

## **Board of Education Regular Meeting**

Tuesday, January 9, 2018 6:00 PM

Conference Room  
520 East 9th Street  
Imperial, NE 69033

Attendance Taken at 6:00 PM.

Josh Fries: Absent

Karl Meeske: Present

Jeff Olsen: Present

Willy O'Neil: Present

Dan Reeves: Present

Penny Strand: Present

Sheila Stromberger: Present

Carrie Terryberry: Present

Steve Wallin: Absent

I. Call to Order

II. Open Meetings Law Requirement

III. Pledge of Allegiance

**IV. Election of 2018 Officers**

1. Board President

2. Vice President

3. Secretary

4. Treasurer

V. Approval of Agenda

VI. Approval of Minutes

VII. Approval of Financial Report

**VIII. Public Comment**

1. Sandy O'Neil presentation

**IX. Reports**

1. Activity Director

2. Principals

3. Student Board Member

4. Superintendent

#### **X. Action Items**

1. Take all necessary action to approve the Imperial Republican as the official district newspaper for 2018.
2. Take all necessary action to approve Adams Bank (Activity, QCPUF, Student Fee, Bond), Pinnacle Bank (General, Payroll, Clearing, Section 125 and Unemployment), First Bank and Trust (Lunch, Building and Depreciation) as primary custodian of funds.
3. Take all necessary action to approve appointments and resignations.
4. Take all necessary action to accept the bid for replacement windows from Spady Construction for \$16,308.
5. Take all necessary action to approve the 2016-17 audited financial statement.

#### **XI. Discussion Items**

1. Bus Barn Progress

2. Conflict of Interest Form

3. Review Statewide Assessment Results

XII. Executive Session with respect to collective bargaining.

XIII. Adjourn

---

Board President

---

Board Secretary

**Special Meeting with Search Group** Thursday, January 4, 2018 5:30 PM Chase County Schools Board Room, 520 East 9th Street, Imperial, NE 69033 Attendance Taken at 5:30 PM. Josh Fries: Present, Karl Meeske: Present, Jeff Olsen: Present, Willy O'Neil: Present, Dan Reeves: Present, Penny Strand: Present, Sheila Stromberger: Present, Carrie Terryberry: Present, Steve Wallin: Present

1. Call to Order President Olson called the meeting to order at 5:30pm.
2. Open Meetings Declaration President Olson called attention to the Open Meetings Act posted on the wall.
3. Pledge of Allegiance President Olson led assembly in the pledge of allegiance.
4. Approval of Agenda Motion to approve the agenda as presented Passed with a motion by Willy O'Neil and a second by Steve Wallin. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Dan Reeves: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea
5. Discussion Items
  - 5.1. Search Group Presentation of Candidates Executive session to prevent needless injury to the reputation of a person Motion to go into executive session for the purpose of having McPherson Jacobson, LLC present all candidates for the position of Superintendent at 5:32pm Passed with a motion by Steve Wallin and a second by Willy O'Neil. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Dan Reeves: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea Mike Cunning and Jeff West with McPherson Jacobson, LLC present. The board came out of executive session at 7:36pm.
  - 5.2. Executive session with respect to collective bargaining. Motion made to go into executive session for the purposes of negotiations at 8:01pm. Passed with a motion by Willy O'Neil and a second by Josh Fries. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Dan Reeves: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea The board came out of executive session at 8:42pm.
6. Adjourn President Olson adjourned the meeting at 8:43pm.

---

Board President

---

Board Secretary

**Board of Education Regular Meeting** Tuesday, December 12, 2017 6:00 PM Conference Room 520

East 9<sup>th</sup> Street Imperial, NE 69033 Attendance Taken at 6:00 PM. Josh Fries Present:

Karl Meeske Present: Jeff Olsen Present: Willy O'Neil Present: Dan Reeves Absent: Penny Strand

Present: Sheila Stromberger Present: Carrie Terryberry Absent: Steve Wallin Present:

1. Call to Order

2. Superintendent Evaluation

3. Pledge of Allegiance

4. Approval of Agenda Motion to approve the agenda as presented Passed with a motion by Willy O'Neil and a second by Karl Meeske. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Steve Wallin: Yea Willy O'Neil and 2nd by Karl Meeske

5. Declaration of Open Meeting 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.

6. Approval of Minutes Motion to approve the minutes as presented Passed with a motion by Sheila Stromberger and a second by Josh Fries. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Steve Wallin: Yea Sheila Stromberger,

7. Approval of Financial Report Motion to approve the financial report as presented in the amount of \$640,935.29 Passed with a motion by Sheila Stromberger and a second by Willy O'Neil. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Steve Wallin: Yea

8. Public Comment: No Public Comment

9. FCCLA Presentation Hayley Vitosh FCCLA Chapter President Hayley Vitosh gave her presentation on Sports Nutrition which won her 1st place at Nationals.

10. Reports

10.1. Activity Director Activity Director Hauxwell congratulated Shasta Hilker, the Cast and Crew for their performances at the SPVA Conference Meet at Bridgeport and Districts in Play Production at Gothenburg. He also thanked Carolina Ramos and Mary Fortkamp for their extra help. He added thanks to Steve Wallin, Harchelroad Motors, McNair Agency, Dekalb/Asgrow, Frenchman Valley Coop, Adams Bank and Trust, and Pivot Electric with the purchase and installations of the new scoreboards in the gyms. Hauxwell noted the NSAA released Football Classifications this week and Chase County will be Class C-1. There is a total of 42 schools in class C1 football. Due to scheduling issues with regards to the total number of teams, adjustment was required as it pertains to the number of districts in C1. Instead of 7 Districts, C1 will have 8 Districts. The District assignments will be posted on Wednesday December 13th or Thursday, December 14th. Priority lists will be made available on December 14th, the deadline to submit priority lists is Friday, December 22nd. Hauxwell shared that High School Bowling is one of the hot topics on the agenda and voted on at the NSAA District 5 meeting in January. He advised that the NSAA District 5 meeting will be Wednesday January 10th at 1:00 CDT/12:00 MST p.m at Holdrege at The Tassel.

10.2. Principals: Principal Scheel was ill. Principal Mrs. Odens shared that Mr. Scheel and herself took six teachers to a behavior workshop on Friday, December 8th. Presenter was Dr. Matt McNiff, the Special Education Director from ESU 5. She explained that they received great information and strategies to apply while dealing with behavior problems in the classroom. She noted the K-4 Christmas program was Tuesday December 5th and that it was very well attended. The 5-6th concert will be held Monday, December 18th in the auditorium with the Middle School and High School concert to follow. She discussed PTO will be sponsoring a movie for the 3-4 grade classrooms at the movie theatre on the last day of school before Christmas Break. Students will be transported by bus. The K-2 classrooms will all have themes this year and having Christmas parties and movies on the last day of school before Christmas break. Principal Odens noted the 4th graders will be having a poetry reading on that day for family and friends at 9:00 in the auditorium.

10.3. Student Board Member Scott Wheeler presented on the student parking lot issues, stating that there has been improvement with the police officer being present during lunch time to monitor activity. Wheeler sited that during MIC-Time on Fridays the Student Council will be presenting Intercom Achievement Awards to students. He thanked Mrs. Bauerle for donating the microwave in the lunch room.

10.4. Superintendent: Superintendent Lefdal was ill.

#### 11. Action Items

11.1. Take all necessary action to approve appointments and resignations. Motions to approve resignation of Alexandria Schilke as Assistant Volleyball Coach Passed with a motion by Sheila Stromberger and a second by Karl Meeske. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Steve Wallin: Yea

11.2. Take all necessary action to approve the 2016-17 audited financial statement. Item was tabled.

#### 12. Discussion Items

12.1. Review Statewide Assessment Results Discussion was put on hold due to Lefdals absence.

12.2. Update on bus barn progress Board Member Willy O'Neil stated electrical, sprinklers, exterior door framework is up. Board Member Stromberger inquired if concrete would be poured where vans would park instead gravel. It was noted that it will be rocked.

#### 14. Meeting Adjourned at 6:37 PM

13. Executive Session with respect to collective bargaining. Make a motion to hold close session for the protection of the public interest to discuss collective bargaining at 6:52 PM. Passed with a motion by Willy O'Neil and a second by Josh Fries. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Steve Wallin Yea: : Executive Session was exited at 7:43 PM

15. Executive Session with respect to superintendent evaluation Make a motion to hold close session for the protection of the public interest to discuss Superintendent evaluation at 7:44 PM Passed with a motion by Steve Wallin and a second by Willy O'Neil. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Steve Wallin: Yea : Executive Session was exited at 8:17 PM

#### 16. Adjourned Meeting Adjourned at 8:27 PM

---

Board President

---

Board Secretary

# JAN 2018 Activity Report

Fund	Account	Account	Beginning Balance	Activity DR	Activity CR	Ending	
09	09-9004	CCHS	(\$1,502.22)	\$87.50	\$0.00	(\$1,589.72)	
Transactio	Transactio	Source	Source Entity	Comment	Transaction	Transaction	Running
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Kara Engbrecht	Expenditure For Invoice= IHGBR/2017/VR	\$87.50	\$0.00	(\$1,414.72)
Fund	Account	Account	Beginning Balance	Activity DR	Activity CR	Ending	
09	09-9005	CCHS X-	\$885.89	\$40.00	\$0.00	\$845.89	
Transactio	Transactio	Source	Source Entity	Comment	Transaction	Transaction	Running
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Perkins County High School	Expenditure For Invoice=XC:2017	\$40.00	\$0.00	\$925.89
Fund	Account	Account	Beginning Balance	Activity DR	Activity CR	Ending	
09	09-9006	CCHS	(\$475.00)	\$763.62	\$1,070.00	(\$168.62)	
Transactio	Transactio	Source	Source Entity	Comment	Transaction	Transaction	Running
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Hauff Sports	Expenditure For Invoice=21344	\$149.46	\$0.00	(\$325.54)
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Jake Curl	Expenditure For Invoice=VGBRR12142017	\$70.83	\$0.00	(\$404.17)
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Chad Lyons	Expenditure For Invoice=VGBRR12142017	\$70.83	\$0.00	(\$404.17)
12/12/2017	00015024	Batch: 1411	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$404.00	(\$879.00)
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Grant Jones	Expenditure For Invoice= IVGBR12142017	\$50.00	\$0.00	(\$425.00)
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Kara Engbrecht	Expenditure For Invoice= IVGBR12142017	\$40.00	\$0.00	(\$385.00)
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: JR Kline	Expenditure For Invoice= IVGBR12142017	\$40.00	\$0.00	(\$345.00)
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Ben Anderson	Expenditure For Invoice=VGBRR120917	\$70.83	\$0.00	(\$404.17)
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Shannon Messersmith	Expenditure For Invoice=VGBRR120917	\$70.83	\$0.00	(\$404.17)
12/5/2017	00014972	Batch: 1405	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$626.00	(\$1,101.00)
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Scott Johnson	Expenditure For Invoice=GRVBR120917	\$70.84	\$0.00	(\$404.16)
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Grant Jones	Expenditure For Invoice= IVGBR120917	\$50.00	\$0.00	(\$425.00)
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Kara Engbrecht	Expenditure For Invoice= IVGBR120917	\$40.00	\$0.00	(\$385.00)
12/8/2017	00015002	AP Voucher: ACT12082017	Employee: Strand, Brian J	Expenditure For Invoice= IVGBR120917	\$40.00	\$0.00	(\$345.00)
12/8/2017	00015041	AP Voucher: ACT12082017	Employee: Strand, Brian J	Expenditure For Invoice= IVGBR120917	\$0.00	\$40.00	(\$515.00)
Fund	Account	Account	Beginning Balance	Activity DR	Activity CR	Ending	
09	09-9007	CCHS	\$0.00	\$735.84	\$404.00	(\$331.84)	
Transactio	Transactio	Source	Source Entity	Comment	Transaction	Transaction	Running
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Jacob Honwood	Expenditure For Invoice= IVBRB120917	\$40.00	\$0.00	\$40.00
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Matt Hanna	Expenditure For Invoice= IVBRB120917	\$40.00	\$0.00	\$80.00
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Eli Engbrecht	Expenditure For Invoice= IVBRB120917	\$40.00	\$0.00	\$120.00
12/12/2017	00015024	Batch: 1411	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$404.00	(\$404.00)
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Scott Johnson	Expenditure For Invoice=GRVBR120917	\$70.83	\$0.00	\$70.83
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Shannon Messersmith	Expenditure For Invoice=VGBRR120917	\$70.83	\$0.00	\$70.83
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Ben Anderson	Expenditure For Invoice=VGBRR120917	\$70.84	\$0.00	\$70.84
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Jacob Honwood	Expenditure For Invoice= IVBRB12142017	\$40.00	\$0.00	\$40.00
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Matt Hanna	Expenditure For Invoice= IVBRB12142017	\$40.00	\$0.00	\$80.00
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Eli Engbrecht	Expenditure For Invoice= IVBRB12142017	\$40.00	\$0.00	\$120.00

12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Brent Thelander	Expenditure For Invoice=VGRBR12142017	\$141.67	\$0.00	\$261.67
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Chad Lyons	Expenditure For Invoice=VGRBR12142017	\$70.84	\$0.00	\$70.84
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Jake Curl	Expenditure For Invoice=VGRBR12142017	\$70.83	\$0.00	\$70.83
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9008	CCHS	\$35.95	\$357.18	\$0.00	(\$321.23)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Awards Unlimited, Inc	Expenditure For Invoice=434383/434382/4 24280/- Type- Direct	\$257.18	\$0.00	\$293.13
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Valentine Community Schools	Expenditure For Invoice=Wrestling1215201 7; Type- Direct	\$100.00	\$0.00	\$135.95
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-901	Cash Account	\$2,762.88	\$5,993.63	\$19,255.35	(\$10,498.84)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/12/2017	00015024	Batch: 1411	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$404.00	\$0.00	\$3,166.88
12/12/2017	00015026	Batch: 1413	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$1,500.00	\$0.00	\$4,262.88
12/12/2017	00015026	Batch: 1413	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$2,662.00	\$0.00	\$5,424.88
12/12/2017	00015027	Batch: 1414	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$90.00	\$0.00	\$2,852.88
12/14/2017	00015030	AP Voucher: ACT12122017		Disbursement for Voucher: ACT12122017;	\$0.00	\$6,051.92	(\$3,289.04)
12/5/2017	00014972	Batch: 1405	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$626.00	\$0.00	\$3,388.88
12/5/2017	00014971	Batch: 1404	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$60.00	\$0.00	\$2,822.88
12/5/2017	00014971	Batch: 1404	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$115.00	\$0.00	\$2,877.88
12/12/2017	00015024	Batch: 1411	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$404.00	\$0.00	\$3,166.88
12/12/2017	00015025	Batch: 1412	Customer: CCS Activity	Approve Cash Receipts Batch; Batch No.:	\$92.63	\$0.00	\$3,259.51
12/8/2017	00015003	AP Voucher: ACT12082017		Disbursement for Voucher: ACT12082017;	\$0.00	\$10,302.56	(\$7,539.68)
12/8/2017	00015042	AP Voucher: ACT12082017		Disbursement for Voucher: ACT12082017;	\$40.00	\$0.00	\$2,802.88
12/19/2017	00015035	AP Voucher: ACT12182017		Disbursement for Voucher: ACT12182017;	\$0.00	\$2,900.87	(\$137.99)
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9011	CCHS Golf	\$0.00	\$51.16	\$0.00	(\$51.16)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Awards Unlimited, Inc	Expenditure For Invoice=434383/434382/4 24280/- Type- Direct	\$51.16	\$0.00	\$51.16
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9014	JH Volleyball	(\$1,019.00)	\$87.50	\$0.00	(\$1,106.50)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Kara Endbrecht	Expenditure For Invoice=JHGBR/2017VB	\$87.50	\$0.00	(\$931.50)
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9015	JH BB-Girls	\$0.00	\$1,838.40	\$0.00	(\$1,838.40)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>

12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Kara Engbrecht	Expenditure For Invoice= JHGBR/201717R	\$120.00	\$0.00	\$120.00
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Jacob Honwood	Expenditure For Invoice= JHGBR120917	\$120.00	\$0.00	\$240.00
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Matt Maxwell	Expenditure For Invoice= JHGBR120917	\$120.00	\$0.00	\$120.00
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Hauff Sports	Expenditure For Invoice=21152	\$1,238.40	\$0.00	\$1,238.40
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Kara Engbrecht	Expenditure For Invoice= JHGBR12192017	\$120.00	\$0.00	\$120.00
12/19/2017	00015034	AP Voucher: ACT12182017	Employee: Strand, Brian J	Expenditure For Invoice= JHGBR12192017	\$120.00	\$0.00	\$240.00
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9016	JH BB-Boys	\$0.00	\$360.00	\$0.00	(\$360.00)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Matt Hanna	Expenditure For Invoice= JHRRR12192017	\$120.00	\$0.00	\$120.00
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Eli Engbrecht	Expenditure For Invoice= JHRRR12192017	\$120.00	\$0.00	\$240.00
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Jacob Honwood	Expenditure For Invoice= JHRRR12192017	\$120.00	\$0.00	\$360.00
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9100	Cheerleaders	\$603.86	\$374.00	\$0.00	\$229.86	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: GTM Sportswear	Expenditure For Invoice=100617087; Type=Regular	\$374.00	\$0.00	\$977.86
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9103	Thespians	\$0.00	\$278.07	\$0.00	(\$278.07)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Awards Unlimited, Inc	Expenditure For Invoice=434383/434382/4 34380/; Type=Direct	\$278.07	\$0.00	\$278.07
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9200	FBLA	\$151.00	\$1,525.00	\$175.00	(\$1,199.00)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: FBLA-PBL NLC Registrations	Expenditure For Invoice=2017- 18FBLADEC	\$40.00	\$0.00	\$191.00
12/5/2017	00014971	Batch: 1404	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$115.00	\$36.00
12/5/2017	00014971	Batch: 1404	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$60.00	\$91.00
12/19/2017	00015034	AP Voucher: ACT12182017	Vendor: Krispy Kreme- Lone Tree	Expenditure For Invoice=KKreme 2017	\$1,485.00	\$0.00	\$1,636.00
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9205	FCCLA	\$107.24	\$0.00	\$92.63	\$199.87	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/12/2017	00015025	Batch: 1412	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$92.63	\$14.61
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9210	FFA	\$14,357.11	\$12,047.01	\$0.00	\$2,310.10	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Superfoods- General	Expenditure For Invoice=001063431135/00 1063210026; Type=Direct	\$193.50	\$0.00	\$14,550.61
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Midwest Cheese Distributing	Expenditure For Invoice=97133/97134/971	\$2,639.59	\$0.00	\$16,996.70
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Broken Bow FFA	Expenditure For Invoice=112917	\$334.00	\$0.00	\$17,330.70
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Hills Family Foods	Expenditure For Invoice=FFAERUIT	\$4,122.00	\$0.00	\$21,452.70

12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Joel DaMoude	Expenditure For Invoice=2017FFAFruitSal	\$331.34	\$0.00	\$14,688.45
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Lauren Prior	Expenditure For Invoice=2017FFAFruit	\$272.25	\$0.00	\$14,960.70
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Megan Baird	Expenditure For Invoice=2017FFAFruit	\$140.38	\$0.00	\$15,101.08
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Macy Coleman	Expenditure For Invoice=2017FFAFruit	\$102.58	\$0.00	\$15,203.66
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Sydney Vetter	Expenditure For Invoice=2017FFAFruit	\$70.29	\$0.00	\$15,273.95
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Superfoods- General	Expenditure For Invoice=FFAFRIUIT2017	\$3,579.08	\$0.00	\$17,936.19
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Platinum T- Shirt and Embroidery	Expenditure For Invoice=3374; Type=Regular	\$262.00	\$0.00	\$18,198.19
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9305	Band	(\$656.11)	\$0.00	\$90.00	(\$566.11)	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/12/2017	00015027	Batch: 1414	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$90.00	(\$746.11)
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-931	Payable	\$0.00	\$19,295.35	\$19,295.35	\$0.00	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/14/2017	00015028	AP Voucher:		AP Liability For Approve	\$0.00	\$6,051.92	(\$6,051.92)
12/14/2017	00015030	AP Voucher: ACT12122017		Disbursement for Voucher: ACT12122017	\$6,051.92	\$0.00	\$6,051.92
12/19/2017	00015034	AP Voucher:		AP Liability For Approve	\$0.00	\$2,900.87	\$3,151.05
12/8/2017	00015003	AP Voucher: ACT12082017		Disbursement for Voucher: ACT12082017	\$10,302.56	\$0.00	\$10,302.56
12/8/2017	00015002	AP Voucher:		AP Liability For Approve	\$0.00	\$10,302.56	(\$10,302.56)
12/19/2017	00015035	AP Voucher: ACT12182017		Disbursement for Voucher: ACT12182017	\$2,900.87	\$0.00	\$2,900.87
12/8/2017	00015041	AP Voucher: ACT12082017		AP Liability For Void Warrant; Warrant = 8043 On Voucher	\$40.00	\$0.00	\$2,940.87
12/8/2017	00015042	AP Voucher: ACT12082017		Disbursement for Voucher: ACT12082017	\$0.00	\$40.00	(\$40.00)
<b>Fund</b>	<b>Account</b>	<b>Account</b>	<b>Beginning Balance</b>	<b>Activity DR</b>	<b>Activity CR</b>	<b>Ending</b>	
09	09-9509	Class of 2020	\$2,037.30	\$710.07	\$4,162.00	\$5,489.23	
<b>Transactio</b>	<b>Transactio</b>	<b>Source</b>	<b>Source Entity</b>	<b>Comment</b>	<b>Transaction</b>	<b>Transaction</b>	<b>Running</b>
12/8/2017	00015002	AP Voucher: ACT12082017	Vendor: Superfoods- General	Expenditure For Invoice=001063431135/00 1062210036; Type=Direct	\$43.38	\$0.00	\$2,080.68
12/8/2017	00015002	AP Voucher: ACT12082017	Employee: Bauerle, Jill M	Expenditure For Invoice=PEV1212017	\$521.69	\$0.00	\$2,558.99
12/12/2017	00015026	Batch: 1413	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$2,662.00	(\$624.70)
12/12/2017	00015026	Batch: 1413	Customer: CCS Activity	Approve Cash Receipts Batch: Batch No :	\$0.00	\$1,500.00	\$537.30
12/14/2017	00015028	AP Voucher: ACT12122017	Vendor: Lunchtime Solutions Inc	Expenditure For Invoice=Classof2019; Type=Regular	\$145.00	\$0.00	\$2,182.30









Invoice(s)	Invoice	Submit	Payment Vendor	Comment	Invoice Amount
3of8	Direct	12/27/2017	ESU #15	SPED3 of 8 billing	\$34,321.79
CCSchools	Direct	12/29/2017	Adams Middle School	8 Students for band contest	\$120.00
399905/399944/400042/400051/40006708966349	Direct	12/29/2017	Adams Lumber Co	property maintenance supplies/construction class supplies	\$2,728.95
12122017	Direct	12/29/2017	Apple Incorporated	IPAD	\$299.00
12132017	Direct	12/29/2017	A T & T	Long distance billing	\$148.61
71144293/71147692/71149383	Direct	12/29/2017	Black Hills Energy	Gas billing from 11/06-12/06	\$4,408.79
PEV122017	Employee	01/02/2018	Bomgaars	instructional materials/property maintenance materials	\$94.75
11032017	Direct	01/02/2018		reimbursement for CDL drivers license	\$57.50
11302017	Direct	01/02/2018	Colglazier Clinic	CDL physical 11-03-2017	\$75.00
15782-1	Regular	01/02/2018	ESU #10	Velcro-Hook/Loop	\$64.00
12262017	Direct	01/02/2018	ESU #10	Dig into 3D Teaching/Learning 9-12 Science workshop	\$150.00
12-96373	Direct	01/02/2018	ESU #16	Audiology, DHH Consultants, Program supervision	\$1,719.13
12082017	Direct	01/02/2018	Inland	Selector Shaft seals	\$18.26
PEV12212017	Direct	01/02/2018	Jimmie L. Pankonin	sewer jetter fee/labor	\$400.00
6088/6094/6098/6863/6867/6980/7303545653/03545593	Employee	01/02/2018		Reimbursement for Uke Chords, chargers/books & replacement mics for classroom	\$159.98
143029/143272/142821	Direct	01/02/2018	Johnson Publication Newspaper	Legal Ads, Child Dev Ad for Nov/Dec	\$577.47
12-26-2017	Direct	01/02/2018	J W Pepper	music for middle school	\$482.26
BestofTheWest2018	Direct	01/02/2018	Lou Kraus Music	repairs on instruments	\$103.30
24684	Direct	01/04/2018	US Bank		\$5,379.51
61840	Regular	01/02/2018	Mid Plains Community College	Best of the West Music Festival	\$100.00
43368	Direct	01/03/2018	Lunchtime Solutions, Inc	144 cookies for 4th grade poetry recital	\$48.00
0158159/0158152/0170030	Direct	01/03/2018	National Art & School Supplies	supply room supplies	\$1,870.02
Permit01-24-18	Direct	01/03/2018	NASB	NE Education Laws books & CD/NE Ed Laws	\$58.00
57-5778BUS	Regular	01/03/2018	Nebraska Central Equipment	interlock module/fan parts & battery door latch	\$522.12
96126	Direct	01/03/2018	Nebraska State Fire Marshal	Application fee for permit to install above ground petroleum storage tanks	\$50.00
PEV12102017	Direct	01/03/2018	Nebraska Safety Center	Level II Pupil Transportation Course 12/15/17	\$150.00
2007	Direct	01/03/2018	Pivot Electric	Electric labor-took down score boards in Longhorn gym, hung new scoreboards in Longhorn/Aurora	\$4,234.88
NOV/DEC2017JAN2018	Employee	01/03/2018		reimbursement for radio/bus	\$19.84
652239/653379	Direct	01/03/2018	Spec Installation	padding installation on glass backboards in two gyms/mileage	\$3,308.00
19016	Direct	01/03/2018	Hometown Leasing	Nov/Dec 2017 & Jan 2018 copier lease payments	\$2,982.53
11302017	Direct	01/03/2018	Imperial NAPA	bus parts & property maintenance parts	\$47.14
133275/133283/133649	Direct	01/03/2018	Brico Pest Control	regular service	\$44.00
0028190	Direct	01/03/2018	St. Joseph Institute For The Deaf	I Hear Therapy-11/1,8,9,13,16,20,27,30	\$480.00
17397	Direct	01/03/2018	Carquest Auto Parts	transportation parts	\$90.16
FurnacePool	Direct	01/03/2018	DataShield	Shredding service Dec	\$122.00
1986593/1983474	Regular	01/03/2018	Summit Products	10 pt dog tags for AR/chains	\$119.25
37115	Direct	01/03/2018	Chase County Community Facilities Agency	Replacement of motor and thermostat at pool location (City of Imperial is paying 1/2)	\$184.50
01012018	Direct	01/03/2018	Thompson Company-Maint	janitorial supplies	\$496.99
12222017	Direct	01/03/2018	Eakes Office Solutions	copier lease/copies	\$9,942.56
2018DuesMeals	Direct	01/03/2018	Great Plains Communication	telephone usages from 1/01/2018-1/31/2018	\$667.35
38978	Direct	01/03/2018	Perry Guthery Haase Gessford	Legal advice 11/28-12/14	\$135.00
009057	Direct	01/03/2018	Imperial Chamber	2018 Dues and Meals	\$277.00
16565	Direct	01/03/2018	Brophy Electric	Parts	\$576.68
01042018	Direct	01/03/2018	SOCS-FES	1 YR Web hosting-annually 2/1-1/31/19	\$2,000.00
38718668	Direct	01/04/2018	Troxell's Heating and Appliance	Mobile Ann Maintenance Fee service call-smaller frig in kitchen runs, but warm inside. Thawed out evaporator coil	\$75.00
	Direct	01/04/2018	Petty Cash	replenish petty cash	\$128.96
	Direct	01/04/2018	Trane	gauge, 0-15 differential press parts	\$1,117.75

12152017	Regular	01/04/2018	UNK-Dept of Music, Theatre &	2018 UNK Honor clinic Participation Fees	\$60.00
11928A	Direct	01/04/2018	Unitech	Curve Dome Urinal Screens	\$142.50
9798446518	Direct	01/04/2018	Verizon Wireless	cell phone use for staff	\$107.90
CCSplateengraving	Regular	01/04/2018	McCook Lettering	Engraving on 2 plates	\$7.00
PEV01042018	Employee	01/04/2018		trafone reimbursement	\$64.48
0158186	Regular	01/04/2018	Nebraska Central Equipment	intake relay	\$118.81
12122017	Direct	01/05/2018	Glenda Bierfreund	Vision Resource/Mileage 12/12	\$349.15
20533	Direct	01/05/2018	Prairie States Communications	radio installation/repair into new bus barn	\$347.80
GP345652	Regular	01/05/2018	Nebraska Truck Center-N.P.	relay G5-run (parts)	\$29.66
12202017	Direct	01/05/2018	Frenchman Valley Co-op	fuel usage 11/21-12/20	\$5,036.54
001010041628/00200214 1103	Direct	01/05/2018	Superfoods	groceries for Foods Class/ hot chocolate for 4th grade poetry recital	\$37.11
0741454/0744095/07492 70	Regular	01/05/2018	Ideal Linen Supply Inc	shop rags/uniforms	\$125.39
085501	Regular	01/05/2018	Rowley Welding	patch plate	\$16.48
NEMCC79687	Regular	01/05/2018	Fastenal	ties & ice melt	\$60.63
0158213	Regular	01/05/2018	Nebraska Central Equipment	seat cover, driver #99	\$140.35
OTBand2018	Direct	01/05/2018	Doane College	Oregon Trail Band participation fees	\$120.00
30963-1	Direct	01/05/2018	BTS of North Platte, Inc.	passed invoice that was missed being sent from 8/9/2017. Programming changes made for new staff members	\$100.00
12312017	Direct	01/05/2018	City Of Imperial	electric/water/sewer from 11/16-12/15	\$13,923.57
A104635/104801/104850 /104938/105	Direct	01/05/2018	Owens True Value	supplies for property maintenance/bus barn supplies/instructional supplies	\$258.29
12292017	Direct	01/05/2018	Affiliated Benefits	Nov/Dec FSA/HRA administration fees	\$896.00
142723/142725/143290/1 43291	Direct	01/05/2018	Lou Kraus Music	repairs on instruments	\$82.77
				<b>Jan General Bills Fund</b>	<b>\$103,348.95</b>
				<b>Jan Payroll</b>	<b>516,461.89</b>
					<b>\$619,810.84</b>
					<b>\$5,259.05</b>
				Culligan	
				Troxell's Heating/Appliance	<b>\$1,678.00</b>
				Total Jan. Depreciation Fund	<b>\$6,937.05</b>
				<b>Amex Contracting, Inc</b>	<b>Total Jan Special Building Fund</b>
					<b>\$22,750.00</b>

# JAN 2018 US Bank Report

Item	Item Description	Item Total
1	Pump & Pantry-Scheel-NE Principal's Conf-Lincoln	\$31.07
2	Cornhuskers Square-Scheel-NE Principal's Conf-Lincoln	\$5.00
3	Taco Bell-Scheel-NE Principal's Conf-Lincoln	\$14.99
4	Taco Bell-Scheel-NE Principal's Conf-Lincoln	\$5.36
5	Barnes & Noble-Books(3)-Scheel	\$32.15
6	Cornhuskers Square-Scheel-NE Principal's Conf-Lincoln	\$3.75
7	Casey's General-Scheel-NE Principal's Conf-Lincoln	\$26.86
8	Starbucks-Scheel-NE Principal's Conf-Lincoln	\$9.74
9	Pizza Hut-Meal w/HS students-Scheel	\$22.34
10	Amazon-Accounting Text (1)-O'Neil	\$23.88
11	Amazon-HDMI Cable-Gerhartz	\$63.30
12	Amazon-Pkg Tape, Electric Pencil Sharpeners-Central Supply	\$91.38
13	Amazon-Ledger Paper-Central Supply	\$53.23
14	Amazon-Supplies-Construction class-Gleisberg	\$149.51
15	Amazon-Chromebook screens (2)-Gerhartz	\$74.00
16	Amazon-Rubber Cement-Central Supply	\$65.18
17	Amazon-Rubber Cement-Central Supply	\$82.92
18	Amazon-Rollerball Pens-Odens	\$11.08
19	Amazon-Foam Floor Tiles-Wilson	\$142.89
20	Amazon-iPad Protective Case-Sped	\$19.99
21	Amazon-Chair f/Laura Pryor	\$144.90
22	Amazon-Receipt Book, Sheet protectors, Pkg Tape-Central Supply	\$372.09
23	Amazon-Chargers(3)-Gerhartz	\$83.97
24	Amazon-Chargers (3) staff-Gerhartz	\$83.97
25	Amazon-Student of the month parking signs(2)-Lefdal	\$16.54
26	Amazon-Wireless Mouse-Pryor	\$10.99
27	Amazon-Index Cards, Electric Pencil Sharpeners (3)-Central Supply	\$76.99
28	Amazon-Credit-Central Supplies	(\$57.48)
29	RobotEvents.Com-Entry-Wilson	\$50.00
30	RobotEvents.Com-Entry-Wilson	\$50.00
31	RobotEvents.Com-Entry-Wilson	\$50.00
32	TeachersPayTeachers-License-3rd-Hilker	\$19.95

33	JW Pepper-Music-Strand	\$27.00
34	New Victorian Suites-Principal Conference-Lincoln-Scheel	\$148.70
35	RobotEvents-Registration-Wilson	\$120.00
36	Midwest Bus Parts-Bus parts-Felker	\$164.55
37	Labor Law Posters-Peterson	\$79.50
38	Vex Robotics-Robot parts-Wilson	\$31.16
39	PESI Inc-Registration-Art Therapy-Ramos	\$199.99
40	Plank Road-4th grade recorders-Liess	\$204.44
41	Activity Charges	\$2,573.63
<b>Total</b>		<b>\$5,379.51</b>

# Chase County Schools

## Account Balance Report

Cycle: FY 17-18; Begin Date: 09/01/2017; End Date: 08/31/2018; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ([Fund] In ('01','10')) AND ([Function] Between '1000' AND '9999') AND ([Object] Between '000' AND '755') ; Created On: 1/5/2018 8:03:22 PM

Primary Sort Element	Secondary Sort Element								
01	Function:1100 - REGULAR INSTRUCTIONAL PROGRAMS								
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available	
01-1100-110-100	Salaries - Elementary	\$785,550.00	\$785,550.00	\$329,024.10	\$329,024.10	\$0.00	\$329,024.10	\$456,525.90	
01-1100-110-200	Salaries - High School	\$961,400.00	\$961,400.00	\$405,265.65	\$405,265.65	\$0.00	\$405,265.65	\$556,134.35	
01-1100-110-300	Salaries - Middle School	\$575,430.00	\$575,430.00	\$242,769.35	\$242,769.35	\$0.00	\$242,769.35	\$332,660.65	
01-1100-111-000	Salaries-ESU Stipends	\$7,200.00	\$7,200.00	\$473.00	\$473.00	\$0.00	\$473.00	\$6,727.00	
01-1100-112-100	Schedule B - Elementary	\$1,150.00	\$1,150.00	\$748.10	\$748.10	\$0.00	\$748.10	\$401.90	
01-1100-112-200	Schedule B - High School	\$107,160.00	\$107,160.00	\$49,413.54	\$49,413.54	\$0.00	\$49,413.54	\$57,746.46	
01-1100-112-300	Schedule B MS	\$26,235.00	\$26,235.00	\$12,470.85	\$12,470.85	\$0.00	\$12,470.85	\$13,764.15	
01-1100-120-100	Salaries - Subs - Elementary	\$26,000.00	\$26,000.00	\$11,309.72	\$11,309.72	\$0.00	\$11,309.72	\$14,690.28	
01-1100-120-200	Salaries - Subs - High School	\$27,000.00	\$27,000.00	\$13,702.90	\$13,702.90	\$0.00	\$13,702.90	\$13,297.10	
01-1100-120-300	Salaries - Subs - Middle School	\$9,600.00	\$9,600.00	\$5,791.90	\$5,791.90	\$0.00	\$5,791.90	\$3,808.10	
01-1100-130-000	Sal - Staff Development	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
01-1100-150-000	Benefit payout Unused Personal	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
01-1100-210-000	Social Security	\$2,085.00	\$2,085.00	\$35.22	\$35.22	\$0.00	\$35.22	\$2,049.78	
01-1100-210-100	Social Security - Elementary	\$62,170.00	\$62,170.00	\$24,855.25	\$24,855.25	\$0.00	\$24,855.25	\$37,314.75	
01-1100-210-200	Social Security - High School	\$83,810.00	\$83,810.00	\$34,646.49	\$34,646.49	\$0.00	\$34,646.49	\$49,163.51	
01-1100-210-300	Social Security - Middle School	\$46,765.00	\$46,765.00	\$19,322.97	\$19,322.97	\$0.00	\$19,322.97	\$27,442.03	
01-1100-220-000	Retirement	\$0.00	\$0.00	\$54.07	\$54.07	\$0.00	\$54.07	(\$54.07)	
01-1100-220-100	Retirement - Elementary	\$77,730.00	\$77,730.00	\$32,205.93	\$32,205.93	\$0.00	\$32,205.93	\$45,524.07	
01-1100-220-200	Retirement - High School	\$103,150.00	\$103,150.00	\$43,754.79	\$43,754.79	\$0.00	\$43,754.79	\$59,395.21	
01-1100-220-300	Retirement - Middle School	\$58,666.00	\$58,666.00	\$24,872.40	\$24,872.40	\$0.00	\$24,872.40	\$33,793.60	
01-1100-230-100	Health Ins - Elementary	\$232,547.00	\$232,547.00	\$86,497.88	\$86,497.88	\$0.00	\$86,497.88	\$146,049.12	
01-1100-230-200	Health Ins - High School	\$250,500.00	\$250,500.00	\$96,357.09	\$96,357.09	\$0.00	\$96,357.09	\$154,142.91	
01-1100-230-300	Health Ins - Middle School	\$132,910.00	\$132,910.00	\$53,732.13	\$53,732.13	\$0.00	\$53,732.13	\$79,177.87	
01-1100-231-100	Health Ins Deductible - Elementary	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	
01-1100-231-200	Health Ins Deductible - High School	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	
01-1100-231-300	Health Ins Deductible - Middle School	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	
01-1100-284-000	Early Retirement	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
01-1100-290-000	Other Emp Benefits	\$0.00	\$0.00	(\$316.10)	(\$316.10)	\$0.00	(\$316.10)	\$316.10	
01-1100-290-100	Other Employee Benefits - Elementary	\$2,000.00	\$2,000.00	\$1,624.65	\$1,624.65	\$0.00	\$1,624.65	\$375.35	
01-1100-290-200	Other Employee Benefits - High School	\$2,715.00	\$2,715.00	\$1,132.05	\$1,132.05	\$0.00	\$1,132.05	\$1,582.95	
01-1100-290-300	Other Employee Benefits - Middle School	\$1,530.00	\$1,530.00	\$631.15	\$631.15	\$0.00	\$631.15	\$898.85	
01-1100-319-000	Services	\$7,000.00	\$7,000.00	\$4,255.75	\$4,255.75	\$0.00	\$4,255.75	\$2,744.25	
01-1100-319-200	Services - High School	\$0.00	\$0.00	\$120.92	\$120.92	\$0.00	\$120.92	(\$120.92)	
01-1100-319-300	Services - Middle School	\$0.00	\$0.00	\$347.61	\$347.61	\$0.00	\$347.61	(\$347.61)	
01-1100-410-000	Supplies	\$5,000.00	\$5,000.00	\$5,406.30	\$5,406.30	\$925.00	\$6,331.30	(\$1,331.30)	
01-1100-410-100	Supplies - Elementary	\$25,000.00	\$25,000.00	\$5,126.66	\$5,126.66	\$0.00	\$5,126.66	\$19,873.34	
01-1100-410-200	Supplies - High School	\$25,000.00	\$25,000.00	\$13,781.43	\$13,781.43	\$2,617.38	\$16,398.81	\$8,601.19	
01-1100-410-300	Supplies - Middle School	\$10,000.00	\$10,000.00	\$3,902.56	\$3,902.56	\$96.75	\$3,999.31	\$6,000.69	
01-1100-411-100	Field Trips - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-411-200	Field Trips-High School	\$750.00	\$750.00	\$528.00	\$528.00	\$0.00	\$528.00	\$222.00	
01-1100-411-300	Field Trips - Middle School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-420-100	Textbooks - Elementary	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
01-1100-420-200	Textbooks - High School	\$1,500.00	\$1,500.00	\$451.10	\$451.10	\$0.00	\$451.10	\$1,048.90	
01-1100-420-300	Textbooks - Middle School	\$5,000.00	\$5,000.00	\$2,289.25	\$2,289.25	\$0.00	\$2,289.25	\$2,710.75	
01-1100-425-100	E-Books - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-425-200	E-Books - High School	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
01-1100-425-300	MS-E-Books	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
01-1100-440-000	Periodicals - ACupp	\$0.00	\$0.00	\$0.00	\$0.00	\$11.98	\$11.98	(\$11.98)	
01-1100-440-100	Periodicals - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-440-200	Periodicals - High School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-440-300	Periodicals - Middle School	\$500.00	\$500.00	\$35.00	\$35.00	\$0.00	\$35.00	\$465.00	
01-1100-450-100	Audio Visual	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-450-200	Audio Visual - High School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-450-300	Audio Visual - Middle School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
01-1100-460-000	Hardware	\$0.00	\$0.00	\$5,417.99	\$5,417.99	\$0.00	\$5,417.99	(\$5,417.99)	
01-1100-460-100	Hardware - Elementary (< \$5k)	\$19,000.00	\$19,000.00	\$103.72	\$103.72	\$0.00	\$103.72	\$18,896.28	
01-1100-460-200	Hardware - High School (< \$5k)	\$19,000.00	\$19,000.00	\$11,552.39	\$11,552.39	\$0.00	\$11,552.39	\$7,447.61	
01-1100-460-300	Hardware - Middle School (< \$5k)	\$19,000.00	\$19,000.00	\$1,218.02	\$1,218.02	\$0.00	\$1,218.02	\$17,781.98	
01-1100-465-000	Computer Software	\$1,500.00	\$1,500.00	\$1,099.00	\$1,099.00	\$0.00	\$1,099.00	\$401.00	
01-1100-465-100	Computer Software Elementary	\$2,000.00	\$2,000.00	\$458.12	\$458.12	\$0.00	\$458.12	\$1,541.88	
01-1100-465-200	Computer Software High School	\$2,000.00	\$2,000.00	\$30.99	\$30.99	\$0.00	\$30.99	\$1,969.01	
01-1100-465-300	Computer Software Middle School	\$2,000.00	\$2,000.00	\$249.00	\$249.00	\$0.00	\$249.00	\$1,751.00	
01-1100-467-000	Web/Cloud Based Software	\$500.00	\$500.00	\$2,295.00	\$2,295.00	\$0.00	\$2,295.00	(\$1,795.00)	
01-1100-467-100	Web/Cloud Software - Elementary	\$500.00	\$500.00	\$19.95	\$19.95	\$0.00	\$19.95	\$480.05	
01-1100-467-200	Web/Cloud Software - High School	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.00	
01-1100-467-300	Web/Cloud Software - Middle School	\$1,500.00	\$1,500.00	\$199.00	\$199.00	\$0.00	\$199.00	\$1,301.00	
01-1100-490-100	Other Supplies (Testing) - Elementary	\$3,000.00	\$3,000.00	\$2,951.00	\$2,951.00	\$0.00	\$2,951.00	\$49.00	
01-1100-490-200	Other Supplies (Testing) - High School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
01-1100-490-300	Other Supplies (Testing)	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
01-1100-530-100	Furniture/Equipment - Elem > \$5k ea	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	
01-1100-530-200	Furniture/Equipment > \$5k ea - HS	\$3,500.00	\$3,500.00	\$232.80	\$232.80	\$1,167.61	\$1,400.41	\$2,099.59	
01-1100-530-300	Furniture/Equipment > \$5k ea - MS	\$3,500.00	\$3,500.00	\$3,080.41	\$3,080.41	\$0.00	\$3,080.41	\$419.59	
01-1100-560-100	Comp. Hardware - Elementary >\$5k	\$1,000.00	\$1,000.00	\$2,318.00	\$2,318.00	\$0.00	\$2,318.00	(\$1,318.00)	
01-1100-560-200	Comp. Hardware - High School >\$5k	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	

01-1100-560-300	Comp. Hardware - Middle School >\$5k	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-1100-630-000	Dues & Fees	\$500.00	\$500.00	\$175.00	\$175.00	\$1,890.00	\$2,065.00	(\$1,565.00)
01-1100-630-100	Dues & Fees - Elementary	\$500.00	\$500.00	\$125.00	\$125.00	\$0.00	\$125.00	\$375.00
01-1100-630-200	Dues & Fees - High School	\$2,500.00	\$2,500.00	\$2,224.00	\$2,224.00	\$200.00	\$2,424.00	\$76.00
01-1100-630-300	Dues & Fees - Middle School	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1100-670-000	Travel-trans-meals-lodging	\$500.00	\$500.00	\$172.27	\$172.27	\$0.00	\$172.27	\$327.73
01-1100-670-100	Travel-trans-meals-lodging - Elementary	\$1,000.00	\$1,000.00	\$830.54	\$830.54	\$0.00	\$830.54	\$169.46
01-1100-670-200	Travel-trans-meals-lodging - High School	\$2,500.00	\$2,500.00	\$3,090.88	\$3,090.88	\$0.00	\$3,090.88	(\$590.88)
01-1100-670-300	Travel-trans-meals-lodging - Middle School	\$500.00	\$500.00	\$475.48	\$475.48	\$0.00	\$475.48	\$24.52
01-1100-690-000	All Other	\$500.00	\$500.00	\$196.00	\$196.00	\$0.00	\$196.00	\$304.00
01-1100-690-100	Other Misc Expense - Elementary	\$925.00	\$925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$925.00
01-1100-690-200	Other Misc Expense - High School	\$1,000.00	\$1,000.00	\$80.00	\$80.00	\$0.00	\$80.00	\$920.00
01-1100-690-300	Other Misc Expense - Middle School	\$1,000.00	\$1,000.00	\$91.00	\$91.00	\$0.00	\$91.00	\$909.00
<b>Sub Total</b>		<b>\$3,850,978.00</b>	<b>\$3,850,978.00</b>	<b>\$1,565,305.22</b>	<b>\$1,565,305.22</b>	<b>\$6,908.72</b>	<b>\$1,572,213.94</b>	<b>\$2,278,764.06</b>

**Primary Sort Element**      **Secondary Sort Element**  
01      Function:1150 - LIMITED ENGLISH PROFICIENCY PROGRAMS

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1150-110-100	Salary - ELL Teacher Elem	\$30,185.00	\$30,185.00	\$12,575.65	\$12,575.65	\$0.00	\$12,575.65	\$17,609.35
01-1150-110-200	Salary - ELL Teacher HS	\$31,725.00	\$31,725.00	\$13,216.90	\$13,216.90	\$0.00	\$13,216.90	\$18,508.10
01-1150-110-300	Salary - ELL Teacher MS	\$61,905.00	\$61,905.00	\$25,792.45	\$25,792.45	\$0.00	\$25,792.45	\$36,112.55
01-1150-120-000	E.L.L. Salaries - subs	\$4,025.00	\$4,025.00	\$1,538.52	\$1,538.52	\$0.00	\$1,538.52	\$2,486.48
01-1150-140-100	ELL Sal aide - Elem	\$3,835.00	\$3,835.00	\$1,597.70	\$1,597.70	\$0.00	\$1,597.70	\$2,237.30
01-1150-140-200	ELL Sal Aide - HS	\$3,835.00	\$3,835.00	\$1,597.70	\$1,597.70	\$0.00	\$1,597.70	\$2,237.30
01-1150-140-300	ELL Sal aide - MS	\$3,835.00	\$3,835.00	\$1,598.15	\$1,598.15	\$0.00	\$1,598.15	\$2,236.85
01-1150-145-100	ELL OT - Elem	\$250.00	\$250.00	\$77.19	\$77.19	\$0.00	\$77.19	\$172.81
01-1150-145-200	ELL Sal Aide - HS	\$250.00	\$250.00	\$77.17	\$77.17	\$0.00	\$77.17	\$172.83
01-1150-145-300	Ell Sal Aide - MS	\$250.00	\$250.00	\$77.21	\$77.21	\$0.00	\$77.21	\$172.79
01-1150-210-000	E.L.L. Social Security	\$310.00	\$310.00	\$112.29	\$112.29	\$0.00	\$112.29	\$197.71
01-1150-210-100	LIMITED ENGLISH PROFICIENCY	\$2,615.00	\$2,615.00	\$1,043.72	\$1,043.72	\$0.00	\$1,043.72	\$1,571.28
01-1150-210-200	LIMITED ENGLISH PROFICIENCY	\$2,735.00	\$2,735.00	\$1,110.48	\$1,110.48	\$0.00	\$1,110.48	\$1,624.52
01-1150-210-300	LIMITED ENGLISH PROFICIENCY	\$5,045.00	\$5,045.00	\$2,032.65	\$2,032.65	\$0.00	\$2,032.65	\$3,012.35
01-1150-220-000	E.L.L. Retirement	\$0.00	\$0.00	\$31.51	\$31.51	\$0.00	\$31.51	(\$31.51)
01-1150-220-100	LIMITED ENGLISH PROFICIENCY	\$3,375.00	\$3,375.00	\$1,407.63	\$1,407.63	\$0.00	\$1,407.63	\$1,967.37
01-1150-220-200	LIMITED ENGLISH PROFICIENCY	\$3,525.00	\$3,525.00	\$1,471.02	\$1,471.02	\$0.00	\$1,471.02	\$2,053.98
01-1150-220-300	LIMITED ENGLISH PROFICIENCY	\$6,510.00	\$6,510.00	\$2,713.18	\$2,713.18	\$0.00	\$2,713.18	\$3,796.82
01-1150-230-000	E.L.L. Health Ins	\$0.00	\$0.00	\$89.30	\$89.30	\$0.00	\$89.30	(\$89.30)
01-1150-230-100	LIMITED ENGLISH PROFICIENCY	\$3,350.00	\$3,350.00	\$1,514.65	\$1,514.65	\$0.00	\$1,514.65	\$1,835.35
01-1150-230-200	LIMITED ENGLISH PROFICIENCY	\$7,035.00	\$7,035.00	\$3,049.25	\$3,049.25	\$0.00	\$3,049.25	\$3,985.75
01-1150-230-300	LIMITED ENGLISH PROFICIENCY	\$10,380.00	\$10,380.00	\$4,516.00	\$4,516.00	\$0.00	\$4,516.00	\$5,864.00
01-1150-231-000	E.L.L. Health Ins Deductible	\$1,350.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.00
01-1150-290-100	LIMITED ENGLISH PROFICIENCY	\$90.00	\$90.00	\$36.00	\$36.00	\$0.00	\$36.00	\$54.00
01-1150-290-200	LIMITED ENGLISH PROFICIENCY	\$90.00	\$90.00	\$37.70	\$37.70	\$0.00	\$37.70	\$52.30
01-1150-290-300	LIMITED ENGLISH PROFICIENCY	\$170.00	\$170.00	\$69.55	\$69.55	\$0.00	\$69.55	\$100.45
01-1150-410-100	LIMITED ENGLISH PROFICIENCY	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-410-200	E.L.L. Supplies - High School	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-410-300	E.L.L. Supplies - Middle School	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-420-000	ELL Textbooks	\$250.00	\$250.00	\$22.44	\$22.44	\$0.00	\$22.44	\$227.56
01-1150-450-000	ELL Audio-visual	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-530-000	ELL Furn And Equip	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1150-670-000	ELL Travel	\$500.00	\$500.00	\$289.95	\$289.95	\$0.00	\$289.95	\$210.05
01-1150-690-000	E.L.L. All Others	\$500.00	\$500.00	\$240.56	\$240.56	\$0.00	\$240.56	\$259.44
<b>Sub Total</b>		<b>\$188,825.00</b>	<b>\$188,825.00</b>	<b>\$77,936.52</b>	<b>\$77,936.52</b>	<b>\$0.00</b>	<b>\$77,936.52</b>	<b>\$110,888.48</b>

**Primary Sort Element**      **Secondary Sort Element**  
01      Function:1160 - POVERTY PROGRAMS

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1160-110-100	Salary - Counselor Elem	\$13,950.00	\$13,950.00	\$5,908.65	\$5,908.65	\$0.00	\$5,908.65	\$8,041.35
01-1160-110-200	Salary - Counselor HS	\$15,490.00	\$15,490.00	\$6,453.60	\$6,453.60	\$0.00	\$6,453.60	\$9,036.40
01-1160-110-300	Salary - Counselor MS	\$29,425.00	\$29,425.00	\$12,260.50	\$12,260.50	\$0.00	\$12,260.50	\$17,164.50
01-1160-120-000	Poverty Program Salaries - subs	\$12,000.00	\$12,000.00	\$2,187.65	\$2,187.65	\$0.00	\$2,187.65	\$9,812.35
01-1160-140-100	Poverty Salary - Aide Elem	\$97,950.00	\$97,950.00	\$44,890.87	\$44,890.87	\$0.00	\$44,890.87	\$53,059.13
01-1160-140-200	Poverty - Sal Aide HS	\$8,230.00	\$8,230.00	\$3,429.10	\$3,429.10	\$0.00	\$3,429.10	\$4,800.90
01-1160-140-300	Poverty - Sal Aide MS	\$19,735.00	\$19,735.00	\$8,222.60	\$8,222.60	\$0.00	\$8,222.60	\$11,512.40
01-1160-145-100	Poverty OT - Elem	\$4,000.00	\$4,000.00	\$1,777.05	\$1,777.05	\$0.00	\$1,777.05	\$2,222.95
01-1160-145-200	Poverty OT - HS	\$1,000.00	\$1,000.00	\$178.10	\$178.10	\$0.00	\$178.10	\$821.90
01-1160-145-300	Poverty OT - MS	\$1,000.00	\$1,000.00	\$315.93	\$315.93	\$0.00	\$315.93	\$684.07
01-1160-210-000	Poverty Program Social Security	\$900.00	\$900.00	\$162.56	\$162.56	\$0.00	\$162.56	\$737.44
01-1160-210-100	POVERTY PROGRAMS	\$8,500.00	\$8,500.00	\$2,501.51	\$2,501.51	\$0.00	\$2,501.51	\$5,998.49
01-1160-210-200	POVERTY PROGRAMS	\$1,815.00	\$1,815.00	\$731.92	\$731.92	\$0.00	\$731.92	\$1,083.08
01-1160-210-300	POVERTY PROGRAMS	\$3,760.00	\$3,760.00	\$1,435.15	\$1,435.15	\$0.00	\$1,435.15	\$2,324.85
01-1160-220-000	Poverty Program Retirement	\$0.00	\$0.00	\$33.36	\$33.36	\$0.00	\$33.36	(\$33.36)
01-1160-220-100	POVERTY PROGRAMS	\$11,055.00	\$11,055.00	\$5,183.37	\$5,183.37	\$0.00	\$5,183.37	\$5,871.63
01-1160-220-200	POVERTY PROGRAMS	\$2,345.00	\$2,345.00	\$993.74	\$993.74	\$0.00	\$993.74	\$1,351.26
01-1160-220-300	POVERTY PROGRAMS	\$4,860.00	\$4,860.00	\$2,054.55	\$2,054.55	\$0.00	\$2,054.55	\$2,805.45
01-1160-230-000	Poverty Program Health Ins	\$0.00	\$0.00	\$7.29	\$7.29	\$0.00	\$7.29	(\$7.29)
01-1160-230-100	POVERTY PROGRAMS	\$71,845.00	\$71,845.00	\$29,825.51	\$29,825.51	\$0.00	\$29,825.51	\$42,019.49
01-1160-230-200	POVERTY PROGRAMS	\$4,720.00	\$4,720.00	\$2,098.24	\$2,098.24	\$0.00	\$2,098.24	\$2,621.76
01-1160-230-300	POVERTY PROGRAMS	\$12,140.00	\$12,140.00	\$5,349.54	\$5,349.54	\$0.00	\$5,349.54	\$6,790.46
01-1160-231-000	Poverty Program Health Ins Deductib	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-1160-290-000	Poverty Program Other Emp Benefits	\$0.00	\$0.00	\$35.00	\$35.00	\$0.00	\$35.00	(\$35.00)
01-1160-290-100	POVERTY PROGRAMS	\$285.00	\$285.00	\$128.63	\$128.63	\$0.00	\$128.63	\$156.37
01-1160-290-200	POVERTY PROGRAMS	\$60.00	\$60.00	\$25.10	\$25.10	\$0.00	\$25.10	\$34.90

01-1160-290-300	POVERTY PROGRAMS	\$125.00	\$125.00	\$52.05	\$52.05	\$0.00	\$52.05	\$72.95
<b>Sub Total</b>		<b>\$328,190.00</b>	<b>\$328,190.00</b>	<b>\$136,241.57</b>	<b>\$136,241.57</b>	<b>\$0.00</b>	<b>\$136,241.57</b>	<b>\$191,948.43</b>

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1200-110-100	Salary - Teacher Elem	\$60,365.00	\$60,365.00	\$25,151.25	\$25,151.25	\$0.00	\$25,151.25	\$35,213.75
01-1200-110-200	Salary - Teacher HS	\$52,670.00	\$52,670.00	\$21,945.00	\$21,945.00	\$0.00	\$21,945.00	\$30,725.00
01-1200-110-300	Salary - Teacher MS	\$38,820.00	\$38,820.00	\$16,173.75	\$16,173.75	\$0.00	\$16,173.75	\$22,646.25
01-1200-120-000	Sal-sub	\$8,975.00	\$8,975.00	\$4,079.14	\$4,079.14	\$0.00	\$4,079.14	\$4,895.86
01-1200-140-000	Sal-aides	\$0.00	\$0.00	\$68.25	\$68.25	\$0.00	\$68.25	(\$68.25)
01-1200-140-100	Sal Aide - Elem	\$43,650.00	\$43,650.00	\$17,912.81	\$17,912.81	\$0.00	\$17,912.81	\$25,737.19
01-1200-140-200	Sal Aide - HS	\$109,455.00	\$109,455.00	\$44,560.18	\$44,560.18	\$0.00	\$44,560.18	\$64,894.82
01-1200-140-300	Sal Aide - MS	\$7,950.00	\$7,950.00	\$3,307.55	\$3,307.55	\$0.00	\$3,307.55	\$4,642.45
01-1200-145-000	Overtime	\$0.00	\$0.00	\$299.50	\$299.50	\$0.00	\$299.50	(\$299.50)
01-1200-145-100	SPED OT- Elem	\$1,500.00	\$1,500.00	\$1,257.87	\$1,257.87	\$0.00	\$1,257.87	\$242.13
01-1200-145-200	SPED OT - HS	\$6,000.00	\$6,000.00	\$3,333.69	\$3,333.69	\$0.00	\$3,333.69	\$2,666.31
01-1200-145-300	SPED OT- MS	\$1,500.00	\$1,500.00	\$234.33	\$234.33	\$0.00	\$234.33	\$1,265.67
01-1200-210-000	Social Security	\$685.00	\$685.00	\$329.61	\$329.61	\$0.00	\$329.61	\$355.39
01-1200-210-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$8,190.00	\$8,190.00	\$3,063.82	\$3,063.82	\$0.00	\$3,063.82	\$5,126.18
01-1200-210-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$13,325.00	\$13,325.00	\$4,264.11	\$4,264.11	\$0.00	\$4,264.11	\$9,060.89
01-1200-210-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$835.00	\$835.00	\$1,470.02	\$1,470.02	\$0.00	\$1,470.02	(\$635.02)
01-1200-220-000	Retirement	\$0.00	\$0.00	\$112.13	\$112.13	\$0.00	\$112.13	(\$112.13)
01-1200-220-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$10,255.00	\$10,255.00	\$4,378.02	\$4,378.02	\$0.00	\$4,378.02	\$5,876.98
01-1200-220-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$16,025.00	\$16,025.00	\$6,898.59	\$6,898.59	\$0.00	\$6,898.59	\$9,126.41
01-1200-220-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$4,620.00	\$4,620.00	\$1,947.52	\$1,947.52	\$0.00	\$1,947.52	\$2,672.48
01-1200-230-000	Health Ins	\$0.00	\$0.00	\$177.66	\$177.66	\$0.00	\$177.66	(\$177.66)
01-1200-230-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$30,565.00	\$30,565.00	\$11,132.94	\$11,132.94	\$0.00	\$11,132.94	\$19,432.06
01-1200-230-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$57,550.00	\$57,550.00	\$22,775.65	\$22,775.65	\$0.00	\$22,775.65	\$34,774.35
01-1200-230-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$7,045.00	\$7,045.00	\$2,798.00	\$2,798.00	\$0.00	\$2,798.00	\$4,247.00
01-1200-231-000	Health Ins Deductible	\$7,200.00	\$7,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,200.00
01-1200-290-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$265.00	\$265.00	\$108.76	\$108.76	\$0.00	\$108.76	\$156.24
01-1200-290-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$425.00	\$425.00	\$168.98	\$168.98	\$0.00	\$168.98	\$256.02
01-1200-290-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$100.00	\$100.00	\$49.45	\$49.45	\$0.00	\$49.45	\$50.55
01-1200-350-000	Advertising & Printing	\$1,100.00	\$1,100.00	\$499.80	\$499.80	\$0.00	\$499.80	\$600.20
01-1200-363-000	SA-Tuition Other Agencies	\$227,080.00	\$227,080.00	\$86,510.59	\$86,510.59	\$0.00	\$86,510.59	\$140,569.41
01-1200-410-000	Supplies	\$2,500.00	\$2,500.00	\$1,769.78	\$1,769.78	\$0.00	\$1,769.78	\$730.22
01-1200-410-100	Supplies	\$2,500.00	\$2,500.00	\$2,033.30	\$2,033.30	\$0.00	\$2,033.30	\$466.70
01-1200-410-200	Supplies	\$500.00	\$500.00	\$24.99	\$24.99	\$0.00	\$24.99	\$475.01
01-1200-420-100	Textbooks	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1200-450-100	Audio Visual	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1200-460-100	Hardware	\$750.00	\$750.00	\$26.99	\$26.99	\$0.00	\$26.99	\$723.01
01-1200-460-200	Hardware	\$500.00	\$500.00	\$318.99	\$318.99	\$0.00	\$318.99	\$181.01
01-1200-530-100	Furniture & Equipment	\$1,500.00	\$1,500.00	\$628.40	\$628.40	\$0.00	\$628.40	\$871.60
01-1200-530-200	Furniture & Equipment	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1200-530-300	Furniture & Equipment - Middle School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1200-560-100	Computer	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1200-560-200	Computer	\$500.00	\$500.00	\$497.00	\$497.00	\$0.00	\$497.00	\$3.00
01-1200-630-000	Dues & Fees	\$0.00	\$0.00	\$1,799.13	\$1,799.13	\$0.00	\$1,799.13	(\$1,799.13)
01-1200-630-100	Dues & Fees	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1200-630-200	Dues & Fees	\$1,500.00	\$1,500.00	\$140.00	\$140.00	\$140.00	\$280.00	\$1,220.00
01-1200-670-100	Travel	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
01-1200-670-200	Travel	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
01-1200-690-000	All Other	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<b>Sub Total</b>		<b>\$732,100.00</b>	<b>\$732,100.00</b>	<b>\$292,247.55</b>	<b>\$292,247.55</b>	<b>\$140.00</b>	<b>\$292,387.55</b>	<b>\$439,712.45</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:2120 - GUIDANCE SERVICES							

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2120-110-100	Salary - elem	\$13,940.00	\$13,940.00	\$5,806.85	\$5,806.85	\$0.00	\$5,806.85	\$8,133.15
01-2120-110-200	Salary - HS	\$15,490.00	\$15,490.00	\$6,453.65	\$6,453.65	\$0.00	\$6,453.65	\$9,036.35
01-2120-110-300	Salaries-MS	\$29,425.00	\$29,425.00	\$12,260.55	\$12,260.55	\$0.00	\$12,260.55	\$17,164.45
01-2120-210-100	GUIDANCE SERVICES	\$1,070.00	\$1,070.00	\$422.79	\$422.79	\$0.00	\$422.79	\$647.21
01-2120-210-200	GUIDANCE SERVICES	\$1,185.00	\$1,185.00	\$465.32	\$465.32	\$0.00	\$465.32	\$719.68
01-2120-210-300	GUIDANCE SERVICES	\$2,251.00	\$2,251.00	\$888.09	\$888.09	\$0.00	\$888.09	\$1,362.91
01-2120-220-100	GUIDANCE SERVICES	\$1,380.00	\$1,380.00	\$573.55	\$573.55	\$0.00	\$573.55	\$806.45
01-2120-220-200	GUIDANCE SERVICES	\$1,530.00	\$1,530.00	\$637.50	\$637.50	\$0.00	\$637.50	\$892.50
01-2120-220-300	GUIDANCE SERVICES	\$2,910.00	\$2,910.00	\$1,211.05	\$1,211.05	\$0.00	\$1,211.05	\$1,698.95
01-2120-230-100	GUIDANCE SERVICES	\$3,600.00	\$3,600.00	\$1,483.40	\$1,483.40	\$0.00	\$1,483.40	\$2,116.60
01-2120-230-200	GUIDANCE SERVICES	\$4,805.00	\$4,805.00	\$1,941.75	\$1,941.75	\$0.00	\$1,941.75	\$2,863.25
01-2120-230-300	GUIDANCE SERVICES	\$8,405.00	\$8,405.00	\$3,425.25	\$3,425.25	\$0.00	\$3,425.25	\$4,979.75
01-2120-231-000	Health Ins - Deductible	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-2120-290-100	GUIDANCE SERVICES	\$35.00	\$35.00	\$14.75	\$14.75	\$0.00	\$14.75	\$20.25
01-2120-290-200	GUIDANCE SERVICES	\$40.00	\$40.00	\$16.40	\$16.40	\$0.00	\$16.40	\$23.60
01-2120-290-300	GUIDANCE SERVICES	\$75.00	\$75.00	\$31.15	\$31.15	\$0.00	\$31.15	\$43.85
01-2120-410-000	Supplies	\$0.00	\$0.00	\$19.99	\$19.99	\$0.00	\$19.99	(\$19.99)
01-2120-410-100	Guidance Supplies	\$575.00	\$575.00	\$266.96	\$266.96	\$0.00	\$266.96	\$308.04
01-2120-410-200	Guidance Supplies	\$575.00	\$575.00	\$43.90	\$43.90	\$0.00	\$43.90	\$531.10

01-2120-460-200	Guidance Hardware	\$1,275.00	\$1,275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,275.00
01-2120-630-200	Dues & Fees	\$1,500.00	\$1,500.00	\$1,222.50	\$1,222.50	\$0.00	\$1,222.50	\$277.50
01-2120-670-000	Guidance Travel	\$500.00	\$500.00	\$617.53	\$617.53	\$0.00	\$617.53	(\$117.53)
01-2120-670-100	Guidance Travel	\$100.00	\$100.00	\$188.00	\$188.00	\$368.00	\$556.00	(\$456.00)
01-2120-670-200	Guidance Travel	\$500.00	\$500.00	\$245.99	\$245.99	\$0.00	\$245.99	\$254.01
01-2120-690-100	All Other	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
01-2120-690-200	All Other	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
<b>Sub Total</b>		<b>\$92,766.00</b>	<b>\$92,766.00</b>	<b>\$38,236.92</b>	<b>\$38,236.92</b>	<b>\$368.00</b>	<b>\$38,604.92</b>	<b>\$54,161.08</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2130 - HEALTH SERVICES

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2130-110-100	Nurse Sal - Elem	\$14,800.00	\$14,800.00	\$6,166.05	\$6,166.05	\$0.00	\$6,166.05	\$8,633.95
01-2130-110-200	Nurse Sal - HS	\$14,800.00	\$14,800.00	\$6,166.05	\$6,166.05	\$0.00	\$6,166.05	\$8,633.95
01-2130-110-300	Nurse Sal - MS	\$14,800.00	\$14,800.00	\$6,167.90	\$6,167.90	\$0.00	\$6,167.90	\$8,632.10
01-2130-120-000	Salaries of Substitutes	\$1,325.00	\$1,325.00	\$402.67	\$402.67	\$0.00	\$402.67	\$922.33
01-2130-210-000	Social Security	\$100.00	\$100.00	\$30.80	\$30.80	\$0.00	\$30.80	\$69.20
01-2130-210-100	HEALTH SERVICES	\$1,135.00	\$1,135.00	\$447.48	\$447.48	\$0.00	\$447.48	\$687.52
01-2130-210-200	HEALTH SERVICES	\$1,135.00	\$1,135.00	\$447.51	\$447.51	\$0.00	\$447.51	\$687.49
01-2130-210-300	HEALTH SERVICES	\$1,135.00	\$1,135.00	\$447.62	\$447.62	\$0.00	\$447.62	\$687.38
01-2130-220-100	HEALTH SERVICES	\$1,465.00	\$1,465.00	\$609.05	\$609.05	\$0.00	\$609.05	\$855.95
01-2130-220-200	HEALTH SERVICES	\$1,465.00	\$1,465.00	\$609.10	\$609.10	\$0.00	\$609.10	\$855.90
01-2130-220-300	HEALTH SERVICES	\$1,465.00	\$1,465.00	\$609.25	\$609.25	\$0.00	\$609.25	\$855.75
01-2130-230-100	HEALTH SERVICES	\$4,805.00	\$4,805.00	\$2,000.80	\$2,000.80	\$0.00	\$2,000.80	\$2,804.20
01-2130-230-200	HEALTH SERVICES	\$4,805.00	\$4,805.00	\$2,000.75	\$2,000.75	\$0.00	\$2,000.75	\$2,804.25
01-2130-230-300	HEALTH SERVICES	\$4,805.00	\$4,805.00	\$2,001.40	\$2,001.40	\$0.00	\$2,001.40	\$2,803.60
01-2130-231-000	Health Ins - Deductible	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-2130-290-100	HEALTH SERVICES	\$40.00	\$40.00	\$15.65	\$15.65	\$0.00	\$15.65	\$24.35
01-2130-290-200	HEALTH SERVICES	\$40.00	\$40.00	\$15.70	\$15.70	\$0.00	\$15.70	\$24.30
01-2130-290-300	HEALTH SERVICES	\$40.00	\$40.00	\$15.65	\$15.65	\$0.00	\$15.65	\$24.35
01-2130-410-000	Supplies	\$0.00	\$0.00	\$54.48	\$54.48	\$70.00	\$124.48	(\$124.48)
01-2130-410-100	Health Supplies - Elementary	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
01-2130-410-200	Health Supplies - High School	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
01-2130-410-300	Health Supplies - Middle School	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
01-2130-530-000	Furn And Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$33.40	\$33.40	(\$33.40)
01-2130-530-100	Furniture/Equipment - Elem > \$5k ea	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2130-530-200	Furniture/Equipment - HS > \$5k ea	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2130-530-300	Furniture/Equipment - MS > \$5k ea	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2130-670-000	Travel	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
01-2130-690-000	HEALTH SERVICES	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
<b>Sub Total</b>		<b>\$72,260.00</b>	<b>\$72,260.00</b>	<b>\$28,207.91</b>	<b>\$28,207.91</b>	<b>\$103.40</b>	<b>\$28,311.31</b>	<b>\$43,948.69</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2140 - PSYCHOLOGICAL SERVICES

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2140-313-000	Purchased Services	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
<b>Sub Total</b>		<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2150 - SAFETY & SECURITY

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2150-410-000	Supplies-safety & Security	\$2,500.00	\$2,500.00	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$900.00
01-2150-530-000	Capital Outlay-safety & Secur	\$100,380.00	\$100,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,380.00
<b>Sub Total</b>		<b>\$102,880.00</b>	<b>\$102,880.00</b>	<b>\$1,600.00</b>	<b>\$1,600.00</b>	<b>\$0.00</b>	<b>\$1,600.00</b>	<b>\$101,280.00</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>
01	Function:2222 - SCHOOL LIBRARY SERVICES

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2222-110-100	Salary - Librarian Elem	\$7,755.00	\$7,755.00	\$3,230.00	\$3,230.00	\$0.00	\$3,230.00	\$4,525.00
01-2222-110-200	Salary - Librarian HS	\$7,755.00	\$7,755.00	\$3,230.00	\$3,230.00	\$0.00	\$3,230.00	\$4,525.00
01-2222-110-300	Salary - Librarian MS	\$7,755.00	\$7,755.00	\$3,230.00	\$3,230.00	\$0.00	\$3,230.00	\$4,525.00
01-2222-120-000	Sal Of Sub	\$1,175.00	\$1,175.00	\$92.51	\$92.51	\$0.00	\$92.51	\$1,082.49
01-2222-140-100	Sal Aide - Elem	\$4,185.00	\$4,185.00	\$1,743.60	\$1,743.60	\$0.00	\$1,743.60	\$2,441.40
01-2222-140-200	Sal Aide - HS	\$4,185.00	\$4,185.00	\$1,743.55	\$1,743.55	\$0.00	\$1,743.55	\$2,441.45
01-2222-140-300	Sal Aide - MS	\$4,185.00	\$4,185.00	\$1,744.10	\$1,744.10	\$0.00	\$1,744.10	\$2,440.90
01-2222-145-100	Library OT- Elem	\$500.00	\$500.00	\$177.48	\$177.48	\$0.00	\$177.48	\$322.52
01-2222-145-200	Library OT - HS	\$500.00	\$500.00	\$177.49	\$177.49	\$0.00	\$177.49	\$322.51
01-2222-145-300	Library OT- MS	\$500.00	\$500.00	\$177.53	\$177.53	\$0.00	\$177.53	\$322.47
01-2222-210-000	Social Security	\$100.00	\$100.00	\$7.08	\$7.08	\$0.00	\$7.08	\$92.92
01-2222-210-100	SCHOOL LIBRARY SERVICES	\$950.00	\$950.00	\$309.12	\$309.12	\$0.00	\$309.12	\$640.88
01-2222-210-200	SCHOOL LIBRARY SERVICES	\$950.00	\$950.00	\$309.05	\$309.05	\$0.00	\$309.05	\$640.95
01-2222-210-300	SCHOOL LIBRARY SERVICES	\$950.00	\$950.00	\$309.16	\$309.16	\$0.00	\$309.16	\$640.84
01-2222-220-100	SCHOOL LIBRARY SERVICES	\$1,180.00	\$1,180.00	\$508.77	\$508.77	\$0.00	\$508.77	\$671.23
01-2222-220-200	SCHOOL LIBRARY SERVICES	\$1,180.00	\$1,180.00	\$508.83	\$508.83	\$0.00	\$508.83	\$671.17
01-2222-220-300	SCHOOL LIBRARY SERVICES	\$1,180.00	\$1,180.00	\$508.87	\$508.87	\$0.00	\$508.87	\$671.13
01-2222-230-100	SCHOOL LIBRARY SERVICES	\$6,405.00	\$6,405.00	\$1,088.20	\$1,088.20	\$0.00	\$1,088.20	\$5,316.80
01-2222-230-200	SCHOOL LIBRARY SERVICES	\$6,405.00	\$6,405.00	\$1,088.20	\$1,088.20	\$0.00	\$1,088.20	\$5,316.80
01-2222-230-300	SCHOOL LIBRARY SERVICES	\$6,405.00	\$6,405.00	\$1,088.20	\$1,088.20	\$0.00	\$1,088.20	\$5,316.80
01-2222-231-000	Health Ins. - Deductible	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-2222-290-100	SCHOOL LIBRARY SERVICES	\$30.00	\$30.00	\$12.70	\$12.70	\$0.00	\$12.70	\$17.30
01-2222-290-200	SCHOOL LIBRARY SERVICES	\$30.00	\$30.00	\$12.60	\$12.60	\$0.00	\$12.60	\$17.40
01-2222-290-300	SCHOOL LIBRARY SERVICES	\$30.00	\$30.00	\$12.65	\$12.65	\$0.00	\$12.65	\$17.35
01-2222-318-000	L.d. Consortium	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
01-2222-410-000	Supplies	\$0.00	\$0.00	\$75.45	\$75.45	\$0.00	\$75.45	(\$75.45)

01-2222-410-100	SCHOOL LIBRARY SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$135.27	\$135.27	\$2,864.73
01-2222-410-200	Supplies - High School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2222-410-300	Supplies - Middle School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2222-430-000	Library Books	\$0.00	\$0.00	\$31.52	\$31.52	\$0.00	\$31.52	(\$31.52)
01-2222-430-100	Library Books - Elementary	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
01-2222-440-000	Periodicals	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2222-450-100	Elem A-v Materials	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
01-2222-450-200	HS AV	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00
01-2222-450-300	MS AV	\$235.00	\$235.00	\$0.00	\$0.00	\$0.00	\$0.00	\$235.00
01-2222-460-000	Hardware	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
01-2222-530-000	SCHOOL LIBRARY SERVICES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2222-560-000	Computer	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2222-670-000	Travel	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2222-690-000	SCHOOL LIBRARY SERVICES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<b>Sub Total</b>		<b>\$180,000.00</b>	<b>\$180,000.00</b>	<b>\$21,416.66</b>	<b>\$21,416.66</b>	<b>\$135.27</b>	<b>\$21,551.93</b>	<b>\$158,448.07</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:2310 - BOARD OF EDUCATION							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-2310-317-000	Legal Services	\$10,000.00	\$10,000.00	\$7,204.00	\$7,204.00	\$0.00	\$7,204.00	\$2,796.00
01-2310-350-000	Adv And Print	\$3,500.00	\$3,500.00	\$461.52	\$461.52	\$0.00	\$461.52	\$3,038.48
01-2310-410-000	Supplies	\$750.00	\$750.00	\$58.00	\$58.00	\$0.00	\$58.00	\$692.00
01-2310-630-000	Dues And Fees	\$11,200.00	\$11,200.00	\$2,631.00	\$2,631.00	\$0.00	\$2,631.00	\$8,569.00
01-2310-642-000	Fidelity Bon Premium	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
01-2310-670-000	Travel	\$2,500.00	\$2,500.00	\$4,089.84	\$4,089.84	\$2,503.20	\$6,593.04	(\$4,093.04)
<b>Sub Total</b>		<b>\$28,000.00</b>	<b>\$28,000.00</b>	<b>\$14,444.36</b>	<b>\$14,444.36</b>	<b>\$2,503.20</b>	<b>\$16,947.56</b>	<b>\$11,052.44</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:2320 - EXECUTIVE ADMINISTRATION SERVICES							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-2320-105-100	Salary - Supt. Elem	\$40,485.00	\$40,485.00	\$19,166.50	\$19,166.50	\$0.00	\$19,166.50	\$21,318.50
01-2320-105-200	Salary- Supt HS	\$40,485.00	\$40,485.00	\$19,166.50	\$19,166.50	\$0.00	\$19,166.50	\$21,318.50
01-2320-105-300	Salary - Supt. MS	\$40,485.00	\$40,485.00	\$19,167.00	\$19,167.00	\$0.00	\$19,167.00	\$21,318.00
01-2320-140-100	Sal Supt. Clerk - Elem	\$18,075.00	\$18,075.00	\$7,530.55	\$7,530.55	\$0.00	\$7,530.55	\$10,544.45
01-2320-140-200	Supt Sal Clerk - HS	\$18,075.00	\$18,075.00	\$7,530.60	\$7,530.60	\$0.00	\$7,530.60	\$10,544.40
01-2320-140-300	Supt Sal Clerk - MS	\$18,075.00	\$18,075.00	\$7,532.85	\$7,532.85	\$0.00	\$7,532.85	\$10,542.15
01-2320-145-100	Supt OT - Elem	\$1,585.00	\$1,585.00	\$826.01	\$826.01	\$0.00	\$826.01	\$758.99
01-2320-145-200	Supt OT - HS	\$1,585.00	\$1,585.00	\$826.01	\$826.01	\$0.00	\$826.01	\$758.99
01-2320-145-300	Supt OT - MS	\$1,585.00	\$1,585.00	\$826.26	\$826.26	\$0.00	\$826.26	\$758.74
01-2320-210-100	EXECUTIVE ADMINISTRATION SERVICES	\$4,440.00	\$4,440.00	\$1,893.75	\$1,893.75	\$0.00	\$1,893.75	\$2,546.25
01-2320-210-200	EXECUTIVE ADMINISTRATION SERVICES	\$4,440.00	\$4,440.00	\$1,893.85	\$1,893.85	\$0.00	\$1,893.85	\$2,546.15
01-2320-210-300	EXECUTIVE ADMINISTRATION SERVICES	\$4,440.00	\$4,440.00	\$1,893.98	\$1,893.98	\$0.00	\$1,893.98	\$2,546.02
01-2320-220-100	EXECUTIVE ADMINISTRATION SERVICES	\$5,325.00	\$5,325.00	\$2,718.69	\$2,718.69	\$0.00	\$2,718.69	\$2,606.31
01-2320-220-200	EXECUTIVE ADMINISTRATION SERVICES	\$5,325.00	\$5,325.00	\$2,718.68	\$2,718.68	\$0.00	\$2,718.68	\$2,606.32
01-2320-220-300	EXECUTIVE ADMINISTRATION SERVICES	\$5,325.00	\$5,325.00	\$2,718.97	\$2,718.97	\$0.00	\$2,718.97	\$2,606.03
01-2320-230-100	EXECUTIVE ADMINISTRATION SERVICES	\$19,215.00	\$19,215.00	\$8,010.85	\$8,010.85	\$0.00	\$8,010.85	\$11,204.15
01-2320-230-200	EXECUTIVE ADMINISTRATION SERVICES	\$19,215.00	\$19,215.00	\$8,010.70	\$8,010.70	\$0.00	\$8,010.70	\$11,204.30
01-2320-230-300	EXECUTIVE ADMINISTRATION SERVICES	\$19,215.00	\$19,215.00	\$8,012.50	\$8,012.50	\$0.00	\$8,012.50	\$11,202.50
01-2320-231-000	Health Ins - Deductible	\$2,700.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00
01-2320-290-000	Other Emp Benefits	\$3,225.00	\$3,225.00	\$2,580.00	\$2,580.00	\$0.00	\$2,580.00	\$645.00
01-2320-290-100	EXECUTIVE ADMINISTRATION SERVICES	\$150.00	\$150.00	\$67.80	\$67.80	\$0.00	\$67.80	\$82.20
01-2320-290-200	EXECUTIVE ADMINISTRATION SERVICES	\$150.00	\$150.00	\$67.80	\$67.80	\$0.00	\$67.80	\$82.20
01-2320-290-300	EXECUTIVE ADMINISTRATION SERVICES	\$150.00	\$150.00	\$67.80	\$67.80	\$0.00	\$67.80	\$82.20
01-2320-350-000	Advertising & Printing	\$1,750.00	\$1,750.00	\$1,653.57	\$1,653.57	\$0.00	\$1,653.57	\$96.43
01-2320-410-000	Supplies	\$2,500.00	\$2,500.00	\$1,908.61	\$1,908.61	\$0.00	\$1,908.61	\$591.39
01-2320-560-000	Computer	\$1,000.00	\$1,000.00	\$560.00	\$560.00	\$0.00	\$560.00	\$440.00
01-2320-630-000	Dues And Fees	\$5,000.00	\$5,000.00	\$1,956.76	\$1,956.76	\$0.00	\$1,956.76	\$3,043.24
01-2320-670-000	Travel	\$5,000.00	\$5,000.00	\$507.61	\$507.61	\$0.00	\$507.61	\$4,492.39
01-2320-690-000	EXECUTIVE ADMINISTRATION SERVICES	\$20,000.00	\$20,000.00	\$1,570.00	\$1,570.00	\$0.00	\$1,570.00	\$18,430.00
<b>Sub Total</b>		<b>\$309,000.00</b>	<b>\$309,000.00</b>	<b>\$131,384.20</b>	<b>\$131,384.20</b>	<b>\$0.00</b>	<b>\$131,384.20</b>	<b>\$177,615.80</b>

<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:2410 - OFFICE OF THE PRINCIPAL							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-2410-110-100	Salary - Principal Elem	\$48,520.00	\$48,520.00	\$22,054.15	\$22,054.15	\$0.00	\$22,054.15	\$26,465.85
01-2410-110-200	Salary - Principal HS	\$52,205.00	\$52,205.00	\$23,729.15	\$23,729.15	\$0.00	\$23,729.15	\$28,475.85
01-2410-110-300	Salary - Principal MS	\$49,610.00	\$49,610.00	\$22,550.00	\$22,550.00	\$0.00	\$22,550.00	\$27,060.00
01-2410-120-000	Substitutes	\$1,150.00	\$1,150.00	\$208.13	\$208.13	\$0.00	\$208.13	\$941.87
01-2410-140-000	Sal-clerk	\$0.00	\$0.00	\$333.01	\$333.01	\$0.00	\$333.01	(\$333.01)
01-2410-140-100	Sal clerk - elem	\$14,720.00	\$14,720.00	\$8,409.61	\$8,409.61	\$0.00	\$8,409.61	\$6,310.39
01-2410-140-200	Sal clerk - HS	\$10,500.00	\$10,500.00	\$6,652.86	\$6,652.86	\$0.00	\$6,652.86	\$3,847.14
01-2410-140-300	Sal clerk - MS	\$25,220.00	\$25,220.00	\$12,785.23	\$12,785.23	\$0.00	\$12,785.23	\$12,434.77
01-2410-145-100	Princ OT - elem	\$620.00	\$620.00	\$360.83	\$360.83	\$0.00	\$360.83	\$259.17
01-2410-145-200	Prin OT - HS	\$620.00	\$620.00	\$42.98	\$42.98	\$0.00	\$42.98	\$577.02
01-2410-145-300	Prin OT - MS	\$620.00	\$620.00	\$403.79	\$403.79	\$0.00	\$403.79	\$216.21
01-2410-210-000	Social Security	\$0.00	\$0.00	\$41.39	\$41.39	\$0.00	\$41.39	(\$41.39)
01-2410-210-100	OFFICE OF THE PRINCIPAL	\$4,915.00	\$4,915.00	\$2,204.27	\$2,204.27	\$0.00	\$2,204.27	\$2,710.73
01-2410-210-200	OFFICE OF THE PRINCIPAL	\$4,875.00	\$4,875.00	\$2,254.81	\$2,254.81	\$0.00	\$2,254.81	\$2,620.19
01-2410-210-300	OFFICE OF THE PRINCIPAL	\$5,800.00	\$5,800.00	\$2,588.06	\$2,588.06	\$0.00	\$2,588.06	\$3,211.94
01-2410-220-100	OFFICE OF THE PRINCIPAL	\$6,315.00	\$6,315.00	\$3,044.77	\$3,044.77	\$0.00	\$3,044.77	\$3,270.23
01-2410-220-200	OFFICE OF THE PRINCIPAL	\$6,260.00	\$6,260.00	\$3,005.34	\$3,005.34	\$0.00	\$3,005.34	\$3,254.66
01-2410-220-300	OFFICE OF THE PRINCIPAL	\$7,460.00	\$7,460.00	\$3,530.24	\$3,530.24	\$0.00	\$3,530.24	\$3,929.76
01-2410-230-100	OFFICE OF THE PRINCIPAL	\$22,490.00	\$22,490.00	\$9,992.79	\$9,992.79	\$0.00	\$9,992.79	\$12,497.21

01-2410-230-200	Health Insurance	\$16,400.00	\$16,400.00	\$7,185.58	\$7,185.58	\$0.00	\$7,185.58	\$9,214.42
01-2410-230-300	OFFICE OF THE PRINCIPAL	\$25,815.00	\$25,815.00	\$11,111.26	\$11,111.26	\$0.00	\$11,111.26	\$14,703.74
01-2410-231-000	Health Ins - Deductible	\$3,150.00	\$3,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,150.00
01-2410-290-100	OFFICE OF THE PRINCIPAL	\$160.00	\$160.00	\$76.85	\$76.85	\$0.00	\$76.85	\$83.15
01-2410-290-200	Other Emp Benefits	\$160.00	\$160.00	\$76.70	\$76.70	\$0.00	\$76.70	\$83.30
01-2410-290-300	OFFICE OF THE PRINCIPAL	\$190.00	\$190.00	\$89.20	\$89.20	\$0.00	\$89.20	\$100.80
01-2410-319-100	Repairs	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$360.00
01-2410-319-200	Repairs	\$365.00	\$365.00	\$0.00	\$0.00	\$0.00	\$0.00	\$365.00
01-2410-410-000	Supplies	\$0.00	\$0.00	\$197.15	\$197.15	\$0.00	\$197.15	(\$197.15)
01-2410-410-100	Supplies	\$5,000.00	\$5,000.00	\$11.08	\$11.08	\$0.00	\$11.08	\$4,988.92
01-2410-410-200	Supplies	\$5,000.00	\$5,000.00	\$100.52	\$100.52	\$0.00	\$100.52	\$4,899.48
01-2410-460-100	Computer Hardware	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-460-200	Computer Hardware	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-530-100	Furniture & Equipment	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2410-530-200	Furniture & Equipment	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2410-560-100	Computer	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-560-200	Computer	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-630-000	Principal Dues and Fees	\$0.00	\$0.00	\$129.00	\$129.00	\$0.00	\$129.00	(\$129.00)
01-2410-630-100	OFFICE OF THE PRINCIPAL	\$850.00	\$850.00	\$167.50	\$167.50	\$0.00	\$167.50	\$682.50
01-2410-630-200	Principal High School Dues and Fees	\$850.00	\$850.00	\$485.00	\$485.00	\$0.00	\$485.00	\$365.00
01-2410-630-300	Principal MS Dues & Fees	\$850.00	\$850.00	\$167.50	\$167.50	\$0.00	\$167.50	\$682.50
01-2410-670-000	Travel	\$0.00	\$0.00	\$738.21	\$738.21	\$0.00	\$738.21	(\$738.21)
01-2410-670-100	Travel	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2410-670-200	Travel	\$3,000.00	\$3,000.00	\$114.11	\$114.11	\$0.00	\$114.11	\$2,885.89
01-2410-670-300	MS Principal Travel	\$0.00	\$0.00	\$148.70	\$148.70	\$0.00	\$148.70	(\$148.70)
01-2410-690-100	All Other	\$2,500.00	\$2,500.00	\$91.00	\$91.00	\$0.00	\$91.00	\$2,409.00
01-2410-690-200	All Other	\$2,500.00	\$2,500.00	\$91.00	\$91.00	\$0.00	\$91.00	\$2,409.00
<b>Sub Total</b>		<b>\$345,050.00</b>	<b>\$345,050.00</b>	<b>\$145,171.77</b>	<b>\$145,171.77</b>	<b>\$0.00</b>	<b>\$145,171.77</b>	<b>\$199,878.23</b>

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2510-315-000	Accounting & Audit Fees	\$8,500.00	\$8,500.00	\$8,705.87	\$8,705.87	\$0.00	\$8,705.87	(\$205.87)
01-2510-316-000	Business Office Data Processing	\$20,000.00	\$20,000.00	\$8,577.80	\$8,577.80	\$0.00	\$8,577.80	\$11,422.20
01-2510-319-000	Purch Prof Tech Service	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
01-2510-327-000	Rent-leases	\$55,000.00	\$55,000.00	\$305.00	\$305.00	\$0.00	\$305.00	\$54,695.00
01-2510-336-000	Gas & Oil	\$2,000.00	\$2,000.00	\$749.87	\$749.87	\$0.00	\$749.87	\$1,250.13
01-2510-350-000	Advertising/printing	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2510-381-000	SUPPORT SERVICES-BUSINESS	\$550.00	\$550.00	\$204.70	\$204.70	\$0.00	\$204.70	\$345.30
01-2510-382-000	Telephone	\$15,000.00	\$15,000.00	\$4,014.11	\$4,014.11	\$0.00	\$4,014.11	\$10,985.89
01-2510-383-000	Internet	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2510-410-000	Supplies	\$2,500.00	\$2,500.00	\$6.39	\$6.39	\$0.00	\$6.39	\$2,493.61
01-2510-520-000	Bldg Improvements	\$209,951.00	\$209,951.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,951.00
01-2510-530-000	Furn And Equip	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2510-560-000	Computer	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2510-630-000	Dues & Fees	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2510-660-000	Data Process	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2510-690-000	Audit - All Other	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
<b>Sub Total</b>		<b>\$390,001.00</b>	<b>\$390,001.00</b>	<b>\$22,563.74</b>	<b>\$22,563.74</b>	<b>\$0.00</b>	<b>\$22,563.74</b>	<b>\$367,437.26</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	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2520-334-000	Maintenance	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2520-336-000	Gas And Oil (No Students)	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2520-410-000	VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2520-550-000	Vehicle Purchase	\$116,036.00	\$116,036.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,036.00
<b>Sub Total</b>		<b>\$119,036.00</b>	<b>\$119,036.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$119,036.00</b>

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2610-120-000	Substitutes	\$10,000.00	\$10,000.00	\$2,144.39	\$2,144.39	\$0.00	\$2,144.39	\$7,855.61
01-2610-140-100	Cust. Salaries Elem	\$69,010.00	\$69,010.00	\$29,325.51	\$29,325.51	\$0.00	\$29,325.51	\$39,684.49
01-2610-140-200	Cust. Salaries - hs	\$69,010.00	\$69,010.00	\$29,297.71	\$29,297.71	\$0.00	\$29,297.71	\$39,712.29
01-2610-140-300	Cust. Salary - MS	\$69,010.00	\$69,010.00	\$29,323.72	\$29,323.72	\$0.00	\$29,323.72	\$39,686.28
01-2610-145-100	Cust. OT - Elem	\$350.00	\$350.00	\$107.51	\$107.51	\$0.00	\$107.51	\$242.49
01-2610-145-200	Cust. OT - HS	\$350.00	\$350.00	\$107.50	\$107.50	\$0.00	\$107.50	\$242.50
01-2610-145-300	Cust. OT - MS	\$350.00	\$350.00	\$107.54	\$107.54	\$0.00	\$107.54	\$242.46
01-2610-210-000	Social Security	\$0.00	\$0.00	\$158.49	\$158.49	\$0.00	\$158.49	(\$158.49)
01-2610-210-100	OPERATION OF PLANT	\$5,560.00	\$5,560.00	\$2,195.72	\$2,195.72	\$0.00	\$2,195.72	\$3,364.28
01-2610-210-200	OPERATION OF PLANT	\$5,565.00	\$5,565.00	\$2,193.58	\$2,193.58	\$0.00	\$2,193.58	\$3,371.42
01-2610-210-300	OPERATION OF PLANT	\$5,565.00	\$5,565.00	\$2,195.56	\$2,195.56	\$0.00	\$2,195.56	\$3,369.44
01-2610-220-000	Retirement	\$0.00	\$0.00	\$57.20	\$57.20	\$0.00	\$57.20	(\$57.20)
01-2610-220-100	OPERATION OF PLANT	\$6,350.00	\$6,350.00	\$2,846.61	\$2,846.61	\$0.00	\$2,846.61	\$3,503.39
01-2610-220-200	OPERATION OF PLANT	\$6,350.00	\$6,350.00	\$2,843.83	\$2,843.83	\$0.00	\$2,843.83	\$3,506.17
01-2610-220-300	OPERATION OF PLANT	\$6,350.00	\$6,350.00	\$2,846.44	\$2,846.44	\$0.00	\$2,846.44	\$3,503.56
01-2610-230-000	Health Ins	\$0.00	\$0.00	\$1,602.27	\$1,602.27	\$0.00	\$1,602.27	(\$1,602.27)
01-2610-230-100	OPERATION OF PLANT	\$35,240.00	\$35,240.00	\$12,396.95	\$12,396.95	\$0.00	\$12,396.95	\$22,843.05
01-2610-230-200	OPERATION OF PLANT	\$35,240.00	\$35,240.00	\$12,397.11	\$12,397.11	\$0.00	\$12,397.11	\$22,842.89
01-2610-230-300	OPERATION OF PLANT	\$35,240.00	\$35,240.00	\$12,416.03	\$12,416.03	\$0.00	\$12,416.03	\$22,823.97
01-2610-231-000	Health Ins - Deductible	\$1,800.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00

01-2610-290-100	OPERATION OF PLANT	\$180.00	\$180.00	\$69.05	\$69.05	\$0.00	\$69.05	\$110.95
01-2610-290-200	OPERATION OF PLANT	\$180.00	\$180.00	\$69.14	\$69.14	\$0.00	\$69.14	\$110.86
01-2610-290-300	OPERATION OF PLANT	\$180.00	\$180.00	\$69.03	\$69.03	\$0.00	\$69.03	\$110.97
01-2610-318-000	Repairman	\$50,000.00	\$50,000.00	\$62,061.38	\$62,061.38	\$0.00	\$62,061.38	(\$12,061.38)
01-2610-321-000	Fuel	\$50,000.00	\$50,000.00	\$12,465.22	\$12,465.22	\$0.00	\$12,465.22	\$37,534.78
01-2610-322-000	Electricity	\$125,000.00	\$125,000.00	\$58,544.53	\$58,544.53	\$0.00	\$58,544.53	\$66,455.47
01-2610-323-000	Water And Sewer	\$35,000.00	\$35,000.00	\$14,727.10	\$14,727.10	\$0.00	\$14,727.10	\$20,272.90
01-2610-327-000	Rentals and Leases	\$5,500.00	\$5,500.00	\$20,317.24	\$20,317.24	\$0.00	\$20,317.24	(\$14,817.24)
01-2610-328-000	Insurance	\$130,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
01-2610-329-000	Other Property Services	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
01-2610-338-000	Repairs	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2610-382-000	OPERATION OF PLANT	\$2,000.00	\$2,000.00	\$2,179.67	\$2,179.67	\$0.00	\$2,179.67	(\$179.67)
01-2610-410-000	Supplies	\$70,000.00	\$70,000.00	\$17,878.96	\$17,878.96	\$0.00	\$17,878.96	\$52,121.04
01-2610-520-000	OPERATION OF PLANT	\$427,620.00	\$427,620.00	\$0.00	\$0.00	\$0.00	\$0.00	\$427,620.00
01-2610-530-000	Furniture & Equipment	\$15,000.00	\$15,000.00	\$762.75	\$762.75	\$0.00	\$762.75	\$14,237.25
01-2610-670-000	Travel	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2610-690-000	Training and Travel	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<b>Sub Total</b>		<b>\$1,275,000.00</b>	<b>\$1,275,000.00</b>	<b>\$334,207.74</b>	<b>\$334,207.74</b>	<b>\$0.00</b>	<b>\$334,207.74</b>	<b>\$940,792.26</b>

**Primary Sort Element**      **Secondary Sort Element**  
01      Function:2750 - PUPIL TRANSPORTATION

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2750-120-000	Substitutes	\$21,000.00	\$21,000.00	\$7,117.74	\$7,117.74	\$0.00	\$7,117.74	\$13,882.26
01-2750-140-000	Sal-bus Driver	\$0.00	\$0.00	\$3,796.79	\$3,796.79	\$0.00	\$3,796.79	(\$3,796.79)
01-2750-140-100	Sal Bus Driver - Elem	\$53,305.00	\$53,305.00	\$24,231.17	\$24,231.17	\$0.00	\$24,231.17	\$29,073.83
01-2750-140-200	Sal Bus Driver - HS	\$53,305.00	\$53,305.00	\$22,512.34	\$22,512.34	\$0.00	\$22,512.34	\$30,792.66
01-2750-140-300	Sal Bus Driver - MS	\$53,305.00	\$53,305.00	\$20,462.13	\$20,462.13	\$0.00	\$20,462.13	\$32,842.87
01-2750-141-000	Activity Driving	\$20,000.00	\$20,000.00	\$9,688.00	\$9,688.00	\$0.00	\$9,688.00	\$10,312.00
01-2750-160-000	Poverty - Town Drop	\$7,250.00	\$7,250.00	\$3,958.89	\$3,958.89	\$0.00	\$3,958.89	\$3,291.11
01-2750-210-000	Social Security	\$0.00	\$0.00	\$1,852.05	\$1,852.05	\$0.00	\$1,852.05	(\$1,852.05)
01-2750-210-100	PUPIL TRANSPORTATION	\$5,680.00	\$5,680.00	\$1,790.74	\$1,790.74	\$0.00	\$1,790.74	\$3,889.26
01-2750-210-200	PUPIL TRANSPORTATION	\$5,680.00	\$5,680.00	\$1,660.31	\$1,660.31	\$0.00	\$1,660.31	\$4,019.69
01-2750-210-300	PUPIL TRANSPORTATION	\$5,680.00	\$5,680.00	\$1,520.95	\$1,520.95	\$0.00	\$1,520.95	\$4,159.05
01-2750-220-000	Retirement	\$0.00	\$0.00	\$708.28	\$708.28	\$0.00	\$708.28	(\$708.28)
01-2750-220-100	PUPIL TRANSPORTATION	\$4,810.00	\$4,810.00	\$2,032.63	\$2,032.63	\$0.00	\$2,032.63	\$2,777.37
01-2750-220-200	PUPIL TRANSPORTATION	\$4,810.00	\$4,810.00	\$2,027.80	\$2,027.80	\$0.00	\$2,027.80	\$2,782.20
01-2750-220-300	PUPIL TRANSPORTATION	\$4,810.00	\$4,810.00	\$1,824.10	\$1,824.10	\$0.00	\$1,824.10	\$2,985.90
01-2750-230-000	Health Ins	\$0.00	\$0.00	\$585.47	\$585.47	\$0.00	\$585.47	(\$585.47)
01-2750-230-100	PUPIL TRANSPORTATION	\$2,350.00	\$2,350.00	\$977.80	\$977.80	\$0.00	\$977.80	\$1,372.20
01-2750-230-200	PUPIL TRANSPORTATION	\$2,350.00	\$2,350.00	\$977.75	\$977.75	\$0.00	\$977.75	\$1,372.25
01-2750-230-300	PUPIL TRANSPORTATION	\$2,350.00	\$2,350.00	\$978.05	\$978.05	\$0.00	\$978.05	\$1,371.95
01-2750-231-000	Health Ins - Deductible	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00
01-2750-290-000	Other Emp Benefits	\$0.00	\$0.00	\$1,464.94	\$1,464.94	\$0.00	\$1,464.94	(\$1,464.94)
01-2750-290-100	PUPIL TRANSPORTATION	\$50.00	\$50.00	\$18.25	\$18.25	\$0.00	\$18.25	\$31.75
01-2750-290-200	PUPIL TRANSPORTATION	\$50.00	\$50.00	\$18.20	\$18.20	\$0.00	\$18.20	\$31.80
01-2750-290-300	PUPIL TRANSPORTATION	\$50.00	\$50.00	\$18.25	\$18.25	\$0.00	\$18.25	\$31.75
01-2750-336-000	Gas And Oil (Students)	\$50,000.00	\$50,000.00	\$21,853.70	\$21,853.70	\$0.00	\$21,853.70	\$28,146.30
01-2750-337-000	Tires And Parts	\$25,000.00	\$25,000.00	\$13,591.05	\$13,591.05	\$4,543.65	\$18,134.70	\$6,865.30
01-2750-338-000	Bus Repairs	\$15,000.00	\$15,000.00	\$2,497.48	\$2,497.48	\$0.00	\$2,497.48	\$12,502.52
01-2750-410-000	Pupil Trans Supplies	\$3,000.00	\$3,000.00	\$1,189.73	\$1,189.73	\$83.65	\$1,273.38	\$1,726.62
01-2750-460-000	TRANS- Computer Hardware (<\$5k)	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2750-465-000	TRANS-Software	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2750-530-000	PUPIL TRANSPORTATION	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2750-540-000	Bus Acquisition	\$139,715.00	\$139,715.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,715.00
01-2750-630-000	PUPIL TRANSPORTATION	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2750-670-000	Travel	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2750-690-000	Other Misc	\$7,500.00	\$7,500.00	\$944.27	\$944.27	\$1,782.87	\$2,727.14	\$4,772.86
<b>Sub Total</b>		<b>\$500,000.00</b>	<b>\$500,000.00</b>	<b>\$150,298.86</b>	<b>\$150,298.86</b>	<b>\$6,410.17</b>	<b>\$156,709.03</b>	<b>\$343,290.97</b>

**Primary Sort Element**      **Secondary Sort Element**  
01      Function:2760 - SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2760-120-000	Substitutes	\$1,000.00	\$1,000.00	\$17.50	\$17.50	\$0.00	\$17.50	\$982.50
01-2760-140-100	Sal SPED Driver -elem	\$1,600.00	\$1,600.00	\$647.86	\$647.86	\$0.00	\$647.86	\$952.14
01-2760-140-200	Sal SPED Dr - HS	\$1,600.00	\$1,600.00	\$647.77	\$647.77	\$0.00	\$647.77	\$952.23
01-2760-140-300	Salary Sped Dr - MS	\$1,600.00	\$1,600.00	\$646.69	\$646.69	\$0.00	\$646.69	\$953.31
01-2760-210-000	Sped Social Security	\$0.00	\$0.00	\$1.33	\$1.33	\$0.00	\$1.33	(\$1.33)
01-2760-210-100	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$150.00	\$150.00	\$46.73	\$46.73	\$0.00	\$46.73	\$103.27
01-2760-210-200	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$150.00	\$150.00	\$46.74	\$46.74	\$0.00	\$46.74	\$103.26
01-2760-210-300	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$150.00	\$150.00	\$46.67	\$46.67	\$0.00	\$46.67	\$103.33
01-2760-220-100	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$200.00	\$200.00	\$63.98	\$63.98	\$0.00	\$63.98	\$136.02
01-2760-220-200	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$200.00	\$200.00	\$64.00	\$64.00	\$0.00	\$64.00	\$136.00
01-2760-220-300	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$200.00	\$200.00	\$63.86	\$63.86	\$0.00	\$63.86	\$136.14
01-2760-230-100	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$50.00	\$50.00	\$6.55	\$6.55	\$0.00	\$6.55	\$43.45
01-2760-230-200	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$50.00	\$50.00	\$6.55	\$6.55	\$0.00	\$6.55	\$43.45
01-2760-230-300	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$50.00	\$50.00	\$6.56	\$6.56	\$0.00	\$6.56	\$43.44
01-2760-290-000	Other Emp Benefits	\$15.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00
01-2760-332-000	Mil To Parents Sp Ed Reg	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2760-336-000	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$2,500.00	\$2,500.00	\$496.86	\$496.86	\$0.00	\$496.86	\$2,003.14

01-2760-338-000	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$7,500.00	\$7,500.00	\$29.40	\$29.40	\$0.00	\$29.40	\$7,470.60
01-2760-339-000	other trans. services	\$5,485.00	\$5,485.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,485.00
01-2760-460-000	Computer Hardware (<\$5k)	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<b>Sub Total</b>		<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$2,839.05</b>	<b>\$2,839.05</b>	<b>\$0.00</b>	<b>\$2,839.05</b>	<b>\$22,160.95</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:4202 - TITLE I-INSTRUCTIONAL							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-4202-110-000	Title I - Salary	\$63,500.00	\$63,500.00	\$26,556.48	\$26,556.48	\$0.00	\$26,556.48	\$36,943.52
01-4202-112-000	Title I - RTI Stipend	\$2,600.00	\$2,600.00	\$1,083.00	\$1,083.00	\$0.00	\$1,083.00	\$1,517.00
01-4202-120-000	Title I - Substitute	\$2,500.00	\$2,500.00	\$929.74	\$929.74	\$0.00	\$929.74	\$1,570.26
01-4202-130-000	Staff Development - Title Allocations	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-4202-140-000	Title I - Para Salary	\$14,050.00	\$14,050.00	\$5,853.16	\$5,853.16	\$0.00	\$5,853.16	\$8,196.84
01-4202-145-000	Title Aide OT	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-210-000	Title I - Social Security	\$6,395.00	\$6,395.00	\$2,578.14	\$2,578.14	\$0.00	\$2,578.14	\$3,816.86
01-4202-220-000	Title I - Retirement	\$7,915.00	\$7,915.00	\$3,339.78	\$3,339.78	\$0.00	\$3,339.78	\$4,575.22
01-4202-230-000	Title I - Health Insurance	\$19,575.00	\$19,575.00	\$8,632.69	\$8,632.69	\$0.00	\$8,632.69	\$10,942.31
01-4202-231-000	Title I - Health Ins. Deduct.	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-4202-290-000	Title I - Income Protection	\$205.00	\$205.00	\$84.80	\$84.80	\$0.00	\$84.80	\$120.20
01-4202-410-000	Title I - Supplies	\$1,500.00	\$1,500.00	\$14.97	\$14.97	\$0.00	\$14.97	\$1,485.03
01-4202-420-000	Title I - Textbooks	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-460-000	Title I - Hardware	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-4202-530-000	Title I-Furniture & Equipment	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-4202-630-000	TITLE I-INSTRUCTIONAL	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-4202-670-200	Title 1-Instructional	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-670-300	Title 1-Instructional	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-690-000	Other - PD	\$500.00	\$500.00	\$40.00	\$40.00	\$0.00	\$40.00	\$460.00
<b>Sub Total</b>		<b>\$127,640.00</b>	<b>\$127,640.00</b>	<b>\$49,112.76</b>	<b>\$49,112.76</b>	<b>\$0.00</b>	<b>\$49,112.76</b>	<b>\$78,527.24</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:4213 - TITLE I - SCHOOL IMPROVEMENT							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-4213-690-000	Title I Acct.- Other Expenses (Trai	\$5,000.00	\$5,000.00	\$1,905.07	\$1,905.07	\$0.00	\$1,905.07	\$3,094.93
<b>Sub Total</b>		<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$1,905.07</b>	<b>\$1,905.07</b>	<b>\$0.00</b>	<b>\$1,905.07</b>	<b>\$3,094.93</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:4404 - IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-4404-300-000	IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR	\$32,860.00	\$32,860.00	\$21,200.24	\$21,200.24	\$0.00	\$21,200.24	\$11,659.76
<b>Sub Total</b>		<b>\$32,860.00</b>	<b>\$32,860.00</b>	<b>\$21,200.24</b>	<b>\$21,200.24</b>	<b>\$0.00</b>	<b>\$21,200.24</b>	<b>\$11,659.76</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:4406 - SPED IDEA PRESCHOOL							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-4406-300-000	SPED IDEA PRESCHOOL- Purch Svces	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00
<b>Sub Total</b>		<b>\$4,500.00</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:5000 - DEBT SERVICES							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-5000-610-000	Debt Service	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
<b>Sub Total</b>		<b>\$250,000.00</b>	<b>\$250,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,000.00</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:6000 - SUMMER SCHOOL							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-6000-110-000	Summer-dr.ed. Salary	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
01-6000-210-000	Summer-dr.ed. Social Security	\$1,150.00	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,150.00
01-6000-220-000	Summer-dr.ed.-teacher Retirem	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-6000-336-000	Dr. Ed.-gas & Oil	\$1,850.00	\$1,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,850.00
01-6000-410-000	Dr. Ed.-supplies	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
<b>Sub Total</b>		<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:7820 - VOCATIONAL EDUCATION							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-7820-110-000	Sal-ad Ed Voc Ed	\$3,500.00	\$3,500.00	\$250.00	\$250.00	\$0.00	\$250.00	\$3,250.00
01-7820-210-000	Social Security	\$275.00	\$275.00	\$19.02	\$19.02	\$0.00	\$19.02	\$255.98
01-7820-220-000	Retirement	\$350.00	\$350.00	\$24.70	\$24.70	\$0.00	\$24.70	\$325.30
01-7820-230-000	Health	\$0.00	\$0.00	\$27.28	\$27.28	\$0.00	\$27.28	(\$27.28)
01-7820-410-000	Supplies	\$437.50	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
01-7820-460-000	Hardware	\$437.50	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
<b>Sub Total</b>		<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$321.00</b>	<b>\$321.00</b>	<b>\$0.00</b>	<b>\$321.00</b>	<b>\$4,679.00</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:8000 - TRANSFERS (OUTGOING)							
<b>Account Code</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Actuals</b>	<b>YTD Actuals</b>	<b>Encumbrance</b>	<b>Projected</b>	<b>YTD Available</b>
01-8000-000-000	TRANSFERS (OUTGOING)	\$100,000.00	\$100,000.00	\$3,883.65	\$3,883.65	\$0.00	\$3,883.65	\$96,116.35
<b>Sub Total</b>		<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$3,883.65</b>	<b>\$3,883.65</b>	<b>\$0.00</b>	<b>\$3,883.65</b>	<b>\$96,116.35</b>
<b>Primary Sort Element</b>	<b>Secondary Sort Element</b>							
01	Function:9000 - NON-PROGRAM EXPENDITURES							

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-9000-000-000	NON-PROGRAM EXPENDITURES	\$0.00	\$0.00	\$80,892.50	\$80,892.50	\$0.00	\$80,892.50	(\$80,892.50)
<b>Sub Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,892.50</b>	<b>\$80,892.50</b>	<b>\$0.00</b>	<b>\$80,892.50</b>	<b>(\$80,892.50)</b>
<b>Primary Sort Element</b> 01	<b>Secondary Sort Element</b> Function:9999 - Clearing							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-9999-000-000	Necessary Cash Reserve	\$900,000.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00
<b>Sub Total</b>		<b>\$900,000.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900,000.00</b>
<b>Primary Sort Element</b> 10	<b>Secondary Sort Element</b> Function:9000 - NON-PROGRAM EXPENDITURES							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
10-9000-000-000	NON-PROGRAM EXPENDITURES	\$0.00	\$0.00	\$97,154.54	\$97,154.54	\$0.00	\$97,154.54	(\$97,154.54)
<b>Sub Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,154.54</b>	<b>\$97,154.54</b>	<b>\$0.00</b>	<b>\$97,154.54</b>	<b>(\$97,154.54)</b>
<b>Grand Total</b>		<b>\$9,999,086.00</b>	<b>\$9,999,086.00</b>	<b>\$3,216,571.83</b>	<b>\$3,216,571.83</b>	<b>\$16,568.76</b>	<b>\$3,233,140.59</b>	<b>\$6,765,945.41</b>

Actual	32.33%
Budget	41.67%
Under/(Over)	<u>9.33%</u>

# Activities Director's Report

January 9, 2018

Academic All-State was announced, this includes contributing athletes with a GPA of 3.7 or higher and contributor to the team. Students include Softball: Sydnie Allen and Lauren Gockley, Cross Country: Kaley Hauxwell, Kayla Schilke, Landis Beverly, and Kalen Wallin, Volleyball: Adelaide Maxwell and Allison Owings, Football: Jack Bauerle and Caine Haarberg, Play Production: Noah Griffin and Valerie Herbert.

The Chase County wrestling Invitational is this weekend with 12 teams. We will be using track wrestling and Chuck Lambert the Superintendent at Bridgeport will be helping run the computers and clocks. We will be hosting Gordon-Rushville for a Dual on Friday night and finish setting up for the Invite after the basketball games with Gothenburg on Friday night.

I will be attending the NSAA district 5 Meeting in Holdrege tomorrow January 10th. We will be discussing and voting on the upcoming District Proposals.

I will release the SPVA tournament seeding tomorrow and brackets for the tournament. The Girls will play on Monday and Thursday night with Finals on Saturday. The Boys will play on Tuesday and Friday night with finals on Saturday. The Boys will travel on Tuesday and the Girls may host on Monday night if they win tonight otherwise we will travel. Perkins County is the only team that does not play tonight so there could be some shifting around depending on the outcome of tonights games.

The work they did in the Auxiliary gym on the noise by hanging the sound panels has worked well and is much improved.

Pivot was able to hang to fans in the shorthorn gym over the Holiday break. The temperatures have still been cold in the gym.

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



# Chase County

**January, 2018**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Christmas Break	2 Teacher In-Service Christmas Break 4:00pm Basketball-G/JV/Varsity <b>Dundy County Stratton</b> 4:00pm Basketball-B/JV/Varsity <b>Dundy County Stratton</b>	3 School Resumes	4 2:00pm Basketball-B/JH <b>Dundy County Stratton</b> 2:00pm Basketball-G/JH <b>Dundy County Stratton</b> 5:30pm Wrestling-B/Varsity/JV <b>Perkins County vs. Multiple Schools</b>	5 9:00am Speech @ Chase County Schools	6 9:00am Wrestling-B/Varsity/JV <b>Ogallala vs. TBA</b> 2:00pm Basketball-B/JV/Varsity <b>Kimball</b> 2:00pm Basketball-G/JV/Varsity <b>Kimball</b>
7	8 Doane "Oregon Trail Honor Band" @ Gering 8:00am Haxtun Honor Choir @ Haxtun 5:30pm Basketball-G/C Team <b>Perkins County</b> 7:00pm Basketball-B/C Team <b>Perkins County</b>	9 7:30am FFA @ Auditorium 2:00pm Basketball-G/JV/Varsity <b>Southern Valley</b> 2:30pm Wrestling-JV <b>Perkins County vs. Multiple Schools</b> 3:30pm Basketball-B/JV/Varsity <b>Southern Valley</b> 4:00pm Basketball-B/JH <b>Perkins County</b> 6:00pm Chase County School Board Meeting @ Board Room	10	11 FFA Pink Out Game @ Grant 4:00pm Basketball-G/JH <b>North Platte St. Pats</b> 4:00pm Basketball-B/JH <b>North Platte St. Pats</b> 4:30pm Basketball-B/JV/Varsity <b>Perkins County</b> 4:30pm Basketball-G/JV/Varsity <b>Perkins County</b>	12 TBD Basketball-B/JV/Varsity <b>Gothenburg</b> 4:00pm Basketball-G/JV/Varsity <b>Gothenburg</b> 6:00pm Wrestling-B/Varsity/JV <b>Gordon-Rushville</b>	13 7:00am Speech @ Wallace 8:00am Singing Around Nebraska @ North Platte 9:00am Wrestling-B/Varsity/JV <b>Chase County vs. Multiple Schools</b> 7:00pm-9:00pm 7th & 8th Masquerade Ball @ CCS Commons Area
14	15 TBD Basketball-G/Varsity <b>TBA vs. TBA</b> Teacher In-Service	16 TBD Basketball-B/Varsity <b>TBA vs. TBA</b> 4:00pm Basketball-B/JH <b>Ogallala</b>	17 FCCLA @ Cambridge	18 TBD Basketball-G/Varsity <b>TBA vs. TBA</b> 2:00pm Doane College Band @ Chase County Schools 3:00pm Basketball-B/JH <b>Sutherland</b> 3:00pm Basketball-G/JH <b>Sutherland</b>	19 TBD Basketball-B/Varsity <b>TBA vs. TBA</b> 11:00am Wrestling-B/Varsity/JV <b>Chadron vs. TBA</b>	20 TBD Basketball-G/Varsity <b>TBA vs. TBA</b> TBD Basketball-B/Varsity <b>TBA vs. TBA</b> 8:00am Singing Youth Nebraska @ North Platte 9:00am Wrestling-B/Varsity/JV <b>Chadron vs. TBA</b>
21	22 UNK Honor Band @ Chase County Schools TBD Basketball-B/JH <b>Sutherland</b> 9:00am-3:00pm Blood Drive @ Auxiliary Gym 1:00pm Basketball-G/JH <b>Sutherland vs. TBA</b>	23 4:00pm Basketball-B/JV/Varsity <b>Haxtun</b> 4:00pm Basketball-G/JV/Varsity <b>Haxtun</b>	24	25	26 9:00am Wrestling-B/Varsity/JV <b>Medicine Valley vs. TBA</b>	27 North Platte Middle School Honor Band @ North Platte 8:00am Speech @ Grant 2:30pm Basketball-B/C Team <b>Hershey</b> 2:30pm Basketball-G/C Team <b>Hershey</b> 3:30pm Basketball-G/JV/Varsity <b>Hershey</b> 3:30pm Basketball-B/JV/Varsity <b>Hershey</b>
28	29 North Platte Community College Best of the West Honor Band/Choir @ North Platte 5:30pm Basketball-G/C Team <b>Perkins County</b> 5:30pm Basketball-B/C Team <b>Perkins County</b>	30 SPVA Junior High Band and Chorus Clinic @ Hershey 1:00pm Wrestling-B/Varsity/JV <b>Kimball vs. Multiple Schools</b> 4:00pm Basketball-B/JV/Varsity <b>Wray</b> 4:00pm Basketball-G/JV/Varsity <b>Wray</b>	31			

## February, 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 <b>4:00pm Basketball-B/JH Dundy County Stratton</b> <b>4:00pm Basketball-G/JH Dundy County Stratton</b>	2	3 <b>8:00am</b> Speech @ Sutherland <b>9:00am</b> Wrestling-JV <b>Southwest vs. TBA</b>
4	5 High Plains Festival Honor Band @ Chadron <b>3:00pm-7:00pm</b> Parent Teacher Conferences	6 High Plains Festival Honor Band @ Chadron <b>3:00pm-7:00pm</b> Parent Teacher Conferences <b>3:00pm</b> Basketball-G/C Team <b>McCook</b> <b>4:30pm</b> Basketball-B/C Team <b>McCook</b>	7 <b>9:00am</b> FFA District Contest @ Curtis	8 Nebraska Wesleyan Honor Band @ Lincoln <b>3:30pm</b> Basketball-B/JH <b>McCook</b>	9 Nebraska Wesleyan Honor Band @ Lincoln <b>TBD</b> Wrestling-B/Varsity/JV <b>Bridgeport Public Schools vs. TBA</b>	10 Nebraska Wesleyan Honor Band @ Lincoln <b>8:00am</b> Wrestling-B/Varsity/JV <b>Bridgeport Public Schools vs. TBA</b> <b>3:30pm</b> Basketball-G/JV/Varsity Cambridge
11	12 <b>8:00am</b> NCDA Show Choir Festival @ Chase County Schools	13 <b>7:30am</b> FFA @ Auditorium <b>6:00pm</b> Chase County School Board Meeting @ Board Room	14	15 <b>3:00pm</b> Wrestling-B/Varsity/JV <b>NSAA vs. TBA</b>	16 No School <b>11:30am</b> Wrestling-B/Varsity/JV <b>NSAA vs. TBA</b>	17 No School <b>8:00am</b> Speech @ Ogallala <b>8:30am</b> Wrestling-B/Varsity/JV <b>NSAA vs. TBA</b>
18 No School	19 No School	20	21 <b>6:00am-9:00am</b> Preventive Care Clinic @ Auxiliary Gym	22 <b>9:00am</b> FFA Eustis-Farnum CDE Invite <b>9:00am</b> FFA Eustis-Farnum CDE Invite @ Eustis	23	24 9th St. Singers @ Grand Island High School <b>7:00am</b> Speech @ Southwest High School
25 FCCLA @ Kearney	26 Spring Practice FCCLA @ Kearney	27	28 <b>8:30am-9:05am</b> 9th St. Singers @ Wesleyan Fellowship Hall			

## **Board Report - January 9, 2018**

RTI - Beginning this semester, the High School is piloting the beginnings of a system that is designed to help students struggling with classes and hopefully intervene earlier than failing grades. Currently, there is a team of 5 teachers and one classified staff that comprise the RTI team. We've developed a referral form that teachers use to notify the team when a student is struggling. This referral generates an email to each member of the team-one of the team members calls "dibs" on that student and begins a process of identifying what is causing the students struggles and working to fill in gaps in their learning. I refer to this as a pilot because our main focus is to improve/perfect the process and resources we use to help those students recover; we are working to move toward implementing this fully into next year's schedule once any kinks in the process have been worked out.

MIC time - The high school has also made changes to our Mentorship time that occurs on Fridays. A group of 8 students have taken over the planning of activities, drafting teams and additional leaders. They are taking a competition-based approach in which they will come up with challenges that improve our student culture/climate and teams compete against each other for incentives that might include VIP parking, additional lunch time, trading places with me for a period or two, or other ideas the leaders might come up with. Students were very excited when this was first rolled out last Friday and currently they are working on forming team identities and bonds before the challenges begin in a few weeks.

## Mrs. Odens' January, 2018 School Board Report

The 5-6 concert and the 7-12 Vocal concerts were well attended the week before Christmas vacation. All of the classroom Christmas celebrations were successful and everyone was ready for the Christmas break.

On the in-service day before break the teachers and paras were very busy. The K-4 teachers were given some training and information on a new guidance curriculum that Mrs. Hanna is starting to use with the students. The program is the Sanford Harmony Social Emotional curriculum. The curriculum and materials were free to the school. The rest of the day was spent working on report cards, planning RTI activities and lessons, and working on the grade-level pacing/learning guides. The teachers greatly appreciated the time to work on these tasks. The teachers continued to work on these tasks during the January 2nd in-service day as well.

We will be completing the winter AIMSWEB testing January 17 and 18th. Report cards will be sent home with the K-4 students on January 12th.

January 2018  
Superintendent Report

1. Education Forum in Kearney February 21<sup>st</sup> and 22<sup>nd</sup>. Let me know if you are interested in attending.
2. Committee Meetings
3. Collecting data for negotiations
4. Legislative issues
5. Beginning our planning for next year.

Andres Huicochea  
73468 340 Ave.  
Enders, NE 69027

January 4, 2018

To Whom It May Concern  
Chase County School District  
520 E. 9 St.  
Imperial, NE 69033

To Whom It May Concern:

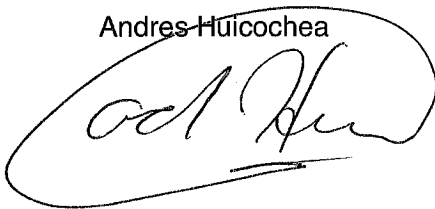
I am very honored to be working for Chase County School District and have learned much in the time that I have spent here. However, it is with much sadness to inform you that this is my formal resignation from my position as head of maintenance. My last date of employment will be January 25, 2018.

The decision has not been easy, but I have decided that it will be in the best interest of my family as I will be relocating to Georgia. I am available to assist in the smooth transition of the new staff into my current role.

Once again I would like to thank you for the opportunities that this position has given me. I wish you and the school district success in the future.

Yours Sincerely,

Andres Huicochea

A handwritten signature in black ink, appearing to read "Andres Huicochea", enclosed within a large, hand-drawn oval. The signature is fluid and cursive.



# Spady Construction

Spady Construction  
P.O. Box 942  
Imperial, NE 69033  
308-882-8053  
mmspady@gpcom.net

## ESTIMATE

### JOB NAME

Chase County Schools  
520 East 9<sup>th</sup> St.  
Imperial, NE 69033

ESTIMATE: # 9582711  
DATE: 12/19/2017  
EXPIRATION DATE: 1/19/2818

### Band room

1-Designer, 3 wide sash set, Designer casement, 105"x80",  
ext. Brown, int. pre-finished Early American, golden raise  
and lower shades.

### Shop

2-Designer, 5 wide sash set, Designer casement, 180"x  
47", ext. Brown, int. pre-finished Early American, golden  
raise and lower shades.

### Includes:

Interior- pre- finished Early American, 3½", oak casing.  
Exterior- pre- finished Brown metal.  
Disposal of old windows

All necessary labor and materials to install windows listed  
above.

### Does not include:

Any interior painting.  
Any sales tax on materials.

Total

\$16,308.00

### Payment terms:

50% (\$8,154.00) due upon ordering of windows.  
50% (\$8,154.00) due upon completion.

CHASE COUNTY SCHOOL DISTRICT NO. 10

IMPERIAL, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2017

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

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
<b>FINANCIAL STATEMENTS</b>	
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 - 24
<b>SUPPLEMENTARY INFORMATION</b>	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis	25 - 27
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis - Budget and Actual (Unaudited)	
General Fund	28 - 30
Depreciation Fund	31
Employee Benefit Fund	32
Special Building Fund	33
Bond Fund	34
Qualified Capital Purpose Undertaking Fund	35
School Nutrition Fund	36
Student Fee Fund	37
Notes to Budgetary Schedules	38
General Fund - Schedule of Cash Disbursements for Operational Expenses (Unaudited)	39 - 45
Activities Fund - Schedule of Changes in Cash Balances (Unaudited)	46 - 48
<b>REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	49 - 50
SCHEDULE OF FINDINGS AND REPSONSES	51 - 53
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	54



**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, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Chase County School District No. 10, Imperial, Nebraska, as of and for the year ended August 31, 2017, 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 25 - 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 25 - 27 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 25 - 27 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 28 - 48, 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 3, 2017, 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 3, 2017

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2017

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS	Disburse- ments			
Governmental Activities				
Regular instruction	3,573,873	18,315	17,686	(3,537,872)
Poverty programs	292,912			(292,912)
Limited English proficiency programs	210,361			(210,361)
Special education programs	611,700		225,217	(386,483)
Support services				
Pupils	157,205			(157,205)
Staff	113,185			(113,185)
Maintenance and operation of building and plant	629,185			(629,185)
Vehicle acquisition and maintenance other than pupil transportation vehicles	68			(68)
Regular pupil transportation	344,623			(344,623)
Special education pupil transportation	14,490		2,058	(12,432)
General and administrative				
Board of Education	26,678			(26,678)
Executive administration	295,162			(295,162)
District legal services	4,200			(4,200)
Office of the Principal	315,169			(315,169)
Business services	436,375			(436,375)
State programs	47,478			(47,478)
Federal programs	273,689		249,789	(23,900)
Adult education	747			(747)
Food program services	280,075	146,777	125,058	(8,240)
Student fee expenses	4,140			(4,140)
Employee benefits	25			(25)
Capital outlay	3,291,054			(3,291,054)

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2017

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)				
Governmental Activities (Continued)				
Debt service				
Principal	300,000			(300,000)
Interest	61,173			(61,173)
Fees and other costs	45,030			(45,030)
Total governmental activities	11,328,597	165,092	619,808	(10,543,697)
General Receipts				
Taxes				
Property taxes - general purpose				6,693,904
Carline taxes				1,223
Motor vehicle tax				408,680
Homestead exemption				2,534
Property tax credit				46,385
Personal property tax credit				1,591
County fines and license fees				71,512
State aid				829,878
Bond issue				3,050,000
Interest				4,609
Other receipts				38,701
Total general receipts				11,149,017
Change in net position resulting from receipts and disbursements				605,320
NET POSITION, beginning of year				3,573,129
NET POSITION, end of year				4,178,449

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2017

					Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts			Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions		Total Governmental Activities
<b>ASSETS</b>					
Cash and certificates of deposit					2,819,032
Cash at County Treasurer					1,359,417
<b>TOTAL ASSETS</b>					<b>4,178,449</b>
<b>NET POSITION</b>					
Restricted for:					
Capital projects					942,977
Debt services					332,717
Unrestricted					2,902,755
<b>TOTAL NET POSITION</b>					<b>4,178,449</b>

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, 2017

	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	26,678							26,678
Executive administration	295,162							295,162
District legal services	4,200							4,200
Office of the Principal	315,169							315,169
Business services	436,375							436,375
State programs	47,478							47,478
Federal programs	273,689							273,689
Adult education	747							747
Food program services					280,075			280,075
Employee benefits	25							25
Student fee expenses						4,140		4,140
Capital outlay	111,890	3,179,164						3,291,054
Debt service								
Principal			25,000	275,000				300,000
Interest	25,417		5,278	30,478				61,173
Fees and other costs	30	45,000						45,030
Total disbursements	<u>7,484,462</u>	<u>3,224,164</u>	<u>30,278</u>	<u>305,478</u>	<u>280,075</u>	<u>4,140</u>		<u>11,328,597</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>580,037</u>	<u>(2,915,340)</u>	<u>(29,634)</u>	<u>(70,286)</u>	<u>(8,223)</u>	<u>(1,234)</u>		<u>(2,444,680)</u>
OTHER FINANCING SOURCES (USES)								
Financing proceeds		3,050,000						3,050,000
NET CHANGE IN FUND BALANCES	580,037	134,660	(29,634)	(70,286)	(8,223)	(1,234)		605,320
FUND BALANCES, beginning of year	<u>2,227,255</u>	<u>557,320</u>	<u>362,351</u>	<u>321,283</u>	<u>94,574</u>	<u>10,346</u>		<u>3,573,129</u>
FUND BALANCES, end of year	<u>2,807,292</u>	<u>691,980</u>	<u>332,717</u>	<u>250,997</u>	<u>86,351</u>	<u>9,112</u>		<u>4,178,449</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, 2017

	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>								
ASSETS								
Cash and cash equivalents	1,540,919	636,607	332,717	213,326	86,351	9,112		2,819,032
County Treasurer's balances	<u>1,266,373</u>	<u>55,373</u>		<u>37,671</u>				<u>1,359,417</u>
<b>TOTAL ASSETS</b>	<u><b>2,807,292</b></u>	<u><b>691,980</b></u>	<u><b>332,717</b></u>	<u><b>250,997</b></u>	<u><b>86,351</b></u>	<u><b>9,112</b></u>		<u><b>4,178,449</b></u>
<b>LIABILITIES AND FUND BALANCES</b>								
LIABILITIES	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
FUND BALANCES								
Restricted for:								
Capital projects		691,980		250,997				942,977
Debt service			332,717					332,717
Assigned								
Lunch					86,351			86,351
Capital outlay	582,609							582,609
Employee benefits	21,524							21,524
Student fees						9,112		9,112
Subsequent year's budget	1,280,187							1,280,187
Unassigned	<u>922,972</u>							<u>922,972</u>
Total fund balances	<u>2,807,292</u>	<u>691,980</u>	<u>332,717</u>	<u>250,997</u>	<u>86,351</u>	<u>9,112</u>		<u>4,178,449</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><b>2,807,292</b></u>	<u><b>691,980</b></u>	<u><b>332,717</b></u>	<u><b>250,997</b></u>	<u><b>86,351</b></u>	<u><b>9,112</b></u>		<u><b>4,178,449</b></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, 2017

	Activities Fund
ASSETS	
Cash	<u>581,296</u>
LIABILITIES	
Due to student groups and others	<u>581,296</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 has utilized 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. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

**Depreciation Fund** - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District

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)

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 to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

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

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

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may

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)

be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

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

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

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

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

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

Fiduciary Fund Types

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

Major Funds

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

Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with 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 fund 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.

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the 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. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2017, as all vacation earned during the year must be used by August 31 with no carryover.

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.

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	2,819,032
Fiduciary funds	581,296
	<u>3,400,328</u>

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

NOTE 2. CASH AND INVESTMENTS (Continued)

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

Demand deposits	1,697,488
Certificates of deposits	1,702,840
Total cash and investments	<u>3,400,328</u>

Maturities of certificates of deposits are as follows:

One year and over	<u>1,702,840</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, 2017, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

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

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2017.

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.

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

NOTE 3. RETIREMENT PLAN

**Plan Description**

The Chase County Public 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. All permanent employees working at least 20 hours per week on an on-going, regular basis, or with a full-time contract are covered members.

**Benefits Provided**

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

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

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

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

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

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

NOTE 3. RETIREMENT PLAN (Continued)

**Contributions**

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

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

The District's contribution to the Plan for its year ended August 31, 2017, was \$402,203.

**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.

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.

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

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school boards errors and omissions, crime, public employee dishonesty, workers' compensation and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 7. INTERFUND TRANSFERS

The District did not make any transfers for the year ended August 31, 2017.

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, 2017, was \$30,478. Payments are being made out of the Qualified Capital Purpose Undertaking Fund. The balance outstanding at August 31, 2017, is \$1,710,000.

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.

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, 2017, is \$410,000.

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

NOTE 8. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

The District entered into a lease purchase agreement for the purpose of financing certain improvements to the educational facilities of the District. The District received financing of \$3,050,000. Payments are due semi-annual payments starting May 15, 2017, with the final payment due November 15, 2023. The agreement bears interest at 2%. Total interest paid during the year ended August 31, 2017, was \$25,417. Payments are being made out of the General Fund or the Special Building Fund. The balance outstanding at August 31, 2017, is \$3,050,000.

Changes to long-term debt for the year ended August 31, 2017, are as follows:

Long-term debt outstanding, September 1, 2016	2,420,000
Additions	3,050,000
Payments	<u>(300,000)</u>
Bonds outstanding, August 31, 2017	<u>5,170,000</u>
 Amounts due within one year	 <u>750,000</u>

Amortization Schedule

The annual requirements to amortize all long-term debt outstanding at August 31, 2017, including interest payments of \$362,803, are as follows:

Years Ending August 31,	Principal	Interest	Total
2018	750,000	92,622	842,622
2019	770,000	79,915	849,915
2020	775,000	66,303	841,303
2021	790,000	51,800	841,800
2022	800,000	36,345	836,345
2023 - 2027	1,215,000	34,261	1,249,261
2028 - 2029	70,000	1,557	71,557
Total	<u>5,170,000</u>	<u>362,803</u>	<u>5,532,803</u>

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

NOTE 9. FEDERAL AWARD PROGRAMS

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

NOTE 10. COMMITMENTS

At August 31, 2016, the District had a commitment to Eric Reichert Insulation & Construction, Inc., and C&S Construction for \$342,167 and \$569,802, respectively. These are for the construction of a school addition which includes an auxiliary gymnasium, wrestling/multi-purpose room, locker rooms, public restrooms, and storage room, and of a bus barn, respectively.

NOTE 11. SUBSEQUENT EVENTS

On September 21, 2017, the District issued a line of credit of \$565,000 with First Bank & Trust Company for the construction purposes.

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2017, 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, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
<b>RECEIPTS</b>					
Local sources					
Taxes					
Property taxes - general purpose	6,201,889				6,201,889
Carline tax	1,137				1,137
Motor vehicle taxes	407,782				407,782
Tuition	18,315				18,315
Interest	2,882	468	75		3,425
Local license fees and fines	2,975				2,975
Other local receipts	14,224				14,224
Total local sources	<u>6,649,204</u>	<u>468</u>	<u>75</u>		<u>6,649,747</u>
County sources					
County fines and license fees	10,313				10,313
ESU receipts	61,199				61,199
Total county sources	<u>71,512</u>				<u>71,512</u>
State sources					
State aid	55,332				55,332
Special education	225,217				225,217
Special education transportation	2,058				2,058
Homestead exemption	33,804				33,804
Property tax credit	620,215				620,215
Personal property tax credit	21,221				21,221
High-ability learners	6,218				6,218
Flex funding - school age support services	11,069				11,069
Pro-rate motor vehicle	10,797				10,797
State apportionment	88,509				88,509
State categorical programs	399				399
Total state sources	<u>1,074,839</u>				<u>1,074,839</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, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (Continued)					
Federal sources					
Title I	80,528				80,528
Title I NCLB	3,295				3,295
Title I, Part C	5,148				5,148
Title II, Part A	20,386				20,386
IDEA Part B (611) Base Allocation	50,449				50,449
IDEA Preschool	4,373				4,373
IDEA Poverty	73,670				73,670
Medicaid in Public Schools	8,508				8,508
Carl Perkins	3,432				3,432
Total federal sources	<u>249,789</u>				<u>249,789</u>
Nonrevenue receipts					
Insurance Proceeds	7,400				7,400
Sale of property	11,035				11,035
Other nonrevenue receipts	177				177
Total nonrevenue receipts	<u>18,612</u>				<u>18,612</u>
Total receipts	<u>8,063,956</u>	<u>468</u>	<u>75</u>		<u>8,064,499</u>
DISBURSEMENTS					
Regular instruction	3,573,873				3,573,873
Poverty programs	292,912				292,912
Limited English proficiency programs	210,361				210,361
Special education programs	611,700				611,700
Support services					
Pupils	157,205				157,205
Staff	113,185				113,185
Vehicle acquisition and maintenance other than pupil transportation vehicles	68				68

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, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS (Continued)					
Support services (Continued)					
Maintenance and operation of building and plant	629,185				629,185
Pupil transportation	344,623				344,623
Special education pupil transportation	14,490				14,490
General and administrative					
Board of Education	26,678				26,678
Executive administration	295,162				295,162
District legal services	4,200				4,200
Office of the Principal	315,169				315,169
Business services	436,375				436,375
State programs	47,478				47,478
Federal programs	273,689				273,689
Debt service	25,447				25,447
Adult education	747				747
Capital outlay		111,890			111,890
Employee benefits			25		25
Total disbursements	<u>7,372,547</u>	<u>111,890</u>	<u>25</u>	<u>      </u>	<u>7,484,462</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	691,409	(111,422)	50		580,037
FUND BALANCE, beginning of year	<u>1,511,750</u>	<u>694,031</u>	<u>21,474</u>		<u>2,227,255</u>
FUND BALANCE, end of year	<u>2,203,159</u>	<u>582,609</u>	<u>21,524</u>		<u>2,807,292</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, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
<b>RECEIPTS (Continued)</b>					
<b>Federal sources</b>					
Title I	80,528				80,528
Title I NCLB	3,295				3,295
Title I, Part C	5,148				5,148
Title II, Part A	20,386				20,386
IDEA Part B (611) Base Allocation	50,449				50,449
IDEA Preschool	4,373				4,373
IDEA Poverty	73,670				73,670
Medicaid in Public Schools	8,508				8,508
Carl Perkins	3,432				3,432
Total federal sources	<u>249,789</u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>249,789</u>
<b>Nonrevenue receipts</b>					
Insurance Proceeds	7,400				7,400
Sale of property	11,035				11,035
Other nonrevenue receipts	177				177
Total nonrevenue receipts	<u>18,612</u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>18,612</u>
Total receipts	<u>8,063,956</u>	<u>468</u>	<u>75</u>	<u>      </u>	<u>8,064,499</u>
<b>DISBURSEMENTS</b>					
Regular instruction	3,573,873				3,573,873
Poverty programs	292,912				292,912
Limited English proficiency programs	210,361				210,361
Special education programs	611,700				611,700
Support services					
Pupils	157,205				157,205
Staff	113,185				113,185
Vehicle acquisition and maintenance other than pupil transportation vehicles	68				68

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, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS (Continued)					
Support services (Continued)					
Maintenance and operation of building and plant	629,185				629,185
Pupil transportation	344,623				344,623
Special education pupil transportation	14,490				14,490
General and administrative					
Board of Education	26,678				26,678
Executive administration	295,162				295,162
District legal services	4,200				4,200
Office of the Principal	315,169				315,169
Business services	436,375				436,375
State programs	47,478				47,478
Federal programs	273,689				273,689
Debt service	25,447				25,447
Adult education	747				747
Capital outlay		111,890			111,890
Employee benefits			25		25
Total disbursements	<u>7,372,547</u>	<u>111,890</u>	<u>25</u>	<u>      </u>	<u>7,484,462</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	691,409	(111,422)	50		580,037
FUND BALANCE, beginning of year	<u>1,511,750</u>	<u>694,031</u>	<u>21,474</u>		<u>2,227,255</u>
FUND BALANCE, end of year	<u>2,203,159</u>	<u>582,609</u>	<u>21,524</u>		<u>2,807,292</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes - general purpose	6,760,429	6,201,889	5,866,385
Carline tax	1,000	1,137	870
PPD Sales Tax (5%)			456
Motor vehicle taxes	420,000	407,782	414,889
Tuition	1,000	18,315	3,766
Interest	2,500	2,882	522
Local license fees and fines	3,000	2,975	2,465
Rental of school equipment and facilities			1,800
Postsecondary receipts			7,200
Other local receipts		14,224	100
Total local sources	<u>7,187,929</u>	<u>6,649,204</u>	<u>6,298,453</u>
County sources			
Educational Service Unit receipts	8,500	10,313	13,819
County fines and license fees	50,000	61,199	55,383
Total county sources	<u>58,500</u>	<u>71,512</u>	<u>69,202</u>
State sources			
State aid	55,331	55,332	84,270
Special education	250,000	225,217	208,981
Special education transportation	6,000	2,058	3,347
Homestead exemption		33,804	31,833
Property tax credit		620,215	618,960
Personal property tax credit		21,221	
High-ability learners	6,000	6,218	6,584
Flex Funding - school age support services		11,069	
Pro-rate motor vehicle	10,000	10,797	14,222
State apportionment	88,000	88,509	88,970
Distance Education			4,865
State categorical programs	2,000	399	1,388
Total state sources	<u>417,331</u>	<u>1,074,839</u>	<u>1,063,420</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, 2017  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS (Continued)</b>			
Federal sources			
Title I, Part A ESEA/ESSA	95,000	80,528	80,075
Title I, Accountability ESEA/ESSA		3,295	10,945
Title I, Part C ESEA/ESSA		5,148	5,616
REAP	130,000		
IDEA Base Allocation		50,449	50,449
IDEA Preschool		4,373	4,373
IDEA Enrollment/Poverty		73,670	75,707
Medicaid in Public Schools	5,000	8,508	7,236
Carl Perkins		3,432	
Title II, Part A		20,386	20,514
Other Federal Non-Categorical Receipts	80,000		
Other federal receipts	20,000		
Total federal sources	330,000	249,789	254,915
Nonrevenue Sources			
Sale of property		11,035	16,367
Insurance proceeds		7,400	
Other nonrevenue receipts	20,000	177	
Total nonrevenue sources	20,000	18,612	16,367
Total receipts	8,013,760	8,063,956	7,702,357
<b>DISBURSEMENTS</b>			
Regular instruction	4,550,000	3,573,873	3,645,973
Limited English proficiency programs		210,361	206,322
Poverty programs		292,912	222,868
Special education programs	740,000	611,700	572,604
Support services			
Pupils	250,000	157,205	149,241
Safety and security			150,000
Staff	180,000	113,185	139,533

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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
DISBURSEMENTS (Continued)			
Support Services (Continued)			
Vehicle acquisition and maintenance other than pupil transportation vehicles	70,000	68	75,214
Maintenance and operation of building and plant	850,000	629,185	990,489
Regular pupil transportation	520,000	344,623	403,106
Special education pupil transportation	25,000	14,490	5,348
General and administrative			
Board of Education	16,000	26,678	17,911
Executive administration	300,000	295,162	284,508
District legal services	10,000	4,200	8,615
Office of the Principal	335,000	315,169	314,448
Business services	350,000	436,375	334,001
State categorical programs		47,478	41,056
Federal programs	170,000	273,689	295,695
Debt service	120,000	25,447	
Summer school	25,000		
Adult education	6,000	747	705
Transfers	100,000		240,000
Total disbursements	<u>8,617,000</u>	<u>7,372,547</u>	<u>8,097,637</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		691,409	(395,280)
FUND BALANCE, beginning of year		<u>1,511,750</u>	<u>1,907,030</u>
FUND BALANCE, end of year		<u>2,203,159</u>	<u>1,511,750</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, 2017  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Transfer - General Fund (as expensed from the General Fund)			500,000
Interest received		<u>468</u>	<u>422</u>
Total receipts		<u>468</u>	<u>500,422</u>
<b>DISBURSEMENTS</b>			
Capital outlay	<u>706,178</u>	<u>111,890</u>	<u>172,569</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>		(111,422)	327,853
<b>FUND BALANCE, beginning of year</b>		<u>694,031</u>	<u>366,178</u>
<b>FUND BALANCE, end of year</b>		<u>582,609</u>	<u>694,031</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Transfer - General Fund (as expensed from the General Fund)	11,654		
Interest		75	82
Total receipts	<u>11,654</u>	<u>75</u>	<u>82</u>
<b>DISBURSEMENTS</b>			
Employee benefits	<u>28,826</u>	<u>25</u>	<u>      </u>
<b>RECEIPTS OVER DISBURSEMENTS</b>		50	82
<b>FUND BALANCE, beginning of year</b>		<u>21,474</u>	<u>21,392</u>
<b>FUND BALANCE, end of year</b>		<u>21,524</u>	<u>21,474</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose	200,000	278,248	226,736
Carline taxes		37	38
Pro-rate motor vehicle taxes		390	427
Homestead exemption		1,534	1,467
Property tax credit		27,544	28,458
Personal property tax credit		927	
Interest		144	39
Financing proceeds		3,050,000	
Total receipts	<u>200,000</u>	<u>3,358,824</u>	<u>257,165</u>
<b>DISBURSEMENTS</b>			
Underwriter fees		45,000	
Building improvements	511,258	3,179,164	
Total disbursements	<u>511,258</u>	<u>3,224,164</u>	
<b>RECEIPTS OVER DISBURSEMENTS</b>		134,660	257,165
<b>FUND BALANCE, beginning of year</b>		<u>557,320</u>	<u>300,155</u>
<b>FUND BALANCE, end of year</b>		<u>691,980</u>	<u>557,320</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Taxes			
Property taxes - debt purpose			328
Interest		644	700
Bond issue			<u>435,000</u>
Total receipts		644	436,028
<b>DISBURSEMENTS</b>			
Bond redemption	300,000	25,000	450,000
Interest expense	62,295	5,278	21,383
Bond issue costs			6,961
Total disbursements	362,295	30,278	478,344
<b>RECEIPTS UNDER DISBURSEMENTS</b>		(29,634)	(42,316)
<b>FUND BALANCE, beginning of year</b>		<u>362,351</u>	<u>404,667</u>
<b>FUND BALANCE, end of year</b>		<u>332,717</u>	<u>362,351</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose	306,715	213,767	345,404
Carline tax	50	49	48
Pro-rate motor vehicle taxes	10	508	543
Homestead exemption		1,000	1,810
Property tax credit		18,841	35,118
Personal property tax credit		664	
Interest		363	302
Total receipts	<u>306,775</u>	<u>235,192</u>	<u>383,225</u>
<b>DISBURSEMENTS</b>			
Retirement of bond principal	533,617	275,000	270,000
Bond interest	37,578	30,478	32,660
Total disbursements	<u>571,195</u>	<u>305,478</u>	<u>302,660</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		(70,286)	80,565
FUND BALANCE, beginning of year		<u>321,283</u>	<u>240,718</u>
FUND BALANCE, end of year		<u>250,997</u>	<u>321,283</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Sale of lunches	150,000	146,777	131,133
State reimbursement		1,112	759
Federal reimbursement	95,000	113,775	104,223
Interest income	1	17	87
Transfer from General Fund	1,907		40,000
Other receipts		10,171	2,013
Total receipts	<u>246,908</u>	<u>271,852</u>	<u>278,215</u>
<b>DISBURSEMENTS</b>			
Salaries	95,000	77,660	84,616
Payroll taxes and benefits	34,000	20,478	26,021
Food and supplies	225,000	172,962	139,642
Other expenses	15,000	8,975	18,786
Total disbursements	<u>369,000</u>	<u>280,075</u>	<u>269,065</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>		(8,223)	9,150
<b>FUND BALANCE, beginning of year</b>		<u>94,574</u>	<u>85,424</u>
<b>FUND BALANCE, end of year</b>		<u>86,351</u>	<u>94,574</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, 2017  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
<b>RECEIPTS</b>			
Driver's Education	8,679	2,890	3,520
Interest		16	21
Total receipts	<u>8,679</u>	<u>2,906</u>	<u>3,541</u>
<b>DISBURSEMENTS</b>			
Driver's Education	<u>15,000</u>	<u>4,140</u>	<u>3,680</u>
RECEIPTS UNDER DISBURSEMENTS		(1,234)	(139)
FUND BALANCE, beginning of year		<u>10,346</u>	<u>10,485</u>
FUND BALANCE, end of year		<u>9,112</u>	<u>10,346</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 disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year-end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Expenditures in Excess of Budget

Actual disbursements of \$3,224,164 exceeded budgeted expenditures of \$511,258 in the Special Building Fund by \$2,712,906.

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 over disbursements - financial reporting basis	
General Fund	<u>580,037</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	691,409
Depreciation Fund	(111,422)
Employee Benefit Fund	50
	<u>580,037</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2017

REGULAR INSTRUCTION

Regular salaries	2,345,621
Substitute salaries	65,407
Stipends	7,187
Social security	178,792
Retirement	228,807
Health insurance	481,195
Other employee benefits	31,279
Contracted services	6,968
Supplies and materials	68,663
Textbooks	4,139
E-books	4,158
Periodicals	1,152
Audio-visual materials	1,168
Computer software	5,659
Web/cloud based software	17,344
Other supplies and materials	8,975
Furniture and equipment	13,029
Computer Hardware	35,021
Dues and fees	6,840
Travel expenses and mileage	31,226
Other expenses	31,243
Total regular instruction	<u>3,573,873</u>

LIMITED ENGLISH PROFICIENCY PROGRAMS

Regular salaries	130,731
Substitute salaries	4,019
Clerical and paraprofessional staff salaries	25,399
Social security	11,950
Retirement	15,445
Health insurance	21,750
Other employee benefits	392
Supplies and materials	52
Travel expense and mileage	182
Other expenses	441
Total limited English proficiency programs	<u>210,361</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2017

<b>POVERTY PROGRAMS</b>	
Regular salaries	55,479
Substitute salaries	12,085
Clerical and paraprofessional staff salaries	142,579
Social security	13,954
Retirement	19,421
Health insurance	48,904
Other employee benefits	490
Total poverty programs	<u>292,912</u>
 <b>SPECIAL EDUCATION PROGRAMS</b>	
Regular salaries	68,199
Substitute salaries	9,079
Clerical and paraprofessional staff salaries	155,183
Social security	20,367
Retirement	28,929
Health insurance	49,613
Other employee benefits	1,317
Advertising and printing	1,001
Tuition paid to other agencies	266,081
Supplies and materials	3,015
Textbooks	3,825
Audio-visual materials	62
Capital outlay	1,854
Dues and fees	2,456
Travel expense and mileage	159
Other expenses	560
Total special education programs	<u>611,700</u>
 <b>TOTAL INSTRUCTIONAL PROGRAMS</b>	 <u><u>4,688,846</u></u>
 <b>SUPPORT SERVICES - PUPILS</b>	
Regular salaries	98,564
Clerical and paraprofessional staff salaries	1,315
Social security	7,302
Retirement	9,509
Health Insurance	28,670
Other employee benefits	244
Supplies and materials	609
Computer hardware	1,270

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - PUPILS (Continued)

Furniture and equipment	7,119
Dues and fees	546
Travel expense and mileage	734
Other expenses	<u>1,323</u>
Total support services - pupils	<u>157,205</u>

SUPPORT SERVICES - STAFF

Regular salaries	52,129
Substitute salaries	1,170
Clerical and paraprofessional staff salaries	12,334
Social security	5,021
Retirement	6,367
Other employee benefits	164
Contracted services	23,000
Supplies and materials	1,414
Library books	7,529
Periodicals	156
Audio-visual materials	1,121
Furniture and equipment	<u>2,780</u>
Total support services - staff	<u>113,185</u>

SUPPORT SERVICES - BOARD OF EDUCATION

Accounting and auditing services	8,309
Advertising and printing	3,411
Supplies and materials	665
Dues and fees	11,790
Travel expense and mileage	<u>2,503</u>
Total support services - Board of Education	<u>26,678</u>

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Regular salaries	135,500
Clerical and paraprofessional staff salaries	57,776
Social security	13,876
Retirement	19,091
Health insurance	54,619
Other employee benefits	3,221
Supplies and materials	2,167
Computer hardware	106

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2017

<b>SUPPORT SERVICES - EXECUTIVE ADMINISTRATION (Continued)</b>	
Dues and fees	4,982
Travel expense and mileage	1,302
Other expenses	2,522
Total support services - executive administration	<u>295,162</u>
 <b>SUPPORT SERVICES - DISTRICT LEGAL SERVICES</b>	
Contracted legal services	<u>4,200</u>
 <b>SUPPORT SERVICES - OFFICE OF THE PRINCIPAL</b>	
Regular salaries	176,961
Substitute salaries	1,123
Clerical and paraprofessional staff salaries	36,147
Social security	16,031
Retirement	20,375
Health insurance	58,741
Other employee benefits	519
Supplies and materials	87
Computer hardware	1,487
Dues and fees	608
Travel expense and mileage	1,973
Other expenses	1,117
Total support services - Office of the Principal	<u>315,169</u>
 <b>SUPPORT SERVICES - BUSINESS SERVICES</b>	
Data processing	15,669
Other professional and technical services	1,397
Rentals or leases	50,996
Postage	517
Gas and oil	1,899
Advertising and printing	1,489
Distance education and telecommunications	13,994
Supplies and materials	110
Building acquisition and improvements	264,122
Dues and fees	84,982
Other expenses	1,200
Total support services - business services	<u>436,375</u>
 <b>SUPPORT SERVICES - VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION VEHICLES</b>	
Repair and maintenance	<u>68</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - MAINTENANCE AND OPERATION OF  
BUILDING AND PLANT

Regular salaries - custodian	203,775
Substitute salaries	9,746
Social security	16,067
Retirement	20,166
Health insurance	50,676
Other employee benefits	478
Contracted services	47,518
Fuel	45,065
Electricity	122,581
Water and sewer	32,041
Rentals or leases	5,490
Property insurance	4,074
Other property services	39
Repairs	633
Distance education and telecommunications	1,784
Supplies and materials	58,888
Furniture and equipment	<u>10,164</u>
Total support services - maintenance and operation of building and plant	<u>629,185</u>

SUPPORT SERVICES - REGULAR PUPIL TRANSPORTATION

Regular salaries - drivers	186,040
Substitute salaries	20,090
Social security	15,465
Retirement	16,842
Health insurance	11,498
Other employee benefits	1,557
Gas and oil	46,834
Tires and parts	22,421
Bus repair and maintenance	9,513
Supplies	2,358
Computer software	40
Furniture and equipment	5,778
Travel expense and mileage	70
Other expenses	<u>6,117</u>
Total support services - regular pupil transportation	<u>344,623</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - SPECIAL EDUCATION PUPIL	
TRANSPORTATION	
Regular salaries - drivers	3,579
Substitute salaries	88
Social security	257
Retirement	362
Mileage to parents	1,303
Gas and oil	1,947
Repairs and maintenance	<u>6,954</u>
Total support services - special education pupil transportation	<u>14,490</u>
STATE PROGRAMS	
Regular salaries	29,872
Substitute salaries	624
Social security	4,409
Retirement	5,901
Health insurance	6,520
Other employee benefits	<u>152</u>
Total state programs	<u>47,478</u>
FEDERAL PROGRAMS	
Title I, Part A ESEA/ESSA Improving Academic Achievement of the Disadvantaged	
Regular salaries	95,237
Substitute salaries	2,387
Stipends	1,250
Social security	5,066
Retirement	6,462
Health insurance	17,805
Other employee benefits	159
Supplies and materials	911
Travel expense and mileage	198
Other expenses	<u>40</u>
Total Title I, Part A NCLB improving academic achievement of the disadvantaged	<u>129,515</u>
TITLE I ACCOUNTABILITY ESEA/ESSA	
Supplies	900
Other expenses	<u>4,077</u>
Total Title I Accountability ESEA/ESSA	<u>4,977</u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 GENERAL FUND  
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2017

FEDERAL PROGRAMS (Continued)	
IDEA Part B (611) Base Allocation - BAF	
Purchased services	<u>50,479</u>
IDEA Special Education - Preschool	
Purchased services	<u>4,314</u>
IDEA Enrollment/Poverty	
Regular salaries	65,631
Other employee benefits	<u>12,685</u>
Total IDEA enrollment/poverty	<u>78,316</u>
Other Federal Categorical Expenditures	
Computer hardware	<u>6,088</u>
Total federal programs	<u>273,689</u>
Debt services	
Debt services interest	25,417
Other miscellaneous expenses	<u>30</u>
Total summer drivers education	<u>25,447</u>
ADULT EDUCATION	
Regular salaries	600
Social security	46
Retirement	59
Health insurance	<u>42</u>
Total adult education	<u>747</u>
TOTAL DISBURSEMENTS	<u><u>7,372,547</u></u>

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2017

	Balance 9/1/16	Receipts	Transfers	Disburse- ments	Balance 8/31/17
Athletics	(10,547)	31,501		19,392	1,562
Softball	(3,949)	388		4,820	(8,381)
Football	(17,492)	14,747		29,632	(32,377)
Volleyball	(5,226)	3,816		5,969	(7,379)
Cross Country	(143)	961		1,953	(1,135)
Girls' Basketball	2,934	7,487		9,838	583
Boys' Basketball	327	5,948		8,139	(1,864)
Wrestling	(13,503)	8,099		13,532	(18,936)
Girls' Track	(2,025)	3,008		2,047	(1,064)
Boys' Track	(1,879)	3,008		1,660	(531)
Golf	4,136	50		1,202	2,984
Elementary Athletics	464				464
Junior High Football	(278)			841	(1,119)
Junior High Volleyball	(1,859)	40		1,406	(3,225)
Junior High Girls' Basketball	(720)			890	(1,610)
Junior High Boys' Basketball	(1,080)			1,025	(2,105)
Junior High Wrestling	(285)			140	(425)
Junior High Girls' Track	(168)	425		1,489	(1,232)
Junior High Boys' Track	(148)	285		745	(608)
P.E. Uniforms	(4,011)	65			(3,946)
Milner HS Benefit Fund	250				250
Speed Camp	156				156
AD Savings	15,525	394		210	15,709
Cheerleaders	2,330	7,782		8,444	1,668
Annual	31,400	19,140		9,489	41,051
CCHS Yearbook	4,163	2,982		2,202	4,943
Thespians	(757)	732		1,635	(1,660)
Student Council	729	2,250		3,462	(483)
FBLA	11,709	11,710		6,764	16,655
FBLA Sponsor				422	(422)
Inter Act		500			500
Exploring Free Enterprise	62				62
Flower Fund	218	284		80	422
Technology	25,244	4,170		219	29,195
Electric Car Project	(337)	1,548		516	695

CHASE COUNTY SCHOOL DISTRICT NO. 10  
 IMPERIAL, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2017

	Balance 9/1/16	Receipts	Transfers	Disburse- ments	Balance 8/31/17
Elementary Activity Fund	1,196	535		562	1,169
Art Resale	2,294				2,294
Defibrillator Training Fund	846				846
Assignment Books	2,123				2,123
Lock Resale	1,149			50	1,099
Key Deposit	(50)	50			
Band Instrument Rental	400	650			1,050
Interest Accrual	2,002	285			2,287
Adult Education	706				706
Special Projects	12,926				12,926
Library Book Sales	579	262			841
Breakfast	1,541				1,541
Milk Vending Account	4,497	4,413		3,392	5,518
Clearing Account	205,323	44,632		47,665	202,290
Kiewit (Emergency Clothing)	12				12
Kindergarten Snacks	36				36
Staff and Student Appreciation	78				78
Show Choir	(1,957)	8,420		16,556	(10,093)
Musical	3,109	3,462		1,693	4,878
Show Choir Outfits	1,697	4,778			6,475
Young Americans	270				270
Elementary Music Resale	50	169			219
Band Resale	11,713				11,713
Band Fundraiser	(10,589)	10,424		8,369	(8,534)
SPVA Music	1,464				1,464
District XI Music		2,560		2,740	(180)
Drama	1,769	224		805	1,188
Tri M		2,149		883	1,266
Fine Art	4,525				4,525
Alumni	2,089				2,089
Class of 2016	372				372
Class of 2017	3,014			2,420	594
Class of 2018	4,501	4,275		7,405	1,371
Class of 2019	1,145	1,020			2,165
Class of 2020		6,710		3,159	3,551

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2017

	Balance 9/1/16	Receipts	Transfers	Disburse- ments	Balance 8/31/17
Table Fund	255	225			480
FCCLA	5,500	9,958		11,101	4,357
FCCLA Sponsor		13		1,661	(1,648)
FFA	8,166	85,683		70,145	23,704
FFA Sponsor				659	(659)
FFA Farm Account	1,016				1,016
FFA Memorial	3,242				3,242
Pro-Start	466			39	427
Industrial Arts Resale	(2,966)	5,559		4,068	(1,475)
Skills USA	118				118
Diversified Occupations	78				78
Building Construction	1,289				1,289
Smith Scholarship Fund	800	500		1,000	300
Alta Heir Scholarship	1,500			500	1,000
Activities Fund CDs	<u>263,476</u>			<u>955</u>	<u>262,521</u>
<b>TOTAL ACTIVITIES FUND</b>	<u><u>577,010</u></u>	<u><u>328,276</u></u>		<u><u>323,990</u></u>	<u><u>581,296</u></u>
<b>ORIGINAL AND FINAL BUDGET</b>		<u><u>150,000</u></u>		<u><u>505,263</u></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, 2017, 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 3, 2017.

**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 2017-001 and 2017-002.

## 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 one instance of noncompliance as described in the accompanying schedule of findings and responses, as item 2017-003, which is also an instance of noncompliance per the Nebraska Budget Act. 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 3, 2017

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2017

2017-001 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.

2017-002 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, 2017

2017-002 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.

2017-003 SPECIAL BUILDING 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, 2017

2017-003 FUNDS OVERSPENT BUDGET (Continued)

Condition and Context

The District had expenditures in the Special Building Fund of \$3,224,164 which exceeded the authorized budget amount of \$511,258.

Cause

The District expended more than the authorized budgets for the Special Building Fund and Activities Fund.

Effect

The District is in violation of the Nebraska Budget Act.

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.

CHASE COUNTY SCHOOL DISTRICT NO. 10  
IMPERIAL, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2017

**2016-001 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 2017-001, and is considered to be a significant deficiency for the year ended August 31, 2017.

**2016-002 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 2017-002, and is considered to be a significant deficiency for the year ended August 31, 2017.

**2016-003 BOND FUND OVERSPENT BUDGET**

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 may not exceed the total budgeted expenditures. The District had disbursed \$478,344 out of the Bond Fund, which had an authorized budget of \$445,975. The District was in violation of state law. It was recommended that the District amend the budget document before funds are expended in excess of the appropriated expenditures for that fund. This is not a continuing finding for 2017.

**2016-004 CUSTODIAL CREDIT RISK**

The District is required to have adequate insurance or pledged collateral for all bank deposits. The District's deposits at First Bank & Trust of \$1,167,633 were under collateralized by \$643,243. It was recommended that the District monitor bank balances for adequate insurance or collateral. This is not a continuing finding for 2017.

## **49-14,102. Contracts with government bodies; procedure; powers of certain cities; purpose.**

(1) Except as otherwise provided by law, no public official or public employee, a member of that individual's immediate family, or business with which the individual is associated shall enter into a contract valued at two thousand dollars or more, in any one year, with a government body unless the contract is awarded through an open and public process.

(2) For purposes of this section, an open and public process includes prior public notice and subsequent availability for public inspection during the regular office hours of the contracting government body of the proposals considered and the contract awarded.

(3) No contract may be divided for the purpose of evading the requirements of this section.

(4) This section shall not apply to a contract when the public official or public employee does not in any way represent either party in the transaction.

(5) Notwithstanding any other provision of this section, any city of the metropolitan, primary, or first class may prohibit contracts over a specific dollar amount in which a public official or a public employee of such city may have an interest.

(6) This section prohibits public officials and public employees from engaging in certain activities under circumstances creating a substantial conflict of interest. This section is not intended to penalize innocent persons, and a contract shall not be absolutely void by reason of this section.

(7) This section does not apply to contracts covered by sections 49-14,103.01 to 49-14,103.06.

**Source:** Laws 1976, LB 987, § 102; Laws 2005, LB 242, § 46; Laws 2014, LB364, § 1.

**49-14,103. Contract; conflict of interest; voidable; decree.**

(1) A contract involving a prohibited conflict of interest under section 49-14,102 shall be voidable only by decree of a court of proper jurisdiction in an action brought by any citizen of this state as to any person that entered into the contract or took assignment thereof, with actual knowledge of the prohibited conflict. In the case of a person other than an individual, the actual knowledge must be that of an individual or body finally approving the contract for the person.

(2) An action to void any contract shall be brought within one year after discovery of circumstances suggesting the existence of a violation.

(3) Any such decree voiding such contract may, to meet the ends of justice, provide for the reimbursement of any person for the reasonable value of all money, goods, material, labor, or services furnished under the contract, to the extent that the state or political subdivision has benefited thereby.

(4) Sections 49-14,102 and 49-14,103 shall not apply to a contract for labor which is negotiated or is being negotiated pursuant to the laws of this state.

**Source:** Laws 1976, LB 987, § 103; Laws 2005, LB 242, § 47.

**49-14,103.01. Officer, defined; interest in contract prohibited; when.**

(1) For purposes of sections 49-14,103.01 to 49-14,103.06, unless the context otherwise requires, officer means (a) a member of the board of directors of a natural resources district, (b) a member of any board or commission of any county, school district, city, or village which spends and administers its own funds, who is dealing with a contract made by such board or commission, (c) any elected county, school district, educational service unit, city, or village official, and (d) a member of any board of directors or trustees of a hospital district as provided by the Nebraska Local Hospital District Act or a county hospital as provided by sections 23-3501 to 23-3519. Officer does not mean volunteer firefighters or ambulance drivers with respect to their duties as firefighters or ambulance drivers.

(2) Except as provided in section 49-1499.04 or 70-624.04, no officer may have an interest in any contract to which his or her governing body, or anyone for its benefit, is a party. The existence of such an interest in any contract shall render the contract voidable by decree of a court of competent jurisdiction as to any person who entered into the contract or took assignment of such contract with actual knowledge of the prohibited conflict.

(3) An action to have a contract declared void under this section may be brought by the county attorney, the governing body, or any resident within the jurisdiction of the governing body and shall be brought within one year after the contract is signed or assigned. The decree may provide for the reimbursement of any person for the reasonable value of all money, goods, material, labor, or services furnished under the contract, to the extent that the governing body has benefited thereby.

(4) The prohibition in this section shall apply only when the officer or his or her parent, spouse, or child (a) has a business association as defined in section 49-1408 with the business involved in the contract or (b) will receive a direct pecuniary fee or commission as a result of the contract.

(5) The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the interested officer:

(a) Makes a declaration on the record to the governing body responsible for approving the contract regarding the nature and extent of his or her interest prior to official consideration of the contract;

(b) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the governing body declaring an interest in the contract would prevent the body with

all members present from securing a quorum on the issue, then all members may vote on the matters; and

(c) Does not act for the governing body which is party to the contract as to inspection or performance under the contract in which he or she has an interest.

(6) An officer who (a) has no business association as defined in section 49-1408 with the business involved in the contract or (b) will not receive a direct pecuniary fee or commission as a result of the contract shall not be deemed to have an interest within the meaning of this section.

(7) The receiving of deposits, cashing of checks, and buying and selling of warrants and bonds of indebtedness of any such governing body by a financial institution shall not be considered a contract for purposes of this section. The ownership of less than five percent of the outstanding shares of a corporation shall not constitute an interest within the meaning of this section.

(8) If an officer's parent, spouse, or child is an employee of his or her governing body, the officer may vote on all issues of the contract which are generally applicable to (a) all employees or (b) all employees within a classification and do not single out his or her parent, spouse, or child for special action.

(9) Section 49-14,102 does not apply to contracts covered by sections 49-14,103.01 to 49-14,103.06.

(10)(a) This section does not prohibit a director of a natural resources district from acting as a participant in any of the conservation or other general district programs which are available for like participation to other residents and landowners of the district or from granting, selling, or otherwise transferring to such district any interest in real property necessary for the exercise of its powers and authorities if the cost of acquisition thereof is equal to or less than that established by a board of three credentialed real property appraisers or by a court of competent jurisdiction in an eminent domain proceeding.

(b) District payments to a director of a natural resources district of the market value for real property owned by him or her and needed for district projects, or for cost sharing for conservation work on such director's land or land in which a director may have an interest, shall not be deemed subject to this section.

**Source:** Laws 1986, LB 548, § 2; Laws 1987, LB 134, § 8; Laws 1987, LB 688, § 10; Laws 1990, LB 1153, § 55; Laws 1991, LB 203, § 2; Laws 1994, LB 1107, § 2; Laws 2001, LB 242, § 21; Laws 2005, LB 242, § 48; Laws 2006, LB 778, § 5.

### **Cross References**

**Nebraska Local Hospital District Act, see section 23-3528.**

**49-14,103.02. Contract with officer; information required; ledger maintained.**

(1) The person charged with keeping records for each governing body shall maintain separately from other records a ledger containing the information listed in subdivisions (1)(a) through (e) of this section about every contract entered into by the governing body in which an officer of the body has an interest and for which disclosure is made pursuant to section 49-14,103.01. Such information shall be kept in the ledger for five years from the date of the officer's last day in office and shall include the:

- (a) Names of the contracting parties;
- (b) Nature of the interest of the officer in question;
- (c) Date that the contract was approved by the governing body;
- (d) Amount of the contract; and
- (e) Basic terms of the contract.

(2) The information supplied relative to the contract shall be provided no later than ten days after the contract has been signed by both parties. The ledger kept pursuant to this section shall be available for public inspection during the normal working hours of the office in which it is kept.

**Source:** Laws 1986, LB 548, § 3; Laws 2001, LB 242, § 22; Laws 2005, LB 242, § 49.

## **49-14,101. Public official, employee, candidate, and other individuals; prohibited acts; penalty.**

(1) No person shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based on an agreement that the vote, official action, or judgment of any public official, public employee, or candidate would be influenced thereby:

(a) A public official, public employee, or candidate;

(b) A member of the immediate family of an individual listed in subdivision (a) of this subsection; or

(c) A business with which an individual listed under subdivision (a) or (b) of this subsection is associated.

(2) No person listed in subsection (1) of this section shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the public official, public employee, or candidate would be influenced thereby.

(3) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

**Source:** Laws 1976, LB 987, § 101; Laws 1977, LB 41, § 55; Laws 1983, LB 370, § 22; Laws 1986, LB 548, § 14; Laws 1994, LB 1243, § 13; Laws 2001, LB 242, § 18.

### **Annotations**

This section has not been impliedly repealed by section 28-917. *State v. Null*, 247 Neb. 192, 526 N.W.2d 220 (1995).

## **49-14,101.02. Public official or public employee; use of public resources or funds; prohibited acts; exceptions.**

(1) For purposes of this section, public resources means personnel, property, resources, or funds under the official care and control of a public official or public employee.

(2) Except as otherwise provided in this section, a public official or public employee shall not use or authorize the use of public resources for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

(3) This section does not prohibit a public official or public employee from making government facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the government facility available or a factor in determining the cost or conditions of use.

(4) This section does not prohibit a governing body from discussing and voting upon a resolution supporting or opposing a ballot question or a public corporation organized under Chapter 70 from otherwise supporting or opposing a ballot question concerning the sale or purchase of its assets.

(5) This section does not prohibit a public official or a public employee under the direct supervision of a public official from responding to specific inquiries by the press or the public as to his or her opinion regarding a ballot question or from providing information in response to a request for information.

(6) This section does not prohibit a member of the Legislature from making use of public resources in expressing his or her opinion regarding a candidate or a ballot question or from communicating that opinion. A member is not authorized by this section to utilize mass mailings or other mass communications at public expense for the purpose of campaigning for or against the nomination or election of a candidate. A member is not authorized by this section to utilize mass mailings at public expense for the purpose of qualifying, supporting, or opposing a ballot question.

(7) This subsection applies to public officials other than members of the Legislature provided for in subsection (6) of this section. This section does not prohibit, in the normal course of his or her duties, a public official or a public employee under the direct supervision of a public official from using public resources to research and prepare materials to assist the government body for which the individual is a public official or public employee in determining the effect of the ballot question on the government body. This section does not authorize mass mailings, mass duplication, or other mass communications at public

expense for the purpose of qualifying, supporting, or opposing a ballot question. Mass communications shall not include placing public records demonstrating the consequences of the passage or defeat of a ballot question affecting the government body for which the individual is a public official or public employee on existing web sites of such government body.

(8) Nothing in this section prohibits a public official from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used.

(9) Nothing in this section prohibits a public employee from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used. Except as otherwise provided in this section, a public employee shall not engage in campaign activity for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate while on government work time or when otherwise engaged in his or her official duties.

(10) This section does not prohibit an employee of the Legislature from using public resources consistent with this section for the purpose of researching or campaigning for or against the qualification, passage, or defeat of a ballot question if the employee is under the direction and supervision of a member of the Legislature.

(11) Nothing in this section prohibits a public official or public employee from identifying himself or herself by his or her official title.

**Source:** Laws 2001, LB 242, § 20; Laws 2005, LB 242, § 45; Laws 2009, LB626, § 5.

### **Annotations**

In order to determine whether there has been a violation of subsection (2) of this section, a court must consider the intent behind the expenditure of public resources. *Nebraska Account. & Disclosure Comm. v. Skinner*, 288 Neb. 804, 853 N.W.2d 1 (2014).

Public resources are used "for the purpose of campaigning" when their use is intended to influence public support for or against a particular political candidate, ticket, or measure. *Nebraska Account. & Disclosure Comm. v. Skinner*, 288 Neb. 804, 853 N.W.2d 1 (2014).

The language of subsection (2) of this section does not make a distinction between express advocacy and issue advocacy. *Nebraska Account. & Disclosure Comm. v. Skinner*, 288 Neb. 804, 853 N.W.2d 1 (2014).

The filming of a city council member in his city office for the purpose of creating a video advertisement for his reelection campaign was not a "use" of

resources in violation of this section. *Vokal v. Nebraska Acct. & Disclosure Comm.*, 276 Neb. 988, 759 N.W.2d 75 (2009).

This section is penal in nature and must be strictly construed in the context of the object sought to be accomplished, the evils and mischiefs sought to be remedied, and the purpose sought to be served. *Vokal v. Nebraska Acct. & Disclosure Comm.*, 276 Neb. 988, 759 N.W.2d 75 (2009).

### **49-14,101.03. Public official or public employee; incidental or de minimis use of public resources; permissible activities and uses.**

(1) Any use of public resources by a public official or public employee which is incidental or de minimis shall not constitute a violation of section 49-14,101.01 or 49-14,101.02.

(2) For purposes of sections 49-14,101.01 and 49-14,101.02, a resource of government, including a vehicle, shall not be considered a public resource and personal use shall not be prohibited if (a) the use of the resource for personal purposes is part of the public official's or public employee's compensation provided in an employment contract or a written policy approved by a government body and (b) the personal use of the resource as compensation is reported in accordance with the Internal Revenue Code of 1986, as amended, and taxes, if any, are paid. If authorized by the contract or policy, the resource may be used whether or not the public official or public employee is engaged in the duties of his or her public office or public employment.

(3) Use of a government vehicle by a public official or public employee to travel to a designated location or the home of the public official or public employee is permissible when the primary purpose of the travel serves a government purpose and the use is pursuant to a written policy approved by a government body.

(4) Pursuant to a collective-bargaining agreement, a public facility may be used by a bargaining unit to meet regarding activities of the union or bargaining unit. This section shall not authorize the use of public resources for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

(5) Nothing in the Nebraska Political Accountability and Disclosure Act prohibits a public official or public employee from using his or her personal cellular telephone, electronic handheld device, or computer to access a wireless network to which access is provided to the public by a government body.

**Source:** Laws 2009, LB626, § 3.

**49-14,103.03. Open account with officer; how treated.**

(1) An open account established for the benefit of any governing body with a business in which an officer has an interest shall be deemed a contract subject to sections 49-14,103.01 to 49-14,103.06.

(2) The statement required to be filed by section 49-14,103.02 shall be filed within ten days after such account is opened. Thereafter, the person charged with keeping records for such governing body shall maintain a running account of amounts purchased on the open account.

(3) Purchases made from petty cash or a petty cash fund shall not be subject to sections 49-14,103.01 to 49-14,103.06.

**Source:** Laws 1986, LB 548, § 4; Laws 2005, LB 242, § 50.

**49-14,103.04. Violations; penalties.**

(1) Any officer who knowingly violates sections 49-14,103.01 to 49-14,103.03 shall be guilty of a Class III misdemeanor.

(2) Any officer who negligently violates sections 49-14,103.01 to 49-14,103.03 shall be guilty of a Class V misdemeanor.

**Source:** Laws 1986, LB 548, § 5; Laws 2005, LB 242, § 51.

**49-14,103.05. Governing body; prohibit certain contracts.**

Notwithstanding sections 49-14,103.01 to 49-14,103.03, any governing body may prohibit contracts over a specific dollar amount in which an officer of such body may have an interest.

**Source:** Laws 1986, LB 548, § 6.

**49-14,103.06. Governing body; exempt certain contracts.**

Any governing body may exempt from sections 49-14,103.01 to 49-14,103.03 contracts involving one hundred dollars or less in which an officer of such body may have an interest.

**Source:** Laws 1986, LB 548, § 7.

**49-1425. Immediate family, defined.**

Immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.

**Source:** Laws 1976, LB 987, § 25.

## **49-1499. Legislature; discharge of official duties; potential conflict; actions required.**

(1) A member of the Legislature who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(a) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict, and if he or she will not abstain from voting, deliberating, or taking other action on the matter, the statement shall state why, despite the potential conflict, he or she intends to vote or otherwise participate; and

(b) Deliver a copy of the statement to the commission and to the Speaker of the Legislature who shall cause the statement to be filed with the Clerk of the Legislature to be held as a matter of public record.

(2) Nothing in this section shall prohibit any member of the Legislature from voting, deliberating, or taking other action on any matter that comes before the Legislature.

(3) The member of the Legislature may abstain from voting, deliberating, or taking other action on the matter on which the potential conflict exists. He or she may have the reasons for the abstention recorded in the Legislative Journal.

**Source:** Laws 1976, LB 987, § 99; Laws 1981, LB 134, § 8; Laws 1992, LB 556, § 11; Laws 1995, LB 434, § 9; Laws 2001, LB 242, § 12; Laws 2005, LB 242, § 39.

## **49-1499. Legislature; discharge of official duties; potential conflict; actions required.**

(1) A member of the Legislature who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(a) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict, and if he or she will not abstain from voting, deliberating, or taking other action on the matter, the statement shall state why, despite the potential conflict, he or she intends to vote or otherwise participate; and

(b) Deliver a copy of the statement to the commission and to the Speaker of the Legislature who shall cause the statement to be filed with the Clerk of the Legislature to be held as a matter of public record.

(2) Nothing in this section shall prohibit any member of the Legislature from voting, deliberating, or taking other action on any matter that comes before the Legislature.

(3) The member of the Legislature may abstain from voting, deliberating, or taking other action on the matter on which the potential conflict exists. He or she may have the reasons for the abstention recorded in the Legislative Journal.

**Source:** Laws 1976, LB 987, § 99; Laws 1981, LB 134, § 8; Laws 1992, LB 556, § 11; Laws 1995, LB 434, § 9; Laws 2001, LB 242, § 12; Laws 2005, LB 242, § 39.

## BOARD MEMBER CONFLICT OF INTEREST

***Board members must be able to make decisions objectively. It is a conflict of interest for a board member to receive anything other than reimbursement of actual and necessary expenses, including travel, incurred in the performance of official duties. Board members are not allowed to receive per diem reimbursement.***

***There is no absolute statutory prohibition on the employment of a spouse of a board member but statutes do set some conditions on the employment of family members such as ability to perform the duties of the position. If the board chooses to prohibit the hiring of a spouse of a board member, language should be inserted into the policy stating "it shall be a conflict of interest for the board to hire the spouse of a board member or do business with the spouse of a board member during the term of the board member." The board may also choose to exercise its discretion regarding the hiring of immediate family members other than the spouse of a board member.***

It shall be the responsibility of each board member to be aware of an actual or potential conflict of interest. It shall also be the responsibility of each board member to take the action necessary to eliminate such a conflict of interest. Should a conflict of interest arise, a board member should not participate in any action relating to the issue from which the conflict arose.

No voting board member may have an interest in any contract to which the district, or anyone for its benefit, is party. The prohibition applies when the board member or the board member's immediate family is a partner, director, officer, or is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five per cent equity interest, or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten percent equity interest. An individual who occupies a confidential professional relationship protected by law is exempt from this policy. This policy does not apply to publicly traded stock under a trading account.

The above prohibition does not apply if the voting board member:

1. Supplies a written statement describing the matter up for decision and the nature of the conflict to the Nebraska Accountability and Disclosure Commission and to the board secretary. The secretary shall enter the statement onto the public records of the district.
2. The board member must take such action as the Commission advises to remove himself or herself from influence over the decision.

Approved \_\_\_\_\_ Reviewed \_\_\_\_\_ Revised \_\_\_\_\_

3. Does not vote on the matter of granting the contract, except if the number of members of the board declaring an interest in the contract would prevent the board, with all members present, from securing a quorum on the issue, then all members may vote on the matter and this action will be reported to the commission; and
4. Does not act for the district to inspect, supervise or determine the performance of contracts under which he or she has an interest.

A board member who is an employee of a business involved in a contract with the district and who has no ownership interest or will receive no direct fee or commission shall not be deemed to have an interest within the meaning of this policy. The receiving of deposits, cashing of checks and buying and selling of warrants and bonds of indebtedness of any school district by a financial institution will not be considered an interest in the contract under this policy.

If a board member's immediate family member is an employee of the school district, the member may vote on all issues of the contract which are generally applicable to all employees or all employees within a classification and do not single out his or her family member for special action.

Any contract entered into with an interested board member shall be subject to applicable competitive bidding requirements and shall be fair and reasonable to the school district.

A voting board member or district employee may employ, recommend the employment of, or supervise the employment of an immediate family member if he or she does not abuse his or her official position and makes a full disclosure of the relationship to the board and a written disclosure of the relationship to the board secretary. No board member or administrator shall employ an immediate family member without first having made a reasonable solicitation and consideration of applications for such employment. The family member must be qualified for, able to perform, and required to perform the duties of the position. The family member must not be paid an unreasonably high salary. No existing employee may be terminated for the purpose of making a position available to such a family member.

Any newly elected or appointed board member or administrator shall make a full disclosure of any immediate family member employed in a position subject to this policy as soon as reasonably possible after the date of taking office.

No board member or district employee shall use their position or any confidential information received through their position to obtain financial gain, other than compensation provided by law, for himself or herself, an immediate family member, or a business with which the individual is associated. No board member shall use or authorize the use of personnel, property, resources or funds under his or her official care for the

purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage or defeat of a ballot question.

The superintendent shall keep a record for the district for every contract entered into by the district in which a board member has an interest. This information shall be kept for five years from the date of the board member's last day in office and will include the following:

1. Names of contracting parties;
2. The nature of the interest of the board member in question;
3. The date that the contract was approved by the district;
4. The amount of the contract; and
5. Basic terms of the contract.

The record kept by the superintendent shall be available for public inspection during the normal working hours of the superintendent's office.

All board members and district employees are responsible for obeying all final rulings or appeals of the Accountability and Disclosure Commission. If a case is contested before the Commission by the district, the superintendent shall ensure that the district is represented at the hearing. If a case is contested by a board member, that member shall be responsible for his/her own representation and shall be responsible for any Commission fines or penalties.

An open account established by the district with a business in which a board member has an interest, shall be deemed a contract subject to the provisions of this policy. The superintendent shall maintain a running account of all amounts purchased in open accounts.

Contracts involving one hundred dollars or less in which a board member may have an interest are excluded from the provisions of this policy.

Legal Reference: Nebraska Statute 49-1493 to 14,103.7

Cross Reference: 201 Legal Status of the School Board  
202.01 Board Member Code of Ethics  
206.04 Board Member Compensation and Expenses  
402.04 Nepotism

## **Civil Penalties and Criminal Penalties**

Any violation of the provisions of the Nebraska Political Accountability and Disclosure Act can result in a civil penalty of up to \$2,000 being assessed by the Commission. A violation of certain provisions of the NPADA can result in criminal prosecution.

It is the policy of the Nebraska Accountability and Disclosure Commission to assist public officials and public employees in complying with the provisions of the NPADA. A public official or public employee should always feel free to contact the Commission office if he or she has a question about any part of the Nebraska Political Accountability and Disclosure Act.

Nebraska Accountability and Disclosure Commission

11<sup>th</sup> Floor State Capitol

P.O. Box 95086

Lincoln, NE 68509

402-471-2522

Website: <http://nadc.nol.org>



**ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT**

You

Member of your Immediate Family: \_\_\_\_\_  
NAME

Business With Which You

Are Associated (See Definitions) \_\_\_\_\_  
NAME OF BUSINESS

**ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT**

**ITEM 6 CONTINUATION**

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(DATE)

## General Information - Filing Requirements

**I. What is a Potential Conflict of Interest?** - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

### II. Who Must File:

- A. An official of a city or village holding elective office who has a potential conflict of interest. An official of the cities of Lincoln or Omaha holding elective office who has a potential conflict of interest should not file this form, but instead should use Form C-2.
- B. An official of a school district holding elective office who has a potential conflict of interest.
- C. An elective office is a public office normally filled by an election. A person appointed to fill a vacancy in a public office normally filled by election holds an elective office.

### III. When and Where to File:

- A. This form should be filed as soon as the person holding elective office is aware that he or she may have a potential conflict of interest and prior to the time that the action is to be taken or the decision made.

- B. This form should be filed with the person who normally keeps records for the governing body of the official holding elective office. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form does not need to be filed with the Commission.**
- C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest. However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest requiring abstention or non-participation, he or she may send a copy of the form to the Commission along with request for an opinion.

**Disclosure of Contractual Interests by Local Officers.** If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

**Disclosure of the Employment of Immediate Family Members.** If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

## Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Section 49-1499.03 Revised Statutes of Nebraska.

Nebraska Department of Education  
**ACT Average Composite Scores and Count of Students by County**  
**for the 2015-2016 Graduation Year**

\* Counts of Students less than 10 are masked

	County Name	Average Composite Score	Number of Students
	Adams	19.98	364
	Antelope	22.50	66
	Arthur	21.63	*
	Banner	22.50	*
	Blaine	25.14	*
	Boone	22.66	68
4.	Box Butte	18.74	108
	Boyd	21.05	19
	Brown	20.90	30
	Buffalo	21.58	424
	Burt	22.31	70
	Butler	21.03	111
	Cass	21.77	193
	Cedar	22.82	91
3.	Chase	18.62	47
	Cherry	21.29	41
	Cheyenne	20.54	121
	Clay	20.58	57
	Colfax	20.47	83
	Cuming	22.13	126
	Custer	21.37	91
2.	Dakota	17.60	314
	Dawes	20.68	66
	Dawson	19.38	279
	Deuel	21.43	21
	Dixon	19.97	35
	Dodge	20.66	314
	Douglas	21.99	5579
	Dundy	21.67	12
	Fillmore	20.31	51
	Franklin	23.13	15
	Frontier	22.61	28
	Furnas	21.34	62
	Gage	21.80	143
	Garden	19.53	17
	Garfield	23.74	23
	Gosper	19.45	11
	Grant	23.13	*
	Greeley	19.91	32
	Hall	21.25	510
	Hamilton	21.97	91
	Harlan	20.43	14
	Hayes	20.00	*
	Hitchcock	20.63	*

Holt	22.51	87
Hooker	22.54	13
Howard	20.73	64
Jefferson	20.65	55
Johnson	20.68	41
Kearney	20.96	75
Keith	21.09	64
Keya Paha	26.00	*
Kimball	19.74	23
Knox	21.15	95
Lancaster	21.39	3047
Lincoln	19.13	396
Logan	19.62	13
Loup	19.33	*
Madison	21.92	330
McPherson	20.17	*
Merrick	23.35	71
Morrill	19.92	53
Nance	21.56	57
Nemaha	22.61	57
Nuckolls	22.70	33
Otoe	21.31	150
Pawnee	21.30	23
Perkins	20.55	20
Phelps	22.23	93
Pierce	21.94	65
Platte	20.25	426
Polk	21.59	66
Red Willow	21.47	83
Richardson	21.16	61
Rock	21.28	18
Saline	21.01	136
Sarpy	21.88	1649
Saunders	21.36	188
Scotts Bluff	19.06	382
Seward	23.05	160
Sheridan	21.82	33
Sherman	20.14	14
Sioux	24.60	*
Stanton	21.97	31
Thayer	22.95	42
Thomas	22.75	*
Thurston	16.85	68
Valley	21.91	34
Washington	23.32	200
Wayne	21.37	75
Webster	21.53	32
Wheeler	21.57	*
York	21.65	128

ADAMS CENTRAL PUBLIC SCHOOLS	23	61
AINSWORTH COMMUNITY SCHOOLS	20.9	30
ALLEN CONSOLIDATED SCHOOLS	20.6	16
ALLIANCE PUBLIC SCHOOLS	18.2	89
ALMA PUBLIC SCHOOLS	20.4	14
AMHERST PUBLIC SCHOOLS	20.5	27
ANSELMO-MERNA PUBLIC SCHOOLS	20.9	16
ANSLEY PUBLIC SCHOOLS	20.1	14
ARAPAHOE PUBLIC SCHOOLS	21.4	20
ARCADIA PUBLIC SCHOOLS	21.6	11
ARLINGTON PUBLIC SCHOOLS	21.9	33
ARNOLD PUBLIC SCHOOLS	20.2	*
ARTHUR COUNTY SCHOOLS	21.6	*
ASHLAND-GREENWOOD PUBLIC SCHOOLS	22.2	50
AUBURN PUBLIC SCHOOLS	22.7	47
AURORA PUBLIC SCHOOLS	21.8	65
AXTELL COMMUNITY SCHOOLS	19.3	23
BANCROFT-ROSALIE COMMUNITY SCHOOLS	18.1	19
BANNER COUNTY PUBLIC SCHOOLS	22.5	*
BATTLE CREEK PUBLIC SCHOOLS	23.6	28
BAYARD PUBLIC SCHOOLS	19.4	26
BEATRICE PUBLIC SCHOOLS	21.5	95
BELLEVUE PUBLIC SCHOOLS	22.1	458
BENNINGTON PUBLIC SCHOOLS	24	69
BERTRAND PUBLIC SCHOOLS	20	18
BLAIR COMMUNITY SCHOOLS	23.6	129
BLOOMFIELD COMMUNITY SCHOOLS	22.2	13
BLUE HILL PUBLIC SCHOOLS	21.1	20
BOONE CENTRAL SCHOOLS	23.2	37
BRADY PUBLIC SCHOOLS	20	14
BRIDGEPORT PUBLIC SCHOOLS	20.4	27
BROKEN BOW PUBLIC SCHOOLS	22	35
BRUNING-DAVENPORT UNIFIED SCHOOLS	25.5	11
BURWELL PUBLIC SCHOOLS	23.7	23
CALLAWAY PUBLIC SCHOOLS	21.9	10
CAMBRIDGE PUBLIC SCHOOLS	23.4	20
CEDAR BLUFFS PUBLIC SCHOOLS	18.6	27
CENTENNIAL PUBLIC SCHOOLS	22	21
CENTRAL CITY PUBLIC SCHOOLS	22	38
CENTURA PUBLIC SCHOOLS	20.2	21
CHADRON PUBLIC SCHOOLS	21.2	47
CHAMBERS PUBLIC SCHOOLS	24.2	*
CHASE COUNTY SCHOOLS	17.7	38
CLARKSON PUBLIC SCHOOLS	21.8	15
CODY-KILGORE PUBLIC SCHOOLS	22.3	*
COLUMBUS PUBLIC SCHOOLS	18.9	290
CONESTOGA PUBLIC SCHOOLS	21.6	34
COZAD COMMUNITY SCHOOLS	21.5	42
CRAWFORD PUBLIC SCHOOLS	19.6	14

9.

CREEK VALLEY SCHOOLS	21.1	15
CREIGHTON COMMUNITY PUBLIC	20.9	16
CRETE PUBLIC SCHOOLS	21	75
CROFTON COMMUNITY SCHOOLS	23.5	25
CROSS COUNTY COMMUNITY SCH	21.3	23
DAVID CITY PUBLIC SCHOOLS	20.1	58
DEHLER PUBLIC SCHOOLS	22.5	15
DILLER-ODELL PUBLIC SCHOOLS	25.9	*
DONIPHAN-TRUMBULL PUBLIC SC	21.1	23
DORCHESTER PUBLIC SCHOOL	21.7	12
DOUGLAS CO WEST COMMUNITY	21.8	59
DUNDY CO STRATTON PUBLIC SCH	21.7	12
EAST BUTLER PUBLIC SCHOOLS	20.7	20
ELBA PUBLIC SCHOOLS	20	*
ELGIN PUBLIC SCHOOLS	23.4	*
ELKHORN PUBLIC SCHOOLS	24.7	425
ELKHORN VALLEY SCHOOLS	22.2	10
ELM CREEK PUBLIC SCHOOLS	20.4	16
ELMWOOD-MURDOCK PUBLIC SCH	22.6	28
ELWOOD PUBLIC SCHOOLS	19.5	11
EMERSON-HUBBARD PUBLIC SCHC	22	13
EUSTIS-FARNAM PUBLIC SCHOOLS	20.8	*
EWING PUBLIC SCHOOLS	20.2	*
EXETER-MILLIGAN PUBLIC SCHOOL	20.4	*
FAIRBURY PUBLIC SCHOOLS	21.5	24
FALLS CITY PUBLIC SCHOOLS	21.4	33
FILLMORE CENTRAL PUBLIC SCHS	21.5	28
FORT CALHOUN COMMUNITY SCH	23.5	34
FRANKLIN PUBLIC SCHOOLS	23.1	15
FREEMAN PUBLIC SCHOOLS	22.4	24
FREMONT PUBLIC SCHOOLS	20.7	208
FRIEND PUBLIC SCHOOLS	21.1	15
FULLERTON PUBLIC SCHOOLS	21.1	28
GARDEN COUNTY SCHOOLS	19.5	17
GERING PUBLIC SCHOOLS	19.1	147
GIBBON PUBLIC SCHOOLS	20.3	34
GILTNER PUBLIC SCHOOLS	22	14
GORDON-RUSHVILLE PUBLIC SCHS	22	26
GOTHENBURG PUBLIC SCHOOLS	22.3	52
GRAND ISLAND PUBLIC SCHOOLS	20.6	284
GRETNA PUBLIC SCHOOLS	24	164
HAMPTON PUBLIC SCHOOLS	22.3	11
HARTINGTON NEWCASTLE PUBLIC	22	20
HARVARD PUBLIC SCHOOLS	20.8	12
HASTINGS PUBLIC SCHOOLS	18.6	241
HAY SPRINGS PUBLIC SCHOOLS	20	*
HAYES CENTER PUBLIC SCHOOLS	20	*
HEARTLAND COMMUNITY SCHOO	21.7	16
HEMINGFORD PUBLIC SCHOOLS	21.1	18

	HERSHEY PUBLIC SCHOOLS	20.5	27
	HIGH PLAINS COMMUNITY SCHOOLS	22.3	13
	HITCHCOCK CO SCH SYSTEM	20.6	*
	HOLDREGE PUBLIC SCHOOLS	23	64
	HOMER COMMUNITY SCHOOLS	18.3	19
	HOWELLS-DODGE CONSOLIDATED	21.3	16
	HUMBOLDT TABLE ROCK STEINAU	19.9	18
	HUMPHREY PUBLIC SCHOOLS	21.3	22
	HYANNIS AREA SCHOOLS	23.1	*
	JOHNSON CO CENTRAL PUBLIC SCHOOLS	20.4	26
	JOHNSON-BROCK PUBLIC SCHOOLS	22.1	10
	KEARNEY PUBLIC SCHOOLS	22.1	247
	KENESAW PUBLIC SCHOOLS	22.5	17
	KEYA PAHA COUNTY SCHOOLS	26	*
	KIMBALL PUBLIC SCHOOLS	19.7	23
	LAKEVIEW COMMUNITY SCHOOLS	21.8	37
	LAUREL-CONCORD-COLERIDGE SCHOOLS	23	20
	LEIGH COMMUNITY SCHOOLS	21.7	*
	LEWISTON CONSOLIDATED SCHOOLS	21	*
8.	LEXINGTON PUBLIC SCHOOLS	17.5	170
	LEYTON PUBLIC SCHOOLS	19.4	25
	LINCOLN PUBLIC SCHOOLS	20.7	2351
6.	LITCHFIELD PUBLIC SCHOOLS	17.3	*
	LOGAN VIEW PUBLIC SCHOOLS	20.8	39
	LOOMIS PUBLIC SCHOOLS	21.5	11
	LOUISVILLE PUBLIC SCHOOLS	21.9	34
	LOUP CITY PUBLIC SCHOOLS	21.3	10
	LOUP COUNTY PUBLIC SCHOOLS	19.3	*
	LYNCH PUBLIC SCHOOLS	19	*
	LYONS-DECATUR NORTHEAST SCHOOLS	22	21
	MADISON PUBLIC SCHOOLS	20.5	19
	MALCOLM PUBLIC SCHOOLS	25.1	34
	MAXWELL PUBLIC SCHOOLS	21.5	17
	MAYWOOD PUBLIC SCHOOLS	22.9	*
	MC COOK PUBLIC SCHOOLS	21.8	66
	MC COOL JUNCTION PUBLIC SCHOOLS	19.4	*
	MC PHERSON COUNTY SCHOOLS	20.2	*
	MEAD PUBLIC SCHOOLS	21.5	15
	MEDICINE VALLEY PUBLIC SCHOOLS	24	10
	MERIDIAN PUBLIC SCHOOLS	21.8	10
	MILFORD PUBLIC SCHOOLS	22.7	46
	MILLARD PUBLIC SCHOOLS	22.1	1734
5.	MINATARE PUBLIC SCHOOLS	16.8	*
	MINDEN PUBLIC SCHOOLS	21.4	41
	MITCHELL PUBLIC SCHOOLS	19.5	30
	MORRILL PUBLIC SCHOOLS	19.8	13
	MULLEN PUBLIC SCHOOLS	22.5	13
	NEBRASKA CITY PUBLIC SCHOOLS	20.4	67
	NEBRASKA UNIFIED DISTRICT 1	22	32

NELIGH-OAKDALE SCHOOLS	22.4	19
NEWMAN GROVE PUBLIC SCHOOL	19.3	*
NIOBRARA PUBLIC SCHOOLS	18.7	11
NORFOLK PUBLIC SCHOOLS	21.5	190
NORRIS SCHOOL DIST 160	23.6	121
NORTH BEND CENTRAL PUBLIC SC	21.2	29
NORTH PLATTE PUBLIC SCHOOLS	18.6	291
NORTHWEST PUBLIC SCHOOLS	21.8	115
OAKLAND CRAIG PUBLIC SCHOOLS	21.3	22
OGALLALA PUBLIC SCHOOLS	21.2	53
OMAHA PUBLIC SCHOOLS	19	1736
O'NEILL PUBLIC SCHOOLS	22.2	33
ORD PUBLIC SCHOOLS	21.8	22
OSCEOLA PUBLIC SCHOOLS	22.6	13
OSMOND COMMUNITY SCHOOLS	23.1	*
OVERTON PUBLIC SCHOOLS	26.2	*
PALMER PUBLIC SCHOOLS	25.9	*
PALMYRA DISTRICT O R 1	20.7	21
PAPILLION-LA VISTA PUBLIC SCHS	22.6	662
PAWNEE CITY PUBLIC SCHOOLS	21.4	17
PAXTON CONSOLIDATED SCHOOLS	20.4	11
PENDER PUBLIC SCHOOLS	20	23
PERKINS COUNTY SCHOOLS	20.6	20
PIERCE PUBLIC SCHOOLS	21.7	42
PLAINVIEW PUBLIC SCHOOLS	22.3	13
PLATTSMOUTH COMMUNITY SCH	21.3	65
PLEASANTON PUBLIC SCHOOLS	21.8	12
PONCA PUBLIC SCHOOLS	19.5	19
POTTER-DIX PUBLIC SCHOOLS	20.5	12
RALSTON PUBLIC SCHOOLS	18.2	224
RANDOLPH PUBLIC SCHOOLS	22.7	15
RAVENNA PUBLIC SCHOOLS	20.4	22
RAYMOND CENTRAL PUBLIC SCHO	23.2	40
RED CLOUD COMMUNITY SCHOOL	22.4	10
RIVERSIDE PUBLIC SCHOOLS	21.7	24
ROCK COUNTY PUBLIC SCHOOLS	21.3	18
SANDHILLS PUBLIC SCHOOLS	25.1	*
9. SANTEE COMMUNITY SCHOOLS	14.6	*
SARGENT PUBLIC SCHOOLS	22.6	*
SCHUYLER COMMUNITY SCHOOLS	19.4	43
SCOTTSBLUFF PUBLIC SCHOOLS	18.9	180
10. SCRIBNER-SNYDER COMMUNITY S	17.9	12
SEWARD PUBLIC SCHOOLS	23.4	92
SHELBY - RISING CITY PUBLIC SCH	20.7	15
SHELTON PUBLIC SCHOOLS	18.8	13
SHICKLEY PUBLIC SCHOOLS	26	*
SIDNEY PUBLIC SCHOOLS	21	83
SILVER LAKE PUBLIC SCHOOLS	23	11
SIOUX COUNTY PUBLIC SCHOOLS	24.6	*

7.	SO SIOUX CITY COMMUNITY SCHS	17.4	281
	SOUTH CENTRAL NEBRASKA UNIFI	21.1	42
	SOUTH PLATTE PUBLIC SCHOOLS	22.3	*
	SOUTHERN SCHOOL DIST 1	20.7	15
	SOUTHERN VALLEY SCHOOLS	19.5	22
	SOUTHWEST PUBLIC SCHOOLS	19.9	16
	SPRINGFIELD PLATTEVIEW COMM	22	67
	ST EDWARD PUBLIC SCHOOLS	23.1	*
	ST PAUL PUBLIC SCHOOLS	21.1	39
	STANTON COMMUNITY SCHOOLS	22	31
	STAPLETON PUBLIC SCHOOLS	19.6	13
	STERLING PUBLIC SCHOOLS	21	13
	STUART PUBLIC SCHOOLS	22	13
	SUMNER-EDDYVILLE-MILLER SCHS	23.7	*
	SUPERIOR PUBLIC SCHOOLS	24.2	17
	SUTHERLAND PUBLIC SCHOOLS	20.7	18
	SUTTON PUBLIC SCHOOLS	20.2	18
	SYRACUSE-DUNBAR-AVOCA SCHO	22.5	43
	TEKAMAH-HERMAN COMMUNITY	23.7	26
	THAYER CENTRAL COMMUNITY SC	21.6	16
	THEDFORD PUBLIC SCHOOLS	22.8	*
	TRI COUNTY PUBLIC SCHOOLS	19.1	21
	TWIN RIVER PUBLIC SCHOOLS	22	29
2.	UMO N HO N NATION PUBLIC SCH	14.7	18
	VALENTINE COMMUNITY SCHOOLS	21.1	33
	WAHOO PUBLIC SCHOOLS	21	44
	WAKEFIELD PUBLIC SCHOOLS	21.1	17
	WALLACE PUBLIC SCH DIST 65 R	20.3	*
3.	WALTHILL PUBLIC SCHOOLS	15.5	*
	WAUNETA-PALISADE PUBLIC SCHS	21.6	*
	WAUSA PUBLIC SCHOOLS	20.6	13
	WAVERLY SCHOOL DISTRICT 145	22.6	106
	WAYNE COMMUNITY SCHOOLS	21.7	42
	WEeping WATER PUBLIC SCHOOL	22.7	23
	WEST BOYD SCHOOL DISTRICT	22.1	14
	WEST HOLT PUBLIC SCHOOLS	22.2	13
	WEST POINT PUBLIC SCHOOLS	21.2	46
	WESTSIDE COMMUNITY SCHOOLS	23.7	390
	WHEELER CENTRAL SCHOOLS	21.6	*
	WILBER-CLATONIA PUBLIC SCHO	20.5	33
	WILCOX-HILDRETH PUBLIC SCHO	22.7	11
4.	WINNEBAGO PUBLIC SCHOOLS	15.7	19
	WINSIDE PUBLIC SCHOOLS	19.6	13
	WISNER-PILGER PUBLIC SCHOOLS	23.2	30
	WOOD RIVER RURAL SCHOOLS	21.4	30
	WYNOT PUBLIC SCHOOLS	23.8	*
	YORK PUBLIC SCHOOLS	21.2	83
	YUTAN PUBLIC SCHOOLS	23.5	22

	English	Math	Science
All	15.5	17.1	16.6
Male	15.1	17.5	16.6
Female	15.8	16.7	16.7
White	16.3	17.6	17.4
Hispanic	13.4	15.8	14.7
White Male	15.9	18.1	17.6
White Female	16.6	17.1	17.25
Hispanic Male	13.5	16.3	14.5
Hispanic Female	13.2	15.2	15

8th Grade	Comprehension					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	6	6	22	7	4	45
%	13	13	50	15	9	100
8th Grade	Math Comp					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	4	7	22	8	4	45
%	9	16	49	17	9	100
7th Grade	Comprehension					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	5	6	22	6	4	43
%	12	14	51	14	9	100
7th Grade	Math Computation					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	5	5	23	6	4	45
%	12	12	53	14	9	100
6th Grade	Comprehension					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	6	6	24	7	5	48
%	13	13	50	14	10	100
6th Grade	Computation					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	5	7	24	7	5	48
%	11	14	50	14	11	100
6th Grade	Reading					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	

#	5	7	24	7	5	48
%	11	14	50	14	11	100
5th Grade	Comprehension					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	7	9	32	9	5	62
%	11	15	52	15	7	100
5th Grade	Math Computation					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	7	9	29	9	8	62
%	11	15	46	15	13	100
5th Grade	Reading					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	7	8	32	9	6	62
%	11	13	51	15	10	100
4th Grade	Comprehension					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	4	6	17	6	3	36
%	11	17	47	17	8	100
4th Grade	Math Computation					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	4	5	20	4	3	36
%	11	14	56	11	8	100
4th Grade	Reading					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	4	5	18	6	3	36

%		11	14	50	17	8	100
3rd Grade	Comprehension						
	Well above Avg	Above Average	Average	Below Average	Well Below Average		
#	5	10	32	8	5	60	
%	8	17	52	13	10	100	
3rd Grade	Computation						
	Well above Avg	Above Average	Average	Below Average	Well Below Average		
#	6	9	31	9	5	60	
%	10	15	52	15	8	100	
3rd Grade	Reading						
	Well above Avg	Above Average	Average	Below Average	Well Below Average		
#	6	9	30	10	5	60	
%	10	15	50	17	10	100	
2nd Grade	Comprehension						
	Well above Avg	Above Average	Average	Below Average	Well Below Average		
#	5	8	24	8	5	50	
%	10	16	48	16	10	100	
2nd Grade	Math Computation						
	Well above Avg	Above Average	Average	Below Average	Well Below Average		
#	5	8	24	8	5	45	
%	10	16	48	16	10	100	
2nd Grade	Reading						
	Well above Avg	Above Average	Average	Below Average	Well Below Average		
#	5	8	24	8	5	45	
%	10	16	48	16	10	100	

1st Grade	Nonsense Word Fluency					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	5	8	22	8	4	47
%	11	17	46	17	9	100
1st Grade	Math Computation					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	5	6	26	6	4	47
%	11	13	54	13	9	100
1st Grade	Reading					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	5	7	23	7	5	47
%	11	15	48	15	11	100
Kindergarten	Letter Sound Fluency					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	3	9	21	22	0	55
%	5	16	39	40	10	100
Kindergarten	Letter Naming Fluency					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	3	4	40	5	3	55
%	5	7	74	9	5	100
Kindergarten	Quantity Discrimination					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	6	9	31	8	1	55
%	11	16	56	15	2	100

Kindergarten	Missing Number					
	Well above Avg	Above Average	Average	Below Average	Well Below Average	
#	6	11	27	11	0	55
%	11	20	49	20	0	100



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT ENGLISH LANGUAGE ARTS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 3**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

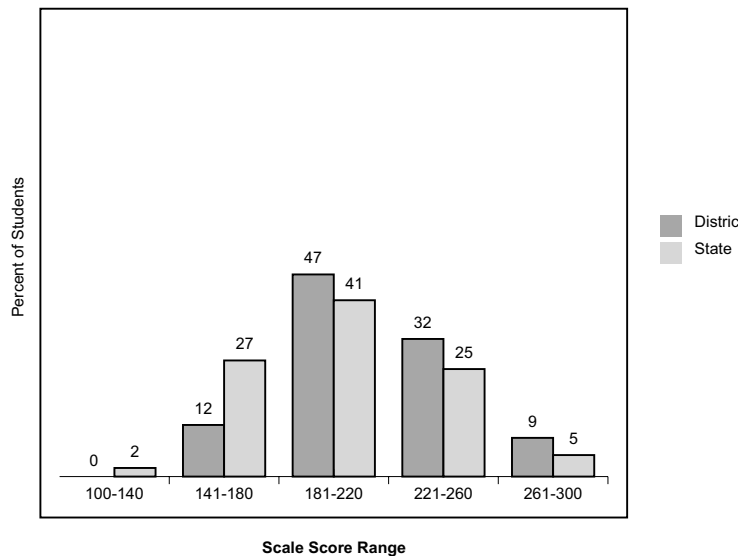
*An indicator is the measurable student demonstration of the state content standards.*

District English Language Arts Statistics	
Number of Students	34
<b>Scale Scores</b>	
Mean	215
Median	216
Mode	NA <sup>1</sup>
Standard Deviation	028
Range	119
High Score	274
Low Score	155
25 <sup>th</sup> Percentile	200
75 <sup>th</sup> Percentile	230

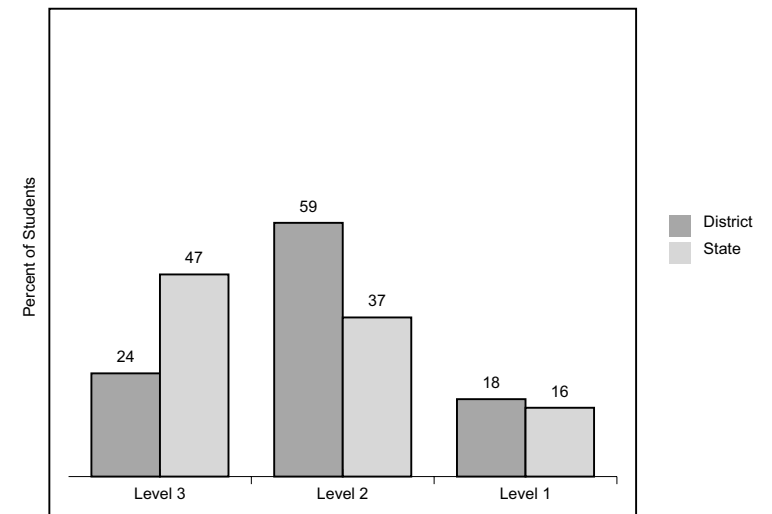
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.3.1.5.d Identify semantic relationships to determine the meaning of words...	3		2.6	2.2
LA.3.1.5.b Apply context clues and text features to help infer meaning of unknown words.	3		2.4	2.0
LA.3.1.6.a Identify author's purpose(s) to support text comprehension.	1		0.8	0.8

English Language Arts Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.3.1.6.d Summarize a literary text and/or media, using key details to identify the theme.	3		1.4	1.2
LA.3.2.2.d Use precise word choice and domain-specific vocabulary to write in a variety...	3		1.5	1.5
LA.3.1.5.a Determine meaning of words through the knowledge of word structure elements...	1		0.5	0.6

**English Language Arts Scale Score Distribution**



**English Language Arts Performance Level Distribution**



<sup>1</sup>Not Applicable



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT ENGLISH LANGUAGE ARTS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 4**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

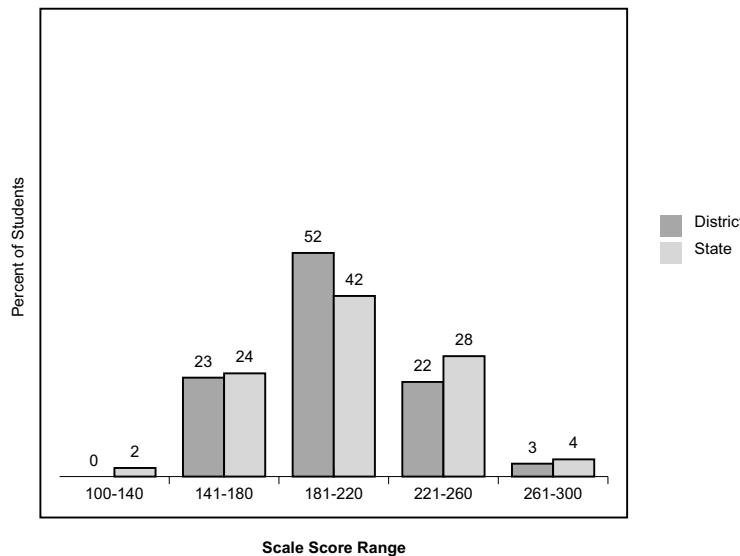
*An indicator is the measurable student demonstration of the state content standards.*

<b>District English Language Arts Statistics</b>	
<b>Number of Students</b>	60
<b>Scale Scores</b>	
<b>Mean</b>	206
<b>Median</b>	203
<b>Mode</b>	208
<b>Standard Deviation</b>	030
<b>Range</b>	153
<b>High Score</b>	300
<b>Low Score</b>	147
<b>25<sup>th</sup> Percentile</b>	186
<b>75<sup>th</sup> Percentile</b>	223

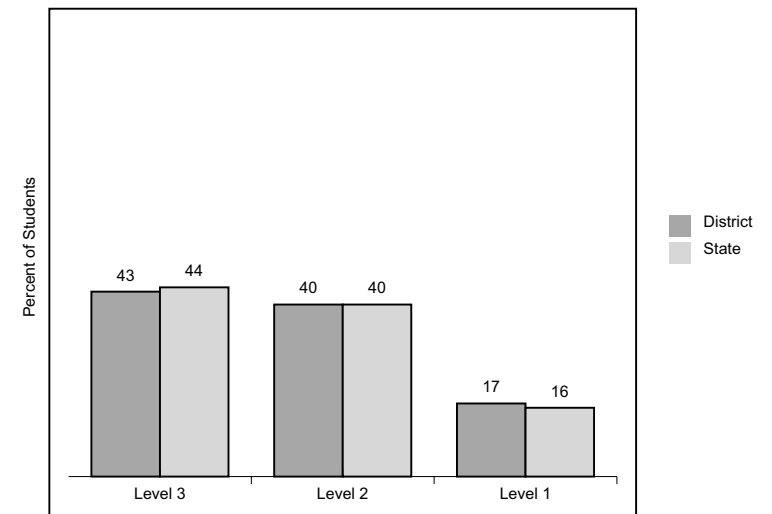
<b>English Language Arts Indicators with Highest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.4.2.1.b Generate a draft that develops a clear topic suited to the purpose and intende...	1		0.9	0.9
LA.4.1.6.d Summarize a literary text and/or media, using key details to identify the theme.	1		0.9	0.8
LA.4.1.6.f Use text features to locate information and explain how the information...	1		0.8	0.8

<b>English Language Arts Indicators with Lowest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.4.2.1.d Compose paragraphs with grammatically correct sentences of varying length...	1		0.3	0.4
LA.4.1.6.h Compare and contrast similar themes, topics, and/or patterns of events...	1		0.4	0.4
LA.4.1.5.d Identify semantic relationships to determine the meaning of words, aid in...	2		0.9	0.8

**English Language Arts Scale Score Distribution**



**English Language Arts Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT ENGLISH LANGUAGE ARTS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 5**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

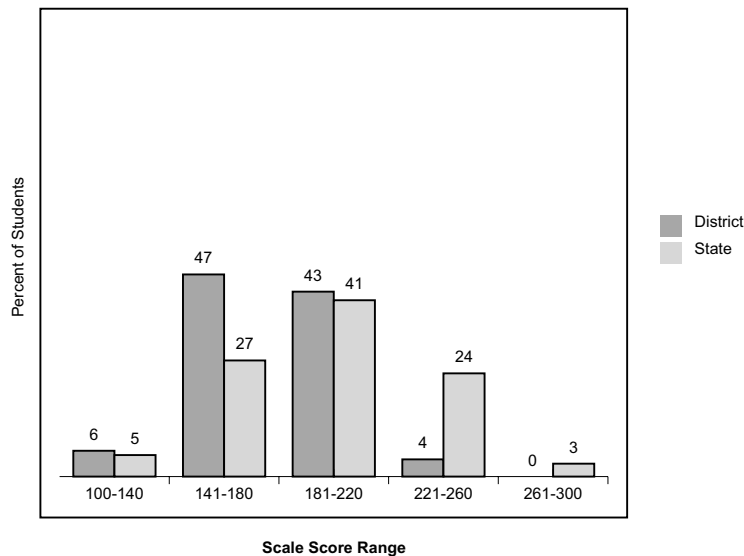
*An indicator is the measurable student demonstration of the state content standards.*

<b>District English Language Arts Statistics</b>	
<b>Number of Students</b>	47
<b>Scale Scores</b>	
<b>Mean</b>	180
<b>Median</b>	179
<b>Mode</b>	166
<b>Standard Deviation</b>	023
<b>Range</b>	097
<b>High Score</b>	230
<b>Low Score</b>	133
<b>25<sup>th</sup> Percentile</b>	166
<b>75<sup>th</sup> Percentile</b>	196

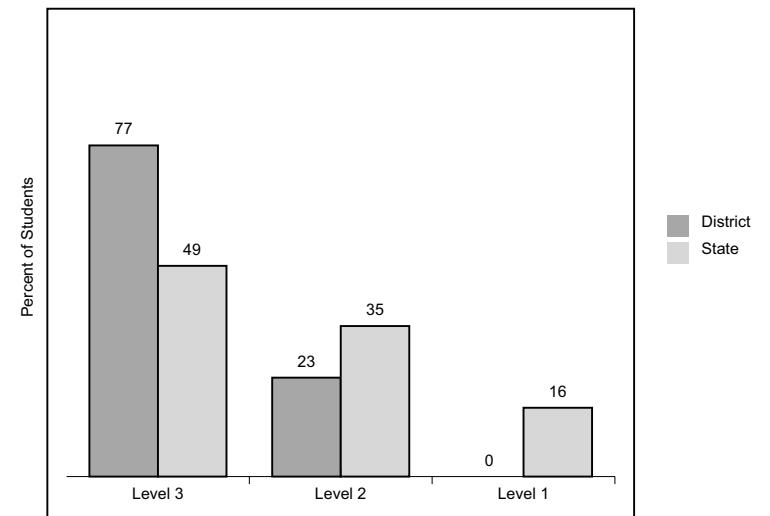
<b>English Language Arts Indicators with Highest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.5.2.1.i Display academic honesty and integrity by avoiding plagiarism and/or overreliance...	1		0.8	0.9
LA.5.1.6.e Summarize and analyze an informational text and/or media, using supporting...	1		0.8	0.8
LA.5.1.5.a Apply knowledge of word structure elements, known words, and word patterns...	2		1.5	1.6

<b>English Language Arts Indicators with Lowest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.5.1.6.b.l Analyze and describe elements of literary text.	4		1.0	1.6
LA.5.1.6.a Examine text to determine author's purpose(s) and describe how author's...	2		0.6	1.0
LA.5.1.6.h Explain the relationships or interactions between two or more individuals...	1		0.3	0.5

**English Language Arts Scale Score Distribution**



**English Language Arts Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT ENGLISH LANGUAGE ARTS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 6**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

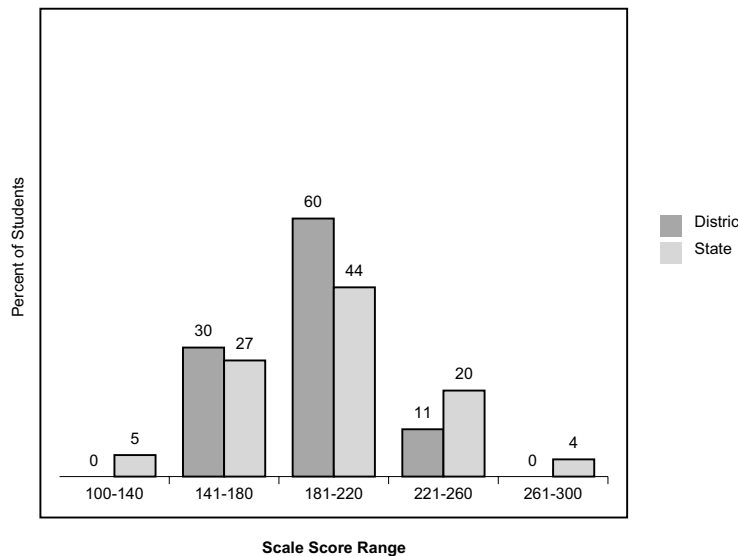
*An indicator is the measurable student demonstration of the state content standards.*

<b>District English Language Arts Statistics</b>	
<b>Number of Students</b>	47
<b>Scale Scores</b>	
<b>Mean</b>	194
<b>Median</b>	195
<b>Mode</b>	NA <sup>1</sup>
<b>Standard Deviation</b>	025
<b>Range</b>	112
<b>High Score</b>	255
<b>Low Score</b>	143
<b>25<sup>th</sup> Percentile</b>	172
<b>75<sup>th</sup> Percentile</b>	208

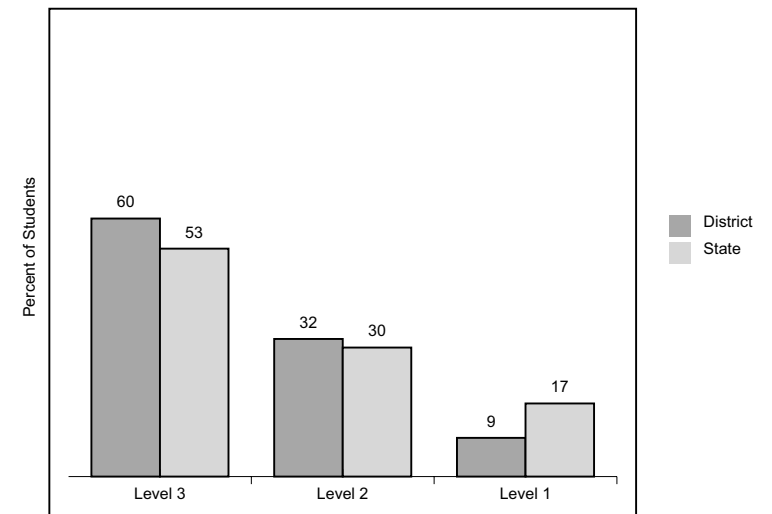
<b>English Language Arts Indicators with Highest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.6.1.5.a Apply knowledge of Greek, Latin, and Anglo-Saxon roots, prefixes, and suffixes...	2		1.7	1.5
LA.6.1.6.h Explain the relationships or interactions between two or more individuals, events...	1		0.8	0.6
LA.6.2.2.b Provide evidence from literary or informational text to support analysis...	2		1.5	1.6

<b>English Language Arts Indicators with Lowest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.6.1.6.e.i Summarize and analyze an informational text and/or media, using supporting...	4		1.0	1.3
LA.6.2.2.d Use precise word choice and domain-specific vocabulary to write in a variety...	1		0.4	0.4
LA.6.2.1.i Display academic honesty and integrity by avoiding plagiarism and/or overreliance...	4		1.8	2.0

**English Language Arts Scale Score Distribution**



**English Language Arts Performance Level Distribution**



<sup>1</sup>Not Applicable



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT ENGLISH LANGUAGE ARTS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 7**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

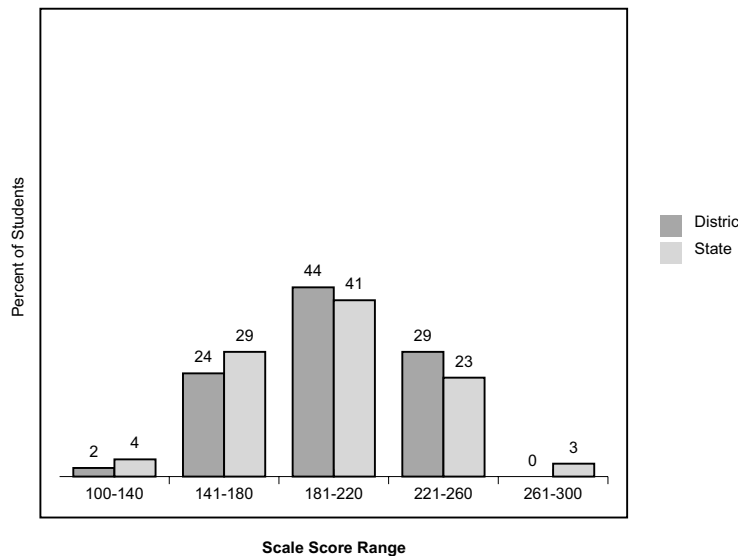
*An indicator is the measurable student demonstration of the state content standards.*

<b>District English Language Arts Statistics</b>	
<b>Number of Students</b>	45
<b>Scale Scores</b>	
<b>Mean</b>	201
<b>Median</b>	205
<b>Mode</b>	215
<b>Standard Deviation</b>	030
<b>Range</b>	128
<b>High Score</b>	260
<b>Low Score</b>	132
<b>25<sup>th</sup> Percentile</b>	180
<b>75<sup>th</sup> Percentile</b>	225

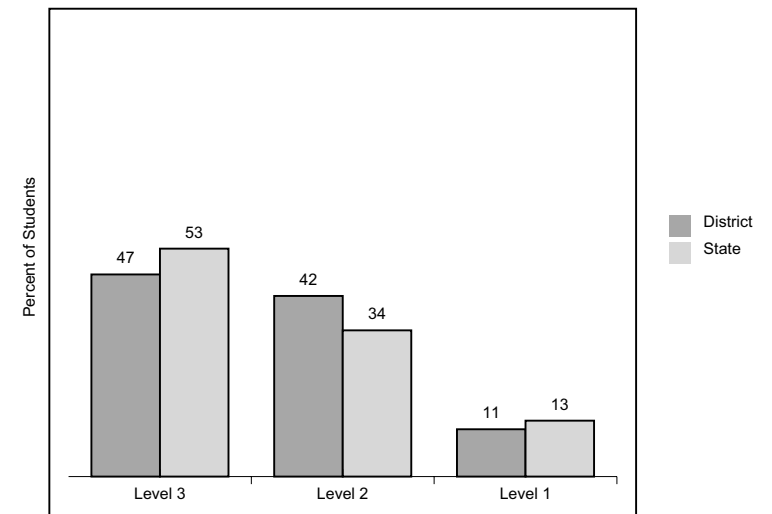
<b>English Language Arts Indicators with Highest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.7.1.6.a Analyze the meaning, reliability, and validity of the text considering author's...	2		1.6	1.4
LA.7.1.5.a Apply knowledge of Greek, Latin, and Anglo-Saxon roots, prefixes, and suffixes...	1		0.8	0.8
LA.7.1.5.b Select and apply knowledge of context clues and text features to determine...	3		2.1	2.0

<b>English Language Arts Indicators with Lowest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.7.1.6.b.I Analyze and explain the relationships between elements of literary text..	4		1.4	1.7
LA.7.2.1.c Gather and use relevant information and evidence from multiple authoritative...	3		1.2	1.2
LA.7.2.2.b Provide evidence from literary or informational text to support analysis...	3		1.3	1.4

**English Language Arts Scale Score Distribution**



**English Language Arts Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT ENGLISH LANGUAGE ARTS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 8**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

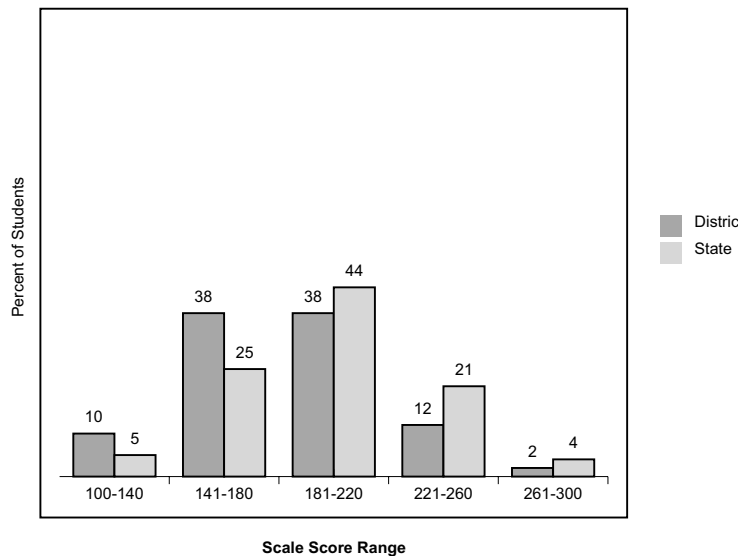
*An indicator is the measurable student demonstration of the state content standards.*

<b>District English Language Arts Statistics</b>	
<b>Number of Students</b>	42
<b>Scale Scores</b>	
<b>Mean</b>	183
<b>Median</b>	183
<b>Mode</b>	NA <sup>1</sup>
<b>Standard Deviation</b>	033
<b>Range</b>	163
<b>High Score</b>	264
<b>Low Score</b>	101
<b>25<sup>th</sup> Percentile</b>	163
<b>75<sup>th</sup> Percentile</b>	204

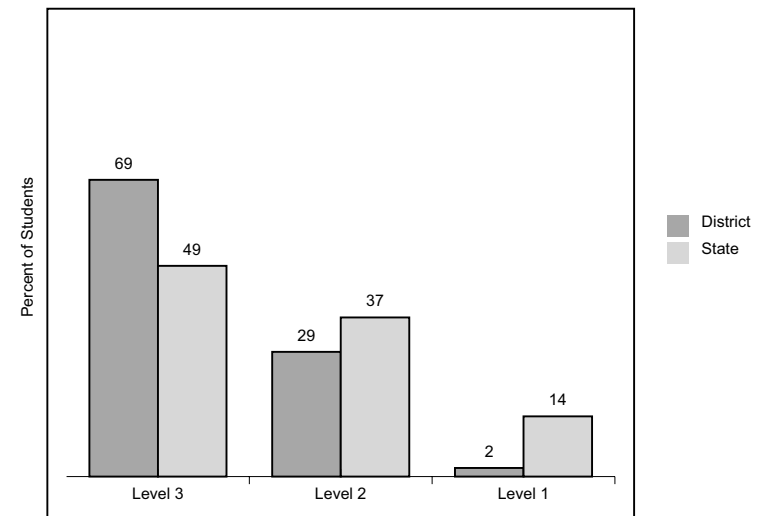
<b>English Language Arts Indicators with Highest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.8.1.5.d Analyze and use semantic relationships to determine the meaning of words, aid in...	2		1.5	1.5
LA.8.2.2.b Provide evidence from literary or informational text to support analysis...	4		2.7	2.8
LA.8.1.6.b Analyze and explain the relationships between elements of literary text.	4		2.6	2.9

<b>English Language Arts Indicators with Lowest Performance</b>				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.8.1.6.h.i Analyze the social, historical, cultural, and biographical influences in a variety...	4		1.2	1.5
LA.8.1.6.e Summarize, analyze, and synthesize an informational text and/or media, using...	3		1.1	1.3
LA.8.1.6.f Analyze and evaluate information from print and digital text features to support...	2		0.8	1.0

**English Language Arts Scale Score Distribution**



**English Language Arts Performance Level Distribution**



<sup>1</sup>Not Applicable



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT MATHEMATICS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 3**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

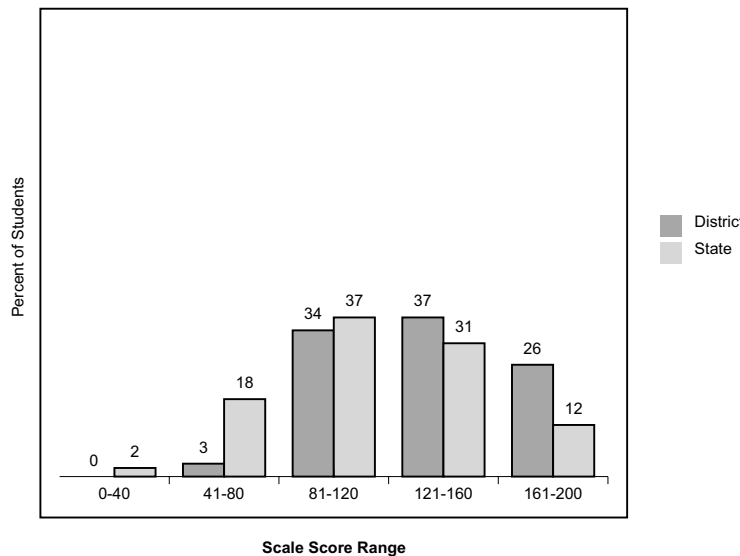
*An indicator is the measurable student demonstration of the state content standards.*

District Mathematics Statistics	
Number of Students	35
<b>Scale Scores</b>	
Mean	133
Median	128
Mode	NA <sup>1</sup>
Standard Deviation	033
Range	136
High Score	200
Low Score	064
25 <sup>th</sup> Percentile	108
75 <sup>th</sup> Percentile	165

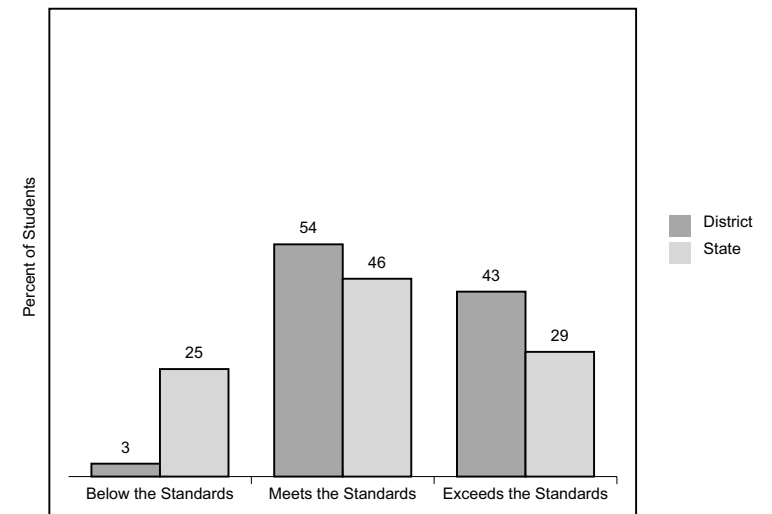
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.3.1.1.e Equivalent representations	3		2.8	2.4
MA.3.3.3.b One-step whole number equations	4		3.6	2.8
MA.3.1.2.a Multiplication as repeated addition	3		2.6	2.3

Mathematics Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.3.2.2.b Distance between points on a number line	3		1.7	1.6
MA.3.3.2.a Addition and subtraction of whole numbers	4		2.3	2.2
MA.3.2.5.g Compare and order objects by length	2		1.2	1.1

**Mathematics Scale Score Distribution**



**Mathematics Performance Level Distribution**



<sup>1</sup>Not Applicable



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT MATHEMATICS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 4**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

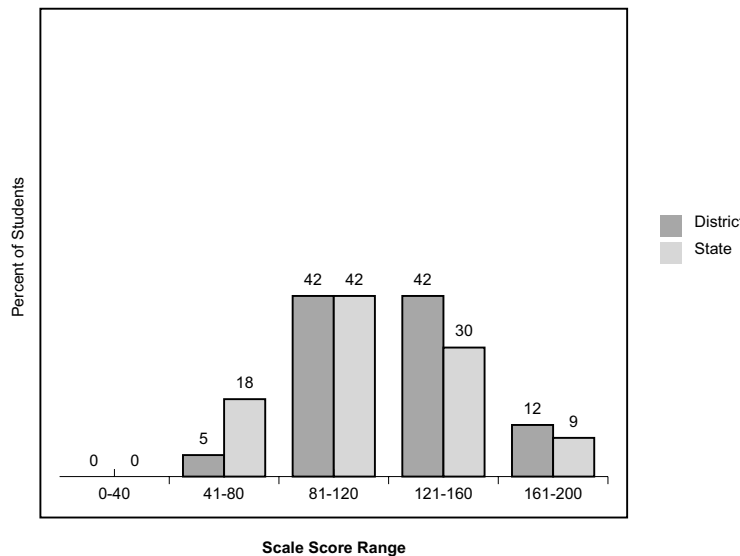
*An indicator is the measurable student demonstration of the state content standards.*

District Mathematics Statistics	
Number of Students	60
<b>Scale Scores</b>	
Mean	123
Median	124
Mode	135
Standard Deviation	029
Range	120
High Score	187
Low Score	067
25 <sup>th</sup> Percentile	101
75 <sup>th</sup> Percentile	143

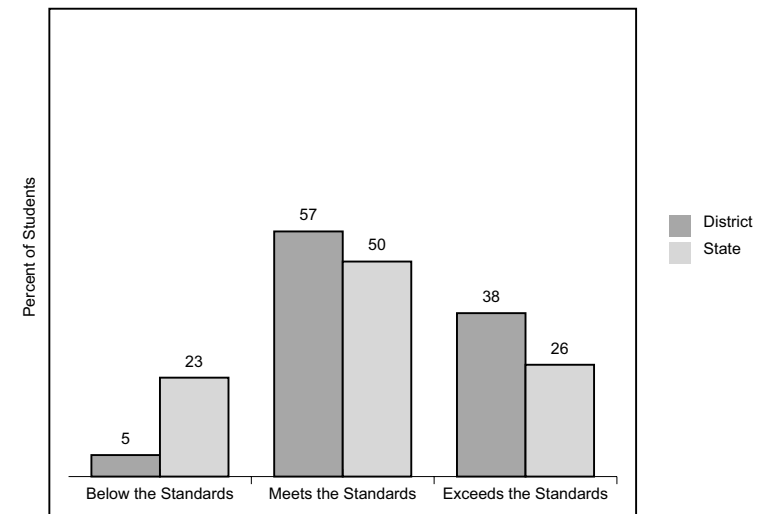
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.4.1.3.c Multiply whole numbers	2		1.9	1.5
MA.4.2.5.d Appropriate metric unit	2		1.8	1.6
MA.4.1.2.a Meaning of division	2		1.8	1.5

Mathematics Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.4.1.1.f Equivalent fractions	2		1.0	0.9
MA.4.4.2.a Predictions based on data	3		1.6	1.5
MA.4.2.1.a Identify two- and three-dimensional shapes	3		1.6	1.6

**Mathematics Scale Score Distribution**



**Mathematics Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT MATHEMATICS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 5**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

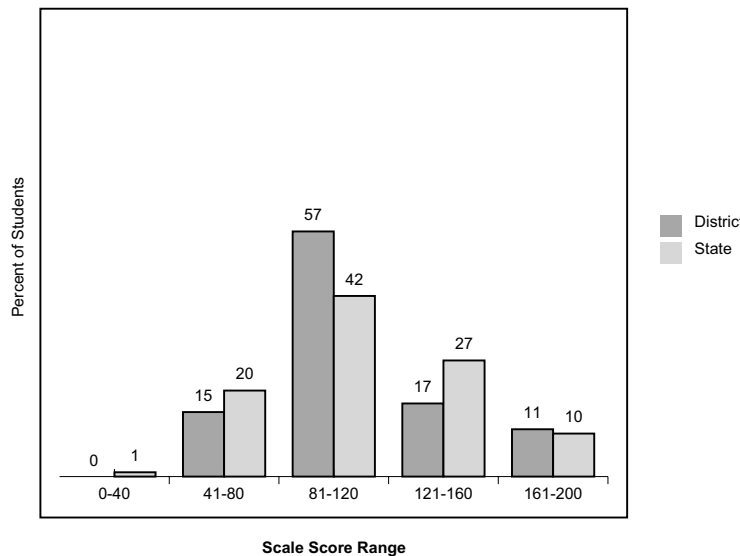
*An indicator is the measurable student demonstration of the state content standards.*

District Mathematics Statistics	
Number of Students	47
<b>Scale Scores</b>	
Mean	113
Median	107
Mode	NA <sup>1</sup>
Standard Deviation	031
Range	135
High Score	200
Low Score	065
25 <sup>th</sup> Percentile	092
75 <sup>th</sup> Percentile	132

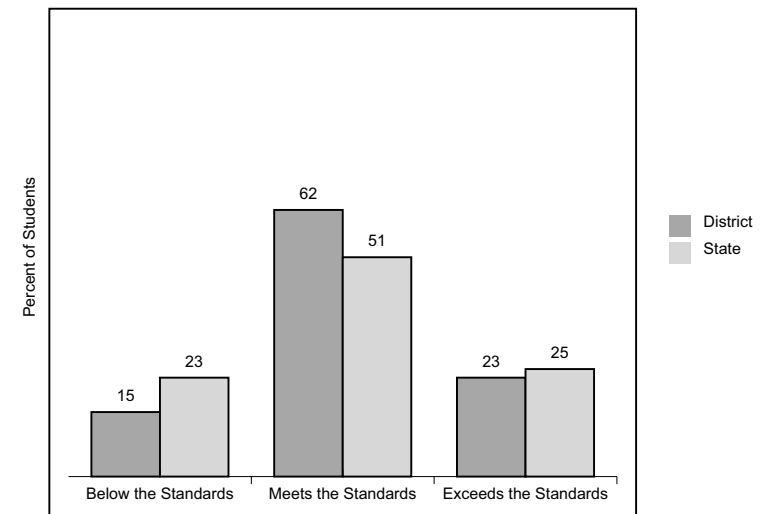
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.5.3.3.e One-step equations	2		1.8	1.6
MA.5.4.3.b Possible outcomes	1		0.9	0.8
MA.5.2.5.b Correct unit of measure	2		1.7	1.5

Mathematics Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.5.1.2.c Distributive property	3		1.3	1.6
MA.5.1.1.e Prime and composite numbers	2		0.9	1.0
MA.5.1.1.d Equivalent forms of fractions, decimals, and percents	2		1.0	1.1

**Mathematics Scale Score Distribution**



**Mathematics Performance Level Distribution**



<sup>1</sup>Not Applicable



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT MATHEMATICS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 6**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

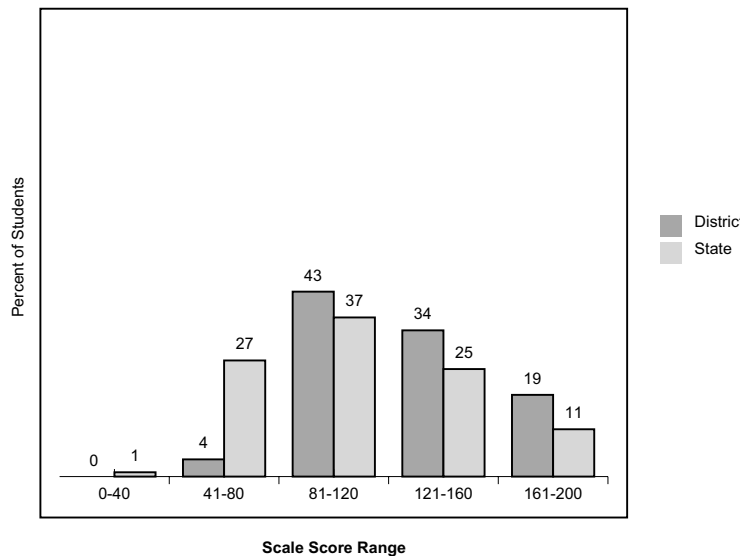
*An indicator is the measurable student demonstration of the state content standards.*

District Mathematics Statistics	
Number of Students	47
<b>Scale Scores</b>	
Mean	127
Median	123
Mode	099
Standard Deviation	034
Range	132
High Score	191
Low Score	059
25 <sup>th</sup> Percentile	099
75 <sup>th</sup> Percentile	149

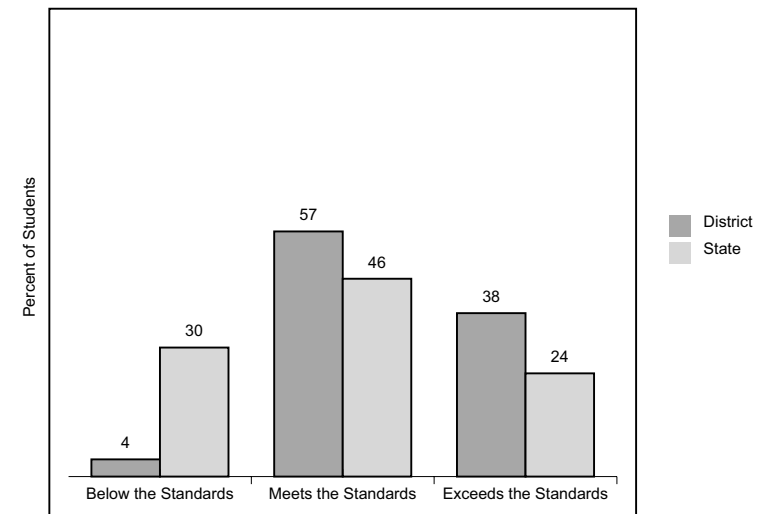
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.6.4.3.c Find experimental probability	2		1.8	1.2
MA.6.1.1.b Compare and order integers	1		0.9	0.8
MA.6.3.3.c Evaluate algebraic expressions	1		0.9	0.8

Mathematics Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.6.2.5.e Area of parallelograms and triangles	3		1.6	1.7
MA.6.2.5.d Perimeter of polygons	3		1.8	1.4
MA.6.2.4.a Two-dimensional drawings	3		1.8	1.6

**Mathematics Scale Score Distribution**



**Mathematics Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT MATHEMATICS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 7**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

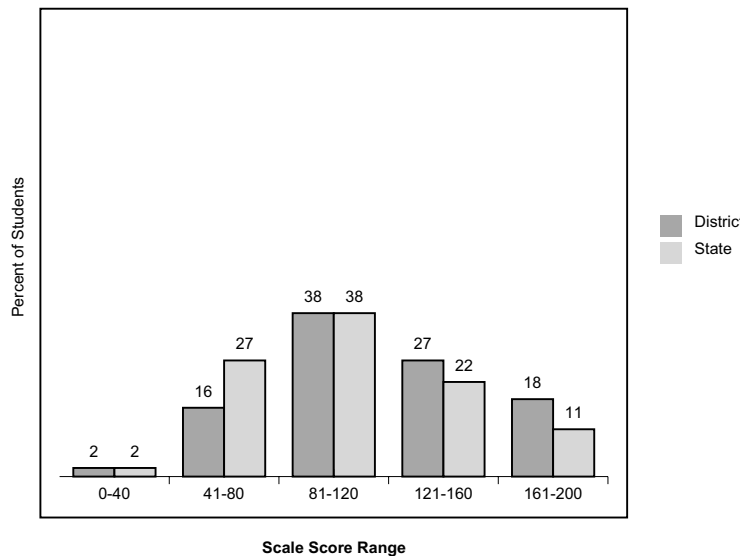
*An indicator is the measurable student demonstration of the state content standards.*

District Mathematics Statistics	
Number of Students	45
<b>Scale Scores</b>	
Mean	116
Median	117
Mode	123
Standard Deviation	042
Range	160
High Score	200
Low Score	040
25 <sup>th</sup> Percentile	085
75 <sup>th</sup> Percentile	136

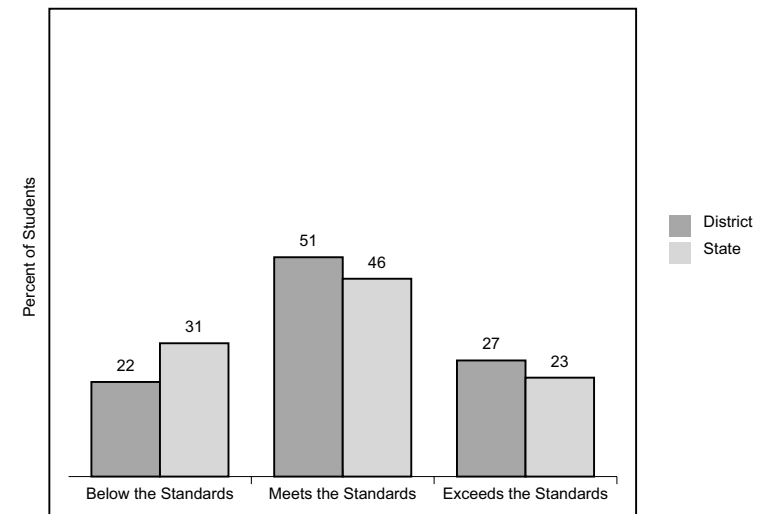
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.7.2.2.a Ordered pair in the coordinate plane	2		1.8	1.8
MA.7.1.3.b Method of computation	2		1.6	1.4
MA.7.3.1.a Algebraic expressions from words, tables, graphs	4		3.1	3.0

Mathematics Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.7.1.1.b Compare and order	3		1.6	1.6
MA.7.3.3.c Order of operations	3		1.6	1.6
MA.7.3.3.d Two-step equations	3		1.8	1.9

**Mathematics Scale Score Distribution**



**Mathematics Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT MATHEMATICS INDICATOR SUMMARY  
SPRING 2017**

**GRADE 8**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

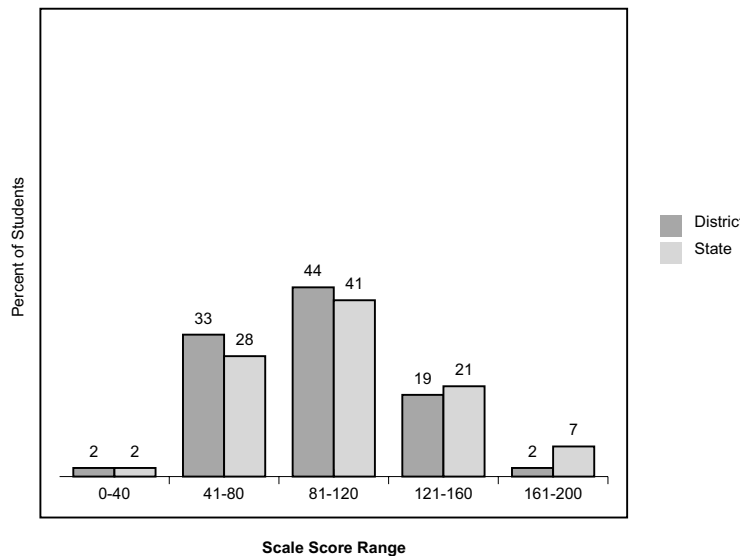
*An indicator is the measurable student demonstration of the state content standards.*

District Mathematics Statistics	
Number of Students	43
<b>Scale Scores</b>	
Mean	096
Median	090
Mode	NA <sup>1</sup>
Standard Deviation	032
Range	154
High Score	187
Low Score	033
25 <sup>th</sup> Percentile	077
75 <sup>th</sup> Percentile	114

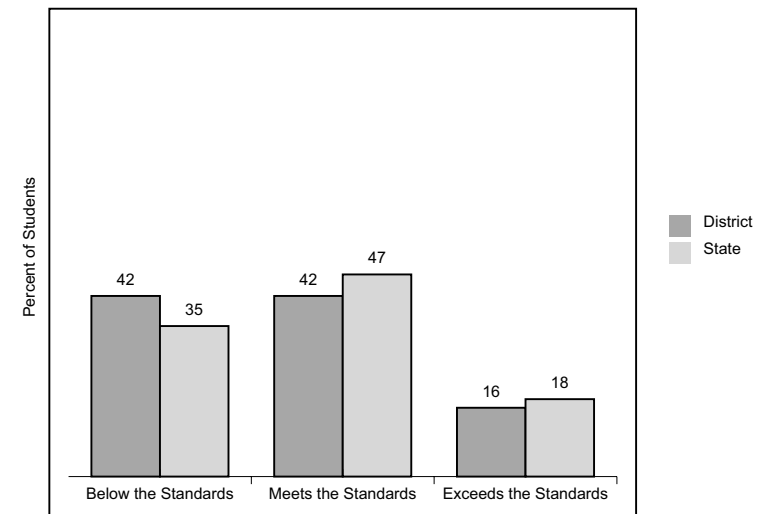
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.8.2.5.d Missing lengths in similar shapes	2		1.6	1.5
MA.8.2.1.e Interior angles of a triangle	2		1.5	1.5
MA.8.1.3.e Ratios and proportions	3		2.2	2.3

Mathematics Indicators with Lowest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.8.4.1.e Misrepresentation of data	2		0.8	1.0
MA.8.3.3.d Two-step inequalities	2		0.9	0.9
MA.8.1.1.d Classify numbers	2		0.9	1.3

**Mathematics Scale Score Distribution**



**Mathematics Performance Level Distribution**



<sup>1</sup>Not Applicable



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT PERFORMANCE LEVEL SUMMARY  
SPRING 2017**

**GRADE 3**

**\*\*NOT FOR PUBLIC DISTRIBUTION\*\*  
THIS REPORT IS FOR INTERNAL DISTRICT USE ONLY AND FOR REQUIRED STATE AND FEDERAL REPORTING PURPOSES.  
INFORMATION TO PROTECT SMALL NUMBERS OF STUDENTS HAS NOT BEEN SUPPRESSED.  
RELEASE OF SUMMARY DATA TO THE PUBLIC MAY VIOLATE INDIVIDUAL STUDENT CONFIDENTIALITY (FERPA).**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

Performance Level Ranges		English Language Arts					Mathematics						
		Average Scale Score <sup>1</sup>	% Level 3	% Level 2	% Level 1	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>
ELA: Level 1 M/S: Exceeds the Standards	235 - 300 135 - 200												
ELA: Level 2 M/S: Meets the Standards	200 - 234 085 - 134												
ELA: Level 3 M/S: Below the Standards	199 and Below 084 and Below												
All Students		215	24	59	18	34	0	133	3	54	43	35	0
Male		225	13	63	25	16	0	147	6	29	65	17	0
Female		206	33	56	11	18	0	120	0	78	22	18	0
American Indian/Alaska Native		000	0	0	0	0	0	000	0	0	0	0	0
Asian		000	0	0	0	0	0	000	0	0	0	0	0
Black		000	0	0	0	0	0	000	0	0	0	0	0
Native Hawaiian or Other Pacific Islander		000	0	0	0	0	0	000	0	0	0	0	0
White		221	11	70	19	27	0	143	0	44	56	27	0
Hispanic		191	71	14	14	7	0	100	13	88	0	8	0
Two or More Races		000	0	0	0	0	0	000	0	0	0	0	0
Free and Reduced		201	63	13	25	8	0	111	11	78	11	9	0
Not Free and Reduced		219	12	73	15	26	0	140	0	46	54	26	0
LEP/ELL Eligible		173	100	0	0	1	0	083	50	50	0	2	0
Not LEP/ELL Eligible		216	21	61	18	33	0	136	0	55	45	33	0
Special Education		198	43	43	14	7	0	129	0	57	43	7	0
Not Special Education		219	19	63	19	27	0	134	4	54	43	28	0

<sup>1</sup> Includes: zero scores for **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

<sup>2</sup> Includes: **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

With fewer than 10 students, inferences from the performance level percentages are not reliable.



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT PERFORMANCE LEVEL SUMMARY  
SPRING 2017**

**GRADE 4**

**\*\*NOT FOR PUBLIC DISTRIBUTION\*\*  
THIS REPORT IS FOR INTERNAL DISTRICT USE ONLY AND FOR REQUIRED STATE AND FEDERAL REPORTING PURPOSES.  
INFORMATION TO PROTECT SMALL NUMBERS OF STUDENTS HAS NOT BEEN SUPPRESSED.  
RELEASE OF SUMMARY DATA TO THE PUBLIC MAY VIOLATE INDIVIDUAL STUDENT CONFIDENTIALITY (FERPA).**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

Performance Level Ranges		English Language Arts					Mathematics						
		Average Scale Score <sup>1</sup>	% Level 3	% Level 2	% Level 1	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>
ELA: Level 1 M/S: Exceeds the Standards	239 - 300 135 - 200												
ELA: Level 2 M/S: Meets the Standards	200 - 238 085 - 134												
ELA: Level 3 M/S: Below the Standards	199 and Below 084 and Below												
All Students		206	43	40	17	60	0	123	5	57	38	60	0
Male		204	49	31	20	35	0	128	9	46	46	35	0
Female		208	36	52	12	25	0	117	0	72	28	25	0
American Indian/Alaska Native		000	0	0	0	0	0	000	0	0	0	0	0
Asian		000	0	0	0	0	0	000	0	0	0	0	0
Black		000	0	0	0	0	0	000	0	0	0	0	0
Native Hawaiian or Other Pacific Islander		000	0	0	0	0	0	000	0	0	0	0	0
White		210	36	43	20	44	0	129	2	52	45	44	0
Hispanic		194	63	31	6	16	0	107	13	69	19	16	0
Two or More Races		000	0	0	0	0	0	000	0	0	0	0	0
Free and Reduced		197	57	36	7	28	0	111	11	71	18	28	0
Not Free and Reduced		214	31	44	25	32	0	134	0	44	56	32	0
LEP/ELL Eligible		172	100	0	0	5	0	092	20	80	0	5	0
Not LEP/ELL Eligible		209	38	44	18	55	0	126	4	55	42	55	0
Special Education		187	80	20	0	5	0	108	0	100	0	5	0
Not Special Education		208	40	42	18	55	0	125	5	53	42	55	0

<sup>1</sup> Includes: zero scores for **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

<sup>2</sup> Includes: **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

With fewer than 10 students, inferences from the performance level percentages are not reliable.



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT PERFORMANCE LEVEL SUMMARY  
SPRING 2017**

**GRADE 5**

**\*\*NOT FOR PUBLIC DISTRIBUTION\*\*  
THIS REPORT IS FOR INTERNAL DISTRICT USE ONLY AND FOR REQUIRED STATE AND FEDERAL REPORTING PURPOSES.  
INFORMATION TO PROTECT SMALL NUMBERS OF STUDENTS HAS NOT BEEN SUPPRESSED.  
RELEASE OF SUMMARY DATA TO THE PUBLIC MAY VIOLATE INDIVIDUAL STUDENT CONFIDENTIALITY (FERPA).**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

Performance Level Ranges		English Language Arts					Mathematics						Science						
		Average Scale Score <sup>1</sup>	% Level 3	% Level 2	% Level 1	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>
ELA: Level 1 M/S: Exceeds the Standards	231 - 300 135 - 200																		
ELA: Level 2 M/S: Meets the Standards	200 - 230 085 - 134																		
ELA: Level 3 M/S: Below the Standards	199 and Below 084 and Below																		
All Students		180	77	23	0	47	0	113	15	62	23	47	0	113	13	68	19	47	0
Male		180	80	20	0	25	0	120	12	56	32	25	0	118	8	68	24	25	0
Female		180	73	27	0	22	0	105	18	68	14	22	0	106	18	68	14	22	0
American Indian/Alaska Native		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Asian		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Black		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Native Hawaiian or Other Pacific Islander		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
White		182	72	28	0	36	0	116	14	58	28	36	0	118	8	69	22	36	0
Hispanic		174	91	9	0	11	0	105	18	73	9	11	0	095	27	64	9	11	0
Two or More Races		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Free and Reduced		174	87	13	0	15	0	096	33	60	7	15	0	096	33	60	7	15	0
Not Free and Reduced		183	72	28	0	32	0	121	6	63	31	32	0	120	3	72	25	32	0
LEP/ELL Eligible		165	80	20	0	5	0	089	40	60	0	5	0	084	60	40	0	5	0
Not LEP/ELL Eligible		182	76	24	0	42	0	116	12	62	26	42	0	116	7	71	21	42	0
Special Education		171	83	17	0	6	0	098	0	100	0	6	0	107	0	100	0	6	0
Not Special Education		182	76	24	0	41	0	115	17	56	27	41	0	113	15	63	22	41	0

<sup>1</sup> Includes: zero scores for **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

<sup>2</sup> Includes: **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

With fewer than 10 students, inferences from the performance level percentages are not reliable.



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT PERFORMANCE LEVEL SUMMARY  
SPRING 2017**

**GRADE 6**

**\*\*NOT FOR PUBLIC DISTRIBUTION\*\***  
**THIS REPORT IS FOR INTERNAL DISTRICT USE ONLY AND FOR REQUIRED STATE AND FEDERAL REPORTING PURPOSES.**  
**INFORMATION TO PROTECT SMALL NUMBERS OF STUDENTS HAS NOT BEEN SUPPRESSED.**  
**RELEASE OF SUMMARY DATA TO THE PUBLIC MAY VIOLATE INDIVIDUAL STUDENT CONFIDENTIALITY (FERPA).**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

Performance Level Ranges		English Language Arts					Mathematics						
		Average Scale Score <sup>1</sup>	% Level 3	% Level 2	% Level 1	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>
ELA: Level 1 M/S: Exceeds the Standards	228 - 300 135 - 200												
ELA: Level 2 M/S: Meets the Standards	200 - 227 085 - 134												
ELA: Level 3 M/S: Below the Standards	199 and Below 084 and Below												
All Students		194	60	32	9	47	0	127	4	57	38	47	0
Male		194	67	24	10	21	0	130	5	62	33	21	0
Female		194	54	38	8	26	0	125	4	54	42	26	0
American Indian/Alaska Native		000	0	0	0	0	0	000	0	0	0	0	0
Asian		191	100	0	0	1	0	178	0	0	100	1	0
Black		205	0	100	0	1	0	094	0	100	0	1	0
Native Hawaiian or Other Pacific Islander		000	0	0	0	0	0	000	0	0	0	0	0
White		202	48	38	14	29	0	137	0	52	48	29	0
Hispanic		179	81	19	0	16	0	108	13	69	19	16	0
Two or More Races		000	0	0	0	0	0	000	0	0	0	0	0
Free and Reduced		181	83	17	0	18	0	107	11	72	17	18	0
Not Free and Reduced		202	45	41	14	29	0	140	0	48	52	29	0
LEP/ELL Eligible		172	100	0	0	3	0	092	33	67	0	3	0
Not LEP/ELL Eligible		196	57	34	9	44	0	129	2	57	41	44	0
Special Education		169	100	0	0	2	0	090	0	100	0	2	0
Not Special Education		195	58	33	9	45	0	129	4	56	40	45	0

<sup>1</sup> Includes: zero scores for **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

<sup>2</sup> Includes: **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

With fewer than 10 students, inferences from the performance level percentages are not reliable.



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT PERFORMANCE LEVEL SUMMARY  
SPRING 2017**

**GRADE 7**

**\*\*NOT FOR PUBLIC DISTRIBUTION\*\*  
THIS REPORT IS FOR INTERNAL DISTRICT USE ONLY AND FOR REQUIRED STATE AND FEDERAL REPORTING PURPOSES.  
INFORMATION TO PROTECT SMALL NUMBERS OF STUDENTS HAS NOT BEEN SUPPRESSED.  
RELEASE OF SUMMARY DATA TO THE PUBLIC MAY VIOLATE INDIVIDUAL STUDENT CONFIDENTIALITY (FERPA).**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

Performance Level Ranges		English Language Arts					Mathematics						
		Average Scale Score <sup>1</sup>	% Level 3	% Level 2	% Level 1	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>
ELA: Level 1 M/S: Exceeds the Standards	234 - 300 135 - 200												
ELA: Level 2 M/S: Meets the Standards	200 - 233 085 - 134												
ELA: Level 3 M/S: Below the Standards	199 and Below 084 and Below												
All Students		201	47	42	11	45	0	116	22	51	27	45	0
Male		195	58	42	0	19	0	121	21	37	42	19	0
Female		205	38	42	19	26	0	112	23	62	15	26	0
American Indian/Alaska Native		000	0	0	0	0	0	000	0	0	0	0	0
Asian		180	100	0	0	1	0	200	0	0	100	1	0
Black		000	0	0	0	0	0	000	0	0	0	0	0
Native Hawaiian or Other Pacific Islander		000	0	0	0	0	0	000	0	0	0	0	0
White		207	42	42	16	31	0	125	10	58	32	31	0
Hispanic		187	54	46	0	13	0	088	54	38	8	13	0
Two or More Races		000	0	0	0	0	0	000	0	0	0	0	0
Free and Reduced		183	63	38	0	16	0	085	56	31	13	16	0
Not Free and Reduced		211	38	45	17	29	0	133	3	62	34	29	0
LEP/ELL Eligible		156	100	0	0	4	0	066	75	25	0	4	0
Not LEP/ELL Eligible		205	41	46	12	41	0	121	17	54	29	41	0
Special Education		160	100	0	0	6	0	046	100	0	0	6	0
Not Special Education		207	38	49	13	39	0	127	10	59	31	39	0

<sup>1</sup> Includes: zero scores for **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

<sup>2</sup> Includes: **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

With fewer than 10 students, inferences from the performance level percentages are not reliable.



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT PERFORMANCE LEVEL SUMMARY  
SPRING 2017**

**GRADE 8**

**\*\*NOT FOR PUBLIC DISTRIBUTION\*\*  
THIS REPORT IS FOR INTERNAL DISTRICT USE ONLY AND FOR REQUIRED STATE AND FEDERAL REPORTING PURPOSES.  
INFORMATION TO PROTECT SMALL NUMBERS OF STUDENTS HAS NOT BEEN SUPPRESSED.  
RELEASE OF SUMMARY DATA TO THE PUBLIC MAY VIOLATE INDIVIDUAL STUDENT CONFIDENTIALITY (FERPA).**

DISTRICT: CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)

Performance Level Ranges		English Language Arts					Mathematics						Science						
		Average Scale Score <sup>1</sup>	% Level 3	% Level 2	% Level 1	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>	Average Scale Score <sup>1</sup>	% Below the Standards	% Meets the Standards	% Exceeds the Standards	Number Tested	Number Not Tested <sup>2</sup>
ELA: Level 1 M/S: Exceeds the Standards	236 - 300 135 - 200																		
ELA: Level 2 M/S: Meets the Standards	200 - 235 085 - 134																		
ELA: Level 3 M/S: Below the Standards	199 and Below 084 and Below																		
All Students		183	69	29	2	42	0	096	42	42	16	43	0	085	57	41	2	44	0
Male		167	90	10	0	20	0	085	60	35	5	20	0	083	57	38	5	21	0
Female		198	50	45	5	22	0	106	26	48	26	23	0	087	57	43	0	23	0
American Indian/Alaska Native		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Asian		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Black		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Native Hawaiian or Other Pacific Islander		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
White		187	64	33	3	36	0	102	33	47	19	36	0	092	50	47	3	36	0
Hispanic		161	100	0	0	6	0	066	86	14	0	7	0	056	88	13	0	8	0
Two or More Races		000	0	0	0	0	0	000	0	0	0	0	0	000	0	0	0	0	0
Free and Reduced		175	90	10	0	10	0	085	64	27	9	11	0	072	75	17	8	12	0
Not Free and Reduced		186	63	34	3	32	0	100	34	47	19	32	0	090	50	50	0	32	0
LEP/ELL Eligible		161	100	0	0	3	0	065	100	0	0	4	0	045	100	0	0	5	0
Not LEP/ELL Eligible		185	67	31	3	39	0	099	36	46	18	39	0	090	51	46	3	39	0
Special Education		169	100	0	0	3	0	070	100	0	0	3	0	053	100	0	0	3	0
Not Special Education		184	67	31	3	39	0	098	38	45	18	40	0	087	54	44	2	41	0

<sup>1</sup> Includes: zero scores for **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

<sup>2</sup> Includes: **INV** = Invalid, **PAR** = Parent Refusal, and **SAE** = Student Absent for the Entire Testing Window

With fewer than 10 students, inferences from the performance level percentages are not reliable.



**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT SCIENCE GRADE LEVEL STANDARD SUMMARY  
SPRING 2017**

**GRADE 5**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

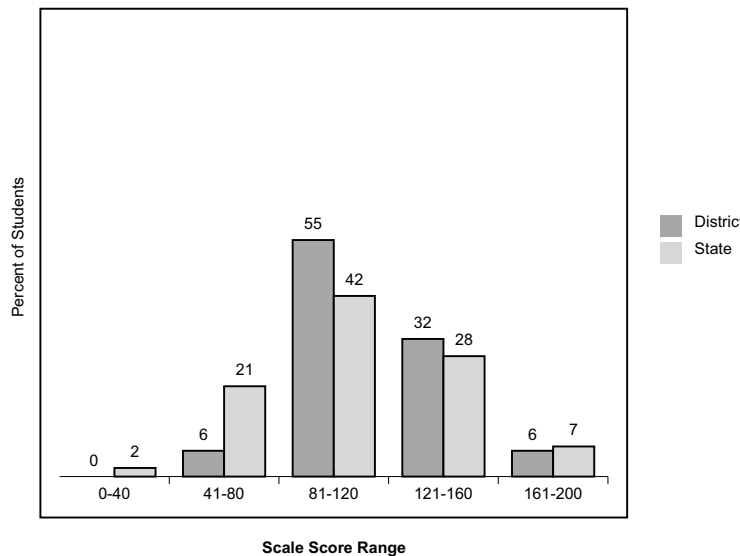
*A grade level standard is the measurable student demonstration of the state content standards.*

<b>District Science Statistics</b>	
<b>Number of Students</b>	47
<b>Scale Scores</b>	
<b>Mean</b>	113
<b>Median</b>	106
<b>Mode</b>	096
<b>Standard Deviation</b>	027
<b>Range</b>	139
<b>High Score</b>	200
<b>Low Score</b>	061
<b>25<sup>th</sup> Percentile</b>	096
<b>75<sup>th</sup> Percentile</b>	129

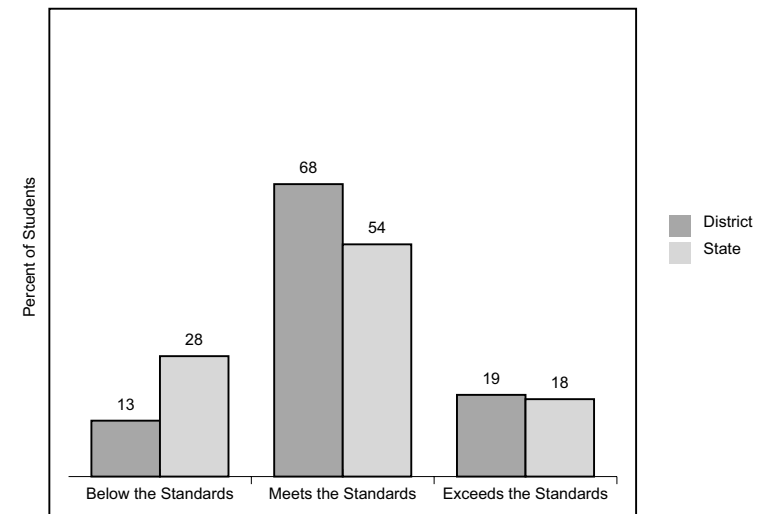
<b>Science Grade Level Standards with Highest Performance</b>				
Grade Level Standard	Possible Raw Score	Average Raw Score		
		School	District	State
SC.5.3.2 Life Cycles	2		1.7	1.5
SC.5.2.1 Properties of Matter	5		4.0	3.5
SC.5.4.2 Earth's Materials, Structure, and Processes	5		3.9	3.0

<b>Science Grade Level Standards with Lowest Performance</b>				
Grade Level Standard	Possible Raw Score	Average Raw Score		
		School	District	State
SC.5.1.1 Scientific Inquiry	10		6.4	6.6
SC.5.3.1 Characteristics of Living Things	2		1.3	1.3
SC.5.4.4 Changes in Earth	2		1.3	1.3

**Science Scale Score Distribution**



**Science Performance Level Distribution**





**NEBRASKA DEPARTMENT OF EDUCATION  
NEBRASKA STATE ACCOUNTABILITY (NeSA)  
DISTRICT SCIENCE GRADE LEVEL STANDARD SUMMARY  
SPRING 2017**

**GRADE 8**

DISTRICT: **CHASE COUNTY PUBLIC SCHOOLS (15-0010-000)**

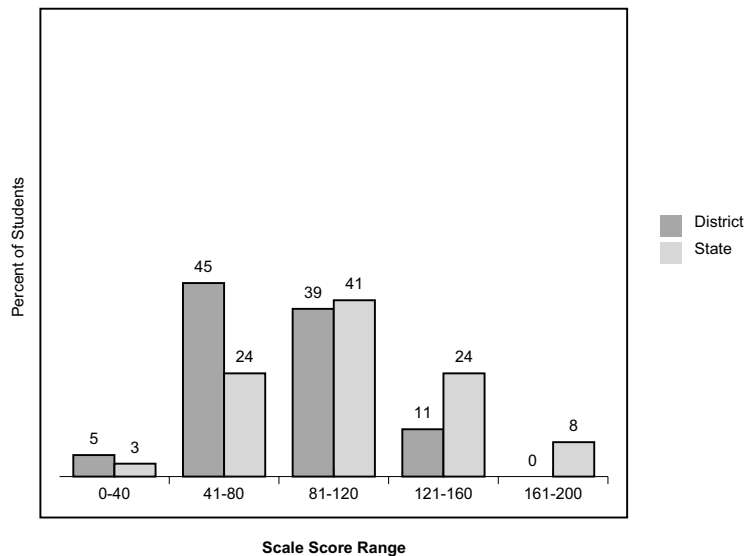
*A grade level standard is the measurable student demonstration of the state content standards.*

<b>District Science Statistics</b>	
<b>Number of Students</b>	44
<b>Scale Scores</b>	
<b>Mean</b>	085
<b>Median</b>	080
<b>Mode</b>	059
<b>Standard Deviation</b>	029
<b>Range</b>	129
<b>High Score</b>	150
<b>Low Score</b>	021
<b>25<sup>th</sup> Percentile</b>	059
<b>75<sup>th</sup> Percentile</b>	111

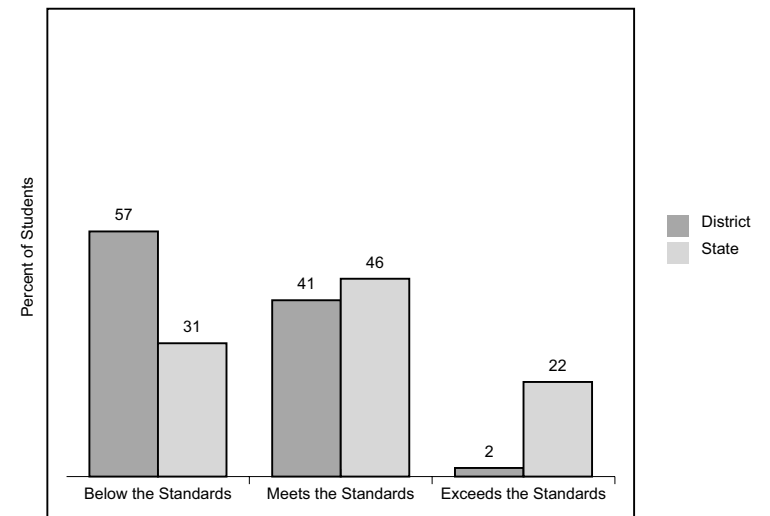
<b>Science Grade Level Standards with Highest Performance</b>				
Grade Level Standard	Possible Raw Score	Average Raw Score		
		School	District	State
SC.8.3.4 Characteristics of Organisms	3		2.2	2.3
SC.8.4.4 Changes in Earth	3		2.1	2.2
SC.8.4.3 Energy in Earth's Systems	3		2.0	2.0

<b>Science Grade Level Standards with Lowest Performance</b>				
Grade Level Standard	Possible Raw Score	Average Raw Score		
		School	District	State
SC.8.2.3 Energy Systems and Matter	5		2.1	3.1
SC.8.2.2 Forces and Motion	5		2.3	2.7
SC.8.2.1 Nature of Matter	7		3.5	4.4

**Science Scale Score Distribution**



**Science Performance Level Distribution**





*Mission: To lead and support the preparation of all Nebraskans for learning, earning, and living.*

### **Strategic Priorities:**

- Ensure all Nebraskans, regardless of background or circumstances, have equitable access to opportunities for success
- Increase the number of Nebraskans who are ready for success in postsecondary education, career, and civic life

### **Why Are We Here? Individual Student Reports (DRC data)**

- Schools have, or will soon have, Individual Student Reports (ISRs) with data provided by DRC and parents will soon have access to these numbers.
- The DRC numbers are preliminary and may change slightly but not significantly when they are independently verified by NDE and a third-party verifier.
- The data we'll be discussing is regarding NeSA-ELA grades 3-8 and ACT grade 11
- Individual ACT results have been sent to parents and students. We do not have statewide numbers available. However, preliminary results appear to reveal a similar trend in scores to that of NeSA-ELA.

### **We've Raised the Bar for All Students in the State**

- This is a new baseline in Nebraska. We have raised the bar because in Nebraska and across the country it is clear that creating expectations for success beyond high school relies on a set of high expectations. However, we have not done so lightly. We know that raising this bar requires a substantial movement to align efforts to meet expectations for the future.
- Nebraska educators and education leaders developed the standards, test questions, and cut scores. Nebraska educators have high standards for Nebraska students because we have great schools and know the students will succeed.

### **Explanation of Proficiency Numbers Under New NeSA-ELA College and Career Ready Standards**

- NDE expected the change in proficiency numbers and have been communicating to schools, districts, and the public that the expected results were forthcoming for three years.
- The change in number of non-proficient students is a result of the increased expectations for students in Nebraska as we move to a focus of all students becoming College and Career Ready.
- Teachers and students are not suddenly poor performers. It is now our responsibility as education leaders to work with districts, schools, and students to meet these higher expectations.
- Lower proficiency levels have happened in all other states (without exception) where standards have been aligned to College and Career Ready benchmarks.
- NDE experienced similar proficiency scores during the transition from STARS to NeSA
- Text-Dependent Analysis (TDA) was not the sole cause of the low proficiency in scores. The NeSA-ELA was simply a very difficult assessment to take in all areas.

### **Next Steps for Statewide Summative Assessments**

- We cannot make comparisons between this year's NeSA-ELA scores and any previous scores. This is a new baseline with high expectations for College and Career Readiness. There is really no comparison.
- We fully expect the scores to improve as College and Career Ready curriculum is updated and implemented in classrooms across the state.
- Whereas the NeSA-ELA was aligned to College and Career Ready standards, NeSA-Math and NeSA-Science were not. However, they will be aligned in future state assessments.
- Additionally, Nebraska is moving toward a much more student-centered approach for assessment moving forward. Ultimately state assessment is about our student's success, not in tests but in learning, earning, and living.

### **NDE Support for All**

- NDE will support all students and schools as they strive for excellence, working toward the vision of a balanced assessment system for Nebraska as part of our accountability and support system under AQuESTT.

# PERFORMANCE LEVEL DESCRIPTORS

	LEVEL 3	LEVEL 2	LEVEL 1
<b>ENGLISH LANGUAGE ARTS (ELA)</b>	<b>SCALE SCORE RANGE:</b> BELOW 200	<b>SCALE SCORE RANGE:</b>	<b>SCALE SCORE RANGE:</b>
	Level 3 learners do not yet demonstrate proficiency in the knowledge and skills necessary at this grade level, as specified in the assessed Nebraska College- and Career-Ready Standards. These results provide evidence that the student may need additional support for academic success at the next grade level.	Level 2 learners demonstrate proficiency in the knowledge and skills necessary at this grade level, as specified in the assessed Nebraska College- and Career-Ready Standards. These results provide evidence that the student will likely be ready for academic success at the next grade level.	Level 1 learners demonstrate advanced proficiency in the knowledge and skills necessary at this grade level, as specified in the assessed Nebraska College- and Career-Ready Standards. These results provide evidence that the student will likely be ready for academic success at the next grade level.

	BELOW THE STANDARDS	MEETS THE STANDARDS	EXCEEDS THE STANDARDS
<b>MATHEMATICS</b>	<b>SCALE SCORE RANGE:</b> BELOW 085	<b>SCALE SCORE RANGE:</b> 085 - 134	<b>SCALE SCORE RANGE:</b> 135 - 200
	Overall student performance in mathematics reflects <i>unsatisfactory</i> performance on the standards and <i>insufficient</i> understanding of the content at eighth grade. A student scoring at the Below the Standards level <i>inconsistently</i> draws on a broad range of mathematical knowledge and utilizes a variety of mathematics skills and strategies to solve real-world mathematical problems.	Overall student performance in mathematics reflects <i>satisfactory</i> performance on the standards and <i>sufficient</i> understanding of the content at eighth grade. A student scoring at the Meets the Standards level <i>generally</i> draws on a broad range of mathematical knowledge and utilizes a variety of mathematics skills and strategies to solve real-world mathematical problems.	Overall student performance in mathematics reflects <i>high academic</i> performance on the standards and a <i>thorough</i> understanding of the content at or above eighth grade. A student scoring at the Exceeds the Standards level <i>consistently</i> draws on a broad range of mathematical knowledge and utilizes a variety of mathematics skills and strategies to solve real-world mathematical problems.
<b>SCIENCE</b>	<b>SCALE SCORE RANGE:</b> BELOW 085	<b>SCALE SCORE RANGE:</b> 085 - 134	<b>SCALE SCORE RANGE:</b> 135 - 200
	Overall student performance in science reflects <i>unsatisfactory</i> performance on the standards and <i>insufficient</i> understanding of the content at eighth grade. A student scoring at the Below the Standards level <i>inconsistently</i> draws on a broad range of scientific knowledge and skills in the areas of inquiry, physical, life, and Earth/space sciences.	Overall student performance in science reflects <i>satisfactory</i> performance on the standards and <i>sufficient</i> understanding of the content at eighth grade. A student scoring at the Meets the Standards level <i>generally</i> draws on a broad range of scientific knowledge and skills in the areas of inquiry, physical, life, and Earth/space sciences.	Overall student performance in science reflects <i>high academic</i> performance on the standards and a <i>thorough</i> understanding of the content at eighth grade. A student scoring at the Exceeds the Standards level <i>consistently</i> draws on a broad range of scientific knowledge and skills in the areas of inquiry, physical, life, and Earth/space sciences.

The numbers below represent preliminary data provided by DRC that parents and students will see on Individual Student Reports (ISRs). Due to rounding the three levels may not total 100%.

**NeSA General Score Spring 2017**

**Preliminary Nebraska State 2017 Results NeSA-English Language Arts Proficiency by Grade**

Grade Level	Level 3	Level 2	Level 1	Percent Proficient
Grade 3	47%	37%	16%	53%
Grade 4	44%	40%	16%	56%
Grade 5	49%	35%	16%	51%
Grade 6	53%	30%	17%	47%
Grade 7	53%	34%	13%	47%
Grade 8	49%	37%	14%	51%

**Preliminary Nebraska State 2017 Results NeSA-Math Proficiency by Grade**

Grade Level	Below	Meets	Exceeds	Percent Proficient
Grade 3	25%	46%	29%	75%
Grade 4	23%	50%	26%	76%
Grade 5	23%	51%	25%	76%
Grade 6	30%	46%	24%	70%
Grade 7	31%	46%	23%	69%
Grade 8	35%	47%	18%	65%

**Preliminary Nebraska State 2017 Results NeSA-Science Proficiency by Grade**

Grade Level	Below	Meets	Exceeds	Percent Proficient
Grade 5	28%	54%	18%	72%
Grade 8	31%	46%	22%	68%

### Preliminary Nebraska State 2017 Results 11<sup>th</sup> Grade ACT

Content	Developing	On Track	ACT Benchmark	Percent On Track or Above
English Language Arts	46%	13%	41%	54%
Math	49%	20%	31%	51%
Science	45%	25%	30%	55%

#### ACT Benchmark

Students that meet or exceed the ACT College Readiness Benchmark are equipped to enroll (without remediation) and succeed in a credit-bearing first-year course at a two-year or four-year institution, trade school, or technical school. Students have at least a 50% chance of getting a B or better and a 75% chance of getting C or better in a first-year related content course.

#### On Track

On Track students are approaching the ACT College Readiness Benchmark and are likely to be able to access credit-bearing first-year related content course at some Nebraska postsecondary institutions without remediation.

#### Developing

Students in the Developing Level are likely to need developmental courses before being able to access credit-bearing first-year courses in the majority Nebraska postsecondary institutions.

#### Additional Information

In order to increase the chances of success after high school, students are encouraged to:

- engage in rigorous course work during their senior year
- take part in a wide range of career exploration activities
- build on existing strengths and address challenge areas
- work with adults to plan for college, career, and civic life
- gain work or volunteer experiences
- participate in activities beyond the classroom

## MAPS NWEA 16-17/17-18 Comparison

These are % Met by year - Same students

### 2nd Grade (16-17) now 3rd Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	64%	72%
Reading	60%	70%
Language	65%	68%
Science	NA	71%

### 3rd Grade (16-17) now 4th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	89%	92%
Reading	91%	87%
Language	91%	84%
Science	94%	86%

### 4th Grade (16-17) now 5th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	83%	72%
Reading	63%	79%
Language	78%	80%
Science	83%	87%

### 5th Grade (16-17) now 6th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	68%	64%
Reading	60%	71%
Language	65%	56%
Science	81%	82%

### 6th Grade (16-17) now 7th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	86%	93%
Reading	76%	84%
Language	82%	77%
Science	87%	86%

7th Grade (16-17) now 8th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	68%	80%
Reading	63%	78%
Language	70%	72%
Science	79%	78%

8th Grade (16-17) now 9th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	71%	75%
Reading	51%	55%
Language	64%	59%
Science	60%	80%

9th Grade (16-17) now 10th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	67%	68%
Reading	63%	63%
Language	65%	71%
Science	75%	83%

10th Grade (16-17) now 11th Grade (17-18)

	<u>16-17</u>	<u>17-18</u>
Math	69%	65%
Reading	49%	71%
Language	58%	80%
Science	61%	66%



December 8, 2017

Ms. Lacey Merica, President  
Board of Education - Omaha Public Schools  
3215 Cuming Street  
Omaha, NE 68131

Re: Correction of error in OWH article

Dear President Merica:

It seems like each time test scores are announced the press lambastes OPS and other high poverty school districts for not becoming schools like Elkhorn. This reporting simply facilitates the continual blame game directed at teachers, administrators and school boards.

The recent article in the Omaha World Herald on December 2 entitled “With every junior now taking ACT test, ...”<sup>1</sup> is such an article. It mistakenly suggests that schools can materially change ACT test results by just working harder or by some previously undiscovered pedagogical method. We have had over a half century of failure of these premises, yet we continue to expect a miracle.

Scott Schmidtbonne, OPS’s Director of Research is quoted as saying “With this assessment, as with many others, there is a significant influence of student background ...” Research known since the 1980’s, totally supports that statement. This research makes it clear that academic performance is driven by “Out-Of-School-Factors” long before the child attends school. These Out-Of-School-Factors impact children living in poverty to a much greater extent than their more affluent counterparts.

I have attached a listing of the most pertinent research to support Mr. Schmidtbonne’s suggestion. The material from the Harvard’s Center on the Developing Child is the basis for the pilot program within the Learning Community of Douglas and Sarpy County referred to as the Superintendent’s Early Childhood Plan<sup>2</sup> built around:

- home visits of at risk children from birth to age 3
- high quality preschool
- follow-ups through grade 3.

Such a pilot program holds great promise for Nebraska’s most at risk children.

The OWH article listed 22 Omaha Metro high schools and their performance based on ACT test results (**note that the poverty rates for Elkhorn and Elkhorn South were reversed in the article – this letter corrects those poverty rates.**) As you can see in the article, and as seen in every other districtwide, statewide, national or international test – test scores are closely predicted by poverty level. In the case of these schools, the correlation with poverty is in the mid-90’s which suggests that poverty accounts for 90% to 95 of the variation in test scores (R-Squared expressed as a percentage.).

---

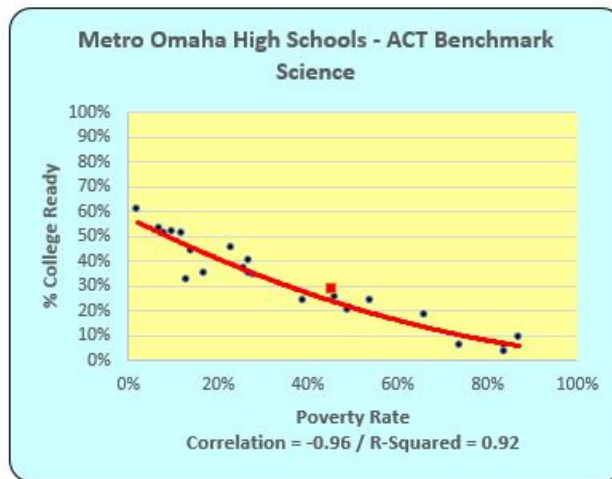
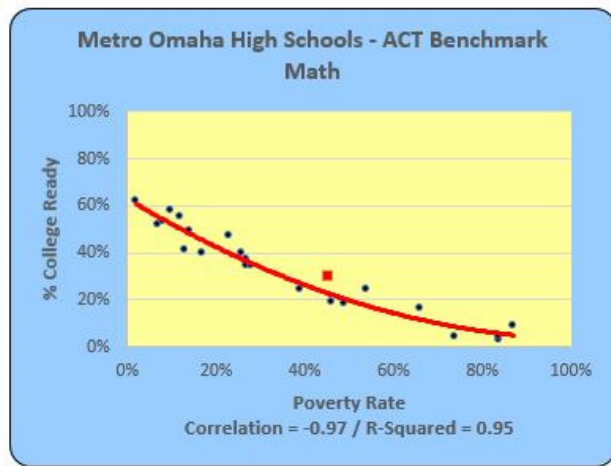
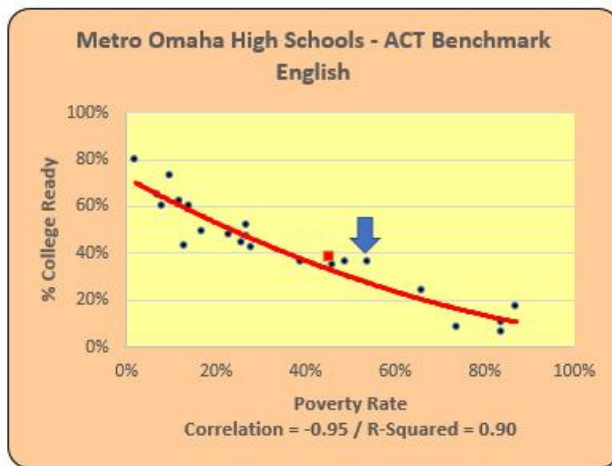
<sup>1</sup> [http://www.omaha.com/news/education/with-every-junior-now-taking-act-test-many-nebraska-public/article\\_95651a00-d6a8-11e7-8694-a3f8692060c7.html](http://www.omaha.com/news/education/with-every-junior-now-taking-act-test-many-nebraska-public/article_95651a00-d6a8-11e7-8694-a3f8692060c7.html)

<sup>2</sup> <http://learningcommunityds.org/programs-results/superintendents-plan/>

This is clear in the following charts which show each of the 22 metro schools as a black dot

- Positioned vertically by the percentage of students that are college ready based upon ACT criteria, and
- Positioned horizontally by the poverty rate (FRL rate) of the school

To illustrate this, the school with the arrow pointing at it, on the English chart, is Omaha Central High School where 36% of its students are college ready and it has 54% of its students living in poverty. Omaha Central performed above average based upon the red curve that is the best fit<sup>3</sup> to the data (not including the state average.) The red square on the charts is the state average.



Clearly poverty drives ACT test results and accounts for almost all of the variation in test results (between 90% and 95%.)

What is most fascinating to me is these 22 schools include many students from the wealthiest homes in the state and many from some of the poorest homes. This range of socio-economic level is not seen in any other area of the state and profoundly illustrates the impact of socio-economic influence on academic performance.

<sup>3</sup> A best fit of a 2<sup>nd</sup> degree polynomial curve using a least squares method.

When the 22 schools are compared to the statewide results, the metro schools tie or better the statewide results. This can be seen in the following table using the revised data from the OWH article:

	% College Ready			Poverty Rate	11th Grade Count	Number College Ready		
	Math	Science	English			Math	Science	English
Elkhorn South	62%	61%	80%	2%	304	188	185	243
Millard West	52%	53%	65%	7%	613	319	325	398
Gretna	53%	51%	60%	8%	277	147	141	166
Bennington	58%	52%	73%	10%	130	75	68	95
Elkhorn	55%	51%	62%	12%	255	140	130	158
Platteview	41%	32%	43%	13%	100	41	32	43
Millard North	49%	44%	60%	14%	613	300	270	368
Papillion South	40%	35%	49%	17%	469	188	164	230
Douglas West	47%	45%	48%	23%	82	39	37	39
Papillion	40%	37%	44%	26%	444	178	164	195
Millard South	34%	35%	47%	27%	542	184	190	255
Westside	37%	40%	52%	27%	479	177	192	249
Bellevue West	34%	34%	42%	28%	420	143	143	176
Bellevue East	24%	24%	36%	39%	360	86	86	130
Omaha Burke	19%	25%	35%	46%	536	102	134	188
Ralston	18%	20%	36%	49%	264	48	53	95
Omaha Central	24%	24%	36%	54%	615	148	148	221
Omaha North	16%	18%	24%	66%	435	70	78	104
Omaha Northwest	4%	6%	8%	74%	428	17	26	34
Omaha Benson	3%	3%	6%	84%	346	10	10	21
Omaha Bryan	4%	6%	10%	84%	445	18	27	45
Omaha South	9%	9%	17%	87%	652	59	59	111
Nebraska	30%	29%	39%	45%	22,840	6,852	6,624	8,908
Omaha Metro					8,809	2,677	2,662	3,564
Omaha Metro %	30%	30%	40%					

It is clear, academic performance and poverty are closely related. But that does not mean that poverty **CAUSES** poor academic performance. In fact, a large proportion of children living in poverty succeed in school. This challenge is what keeps so many teachers, administrators and even board members coming to their jobs each day. It also explains the rest of Mr. Schmidtbonne’s quote in the article: “... And that’s not to say we don’t have incredibly high expectations for our students, regardless of the challenges they may face.” Bless OPS for your dedication and achievements for so many of our high poverty children.

But that leads to the question: is there something that impacts a disproportionate number of children living in poverty that makes it more likely that they will fail in school? As you know, that is the conclusion of so much of the recent research on educational performance. Much of Out-Of-School-Factors (Mr. Schmidtbonne’s “student background”) can be explained by something called toxic stress. Harvard’s Center on the Developing Child tells us:

Some stress is good for children in that it helps them to learn to deal with adversity in a socially acceptable way. But they go on to explain:

“... when these [stress] responses remain activated at high levels for significant periods of time, **without supportive relationships to help calm them**, toxic stress results. This can impair the development of neural connections, especially in the areas of the brain dedicated to higher-order skills.”<sup>4</sup>

This lack of development of neural connections early in life results in the loss of subsequent brain development and loss of cognitive, social and emotional abilities long before entering school<sup>5</sup>.

This helps explain the results from 7 years of Nebraska’s NeSA tests:

- Since the likelihood of toxic stress is much higher among children living in poverty, we see **AVERAGE** test scores decrease as poverty rates increase – high negative correlation
- But, we also see over half of students living in poverty as proficient or above in these tests, suggesting that strong family and community support to “calm” the effects of toxic stress due to poverty for these children

While poverty and achievement have a high negative correlation, poverty is not the cause of failure in school. The cause, according to the research, is toxic stress that is not “calmed” by the child’s caregiver, suffered long before the child appears for preschool or kindergarten.

The damage done by toxic stress can be reversed but the probability of success increases the earlier that intervention begins. In addition, the intervention will be more successful in a home, rather than an institutional setting; thus, the cause of the toxic stress must be dealt with at the family level in a home setting, when possible.<sup>6</sup>

It is time for the media and our government to address the real problem in education which is Nebraska’s child poverty and its damage to young minds and all too often their future lives as adults.

Sincerely,



**Bert Peterson**

cc: OPS Board Members & OPS Director of Research  
OPS Superintendent Evans  
State Board of Education and Commissioner  
Members of the Education Committee of the Unicameral

---

<sup>4</sup> Harvard University’s Center on the Developing Child <http://developingchild.harvard.edu/science/key-concepts/brain%20architecture/>

<sup>5</sup> Harvard University’s Center on the Developing Child <http://developingchild.harvard.edu/resources/inbrief-the-impact-of-early-adversity-on-childrens-development/>

<sup>6</sup> Harvard University’s Center on the Developing Child <http://developingchild.harvard.edu/resources/inbrief-science-of-ecd/>

## ATTACHMENT

### Pertinent Educational Research

- **Maslow's Hierarchy of Needs**<sup>7</sup> – first published in 1943 by Abraham Maslow – explains that while people are motivated to achieve, but some needs take priority over others. That hierarchy starts at PHYSIOLOGICAL NEEDS (food, water, warmth etc.) then moves to SAFETY Needs, then to BELONGING AND LOVE NEEDS, then to ESTEEM NEEDS and then to SELF-ACTUALIZATION NEEDS including learning.
- **Bloom's Taxonomy**<sup>8</sup> – published in 1954 by Benjamin Bloom who chaired a committee of educators that created the taxonomy. The cognitive domain was revised in 2001 to include (from lowest level to highest level of learning), as follows: REMEMBER, UNDERSTAND, APPLY, ANALYZE, EVALUATE and finally CREATE. Most testing in schools is aimed at the lower level of learning. A comment that is often heard is:

**“we must address the Maslow stuff before addressing Bloom”**

A statement that describes the error of our approach to fixing the educational achievement gap today.

- **Colman Report**<sup>9</sup> – **Equality of Educational Opportunity** - published in 1966 and has driven most federal efforts in education since the landmark Elementary and Secondary Education Act of 1965. The conclusion of the Report was that segregation by race continued due to “white flight” and that educational opportunities continued to be unequal despite the 1954 Supreme Court Decision that forced school desegregation. The Report held that unequal facilities, schools and teachers within these continued segregated schools was at fault. The Report was devoid of any reference to the effect of “Out-Of-School-Factors and held schools fully responsible for the lower performance of minority children.
- **Goldhaber - A Three-way Error Components Analysis of Educational Productivity**<sup>10</sup> published in 1999 by Dan Goldhaber and others – “The vast majority of variance [in a standardized national 10<sup>th</sup> grade mathematics test] is explained by individual and family background characteristics (about 60%). Overall, school, teacher and class variables, both observable and unobserved, account for approximately 21% of the variation in student achievement. Of this 21%, ... only about 1 percentage point is explained by observable educational variables, and the remaining 20 percentage points ... is made up of unobservable school, teacher and class effects.” The remaining 19% is made up of other unobservable variables, most likely from individual and family backgrounds
- **Nye – How Large Are Teacher Effects?**<sup>11</sup> – published in 2004 by Barbara Nye and others – Teacher effects (in early elementary school) are about 7% of the variance in achievement in reading and 11% in math.

---

<sup>7</sup> <http://www.simplypsychology.org/maslow.html>

<sup>8</sup> <https://cft.vanderbilt.edu/guides-sub-pages/blooms-taxonomy/>

<sup>9</sup> Equality of Educational Opportunity – James Coleman and others - <http://eric.ed.gov/?id=ED012275>

<sup>10</sup> <https://roundtheinkwell.files.wordpress.com/2011/10/three-way-error-analysis.pdf>

<sup>11</sup> [www.sesp.northwestern.edu/docs/publications/169468047044fcbd1360b55.pdf](http://www.sesp.northwestern.edu/docs/publications/169468047044fcbd1360b55.pdf)

- **Berliner – Poverty and Potential: Out-of-School Factors and School Success**<sup>12</sup> published by David Berliner in 2009 – “This brief details six out-of-school factors (OSFs) common among the poor that significantly affect the health and learning opportunities of children, and accordingly limit what schools can accomplish on their own: (1) low birth-weight and non-genetic prenatal influences on children; (2) inadequate medical, dental, and vision care, often a result of inadequate or no medical insurance; (3) food insecurity; (4) environmental pollutants; (5) family relations and family stress; and (6) neighborhood characteristics. These OSFs are related to a host of poverty-induced physical, sociological, and psychological problems that children often bring to school, ranging from neurological damage and attention disorders to excessive absenteeism, linguistic underdevelopment, and oppositional behavior.”
- **Hair – Association of Child Poverty, Brain Development, and Academic Achievement**<sup>13</sup> – published in JAMA Pediatrics in 2015 by Nicole Hair and others – describes the difference in size of several parts of the brains impacting achievement of poor children compared to affluent children and traced the children to underperforming in educational achievement.
- **Brody - Protective Prevention Effects on the Association of Poverty With Brain Development**<sup>14</sup> – Published in JAMA Pediatrics – January 2017 – Found that participation in a randomized clinical trial designed to enhance supportive parenting ameliorated the association of years lived in poverty. The findings are consistent with a possible role for supportive parenting and suggest a strategy for narrowing social disparities.
- **2015 NAEP Test**<sup>15</sup> – Shows significant gap in performance between those eligible for free lunch (130% of Federal Poverty Level) and those eligible for only reduced cost lunch (from 130% to 185% of Federal Poverty Level.)
- **American Statistical Association**<sup>16</sup> – Statement on Value-Added Models – published 2014 - Statement that VAM (models used to assess teacher quality based upon test results) not ready for such use as teacher evaluation

**The University of Chicago’s Center for the Economics of Human Development** <https://cehd.uchicago.edu/> is headed up by , James Heckman Ph.D. a microeconomics professor, Nobel Laureate and an expert in the economics of human development <https://heckmanequation.org/> It is notable because not only does ground breaking research but also links the research with the cost and return and other economic effects.

---

<sup>12</sup> <http://nepc.colorado.edu/files/PB-Berliner-NON-SCHOOL.pdf>

<sup>13</sup> [http://jamanetwork.com/journals/jamapediatrics/fullarticle/2381542?guestAccessKey=68442fa5-f5b9-44f0-986e-61ad7e407638&utm\\_source=Silverchair%20Information%20Systems&utm\\_medium=email&utm\\_campaign=content-jamapediatrics&content=altmetric&term=02242016](http://jamanetwork.com/journals/jamapediatrics/fullarticle/2381542?guestAccessKey=68442fa5-f5b9-44f0-986e-61ad7e407638&utm_source=Silverchair%20Information%20Systems&utm_medium=email&utm_campaign=content-jamapediatrics&content=altmetric&term=02242016)

<sup>14</sup> <http://jamanetwork.com/journals/jamapediatrics/article-abstract/2587558>

<sup>15</sup> Reading – 4<sup>th</sup> & 8<sup>th</sup> grade - [http://www.nationsreportcard.gov/reading\\_math\\_2015/#reading/gaps?grade=4](http://www.nationsreportcard.gov/reading_math_2015/#reading/gaps?grade=4)

Math – 4<sup>th</sup> & 8<sup>th</sup> grade - [http://www.nationsreportcard.gov/reading\\_math\\_2015/#mathematics/gaps?grade=4](http://www.nationsreportcard.gov/reading_math_2015/#mathematics/gaps?grade=4)

<sup>16</sup> <http://amstat.tandfonline.com/doi/full/10.1080/2330443X.2014.956906?scroll=top&needAccess=true>

- **ABC/CARE Cost-Benefit Analysis Advocate Webinar Briefing**<sup>17</sup> - This webinar explains Professor Heckman's research from the ABC/CARE cost-benefit analysis with specific emphasis on health, early learning outcomes, and quality standards for early learning programs.
- **Cognitive Skills Are Not Enough**<sup>18</sup> - This video captures a 2010 presentation Professor Heckman made in Chicago to business leaders and policymakers. Professor Heckman argues that developing early social and emotional skills is critical for creating a productive adult—countering the argument that cognitive skills matter most.
- **The Lifecycle Benefits of an Influential Early Childhood Program**<sup>19</sup> - This 2016 formal paper estimates the large array of long-run benefits of an influential early childhood program targeted to disadvantaged children and their families. It is evaluated by random assignment and follows participants through their mid-30s. The program is a prototype for numerous interventions currently in place around the world. The overall rate of return is a statistically significant 13.0% per annum with an associated benefit/cost ratio of 6.3.
- **The Economics of Human Development and Social Mobility**<sup>20</sup> - This paper summarizes the evidence from diverse literatures on the importance of early life conditions in shaping multiple life skills and the evidence on critical and sensitive investment periods for shaping different skills. There is little support for the claim that untargeted income transfer policies to poor families significantly boost child outcomes. Mentoring, parenting, and attachment are essential features of successful families and interventions that shape skills at all stages of childhood.

**The Harvard Center on the Developing Child** <https://developingchild.harvard.edu/> gathers and synthesizes recent research on early childhood development. It is notable because it summarizes research but draws conclusions from it and suggests policy steps in layman's language.

- **Brain Architecture**<sup>21</sup> - This paper is critical to understanding the underpinnings of modern research into the development of the brain of a child and its impact on cognitive, emotional and social capacities throughout life. A short but powerful introduction into how some stress is good but how toxic stress impacts emotional and social and cognitive capabilities long before the child enters school.

---

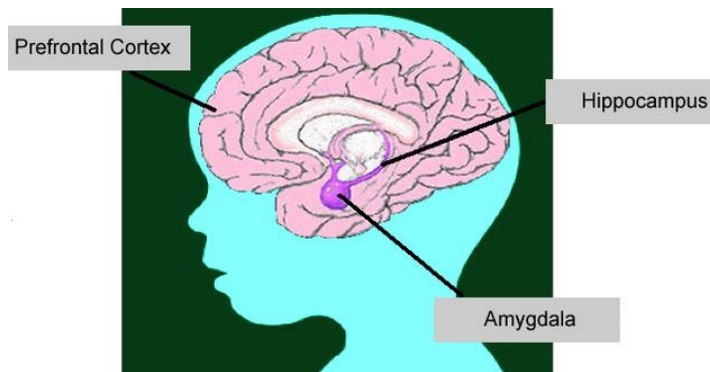
<sup>17</sup> [https://heckmanequation.org/assets/2017/04/F\\_Alliance-Briefing-for-Website\\_040717.pdf](https://heckmanequation.org/assets/2017/04/F_Alliance-Briefing-for-Website_040717.pdf)

<sup>18</sup> <https://heckmanequation.org/resource/cognitive-skills-are-not-enough/>

<sup>19</sup> [https://heckmanequation.org/assets/2017/01/Garcia\\_Heckman\\_Leaf\\_etal\\_2016\\_life-cycle-benefits-ecp\\_r1-p.pdf](https://heckmanequation.org/assets/2017/01/Garcia_Heckman_Leaf_etal_2016_life-cycle-benefits-ecp_r1-p.pdf)

<sup>20</sup> [https://heckmanequation.org/assets/2017/01/Econ-of-Hum-Dev-and-Soc-Mob\\_2014-05-20a\\_akc.pdf](https://heckmanequation.org/assets/2017/01/Econ-of-Hum-Dev-and-Soc-Mob_2014-05-20a_akc.pdf)

<sup>21</sup> <http://developingchild.harvard.edu/science/key-concepts/brain%20architecture/>



The structure of the brain that impacts education can be simplified as follows: The Prefrontal Cortex and the Hippocampus interplay to promote memory and learning, while the Amygdala deals with the reaction to stress in consort with the Prefrontal Cortex and Hippocampus

- **Excessive Stress Disrupts the Architecture of the Developing Brain<sup>22</sup>** - the future of any society depends on its ability to foster the healthy development of the next generation. Extensive research on the biology of stress now shows that healthy development can be derailed by excessive or prolonged activation of stress response systems in the body and the brain, with damaging effects on learning, behavior, and health across the lifespan. Yet policies that affect young children generally do not address or even reflect awareness of the degree to which very early exposure to stressful experiences and environments can affect the architecture of the brain, the body's stress response systems, and a host of health outcomes later in life.
- **Children's Emotional Development Is Built into the Architecture of Their Brains<sup>23</sup>** - a growing body of scientific evidence tells us that emotional development begins early in life, that it is a critical aspect of the development of overall brain architecture, and that it has enormous consequences over the course of a lifetime. These findings have far-reaching implications for policymakers and parents, and, therefore, demand our attention.
- **Young Children Develop in an Environment of Relationships<sup>24</sup>** - healthy development depends on the quality and reliability of a young child's relationships with the important people in his or her life, both within and outside the family. Even the development of a child's brain architecture depends on the establishment of these relationships.
- **The Timing and Quality of Early Experiences Combine to Shape Brain Architecture<sup>25</sup>** - the foundations of brain architecture are established early in life through a continuous series of dynamic interactions in which environmental conditions and personal experiences have a significant impact on how genetic predispositions are expressed. Because specific experiences affect specific brain circuits during specific developmental stages—referred to as sensitive periods - it is vitally important to take advantage of these early opportunities in the developmental building process.

<sup>22</sup> [http://developingchild.harvard.edu/wp-content/uploads/2005/05/Stress\\_Disrupts\\_Architecture\\_Developing\\_Brain-1.pdf](http://developingchild.harvard.edu/wp-content/uploads/2005/05/Stress_Disrupts_Architecture_Developing_Brain-1.pdf)

<sup>23</sup> <http://developingchild.harvard.edu/wp-content/uploads/2004/04/Childrens-Emotional-Development-Is-Built-into-the-Architecture-of-Their-Brains.pdf>

<sup>24</sup> <http://developingchild.harvard.edu/wp-content/uploads/2004/04/Young-Children-Develop-in-an-Environment-of-Relationships.pdf>

<sup>25</sup> [http://developingchild.harvard.edu/wp-content/uploads/2007/05/Timing\\_Quality\\_Early\\_Experiences-1.pdf](http://developingchild.harvard.edu/wp-content/uploads/2007/05/Timing_Quality_Early_Experiences-1.pdf)

- **Establishing a Level Foundation for Life: Mental Health Begins in Early Childhood**<sup>26</sup> - the science of early childhood development tells us that the foundation for sound mental health is built early in life, as early experiences shape the architecture of the developing brain. These important experiences include children’s relationships with parents, caregivers, relatives, teachers, and peers, which play a critical role in shaping social, emotional, and cognitive development. While concerns about cognition and language are already the focus of much public attention, emerging emotional and behavioral difficulties in the early years are also important societal issues that must be addressed.
- **The Science of Neglect: The Persistent Absence of Responsive Care Disrupts the Developing Brain**<sup>27</sup> – the building blocks of thriving communities and well-functioning societies rest on the health and development of their people. Beginning immediately after birth, a strong foundation for human well-being requires responsive environments and supportive relationships to build sturdy brain circuits, facilitate emerging capabilities, and strengthen the roots of physical and mental health. Through mutually rewarding, “serve and return” interactions with the adults who care for them (see sidebar below), young children are both initiators and respondents in this ongoing process. These reciprocal and dynamic interactions are essential for healthy development and literally shape the architecture of the developing brain.
- **Supportive Relationships and Active Skill-Building Strengthen the Foundations of Resilience**<sup>28</sup> – the future prosperity of any society depends on a continuing investment in the healthy development of the next generation. The well-documented connection between adverse early experiences and a wide range of costly problems, such as lower school achievement and higher rates of criminal behavior and chronic disease, underscores the extent to which reducing the burdens of significant adversity on families with young children must be a critical part of that investment. That said, not all children exposed to stressful circumstances experience detrimental consequences. A better understanding of why some do well despite serious hardship could inform more effective policies and programs to provide support for families and help more disadvantaged children reach their full potential.

---

<sup>26</sup> <http://developingchild.harvard.edu/wp-content/uploads/2008/05/Establishing-a-Level-Foundation-for-Life-Mental-Health-Begins-in-Early-Childhood.pdf>

<sup>27</sup> <http://developingchild.harvard.edu/wp-content/uploads/2012/05/The-Science-of-Neglect-The-Persistent-Absence-of-Responsive-Care-Disrupts-the-Developing-Brain.pdf>

<sup>28</sup> <http://developingchild.harvard.edu/wp-content/uploads/2015/05/The-Science-of-Resilience2.pdf>

- **Building the Brain’s “Air Traffic Control” System: How Early Experiences Shape the Development of Executive Function<sup>29</sup>** – As adults, our capacities to multitask, to display self-control, to follow multiple-step directions even when interrupted, and to stay focused on what we are doing despite ever-present distractions are what undergird the deliberate, intentional, goal-directed behavior that is required for daily life and success at work. And while there are cognitive limits to anyone’s ability to multi-task effectively, we need and rely on these basic skills in all areas of our lives. Without them, we could not solve complicated problems and make decisions, persist at tedious but important tasks, make plans and adjust them when necessary, recognize and correct mistakes, control our impulsive behavior, or set goals and monitor our progress toward meeting them. Children need to develop these skills, too, in order to meet the many challenges, they will face on the road to becoming productive, contributing members of their communities.

---

<sup>29</sup> <http://developingchild.harvard.edu/wp-content/uploads/2011/05/How-Early-Experiences-Shape-the-Development-of-Executive-Function.pdf>