction, verses just discussing again the issue. Primary concerns centered around the transition of bus barn and the related costs, both of maintaining the existing facility and/or constructing a new. Discussion between the committee and the rest of the Board included any option to section off the bus barn. The Committee expressed concern in parceling the property and the financial impact it could have on the auction value received or the additional demolition cost to section off a particular building. The Board, though not ready to commit to a concrete disposal timeline without a more concrete transition plan, was in agreement to approve an action to proceed towards finalizing the details for an auction in order to eventually dispose of the Wellington property.

**IX.F. Take all necessary action to approve the first reading of new, revised and reaffirmed policies, including 1000, 1010, 1020, 1030, 1030A, 1040, 1050, 1050A, 1050B, 1060, 1070, 1080, 1100, 1101, 1110, 1120, 1200, 1210, 1220, 1220 Form, 1240, 1250, 1260.** Discussion: Supt. Lefdal gave a brief summary noting the plan to update and review all CCS District policy, in conjunction with legal counsel review and recommendations upon what currently exists. In this first reading of policies 1000-1260, he specifically noted one change that will be made to Policy 1000-Methods of Communication to include District specific communication used including instant messaging via infinite campus and the electronic sign. Member Stromberger confirmed that the District current policy book was sent to counsel for review, and Supt. Lefdal agreed. Lefdal noted the recommended, standard policies per legal counsel will be numerical references verses the current alpha & numeric coding of the current policy. This does result in difficulty to directly correlate the new numerical reference to previous policy. Stromberger, as well as President Olsen, requested to see sort of a "marked changes" format from counsel as we go through this process. Member Smith, also noted the District will need to emphasize and be clear regarding replacement and/or rescission and the remainder of the Board echoed this sentiment so there is not a circumstance to where it is questionable as to which policy is in place.

**IX.G. Take all necessary action to approve the purchase of a Karcher walk behind scrubber for \$7020 and a Windsor Clipper Carpet Cleaner for \$3430.26. Motion Passed:** Motion to approve the purchase of a Karcher walk behind scrubber for \$7020, with confirmation that it will work on the new addition floor, and a Windsor Clipper Carpet Cleaner for \$3430.26 passed with a motion by Sheila Stromberger and a second by Karl Meeske. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes Discussion: This scrubber will be paid from depreciation because it is replacing equipment that is not functioning properly.

## **X. Discussion Items**

**X.A. State of the Schools Report and annual report** Discussion: Supt. Lefdal briefly summarized the State of the schools report verses the annual report.

**X.B. Testing update** Discussion: Supt. Lefdal briefly walked the Board through the attached reports, which compiled District data from MAPS & NESAs reading and math assessments, and then correlated this data into a projected District proficiency percentage in readiness for State Accountability Assessment and ACT. Supt. Lefdal highlighted that in all data analysis there are both positive and negative

interpretations to consider. He noted that yes as always there are areas for improvement but he also highlighted there are areas where the District has already made great strides in improvement through many of the instructional changes that have been made. In addition, Lefdal said administration can echo the often heard instructor frustration that students do not appreciate the importance of testing and therefore do not do their best on the assessments, with student member Haarberg agreeing with this statement. Principal Scheel added that the data and often testing concerns still seem to accurately reflect the barometer of our culture in education in general.

**X.C. Wellington Facility** Discussion: Discussed above.

**X.D. Financial Audit** Discussion: Nothing to discuss at this time.

**X.E. Bus Barn** Discussion: Facility & grounds committee was not pleased with updated cost proposal. Member Smith believed the Board should have a bus barn plan in place before we auction off existing bus barn. In fact, Smith's preference would be to have a replacement plan in place for all existing functions at Wellington, bus barn & alt. ed. Discussion again considered alternative ed., potential lease terms and cost, and time value of money and financing behind leasing and building/relocating. Board agreed to an up to 24 month lease term to be considered by the committee with the intent to then create a transition plan to move operations from that site within that period of time into a new location/facility.

**X.F. Superintendent Evaluation** Discussion: Evaluations were handed out and are due back to President Olsen the week following Thanksgiving and in addition an on-line staff survey will be circulated.

**XI. Executive Session with respect to collective bargaining. Motion Passed:** Motion made to hold a closed session for the protection of the public interest to discuss collective bargaining at 8:41 pm passed with a motion by Karl Meeske and a second by Willy O'Neil. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Yes, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes Discussion: Board exited executive session at 9:09 pm with no action taken.

**XII. Adjourn** Discussion: Meeting was adjourned at 9:10 pm.

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Board President

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Board Secretary

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function] Between '1000' AND '8000') AND ((Fund] In ('01','10')) AND ((Object] Between '000' AND '755')

Primary Sort Element	Secondary Sort Element
01	Function:1100 - REGULAR INSTRUCTIONAL PROGRAMS

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1100-110-00	Salaries-teacher	\$ 69,000.00	\$ 69,000.00	\$ 49,918.54	\$ 49,918.54	\$ -	\$ 49,918.54	\$ 19,081.46
01-1100-110-10	REGULAR INST	\$ 732,008.00	\$ 732,008.00	\$ 235,833.28	\$ 235,833.28	\$ -	\$ 235,833.28	\$ 496,174.72
01-1100-110-20	REGULAR INST	\$ 987,425.00	\$ 987,425.00	\$ 297,204.52	\$ 297,204.52	\$ -	\$ 297,204.52	\$ 690,220.48
01-1100-110-30	MS-Teacher Sal	\$ 431,080.00	\$ 431,080.00	\$ 144,138.12	\$ 144,138.12	\$ -	\$ 144,138.12	\$ 286,941.88
01-1100-111-00	Salaries-ESU St	\$ 5,500.00	\$ 5,500.00	\$ 3,053.00	\$ 3,053.00	\$ -	\$ 3,053.00	\$ 2,447.00
01-1100-112-00	Schedule B	\$ -	\$ -	\$ 57,540.16	\$ 57,540.16	\$ -	\$ 57,540.16	\$ (57,540.16)
01-1100-112-10	REGULAR INST	\$ 5,185.00	\$ 5,185.00	\$ -	\$ -	\$ -	\$ -	\$ 5,185.00
01-1100-112-20	REGULAR INST	\$ 137,370.00	\$ 137,370.00	\$ 1,861.75	\$ 1,861.75	\$ -	\$ 1,861.75	\$ 135,508.25
01-1100-210-00	Sal-sub	\$ 75,000.00	\$ 75,000.00	\$ 1,226.25	\$ 1,226.25	\$ -	\$ 1,226.25	\$ 73,773.75
01-1100-120-10	REGULAR INST	\$ 50,000.00	\$ 25,000.00	\$ 4,869.99	\$ 4,869.99	\$ -	\$ 4,869.99	\$ 20,130.01
01-1100-120-20	REGULAR INST	\$ 25,000.00	\$ 25,000.00	\$ 7,520.50	\$ 7,520.50	\$ -	\$ 7,520.50	\$ 17,479.50
01-1100-120-30	MS-Substitute S	\$ 25,000.00	\$ 25,000.00	\$ 3,896.50	\$ 3,896.50	\$ -	\$ 3,896.50	\$ 21,103.50
01-1100-150-00	Benefit payout U	\$ 19,375.00	\$ 19,375.00	\$ 113.03	\$ 113.03	\$ -	\$ 113.03	\$ 19,261.97
01-1100-210-00	Social Security	\$ 5,280.00	\$ 5,280.00	\$ 8,148.65	\$ 8,148.65	\$ -	\$ 8,148.65	\$ (2,868.65)
01-1100-210-10	REGULAR INST	\$ 57,438.00	\$ 55,433.00	\$ 17,807.09	\$ 17,807.09	\$ -	\$ 17,807.09	\$ 37,625.91
01-1100-210-20	REGULAR INST	\$ 77,440.00	\$ 77,440.00	\$ 22,750.53	\$ 22,750.53	\$ -	\$ 22,750.53	\$ 54,689.47
01-1100-210-30	MS- Social Secu	\$ 33,470.00	\$ 33,470.00	\$ 11,087.64	\$ 11,087.64	\$ -	\$ 11,087.64	\$ 22,382.36
01-1100-220-00	Retirement	\$ 6,815.00	\$ 6,815.00	\$ 8,607.04	\$ 8,607.04	\$ -	\$ 8,607.04	\$ (1,792.04)
01-1100-220-10	REGULAR INST	\$ 73,600.00	\$ 73,600.00	\$ 23,324.25	\$ 23,324.25	\$ -	\$ 23,324.25	\$ 50,275.75
01-1100-220-20	REGULAR INST	\$ 107,970.00	\$ 107,970.00	\$ 33,227.83	\$ 33,227.83	\$ -	\$ 33,227.83	\$ 74,742.17
01-1100-220-30	REGULAR INST	\$ 42,585.00	\$ 42,585.00	\$ 13,861.94	\$ 13,861.94	\$ -	\$ 13,861.94	\$ 28,723.06
01-1100-230-00	Health Ins	\$ 13,345.00	\$ 13,345.00	\$ 13,532.25	\$ 13,532.25	\$ -	\$ 13,532.25	\$ (187.25)
01-1100-230-10	REGULAR INST	\$ 180,285.00	\$ 180,285.00	\$ 55,850.62	\$ 55,850.62	\$ -	\$ 55,850.62	\$ 124,434.38
01-1100-230-20	REGULAR INST	\$ 195,880.00	\$ 195,880.00	\$ 64,661.82	\$ 64,661.82	\$ -	\$ 64,661.82	\$ 131,218.18
01-1100-230-30	MS- Health Ins	\$ 78,375.00	\$ 78,375.00	\$ 25,487.01	\$ 25,487.01	\$ -	\$ 25,487.01	\$ 52,887.99
01-1100-231-00	Health Ins. - Dec	\$ 450.00	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ 450.00
01-1100-231-10	REGULAR INST	\$ 13,275.00	\$ 13,275.00	\$ -	\$ -	\$ -	\$ -	\$ 13,275.00
01-1100-231-20	REGULAR INST	\$ 13,050.00	\$ 13,050.00	\$ -	\$ -	\$ -	\$ -	\$ 13,050.00
01-1100-231-30	MS- HRA Distric	\$ 7,425.00	\$ 7,425.00	\$ -	\$ -	\$ -	\$ -	\$ 7,425.00
01-1100-284-00	Early Retirement	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
01-1100-290-00	Other Emp Bene	\$ 175.00	\$ 175.00	\$ 115.32	\$ 115.32	\$ -	\$ 115.32	\$ 59.68
01-1100-290-10	REGULAR INST	\$ 1,835.00	\$ 1,835.00	\$ 598.47	\$ 598.47	\$ -	\$ 598.47	\$ 1,236.53
01-1100-290-20	REGULAR INST	\$ 2,470.00	\$ 2,470.00	\$ 734.58	\$ 734.58	\$ -	\$ 734.58	\$ 1,735.42
01-1100-290-30	MS- LTD District	\$ 1,035.00	\$ 1,035.00	\$ 356.21	\$ 356.21	\$ -	\$ 356.21	\$ 678.79
01-1100-319-00	Repair	\$ 5,000.00	\$ 5,000.00	\$ 4,083.77	\$ 4,083.77	\$ -	\$ 4,083.77	\$ 916.23
01-1100-410-00	Supplies	\$ 75,847.00	\$ 75,847.00	\$ 9,587.01	\$ 9,587.01	\$ 2,573.01	\$ 12,160.02	\$ 63,686.98
01-1100-410-10	Elem Supplies	\$ -	\$ -	\$ 1,832.69	\$ 1,832.69	\$ -	\$ 1,832.69	\$ (1,832.69)
01-1100-410-20	Supplies	\$ -	\$ -	\$ 3,294.94	\$ 3,294.94	\$ -	\$ 3,294.94	\$ (3,294.94)
01-1100-410-30	MS-Supplies	\$ -	\$ -	\$ 936.24	\$ 936.24	\$ -	\$ 936.24	\$ (936.24)
01-1100-411-00	Field Trips	\$ 1,500.00	\$ 1,500.00	\$ 315.00	\$ 315.00	\$ -	\$ 315.00	\$ 1,185.00
01-1100-420-00	Textbooks	\$ 70,000.00	\$ 50,000.00	\$ 2,646.24	\$ 2,646.24	\$ -	\$ 2,646.24	\$ 47,353.76
01-1100-420-20	REGULAR INST	\$ -	\$ -	\$ 565.04	\$ 565.04	\$ -	\$ 565.04	\$ (565.04)
01-1100-425-00	E-BOOKS	\$ 6,500.00	\$ 6,500.00	\$ 2,047.92	\$ 2,047.92	\$ -	\$ 2,047.92	\$ 4,452.08
01-1100-440-00	Periodicals - AC	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
01-1100-450-00	Audio-visual	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
01-1100-460-00	Software	\$ 75,000.00	\$ 75,000.00	\$ 4,931.75	\$ 4,931.75	\$ 2,678.00	\$ 7,609.75	\$ 67,390.25
01-1100-460-10	Software	\$ -	\$ -	\$ 513.98	\$ 513.98	\$ -	\$ 513.98	\$ (513.98)
01-1100-460-20	REGULAR INST	\$ -	\$ -	\$ 1,699.58	\$ 1,699.58	\$ -	\$ 1,699.58	\$ (1,699.58)
01-1100-460-30	MS-Computer H	\$ -	\$ -	\$ 25.96	\$ 25.96	\$ -	\$ 25.96	\$ (25.96)
01-1100-465-00	REGULAR INST	\$ 16,000.00	\$ 16,000.00	\$ 199.20	\$ 199.20	\$ 3,550.00	\$ 3,749.20	\$ 12,250.80
01-1100-467-00	Web/Cloud Base	\$ 2,800.00	\$ 2,800.00	\$ 12,363.75	\$ 12,363.75	\$ -	\$ 12,363.75	\$ (9,563.75)
01-1100-490-00	Other Supplies &	\$ 17,000.00	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00
01-1100-530-00	Furn And Equip	\$ 26,000.00	\$ 26,000.00	\$ 58.83	\$ 58.83	\$ 175.80	\$ 234.63	\$ 25,765.37
01-1100-530-20	REGULAR INST	\$ -	\$ -	\$ 398.00	\$ 398.00	\$ -	\$ 398.00	\$ (398.00)
01-1100-530-30	MS-Furn & Equip	\$ -	\$ -	\$ 1,741.99	\$ 1,741.99	\$ -	\$ 1,741.99	\$ (1,741.99)
01-1100-531-00	REGULAR INST	\$ 13,500.00	\$ 13,500.00	\$ -	\$ -	\$ -	\$ -	\$ 13,500.00
01-1100-560-00	Computer	\$ 30,000.00	\$ 3,000.00	\$ 592.44	\$ 592.44	\$ -	\$ 592.44	\$ 2,407.56
01-1100-630-00	Dues & Fees	\$ 6,000.00	\$ 6,000.00	\$ 1,637.00	\$ 1,637.00	\$ 350.00	\$ 1,987.00	\$ 4,013.00
01-1100-630-10	Dues & Fees	\$ -	\$ -	\$ 247.00	\$ 247.00	\$ -	\$ 247.00	\$ (247.00)
01-1100-630-20	Dues & Fees	\$ -	\$ -	\$ 470.00	\$ 470.00	\$ -	\$ 470.00	\$ (470.00)
01-1100-630-30	MS-Dues & Fee	\$ -	\$ -	\$ 61.00	\$ 61.00	\$ -	\$ 61.00	\$ (61.00)

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ([Function] Between '1000' AND '8000') AND ([Fund] In ('01','10')) AND ([Object] Between '000' AND '755')

01-1100-670-00(TravLodgMilMea	\$ 6,500.00	\$ 6,500.00	\$ 119.00	\$ 119.00	\$ -	\$ 119.00	\$ 6,381.00
01-1100-670-10(TravMealsMilLo	-	-	\$ 314.43	\$ 314.43	-	\$ 314.43	(314.43)
01-1100-670-20(TravMealsMilLo	-	-	\$ 3,565.55	\$ 3,565.55	-	\$ 3,565.55	(3,565.55)
01-1100-670-30(MS-Travel,Meak	-	-	\$ 410.24	\$ 410.24	-	\$ 410.24	(410.24)
01-1100-690-00(All Other	\$ 4,000.00	\$ 4,000.00	\$ 782.49	\$ 782.49	-	\$ 782.49	3,217.51
01-1100-690-10( REGULAR INST	-	-	\$ 454.95	\$ 454.95	-	\$ 454.95	(454.95)
01-1100-690-20( REGULAR INST	-	-	\$ 265.00	\$ 265.00	-	\$ 265.00	(265.00)
01-1100-690-30(Other - Inservice	-	-	\$ 619.95	\$ 619.95	-	\$ 619.95	(619.95)
<b>Subtotal</b>	<b>\$3,837,288.00</b>	<b>\$3,763,283.00</b>	<b>\$1,164,107.83</b>	<b>\$1,164,107.83</b>	<b>\$ 9,326.81</b>	<b>\$1,173,434.64</b>	<b>\$2,589,848.36</b>

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:1150 - LIMITED ENGLISH PROFICIENCY PROGRAMS

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1150-110-00(E.L.L. Salaries-tr	\$ 122,540.00	\$ 122,540.00	\$ 40,845.68	\$ 40,845.68	\$ -	\$ 40,845.68	\$ 81,694.32	
01-1150-120-00(E.L.L. Salaries -	\$ 3,000.00	\$ 3,000.00	\$ 860.00	\$ 860.00	\$ -	\$ 860.00	2,140.00	
01-1150-140-00(E.L.L. Salaries -	\$ 12,505.00	\$ 12,505.00	\$ 3,997.99	\$ 3,997.99	\$ -	\$ 3,997.99	8,507.01	
01-1150-145-00(Overtime	\$ 100.00	\$ 100.00	\$ 51.25	\$ 51.25	\$ -	\$ 51.25	48.75	
01-1150-210-00(E.L.L. Social Ser	\$ 10,570.00	\$ 10,570.00	\$ 3,390.38	\$ 3,390.38	\$ -	\$ 3,390.38	7,179.62	
01-1150-220-00(E.L.L. Retiremer	\$ 13,350.00	\$ 13,350.00	\$ 4,434.61	\$ 4,434.61	\$ -	\$ 4,434.61	8,915.39	
01-1150-230-00(E.L.L. Health Ins	\$ 24,630.00	\$ 24,630.00	\$ 6,691.61	\$ 6,691.61	\$ -	\$ 6,691.61	17,938.39	
01-1150-231-00(E.L.L. Health Ins	\$ 1,350.00	\$ 1,350.00	\$ -	\$ -	\$ -	\$ -	1,350.00	
01-1150-290-00(E.L.L. Other Emj	\$ 340.00	\$ 340.00	\$ 113.86	\$ 113.86	\$ -	\$ 113.86	226.14	
01-1150-410-00(E.L.L. Supplies	\$ 800.00	\$ 800.00	\$ -	\$ -	\$ -	\$ -	800.00	
01-1150-420-00(ELL Textbooks	\$ 10,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	5,000.00	
01-1150-450-00(ELL Audio-visua	\$ 850.00	\$ 850.00	\$ -	\$ -	\$ -	\$ -	850.00	
01-1150-530-00(ELL Furn And E	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	500.00	
01-1150-670-00(ELL Travel	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -	\$ -	750.00	
01-1150-690-00(E.L.L. All Others	\$ 500.00	\$ 500.00	\$ 278.77	\$ 278.77	\$ 254.32	\$ 533.09	(33.09)	
<b>Subtotal</b>	<b>\$ 201,785.00</b>	<b>\$ 196,785.00</b>	<b>\$ 60,664.15</b>	<b>\$ 60,664.15</b>	<b>\$ 254.32</b>	<b>\$ 60,918.47</b>	<b>\$ 135,866.53</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:1160 - POVERTY PROGRAMS

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1160-110-00(Poverty Prograr	\$ 130,325.00	\$ 53,655.00	\$ 18,537.80	\$ 18,537.80	\$ -	\$ 18,537.80	\$ 35,117.20	
01-1160-120-00(Poverty Prograr	\$ 12,300.00	\$ 6,000.00	\$ 3,425.50	\$ 3,425.50	\$ -	\$ 3,425.50	2,574.50	
01-1160-140-00(Poverty Prograr	\$ 141,500.00	\$ 131,080.00	\$ 45,409.30	\$ 45,409.30	\$ -	\$ 45,409.30	85,670.70	
01-1160-145-00(Overtime	\$ 3,500.00	\$ 2,700.00	\$ 3,663.06	\$ 3,663.06	\$ -	\$ 3,663.06	(963.06)	
01-1160-210-00(Poverty Prograr	\$ 22,005.00	\$ 14,800.00	\$ 4,787.47	\$ 4,787.47	\$ -	\$ 4,787.47	10,012.53	
01-1160-220-00(Poverty Prograr	\$ 26,850.00	\$ 18,250.00	\$ 6,465.84	\$ 6,465.84	\$ -	\$ 6,465.84	11,784.16	
01-1160-230-00(Poverty Prograr	\$ 55,240.00	\$ 43,370.00	\$ 15,023.34	\$ 15,023.34	\$ -	\$ 15,023.34	28,346.66	
01-1160-231-00(Poverty Prograr	\$ 4,275.00	\$ 3,150.00	\$ -	\$ -	\$ -	\$ -	3,150.00	
01-1160-290-00(Poverty Prograr	\$ 680.00	\$ 680.00	\$ 156.49	\$ 156.49	\$ -	\$ 156.49	523.51	
01-1160-410-00(Poverty Prograr	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	500.00	
01-1160-420-00(Poverty Textboo	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -	250.00	
01-1160-450-00(Poverty Audio-vi	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -	250.00	
01-1160-690-00(Poverty Prograr	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	500.00	
<b>Subtotal</b>	<b>\$ 398,175.00</b>	<b>\$ 275,185.00</b>	<b>\$ 97,468.80</b>	<b>\$ 97,468.80</b>	<b>\$ -</b>	<b>\$ 97,468.80</b>	<b>\$ 177,716.20</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:1200 - SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1200-110-00(Salary	\$ -	\$ 130,325.00	\$ 44,083.44	\$ 44,083.44	\$ -	\$ 44,083.44	\$ 86,241.56	
01-1200-120-00(Sal-subs	\$ -	\$ 12,300.00	\$ 4,359.61	\$ 4,359.61	\$ -	\$ 4,359.61	7,940.39	
01-1200-140-00(Sal-aides	\$ -	\$ 141,500.00	\$ 46,917.82	\$ 46,917.82	\$ -	\$ 46,917.82	94,582.18	
01-1200-145-00(Overtime	\$ -	\$ 3,500.00	\$ 3,611.16	\$ 3,611.16	\$ -	\$ 3,611.16	(111.16)	
01-1200-210-00(Social Security	\$ -	\$ 22,005.00	\$ 6,883.12	\$ 6,883.12	\$ -	\$ 6,883.12	15,121.88	
01-1200-220-00(Retirement	\$ -	\$ 26,850.00	\$ 9,550.18	\$ 9,550.18	\$ -	\$ 9,550.18	17,299.82	

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ([Function] Between '1000' AND '8000') AND ([Fund] In ('01','10')) AND ([Object] Between '000' AND '755')

01-1200-230-00( Health Ins	\$ -	\$ 55,240.00	\$ 18,400.87	\$ 18,400.87	\$ -	\$ 18,400.87	\$ 36,839.13
01-1200-231-00( Health Ins Dedu	\$ -	\$ 4,275.00	\$ -	\$ -	\$ -	\$ -	\$ 4,275.00
01-1200-290-00( Other Emp Bene	\$ -	\$ 1,000.00	\$ 230.91	\$ 230.91	\$ -	\$ 230.91	\$ 769.09
01-1200-350-00( Advertising & Pr	\$ 750.00	\$ 750.00	\$ 362.10	\$ 362.10	\$ -	\$ 362.10	\$ 387.90
01-1200-363-00( SA-Tuition Other	\$ 318,222.00	\$ 318,222.00	\$ 82,101.03	\$ 82,101.03	\$ -	\$ 82,101.03	\$ 236,120.97
01-1200-410-00( Supplies	\$ 8,000.00	\$ 8,000.00	\$ 345.65	\$ 345.65	\$ -	\$ 345.65	\$ 7,654.35
01-1200-410-10( Supplies	\$ -	\$ -	\$ 27.22	\$ 27.22	\$ -	\$ 27.22	\$ (27.22)
01-1200-410-20( Supplies	\$ -	\$ -	\$ -	\$ -	\$ 63.96	\$ 63.96	\$ (63.96)
01-1200-420-00( Textbooks	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
01-1200-450-00( Audio Visual	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00
01-1200-450-20( Audio Visual	\$ -	\$ -	\$ -	\$ -	\$ 124.99	\$ 124.99	\$ (124.99)
01-1200-460-00( Software	\$ -	\$ -	\$ 638.00	\$ 638.00	\$ -	\$ 638.00	\$ (638.00)
01-1200-460-20( Software	\$ -	\$ -	\$ 479.00	\$ 479.00	\$ -	\$ 479.00	\$ (479.00)
01-1200-530-00( Furniture & Equi	\$ 5,000.00	\$ 5,000.00	\$ 75.64	\$ 75.64	\$ -	\$ 75.64	\$ 4,924.36
01-1200-630-00( Dues & Fees	\$ 500.00	\$ 500.00	\$ 120.00	\$ 120.00	\$ -	\$ 120.00	\$ 380.00
01-1200-630-20( Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ 120.00	\$ 120.00	\$ (120.00)
01-1200-670-00( Travel	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
01-1200-690-00( All Other	\$ 1,000.00	\$ 1,000.00	\$ 307.93	\$ 307.93	\$ -	\$ 307.93	\$ 692.07
<b>Subtotal</b>	<b>\$ 339,772.00</b>	<b>\$ 736,767.00</b>	<b>\$ 218,493.68</b>	<b>\$ 218,493.68</b>	<b>\$ 308.95</b>	<b>\$ 218,802.63</b>	<b>\$ 517,964.37</b>

**Primary Sort Element Secondary Sort Element**  
01 Function:1310 - GIFTED EDUCATION-H.A.L

Account Code	Description	Adopted Budge	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1310-110-00( H.A.L. Salary Te	\$ 29,875.00	\$ 29,875.00	\$ 19,915.00	\$ 19,915.00	\$ -	\$ 19,915.00	\$ 9,960.00	
01-1310-120-00( HAL Subs	\$ 800.00	\$ 800.00	\$ 103.00	\$ 103.00	\$ -	\$ 103.00	\$ 697.00	
01-1310-210-00( H.A.L. Social Se	\$ 2,350.00	\$ 2,350.00	\$ 1,463.25	\$ 1,463.25	\$ -	\$ 1,463.25	\$ 886.75	
01-1310-220-00( H.A.L. Retirement	\$ 2,955.00	\$ 2,955.00	\$ 1,967.16	\$ 1,967.16	\$ -	\$ 1,967.16	\$ 987.84	
01-1310-230-00( H.A.L. Health Ins	\$ 3,260.00	\$ 3,260.00	\$ 2,173.24	\$ 2,173.24	\$ -	\$ 2,173.24	\$ 1,086.76	
01-1310-231-00( H.A.L. Health Ins	\$ 225.00	\$ 225.00	\$ -	\$ -	\$ -	\$ -	\$ 225.00	
01-1310-290-00( H.A.L. Other Em	\$ 75.00	\$ 75.00	\$ 50.60	\$ 50.60	\$ -	\$ 50.60	\$ 24.40	
01-1310-410-00( H.A.L. Supplies	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ 46.14	\$ 46.14	\$ 653.86	
01-1310-420-00( H.A.L. Textbook:	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-1310-630-00( HAL Dues and F	\$ 400.00	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ 400.00	
01-1310-670-00( H.A.L. Travel	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-1310-690-00( H.A.L. All Other	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	
<b>Subtotal</b>	<b>\$ 42,840.00</b>	<b>\$ 42,840.00</b>	<b>\$ 25,672.25</b>	<b>\$ 25,672.25</b>	<b>\$ 46.14</b>	<b>\$ 25,718.39</b>	<b>\$ 17,121.61</b>	

**Primary Sort Element Secondary Sort Element**  
01 Function:2120 - GUIDANCE SERVICES

Account Code	Description	Adopted Budge	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2120-110-00( Salary-guidance	\$ 53,655.00	\$ 53,655.00	\$ 18,537.84	\$ 18,537.84	\$ -	\$ 18,537.84	\$ 35,117.16	
01-2120-210-00( Social Security	\$ 4,105.00	\$ 4,105.00	\$ 1,367.01	\$ 1,367.01	\$ -	\$ 1,367.01	\$ 2,737.99	
01-2120-220-00( Retirement	\$ 5,305.00	\$ 5,305.00	\$ 1,604.07	\$ 1,604.07	\$ -	\$ 1,604.07	\$ 3,700.93	
01-2120-230-00( Health Ins	\$ 15,750.00	\$ 15,750.00	\$ 5,052.54	\$ 5,052.54	\$ -	\$ 5,052.54	\$ 10,697.46	
01-2120-231-00( Health Ins - Ded	\$ 900.00	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ 900.00	
01-2120-290-00( Other Emp Bene	\$ 135.00	\$ 135.00	\$ 41.28	\$ 41.28	\$ -	\$ 41.28	\$ 93.72	
01-2120-410-00( Supplies	\$ 1,500.00	\$ 1,500.00	\$ 97.44	\$ 97.44	\$ -	\$ 97.44	\$ 1,402.56	
01-2120-410-20( Guidance Suppli	\$ -	\$ -	\$ 198.54	\$ 198.54	\$ -	\$ 198.54	\$ (198.54)	
01-2120-460-00( Guidance Softwa	\$ 500.00	\$ 500.00	\$ 445.00	\$ 445.00	\$ -	\$ 445.00	\$ 55.00	
01-2120-530-00( Guidance Furnit	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2120-630-00( Dues & Fees	\$ 500.00	\$ 500.00	\$ 546.25	\$ 546.25	\$ -	\$ 546.25	\$ (46.25)	
01-2120-670-00( Guidance Travel	\$ 500.00	\$ 500.00	\$ 327.75	\$ 327.75	\$ -	\$ 327.75	\$ 172.25	
01-2120-690-00( All Other	\$ 750.00	\$ 750.00	\$ 675.00	\$ 675.00	\$ -	\$ 675.00	\$ 75.00	
<b>Subtotal</b>	<b>\$ 84,100.00</b>	<b>\$ 84,100.00</b>	<b>\$ 28,892.72</b>	<b>\$ 28,892.72</b>	<b>\$ -</b>	<b>\$ 28,892.72</b>	<b>\$ 55,207.28</b>	

**Primary Sort Element Secondary Sort Element**  
01 Function:2130 - HEALTH SERVICES

Account Code	Description	Adopted Budge	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
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Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: (([Function] Between '1000' AND '8000') AND ([Fund] In ('01','10')) AND ([Object] Between '000' AND '755'))

01-2130-110-00(Sal-nurse	\$ 43,400.00	\$ 43,400.00	\$ 14,466.68	\$ 14,466.68	\$ -	\$ 14,466.68	\$ 28,933.32
01-2130-120-00(Salaries of Subs	\$ 1,000.00	\$ 1,000.00	\$ 342.00	\$ 342.00	\$ -	\$ 342.00	\$ 658.00
01-2130-210-00(Social Security	\$ 3,400.00	\$ 3,400.00	\$ 1,072.08	\$ 1,072.08	\$ -	\$ 1,072.08	\$ 2,327.92
01-2130-220-00(Retirement	\$ 4,290.00	\$ 4,290.00	\$ 1,429.00	\$ 1,429.00	\$ -	\$ 1,429.00	\$ 2,861.00
01-2130-230-00(Health	\$ 13,340.00	\$ 13,340.00	\$ 4,447.04	\$ 4,447.04	\$ -	\$ 4,447.04	\$ 8,892.96
01-2130-231-00(Health Ins - Ded	\$ 900.00	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ 900.00
01-2130-290-00(Other Benefits	\$ 110.00	\$ 110.00	\$ 36.76	\$ 36.76	\$ -	\$ 36.76	\$ 73.24
01-2130-410-00(Supplies	\$ 4,095.00	\$ 1,500.00	\$ 356.40	\$ 356.40	\$ -	\$ 356.40	\$ 1,143.60
01-2130-450-00(Audio Visual	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00
01-2130-530-00(Furn And Equip	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00
01-2130-630-00(HEALTH SERVI	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00
01-2130-670-00(Travel	\$ 550.00	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ 550.00
01-2130-690-00(HEALTH SERVI	\$ 250.00	\$ 250.00	\$ 104.15	\$ 104.15	\$ -	\$ 104.15	\$ 145.85

**Subtotal** \$ 71,635.00 \$ 69,040.00 \$ 22,254.11 \$ 22,254.11 \$ - \$ 22,254.11 \$ 46,785.89

**Primary Sort Element: 01 Secondary Sort Element: Function:2140 - PSYCHOLOGICAL SERVICES**

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2140-313-00(Purchased Servi	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
<b>Subtotal</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>

**Primary Sort Element: 01 Secondary Sort Element: Function:2150 - SAFETY & SECURITY**

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2150-410-00(Supplies-safety i	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
01-2150-530-00(Capital Outlay-s	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
<b>Subtotal</b>	<b>\$ 77,500.00</b>	<b>\$ 77,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,500.00</b>

**Primary Sort Element: 01 Secondary Sort Element: Function:2222 - SCHOOL LIBRARY SERVICES**

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2222-110-00(Salary-library	\$ 52,130.00	\$ 52,130.00	\$ 17,376.32	\$ 17,376.32	\$ -	\$ 17,376.32	\$ 34,753.68	
01-2222-120-00(Sal Of Sub	\$ 500.00	\$ 500.00	\$ 168.00	\$ 168.00	\$ -	\$ 168.00	\$ 332.00	
01-2222-140-00(Sal Of Aide	\$ 12,335.00	\$ 12,335.00	\$ 4,111.24	\$ 4,111.24	\$ -	\$ 4,111.24	\$ 8,223.76	
01-2222-145-00(SCHOOL LIBRA	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2222-210-00(Social Security	\$ 4,970.00	\$ 4,970.00	\$ 1,656.68	\$ 1,656.68	\$ -	\$ 1,656.68	\$ 3,313.32	
01-2222-220-00(Retirement	\$ 6,370.00	\$ 6,370.00	\$ 2,122.48	\$ 2,122.48	\$ -	\$ 2,122.48	\$ 4,247.52	
01-2222-290-00(Other Emp Bene	\$ 160.00	\$ 160.00	\$ 54.56	\$ 54.56	\$ -	\$ 54.56	\$ 105.44	
01-2222-318-00(L.d. Consortium	\$ 46,000.00	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	
01-2222-410-00(Supplies	\$ 10,000.00	\$ 5,000.00	\$ 12.34	\$ 12.34	\$ -	\$ 12.34	\$ 4,987.66	
01-2222-430-00(Library Books	\$ 20,000.00	\$ 16,500.00	\$ 21.39	\$ 21.39	\$ -	\$ 21.39	\$ 16,478.61	
01-2222-440-00(Periodicals	\$ 5,000.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2222-450-00(A-v Materials	\$ 5,000.00	\$ 500.00	\$ 442.37	\$ 442.37	\$ 410.60	\$ 852.97	\$ (352.97)	
01-2222-460-00(Software	\$ 7,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-2222-530-00(SCHOOL LIBRA	\$ 8,040.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
01-2222-670-00(Travel	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2222-690-00(SCHOOL LIBRA	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
<b>Subtotal</b>	<b>\$ 179,005.00</b>	<b>\$ 138,965.00</b>	<b>\$ 25,965.38</b>	<b>\$ 25,965.38</b>	<b>\$ 410.60</b>	<b>\$ 26,375.98</b>	<b>\$ 112,589.02</b>	

**Primary Sort Element: 01 Secondary Sort Element: Function:2310 - BOARD OF EDUCATION**

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2310-317-00(Legal Services	\$ 10,000.00	\$ 10,000.00	\$ 3,300.00	\$ 3,300.00	\$ -	\$ 3,300.00	\$ 6,700.00	

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function] Between '1000' AND '8000') AND ((Fund] In ('01','10')) AND ((Object] Between '000' AND '755')

01-2310-350-00( Adv And Print	\$ 2,000.00	\$ 2,000.00	\$ 2,254.60	\$ 2,254.60	\$ -	\$ 2,254.60	\$ (254.60)
01-2310-410-00( Supplies	\$ 2,000.00	\$ 2,000.00	\$ 377.00	\$ 377.00	\$ -	\$ 377.00	\$ 1,623.00
01-2310-460-00( Board of Ed-Con	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
01-2310-530-00( Furniture and Ec	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
01-2310-630-00( Dues And Fees	\$ 2,000.00	\$ 2,000.00	\$ 3,312.79	\$ 3,312.79	\$ -	\$ 3,312.79	\$ (1,312.79)
01-2310-642-00( Fidelity Bon Prer	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-2310-670-00( Travel	\$ 5,500.00	\$ 5,500.00	\$ 2,503.20	\$ 2,503.20	\$ -	\$ 2,503.20	\$ 2,996.80
<b>Subtotal</b>	<b>\$ 26,000.00</b>	<b>\$ 26,000.00</b>	<b>\$ 11,747.59</b>	<b>\$ 11,747.59</b>	<b>\$ -</b>	<b>\$ 11,747.59</b>	<b>\$ 14,252.41</b>

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:2320 - EXECUTIVE ADMINISTRATION SERVICES

Account Code	Description	Adopted Budge	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2320-105-00( Salary-supt	\$ 135,000.00	\$ 135,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 90,000.00	
01-2320-140-00( Salary-clerks	\$ 53,145.00	\$ 53,145.00	\$ 17,714.64	\$ 17,714.64	\$ -	\$ 17,714.64	\$ 35,430.36	
01-2320-145-00( Overtime Classif	\$ 9,000.00	\$ 9,000.00	\$ 2,807.67	\$ 2,807.67	\$ -	\$ 2,807.67	\$ 6,192.33	
01-2320-210-00( Social Security	\$ 15,100.00	\$ 15,100.00	\$ 4,139.10	\$ 4,139.10	\$ -	\$ 4,139.10	\$ 10,960.90	
01-2320-220-00( Retirement	\$ 19,480.00	\$ 19,480.00	\$ 6,472.16	\$ 6,472.16	\$ -	\$ 6,472.16	\$ 13,007.84	
01-2320-230-00( Health Ins	\$ 52,460.00	\$ 52,460.00	\$ 17,804.64	\$ 17,804.64	\$ -	\$ 17,804.64	\$ 34,655.36	
01-2320-231-00( Health Ins - Ded	\$ 2,700.00	\$ 2,700.00	\$ -	\$ -	\$ -	\$ -	\$ 2,700.00	
01-2320-290-00( Other Emp Bene	\$ 475.00	\$ 475.00	\$ 159.32	\$ 159.32	\$ -	\$ 159.32	\$ 315.68	
01-2320-350-00( Advertising & Pr	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	
01-2320-410-00( Supplies	\$ 1,000.00	\$ 1,000.00	\$ 139.16	\$ 139.16	\$ -	\$ 139.16	\$ 860.84	
01-2320-530-00( Furn. & Equip.	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-2320-560-00( Computer	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-2320-630-00( Dues And Fees	\$ 5,000.00	\$ 5,000.00	\$ 363.70	\$ 363.70	\$ -	\$ 363.70	\$ 4,636.30	
01-2320-670-00( Travel	\$ 5,000.00	\$ 5,000.00	\$ 542.27	\$ 542.27	\$ -	\$ 542.27	\$ 4,457.73	
01-2320-690-00( EXECUTIVE AD	\$ 1,130.00	\$ 1,130.00	\$ 2,456.71	\$ 2,456.71	\$ -	\$ 2,456.71	\$ (1,326.71)	
<b>Subtotal</b>	<b>\$ 302,990.00</b>	<b>\$ 302,990.00</b>	<b>\$ 97,599.37</b>	<b>\$ 97,599.37</b>	<b>\$ -</b>	<b>\$ 97,599.37</b>	<b>\$ 205,390.63</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:2410 - OFFICE OF THE PRINCIPAL

Account Code	Description	Adopted Budge	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2410-110-00( Salary-principal-	\$ 162,000.00	\$ 162,000.00	\$ 59,021.68	\$ 59,021.68	\$ -	\$ 59,021.68	\$ 102,978.32	
01-2410-120-00( Substitutes	\$ 1,000.00	\$ 1,000.00	\$ 387.00	\$ 387.00	\$ -	\$ 387.00	\$ 613.00	
01-2410-140-00( Sal-clerk	\$ 64,495.00	\$ 64,495.00	\$ 16,476.52	\$ 16,476.52	\$ -	\$ 16,476.52	\$ 48,018.48	
01-2410-145-00( Overtime Classif	\$ 2,500.00	\$ 2,500.00	\$ 1,364.04	\$ 1,364.04	\$ -	\$ 1,364.04	\$ 1,135.96	
01-2410-210-00( Social Security	\$ 17,520.00	\$ 17,520.00	\$ 5,789.91	\$ 5,789.91	\$ -	\$ 5,789.91	\$ 11,730.09	
01-2410-220-00( Retirement	\$ 22,625.00	\$ 22,625.00	\$ 6,900.88	\$ 6,900.88	\$ -	\$ 6,900.88	\$ 15,724.12	
01-2410-230-00( Health Insurance	\$ 58,715.00	\$ 58,715.00	\$ 19,580.36	\$ 19,580.36	\$ -	\$ 19,580.36	\$ 39,134.64	
01-2410-231-00( Health Ins - Ded	\$ 3,150.00	\$ 3,150.00	\$ -	\$ -	\$ -	\$ -	\$ 3,150.00	
01-2410-290-00( Other Emp Bene	\$ 570.00	\$ 570.00	\$ 174.02	\$ 174.02	\$ -	\$ 174.02	\$ 395.98	
01-2410-319-00( Repairs	\$ 550.00	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ 550.00	
01-2410-410-00( Supplies	\$ 7,000.00	\$ 2,500.00	\$ 61.22	\$ 61.22	\$ -	\$ 61.22	\$ 2,438.78	
01-2410-460-00( Software	\$ 5,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-2410-530-00( Furniture & Equi	\$ 2,500.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-2410-560-00( Computer	\$ 2,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-2410-630-00( Principal High Sr	\$ 1,500.00	\$ 1,500.00	\$ 516.50	\$ 516.50	\$ -	\$ 516.50	\$ 983.50	
01-2410-670-00( Travel	\$ 6,000.00	\$ 6,000.00	\$ 529.88	\$ 529.88	\$ -	\$ 529.88	\$ 5,470.12	
01-2410-690-00( All Other	\$ 3,700.00	\$ 3,700.00	\$ 704.95	\$ 704.95	\$ -	\$ 704.95	\$ 2,995.05	
<b>Subtotal</b>	<b>\$ 360,825.00</b>	<b>\$ 349,825.00</b>	<b>\$ 111,506.96</b>	<b>\$ 111,506.96</b>	<b>\$ -</b>	<b>\$ 111,506.96</b>	<b>\$ 238,318.04</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:2510 - SUPPORT SERVICES-BUSINESS

Account Code	Description	Adopted Budge	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2510-315-00( Accounting & Au	\$ 8,000.00	\$ 8,000.00	\$ 8,308.94	\$ 8,308.94	\$ -	\$ 8,308.94	\$ (308.94)	
01-2510-316-00( Business Office	\$ 20,000.00	\$ 20,000.00	\$ 8,522.34	\$ 8,522.34	\$ -	\$ 8,522.34	\$ 11,477.66	
01-2510-319-00( Purch Prof Tech	\$ 60,000.00	\$ 60,000.00	\$ 1,297.00	\$ 1,297.00	\$ -	\$ 1,297.00	\$ 58,703.00	

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ([Function] Between '1000' AND '8000') AND ([Fund] In ('01','10')) AND ([Object] Between '000' AND '755')

01-2510-327-00(Rent-leases	\$ 48,000.00	\$ 48,000.00	\$ 20,195.26	\$ 20,195.26	\$ -	\$ 20,195.26	\$ 27,804.74
01-2510-336-00(Gas & Oil	\$ 2,500.00	\$ 2,500.00	\$ 689.29	\$ 689.29	\$ -	\$ 689.29	\$ 1,810.71
01-2510-350-00(Advertising/print	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-2510-381-00(SUPPORT SER	\$ 5,000.00	\$ 1,000.00	\$ 187.00	\$ 187.00	\$ -	\$ 187.00	\$ 813.00
01-2510-382-00(Telephone	\$ 15,000.00	\$ 15,000.00	\$ 4,574.15	\$ 4,574.15	\$ -	\$ 4,574.15	\$ 10,425.85
01-2510-383-00(Internet	\$ 5,000.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
01-2510-410-00(Supplies	\$ 4,000.00	\$ 2,500.00	\$ 105.00	\$ 105.00	\$ -	\$ 105.00	\$ 2,395.00
01-2510-520-00(Bldg Improve	\$ 186,000.00	\$ 186,000.00	\$ 88,757.50	\$ 88,757.50	\$ -	\$ 88,757.50	\$ 97,242.50
01-2510-530-00(Furn And Equip	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
01-2510-630-00(Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2510-690-00(Audit - All Other	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
<b>Subtotal</b>	<b>\$ 358,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 132,636.48</b>	<b>\$ 132,636.48</b>	<b>\$ -</b>	<b>\$ 132,636.48</b>	<b>\$ 217,363.52</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2520 - VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2520-334-00(Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 68.00	\$ 68.00	\$ -	\$ 68.00	\$ 1,432.00	
01-2520-336-00(Gas And Oil (Nc	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
01-2520-550-00(Vehicle Purchas	\$ 65,500.00	\$ 51,135.00	\$ -	\$ -	\$ -	\$ -	\$ 51,135.00	
<b>Subtotal</b>	<b>\$ 70,000.00</b>	<b>\$ 55,635.00</b>	<b>\$ 68.00</b>	<b>\$ 68.00</b>	<b>\$ -</b>	<b>\$ 68.00</b>	<b>\$ 55,567.00</b>	

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2610 - OPERATION OF PLANT

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2610-120-00(Substitutes	\$ 12,500.00	\$ 12,500.00	\$ 1,035.00	\$ 1,035.00	\$ -	\$ 1,035.00	\$ 11,465.00	
01-2610-140-00(Sal-custodian	\$ 210,000.00	\$ 210,000.00	\$ 69,959.35	\$ 69,959.35	\$ -	\$ 69,959.35	\$ 140,040.65	
01-2610-145-00(Overtime Classif	\$ 1,500.00	\$ 1,500.00	\$ 116.63	\$ 116.63	\$ -	\$ 116.63	\$ 1,383.37	
01-2610-210-00(Social Security	\$ 17,150.00	\$ 17,150.00	\$ 5,347.06	\$ 5,347.06	\$ -	\$ 5,347.06	\$ 11,802.94	
01-2610-220-00(Retirement	\$ 20,950.00	\$ 20,950.00	\$ 7,024.20	\$ 7,024.20	\$ -	\$ 7,024.20	\$ 13,925.80	
01-2610-230-00(Health Ins	\$ 50,950.00	\$ 50,950.00	\$ 16,538.54	\$ 16,538.54	\$ -	\$ 16,538.54	\$ 34,411.46	
01-2610-231-00(Health Ins - Ded	\$ 3,150.00	\$ 3,150.00	\$ -	\$ -	\$ -	\$ -	\$ 3,150.00	
01-2610-290-00(Other Emp Bene	\$ 800.00	\$ 800.00	\$ 164.87	\$ 164.87	\$ -	\$ 164.87	\$ 635.13	
01-2610-318-00(Repairman	\$ 60,000.00	\$ 50,000.00	\$ 17,668.23	\$ 17,668.23	\$ -	\$ 17,668.23	\$ 32,331.77	
01-2610-320-00(Property Service	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2610-321-00(Fuel	\$ 50,000.00	\$ 50,000.00	\$ 3,917.53	\$ 3,917.53	\$ -	\$ 3,917.53	\$ 46,082.47	
01-2610-322-00(Electricity	\$ 125,000.00	\$ 125,000.00	\$ 42,179.89	\$ 42,179.89	\$ -	\$ 42,179.89	\$ 82,820.11	
01-2610-323-00(Water And Sewer	\$ 35,000.00	\$ 35,000.00	\$ 11,351.50	\$ 11,351.50	\$ -	\$ 11,351.50	\$ 23,648.50	
01-2610-327-00(Rentals and Lea	\$ 3,500.00	\$ 3,500.00	\$ 1,618.00	\$ 1,618.00	\$ -	\$ 1,618.00	\$ 1,882.00	
01-2610-328-00(Insurance	\$ 140,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	
01-2610-329-00(Other Property S	\$ 500.00	\$ 500.00	\$ 50.60	\$ 50.60	\$ -	\$ 50.60	\$ 449.40	
01-2610-338-00(Repairs	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ 122.95	\$ 122.95	\$ 377.05	
01-2610-382-00(OPERATION O	\$ 3,810.00	\$ 3,810.00	\$ -	\$ -	\$ -	\$ -	\$ 3,810.00	
01-2610-410-00(Supplies	\$ 69,000.00	\$ 69,000.00	\$ 24,740.24	\$ 24,740.24	\$ -	\$ 24,740.24	\$ 44,259.76	
01-2610-530-00(Furniture & Equi	\$ 25,000.00	\$ 25,000.00	\$ 1,487.17	\$ 1,487.17	\$ -	\$ 1,487.17	\$ 23,512.83	
01-2610-670-00(Travel	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2610-690-00(Training and Tra	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
<b>Subtotal</b>	<b>\$ 830,810.00</b>	<b>\$ 800,810.00</b>	<b>\$ 203,198.81</b>	<b>\$ 203,198.81</b>	<b>\$ 122.95</b>	<b>\$ 203,321.76</b>	<b>\$ 597,488.24</b>	

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2750 - PUPIL TRANSPORTATION

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2750-120-00(Substitutes	\$ 23,000.00	\$ 23,000.00	\$ 2,955.00	\$ 2,955.00	\$ -	\$ 2,955.00	\$ 20,045.00	
01-2750-140-00(Sal-bus Driver	\$ 165,370.00	\$ 165,370.00	\$ 61,696.91	\$ 61,696.91	\$ -	\$ 61,696.91	\$ 103,673.09	
01-2750-141-00(Activity Driving	\$ 22,000.00	\$ 22,000.00	\$ 6,486.80	\$ 6,486.80	\$ -	\$ 6,486.80	\$ 15,513.20	
01-2750-160-00(Poverty - Town I	\$ 7,200.00	\$ 7,200.00	\$ 2,730.00	\$ 2,730.00	\$ -	\$ 2,730.00	\$ 4,470.00	
01-2750-210-00(Social Security	\$ 16,650.00	\$ 16,650.00	\$ 5,531.88	\$ 5,531.88	\$ -	\$ 5,531.88	\$ 11,118.12	
01-2750-220-00(Retirement	\$ 18,670.00	\$ 18,670.00	\$ 6,279.15	\$ 6,279.15	\$ -	\$ 6,279.15	\$ 12,390.85	

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ([Function] Between '1000' AND '8000') AND ([Fund] In ('01','10')) AND ([Object] Between '000' AND '755')

01-2750-230-00( Health Ins	\$ 6,500.00	\$ 6,500.00	\$ 3,371.96	\$ 3,371.96	\$ -	\$ 3,371.96	\$ 3,128.04
01-2750-231-00( Health Ins - Ded	\$ 450.00	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ 450.00
01-2750-290-00( Other Emp Bene	\$ 2,000.00	\$ 2,000.00	\$ 117.92	\$ 117.92	\$ -	\$ 117.92	\$ 1,882.08
01-2750-336-00( Gas And Oil (Stu	\$ 65,000.00	\$ 65,000.00	\$ 14,060.64	\$ 14,060.64	\$ -	\$ 14,060.64	\$ 50,939.36
01-2750-337-00( Tires And Parts	\$ 32,000.00	\$ 32,000.00	\$ 5,836.23	\$ 5,836.23	\$ 1,097.32	\$ 6,933.55	\$ 25,066.45
01-2750-338-00( Bus Repairs	\$ 15,000.00	\$ 15,000.00	\$ 1,753.42	\$ 1,753.42	\$ -	\$ 1,753.42	\$ 13,246.58
01-2750-342-00( Telephone	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-2750-382-00( Trans-Distance I	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00
01-2750-410-00( Pupil Trans Supj	\$ 3,000.00	\$ 3,000.00	\$ 497.64	\$ 497.64	\$ 159.59	\$ 657.23	\$ 2,342.77
01-2750-460-00( TRANS- Comput	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
01-2750-465-00( TRANS-Softwar	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
01-2750-540-00( Bus Acquisition	\$ 130,000.00	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00
01-2750-630-00( PUPIL TRANSF	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-2750-670-00( Travel	\$ 350.00	\$ 350.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00
01-2750-690-00( Other Misc	\$ 10,000.00	\$ 10,000.00	\$ 2,002.84	\$ 2,002.84	\$ 175.24	\$ 2,178.08	\$ 7,821.92
<b>Subtotal</b>	<b>\$ 525,290.00</b>	<b>\$ 525,290.00</b>	<b>\$ 113,320.39</b>	<b>\$ 113,320.39</b>	<b>\$ 1,432.15</b>	<b>\$ 114,752.54</b>	<b>\$ 410,537.46</b>

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:2760 - SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION

Account Code	Description	Adopted Budge	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2760-140-00( Salary-sped Driv	\$ 7,500.00	\$ 7,500.00	\$ 1,274.75	\$ 1,274.75	\$ -	\$ 1,274.75	\$ 6,225.25	
01-2760-210-00( Sped Social Sec	\$ 575.00	\$ 575.00	\$ 89.93	\$ 89.93	\$ -	\$ 89.93	\$ 485.07	
01-2760-220-00( Sped Retirement	\$ 740.00	\$ 740.00	\$ 125.92	\$ 125.92	\$ -	\$ 125.92	\$ 614.08	
01-2760-290-00( Other Emp Bene	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
01-2760-331-00( SPED SA Contr	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
01-2760-332-00( Mil To Parents S	\$ 500.00	\$ 500.00	\$ 619.92	\$ 619.92	\$ -	\$ 619.92	\$ (119.92)	
01-2760-336-00( SCHOOL AGE S	\$ 1,000.00	\$ 1,000.00	\$ 605.61	\$ 605.61	\$ -	\$ 605.61	\$ 394.39	
<b>Subtotal</b>	<b>\$ 13,315.00</b>	<b>\$ 13,315.00</b>	<b>\$ 2,716.13</b>	<b>\$ 2,716.13</b>	<b>\$ -</b>	<b>\$ 2,716.13</b>	<b>\$ 10,598.87</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:4202 - TITLE I-INSTRUCTIONAL

Account Code	Description	Adopted Budge	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4202-110-00( Title I - Salary	\$ 92,665.00	\$ 92,665.00	\$ 21,788.28	\$ 21,788.28	\$ -	\$ 21,788.28	\$ 70,876.72	
01-4202-120-00( Title I - Substitut	\$ 3,100.00	\$ 3,100.00	\$ 502.00	\$ 502.00	\$ -	\$ 502.00	\$ 2,598.00	
01-4202-130-00( Staff Developme	\$ 15,000.00	\$ 15,000.00	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 1,250.00	\$ 13,750.00	
01-4202-210-00( Title I - Social S	\$ 7,325.00	\$ 7,325.00	\$ 1,677.42	\$ 1,677.42	\$ -	\$ 1,677.42	\$ 5,647.58	
01-4202-220-00( Title I - Retireme	\$ 9,155.00	\$ 9,155.00	\$ 2,157.79	\$ 2,157.79	\$ -	\$ 2,157.79	\$ 6,997.21	
01-4202-230-00( Title I - Health In	\$ 21,065.00	\$ 21,065.00	\$ 5,934.88	\$ 5,934.88	\$ -	\$ 5,934.88	\$ 15,130.12	
01-4202-231-00( Title I - Health In	\$ 1,125.00	\$ 1,125.00	\$ -	\$ -	\$ -	\$ -	\$ 1,125.00	
01-4202-290-00( Title I - Income F	\$ 235.00	\$ 235.00	\$ 53.16	\$ 53.16	\$ -	\$ 53.16	\$ 181.84	
01-4202-410-00( Title I - Supplies	\$ 3,500.00	\$ 3,500.00	\$ 70.00	\$ 70.00	\$ -	\$ 70.00	\$ 3,430.00	
01-4202-420-00( Title I - Textbook	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
01-4202-670-00( Title I - Travel	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	
01-4202-670-20( Title 1-Instructio	\$ -	\$ -	\$ 198.00	\$ 198.00	\$ -	\$ 198.00	\$ (198.00)	
01-4202-690-00( Other - PD	\$ -	\$ -	\$ 40.06	\$ 40.06	\$ -	\$ 40.06	\$ (40.06)	
<b>Subtotal</b>	<b>\$ 158,170.00</b>	<b>\$ 158,170.00</b>	<b>\$ 33,671.59</b>	<b>\$ 33,671.59</b>	<b>\$ -</b>	<b>\$ 33,671.59</b>	<b>\$ 124,498.41</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:4213 - TITLE I - SCHOOL IMPROVEMENT

Account Code	Description	Adopted Budge	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4213-690-00( Title I Acct.- Oth	\$ 20,000.00	\$ 20,000.00	\$ 339.33	\$ 339.33	\$ -	\$ 339.33	\$ 19,660.67	
<b>Subtotal</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 339.33</b>	<b>\$ 339.33</b>	<b>\$ -</b>	<b>\$ 339.33</b>	<b>\$ 19,660.67</b>	

<b>Primary Sort El</b>	<b>Secondary Sort Element</b>
01	Function:4404 - IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR

Cycle: FY16-17; Begin Date: 9/1/2016; End Date: 12/13/2017; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: (([Function] Between '1000' AND '8000') AND ([Fund] In ('01','10')) AND ([Object] Between '000' AND '755'))

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4404-300-00	IDEA PART B (6	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
<b>Subtotal</b>		<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:4406 - SPED IDEA PRESCHOOL

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4406-300-00	SPED IDEA PRE	\$ 4,500.00	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
<b>Subtotal</b>		<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500.00</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:5000 - DEBT SERVICES

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-5000-610-00	Debt Service	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00
<b>Subtotal</b>		<b>\$ 120,000.00</b>	<b>\$ 120,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000.00</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:6000 - SUMMER SCHOOL

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-6000-110-00	Summer-dr.ed. s	\$ -	\$ 5,500.00	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00
01-6000-210-00	Summer-dr.ed. s	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-6000-220-00	Summer-dr.ed.-t	\$ -	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ 550.00
01-6000-336-00	Dr. Ed.-gas & Oi	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
01-6000-410-00	Dr. Ed.-supplies	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ 750.00
01-6000-420-00	Dr. Ed.-textbook	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-6000-450-00	Audio Visual	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-6000-530-00	Dr. Ed.-equipme	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:7820 - VOCATIONAL EDUCATION

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-7820-110-00	Sal-ad Ed Voc E	\$ -	\$ 600.00	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 400.00
01-7820-210-00	Social Security	\$ -	\$ 50.00	\$ 15.20	\$ 15.20	\$ -	\$ 15.20	\$ 34.80
01-7820-220-00	Retirement	\$ -	\$ 60.00	\$ 19.76	\$ 19.76	\$ -	\$ 19.76	\$ 40.24
01-7820-230-00	Health	\$ -	\$ -	\$ 20.99	\$ 20.99	\$ -	\$ 20.99	\$ (20.99)
01-7820-313-00	Purchased Servi	\$ -	\$ 290.00	\$ -	\$ -	\$ -	\$ -	\$ 290.00
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 255.95</b>	<b>\$ 255.95</b>	<b>\$ -</b>	<b>\$ 255.95</b>	<b>\$ 744.05</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:8000 - TRANSFERS (OUTGOING)

Account Code	Description	Adopted Budget	Current Budget	Budget Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-8000-700-00	TRANSFERS (O	\$ 200,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
<b>Subtotal</b>		<b>\$ 200,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>

<b>Total</b>		<b>\$8,267,000.00</b>	<b>\$8,267,000.00</b>	<b>\$2,350,579.52</b>	<b>\$2,350,579.52</b>	<b>\$ 11,901.92</b>	<b>\$2,362,481.44</b>	<b>\$5,904,518.56</b>
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Actual 28.6%  
 Budget 33.3%  
 Under (Over) Budget 4.7%

Cycle: FY16-17; Fund: 09; Begin Date: 11/1/2016; End Date: 11/30/2016; Account Type: All Accounts; Transaction Type: Actual

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9003	CCHS Football	\$ (24,656.53)	\$ 3,013.95	\$ -	\$ (27,670.48)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: NSAA	Expenditure For \$ 2,037.65	\$ -	\$ (22,618.88)
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Ogallala HS	Expenditure For \$ 976.30	\$ -	\$ (21,642.58)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9004-410	CCHS Volleyball Supplies	\$ (6,312.85)	\$ -	\$ 168.00	\$ (6,480.85)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/15/2016	00012786	AP Voucher: ACT09152016	Vendor: Misko Sports	Expenditure For \$ -	\$ 168.00	\$ (6,480.85)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-901	Cash Account	\$ (8,923.77)	\$ 340.93	\$ 15,180.23	\$ (23,763.07)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012774	AP Voucher: ACT11092016		Disbursement fo \$ -	\$ 7,966.26	\$ (16,890.03)
11/11/2016	00012778	AP Voucher: ACT11112016		Disbursement fo \$ -	\$ 1,162.00	\$ (18,052.03)
11/15/2016	00012785	AP Voucher: ACT10082016		Disbursement fo \$ 172.93	\$ -	\$ (17,879.10)
11/15/2016	00012787	AP Voucher: ACT09152016		Disbursement fo \$ 168.00	\$ -	\$ (17,711.10)
11/21/2016	00012799	AP Voucher: ACT11212016		Disbursement fo \$ -	\$ 6,051.97	\$ (23,763.07)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9014	JH Volleyball	\$ (3,138.82)	\$ 6.00	\$ -	\$ (3,144.82)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Employee: Westfahl, Wanda M	Expenditure For \$ 6.00	\$ -	\$ (3,132.82)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9017	JH Wrestling	\$ (285.00)	\$ 80.00	\$ -	\$ (365.00)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: St. Patricks High School	Expenditure For \$ 40.00	\$ -	\$ (245.00)
11/11/2016	00012776	AP Voucher: ACT11112016	Vendor: Hershey High School	Expenditure For \$ 40.00	\$ -	\$ (205.00)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9100	Cheerleaders	\$ (3,326.72)	\$ 637.00	\$ -	\$ (3,963.72)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772 AP Voucher: ACT11092016	Vendor: GTM Sportswear	Expenditure For	\$ 637.00	\$ -	\$ (2,689.72)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9104	Student Council	\$ (2,967.78)	\$ 138.80	\$ -	\$ (3,106.58)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772 AP Voucher: ACT11092016	Vendor: Pepsi-Cola	Expenditure For	\$ 138.80	\$ -	\$ (2,828.98)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9104-410	Student Council Supplies	\$ (1,739.96)	\$ -	\$ 172.93	\$ (1,912.89)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/15/2016	00012784 AP Voucher: ACT10082016	Vendor: Anderson's	Expenditure For	\$ -	\$ 172.93	\$ (1,912.89)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9107	Technology	\$ (179.00)	\$ 40.00	\$ -	\$ (219.00)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/21/2016	00012797 AP Voucher: ACT11212016	Vendor: SHS	Expenditure For	\$ 40.00	\$ -	\$ (139.00)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9108	Electric Car Project	\$ (96.60)	\$ 135.91	\$ -	\$ (232.51)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772 AP Voucher: ACT11092016	Vendor: Imperial NAPA	Expenditure For	\$ 41.89	\$ -	\$ (54.71)
11/9/2016	00012772 AP Voucher: ACT11092016	Employee: Wilson, Kim A	Expenditure For	\$ 94.02	\$ -	\$ 39.31

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9200	FBLA	\$ (1,539.50)	\$ 1,157.81	\$ -	\$ (2,697.31)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772 AP Voucher: ACT11092016	Vendor: Susie's Creative Stitches	Expenditure For	\$ 635.50	\$ -	\$ (904.00)
11/9/2016	00012772 AP Voucher: ACT11092016	Vendor: Pepsi-Cola	Expenditure For	\$ 195.12	\$ -	\$ (708.88)
11/21/2016	00012797 AP Voucher: ACT11212016	Vendor: Platinum T-Shirt and Em	Expenditure For	\$ 327.19	\$ -	\$ (381.69)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9205	FCCLA	\$ (4,085.47)	\$ 2,411.40	\$ -	\$ (6,496.87)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
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11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Deli International	Expenditure For	\$	2,371.40	\$	-	\$	(1,714.07)
11/11/2016	00012776	AP Voucher: ACT11112016	Vendor: District 11 FCCLA	Expenditure For	\$	40.00	\$	-	\$	(1,674.07)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9210	FFA	\$ (40,412.94)	\$ 1,616.85	\$ -	\$ (42,029.79)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: National FFA Organizati	Expenditure For	\$ 75.00	\$ -
11/11/2016	00012776	AP Voucher: ACT11112016	Vendor: NE FFA	Expenditure For	\$ 200.00	\$ -
11/11/2016	00012776	AP Voucher: ACT11112016	Vendor: NE FFA	Expenditure For	\$ 882.00	\$ -
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Fairfield Inn & Suites Gr	Expenditure For	\$ 359.85	\$ -
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: National FFA Organizati	Expenditure For	\$ 100.00	\$ -

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9211	FFA-Sponsors	\$ (1,132.72)	\$ 430.39	\$ -	\$ (1,563.11)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/21/2016	00012797	AP Voucher: ACT11212016	Employee: Vlasin, Jerimiah J	Expenditure For	\$ 300.44	\$ -
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Fairfield Inn & Suites Gr	Expenditure For	\$ 119.95	\$ -
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: National FFA Organizati	Expenditure For	\$ 10.00	\$ -

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9308	Drama	\$ (81.66)	\$ 30.28	\$ -	\$ (111.94)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Owens True Value	Expenditure For	\$ 30.28	\$ -

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-931	Payable Account	\$ -	\$ 15,521.16	\$ 15,521.16	\$ -

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	AP Liability For /	\$ -	\$ 7,966.26	\$ (7,966.26)
11/9/2016	00012774	AP Voucher: ACT11092016	Disbursement fo	\$ 7,966.26	\$ -	\$ -
11/11/2016	00012776	AP Voucher: ACT11112016	AP Liability For /	\$ -	\$ 1,162.00	\$ (1,162.00)
11/11/2016	00012778	AP Voucher: ACT11112016	Disbursement fo	\$ 1,162.00	\$ -	\$ -
11/15/2016	00012784	AP Voucher: ACT10082016	AP Liability For \	\$ 172.93	\$ -	\$ 172.93
11/15/2016	00012785	AP Voucher: ACT10082016	Disbursement fo	\$ -	\$ 172.93	\$ -
11/15/2016	00012786	AP Voucher: ACT09152016	AP Liability For \	\$ 168.00	\$ -	\$ 168.00
11/15/2016	00012787	AP Voucher: ACT09152016	Disbursement fo	\$ -	\$ 168.00	\$ -
11/21/2016	00012797	AP Voucher: ACT11212016	AP Liability For /	\$ -	\$ 6,051.97	\$ (6,051.97)
11/21/2016	00012799	AP Voucher: ACT11212016	Disbursement fo	\$ 6,051.97	\$ -	\$ -

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9410	Milk Vending	\$ (1,646.74)	\$ 227.07	\$ -	\$ (1,873.81)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Hiland Dairy	Expenditure For \$ 57.50	\$ -	\$ (1,589.24)
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Hiland Dairy	Expenditure For \$ 38.54	\$ -	\$ (1,550.70)
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Hiland Dairy	Expenditure For \$ 58.08	\$ -	\$ (1,492.62)
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Hiland Dairy	Expenditure For \$ 32.42	\$ -	\$ (1,460.20)
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Hiland Dairy	Expenditure For \$ 40.53	\$ -	\$ (1,419.67)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9410-410	Milk Vending Supplies	\$ (1,720.38)	\$ 33.18	\$ -	\$ (1,687.20)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: Hiland Dairy	Expenditure For \$ 33.18	\$ -	\$ (1,687.20)

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9507	Class of 2018	\$ 2,749.00	\$ 1,794.40	\$ -	\$ 954.60

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Great American Opportu	Expenditure For \$ 1,794.40	\$ -	\$ 4,543.40

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9509	Class of 2020	\$ -	\$ 2,927.19	\$ -	\$ (2,927.19)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Platinum T-Shirt and Em	Expenditure For \$ 2,806.08	\$ -	\$ 2,806.08
11/21/2016	00012797	AP Voucher: ACT11212016	Vendor: Platinum T-Shirt and Em	Expenditure For \$ 121.11	\$ -	\$ 2,927.19

Fund	Account Co	Account Name	Beginning Balance	Activity DR	Activity CR	Ending Balance
09	09-9802	Gladys B & Les Smith Scholarshi	\$ -	\$ 500.00	\$ -	\$ (500.00)

Transaction I	Transaction Source Document	Source Entity	Comment	Transaction DR	Transaction CR	Running Balance
11/9/2016	00012772	AP Voucher: ACT11092016	Vendor: McCook Beauty Academ	Expenditure For \$ 500.00	\$ -	\$ 500.00

Invoice No.	Submit Date	PO No.	Payment Vendor	Comment	Invoice Amount
P20638/G006	12/8/2016		21st Century Equipment	Dec gator lease and parts	\$ 425.24
P22546	12/9/2016	7152	21st Century Equipment	filter kits for mower &gator blades	\$ 140.98
11122016	11/23/2016		A T & T	10/12-11/12	\$ 136.77
1564312	11/14/2016	7118	Ace Industrial Supply	welding supplies	\$ 1,178.00
1566507	11/28/2016		Ace Industrial Supply	welding coat	\$ 232.90
1031201	11/14/2016		Affiliated Benefits	Cafeterai Plan fees	\$ 414.00
Nov302016	12/9/2016		Affiliated Benefits	Additional Benny Cards	\$ 10.00
0005404	12/8/2016		Babe's Radiator Repair	parts, radiator and freight	\$ 963.09
28105	11/14/2016		Baker and Associates	construction administration remaining balance due	\$ 3,775.00
trafone1108	11/28/2016		Bischoff, Diane K	reimbursement of tracfone fees	\$ 42.99
trafone1202	12/9/2016		Bischoff, Diane K	trafone expense	\$ 42.99
11292016	12/6/2016		Black Hills Energy	10/06-11-04 billing for gas	\$ 1,010.29
71081991	12/9/2016		Bomgaars	extension cord bus barn	\$ 11.17
16862	12/9/2016		Brico Pest Control	regular service	\$ 44.00
37327/37328	11/15/2016		Brophy Electric	Bulbs	\$ 296.94
37448	12/7/2016		Brophy Electric	100W HPSMogul base	\$ 38.62
12012016	12/8/2016		Carquest Auto Parts	parts for buses/vehicles	\$ 74.55
ElectionExp2	12/9/2016		Chase County	2016 General Election expenses	\$ 867.79
10001316/14	11/11/2016		Chase County Hospital	CDL exams/PT for students from Nov2015-June 2016	\$ 1,355.50
10002619	11/11/2016		Chase County Hospital	PT/CDL exams 10/10, 10/11,10/12,10/26	\$ 564.00
17Oct16-9No	11/23/2016		Christina L. Andress	September mileage/October mileage for preschool student	\$ 309.96
6Dec-16	12/7/2016		Christina L. Andress	November mileage	\$ 309.96
121516	12/7/2016		City Of Imperial	10/31-11/30 billing	\$ 11,620.74
2058	11/15/2016		Cohagen Transfer & Storage, Inc	SLA 6 Volt 7 AH Battery/shipping	\$ 71.97
11152016	12/7/2016		Colglazier Clinic	CDL exam	\$ 75.00
96318	11/23/2016	7133	Cornhusker Cleaning	Cleaning pins	\$ 20.44
206844	12/5/2016		Cornhusker Cleaning	cleaning supplies	\$ 24.95
5025482	11/15/2016	7080	Cornhusker International Trucks, Inc.	IHC45003571 (switches)	\$ 88.05
05012807652	11/15/2016		Cummins Central Power	bus partts	\$ 88.92
23967	11/21/2016		Dana F. Cole & Company, LLC	accounting/auditing services less 80% work already billed	\$ 2,058.94
94924088001	11/28/2016		Data Recognition Corporation	EII Placement Testing Materials for New Students	\$ 278.77
0010603	12/5/2016		DataShield	shredding service 11/25/16	\$ 61.00
6390814	12/9/2016	7121	Dave Ramsey/Lampo Group	textbooks	\$ 999.50
6390814-2	12/9/2016		Dave Ramsey/Lampo Group	shipping/handling for PO7121	\$ 99.95
1	12/9/2016		Doane College	Honor band registration fee	\$ 60.00
GenElection2	12/9/2016		Dundy County Election Office	2016 General Election expenses	\$ 100.00
398428	11/15/2016	7119	DWF Wholesale Florists	Horticulture supplies	\$ 214.30
S135369	12/8/2016		Eakes Office Solutions	copies	\$ 12,885.85
821824	11/30/2016		Embassy Suites_2	Hotel rooms & parking for NMEA.	\$ 2,100.00
Sped1of8	11/15/2016		ESU #15	Aug-Sept Sped 1 of 8	\$ 38,687.43
Sped2of8	11/30/2016		ESU #15	Sept-Oct Services	\$ 38,687.43
3764	12/9/2016		ESU #16	Inservice,Audiology,deaf/hard of hearing,program supervision	\$ 344.24
NE54-32025	11/15/2016	7120	Ewell Educational Services	AET subscription	\$ 265.00
7292	12/8/2016		Falcon Laboratories	cleaning supplies	\$ 372.36
112016	12/8/2016		Frenchman Valley Co-op	fuel for transportation 10/24-11/21	\$ 4,113.63
570070	12/8/2016	7092	Frenchman Valley Co-op	front tire fix	\$ 40.00
11012016	11/15/2016		Glenda Bierfreund	10/11 vision resource	\$ 345.60
11302016	12/9/2016		Glenda Bierfreund	11/1 resource services/mileage	\$ 346.55
9235877	12/8/2016		Gopher Performance	Duraspin Table Tennis Paddle	\$ 24.95
11012016	11/16/2016		Great Plains Communication	11/01-11/30 phone charges	\$ 729.09
12012016	12/6/2016		Great Plains Communication	12/01-12/31 phone charges	\$ 729.09
MN00096123	12/6/2016		Harris Computer Solutions	Annual Maintenance Jan 2017-Dec 2017, License and support	\$ 8,022.34
Cardinalblack	12/9/2016	7143	Harvard School	Registration for Show Choir Festival	\$ 175.00
12022016	12/7/2016		Hershberger Piano & Organ	10/04-11/18 instrument repair charges	\$ 798.90
12022016	12/9/2016		Hills Family Foods	groceries for instructional class	\$ 158.51
1796	11/30/2016		Holiday Farms	mowing football and practice field	\$ 550.00
56592/56622	11/16/2016		Holiday Inn Of Kearney	hotel rooms for Counselor Conference	\$ 199.90
Dec102016	11/15/2016		Hometown Leasing	copier lease	\$ 962.11
PEV101316	11/28/2016		Huicochea, Rhonda	Bus drivers license renewal	\$ 7.69
0583811	12/8/2016		Ideal Linen Supply Inc	mats	\$ 34.32
624688/6260	12/9/2016		Imperial NAPA	bus parts, maintenance parts	\$ 143.15
47	11/16/2016		Imperial Republican	Advertising, Legal proceedings	\$ 392.85
12-85608	11/28/2016	7116	Inland	wheel seal brake pads, brake hub to fix leak/shipping	\$ 510.09
12-86048	12/9/2016	7157	Inland	transmission ouput seal	\$ 21.67
1285610	12/9/2016		Inland	bus parts	\$ 450.35
9101483274	11/16/2016		J.J Keller & Associates, Inc	Human Resource posters	\$ 98.70
A101453655	12/9/2016		Kriz-Davis Co	Key set	\$ 28.55

Invoice No.	Submit Date	PO No.	Payment Vendor	Comment	Invoice Amount
PEV1128201	12/9/2016		Liess, Jodie L	reimbursement for supplies for 5-6 concert	\$ 50.44
40618	11/28/2016		NASB	St Conference Reg. fees/lunch/workshops	\$ 1,692.00
41057	12/9/2016		NASB	New board member workshop, basic of board service book	\$ 190.00
40901	12/9/2016		NASB	NE Ed law book/Cd	\$ 56.00
0156580	11/28/2016	7117	Nebraska Central Equipment	seat shock, fan motor, safety strap	\$ 272.42
156471	12/9/2016		Nebraska Central Equipment	bus parts-	\$ 228.07
7748	11/15/2016		Nebraska Dept of Labor/Finance	Elevator inspection 9/13	\$ 140.00
NP161768	11/30/2016	7110	Nebraska Truck Center-N.P.	exhaust clamps	\$ 41.04
8998	12/8/2016		Neverware	purchase of annual CloudReady licenses	\$ 300.00
Oct26-Nov25	12/7/2016		Owens True Value	supplies for instruction, property and bus barn	\$ 491.84
56756	11/16/2016		Parchment	Annual Renewal K12	\$ 546.25
2298	11/16/2016		Perry Guthery Haase Gessford	10/05,10/18,10/19,10/21,10/17 services	\$ 1,140.00
2298-112116	12/7/2016		Perry Guthery Haase Gessford	Legal services	\$ 2,025.00
17Oct16--Nov	11/23/2016		Rainbow Promise Preschool	Sept Mileage/OctMileage-Tuition	\$ 150.00
6Dec-16	12/7/2016		Rainbow Promise Preschool	November preschool tuition	\$ 75.00
259	11/30/2016		S & S Lock and Key	3 Best keys	\$ 24.00
0591747	12/6/2016		School Nurse	baby wipes, penlight	\$ 257.55
0607826	12/7/2016		School Nurse	baby wipes, lice spray, penlight	\$ 377.00
3081026399C	11/30/2016		School Specialty Supply Inc	school supplies, markers,ring notebooks, digital timers, hangin	\$ 211.76
PEV1123201	12/9/2016		Schuller, Jodie S	reimbursement for Shape NE/hotel	\$ 313.38
16899	12/7/2016		Southwest Nebraska Solid Waste Agency	commercial waste fee	\$ 40.60
580	11/30/2016		SparqData Solutions	eMeeting subscription prorated for 3 months	\$ 375.00
09302016	11/30/2016		St. Joseph Institute For The Deaf	I-Hear Therapy services	\$ 440.00
25756	12/8/2016		Stanek Fire Protection	fire control system serviced/360 fuse links replaced	\$ 117.00
3320370923	12/9/2016		Staples Advantage	office supplies	\$ 73.19
38305089/38	12/9/2016		SupplyWorks	janitorial supplies	\$ 52.16
371998188/3	12/9/2016		SupplyWorks	maintenance supplies	\$ 132.60
52-34449	12/7/2016	7128	T.O. Haas Tire Co.	tire repair	\$ 20.00
1807163/181	12/7/2016		Thompson Company-Maint	janitorial supplies	\$ 1,227.74
14033	11/29/2016		Troxell's Heating and Appliance	labor /wiring/freaon	\$ 195.25
13977	12/7/2016		Troxell's Heating and Appliance	parts and labor for new freezer hookup	\$ 797.71
11645A	12/9/2016		Unitech	Microfiber cloths	\$ 119.80
11-25-2016	12/9/2016		US Bank	See detail report	\$ 9,013.58
9774567808	12/8/2016		Verizon Wireless	Oct2-Nov1 bill	\$ 29.95
9048924-3	12/6/2016		Woodworkers Supply, Inc.	carbide straigup/flute straighhups, cut rounding ups	\$ 75.09
9065636-1	12/6/2016	7104	Woodworkers Supply, Inc.	sanding sleeves	\$ 31.85
296821	12/7/2016		Yanda Music & Pro Audio	Service Lightening system	\$ 666.00
				December General Fund Bills	\$ 162,321.89
				December General Payroll	\$ 477,745.97
				<b>December Total General Fund Expenditures</b>	<b>\$ 640,067.86</b>
			US Bank	Drum machine & cable	\$ 570.31
			Midwest Restaurant Supply	Milk cooler	\$ 2,254.99
			US Bank	HP Computer	\$ 1,277.99
				<b>November/December Depreciation Expenditures</b>	<b>\$ 4,103.29</b>
			Eric Reichert	Building progress	\$ 182,604.14
				<b>November/December Building Fund Expenditures</b>	<b>\$ 182,604.14</b>

Item Description	Account Code	General Item Total	Depr.	Act	Total
Gulf Oil-Liess Fuel	01-1100-670-100	\$ 32.80			
T-Junction-Liess Fuel	01-1100-670-100	\$ 29.63			
T-Junction-NMEA Conf-Hayes	01-1100-670-200	\$ 48.60			
Shell Oil-NMEA Conf-Hayes	01-1100-670-200	\$ 42.51			
T-Junction-NMEA Conf-Hayes	01-1100-670-200	\$ 45.58			
Pawnee Valley Lodge-Jetmore, KS -Robotics-Wilson	01-1100-670-200	\$ 414.94			
RobotEvents.Com-Registration-Wilson	01-1100-670-200	\$ 150.00			
RobotEvents.Com-Registration-Wilson	01-1100-670-200	\$ 100.00			
RobotEvents.Com-Registration-Wilson	01-1100-670-200	\$ 100.00			
RobotEvents.Com-Registration-Wilson	01-1100-670-200	\$ 100.00			
Hampton Inn-Lincoln-Liess	01-1100-670-100	\$ 252.00			
VEX Robotics-Wilson-cables/controllers	01-1100-410-200	\$ 131.28			
Kwik Stop-N.P. Scheel	01-2410-670-000	\$ 53.63			
NE Council of School Adm Conference-Scheel	01-2410-690-000	\$ 150.00			
Wendys-McCook-NMEA Conf-Hayes	01-1100-670-200	\$ 28.39			
Raising Canes Chicken-Lincoln-NMEA Conf-Hayes	01-1100-670-200	\$ 29.05			
Panera Bread-Lincoln-NMEA Conf-Hayes	01-1100-670-200	\$ 40.81			
Lazlo's Grill-Lincoln-NMEA Conf-Hayes	01-1100-670-200	\$ 70.44			
JW Pepper-Liess	01-1100-410-100	\$ 9.99			
Sapp Bros-Oden's Fuel	01-2410-670-000	\$ 27.38			
SQ Pepwear-NMEA Conf-Sweatshirt/Plaques-Hayes	01-1100-410-200	\$ 99.00			
JW Pepper-Liess	01-1100-410-100	\$ 31.74			
NE Council of School Adm Conference-Odens	01-2410-690-000	\$ 150.00			
NAFME-Membership-Liess	01-1100-630-100	\$ 122.00			
M & M'S-Demoine Adams meal	01-1100-670-300	\$ 26.74			
VEX Robotics-parts-Wilson	01-1100-410-200	\$ 314.83			
Falcon Lab-Cleaning supplies-Andres	01-2610-410-000	\$ 300.00			
Panera Bread-Lincoln-NMEA-Strand	01-1100-670-200	\$ 12.22			
Buzzard Billys-Lincoln-NMEA Conf-Strand	01-1100-670-200	\$ 23.57			
Sam's Club-Fuel-NMEA Conf-Strand	01-1100-670-200	\$ 28.02			
Vincenzo's-Lincoln-NMEA Conf-Strand	01-1100-670-200	\$ 51.41			
FVC-Fuel-NMEA Conf-Strand	01-1100-670-200	\$ 37.56			
Runza-Hastings-NMEA Conf-Strand	01-1100-670-200	\$ 13.89			
Stauffer's Cafe-Lincoln-NMEA Conf-Strand	01-1100-670-200	\$ 29.56			
EReplacementParts-sander parts-Gleisberg	01-1100-410-200	\$ 31.89			
Grand Mesa Music-NMEA Conf-Strand	01-1100-410-200	\$ 275.00			
Expedia-Lincoln-Science Conf-Sheafer/Dodge	01-1100-670-300	\$ 185.50			
Run My Club-NSCA School Counselor Academy-Kearney-Hanna	01-2120-690-000	\$ 175.00			
Run My Club-NSCA School Counselor Academy-Kearney-Herbert	01-2120-690-000	\$ 200.00			
UNK-Crisis Training (5)	01-2120-690-000	\$ 300.00			
PC Parts Plus-Chromebook repairs-Ekberg	01-1100-460-000	\$ 194.96			
Soundtrap-Educational Annual Subscription-Gerhartz	01-1100-465-000	\$ 199.20			
TeachersPayTeachers-Phonics Bundle-Dickey	01-4202-410-000	\$ 70.00			
JW Pepper-music-Hayes	01-1100-410-200	\$ 425.05			
Amazon-"Over There"Zuege-Am History 2	01-1100-420-200	\$ 8.99			
STI Inc-GPS Service	01-2510-319-000	\$ 25.00			
Amazon-(15)The Kite Runner-R. Bottom	01-1100-420-200	\$ 142.80			
Amazon-Ridgid 26998 K-400 115 Volt Drum Machine w 1/2 in by 75' C45 Integral Wound Cable	<b>07-1100-460-000</b>		\$ 570.31		
SQ Flippin Sweet Burger-KearneySafety Mtg	01-2120-670-000	\$ 54.98			
Thunderhead-Safety Mtg-Kearney	01-2120-670-000	\$ 72.87			
Amazon-"Ladders to Literacy.."-Odens	01-2410-410-000	\$ 43.95			
Amazon-wireless mouse f/Andres	01-2610-410-000	\$ 11.49			
NE Council of Adm-Legislative Review-Lefdal	01-2320-690-000	\$ 115.00			
Amazon-Gerhartz-computer components	01-1100-560-000	\$ 18.66			
Summer Kitchen Cafe-Lefdal	01-2320-670-000	\$ 31.74			
Amazon-36" Trampoline-Odens	01-1200-410-100	\$ 27.22			
Bluffs Run JBS Cafe-Lefdal	01-2320-670-000	\$ 28.89			
Amazon-Gerhartz-computer components	01-1100-560-000	\$ 332.91			
Amazon-Gerhartz-computer components	01-1100-560-000	\$ 203.88			
Amazon-Gerhartz-computer components	01-1100-560-000	\$ 36.99			
Embassy Suites-Lefdal	01-2320-670-000	\$ 54.15			
HyVee-Fuel-Lefdal	01-2320-670-000	\$ 27.19			
Amazon-Markers-Central Supply	01-1100-410-100	\$ 11.88			
Amazon-Central Supply	01-1100-410-100	\$ 90.34			
Courtyard Omaha-NASB Conference-Lefdal & Board Members	01-2310-670-000	\$ 2,503.20			
Amazon-"Catcher in the Rye"-Scheel	01-2410-410-000	\$ 17.28			
Activity	<b>01-9000-752-000</b>			\$ 343.08	
		<b>\$ 9,013.58</b>	<b>\$ 570.31</b>	<b>\$ 343.08</b>	<b>\$ 9,926.97</b>

# Activities Director's Report

Congratulations to Jill Bauerle, the Cast and Crew for their 2nd Place Runner-Up finish at the SPVA Conference Meet at Chase County and 4th place finish at Districts in Play Production. The cast did a great job. Chase County School was represented very well. I would also like to thank Jodie Liess, Cathy Howard, Jill Mays and Mike Bauerle for all of their extra help.

JH basketball- We have 22 Boys and 24 Girls out for Junior High Basketball this year.

McCook called last week and will be dropping us from their basketball schedule next year, as they have entered another conference and need to add them to their schedule. I have trying to find another game the first week as well as the last week of the season.

Transportation to Basketball games. We have been sending one van along with a bus to the JV/V away basketball games. If it is a closer trip (under an hour) we will send Bus 2000, as it seats more and we can fit the Boys and Girls on the bus.

Mileage on the Vans continue to Add up quickly with all of the trips. We have two Vans around 100,000 miles and 2 with around 90,000 miles. We are replacing the tires on Van #25.

The NSAA District 5 meeting will be – **Wednesday, January 11 – 1:00 CDT/12:00 MST p.m. – Holdrege, The Tassel.**

## **Enrollment count- Which determines classification**

**2016-2017 (140 Students) 97th**

**2017-2018 (143 Students) 96th**

**The 2017-2018 Enrollment Count was released in December and will be used to classify teams for next year.**

If you have any questions about my report, please email me at [thauxwell@chasecountyschools.org](mailto:thauxwell@chasecountyschools.org)

I hope you all have an enjoyable Holiday's with your family and thanks for all you do for Chase County Schools.



# Chase County

December, 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 4:00pm Basketball-G/JV/Varsity Cozad 4:00pm Basketball-B/JV/Varsity Cozad 5:30pm Wrestling-B/Varsity/JV Garden County vs. Multiple Schools 6:45pm One Act Play Practice @ Auditorium	2 3:00pm Basketball-B/JV/Varsity McCook 3:00pm Basketball-G/JV/Varsity McCook 6:45pm One Act Play Practice @ Auditorium	3 District One Act @ Sidney 8:30am Wrestling-B/Varsity/JV Broken Bow vs. Multiple Schools
4	5 4:30pm Basketball-G/C Team Dundy County Stratton 6:00pm Basketball-B/C Team Dundy County Stratton	6 6:30pm K-4th concert @ Longhorn Gym	7	8 6:00pm FCA	9 8:30am State One Act Play @ Norfolk 4:00pm Basketball-B/JV/Varsity Sidney 4:00pm Basketball-G/JV/Varsity Sidney	10 8:30am Wrestling-B/Varsity/JV Holdrege vs. TBA 10:00am Basketball-G/JH Ogallala 4:30pm Basketball-B/JV/Varsity Ogallala 4:30pm Basketball-G/JV/Varsity Ogallala
11 1:00pm-6:00pm STAR Lock In @ CCS Commons Area	12 4:00pm Basketball-G/JH Perkins County Middle School 4:00pm Basketball-G/C Team Ogallala 4:00pm Basketball-B/C Team Ogallala	13 7:30am FFA @ Auditorium 4:30pm Basketball-G/JV/Varsity Sutherland 6:00pm Monthly Meeting @ Board Room	14 9:00am FFA District LSE @ Curtis	15 3:00pm Wrestling-JV McCook vs. TBA 4:00pm Basketball-G/JH McCook 4:00pm Basketball-B/JV/Varsity Yuma 4:00pm Basketball-G/JV/Varsity Yuma 5:30pm Basketball-B/C Team Yuma 7:00pm Basketball-G/C Team Yuma	16 12:00pm Wrestling-B/Varsity/JV Valentine vs. TBA 7:00pm-9:00pm FCCLA @ CCS Commons Area	17 8:00am Wrestling-B/Varsity/JV Valentine vs. TBA
18	19 6:45pm-7:30pm 5th & 6th grade concert @ Auditorium 7:30pm 7-12 Vocal Concert @ Auditorium	20 4:00pm Basketball-G/JH Hershey 4:00pm Basketball-B/JH Hershey 5:00pm Wrestling-B/Varsity/JV Kimball vs. Multiple Schools	21 End of Semester 2:30pm Christmas Break	22 Teacher In-Service	23 Moratorium	24 Moratorium
25 Moratorium	26 Moratorium	27 Moratorium	28 TBD Basketball-G/Varsity Sidney vs. TBA TBD Basketball-B/Varsity Sidney vs. TBA	29 TBD Basketball-B/Varsity Sidney vs. TBA TBD Basketball-G/Varsity Sidney vs. TBA	30 TBD Basketball-G/Varsity Sidney vs. TBA TBD Basketball-B/Varsity Sidney vs. TBA	31

## January, 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
1	<p><b>5:30pm</b> Basketball-B/C Team <b>Perkins County</b></p> <p><b>5:30pm</b> Basketball-G/C Team <b>Perkins County</b></p>	2	3	4	5	6	7
		<p>Teacher In-Service</p> <p><b>4:00pm Basketball-B/JV/Varsity Dundy County Stratton</b></p> <p><b>4:00pm Basketball-G/JV/Varsity Dundy County Stratton</b></p>	<p>School Resumes</p>	<p><b>4:00pm Basketball-B/JH Dundy County Stratton</b></p> <p><b>4:00pm Basketball-G/JH Dundy County Stratton</b></p> <p><b>5:30pm Wrestling-B/Varsity/JV Perkins County vs. Multiple Schools</b></p>		<p><b>9:00am</b> Speech @ Chase County Schools</p> <p><b>9:00am</b> Wrestling-B/Varsity/JV Ogallala vs. TBA</p> <p><b>2:00pm Basketball-B/JV/Varsity Kimball</b></p> <p><b>2:00pm Basketball-G/JV/Varsity Kimball</b></p>	
8	9	10	11	12	13	14	
<p><b>1:00pm-8:00pm</b> STAR Lock In @ CCS Commons Area</p>	<p>Haxtun Honor Choir @ Haxtun</p>	<p><b>7:30am</b> FFA @ Auditorium</p> <p><b>2:00pm Basketball-G/JV/Varsity Southern Valley</b></p> <p><b>2:30pm</b> Wrestling-JV Perkins County vs. Multiple Schools</p> <p><b>3:30pm Basketball-B/JV/Varsity Southern Valley</b></p> <p><b>4:00pm Basketball-B/JH Perkins County</b></p> <p><b>6:00pm</b> Monthly Meeting @ Board Room</p>		<p>FFA Pink Out Game @ Longhorn Gym</p> <p><b>4:00pm</b> Basketball-B/JH North Platte St. Pats</p> <p><b>4:00pm</b> Basketball-G/JH North Platte St. Pats</p> <p><b>4:30pm</b> Basketball-G/JV/Varsity Perkins County</p> <p><b>4:30pm</b> Basketball-B/JV/Varsity Perkins County</p>	<p><b>3:30pm</b> Basketball-G/JV/Varsity Gothenburg</p> <p><b>3:30pm</b> Basketball-B/JV/Varsity Gothenburg</p> <p><b>6:00pm</b> Wrestling-B/Varsity/JV Gordon-Rushville</p>	<p>Speech @ Wallace</p> <p>Winter Ball @ Imperial City Gym</p> <p>Annual Cheer/FCCLA Winter Ball @ Imperial City Gym</p> <p><b>9:00am</b> Wrestling-Chase County vs. Multiple Schools</p>	
15	16	17	18	19	20	21	
	<p><b>TBD</b> Basketball-B/Varsity TBA</p> <p>No School For Students</p>	<p><b>TBD</b> Basketball-G/Varsity TBA</p> <p><b>4:00pm</b> Basketball-B/JH Ogallala</p>	<p>FCCLA @ Cambridge</p>	<p><b>TBD</b> Basketball-B/Varsity TBA</p> <p><b>3:00pm</b> Basketball-G/JH Sutherland</p> <p><b>3:00pm</b> Basketball-JH Sutherland</p> <p><b>4:00pm</b> Basketball-B/JH Sutherland</p>	<p><b>TBD</b> Basketball-G/Varsity TBA</p> <p><b>11:00am</b> Wrestling-B/Varsity/JV Chadron vs. TBA</p>	<p>Singing Youth Nebraska @ North Platte</p> <p><b>TBD</b> Basketball-G/Varsity TBA</p> <p><b>TBD</b> Basketball-B/Varsity TBA</p> <p><b>9:00am</b> Wrestling-B/Varsity/JV Chadron vs. TBA</p>	
22	23	24	25	26	27	28	
	<p><b>TBD</b> Basketball-B/JH Sutherland vs. TBA</p> <p><b>9:00am-3:00pm</b> Blood Drive @ Shorthorn Gym</p> <p><b>3:00pm</b> Basketball-G/JH vs. Sutherland</p>	<p><b>TBD</b> Basketball-B/JH Sutherland vs. TBA</p> <p><b>1:00pm</b> Basketball-G/JH vs. Sutherland</p> <p><b>4:00pm</b> Basketball-G/JV/Varsity Haxtun</p> <p><b>4:00pm</b> Basketball-B/JV/Varsity Haxtun</p>			<p><b>9:00am</b> Wrestling-B/Varsity/JV Medicine Valley vs. TBA</p> <p><b>4:00pm</b> Basketball-G/JV/Varsity Bridgeport Public Schools</p> <p><b>4:00pm</b> Basketball-B/JV/Varsity Bridgeport Public Schools</p>	<p>Speech @ Perkins County High School</p> <p><b>2:30pm</b> Basketball-B/C Team Hershey</p> <p><b>2:30pm</b> Basketball-G/C Team Hershey</p> <p><b>3:30pm</b> Basketball-G/JV/Varsity Hershey</p> <p><b>3:30pm</b> Basketball-B/JV/Varsity Hershey</p>	
29	30	31					
	<p><b>5:30pm</b> Basketball-G/C Team Perkins County</p> <p><b>7:00pm</b> Basketball-B/C Team Perkins County</p>	<p>SPVA Junior High Band and Chorus Clinic</p> <p><b>10:00am</b> SPVA Junior High Band and Chorus Clinic @ Bridgeport</p> <p><b>1:00pm</b> Wrestling-B/Varsity/JV Kimball vs. Multiple Schools</p> <p><b>4:00pm</b> Basketball-B/JV/Varsity Wray</p> <p><b>4:00pm</b> Basketball-G/JV/Varsity Wray</p>					

## December 2016 Superintendent Report

1. We had two hot water heaters and a milk cooler go bad.
2. There have been a number of meetings this month. Crystal and I will be attending a health care meeting on the 20<sup>th</sup> at Trenton. That should be my only meeting for a while.
3. After reviewing how we would adopt our new policies, Jeff and I have decided we need an easier way. This summer we will invite three members of the board to work through all old and new policies. This will be a multiple day commitment, but it seems to be the easiest way to go about it. Jeff has already volunteered.
4. Negotiations will have a meeting sometime after our board meeting. Jason will be getting back to me with dates.
5. We had our state safety audit. There is no write-up but she gave me a couple of items to look at including new doors and cameras on our front doors.
6. Our alumni kiosk is up and running. Please swing over and check it out.
7. If you have any free time, Chad and Becky would love to have you walk through the building with them. Just let them know when.
8. The sewer line is completed. Things will be a little messy for a bit but Eric and his team have been great to work with during our project.
9. Shane will be presenting at the January meeting and Chad and Becky will have a short preview of the middle school progress but will have survey results and other goodies on the middle school in January.
10. We are looking at lease options for the gator, Troy is leading the charge and we will be testing out some new equipment this month.
11. Meeting with Lunch Time Solutions on Friday at 11:00 AM.
12. We have a group working on our new Wellness Policy.
13. I had a meeting with all parties (police, fire department, first responders, sheriff, ambulance, dispatch) regarding our gas leak and the evacuation process.
14. We are looking at a board retreat sometime in April. I would like to do this after our school improvement visit.
15. Working on door replacement bids. Cornhusker glass was in town but we missed each other. Working on McCook Glass as well for a bid.
16. We had some issues with students and them wanting to do whatever they liked in regards to parking, etc. We have made movement on this, but we are going to have an assembly with 9-12 to address other issues.
17. If you h
18. We had some confusion on our board goals. They are listed on our e-meetings site under goals. I have them listed below. If you have ideas for goals, please let me know.

- 1. To continually improve staff instructional strategies through quality professional development.**
- 2. To continue to improve Student Achievement, Participation, and Performance through Data Driven Decision Making that addresses the needs of all students.**
- 3. To provide prudent stewardship of district resources to best support student success.**

CHASE COUNTY SCHOOL DISTRICT NO. 10

IMPERIAL, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2016

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Cash Basis	4 - 6
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	7 - 9
Statement of Net Position - Cash Basis - Fiduciary Funds	10
NOTES TO FINANCIAL STATEMENTS	11 - 26
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis	27 - 29
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis - Budget and Actual (Unaudited)	
General Fund	30 - 32
Depreciation Fund	33
Employee Benefit Fund	34
Special Building Fund	35
Bond Fund	36
Qualified Capital Purpose Undertaking Fund	37
School Nutrition Fund	38
Student Fee Fund	39
Notes to Budgetary Schedules	40 - 41
General Fund - Schedule of Cash Disbursements for Operational Expenses (Unaudited)	42 - 49
Activities Fund - Schedule of Changes in Cash Balances (Unaudited)	50 - 52
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS	
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	53 - 54
SCHEDULE OF FINDINGS AND REPSONSES	55 - 58
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	59



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

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Chase County School District No. 10  
Imperial, 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 Chase County School District No. 10, Imperial, Nebraska, as of and for the year ended August 31, 2016, 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 Chase County School District No. 10, Imperial, Nebraska, as of and for the year ended August 31, 2016, and the respective changes in financial position - cash basis thereof 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 Chase County School District No. 10, Imperial, Nebraska's basic financial statements. The supplementary information on pages 27 - 52 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 27 - 29 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial 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 27 - 29 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 30 - 52, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2016, on our consideration of Chase County School District No. 10, Imperial, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the

results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chase County School District No. 10, Imperial, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Grand Island, Nebraska  
November 7, 2016

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2016

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
Governmental Activities				
Regular instruction	3,525,973	10,966	216,953	(3,298,054)
Poverty programs	222,868			(222,868)
Limited English proficiency programs	206,322			(206,322)
Special education programs	572,604			(572,604)
Support services				
Pupils	149,241			(149,241)
Staff	139,533			(139,533)
Maintenance and operation of building and plant	900,489	1,800		(898,689)
Vehicle acquisition and maintenance other than pupil transportation vehicles	15,214			(15,214)
Regular pupil transportation	323,106			(323,106)
Special education pupil transportation	5,348			(5,348)
General and administrative				
Board of Education	17,911			(17,911)
Executive administration	284,508			(284,508)
District legal services	8,615			(8,615)
Office of the Principal	314,448			(314,448)
Business services	334,001			(334,001)
State programs	41,056			(41,056)
Federal programs	295,695		254,915	(40,780)
Adult education	705			(705)
Food program services	269,065	151,475	106,995	(10,595)
Student fee expenses	3,680			(3,680)

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2016

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS (Continued)</b>				
<b>Governmental Activities (Continued)</b>				
Capital outlay	172,569			(172,569)
Debt service				
Principal	720,000			(720,000)
Interest	54,043			(54,043)
Fees and other costs	6,961			(6,961)
Student activities	200,000			(200,000)
Total governmental activities	8,783,955	164,241	578,863	(8,040,851)
<b>General Receipts</b>				
<b>Taxes</b>				
Property taxes - general purpose				6,438,853
Carline taxes				956
PPD Sales Tax (5%)				456
Motor vehicle tax				415,859
Homestead exemption				3,277
Property tax credit				63,576
County fines and license fees				69,202
State aid				846,467
Bond issue				435,000
Interest				2,175
Other receipts				22,452
Total general receipts				8,298,273

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

			Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts	Primary Government
		Charges for Services	Operating Grants and Contributions
			Total Governmental Activities
Change in net position resulting from receipts and disbursements			257,422
NET POSITION, beginning of year			<u>3,336,049</u>
NET POSITION, end of year			<u><u>3,593,471</u></u>
<b>ASSETS</b>			
Cash and certificates of deposit			2,467,872
Cash at County Treasurer			<u>1,125,599</u>
<b>TOTAL ASSETS</b>			<u><u>3,593,471</u></u>
<b>NET POSITION</b>			
Restricted for:			
Capital projects			878,603
Debt services			362,351
Unrestricted			<u>2,352,517</u>
<b>TOTAL NET POSITION</b>			<u><u>3,593,471</u></u>

See accompanying notes to financial statements.



CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, 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, 2016

	Major Funds							Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Student Fee Fund	Reclass- ifications	
DISBURSEMENTS (Continued)								
General and administrative								
Board of Education	17,911							17,911
Executive administration	284,508							284,508
District legal services	8,615							8,615
Office of the Principal	314,448							314,448
Business services	334,001							334,001
State programs	41,056							41,056
Federal programs	295,695							295,695
Adult education	705							705
Food program services					269,065			269,065
Student fee expenses						3,680		3,680
Capital outlay	172,569							172,569
Debt service								
Principal			450,000	270,000				720,000
Interest			21,383	32,660				54,043
Fees and other costs			6,961					6,961
Total disbursements	<u>7,530,206</u>		<u>478,344</u>	<u>302,660</u>	<u>269,065</u>	<u>3,680</u>		<u>8,583,955</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>172,655</u>	<u>257,165</u>	<u>(477,316)</u>	<u>80,565</u>	<u>(10,508)</u>	<u>(139)</u>		<u>22,422</u>
OTHER FINANCING SOURCES (USES)								
Bond Issue			435,000					435,000
Transfers in					40,000		(40,000)	
Transfers out	(240,000)						40,000	(200,000)
Total other financing sources (uses)	<u>(240,000)</u>		<u>435,000</u>		<u>40,000</u>			<u>235,000</u>
NET CHANGE IN FUND BALANCES	(67,345)	257,165	(42,316)	80,565	29,492	(139)		257,422
FUND BALANCES, beginning of year	<u>2,294,600</u>	<u>300,155</u>	<u>404,667</u>	<u>240,718</u>	<u>85,424</u>	<u>10,485</u>		<u>3,336,049</u>
FUND BALANCES, end of year	<u>2,227,255</u>	<u>557,320</u>	<u>362,351</u>	<u>321,283</u>	<u>114,916</u>	<u>10,346</u>		<u>3,593,471</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, 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, 2016

	Major Funds							Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Student Fee Fund	Reclass- ifications	
<b>ASSETS</b>								
<b>ASSETS</b>								
Cash and cash equivalents	1,204,490	511,308	362,351	264,461	114,916	10,346		2,467,872
County Treasurer's balances	<u>1,022,765</u>	<u>46,012</u>		<u>56,822</u>				<u>1,125,599</u>
<b>TOTAL ASSETS</b>	<u>2,227,255</u>	<u>557,320</u>	<u>362,351</u>	<u>321,283</u>	<u>114,916</u>	<u>10,346</u>		<u>3,593,471</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>FUND BALANCES</b>								
Restricted for:								
Capital projects		557,320		321,283				878,603
Debt service			362,351					362,351
Assigned								
Lunch					114,916			114,916
Capital outlay	694,031							694,031
Employee benefits	21,474							21,474
Student fees						10,346		10,346
Subsequent year's budget	603,240							603,240
Unassigned	908,510							908,510
Total fund balances	<u>2,227,255</u>	<u>557,320</u>	<u>362,351</u>	<u>321,283</u>	<u>114,916</u>	<u>10,346</u>		<u>3,593,471</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>2,227,255</u>	<u>557,320</u>	<u>362,351</u>	<u>321,283</u>	<u>114,916</u>	<u>10,346</u>		<u>3,593,471</u>

See accompanying notes to financial statements.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
STATEMENT OF NET POSITION - CASH BASIS  
FIDUCIARY FUNDS  
AUGUST 31, 2016

	Activities Fund
ASSETS	
Cash	<u>577,010</u>
LIABILITIES	
Due to student groups and others	<u>577,010</u>
NET POSITION	<u>- 0 -</u>

See accompanying notes to financial statements.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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 Chase County School District No. 10, Imperial, Nebraska (the District).

Reporting Entity

The Chase County School District No. 10, Imperial, 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

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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. 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.

**Depreciation Fund** - A Depreciation Fund may be established by a 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, a district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the receipt as a transfer from the General Fund. The district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order 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.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from the General Fund" in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

Bond Fund - The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. 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 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.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund expenditures for the purpose of this fund are not allowed. The tax levy for this fund is limited to \$0.052 per hundred dollars of valuation for the District and shall not exceed ten years for each environmental hazard abatement project or accessibility barrier elimination project and shall not exceed fifteen years for each qualified special purpose for which the qualified zone academy bond was issued according to Section 79-10, 110 R.R.S.

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and 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 nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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.

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 generally accepted accounting principles 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.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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 financial statements.

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

Fund Balance Classification

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

Nonspendable

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

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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. The District currently has no amounts classified in this category.

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund.

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.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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 May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

Vacation and sick leave are recorded when paid. Certain employees can accrue days for sick leave; however, there is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. The liability for accrued vacation at August 31, 2016, was deemed to be immaterial for disclosure in the financial statements as most vacation earned during the year is used by August 31.

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.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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.

The District's cash and investments are reported as follows:

Governmental activities	2,467,872
Fiduciary funds	<u>577,010</u>
	<u><u>3,044,882</u></u>

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	1,249,730
Certificates of deposits	<u>1,795,152</u>
Total cash and investments	<u><u>3,044,882</u></u>

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, 2016, some of the District's deposits with financial institutions were not 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.

The following table shows the amount of FDIC coverage at 100% of bank balances. The pledged securities coverage and uncollateralized amounts are shown at 102% of bank balances per state statute 77-2395(1).

	Collateralized/ Uncollateralized Amounts
FDIC coverage-demand accounts	1,557,632
FDIC coverage-time accounts	250,000
Pledge securities coverage	1,579,028
Uncollateralized	<u>643,243</u>
Total collateralized/uncollateralized	<u><u>4,029,903</u></u>

Investments

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

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2016.

Risks

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

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

NOTE 3. PENSION PLAN

Plan Description

The Chase County School District No. 10 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2015, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. PENSION PLAN (Continued)

Plan Description (Continued)

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 of two percent, and an actuarial factor based on age.

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

For the District's year ended August 31, 2016, the District's total payroll for all employees was \$4,178,688. Total covered payroll was \$3,945,573. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2014, to June 30, 2015 (and from July 1, 2015, through August 31, 2016). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2016, was \$389,001.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. PENSION PLAN (Continued)

**Pension Liabilities**

At June 30, 2015, the District had a liability of \$1,991,967 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 89.88% funded as of June 30, 2015, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the District's proportion was 0.182901 percent, which was a decrease of 0.002405 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2015, the District's allocated pension income was \$52,882.

**Actuarial Assumptions**

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 percent
Investment rate of return, net of investment expense and including inflation	8.0 percent
Projected salary increases, including inflation	4.00 - 9.00 percent
Cost-of-Living adjustments (COLA)	2.50% with a floor benefit equal to 75% purchasing power of original benefit.*

\*1% and no floor benefit for members joining on or after July 1, 2013.

The School Plan's pre-retirement mortality rates were based on the 1994 Group Annuity Mortality Table, projected to 2015 using scale AA, set back one year (sex distinct with 55 percent of male rates for males and 40 percent of female rates for females).

The School Plan's post-retirement rates were based on the 1994 Group Annuity Mortality Table, projected to 2015 using Scale AA, set back one year (sex distinct).

The School Plan's disability mortality rates were based on the 1983 Railroad Retirement Board Disabled Annuitants Mortality (unisex).

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. PENSION PLAN (Continued)

**Actuarial Assumptions (Continued)**

The actuarial assumptions used in the July 1, 2015, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the five-year period ending June 30, 2011. The experience study report is dated August 20, 2012. A new experience study has been completed and adopted by the PERB in October 2016. Then new actuarial assumptions will be reflected in the 2017 actuarial valuation.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of first quarter 2016, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Stocks	29.0%	4.4%
Non-US Stocks	13.5%	5.2%
Global Stocks	15.0%	4.8%
Fixed Income	30.0%	2.1%
Real Estate	7.5%	4.4%
Private Equity	5.0%	6.7%
Total	100.0%	

**Discount Rate**

The discount rate used to measure the Total Pension Liability at both June 30, 2014, and June 30, 2015, was 8 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2006, through June 30, 2011. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate. A new experience study has been completed and adopted by the PERB in October 2016. The new actuarial assumptions will be reflected in the 2017 actuarial valuation.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. PENSION PLAN (Continued)

**Discount Rate (Continued)**

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2114.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.0 percent) or 1-percentage-point higher (9.0 percent) than the current rate:

	Discount Rate	District's Proportionate Share of Net Pension Liability
1% decrease	7.0%	\$4,522,882
Current discount rate	8.0%	\$1,991,967
1% increase	9.0%	\$(112,674)

**Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

NOTE 4. CONTINGENT LIABILITIES

The District has elected to be a reimbursable employer with regard to unemployment claims filed by former employees. Therefore, the District is required to reimburse the State of Nebraska for any claims paid on behalf of the District. The District maintains a separate Employee Benefit Fund to pay any claims. The maximum payment to reimburse the state unemployment agency under current statute would not exceed \$9,048 (26 weeks at \$348/week) per claimant.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RESTRICTED CASH

Certificates of deposit of \$63,207 were endowed to the District, with the restriction that only the interest be used for scholarships. This amount is included in the Activities Fund balance.

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. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 7. INTERFUND TRANSFERS

The District made the following interfund transfers during the year:

General Fund transfers as expended in the General Fund	
Activities Fund	200,000
School Nutrition Fund	<u>40,000</u>
Total interfund transfers	<u><u>240,000</u></u>

The District made a commitment of \$500,000 General Fund balance to facilitate future capital outlay.

NOTE 8. LONG-TERM DEBT

Bonds Payable

During the fiscal year ended August 31, 2012, the District issued bonds of \$2,795,000 to be used for qualified capital improvement plans. Payments on the bonds are due semi-annually starting December 15, 2012, with the final payment due December 15, 2022. The bonds bear interest from 0.40% to 2.20%. Total interest paid during the year ended August 31, 2016, was \$32,660. Payments are being made out of the Qualified Capital Purpose Undertaking Fund. The balance outstanding at August 31, 2016, is \$1,985,000.

The District has entered into an agreement with the City of Imperial to form the Chase County Facilities Agency (the Agency) for the purpose of constructing a new shared-use swimming pool, locker room facility, and paved parking lot. The District is obligated to make annual payments of amounts varying from \$20,000 to \$40,000 principal plus interest to the Agency for a total of \$613,500 principal, beginning December 15, 2008, and continuing through December 15, 2028. During the year ended August 31, 2016, the District paid \$471,383 to the City of Imperial. The District will levy additional property taxes in order to repay this obligation. Total interest paid during the years ended August 2016, on interagency bonds was \$21,383. Payments are being made out of the Bond fund. The bond was paid off as of August 31, 2016.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

In regard to the original agreement disclosed in the previous paragraph, the Agency issued Interlocal Pool Project (School Share) Series 2016 Refunding Series 2008 Bonds to re-finance the original Series 2008 Bonds, which were used for the purpose of constructing a new shared-use swimming pool, locker room facility, and paved parking lot. The District is obligated to make annual payments of amounts varying from \$25,000 to \$40,000 principal plus interest to the Agency for a total of \$435,000 principal, beginning December 15, 2016, and continuing through December 15, 2028. Payments are being made out of the Bond fund. The balance outstanding at August 31, 2016, is \$435,000.

Changes to bonds payable for the year ended August 31, 2016, are as follows:

Bonds outstanding, September 1, 2015	2,705,000
Additions	435,000
Payments	<u>(720,000)</u>
Bonds outstanding, August 31, 2016	<u>2,420,000</u>
Amounts due within one year	<u>300,000</u>

Amortization Schedule

The annual requirements to amortize all long-term debt outstanding at August 31, 2016, including interest payments of \$180,908, are as follows:

Year Ending August 31,	Principal	Interest	Total
2017	300,000	35,756	335,756
2018	305,000	33,822	338,822
2019	315,000	30,065	345,065
2020	315,000	25,603	340,603
2021	320,000	20,350	340,350
2022 - 2026	755,000	31,814	786,814
2027 - 2029	<u>110,000</u>	<u>3,498</u>	<u>113,498</u>
Total	<u>2,420,000</u>	<u>180,908</u>	<u>2,600,908</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. COMMITMENTS

At August 31, 2016, the District had a commitment to Eric Reichert Insulation & Contruction, Inc., and Studio 120 Architecture for \$3,332,331 and \$4,500, respectively. This was for the construction of a school addition which includes an auxiliary gymnasium, wrestling/multi-purpose room, locker rooms, public restrooms, and storage room.

NOTE 10. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 7, 2016, the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS  
 YEAR ENDED AUGUST 31, 2016

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
<b>RECEIPTS</b>					
Local sources					
Taxes					
Property taxes - general purpose	5,866,385				5,866,385
Carline tax	870				870
PPD Sales Tax (5%)	456				456
Motor vehicle taxes	414,889				414,889
Tuition	3,766				3,766
Interest	522	422	82		1,026
Local license fees and fines	2,465				2,465
Rental of school equipment and facilities	1,800				1,800
Postsecondary receipts	7,200				7,200
Other local receipts	100				100
<b>Total local sources</b>	<u>6,298,453</u>	<u>422</u>	<u>82</u>		<u>6,298,957</u>
County sources					
County fines and license fees	13,819				13,819
ESU receipts	55,383				55,383
<b>Total county sources</b>	<u>69,202</u>				<u>69,202</u>
State sources					
State aid	84,270				84,270
Special education	208,981				208,981
Special education transportation	3,347				3,347
Homestead exemption	31,833				31,833
Property tax credit	618,960				618,960
High-ability learners	6,584				6,584
Pro-rate motor vehicle	14,222				14,222
State apportionment	88,970				88,970
Distance education	4,865				4,865
State categorical programs	1,388				1,388
<b>Total state sources</b>	<u>1,063,420</u>				<u>1,063,420</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS  
 YEAR ENDED AUGUST 31, 2016

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
<b>RECEIPTS (Continued)</b>					
<b>Federal sources</b>					
Title I	80,075				80,075
Title I NCLB	10,945				10,945
Title I, Part C	5,616				5,616
Title II, Part A	20,514				20,514
IDEA Part B (611) Base Allocation	50,449				50,449
IDEA Preschool	4,373				4,373
IDEA Poverty	75,707				75,707
Medicaid in Public Schools	7,236				7,236
<b>Total federal sources</b>	<u>254,915</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>254,915</u>
<b>Nonrevenue receipts</b>					
Transfers from other funds		500,000		(500,000)	
Sale of property	16,367				16,367
<b>Total nonrevenue receipts</b>	<u>16,367</u>	<u>500,000</u>	<u>          </u>	<u>(500,000)</u>	<u>16,367</u>
<b>Total receipts</b>	<u>7,702,357</u>	<u>500,422</u>	<u>82</u>	<u>(500,000)</u>	<u>7,702,861</u>
<b>DISBURSEMENTS</b>					
Regular instruction	3,645,973			(120,000)	3,525,973
Poverty programs	222,868				222,868
Limited English proficiency programs	206,322				206,322
Special education programs	572,604				572,604
<b>Support services</b>					
Pupils	149,241				149,241
Safety and Security	150,000			(150,000)	
Staff	139,533				139,533
Vehicle acquisition and maintenance other than pupil transportation vehicles	75,214			(60,000)	15,214

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS  
 YEAR ENDED AUGUST 31, 2016

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS (Continued)					
Support services (Continued)					
Maintenance and operation of building and plant	990,489			(90,000)	900,489
Pupil transportation	403,106			(80,000)	323,106
Special education pupil transportation	5,348				5,348
General and administrative					
Board of Education	17,911				17,911
Executive administration	284,508				284,508
District legal services	8,615				8,615
Office of the Principal	314,448				314,448
Business services	334,001				334,001
State programs	41,056				41,056
Federal programs	295,695				295,695
Adult education	705				705
Capital outlay		172,569			172,569
Transfer to other funds	240,000				240,000
Total disbursements	<u>8,097,637</u>	<u>172,569</u>	<u>      </u>	<u>(500,000)</u>	<u>7,770,206</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(395,280)	327,853	82		(67,345)
FUND BALANCE, beginning of year	<u>1,907,030</u>	<u>366,178</u>	<u>21,392</u>		<u>2,294,600</u>
FUND BALANCE, end of year	<u>1,511,750</u>	<u>694,031</u>	<u>21,474</u>		<u>2,227,255</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes - general purpose	6,539,361	5,866,385	6,096,080
Carline tax	1,000	870	947
PPD Sales Tax (5%)		456	
Motor vehicle taxes	385,000	414,889	420,596
Tuition	1,000	3,766	3,766
Interest	15,000	522	2,537
Local license fees and fines	3,000	2,465	3,425
Rental of school equipment and facilities		1,800	
Postsecondary receipts		7,200	
Other local receipts	10,000	100	264
Total local sources	<u>6,954,361</u>	<u>6,298,453</u>	<u>6,527,615</u>
County sources			
Educational Service Unit receipts	6,000	13,819	8,708
County fines and license fees	50,000	55,383	52,017
Total county sources	<u>56,000</u>	<u>69,202</u>	<u>60,725</u>
State sources			
State aid	90,000	84,270	115,491
Special education	250,000	208,981	254,268
Special education transportation	6,000	3,347	7,623
Homestead exemption		31,833	33,687
Property tax credit		618,960	394,795
High-ability learners	6,000	6,584	6,345
Pro-rate motor vehicle	10,000	14,222	14,045
State apportionment	80,000	88,970	93,660
Distance Education		4,865	
State categorical programs	2,800	1,388	2,000
Total state sources	<u>444,800</u>	<u>1,063,420</u>	<u>921,914</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS (Continued)</b>			
Federal sources			
Title I	95,000	80,075	63,920
Title I, NCLB		10,945	30,331
Title I, Part C		5,616	
REAP	130,000		78,352
IDEA Base Allocation		50,449	50,449
IDEA Preschool		4,373	4,466
IDEA Enrollment/Poverty		75,707	75,876
Medicaid in Public Schools	4,500	7,236	5,607
Title II, Part A		20,514	20,373
Other Federal Categorical Receipts	75,000		1,106
Other Federal Receipts	62,500		
Total federal sources	<u>367,000</u>	<u>254,915</u>	<u>330,480</u>
Nonrevenue Sources			
Sale of property	1,000	16,367	23,430
Transfers In from other funds	25,000		24,723
Other nonrevenue receipts	20,000		33,496
Total nonrevenue sources	<u>46,000</u>	<u>16,367</u>	<u>81,649</u>
Total receipts	<u>7,868,161</u>	<u>7,702,357</u>	<u>7,922,383</u>
<b>DISBURSEMENTS</b>			
Regular instruction	4,400,000	3,645,973	3,892,419
Limited English proficiency programs		206,322	145,068
Poverty programs		222,868	179,688
Special education programs	690,000	572,604	499,067
Support services			
Pupils	195,000	149,241	144,442
Safety and security		150,000	
Staff	150,000	139,533	116,094

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
DISBURSEMENTS (Continued)			
Support Services (Continued)			
Vehicle acquisition and maintenance other than pupil transportation vehicles	25,000	75,214	25,035
Maintenance and operation of building and plant	790,000	990,489	728,861
Regular pupil transportation	600,000	403,106	728,291
Special education pupil transportation	25,000	5,348	14,892
General and administrative			
Board of Education	24,000	17,911	31,958
Executive administration	280,000	284,508	265,557
District legal services	10,000	8,615	3,556
Office of the Principal	325,000	314,448	289,241
Business services	350,000	334,001	319,759
State categorical programs		41,056	50,321
Federal programs	170,000	295,695	265,812
Debt service	140,000		
Summer school	14,000		7,047
Adult education	2,000	705	705
Transfers	235,000	240,000	325,000
Total disbursements	<u>8,425,000</u>	<u>8,097,637</u>	<u>8,032,813</u>
RECEIPTS UNDER DISBURSEMENTS		(395,280)	(110,430)
FUND BALANCE, beginning of year		<u>1,907,030</u>	<u>2,017,460</u>
FUND BALANCE, end of year		<u>1,511,750</u>	<u>1,907,030</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Transfer - General Fund (as expensed from the General Fund)	129,493	500,000	100,000
Interest received		422	458
Total receipts	<u>129,493</u>	<u>500,422</u>	<u>100,458</u>
<b>DISBURSEMENTS</b>			
Capital outlay	350,000	172,569	125,895
Transfer to General Fund			24,723
Total disbursements	<u>350,000</u>	<u>172,569</u>	<u>150,618</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>		327,853	(50,160)
<b>FUND BALANCE, beginning of year</b>		<u>366,178</u>	<u>416,338</u>
<b>FUND BALANCE, end of year</b>		<u>694,031</u>	<u>366,178</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Transfer - General Fund (as expensed from the General Fund)	10,272		
Interest		82	75
Total receipts	<u>10,272</u>	<u>82</u>	<u>75</u>
<b>DISBURSEMENTS</b>			
Employee benefits	<u>21,318</u>		134
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>		82	(59)
<b>FUND BALANCE, beginning of year</b>		<u>21,392</u>	<u>21,451</u>
<b>FUND BALANCE, end of year</b>		<u>21,474</u>	<u>21,392</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose	301,356	226,736	45,247
Carline taxes		38	
Pro-rate motor vehicle taxes		427	143
Homestead exemption		1,467	
Property tax credit		28,458	
Interest		39	1,137
Total receipts	<u>301,356</u>	<u>257,165</u>	<u>46,527</u>
<b>DISBURSEMENTS</b>			
Supplies			1,102
Building improvements	<u>670,000</u>		<u>125,200</u>
Total disbursements	<u>670,000</u>		<u>126,302</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>		257,165	(79,775)
<b>FUND BALANCE, beginning of year</b>		<u>300,155</u>	<u>379,930</u>
<b>FUND BALANCE, end of year</b>		<u>557,320</u>	<u>300,155</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Taxes			
Property taxes - debt purpose		328	698
Interest		700	338
Bond issue		435,000	
Transfers from General Fund			<u>235,000</u>
Total receipts		<u>436,028</u>	<u>236,036</u>
<b>DISBURSEMENTS</b>			
Bond redemption	210,976	450,000	25,000
Interest expense		21,383	19,835
Bond issue costs		6,961	
Transfer to General Fund	<u>235,000</u>		
Total disbursements	<u>445,976</u>	<u>478,344</u>	<u>44,835</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>		(42,316)	191,201
<b>FUND BALANCE, beginning of year</b>		<u>404,667</u>	<u>213,466</u>
<b>FUND BALANCE, end of year</b>		<u>362,351</u>	<u>404,667</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, 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, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose	371,882	345,404	375,420
Carline tax	30	48	60
Pro-rate motor vehicle taxes	10	543	126
Homestead exemption		1,810	2,335
Property tax credit		35,118	27,300
Interest	300	302	264
Total receipts	<u>372,222</u>	<u>383,225</u>	<u>405,505</u>
<b>DISBURSEMENTS</b>			
Retirement of bond principal	576,000	270,000	270,000
Bond interest	<u>32,660</u>	<u>32,660</u>	<u>34,347</u>
Total disbursements	<u>608,660</u>	<u>302,660</u>	<u>304,347</u>
RECEIPTS OVER DISBURSEMENTS		80,565	101,158
FUND BALANCE, beginning of year		<u>240,718</u>	<u>139,560</u>
FUND BALANCE, end of year		<u>321,283</u>	<u>240,718</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
<b>RECEIPTS</b>			
Sale of lunches	150,000	151,475	156,385
State reimbursement	500	759	
Federal reimbursement	95,697	104,223	109,055
Interest income	1	87	95
Transfer from General Fund	3,177	40,000	50,000
Other receipts		2,013	1,112
Total receipts	<u>249,375</u>	<u>298,557</u>	<u>316,647</u>
<b>DISBURSEMENTS</b>			
Salaries	91,000	84,616	88,834
Payroll taxes and benefits	32,000	26,021	28,176
Food and supplies	171,000	139,642	150,192
Other expenses	20,000	18,786	9,513
Total disbursements	<u>314,000</u>	<u>269,065</u>	<u>276,715</u>
<b>RECEIPTS OVER DISBURSEMENTS</b>		29,492	39,932
<b>FUND BALANCE, beginning of year</b>		<u>85,424</u>	<u>45,492</u>
<b>FUND BALANCE, end of year</b>		<u>114,916</u>	<u>85,424</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 CASH BASIS - BUDGET AND ACTUAL  
 STUDENT FEE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2015)

	Original and Final Budget	2016 Actual	2015 Actual
RECEIPTS			
Driver's Education		3,520	3,691
Interest	10	21	
Total receipts	<u>10</u>	<u>3,541</u>	<u>3,691</u>
DISBURSEMENTS			
Drivers' Education	<u>10,455</u>	<u>3,680</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS		(139)	3,691
FUND BALANCE, beginning of year		<u>10,485</u>	<u>6,794</u>
FUND BALANCE, end of year		<u>10,346</u>	<u>10,485</u>

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, 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 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.

Expenditures in Excess of Budget

Actual expenditures of \$478,344 exceeded budgeted expenditures of \$445,976 in the Bond Fund by \$32,368.

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>(67,345)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(395,280)
Depreciation Fund	327,853
Employee Benefit Fund	<u>82</u>
	<u><u>(67,345)</u></u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 NOTES TO BUDGETARY SCHEDULES

NOTE 2. TRANSFERS

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

General Fund Transfer	Transferred to Fund	
Nutrition services	School Nutrition	40,000
Student activities	Activities	200,000
Maintenance and operation of building and plan	Depreciation	90,000
Vehicle acquisition and maintenance other than pupil transportation vehicles	Depreciation	60,000
Safety and security	Depreciation	150,000
Regular instruction	Depreciation	120,000
Pupil transportation	Depreciation	<u>80,000</u>
		<u>740,000</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

<b>REGULAR INSTRUCTION</b>	
Regular salaries	2,243,117
Substitute salaries	107,269
Clerical and paraprofessional staff salaries	20
Stipends	6,041
Social security	173,660
Retirement	280,626
Health insurance	457,307
Other employee benefits	5,494
Contracted services	4,151
Supplies and materials	70,735
Textbooks	31,698
E-books	29,377
Periodicals	264
Audio-Visual materials	389
Computer software	15,087
Web/cloud based software	2,350
Other supplies and materials	16,135
Furniture and equipment	22,248
Computer Hardware	141,748
Dues and fees	5,803
Travel expenses and mileage	6,424
Other expenses	26,030
Total regular instruction	<u>3,645,973</u>
<b>LIMITED ENGLISH PROFICIENCY PROGRAMS</b>	
Regular salaries	118,333
Substitute salaries	2,705
Clerical and paraprofessional staff salaries	19,635
Social security	10,424
Retirement	13,628
Health insurance	18,551
Other employee benefits	341
Supplies and materials	664
Textbooks	20,378
Audio-Visual materials	360
Furniture and equipment	313
Travel expense and mileage	617
Other expenses	373
Total limited English proficiency programs	<u>206,322</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

<b>POVERTY PROGRAMS</b>	
Regular salaries	54,930
Substitute salaries	15,795
Clerical and paraprofessional staff salaries	91,565
Social security	10,982
Retirement	15,780
Health insurance	33,458
Other employee benefits	358
Total poverty programs	<u>222,868</u>
<b>SPECIAL EDUCATION PROGRAMS</b>	
Regular salaries	46,867
Substitute salaries	12,309
Clerical and paraprofessional staff salaries	142,044
Social security	17,971
Retirement	25,527
Health insurance	64,071
Other employee benefits	631
Contracted services	2,316
Advertising and printing	836
Tuition paid to other agencies	250,329
Supplies and materials	8,570
Textbooks	30
Audio-Visual materials	137
Capital outlay	76
Dues and fees	420
Travel expense and mileage	470
Total special education programs	<u>572,604</u>
<b>TOTAL INSTRUCTIONAL PROGRAMS</b>	<u><b>4,647,767</b></u>
<b>SUPPORT SERVICES - PUPILS</b>	
Regular salaries	94,736
Clerical and paraprofessional staff salaries	889
Social security	7,044
Retirement	9,383
Health Insurance	27,564
Other employee benefits	241
Supplies and materials	1,934

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

SUPPORT SERVICES - PUPILS (Continued)

Audio-Visual materials	85
Computer software	395
Furniture and equipment	4,446
Dues and fees	58
Travel expense and mileage	1,217
Other expenses	1,249
Total support services - pupils	149,241

SUPPORT SERVICES - SAFETY AND SECURITY

Capital outlay	150,000
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SUPPORT SERVICES - STAFF

Regular salaries	50,168
Clerical and paraprofessional staff salaries	12,488
Social security	4,818
Retirement	6,181
Other employee benefits	153
Contracted services	46,000
Supplies and materials	4,781
Library books	13,480
Periodicals	27
Audio-visual materials	370
Computer software	499
Furniture and equipment	568
Total support services - staff	139,533

SUPPORT SERVICES - BOARD OF EDUCATION

Accounting and auditing services	7,736
Advertising and printing	1,587
Supplies and materials	1,288
Computer hardware	1,500
Furniture and equipment	1,150
Dues and fees	2,175
Travel expense and mileage	2,475
Total support services - Board of Education	17,911

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Regular salaries	130,833
Clerical and paraprofessional staff salaries	59,524
Social security	13,993
Retirement	18,580
Health insurance	49,177
Other employee benefits	1,228
Advertising and printing	1,407
Supplies and materials	1,083
Computer hardware	689
Dues and fees	4,248
Travel expense and mileage	3,582
Other expenses	<u>164</u>
Total support services - executive administration	<u>284,508</u>

SUPPORT SERVICES - DISTRICT LEGAL SERVICES

Contracted legal services	<u>8,615</u>
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SUPPORT SERVICES - OFFICE OF THE PRINCIPAL

Regular salaries	157,926
Substitute salaries	1,706
Clerical and paraprofessional staff salaries	58,004
Social security	16,122
Retirement	21,474
Health insurance	54,083
Other employee benefits	543
Supplies and materials	2,055
Dues and fees	1,238
Travel expense and mileage	1,161
Other expenses	<u>136</u>
Total support services - Office of the Principal	<u>314,448</u>

SUPPORT SERVICES - BUSINESS SERVICES

Data processing	11,063
Other professional and technical services	56,727
Rentals or leases	46,916
Postage	362

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

SUPPORT SERVICES - BUSINESS SERVICES (Continued)

Gas and oil	2,242
Advertising and printing	121
Distance education and telecommunications	13,777
Other communications	147
Supplies and materials	1,464
Building acquisition and improvements	196,059
Furniture and equipment	3,302
Dues and fees	99
Other expenses	<u>1,722</u>
Total support services - business services	<u>334,001</u>

SUPPORT SERVICES - VEHICLE ACQUISITION AND  
MAINTENANCE OTHER THAN PUPIL TRANS-  
PORTATION VEHICLES

Gas and oil	14
Vehicle acquisition	<u>75,200</u>
Total support services - vehicle acquisition and maintenance other than pupil transportation vehicles	<u>75,214</u>

SUPPORT SERVICES - MAINTENANCE AND OPERATION  
OF BUILDING AND PLANT

Regular salaries	198,802
Substitute salaries	11,805
Social security	15,743
Retirement	20,092
Health insurance	70,221
Other employee benefits	715
Contracted services	59,376
Fuel	25,361
Electricity	117,292
Water and sewer	35,474
Rentals or leases	1,605
Property insurance	244,299
Other property services	65
Repairs	35,503
Distance education and telecommunications	209
Supplies and materials	60,510

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

SUPPORT SERVICES - MAINTENANCE AND OPERATION  
OF BUILDING AND PLANT (Continued)

Furniture and equipment	93,017
Other expenses	400
	<u>990,489</u>
Total support services - maintenance and operation of building and plant	<u>990,489</u>

SUPPORT SERVICES - REGULAR PUPIL TRANSPORTATION

Regular salaries	169,430
Substitute salaries	22,361
Social security	14,626
Retirement	15,904
Health insurance	6,443
Other employee benefits	1,519
Gas and oil	41,400
Tires and parts	30,372
Bus repair and maintenance	8,320
Distance education and telecommunications	54
Supplies	2,595
Computer hardware	741
Computer software	5,286
Bus acquisition	80,000
Dues and fees	147
Travel expense and mileage	105
Other expenses	3,803
	<u>403,106</u>
Total support services - regular pupil transportation	<u>403,106</u>

SUPPORT SERVICES - SPECIAL EDUCATION PUPIL  
TRANSPORTATION

Regular salaries	4,006
Social security	306
Retirement	396
Health insurance	6
Gas and oil	634
	<u>5,348</u>
Total support services - special education pupil transportation	<u>5,348</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

STATE PROGRAMS	
Regular salaries	29,939
Substitute salaries	769
Social security	2,685
Retirement	6,444
Health insurance	972
Other employee benefits	91
Supplies and materials	156
Total state programs	<u>41,056</u>
FEDERAL PROGRAMS	
Title I, Part A NCLB Improving Academic Achievement of the Disadvantaged	
Regular salaries	91,001
Substitute salaries	3,016
Stipends	2,546
Clerical and paraprofessional staff salaries	10,854
Social security	7,863
Retirement	10,123
Health insurance	21,652
Other employee benefits	260
Supplies and materials	2,456
Textbooks	2,117
Travel expense and mileage	38
Other expenses	11,805
Total Title I, Part A NCLB improving academic achievement of the disadvantaged	<u>163,731</u>
Title II, Part A NCLB Teacher Quality Grants	
Compter hardware	3,295
Other expenses	30
Total Title II, Part A NCLB teacher quality grants	<u>3,325</u>
IDEA Part B Base Allocation	
Regular Salaries	<u>50,449</u>
IDEA Special Education - Preschool	
Purchased services	<u>4,373</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

FEDERAL PROGRAMS (Continued)

IDEA Enrollment/Poverty

Regular salaries	71,590
Other employee benefits	<u>2,080</u>
Total IDEA enrollment/poverty	<u>73,670</u>

Other Federal Categorical Expenditures

Supplies	<u>147</u>
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Total federal programs	<u>295,695</u>
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ADULT EDUCATION

Regular salaries	600
Social security	46
Retirement	<u>59</u>
Total adult education	<u>705</u>

TRANSFERS

Transfers to the Activities Fund	200,000
Transfer to the School Nutrition Fund	<u>40,000</u>
Total Transfers	<u>240,000</u>

TOTAL DISBURSEMENTS	<u><u>8,097,637</u></u>
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CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts	Transfers	Disburse- ments	Balance 8/31/16
Athletics	1,333	10,917		22,797	(10,547)
Softball	275	569		4,793	(3,949)
Football	13,126	10,478		41,096	(17,492)
Volleyball	397	3,927		9,550	(5,226)
Cross Country	430	876		1,449	(143)
Girls' Basketball		10,092		7,158	2,934
Boys' Basketball		8,915		8,588	327
Wrestling	20	10,385		23,908	(13,503)
Girls' Track	492	1,906		4,423	(2,025)
Boys' Track	492	1,906		4,277	(1,879)
Golf	5,300	50		1,214	4,136
Elementary Athletics	772			308	464
Junior High Football				278	(278)
Junior High Volleyball				1,859	(1,859)
Junior High Girls' Basketball		640		1,360	(720)
Junior High Boys' Basketball		800		1,880	(1,080)
Junior High Wrestling				285	(285)
Junior High Girls' Track		280		448	(168)
Junior High Boys' Track		245		393	(148)
P.E. Uniforms	(1,610)	1,290		3,691	(4,011)
Milner HS Benefit Fund	250				250
Speed Camp	156				156
AD Savings	(16,921)	32,621		175	15,525
Cheerleaders	3,129	6,303		7,102	2,330
Annual	28,744	16,111		13,455	31,400
CCHS Yearbook	3,607	2,634		2,078	4,163
Thespians	123	1,689		2,569	(757)
Student Council	1,009	4,560		4,840	729
FBLA	6,895	11,558		6,744	11,709
Exploring Free Enterprise	367			305	62
Flower Fund	78	290		150	218
Technology	18,080	7,189		25	25,244
Electric Car Project	288	1,831		2,456	(337)
Elementary Activity Fund	381	1,792		977	1,196
Art Resale	1,294	1,000			2,294

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts	Transfers	Disburse- ments	Balance 8/31/16
Defibrillator Training Fund	846				846
Assignment Books	2,075	48			2,123
Lock Resale	1,149				1,149
Key Deposit		50		100	(50)
Bank Instrument Rental	400				400
Interest Accrual	1,643	359			2,002
Adult Education	706				706
Special Projects	10,639	2,287			12,926
Library Book Sales	214	365			579
Breakfast	1,555			14	1,541
Milk Vending Account	3,343	4,627		3,473	4,497
Clearing Account	11,600	11,768	200,000	18,045	205,323
Kiewit (Emergency Clothing)	12				12
Kindergarten Snacks	36				36
Staff and Student Appreciation	78				78
Show Choir	1,379	3,905		7,241	(1,957)
Musical	3,109				3,109
Show Choir Outfits	157	2,524		984	1,697
Young Americans		3,264		2,994	270
Elementary Music Resale	60	305		315	50
Band Resale	2,654	9,059			11,713
Band Fundraiser	(70)	88		10,607	(10,589)
SPVA Music	799	665			1,464
Drama	1,627	705		563	1,769
Fine Art	4,525				4,525
Alumni	2,089				2,089
Class of 2016	2,045	579		2,252	372
Class of 2017	4,872	5,805		7,663	3,014
Class of 2018		6,745		2,244	4,501
Class of 2019		1145			1,145
Table Fund		255			255
FCCLA	6,547	12,559		13,606	5,500
FFA	11,133	67,407		70,374	8,166
FFA Farm Account	4,124	1,182		4,290	1,016
FFA Memorial	1,926	1,816		500	3,242

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts	Transfers	Disburse- ments	Balance 8/31/16
Pro-Start	779			313	466
Industrial Arts Resale	(1,785)	5,538		6,719	(2,966)
Skills USA	118				118
Diversified Occupations	78				78
Building Construction	249	2,597		1,557	1,289
Smith Scholarship Fund	1,800			1,000	800
Alta Heir Scholarship		2,000		500	1,500
Activities Fund CDs	<u>263,357</u>	<u>3,481</u>	<u>          </u>	<u>3,362</u>	<u>263,476</u>
 TOTAL ACTIVITIES FUND	 <u>414,375</u>	 <u>301,982</u>	 <u>200,000</u>	 <u>339,347</u>	 <u>577,010</u>
 ORIGINAL AND FINAL BUDGET		 <u>140,000</u>	 <u>27,099</u>	 <u>350,000</u>	



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

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

To the Board of Education  
Chase County School District No. 10  
Imperial, 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 Chase County School District No. 10, Imperial, Nebraska, as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise Chase County School District No. 10, Imperial, Nebraska's basic financial statements, and have issued our report thereon dated November 7, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Chase County School District No. 10, Imperial, 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 Chase County School District No. 10, Imperial, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Chase County School District No. 10, Imperial, 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2016-001 and 2016-002.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chase County School District No. 10, Imperial, 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, non-compliance 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 two instances of noncompliance as items 2016-003 and 2016-004. There are no other matters that are required to be reported under *Government Auditing Standards*.

### Chase County School District No. 10, Imperial, Nebraska's Response to Findings

Chase County School District No. 10, Imperial, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Chase County School District No. 10, Imperial, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

### 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

Grand Island, Nebraska  
November 7, 2016

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2016

2016-001 SEGREGATION OF DUTIES

Criteria

To help ensure accurate financial reporting and the safeguarding of assets, adequate internal controls should be in place, including the segregation of duties.

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

The cost to the District for additional staff to segregate accounting functions would be prohibitive.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting of financial data.

Recommendations

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

2016-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the cash basis of accounting.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2016

2016-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW  
(Continued)

Condition

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

Cause

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

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendations

Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures and supplementary schedules. The District reviews such financial statements, disclosures, and schedules.

2016-003 BOND FUND OVERSPENT BUDGET

Criteria

This 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.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2016

2016-003 BOND FUND OVERSPENT BUDGET (Continued)

Condition and Context

The District has expenditures in the Bond Fund of \$478,344 which exceeded the authorized budget amount of \$445,975.

Cause

The District refinanced a bond issue during the fiscal year but did not budget for this, which meant that the Bond Fund had overspent its budget authority.

Effect

The District is in violation of state law.

Recommendations

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

District's Response

The District will compare and review the budgeted amounts and amend the budget document in future years, if required.

2016-004 CUSTODIAL CREDIT RISK

Criteria

The District is required to have adequate insurance or pledged collateral for all bank deposits.

Condition and Context

The District's deposits at First Bank & Trust of \$1,167,633 were under collateralized by \$643,243.

Cause

The District did not monitor bank balances and pledged collateral sufficiently to be assured of adequate coverage.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2016

2016-004 CUSTODIAL CREDIT RISK (Continued)

Effect

The District is not in compliance with the Nebraska requirements. In the event of a bank failure, District funds could be lost.

Recommendation

We recommend that the District monitor bank balances for adequate insurance or collateral.

District's Response

The District will monitor bank balances and pledged collateral amounts more frequently to ensure proper coverage at all times.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2016

2015-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implements some mitigating controls in certain areas as determined necessary. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2016-001, and is considered to be a significant deficiency for the year ended August 31, 2016.

2015-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District financial statements and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures. We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2016-002, and is considered to be a significant deficiency for the year ended August 31, 2016.

Special ed one-to-one para

Lora Villareal (Appointment) Replacing Rhonda Huicochea

Troxell's Heating & Appliance, LLC

Estimate

533 Broadway  
 PO Box 363  
 Imperial, NE 69033

Date	Estimate #
11/28/2016	1502

Name / Address
Chase Co. Schools PO Box 577 Imperial, NE 69033

Description	Qty	Rate	Total
A.O. Smith Natural Gas Commercial Hot Water Heater, M/N: BTR-199	1	6,574.50	6,574.50
Unions	2	59.50	119.00
Misc. Parts (Fittings, shut-offs, etc)		200.00	200.00
Labor		880.00	880.00
*Estimate good for 60 days, prices and quantity subject to vary*		<b>Subtotal</b>	\$7,773.50
		<b>Sales Tax (0.0%)</b>	\$0.00
		<b>Total</b>	\$7,773.50

Phone # (308) 882-4497 Fax # (308) 882-4594



**Price:**

Rasmussen Mechanical Services will furnish the Equipment, Materials, Tools, Labor, Supervision, and Services as outlined in the above Scope of Work for the net sum of:

**NINE THOUSAND EIGHT HUNDRED FOUR DOLLARS & 00/100** **\$ 9,804.00**

The above price(s) do not include sales or use taxes. If applicable, Buyer shall provide Seller with an appropriate tax exemption certificate. In the absence of a valid tax exemption certificate, Buyer herein acknowledges that any/all appropriate or required taxes shall be added to Seller's Invoices or Progress Billings as applicable.

**Terms: Job Order without Retainage** *Proposal valid for 30 Days after Proposed Date*

- \* Deposit Required with Contract -
- \* Monthly payment request (progress billings), per progress schedule.
- \* Balance is due upon start-up or thirty (30) days after completion of installation or work performed (if start-up is delayed thru no fault of Seller).
- \* Invoices to be paid, Net 30 Days per Seller's Terms and Conditions.
- \* Note: For your convenience, monthly payment request invoices will be submitted on or before the end of each month and will be submitted on Seller's Standard Payment Request Forms.

Rasmussen Mechanical Services is grateful for the opportunity to be of service. Thank you for considering our Proposal and we look forward to working with you. If there are any questions, please do not hesitate to contact me.

Respectfully submitted,

Ron Paul  
Sales Engineer  
(402)-250-5799  
[ron.paul@rasmech.com](mailto:ron.paul@rasmech.com)

Buyer's Acceptance:

Approved by Seller:

By: \_\_\_\_\_  
Authorized Signature for Chase County Public Scho

\* \_\_\_\_\_  
Rasmussen Mechanical Services

\_\_\_\_\_  
Date of Acceptance

\_\_\_\_\_  
Date of Acceptance



**Price:**

Rasmussen Mechanical Services will furnish the Equipment, Materials, Tools, Labor, Supervision, and Services as outlined in the above Scope of Work for the net sum of:

**TEN THOUSAND SEVEN HUNDRED FORTY-FOUR DOLLARS & 00/100** **\$ 10,744.00**

The above price(s) do not include sales or use taxes. If applicable, Buyer shall provide Seller with an appropriate tax exemption certificate. In the absence of a valid tax exemption certificate, Buyer herein acknowledges that any/all appropriate or required taxes shall be added to Seller's Invoices or Progress Billings as applicable.

**Terms: Job Order without Retainage**

*Proposal valid for 30 Days after Proposed Date*

- \* Deposit Required with Contract -
- \* Monthly payment request (progress billings), per progress schedule.
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- \* Invoices to be paid, Net 30 Days per Seller's Terms and Conditions.
- \* Note: For your convenience, monthly payment request invoices will be submitted on or before the end of each month and will be submitted on Seller's Standard Payment Request Forms.

Rasmussen Mechanical Services is grateful for the opportunity to be of service. Thank you for considering our Proposal and we look forward to working with you. If there are any questions, please do not hesitate to contact me.

Respectfully submitted,

Ron Paul  
Sales Engineer  
(402)-250-5799  
[ron.paul@rasmech.com](mailto:ron.paul@rasmech.com)

Buyer's Acceptance:

Approved by Seller:

By: \_\_\_\_\_  
Authorized Signature for Chase County Public Scho

\* \_\_\_\_\_  
Rasmussen Mechanical Services

\_\_\_\_\_  
Date of Acceptance

\_\_\_\_\_  
Date of Acceptance

## SICK LEAVE BANK (Policy GHA)

**Purpose:** The sole purpose of the Sick Leave Bank (SLB) is to provide to eligible employees who have exhausted all of their accumulated paid leave and would otherwise be on unpaid leave, by reason of prolonged absence caused by serious medical conditions suffered by either themselves or an immediate family member (parent, child or dependent), the means of obtaining additional sick leave days upon proper approval, thus reducing their financial hardship.

**Eligibility:** Any employee of Chase County Schools with sick leave benefits (hereafter referred to as member) may voluntarily participate in the SLB. Days donated to the SLB may not be withdrawn if the member decides to withdraw membership from the plan at a later date.

**Membership:** Membership will be taken only during the first five working days of the contractual year. Newly hired employees will be eligible to enroll during their first five working days. **THIS WAS EXTENDED TO SEPTEMBER FOR THIS INITIAL YEAR.**

**To become an eligible member, an employee must donate one (1) day of sick leave at the beginning of each school year.** Once the SLB reaches 50, and the balance in the SLB falls below 50 days, each member with available days will be required to donate one additional day. The maximum number of days in the bank will be 200 days. Each employee will be required to enroll/waive in writing, at the beginning of each contract year, membership in the SLB.

**Application for SLB Day usage:** Eligibility for an employee to receive sick leave days will be granted by a committee consisting of the Human Resource secretary, the employee's principal, and a representative of the Imperial Education Association. The employee will submit their request, consisting of an explanation of the serious medical condition substantiated by a signed statement from the physician with an estimation of the number of days leave the employee will need.

**Guidelines:** The following are the specific guidelines which the SLB committee will use when determining the merit of an application and the distribution of SLB days.

1. Participation in the SLB is on a voluntary basis. The donating employee may not receive compensation in any form for the donation of sick leave.
2. The applicant's own paid leave accumulation must be exhausted before the applicant is eligible to draw from the SLB.
3. SLB days will only be granted for circumstances which require five or more full school/work days of consecutive absences.
4. No applicant will be granted more than 30 days per 12 month period.
5. Individuals who use the maximum number of SLB days within a 12 month period are not eligible for SLB day usage for one full calendar year.
6. Maternity leave shall not be included as part of the SLB unless medically necessary and accompanied by physician's documentation.
7. SLB days will not be used in lieu of disability retirement.

S/dq/payroll  
↳ "Sick Leave Bank Enrollment  
2014-2015"

8. SLB will not be granted for elective surgery that could be scheduled during designated vacation periods or for treatment plans that could be scheduled outside the normal work hours.
9. Members who are receiving temporary disability payments from the Workers' Compensation Insurance Fund, Short-term Disability, or Long-term Disability are not eligible to receive SLB days.
10. Members who are receiving payments from a third party as a result of an accidental bodily injury or sickness caused by the negligence or wrong doing of a third party shall not be eligible to receive SLB days.
11. Approved SLB days will be granted to the member at their usual daily rate of pay. No member shall receive more than his or her annual salary as a result of SLB assistance.
12. All granted, but unused days must be returned to the SLB. The member will receive written verification from the Human Resource secretary if unused days are returned to the SLB.
13. Employees may not receive SBL for disability incurred in the course of the commission of a felony (including driving while impaired) or assault.

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## OPEN ENROLLMENT FOR ALL EMPLOYEES CHASE COUNTY SCHOOLS

### Sick Leave Bank Enrollment 2014-2015

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

Employee Leave Badge/ID#: \_\_\_\_\_

- I want to participate in the SLB and therefore in accordance with membership agree to voluntarily donate one (1) day of sick leave (as defined by the employee's work schedule). Once payroll has taken one of your sick days you are a member of SLB for the 2014-2015 year. **Note:** If you are an 8 hour employee, you will be donating 8 hours. If you are a 7 hour employee, you will be donating 7 hours.
- I **DO NOT** want to participate at this time. **Note:** Open enrollment will not occur again until 2015-2016 school year.

**PLEASE RETURN COMPLETED FORM BY SEPTEMBER 24, 2014.**