

Board of Education Regular Meeting
Tuesday, December 8, 2015 5:00 PM

Conference Room
520 East 9th Street
Imperial, NE 69033

Agenda

- I. Call to Order
- II. Pledge of Allegiance
- III. Approval of Agenda
- IV. Approval of Minutes
- V. Approval of Financial Report
- VI. Public Comment
- VII. Reports
 1. Activity Director
 2. Principals
 3. Student Board Member
 4. Superintendent
- VIII. Action Items
 1. Take all necessary action to approve the 2015-16 Audit
 2. Take all necessary action to approve the Imperial Education Association as the 2017-18 exclusive bargaining agent.
 3. Take all necessary action to give authority for the Superintendent of Chase County Schools to proceed with refinancing of Imperial Community Facility Agreement
 4. Take all necessary action on lease agreement for gator and direction from board
 5. Take all necessary action to approve Viaero Wireless booster contract.
- IX. Discussion Items
 1. Superintendent Evaluation
 2. January 27th Board workshop at North Platte, Adams Middle School.
 3. Preschool
 4. Southwest Conference Invite
 5. Bus Barn
- X. Adjourn

Board of Education Regular Meeting November 10, 2015 6:00 PM Conference Room

Attendance Taken at 6:00 PM: Present Board Members: Thomas Gaschler, Karl Meeske, Willy O'Neil, Jeff Olsen, Gregg Smith, Penny Strand, Sheila Stromberger, Steve Wallin
Absent Board Members: Dan Reeves

I. Call to Order President Olsen called the meeting to order and directed attention to the open meetings act.

II. Pledge of Allegiance

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

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

V. Approval of Financial Report Motion Passed: Motion to approve the financial report as presented with General Fund expenditures of \$696,472.02 and Depreciation Fund expenditures \$155,173.00 passed with a motion by Karl Meeske and a second by Sheila Stromberger. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

VI. Public Comment Discussion: No comments noted.

VII. Reports

VII.A. Activity Director Discussion: Fall sports is over and winter is up and going. We have already had two JH wrestling meets; Sutherland and Hershey. Team is off to a good start and the 4-H building is working well. The kids change in the Longhorn gym locker rooms and then go over. They have been keeping their wrestling shoes and head gear over at the 4-H Building. Winter Sports have started conditioning this week and will start practice Monday, November 16th. Preliminary numbers for HS- 25 Girls BB, 24 Boys BB, 17 wrestlers, and 34 for One Act with crew members included. Hauxwell attended the NSIAAA conference the last three days in Kearney. He reported the conference went well and is always enjoyable to visit and listen with other Activities Directors. Topics included: "Things they didn't teach you, but you had to learn the hard way.", "Coaching Today's Coaches and Athletes.", "Legal Issues in Activities.", Title IX, School Tax Exempt Numbers, and Transgender were some of the issues discussed. The District 5 meeting is in McCook tomorrow Wednesday November 11th at 12:00 MST. We will be looking at and voting on upcoming proposals. Supt. Lefdal also inquired regarding discussion on unified sports, which Hauxwell briefly addressed.

VII.B. Principals Discussion: Principal Odens, Hanna, and Lakey attended behavior workshop and based upon the workshop, they have implemented K-6 lunch room organization program. Program includes incentives for good behavior. Migrant meeting, book fair and Odens is continuing classroom observations. Board Member Smith inquired regarding team teaching and Odens noted it is going very well. Olsen inquired regarding ELL advisory committee and Principal Scheel and Odens noted they are going to continue to move forward with initial meeting with Jamie Garner and the ESU. Principal Scheel highlighted "Longhorn Pride" has begun. "Longhorn Pride" is an initiative to award positive character. Drop boxes are in workrooms and secretary stations for teachers/parents/community to recognize students for exhibiting strong

character. Principals' will look for donations from community to award as prizes for each weekly drawing, with first drawing anticipated in approximately a week. Principal Scheel will be meeting weekly with a group of HS students over lunch giving students a voice toward administrative decisions. He also noted he and Counselor Herbert are looking at some relevant topics to be addressed during advisory. He is continuing evaluations, walk-throughs, grading practices and wants to continue to support and encourage across the board collaboration. One Act public performance will occur the week after Thanksgiving. Young Americans will be here Thursday night and all day Friday. Early numbers are approximately 190 participating in Young Americans.

VII.C. Student Board Member Discussion: Michael Musgrove was not present.

VII.D. Superintendent Rationale: Topics highlighted: PLC Conference Discussion, Bruce Lefler- Refinance Pool bond. Will discuss with Bruce at the State Conference, State Conference Transportation thoughts, Negotiations meeting on the 12th, Changes on the horizon at school, Test well for heating/cooling, and Infinite campus severe weather contact purchase & implementation.

VIII. Action Items

VIII.A. Take all necessary action to approve the 2015-16 technology plan Motion

Passed: Motion to approve the 15-16 technology plan as presented and discussed passed with a motion by Karl Meeske and a second by Thomas Gaschler. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

VIII.B. Take all necessary action to approve appointments and resignations Rationale:

Jodie Schuller- Resignation- Jr. High Track; Sara Bradner- Appointment- HS Assistant Softball; Kristi McNair- Appointment- HS Freshman Volleyball; Molly Sharp- Appointment-Jr. High Volleyball Head; Drew Ahlers- Appointment- Jr. High Volleyball Assistant; Jeff Gleisberg- Appointment- HS Football Assistant; Johnathan Beverly -Appointment- Cross Country Assistant- HS/JH; Cassie Carmen - Appointment- Sped Para; Candy Haldeen - Appointment- Sped Para; Rhonda Huicochea - Appointment - Bus Driver; Amber Yaw - Appointment - Instructional Para; Yolanda Dockery - Appointment - Instructional Para; Cheryl Dreiling - Appointment - Part-time Instructional Para; Kim Wilson - Appointment - Freshman Class Sponsor; Cathy Hanna - Appointment - RTI Kim Spady - Appointment - RTI; Chris Bartles- Appointment- Boys Freshman Basketball; Drew Ahlers- Appointment- Assistant Jr. High Girls Basketball; Rachel Knehans- Appointment- Baker; Stephanie Whitlow- Appointment- Part time Cafeteria **Motion Passed:** Motion to approve appointments and resignations as presented passed with a motion by Thomas Gaschler and a second by Steve Wallin. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

VIII.C. Take all necessary action to approve the 2015-16 Early Resignation Incentive

Program Motion Passed: Take all necessary action to approve the 2015-16 Early Resignation Incentive Program passed with a motion by Sheila Stromberger and a second by Willy O'Neil. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

VIII.D. Take all necessary action to approve snow removal bid from Jason Anderson.

Rationale: Bid is \$200 per machine per hour. **Motion Passed:** Take all necessary action to approve snow removal bid from Jason Anderson passed with a motion by Gregg Smith and a second by Thomas Gaschler. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

VIII.E. Take all necessary action to approve Viaero Wireless booster placement.

Motion Passed: Take all necessary action to approve Viaero Wireless booster placement on roof of school with a proposed rate amendment after 10 years passed with a motion by Karl Meeske and a second by Thomas Gaschler. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

Subsidiary Motion Passed: Motion to approve the booster placement pending amendment passed with a motion by Karl Meeske and a second by Thomas Gaschler. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-No, Steve Wallin-Yes

VIII.F. Take all necessary action to approve the \$34,375 bond payment. Motion Passed: Take all necessary action to approve the \$34,375 bond payment passed with a motion by Gregg Smith and a second by Willy O'Neil. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes

VIII.G. Take all necessary action to approve Crystal Peterson and Jill Mays as signatories at FBT, Adams Bank and Pinnacle Bank. Motion Passed: Take all necessary action to approve Crystal Peterson and Jill Mays as signatories at FBT, Adams Bank and Pinnacle Bank passed with a motion by Thomas Gaschler and a second by Sheila Stromberger. Thomas Gaschler-Yes, Karl Meeske-Yes, Willy O'Neil-Yes, Jeff Olsen-Yes, Dan Reeves-Absent, Gregg Smith-Yes, Penny Strand-Yes, Sheila Stromberger-Yes, Steve Wallin-Yes Discussion: Supt. Lefdal noted this is in order for them to have user access to account statements and to make transfers approved by the Board. They are not checks signers, signers remain Board President, Secretary and Supt. only.

IX. Discussion Items

IX.A. Goal setting Rationale: Supt. Lefdal added this in so we could keep it on our minds but will not spend much time at this meeting discussing. We will have this as a major topic of discussion in January.

IX.B. AYP and Title I Plan

IX.C. Executive Session to discuss negotiations.

IX.D. Architect Discussion: Agreement attached is to prepare a building plan. Fee as proposed would be 9% of total building project, if proceeded or a base fee would apply.

IX.E. Testing Summary Rationale: Video, SOSR, NWEA and Summary NeSA (attachment)

X. Adjourn Meeting was adjourned at 8:52 PM.

Board President

Board Secretary

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2015 to 11/30/2015.

| Activity ID Site ID | Activity Name Site Name | | Check / Void Date | Vendor Name | PO Number | Description | Amount |
|------------------------|---------------------------------|------------|---------------------------------------|-------------|------------------------------------|-------------|--------------------|
| 1600 | FCCLA | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6951 | Printed | 11/06/2015 | District 11 FCCLA | 01339 | | | 50.00 |
| 6954 | Printed | 11/06/2015 | National FCCLA Lock Box Operations | 01333 | Affiliation Dues | | 429.00 |
| 6966 | Printed | 11/20/2015 | Cash-Wa Distributing | 01347 | Strawberries and Cups | | 133.04 |
| 6976 | Printed | 11/24/2015 | Deli International | 01363 | FCCLA fundraising items | | 2,735.15 |
| Total: | | | | | | | \$ 3,347.19 |
| 1700 | FFA | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6953 | Printed | 11/06/2015 | Country Meats | 01338 | Meat Sticks | | 445.00 |
| 6957 | Printed | 11/06/2015 | Nebraska FFA Foundation-NE State Fair | 01337 | State Fair Chapter Fee | | 20.00 |
| 6972 | Printed | 11/20/2015 | Imperial Republican | 01351 | FFA paper subscription | | 32.00 |
| Total: | | | | | | | \$ 497.00 |
| 2100 | STUDENT COUNCIL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6968 | Printed | 11/20/2015 | Anderson's Prom & Party | 01246 | Homecoming crowns/sashes | | 147.70 |
| Total: | | | | | | | \$ 147.70 |
| 2200 | FBLA | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6956 | Printed | 11/06/2015 | Susie's Creative Stitches | 01332 | 6 Standard Chairs, 6 Deluxe Chairs | | 540.00 |
| Total: | | | | | | | \$ 540.00 |
| 2800 | Elementary Activity Fund | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6964 | Printed | 11/16/2015 | CCS Lunch Fund | 01349 | Young Americans | | 246.30 |
| Total: | | | | | | | \$ 246.30 |
| 3100 | CCHS ATHLETICS | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 1,300.19 |
| Total: | | | | | | | \$ 1,300.19 |
| 3101 | CCHS SOFTBALL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6970 | Printed | 11/20/2015 | Victorian Inn & Suites | 01355 | Softball rooms 9/19 | | 274.96 |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 420.49 |
| Total: | | | | | | | \$ 695.45 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2015 to 11/30/2015.

| Activity ID Site ID | Activity Name Site Name | | Check / Void Date | Vendor Name | PO Number | Description | Amount |
|------------------------|------------------------------|------------|--------------------------|-------------|----------------------------|-------------|---------------------|
| 3102 | CCHS FOOTBALL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6955 | Printed | 11/06/2015 | Added Touch | 01336 | Flowers for Parents Night | | 14.45 |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 4,509.80 |
| 6975 | Printed | 11/20/2015 | Lids Team Sports | 01354 | Football Uniforms 2015 | | 2,031.94 |
| 6975 | Printed | 11/20/2015 | Lids Team Sports | 01113 | | | 6,896.00 |
| 6975 | Printed | 11/20/2015 | Lids Team Sports | 01126 | HS Football Uniforms 2015 | | 11,025.00 |
| Total: | | | | | | | \$ 24,477.19 |
| 3103 | CCHS VOLLEYBALL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6955 | Printed | 11/06/2015 | Added Touch | 01336 | Flowers for Parents Night | | 2.41 |
| Total: | | | | | | | \$ 2.41 |
| 3104 | CCHS X COUNTRY | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6955 | Printed | 11/06/2015 | Added Touch | 01336 | Flowers for Parents Night | | 12.04 |
| Total: | | | | | | | \$ 12.04 |
| 3105 | CCHS GIRLS BASKETBALL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 39.25 |
| Total: | | | | | | | \$ 39.25 |
| 3106 | CCHS BOYS BASKETBALL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 805.15 |
| Total: | | | | | | | \$ 805.15 |
| 3107 | CCHS WRESTLING | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 328.02 |
| Total: | | | | | | | \$ 328.02 |
| 3108 | CCHS GIRLS TRACK | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 170.90 |
| Total: | | | | | | | \$ 170.90 |
| 3109 | CCHS BOYS TRACK | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 170.89 |
| Total: | | | | | | | \$ 170.89 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2015 to 11/30/2015.

| Activity ID Site ID | Activity Name Site Name | | Check / Void Date | Vendor Name | PO Number | Description | Amount |
|------------------------|----------------------------|------------|------------------------------------|-------------|--|-------------|--------------------|
| 3120 | CCES ATHLETICS | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 308.18 |
| Total: | | | | | | | \$ 308.18 |
| 3122 | JH VOLLEYBALL | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 1,208.82 |
| Total: | | | | | | | \$ 1,208.82 |
| 3125 | JH WRESTLING | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6959 | Printed | 11/06/2015 | Hershey Public Schools | 01343 | JH Wrestling Tour. @ Hershey 11/9/15 | | 40.00 |
| 6960 | Printed | 11/06/2015 | Sutherland Public Schools | 01342 | JH Wrestling Tour. @ Sutherland 11/06/15 | | 40.00 |
| 6962 | Printed | 11/06/2015 | North Platte St. Pat's | 01344 | JH Wrestling Tour. @ NPSP 11/16/15 | | 35.00 |
| 6977 | Printed | 11/24/2015 | Bayard High School | 01368 | JH Wrestling Tour. @ Bayard 12/01/15 | | 60.00 |
| 6978 | Printed | 11/24/2015 | Medicine Valley Public Schools | 01366 | JH Wrestling Tour. @ Medicine Valley 11/20/15 | | 45.00 |
| 6979 | Printed | 11/24/2015 | Perkins County Schools | 01367 | JH Wrestling Tour. @ Perkins Co. 11/24/15 | | 35.00 |
| Total: | | | | | | | \$ 255.00 |
| 3130 | P.E. Uniform Resale | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | | 3,117.80 |
| Total: | | | | | | | \$ 3,117.80 |
| 3400 | I.A. RESALE | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6965 | Printed | 11/20/2015 | Frank Paxton Lumber Company LLC | 01346 | Balance due on 9/25/15 invoice | | 165.82 |
| Total: | | | | | | | \$ 165.82 |
| 3602 | Show Choir Outfits | | | | | | |
| Chase NE | Chase County Schools | | | | | | |
| 6958 | Printed | 11/06/2015 | Kayla Knight | 01298 | Earrings for show choir | | 170.00 |
| Total: | | | | | | | \$ 170.00 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2015 to 11/30/2015.

| Activity ID Site ID | | | Activity Name Site Name | | | | |
|------------------------|----------------------|----------------------|----------------------------|-----------|----------------------------|-----------------------|------------------|
| Check Number | Status | Check / Void Date | Vendor Name | PO Number | Description | Amount | |
| <hr/> | | | | | | | |
| 5555 | MILK VENDING ACCOUNT | | | | | | |
| <hr/> | | | | | | | |
| Chase NE | | Chase County Schools | | | | | |
| <hr/> | | | | | | | |
| 6952 | Printed | 11/06/2015 | Hiland Dairy Foods | 01335 | milk machine | 34.04 | |
| 6952 | Printed | 11/06/2015 | Hiland Dairy Foods | 01334 | milk machine | 50.75 | |
| 6952 | Printed | 11/06/2015 | Hiland Dairy Foods | 01340 | milk machine | 51.05 | |
| 6967 | Printed | 11/20/2015 | Hiland Dairy Foods | 01352 | milk machine | 42.18 | |
| 6967 | Printed | 11/20/2015 | Hiland Dairy Foods | 01350 | milk machine | 34.04 | |
| 6967 | Printed | 11/20/2015 | Hiland Dairy Foods | 01345 | milk machine | 68.51 | |
| | | | | | | Total: | \$ 280.57 |
| <hr/> | | | | | | | |
| 9000 | Clearing Account | | | | | | |
| <hr/> | | | | | | | |
| Chase NE | | Chase County Schools | | | | | |
| <hr/> | | | | | | | |
| 6973 | Printed | 11/20/2015 | Hauff Mid-America Sports | 01356 | Athletic uniforms/supplies | 159.97 | |
| | | | | | | Total: | \$ 159.97 |
| | | | | | | Report Total : | 38,445.84 |

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 11/01/2015 to 11/30/2015.

| Site ID Group ID | Site Name Group Name | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---------------------|----------------------------------|----------------|---------------|----------------|----------|---------------|-------------|--------------|
| Chase | Chase County Schools | | | | | | | |
| A | ATHLETICS | | | | | | | |
| 3100 | CCHS ATHLETICS | | | 6,394.89 | 123.75 | 1,300.19 | 0.00 | 5,218.45 |
| 3101 | CCHS SOFTBALL | | | -2,180.39 | 0.00 | 695.45 | 0.00 | -2,875.84 |
| 3102 | CCHS FOOTBALL | | | 16,634.72 | 1,555.79 | 24,477.19 | 0.00 | -6,286.68 |
| 3103 | CCHS VOLLEYBALL | | | 1,452.86 | 296.54 | 2.41 | 0.00 | 1,746.99 |
| 3104 | CCHS X COUNTRY | | | 374.91 | 120.00 | 12.04 | 0.00 | 482.87 |
| 3105 | CCHS GIRLS BASKETBALL | | | 1,068.00 | 0.00 | 39.25 | 0.00 | 1,028.75 |
| 3106 | CCHS BOYS BASKETBALL | | | 1,103.00 | 0.00 | 805.15 | 0.00 | 297.85 |
| 3107 | CCHS WRESTLING | | | 40.00 | 0.00 | 328.02 | 0.00 | -288.02 |
| 3108 | CCHS GIRLS TRACK | | | 492.30 | 0.00 | 170.90 | 0.00 | 321.40 |
| 3109 | CCHS BOYS TRACK | | | 492.30 | 0.00 | 170.89 | 0.00 | 321.41 |
| 3110 | CCHS GOLF | | | 5,299.66 | 0.00 | 0.00 | 0.00 | 5,299.66 |
| 3111 | Golf Three Peaks Donation Fund | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3112 | Football Three Peaks Donation | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3120 | CCES ATHLETICS | | | 771.80 | 0.00 | 308.18 | 0.00 | 463.62 |
| 3121 | JH FOOTBALL | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3122 | JH VOLLEYBALL | | | -650.00 | 0.00 | 1,208.82 | 0.00 | -1,858.82 |
| 3123 | JH GIRLS BASKETBALL | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3124 | JH BOYS BASKETBALL | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3125 | JH WRESTLING | | | 0.00 | 0.00 | 255.00 | 0.00 | -255.00 |
| 3126 | JH GIRLS TRACK | | | -19.91 | 0.00 | 0.00 | 0.00 | -19.91 |
| 3127 | JH BOYS TRACK | | | -19.92 | 0.00 | 0.00 | 0.00 | -19.92 |
| 3130 | P.E. Uniform Resale | | | -480.50 | 20.00 | 3,117.80 | 0.00 | -3,578.30 |
| 3140 | Milner HS Benefit Fund | | | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| 3150 | Speed Camp | | | 156.00 | 0.00 | 0.00 | 0.00 | 156.00 |
| 3160 | AD Savings | | | 8,111.05 | 0.00 | 0.00 | 0.00 | 8,111.05 |
| | A | Totals: | | 39,290.77 | 2,116.08 | 32,891.29 | 0.00 | 8,515.56 |
| B | CLUBS & ORGANIZATIONS | | | | | | | |
| 1500 | CHEERLEADERS | | | 1,677.33 | 0.00 | 0.00 | 0.00 | 1,677.33 |
| 1900 | ANNUAL | | | 28,744.31 | 0.00 | 0.00 | 0.00 | 28,744.31 |
| 1901 | CCES Yearbook | | | 3,607.35 | 0.00 | 0.00 | 0.00 | 3,607.35 |
| 2000 | THESPIANS | | | 123.11 | 0.00 | 0.00 | 0.00 | 123.11 |
| 2100 | STUDENT COUNCIL | | | 203.73 | 984.45 | 147.70 | 0.00 | 1,040.48 |
| 2200 | FBLA | | | 6,942.52 | 0.00 | 540.00 | 0.00 | 6,402.52 |
| 2500 | Exploring Free Enterprise | | | 367.44 | 0.00 | 0.00 | 0.00 | 367.44 |
| 2600 | CCS FLOWER FUND | | | 188.00 | 120.00 | 0.00 | 0.00 | 308.00 |
| 2700 | TECHNOLOGY | | | 20,477.36 | 35.00 | 0.00 | 0.00 | 20,512.36 |
| 3470 | Electric Car Project | | | 2,033.21 | 0.00 | 0.00 | 0.00 | 2,033.21 |
| | B | Totals: | | 64,364.36 | 1,139.45 | 687.70 | 0.00 | 64,816.11 |
| C | CLEARING ACCOUNTS | | | | | | | |
| 1000 | 11 Alumni Clearing | | | 136.71 | 0.00 | 0.00 | 0.00 | 136.71 |
| 1002 | 10 - Alumni Clearing | | | 971.48 | 0.00 | 0.00 | 0.00 | 971.48 |
| 2300 | SPECIAL EDUCATION DONATIONS | | | 0.42 | 0.00 | 0.00 | 0.00 | 0.42 |

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 11/01/2015 to 11/30/2015.

| Site ID Group ID | Site Name Group Name | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|-----------------------------|-------------------------|-------------|---|------------------|---------------|---------------|----------------|------------------|
| 2800 | | | Elementary Activity Fund | 332.86 | 0.00 | 246.30 | 0.00 | 86.56 |
| 2860 | | | 6th Grade Activity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2900 | | | Art Resale | 1,294.13 | 0.00 | 0.00 | 0.00 | 1,294.13 |
| 3000 | | | Defibulator Training & Flu Vaccination Fund | 845.89 | 0.00 | 0.00 | 0.00 | 845.89 |
| 3200 | | | Assignment Books | 2,093.50 | 18.00 | 0.00 | 0.00 | 2,111.50 |
| 3300 | | | Lock ReSale | 1,149.35 | 0.00 | 0.00 | 0.00 | 1,149.35 |
| 3703 | | | Band Instrument Rental | 400.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| 3800 | | | MONTHLY INTEREST ACCRUAL | 1,671.75 | 0.00 | 0.00 | 0.00 | 1,671.75 |
| 4000 | | | ADULT EDUCATION | 706.48 | 0.00 | 0.00 | 0.00 | 706.48 |
| 5000 | | | Special Projects | 12,926.04 | 0.00 | 0.00 | 0.00 | 12,926.04 |
| 5100 | | | Stadium Chairs-FBLA/FCCLA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5200 | | | Library Book Sales | 213.58 | 0.00 | 0.00 | 0.00 | 213.58 |
| 5500 | | | Breakfast | 1,541.14 | 0.00 | 0.00 | 0.00 | 1,541.14 |
| 5555 | | | MILK VENDING ACCOUNT | 3,083.17 | 475.50 | 280.57 | 0.00 | 3,278.10 |
| 9000 | | | Clearing Account | 12,846.25 | 431.16 | 159.97 | -825.00 | 12,292.44 |
| 9100 | | | Kiewit (Emergency Clothing and Food Assistanc | 12.17 | 0.00 | 0.00 | 0.00 | 12.17 |
| 9200 | | | Kindergarten Snacks | 36.06 | 0.00 | 0.00 | 0.00 | 36.06 |
| 9500 | | | Staff and Student Appreciation | 78.28 | 0.00 | 0.00 | 0.00 | 78.28 |
| C Totals: | | | | 40,339.26 | 924.66 | 686.84 | -825.00 | 39,752.08 |
| D FINE ARTS | | | | | | | | |
| 3600 | | | SHOW CHOIR | 3,240.54 | 0.00 | 0.00 | 0.00 | 3,240.54 |
| 3601 | | | MUSICAL | 3,109.24 | 0.00 | 0.00 | 0.00 | 3,109.24 |
| 3602 | | | Show Choir Outfits | 157.69 | 0.00 | 170.00 | 0.00 | -12.31 |
| 3650 | | | Elementary Music Resale | 59.62 | 0.00 | 0.00 | 0.00 | 59.62 |
| 3700 | | | BAND RESALE | 2,750.00 | 0.00 | 0.00 | 0.00 | 2,750.00 |
| 3701 | | | JAZZ BAND | -96.27 | 0.00 | 0.00 | 0.00 | -96.27 |
| 3702 | | | BAND FUNDRAISER | 229.55 | 25.00 | 0.00 | 0.00 | 254.55 |
| 3704 | | | SPVA Music | 798.76 | 0.00 | 0.00 | 0.00 | 798.76 |
| 3750 | | | District XI Music | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3900 | | | DRAMA | 1,566.52 | 0.00 | 0.00 | 0.00 | 1,566.52 |
| 7000 | | | Fine Arts | 4,525.43 | 0.00 | 0.00 | 0.00 | 4,525.43 |
| D Totals: | | | | 16,341.08 | 25.00 | 170.00 | 0.00 | 16,196.08 |
| E GRADUATING CLASSES | | | | | | | | |
| 1001 | | | Class of 2016 | 2,044.52 | 0.00 | 0.00 | 0.00 | 2,044.52 |
| 1100 | | | CLASS OF 2014 | 160.93 | 0.00 | 0.00 | 0.00 | 160.93 |
| 1117 | | | Class of 2017 | 4,871.55 | 0.00 | 0.00 | 0.00 | 4,871.55 |
| 1119 | | | CLASS OF 2019 | 0.00 | 800.00 | 0.00 | 0.00 | 800.00 |
| 1200 | | | CLASS OF 2015 | 724.45 | 0.00 | 0.00 | 0.00 | 724.45 |
| 1300 | | | CLASS OF 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1400 | | | CLASS OF 2013 | 96.34 | 0.00 | 0.00 | 0.00 | 96.34 |
| E Totals: | | | | 7,897.79 | 800.00 | 0.00 | 0.00 | 8,697.79 |

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 11/01/2015 to 11/30/2015.

| Site ID Group ID | Site Name Group Name | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|-----------------------------------|---|-------------|---------------|----------------|-----------|---------------|-------------|--------------|
| F VOCATIONAL ORGANIZATIONS | | | | | | | | |
| 1600 | FCCLA | | | 16,274.55 | 475.43 | 3,347.19 | 0.00 | 13,402.79 |
| 1650 | Pro-Start | | | 778.89 | 0.00 | 0.00 | 0.00 | 778.89 |
| 1700 | FFA | | | 2,753.06 | 29,017.00 | 497.00 | 0.00 | 31,273.06 |
| 1701 | FFA FARM ACCOUNT | | | 4,124.38 | 0.00 | 0.00 | 0.00 | 4,124.38 |
| 1702 | FFA MEMORIAL | | | 1,832.89 | 0.00 | 0.00 | 0.00 | 1,832.89 |
| 3400 | I.A. RESALE | | | -6,308.23 | 1,410.00 | 165.82 | -1,000.00 | -6,064.05 |
| 3450 | SKILLS USA | | | 117.69 | 0.00 | 0.00 | 0.00 | 117.69 |
| 3500 | DIVERSIFIED OCCUPATIONS | | | 78.02 | 0.00 | 0.00 | 0.00 | 78.02 |
| F Totals: | | | | 19,651.25 | 30,902.43 | 4,010.01 | -1,000.00 | 45,543.67 |
| G Scholarships | | | | | | | | |
| 1703 | Doug Kunnemann Memorial | | | 92.40 | 0.00 | 0.00 | 0.00 | 92.40 |
| 2110 | Gladys B Smith & Les Smith Scholarship Fund | | | 1,300.00 | 0.00 | 0.00 | 0.00 | 1,300.00 |
| 2111 | Wood Scholarship | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2112 | Jaeger Scholarship | | | 0.19 | 0.00 | 0.00 | 0.00 | 0.19 |
| G Totals: | | | | 1,392.59 | 0.00 | 0.00 | 0.00 | 1,392.59 |
| Chase Totals: | | | | 189,277.10 | 35,907.62 | 38,445.84 | -1,825.00 | 184,913.88 |
| Report Totals: | | | | 189,277.10 | 35,907.62 | 38,445.84 | -1,825.00 | 184,913.88 |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function) Between '1000' AND '9000') AND ((Fund) = '01') AND ((Object) Between '000' AND '755')

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

| Account Code | Description | Adopted Budget | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|--------------------|------------------------|------------------------|----------------------|----------------------|---------------------|----------------------|------------------------|
| 01-1100-110-00 | Salaries-teacher | \$ 2,123,417.00 | \$ 2,123,417.00 | \$ 519,591.27 | \$ 519,591.27 | \$ - | \$ 519,591.27 | \$ 1,603,825.73 |
| 01-1100-111-00 | Salaries-ESU Sti | \$ 750.00 | \$ 750.00 | \$ 750.00 | \$ 750.00 | \$ - | \$ 750.00 | \$ - |
| 01-1100-112-00 | Schedule B | \$ 148,439.00 | \$ 148,439.00 | \$ 36,811.28 | \$ 36,811.28 | \$ - | \$ 36,811.28 | \$ 111,627.72 |
| 01-1100-115-00 | Schedule B | \$ - | \$ - | \$ 4,405.27 | \$ 4,405.27 | \$ - | \$ 4,405.27 | \$ (4,405.27) |
| 01-1100-120-00 | Sal-sub | \$ 68,000.00 | \$ 68,000.00 | \$ 25,764.96 | \$ 25,764.96 | \$ - | \$ 25,764.96 | \$ 42,235.04 |
| 01-1100-130-00 | Sal - Staff Develp | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 |
| 01-1100-140-00 | Sal-clerks-aides | \$ - | \$ - | \$ 20.00 | \$ 20.00 | \$ - | \$ 20.00 | \$ (20.00) |
| 01-1100-150-00 | Benefit payout U | \$ 15,000.00 | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 |
| 01-1100-210-00 | Social Security | \$ 175,709.00 | \$ 175,709.00 | \$ 43,293.33 | \$ 43,293.33 | \$ - | \$ 43,293.33 | \$ 132,415.67 |
| 01-1100-220-00 | Retirement | \$ 221,307.00 | \$ 221,307.00 | \$ 53,129.18 | \$ 53,129.18 | \$ - | \$ 53,129.18 | \$ 168,177.82 |
| 01-1100-230-00 | Health Ins | \$ 443,275.00 | \$ 443,275.00 | \$ 115,785.21 | \$ 115,785.21 | \$ - | \$ 115,785.21 | \$ 327,489.79 |
| 01-1100-231-00 | Health Ins. - Ded | \$ 28,350.00 | \$ 28,350.00 | \$ - | \$ - | \$ - | \$ - | \$ 28,350.00 |
| 01-1100-290-00 | Other Emp Bene | \$ 5,222.00 | \$ 5,222.00 | \$ 1,450.66 | \$ 1,450.66 | \$ - | \$ 1,450.66 | \$ 3,771.34 |
| 01-1100-319-00 | Repair | \$ 10,400.00 | \$ 10,400.00 | \$ 46.13 | \$ 46.13 | \$ 358.10 | \$ 404.23 | \$ 9,995.77 |
| 01-1100-319-20 | Repair | \$ - | \$ - | \$ 1,274.10 | \$ 1,274.10 | \$ 608.99 | \$ 1,883.09 | \$ (1,883.09) |
| 01-1100-410-00 | Supplies | \$ 100,000.00 | \$ 100,000.00 | \$ 4,212.37 | \$ 4,212.37 | \$ 492.56 | \$ 4,704.93 | \$ 95,295.07 |
| 01-1100-410-10 | Supplies | \$ - | \$ - | \$ 3,632.28 | \$ 3,632.28 | \$ 1,238.26 | \$ 4,870.54 | \$ (4,870.54) |
| 01-1100-410-20 | Supplies | \$ - | \$ - | \$ 2,640.76 | \$ 2,640.76 | \$ 1,197.49 | \$ 3,838.25 | \$ (3,838.25) |
| 01-1100-410-20 | REGULAR INST | \$ - | \$ - | \$ - | \$ - | \$ 492.16 | \$ 492.16 | \$ (492.16) |
| 01-1100-420-00 | Textbooks | \$ 70,000.00 | \$ 70,000.00 | \$ 13.98 | \$ 13.98 | \$ - | \$ 13.98 | \$ 69,986.02 |
| 01-1100-420-10 | Textbooks | \$ - | \$ - | \$ 1,122.32 | \$ 1,122.32 | \$ 2,593.99 | \$ 3,716.31 | \$ (3,716.31) |
| 01-1100-420-20 | Textbooks | \$ - | \$ - | \$ 662.00 | \$ 662.00 | \$ 3,307.99 | \$ 3,969.99 | \$ (3,969.99) |
| 01-1100-440-00 | Periodicals | \$ 4,375.00 | \$ 4,375.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,375.00 |
| 01-1100-440-10 | Periodicals | \$ - | \$ - | \$ - | \$ - | \$ 109.80 | \$ 109.80 | \$ (109.80) |
| 01-1100-440-20 | Periodicals | \$ - | \$ - | \$ 139.00 | \$ 139.00 | \$ 84.81 | \$ 223.81 | \$ (223.81) |
| 01-1100-450-00 | Audio-visual | \$ 5,000.00 | \$ 5,000.00 | \$ 57.90 | \$ 57.90 | \$ - | \$ 57.90 | \$ 4,942.10 |
| 01-1100-450-20 | Audio Visual | \$ - | \$ - | \$ - | \$ - | \$ 283.57 | \$ 283.57 | \$ (283.57) |
| 01-1100-460-00 | Software | \$ 90,750.00 | \$ 90,750.00 | \$ 2,255.00 | \$ 2,255.00 | \$ 500.00 | \$ 2,755.00 | \$ 87,995.00 |
| 01-1100-460-20 | Software | \$ - | \$ - | \$ 558.00 | \$ 558.00 | \$ - | \$ 558.00 | \$ (558.00) |
| 01-1100-465-00 | REGULAR INST | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,500.00 |
| 01-1100-467-00 | REGULAR INST | \$ 2,800.00 | \$ 2,800.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,800.00 |
| 01-1100-490-00 | Other Supplies & | \$ 6,500.00 | \$ 6,500.00 | \$ 10.99 | \$ 10.99 | \$ - | \$ 10.99 | \$ 6,489.01 |
| 01-1100-530-00 | Furn And Equip | \$ 24,300.00 | \$ 24,300.00 | \$ 321.88 | \$ 321.88 | \$ 358.00 | \$ 679.88 | \$ 23,620.12 |
| 01-1100-530-10 | Furniture & Equip | \$ - | \$ - | \$ 1,728.39 | \$ 1,728.39 | \$ 245.35 | \$ 1,973.74 | \$ (1,973.74) |
| 01-1100-530-20 | Furniture & Equip | \$ - | \$ - | \$ 2,046.00 | \$ 2,046.00 | \$ 235.66 | \$ 2,281.66 | \$ (2,281.66) |
| 01-1100-531-00 | Lease-purchase | \$ 13,500.00 | \$ 13,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 13,500.00 |
| 01-1100-560-00 | Computer Equip | \$ 1,000.00 | \$ 1,000.00 | \$ 315.65 | \$ 315.65 | \$ - | \$ 315.65 | \$ 684.35 |
| 01-1100-630-00 | Dues & Fees | \$ 10,950.00 | \$ 10,950.00 | \$ 68.00 | \$ 68.00 | \$ - | \$ 68.00 | \$ 10,882.00 |
| 01-1100-630-10 | Dues & Fees | \$ - | \$ - | \$ 216.00 | \$ 216.00 | \$ - | \$ 216.00 | \$ (216.00) |
| 01-1100-630-20 | Dues & Fees | \$ - | \$ - | \$ 550.00 | \$ 550.00 | \$ 112.50 | \$ 662.50 | \$ (662.50) |
| 01-1100-630-21 | REGULAR INST | \$ - | \$ - | \$ 350.00 | \$ 350.00 | \$ 204.24 | \$ 554.24 | \$ (554.24) |
| 01-1100-670-00 | Travel &Lodge | \$ 20,650.00 | \$ 20,650.00 | \$ 3,144.67 | \$ 3,144.67 | \$ - | \$ 3,144.67 | \$ 17,505.33 |
| 01-1100-670-10 | TravLodgMilMea | \$ - | \$ - | \$ 110.00 | \$ 110.00 | \$ - | \$ 110.00 | \$ (110.00) |
| 01-1100-670-20 | TravLodgMilMea | \$ - | \$ - | \$ 597.27 | \$ 597.27 | \$ - | \$ 597.27 | \$ (597.27) |
| 01-1100-690-00 | All Other | \$ 10,000.00 | \$ 10,000.00 | \$ 751.94 | \$ 751.94 | \$ - | \$ 751.94 | \$ 9,248.06 |
| 01-1100-690-10 | All Other | \$ - | \$ - | \$ 799.96 | \$ 799.96 | \$ - | \$ 799.96 | \$ (799.96) |
| 01-1100-690-20 | All Other | \$ - | \$ - | \$ - | \$ - | \$ 30.49 | \$ 30.49 | \$ (30.49) |
| Subtotal | | \$ 3,606,194.00 | \$ 3,606,194.00 | \$ 828,625.75 | \$ 828,625.75 | \$ 12,453.96 | \$ 841,079.71 | \$ 2,765,114.29 |

| 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 |
|----------------|--------------------|----------------|----------------|--------------|--------------|-------------|--------------|---------------|
| 01-1150-110-00 | E.L.L. Salaries-te | \$ 118,255.00 | \$ 118,255.00 | \$ 29,563.74 | \$ 29,563.74 | \$ - | \$ 29,563.74 | \$ 88,691.26 |
| 01-1150-120-00 | E.L.L. Salaries - | \$ 3,200.00 | \$ 3,200.00 | \$ 687.00 | \$ 687.00 | \$ - | \$ 687.00 | \$ 2,513.00 |
| 01-1150-140-00 | E.L.L. Salaries - | \$ 12,200.00 | \$ 12,200.00 | \$ 5,101.49 | \$ 5,101.49 | \$ - | \$ 5,101.49 | \$ 7,098.51 |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function] Between '1000' AND '9000') AND ((Fund] = '01') AND ((Object] Between '000' AND '755')

| | | | | | | | |
|-----------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| 01-1150-145-00(Overtime | \$ 500.00 | \$ 500.00 | \$ 72.50 | \$ 72.50 | \$ - | \$ 72.50 | \$ 427.50 |
| 01-1150-210-00(E.L.L. Social Sec | \$ 10,230.00 | \$ 10,230.00 | \$ 2,596.51 | \$ 2,596.51 | \$ - | \$ 2,596.51 | \$ 7,633.49 |
| 01-1150-220-00(E.L.L. Retiremen | \$ 12,886.00 | \$ 12,886.00 | \$ 3,431.32 | \$ 3,431.32 | \$ - | \$ 3,431.32 | \$ 9,454.68 |
| 01-1150-230-00(E.L.L. Health Ins | \$ 25,148.00 | \$ 25,148.00 | \$ 4,296.71 | \$ 4,296.71 | \$ - | \$ 4,296.71 | \$ 20,851.29 |
| 01-1150-231-00(E.L.L. Health Ins | \$ 1,350.00 | \$ 1,350.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,350.00 |
| 01-1150-290-00(E.L.L. Other Em | \$ 326.00 | \$ 326.00 | \$ 79.19 | \$ 79.19 | \$ - | \$ 79.19 | \$ 246.81 |
| 01-1150-410-00(E.L.L. Supplies | \$ 750.00 | \$ 750.00 | \$ 327.31 | \$ 327.31 | \$ - | \$ 327.31 | \$ 422.69 |
| 01-1150-420-00(ELL Textbooks | \$ 22,000.00 | \$ 22,000.00 | \$ - | \$ - | \$ 20,377.50 | \$ 20,377.50 | \$ 1,622.50 |
| 01-1150-450-00(ELL Audio-visual | \$ 500.00 | \$ 500.00 | \$ 360.30 | \$ 360.30 | \$ 399.80 | \$ 760.10 | \$ (260.10) |
| 01-1150-530-00(ELL Furn And Ec | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| 01-1150-670-00(ELL Travel | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| 01-1150-690-00(E.L.L. All Others | \$ 1,000.00 | \$ 1,000.00 | \$ 203.00 | \$ 203.00 | \$ - | \$ 203.00 | \$ 797.00 |
| Subtotal | \$ 209,845.00 | \$ 209,845.00 | \$ 46,719.07 | \$ 46,719.07 | \$ 20,777.30 | \$ 67,496.37 | \$ 142,348.63 |

| | |
|------------------------|----------------------------------|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:1160 - POVERTY PROGRAMS |

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|----------------------------------|----------------------|----------------------|---------------------|---------------------|-------------|---------------------|----------------------|---------------|
| 01-1160-110-00(Poverty Program | \$ 51,590.00 | \$ 51,590.00 | \$ 13,186.05 | \$ 13,186.05 | \$ - | \$ 13,186.05 | \$ 38,403.95 | |
| 01-1160-120-00(Poverty Program | \$ 5,800.00 | \$ 5,800.00 | \$ 3,861.64 | \$ 3,861.64 | \$ - | \$ 3,861.64 | \$ 1,938.36 | |
| 01-1160-140-00(Poverty Program | \$ 114,800.00 | \$ 114,800.00 | \$ 25,726.65 | \$ 25,726.65 | \$ - | \$ 25,726.65 | \$ 89,073.35 | |
| 01-1160-145-00(Overtime | \$ 2,700.00 | \$ 2,700.00 | \$ 894.58 | \$ 894.58 | \$ - | \$ 894.58 | \$ 1,805.42 | |
| 01-1160-210-00(Poverty Program | \$ 12,974.00 | \$ 12,974.00 | \$ 3,049.54 | \$ 3,049.54 | \$ - | \$ 3,049.54 | \$ 9,924.46 | |
| 01-1160-220-00(Poverty Program | \$ 16,435.00 | \$ 16,435.00 | \$ 4,247.82 | \$ 4,247.82 | \$ - | \$ 4,247.82 | \$ 12,187.18 | |
| 01-1160-230-00(Poverty Program | \$ 35,165.00 | \$ 35,165.00 | \$ 7,701.25 | \$ 7,701.25 | \$ - | \$ 7,701.25 | \$ 27,463.75 | |
| 01-1160-231-00(Poverty Program | \$ 3,150.00 | \$ 3,150.00 | \$ - | \$ - | \$ - | \$ - | \$ 3,150.00 | |
| 01-1160-290-00(Poverty Program | \$ 420.00 | \$ 420.00 | \$ 83.74 | \$ 83.74 | \$ - | \$ 83.74 | \$ 336.26 | |
| 01-1160-410-00(Poverty Program | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |
| 01-1160-420-00(Poverty Textbool | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | |
| 01-1160-450-00(Poverty Audio-vi | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | |
| 01-1160-690-00(Poverty Program | \$ 750.00 | \$ 750.00 | \$ - | \$ - | \$ - | \$ - | \$ 750.00 | |
| Subtotal | \$ 245,784.00 | \$ 245,784.00 | \$ 58,751.27 | \$ 58,751.27 | \$ - | \$ 58,751.27 | \$ 187,032.73 | |

| | |
|------------------------|--|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:1200 - SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS |

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|------------------|----------------------|----------------------|---------------|
| 01-1200-110-00(Salary | \$ 110,720.00 | \$ 110,720.00 | \$ 27,679.38 | \$ 27,679.38 | \$ - | \$ 27,679.38 | \$ 83,040.62 | |
| 01-1200-120-00(Sal-subs | \$ 7,000.00 | \$ 7,000.00 | \$ 4,032.38 | \$ 4,032.38 | \$ - | \$ 4,032.38 | \$ 2,967.62 | |
| 01-1200-140-00(Sal-aides | \$ 149,682.00 | \$ 149,682.00 | \$ 35,398.83 | \$ 35,398.83 | \$ - | \$ 35,398.83 | \$ 114,283.17 | |
| 01-1200-145-00(Overtime | \$ 3,500.00 | \$ 3,500.00 | \$ 1,702.49 | \$ 1,702.49 | \$ - | \$ 1,702.49 | \$ 1,797.51 | |
| 01-1200-210-00(Social Security | \$ 20,721.00 | \$ 20,721.00 | \$ 4,532.24 | \$ 4,532.24 | \$ - | \$ 4,532.24 | \$ 16,188.76 | |
| 01-1200-220-00(Retirement | \$ 25,722.00 | \$ 25,722.00 | \$ 6,086.47 | \$ 6,086.47 | \$ - | \$ 6,086.47 | \$ 19,635.53 | |
| 01-1200-230-00(Health Ins | \$ 67,200.00 | \$ 67,200.00 | \$ 17,093.53 | \$ 17,093.53 | \$ - | \$ 17,093.53 | \$ 50,106.47 | |
| 01-1200-231-00(Health Ins Deduc | \$ 4,950.00 | \$ 4,950.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,950.00 | |
| 01-1200-290-00(Other Emp Bene | \$ 651.00 | \$ 651.00 | \$ 143.54 | \$ 143.54 | \$ - | \$ 143.54 | \$ 507.46 | |
| 01-1200-350-00(Advertising & Pri | \$ 500.00 | \$ 500.00 | \$ 116.45 | \$ 116.45 | \$ - | \$ 116.45 | \$ 383.55 | |
| 01-1200-363-00(SA-Tuition Other | \$ 275,000.00 | \$ 275,000.00 | \$ 35,423.17 | \$ 35,423.17 | \$ - | \$ 35,423.17 | \$ 239,576.83 | |
| 01-1200-410-00(Supplies | \$ 3,000.00 | \$ 3,000.00 | \$ 449.00 | \$ 449.00 | \$ - | \$ 449.00 | \$ 2,551.00 | |
| 01-1200-410-10(Supplies | \$ - | \$ - | \$ 259.22 | \$ 259.22 | \$ - | \$ 259.22 | \$ (259.22) | |
| 01-1200-420-00(Textbooks | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |
| 01-1200-530-00(Furn And Equip | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,500.00 | |
| 01-1200-630-00(Dues & Fees | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | |
| 01-1200-630-20(Dues & Fees | \$ - | \$ - | \$ 170.00 | \$ 170.00 | \$ 130.00 | \$ 300.00 | \$ (300.00) | |
| 01-1200-670-00(Travel | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |
| 01-1200-690-00(All Other | \$ 1,000.00 | \$ 1,000.00 | \$ 232.90 | \$ 232.90 | \$ - | \$ 232.90 | \$ 767.10 | |
| Subtotal | \$ 673,646.00 | \$ 673,646.00 | \$ 133,319.60 | \$ 133,319.60 | \$ 130.00 | \$ 133,449.60 | \$ 540,196.40 | |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function) Between '1000' AND '9000') AND ((Fund) = '01') AND ((Object) Between '000' AND '755')

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

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|---------------------|
| 01-1310-110-00 | H.A.L. Salary Te: | \$ 59,127.00 | \$ 59,127.00 | \$ 16,796.94 | \$ 16,796.94 | \$ - | \$ 16,796.94 | \$ 42,330.06 |
| 01-1310-120-00 | HAL Subs | \$ 700.00 | \$ 700.00 | \$ 56.50 | \$ 56.50 | \$ - | \$ 56.50 | \$ 643.50 |
| 01-1310-210-00 | H.A.L. Social Ser | \$ 4,523.00 | \$ 4,523.00 | \$ 1,231.73 | \$ 1,231.73 | \$ - | \$ 1,231.73 | \$ 3,291.27 |
| 01-1310-220-00 | H.A.L. Retiremer | \$ 5,841.00 | \$ 5,841.00 | \$ 1,614.72 | \$ 1,614.72 | \$ - | \$ 1,614.72 | \$ 4,226.28 |
| 01-1310-230-00 | H.A.L. Health Ins | \$ 6,215.00 | \$ 6,215.00 | \$ 1,748.01 | \$ 1,748.01 | \$ - | \$ 1,748.01 | \$ 4,466.99 |
| 01-1310-231-00 | H.A.L. Health Ins | \$ 450.00 | \$ 450.00 | \$ - | \$ - | \$ - | \$ - | \$ 450.00 |
| 01-1310-290-00 | H.A.L. Other Em | \$ 150.00 | \$ 150.00 | \$ 41.52 | \$ 41.52 | \$ - | \$ 41.52 | \$ 108.48 |
| 01-1310-410-00 | H.A.L. Supplies | \$ 700.00 | \$ 700.00 | \$ - | \$ - | \$ - | \$ - | \$ 700.00 |
| 01-1310-420-00 | H.A.L. Textbooks | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| 01-1310-630-00 | HAL Dues and F | \$ 400.00 | \$ 400.00 | \$ - | \$ - | \$ - | \$ - | \$ 400.00 |
| 01-1310-670-00 | H.A.L. Travel | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| 01-1310-690-00 | H.A.L. All Other | \$ 200.00 | \$ 200.00 | \$ - | \$ - | \$ - | \$ - | \$ 200.00 |
| Subtotal | | \$ 80,306.00 | \$ 80,306.00 | \$ 21,489.42 | \$ 21,489.42 | \$ - | \$ 21,489.42 | \$ 58,816.58 |

Primary Sort El **Secondary Sort Element**
 01 Function:1430 - TRADE INDUSTRIAL

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|----------------|---------------|----------------|----------------|-------------|--------------------|--------------------|----------------------|
| 01-1430-440-00 | Periodicals | \$ - | \$ - | \$ - | \$ - | \$ 119.95 | \$ 119.95 | \$ (119.95) |
| 01-1430-530-00 | Furn And Equip | \$ - | \$ - | \$ - | \$ - | \$ 929.00 | \$ 929.00 | \$ (929.00) |
| Subtotal | | \$ - | \$ - | \$ - | \$ - | \$ 1,048.95 | \$ 1,048.95 | \$ (1,048.95) |

Primary Sort El **Secondary Sort Element**
 01 Function:1450 - VO AG

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-------------|---------------|----------------|----------------|-------------|--------------------|--------------------|----------------------|
| 01-1450-336-00 | Gas And Oil | \$ - | \$ - | \$ - | \$ - | \$ 39.00 | \$ 39.00 | \$ (39.00) |
| 01-1450-410-00 | Supplies | \$ - | \$ - | \$ - | \$ - | \$ 762.63 | \$ 762.63 | \$ (762.63) |
| 01-1450-420-00 | Textbooks | \$ - | \$ - | \$ - | \$ - | \$ 280.00 | \$ 280.00 | \$ (280.00) |
| 01-1450-440-00 | Periodicals | \$ - | \$ - | \$ - | \$ - | \$ 122.88 | \$ 122.88 | \$ (122.88) |
| Subtotal | | \$ - | \$ - | \$ - | \$ - | \$ 1,204.51 | \$ 1,204.51 | \$ (1,204.51) |

Primary Sort El **Secondary Sort Element**
 01 Function:1470 - DIVERSIFIED OC

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-----------------|---------------|----------------|--------------------|--------------------|-------------|--------------------|----------------------|
| 01-1470-110-00 | Salary- DO | \$ - | \$ - | \$ 1,735.08 | \$ 1,735.08 | \$ - | \$ 1,735.08 | \$ (1,735.08) |
| 01-1470-210-00 | Social Security | \$ - | \$ - | \$ 128.70 | \$ 128.70 | \$ - | \$ 128.70 | \$ (128.70) |
| 01-1470-220-00 | Retirement | \$ - | \$ - | \$ 171.39 | \$ 171.39 | \$ - | \$ 171.39 | \$ (171.39) |
| 01-1470-230-00 | Health Ins | \$ - | \$ - | \$ 606.27 | \$ 606.27 | \$ - | \$ 606.27 | \$ (606.27) |
| 01-1470-290-00 | Other Emp Ben | \$ - | \$ - | \$ 4.41 | \$ 4.41 | \$ - | \$ 4.41 | \$ (4.41) |
| Subtotal | | \$ - | \$ - | \$ 2,645.85 | \$ 2,645.85 | \$ - | \$ 2,645.85 | \$ (2,645.85) |

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

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|----------------|-----------------|---------------|----------------|----------------|--------------|-------------|--------------|---------------|
| 01-2120-110-00 | Salary-guidance | \$ 53,833.00 | \$ 53,833.00 | \$ 13,186.08 | \$ 13,186.08 | \$ - | \$ 13,186.08 | \$ 40,646.92 |
| 01-2120-210-00 | Social Security | \$ 4,120.00 | \$ 4,120.00 | \$ 981.18 | \$ 981.18 | \$ - | \$ 981.18 | \$ 3,138.82 |
| 01-2120-220-00 | Retirement | \$ 5,320.00 | \$ 5,320.00 | \$ 1,302.45 | \$ 1,302.45 | \$ - | \$ 1,302.45 | \$ 4,017.55 |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function] Between '1000' AND '9000') AND ((Fund] = '01') AND ((Object] Between '000' AND '755')

| | | | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| 01-2120-230-00(Health Ins | \$ 14,845.00 | \$ 14,845.00 | \$ 3,711.39 | \$ 3,711.39 | \$ - | \$ 3,711.39 | \$ 11,133.61 |
| 01-2120-231-00(Health Ins - Dedi | \$ 900.00 | \$ 900.00 | \$ - | \$ - | \$ - | \$ - | \$ 900.00 |
| 01-2120-290-00(Other Emp Bene | \$ 141.00 | \$ 141.00 | \$ 33.51 | \$ 33.51 | \$ - | \$ 33.51 | \$ 107.49 |
| 01-2120-410-00(Supplies | \$ 3,500.00 | \$ 3,500.00 | \$ 362.93 | \$ 362.93 | \$ - | \$ 362.93 | \$ 3,137.07 |
| 01-2120-410-10(Guidance Suppli | \$ - | \$ - | \$ 6.28 | \$ 6.28 | \$ 200.00 | \$ 206.28 | \$ (206.28) |
| 01-2120-460-00(Guidance Softwa | \$ 400.00 | \$ 400.00 | \$ - | \$ - | \$ - | \$ - | \$ 400.00 |
| 01-2120-530-00(Guidance Furnitt | \$ 150.00 | \$ 150.00 | \$ - | \$ - | \$ - | \$ - | \$ 150.00 |
| 01-2120-530-10(Guidance Furnitt | \$ - | \$ - | \$ - | \$ - | \$ 66.00 | \$ 66.00 | \$ (66.00) |
| 01-2120-630-00(Dues & Fees | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| 01-2120-670-00(Guidance Travel | \$ 350.00 | \$ 350.00 | \$ 399.38 | \$ 399.38 | \$ - | \$ 399.38 | \$ (49.38) |
| 01-2120-670-10(Guidance Travel | \$ - | \$ - | \$ 75.00 | \$ 75.00 | \$ - | \$ 75.00 | \$ (75.00) |
| 01-2120-670-20(Guidance Travel | \$ - | \$ - | \$ 75.00 | \$ 75.00 | \$ - | \$ 75.00 | \$ (75.00) |
| 01-2120-690-00(All Other | \$ 750.00 | \$ 750.00 | \$ - | \$ - | \$ 318.00 | \$ 318.00 | \$ 432.00 |
| 01-2120-690-10(All Other | \$ - | \$ - | \$ 150.00 | \$ 150.00 | \$ - | \$ 150.00 | \$ (150.00) |
| Subtotal | \$ 85,309.00 | \$ 85,309.00 | \$ 20,283.20 | \$ 20,283.20 | \$ 584.00 | \$ 20,867.20 | \$ 64,441.80 |

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

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|---------------------|---------------|
| 01-2130-110-00(Sal-nurse | \$ 42,500.00 | \$ 42,500.00 | \$ 10,625.01 | \$ 10,625.01 | \$ - | \$ 10,625.01 | \$ 31,874.99 | |
| 01-2130-120-00(Salaries of Subs | \$ 1,000.00 | \$ 1,000.00 | \$ 97.95 | \$ 97.95 | \$ - | \$ 97.95 | \$ 902.05 | |
| 01-2130-210-00(Social Security | \$ 3,327.00 | \$ 3,327.00 | \$ 775.01 | \$ 775.01 | \$ - | \$ 775.01 | \$ 2,551.99 | |
| 01-2130-220-00(Retirement | \$ 4,198.00 | \$ 4,198.00 | \$ 1,049.52 | \$ 1,049.52 | \$ - | \$ 1,049.52 | \$ 3,148.48 | |
| 01-2130-230-00(Health | \$ 12,718.00 | \$ 12,718.00 | \$ 3,179.49 | \$ 3,179.49 | \$ - | \$ 3,179.49 | \$ 9,538.51 | |
| 01-2130-231-00(Health Ins - Dedi | \$ 900.00 | \$ 900.00 | \$ - | \$ - | \$ - | \$ - | \$ 900.00 | |
| 01-2130-290-00(Other Benefits | \$ 106.00 | \$ 106.00 | \$ 27.00 | \$ 27.00 | \$ - | \$ 27.00 | \$ 79.00 | |
| 01-2130-410-00(Supplies | \$ 3,000.00 | \$ 3,000.00 | \$ 138.71 | \$ 138.71 | \$ - | \$ 138.71 | \$ 2,861.29 | |
| 01-2130-670-00(Travel | \$ 250.00 | \$ 250.00 | \$ - | \$ - | \$ - | \$ - | \$ 250.00 | |
| 01-2130-690-00(HEALTH SERVI | \$ 250.00 | \$ 250.00 | \$ - | \$ - | \$ - | \$ - | \$ 250.00 | |
| Subtotal | \$ 68,249.00 | \$ 68,249.00 | \$ 15,892.69 | \$ 15,892.69 | \$ - | \$ 15,892.69 | \$ 52,356.31 | |

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

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

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

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------------------------|---------------------|---------------------|----------------|-------------|-------------|-------------|-------------|---------------------|
| 01-2150-410-00(Supplies-safety & | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500.00 |
| 01-2150-530-00(Capital Outlay-sz | \$ 75,000.00 | \$ 75,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 75,000.00 |
| Subtotal | \$ 77,500.00 | \$ 77,500.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 77,500.00 |

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

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|--------------------------------|--------------|---------------|----------------|--------------|-------------|--------------|----------------|---------------|
| 01-2222-110-00(Salary-library | \$ 50,720.00 | \$ 50,720.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,720.00 |
| 01-2222-120-00(Sal Of Sub | \$ 1,000.00 | \$ 1,000.00 | \$ 12,520.62 | \$ 12,520.62 | \$ - | \$ 12,520.62 | \$ (11,520.62) | |
| 01-2222-140-00(Sal Of Aide | \$ 12,020.00 | \$ 12,020.00 | \$ 3,431.88 | \$ 3,431.88 | \$ - | \$ 3,431.88 | \$ 8,588.12 | |
| 01-2222-145-00(SCHOOL LIBRA | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function) Between '1000' AND '9000') AND ((Fund) = '01') AND ((Object) Between '000' AND '755')

| | | | | | | | |
|---------------------------------|----------------------|----------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| 01-2222-210-00(Social Security | \$ 4,810.00 | \$ 4,810.00 | \$ 1,220.37 | \$ 1,220.37 | \$ - | \$ 1,220.37 | \$ 3,589.63 |
| 01-2222-220-00(Retirement | \$ 6,197.00 | \$ 6,197.00 | \$ 1,575.74 | \$ 1,575.74 | \$ - | \$ 1,575.74 | \$ 4,621.26 |
| 01-2222-290-00(Other Emp Bene | \$ 160.00 | \$ 160.00 | \$ 34.34 | \$ 34.34 | \$ - | \$ 34.34 | \$ 125.66 |
| 01-2222-318-00(L.d. Consortium | \$ 35,000.00 | \$ 35,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ - | \$ 23,000.00 | \$ 12,000.00 |
| 01-2222-410-00(Supplies | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,000.00 |
| 01-2222-430-00(Library Books | \$ 15,000.00 | \$ 15,000.00 | \$ 7,372.01 | \$ 7,372.01 | \$ - | \$ 7,372.01 | \$ 7,627.99 |
| 01-2222-440-00(Periodicals | \$ 1,200.00 | \$ 1,200.00 | \$ 27.00 | \$ 27.00 | \$ 685.50 | \$ 712.50 | \$ 487.50 |
| 01-2222-450-00(A-v Materials | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | \$ 27.05 | \$ 27.05 | \$ 2,472.95 |
| 01-2222-460-00(Software | \$ 3,600.00 | \$ 3,600.00 | \$ - | \$ - | \$ 180.00 | \$ 180.00 | \$ 3,420.00 |
| 01-2222-530-00(Furn And Equip | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| 01-2222-670-00(Travel | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| 01-2222-690-00(SCHOOL LIBRA | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| Subtotal | \$ 137,207.00 | \$ 137,207.00 | \$ 49,181.96 | \$ 49,181.96 | \$ 892.55 | \$ 50,074.51 | \$ 87,132.49 |

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

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------|
| 01-2310-315-00(Accounting/Audit | \$ - | \$ - | \$ 7,735.90 | \$ 7,735.90 | \$ - | \$ 7,735.90 | \$ (7,735.90) | |
| 01-2310-317-00(Legal Services | \$ 8,000.00 | \$ 8,000.00 | \$ 1,438.32 | \$ 1,438.32 | \$ 140.00 | \$ 1,578.32 | \$ 6,421.68 | |
| 01-2310-350-00(Adv And Print | \$ 8,500.00 | \$ 8,500.00 | \$ 811.46 | \$ 811.46 | \$ - | \$ 811.46 | \$ 7,688.54 | |
| 01-2310-410-00(Supplies | \$ 3,500.00 | \$ 3,500.00 | \$ 198.70 | \$ 198.70 | \$ - | \$ 198.70 | \$ 3,301.30 | |
| 01-2310-460-00(BOARD OF EDL | \$ 2,500.00 | \$ 2,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ 1,000.00 | |
| 01-2310-630-00(Dues And Fees | \$ 9,500.00 | \$ 9,500.00 | \$ 7,711.00 | \$ 7,711.00 | \$ - | \$ 7,711.00 | \$ 1,789.00 | |
| 01-2310-642-00(Fidelity Bon Pren | \$ 100.00 | \$ 100.00 | \$ - | \$ - | \$ - | \$ - | \$ 100.00 | |
| 01-2310-670-00(Travel | \$ 10,000.00 | \$ 10,000.00 | \$ 2,735.53 | \$ 2,735.53 | \$ 2,385.00 | \$ 5,120.53 | \$ 4,879.47 | |
| Subtotal | \$ 42,100.00 | \$ 42,100.00 | \$ 22,130.91 | \$ 22,130.91 | \$ 2,525.00 | \$ 24,655.91 | \$ 17,444.09 | |

Primary Sort Elk Secondary Sort Element
01 Function:2320 - EXECUTIVE ADMINISTRATION SERVICES

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------------------------|----------------------|----------------------|---------------------|---------------------|-------------|---------------------|----------------------|---------------|
| 01-2320-105-00(Salary-supt | \$ 130,000.00 | \$ 130,000.00 | \$ 32,499.99 | \$ 32,499.99 | \$ - | \$ 32,499.99 | \$ 97,500.01 | |
| 01-2320-140-00(Salary-clerks | \$ 50,660.00 | \$ 50,660.00 | \$ 11,053.81 | \$ 11,053.81 | \$ - | \$ 11,053.81 | \$ 39,606.19 | |
| 01-2320-145-00(Overtime Classif | \$ 9,000.00 | \$ 9,000.00 | \$ 4,522.92 | \$ 4,522.92 | \$ - | \$ 4,522.92 | \$ 4,477.08 | |
| 01-2320-210-00(Social Security | \$ 14,400.00 | \$ 14,400.00 | \$ 3,538.69 | \$ 3,538.69 | \$ - | \$ 3,538.69 | \$ 10,861.31 | |
| 01-2320-220-00(Retirement | \$ 18,750.00 | \$ 18,750.00 | \$ 4,526.34 | \$ 4,526.34 | \$ - | \$ 4,526.34 | \$ 14,223.66 | |
| 01-2320-230-00(Health Ins | \$ 50,920.00 | \$ 50,920.00 | \$ 11,315.28 | \$ 11,315.28 | \$ - | \$ 11,315.28 | \$ 39,604.72 | |
| 01-2320-231-00(Health Ins - Dedi | \$ 2,700.00 | \$ 2,700.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,700.00 | |
| 01-2320-290-00(Other Emp Bene | \$ 455.00 | \$ 455.00 | \$ 99.18 | \$ 99.18 | \$ - | \$ 99.18 | \$ 355.82 | |
| 01-2320-350-00(Advertising & Pri | \$ 3,000.00 | \$ 3,000.00 | \$ 1,406.66 | \$ 1,406.66 | \$ - | \$ 1,406.66 | \$ 1,593.34 | |
| 01-2320-410-00(Supplies | \$ 1,000.00 | \$ 1,000.00 | \$ 191.74 | \$ 191.74 | \$ - | \$ 191.74 | \$ 808.26 | |
| 01-2320-530-00(Furn. & Equip. | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |
| 01-2320-630-00(Dues And Fees | \$ 2,000.00 | \$ 2,000.00 | \$ 835.00 | \$ 835.00 | \$ - | \$ 835.00 | \$ 1,165.00 | |
| 01-2320-670-00(Travel | \$ 5,000.00 | \$ 5,000.00 | \$ 2,334.40 | \$ 2,334.40 | \$ - | \$ 2,334.40 | \$ 2,665.60 | |
| 01-2320-690-00(EXECUTIVE AD | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |
| Subtotal | \$ 289,885.00 | \$ 289,885.00 | \$ 72,324.01 | \$ 72,324.01 | \$ - | \$ 72,324.01 | \$ 217,560.99 | |

Primary Sort Elk Secondary Sort Element
01 Function:2410 - OFFICE OF THE PRINCIPAL

| Account Code | Description | Adopted Budge | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|------------------------------------|---------------|---------------|----------------|----------------|-------------|--------------|---------------|---------------|
| 01-2410-110-00(Salary-principal-z | \$ 158,000.00 | \$ 158,000.00 | \$ 39,499.98 | \$ 39,499.98 | \$ - | \$ 39,499.98 | \$ 118,500.02 | |
| 01-2410-120-00(Substitutes | \$ 1,000.00 | \$ 1,000.00 | \$ 178.50 | \$ 178.50 | \$ - | \$ 178.50 | \$ 821.50 | |
| 01-2410-140-00(Sal-clerk | \$ 57,500.00 | \$ 57,500.00 | \$ 12,561.66 | \$ 12,561.66 | \$ - | \$ 12,561.66 | \$ 44,938.34 | |
| 01-2410-145-00(Overtime Classif | \$ 2,000.00 | \$ 2,000.00 | \$ 1,515.97 | \$ 1,515.97 | \$ - | \$ 1,515.97 | \$ 484.03 | |
| 01-2410-210-00(Social Security | \$ 16,682.00 | \$ 16,682.00 | \$ 3,938.64 | \$ 3,938.64 | \$ - | \$ 3,938.64 | \$ 12,743.36 | |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function) Between '1000' AND '9000') AND ((Fund) = '01') AND ((Object) Between '000' AND '755')

| | | | | | | | |
|----------------------------------|----------------------|----------------------|---------------------|---------------------|-------------|---------------------|----------------------|
| 01-2410-220-00 Retirement | \$ 21,500.00 | \$ 21,500.00 | \$ 5,292.27 | \$ 5,292.27 | \$ - | \$ 5,292.27 | \$ 16,207.73 |
| 01-2410-230-00 Health Ins | \$ 53,990.00 | \$ 53,990.00 | \$ 13,796.10 | \$ 13,796.10 | \$ - | \$ 13,796.10 | \$ 40,193.90 |
| 01-2410-231-00 Health Ins - Dedi | \$ 4,950.00 | \$ 4,950.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,950.00 |
| 01-2410-290-00 Other Emp Bene | \$ 540.00 | \$ 540.00 | \$ 129.21 | \$ 129.21 | \$ - | \$ 129.21 | \$ 410.79 |
| 01-2410-319-00 Repairs | \$ 550.00 | \$ 550.00 | \$ - | \$ - | \$ - | \$ - | \$ 550.00 |
| 01-2410-410-00 Supplies | \$ 4,000.00 | \$ 4,000.00 | \$ 1,119.30 | \$ 1,119.30 | \$ - | \$ 1,119.30 | \$ 2,880.70 |
| 01-2410-410-20 Supplies | \$ - | \$ - | \$ 30.75 | \$ 30.75 | \$ - | \$ 30.75 | \$ (30.75) |
| 01-2410-460-00 Software | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,500.00 |
| 01-2410-530-00 Furn And Equip | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,500.00 |
| 01-2410-560-00 Computer | \$ 1,200.00 | \$ 1,200.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,200.00 |
| 01-2410-630-00 Dues & Fees | \$ 1,500.00 | \$ 1,500.00 | \$ 335.00 | \$ 335.00 | \$ - | \$ 335.00 | \$ 1,165.00 |
| 01-2410-630-10 OFFICE OF THE | \$ - | \$ - | \$ 235.00 | \$ 235.00 | \$ - | \$ 235.00 | \$ (235.00) |
| 01-2410-670-00 Travel | \$ 6,000.00 | \$ 6,000.00 | \$ 172.63 | \$ 172.63 | \$ - | \$ 172.63 | \$ 5,827.37 |
| 01-2410-670-10 Travel | \$ - | \$ - | \$ 127.70 | \$ 127.70 | \$ - | \$ 127.70 | \$ (127.70) |
| 01-2410-690-00 All Other | \$ 3,000.00 | \$ 3,000.00 | \$ 50.00 | \$ 50.00 | \$ - | \$ 50.00 | \$ 2,950.00 |
| Subtotal | \$ 336,412.00 | \$ 336,412.00 | \$ 78,982.71 | \$ 78,982.71 | \$ - | \$ 78,982.71 | \$ 257,429.29 |

| | |
|-----------------------------|---|
| Primary Sort Element | Secondary Sort Element |
| 01 | Function:2510 - SUPPORT SERVICES-BUSINESS |

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|--------------------|----------------------|----------------------|---------------------|---------------------|-------------|---------------------|----------------------|
| 01-2510-315-00 | SUPPORT SER | \$ 8,000.00 | \$ 8,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 8,000.00 |
| 01-2510-316-00 | Business Office l | \$ 32,000.00 | \$ 32,000.00 | \$ 651.69 | \$ 651.69 | \$ - | \$ 651.69 | \$ 31,348.31 |
| 01-2510-319-00 | Purch Prof Tech | \$ 60,000.00 | \$ 60,000.00 | \$ 1,181.00 | \$ 1,181.00 | \$ - | \$ 1,181.00 | \$ 58,819.00 |
| 01-2510-327-00 | Rent-leases | \$ 12,000.00 | \$ 12,000.00 | \$ 6,061.67 | \$ 6,061.67 | \$ - | \$ 6,061.67 | \$ 5,938.33 |
| 01-2510-327-10 | Copies-Elem | \$ - | \$ - | \$ 247.97 | \$ 247.97 | \$ - | \$ 247.97 | \$ (247.97) |
| 01-2510-327-20 | Copies-HS | \$ - | \$ - | \$ 517.94 | \$ 517.94 | \$ - | \$ 517.94 | \$ (517.94) |
| 01-2510-336-00 | SUPPORT SER | \$ 1,000.00 | \$ 1,000.00 | \$ 907.42 | \$ 907.42 | \$ - | \$ 907.42 | \$ 92.58 |
| 01-2510-350-00 | Advertising/printi | \$ 500.00 | \$ 500.00 | \$ 120.80 | \$ 120.80 | \$ - | \$ 120.80 | \$ 379.20 |
| 01-2510-381-00 | SUPPORT SER | \$ 5,000.00 | \$ 5,000.00 | \$ 156.30 | \$ 156.30 | \$ - | \$ 156.30 | \$ 4,843.70 |
| 01-2510-382-00 | Telephone | \$ 15,000.00 | \$ 15,000.00 | \$ 4,599.20 | \$ 4,599.20 | \$ - | \$ 4,599.20 | \$ 10,400.80 |
| 01-2510-383-00 | Internet | \$ 10,000.00 | \$ 10,000.00 | \$ 147.09 | \$ 147.09 | \$ - | \$ 147.09 | \$ 9,852.91 |
| 01-2510-410-00 | Supplies | \$ 4,000.00 | \$ 4,000.00 | \$ 151.11 | \$ 151.11 | \$ - | \$ 151.11 | \$ 3,848.89 |
| 01-2510-520-00 | Bldg Improveme | \$ 229,500.00 | \$ 229,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 229,500.00 |
| 01-2510-530-00 | Furn And Equip | \$ 3,000.00 | \$ 3,000.00 | \$ 1,599.13 | \$ 1,599.13 | \$ - | \$ 1,599.13 | \$ 1,400.87 |
| Subtotal | | \$ 380,000.00 | \$ 380,000.00 | \$ 16,341.32 | \$ 16,341.32 | \$ - | \$ 16,341.32 | \$ 363,658.68 |

| | |
|-----------------------------|---|
| Primary Sort Element | Secondary Sort Element |
| 01 | Function:2520 - VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION |

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-----------------|---------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| 01-2520-334-00 | Maintenance | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,500.00 |
| 01-2520-336-00 | Gas And Oil (Nc | \$ 3,000.00 | \$ 3,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 3,000.00 |
| 01-2520-550-00 | Vehicle Purchas | \$ 25,000.00 | \$ 25,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 25,000.00 |
| Subtotal | | \$ 29,500.00 | \$ 29,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 29,500.00 |

| | |
|-----------------------------|------------------------------------|
| Primary Sort Element | Secondary Sort Element |
| 01 | Function:2610 - OPERATION OF PLANT |

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|----------------|-------------------|---------------|----------------|--------------|--------------|-------------|--------------|---------------|
| 01-2610-120-00 | Substitutes | \$ 8,000.00 | \$ 8,000.00 | \$ 335.00 | \$ 335.00 | \$ - | \$ 335.00 | \$ 7,665.00 |
| 01-2610-140-00 | Sal-custodian | \$ 203,525.00 | \$ 203,525.00 | \$ 48,735.05 | \$ 48,735.05 | \$ - | \$ 48,735.05 | \$ 154,789.95 |
| 01-2610-145-00 | Overtime Classif | \$ 3,000.00 | \$ 3,000.00 | \$ 75.30 | \$ 75.30 | \$ - | \$ 75.30 | \$ 2,924.70 |
| 01-2610-210-00 | Social Security | \$ 16,050.00 | \$ 16,050.00 | \$ 3,663.98 | \$ 3,663.98 | \$ - | \$ 3,663.98 | \$ 12,386.02 |
| 01-2610-220-00 | Retirement | \$ 20,726.00 | \$ 20,726.00 | \$ 4,821.38 | \$ 4,821.38 | \$ - | \$ 4,821.38 | \$ 15,904.62 |
| 01-2610-230-00 | Health Ins | \$ 76,840.00 | \$ 76,840.00 | \$ 17,335.93 | \$ 17,335.93 | \$ - | \$ 17,335.93 | \$ 59,504.07 |
| 01-2610-231-00 | Health Ins - Dedi | \$ 4,450.00 | \$ 4,450.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,450.00 |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function] Between '1000' AND '9000') AND ((Fund] = '01') AND ((Object] Between '000' AND '755')

| | | | | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| 01-2610-290-00(Other Emp Bene | \$ 510.00 | \$ 510.00 | \$ 101.06 | \$ 101.06 | \$ - | \$ 101.06 | \$ 408.94 |
| 01-2610-318-00(Repairman | \$ 35,000.00 | \$ 35,000.00 | \$ 11,996.33 | \$ 11,996.33 | \$ - | \$ 11,996.33 | \$ 23,003.67 |
| 01-2610-320-00(Property Service | \$ 500.00 | \$ 500.00 | \$ 132.00 | \$ 132.00 | \$ - | \$ 132.00 | \$ 368.00 |
| 01-2610-321-00(Fuel | \$ 50,000.00 | \$ 50,000.00 | \$ 1,859.48 | \$ 1,859.48 | \$ - | \$ 1,859.48 | \$ 48,140.52 |
| 01-2610-322-00(Electricity | \$ 124,250.00 | \$ 124,250.00 | \$ 40,717.86 | \$ 40,717.86 | \$ - | \$ 40,717.86 | \$ 83,532.14 |
| 01-2610-323-00(Water And Sewe | \$ 33,000.00 | \$ 33,000.00 | \$ 15,631.94 | \$ 15,631.94 | \$ - | \$ 15,631.94 | \$ 17,368.06 |
| 01-2610-327-00(Rentals and Lea | \$ 3,500.00 | \$ 3,500.00 | \$ 250.00 | \$ 250.00 | \$ - | \$ 250.00 | \$ 3,250.00 |
| 01-2610-328-00(Insurance | \$ 138,000.00 | \$ 138,000.00 | \$ 137,005.00 | \$ 137,005.00 | \$ - | \$ 137,005.00 | \$ 995.00 |
| 01-2610-329-00(Other Property S | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| 01-2610-382-00(OPERATION OI | \$ 3,000.00 | \$ 3,000.00 | \$ 53.77 | \$ 53.77 | \$ - | \$ 53.77 | \$ 2,946.23 |
| 01-2610-410-00(Supplies | \$ 60,000.00 | \$ 60,000.00 | \$ 12,400.60 | \$ 12,400.60 | \$ 44.35 | \$ 12,444.95 | \$ 47,555.05 |
| 01-2610-530-00(Furniture & Equip | \$ 25,000.00 | \$ 25,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 25,000.00 |
| 01-2610-670-00(Travel | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| 01-2610-690-00(Training and Tra | \$ 500.00 | \$ 500.00 | \$ 400.00 | \$ 400.00 | \$ - | \$ 400.00 | \$ 100.00 |
| Subtotal | \$ 806,851.00 | \$ 806,851.00 | \$ 295,514.68 | \$ 295,514.68 | \$ 44.35 | \$ 295,559.03 | \$ 511,291.97 |

| | |
|------------------------|--------------------------------------|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:2750 - PUPIL TRANSPORTATION |

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------------------------|----------------------|----------------------|---------------------|---------------------|--------------------|---------------------|----------------------|---------------|
| 01-2750-120-00(Substitutes | \$ 15,000.00 | \$ 15,000.00 | \$ 8,293.83 | \$ 8,293.83 | \$ - | \$ 8,293.83 | \$ 6,706.17 | |
| 01-2750-140-00(Sal-bus Driver | \$ 162,650.00 | \$ 162,650.00 | \$ 37,911.70 | \$ 37,911.70 | \$ - | \$ 37,911.70 | \$ 124,738.30 | |
| 01-2750-141-00(Activity Driving | \$ 22,000.00 | \$ 22,000.00 | \$ 4,552.89 | \$ 4,552.89 | \$ - | \$ 4,552.89 | \$ 17,447.11 | |
| 01-2750-160-00(Poverty - Town I | \$ 7,120.00 | \$ 7,120.00 | \$ 1,920.00 | \$ 1,920.00 | \$ - | \$ 1,920.00 | \$ 5,200.00 | |
| 01-2750-210-00(Social Security | \$ 15,850.00 | \$ 15,850.00 | \$ 3,991.26 | \$ 3,991.26 | \$ - | \$ 3,991.26 | \$ 11,858.74 | |
| 01-2750-220-00(Retirement | \$ 17,200.00 | \$ 17,200.00 | \$ 4,353.66 | \$ 4,353.66 | \$ - | \$ 4,353.66 | \$ 12,846.34 | |
| 01-2750-230-00(Health Ins | \$ 6,215.00 | \$ 6,215.00 | \$ 1,631.35 | \$ 1,631.35 | \$ - | \$ 1,631.35 | \$ 4,583.65 | |
| 01-2750-231-00(Health Ins - Dedi | \$ 450.00 | \$ 450.00 | \$ - | \$ - | \$ - | \$ - | \$ 450.00 | |
| 01-2750-290-00(Other Emp Bene | \$ 1,500.00 | \$ 1,500.00 | \$ 181.44 | \$ 181.44 | \$ - | \$ 181.44 | \$ 1,318.56 | |
| 01-2750-336-00(Gas And Oil (Stu | \$ 110,000.00 | \$ 110,000.00 | \$ 15,623.95 | \$ 15,623.95 | \$ - | \$ 15,623.95 | \$ 94,376.05 | |
| 01-2750-336-10(PUPIL TRANSP | \$ - | \$ - | \$ 68.45 | \$ 68.45 | \$ - | \$ 68.45 | \$ (68.45) | |
| 01-2750-337-00(Tires And Parts | \$ 36,000.00 | \$ 36,000.00 | \$ 9,001.09 | \$ 9,001.09 | \$ 385.52 | \$ 9,386.61 | \$ 26,613.39 | |
| 01-2750-338-00(Bus Repairs | \$ 20,000.00 | \$ 20,000.00 | \$ 2,826.57 | \$ 2,826.57 | \$ 1,030.00 | \$ 3,856.57 | \$ 16,143.43 | |
| 01-2750-342-00(Telephone | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | |
| 01-2750-382-00(PUPIL TRANSP | \$ 100.00 | \$ 100.00 | \$ 53.77 | \$ 53.77 | \$ - | \$ 53.77 | \$ 46.23 | |
| 01-2750-410-00(Pupil Trans Supp | \$ 2,500.00 | \$ 2,500.00 | \$ 975.11 | \$ 975.11 | \$ 288.50 | \$ 1,263.61 | \$ 1,236.39 | |
| 01-2750-465-00(PUPIL TRANSP | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 | |
| 01-2750-540-00(Bus Acquisition | \$ 180,000.00 | \$ 180,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 180,000.00 | |
| 01-2750-630-00(PUPIL TRANSP | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - | \$ - | \$ 500.00 | |
| 01-2750-670-00(Travel | \$ 500.00 | \$ 500.00 | \$ 70.90 | \$ 70.90 | \$ - | \$ 70.90 | \$ 429.10 | |
| 01-2750-690-00(Other Misc | \$ 10,000.00 | \$ 10,000.00 | \$ 1,220.86 | \$ 1,220.86 | \$ 330.28 | \$ 1,551.14 | \$ 8,448.86 | |
| Subtotal | \$ 609,085.00 | \$ 609,085.00 | \$ 92,676.83 | \$ 92,676.83 | \$ 2,034.30 | \$ 94,711.13 | \$ 514,373.87 | |

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

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|----------------------------------|---------------------|---------------------|--------------------|--------------------|-------------|--------------------|---------------------|---------------|
| 01-2760-140-00(Salary-sped Driv | \$ 12,500.00 | \$ 12,500.00 | \$ 1,877.94 | \$ 1,877.94 | \$ - | \$ 1,877.94 | \$ 10,622.06 | |
| 01-2760-210-00(Sped Social Sec | \$ 960.00 | \$ 960.00 | \$ 143.68 | \$ 143.68 | \$ - | \$ 143.68 | \$ 816.32 | |
| 01-2760-220-00(Sped Retirement | \$ 1,235.00 | \$ 1,235.00 | \$ 123.85 | \$ 123.85 | \$ - | \$ 123.85 | \$ 1,111.15 | |
| 01-2760-336-00(SCHOOL AGE S | \$ 1,000.00 | \$ 1,000.00 | \$ 270.58 | \$ 270.58 | \$ - | \$ 270.58 | \$ 729.42 | |
| Subtotal | \$ 15,695.00 | \$ 15,695.00 | \$ 2,416.05 | \$ 2,416.05 | \$ - | \$ 2,416.05 | \$ 13,278.95 | |

| | |
|------------------------|---------------------------------------|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:4202 - TITLE I-INSTRUCTIONAL |

| Account Code | Description | Adopted Budge | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|--------------|-------------|---------------|----------------|---------|-------------|-------------|-----------|---------------|
|--------------|-------------|---------------|----------------|---------|-------------|-------------|-----------|---------------|

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function) Between '1000' AND '9000') AND ((Fund) = '01') AND ((Object) Between '000' AND '755')

| | | | | | | | |
|--------------------------------------|----------------------|----------------------|---------------------|---------------------|-------------|---------------------|---------------------|
| 01-4202-110-00(Title I - Salary | \$ 62,145.00 | \$ 62,145.00 | \$ 15,535.62 | \$ 15,535.62 | \$ - | \$ 15,535.62 | \$ 46,609.38 |
| 01-4202-120-00(Title I - Substitut | \$ 2,500.00 | \$ 2,500.00 | \$ 1,214.13 | \$ 1,214.13 | \$ - | \$ 1,214.13 | \$ 1,285.87 |
| 01-4202-130-00(Staff Developme | \$ 2,546.00 | \$ 2,546.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,546.00 |
| 01-4202-210-00(Title I - Social Se | \$ 4,851.00 | \$ 4,851.00 | \$ 1,250.08 | \$ 1,250.08 | \$ - | \$ 1,250.08 | \$ 3,600.92 |
| 01-4202-220-00(Title I - Retireme | \$ 6,264.00 | \$ 6,264.00 | \$ 1,534.59 | \$ 1,534.59 | \$ - | \$ 1,534.59 | \$ 4,729.41 |
| 01-4202-230-00(Title I - Health In: | \$ 16,975.00 | \$ 16,975.00 | \$ 4,243.23 | \$ 4,243.23 | \$ - | \$ 4,243.23 | \$ 12,731.77 |
| 01-4202-231-00(Title I - Health In: | \$ 900.00 | \$ 900.00 | \$ - | \$ - | \$ - | \$ - | \$ 900.00 |
| 01-4202-290-00(Title I - Income F | \$ 155.00 | \$ 155.00 | \$ 39.45 | \$ 39.45 | \$ - | \$ 39.45 | \$ 115.55 |
| 01-4202-410-00(Title I - Supplies | \$ 3,500.00 | \$ 3,500.00 | \$ 2,455.55 | \$ 2,455.55 | \$ - | \$ 2,455.55 | \$ 1,044.45 |
| 01-4202-420-00(Title I - Textbook | \$ 750.00 | \$ 750.00 | \$ 39.47 | \$ 39.47 | \$ - | \$ 39.47 | \$ 710.53 |
| 01-4202-670-00(Title I - Travel | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,000.00 |
| Subtotal | \$ 102,586.00 | \$ 102,586.00 | \$ 26,312.12 | \$ 26,312.12 | \$ - | \$ 26,312.12 | \$ 76,273.88 |

| | |
|------------------------|--|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:4213 - TITLE I - SCHOOL IMPROVEMENT |

| Account Code | Description | Adopted Budget | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-------------------------------------|---------------------|---------------------|-----------------|-----------------|-------------|-----------------|---------------------|---------------|
| 01-4213-690-00(Title I Acct.- Oth: | \$ 24,000.00 | \$ 24,000.00 | \$ 30.00 | \$ 30.00 | \$ - | \$ 30.00 | \$ 23,970.00 | |
| Subtotal | \$ 24,000.00 | \$ 24,000.00 | \$ 30.00 | \$ 30.00 | \$ - | \$ 30.00 | \$ 23,970.00 | |

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

| Account Code | Description | Adopted Budget | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|--------------------------------|---------------------|---------------------|----------------|-------------|-------------|-------------|---------------------|---------------|
| 01-4404-300-00(IDEA PART B (6 | \$ 50,500.00 | \$ 50,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 50,500.00 | |
| Subtotal | \$ 50,500.00 | \$ 50,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 50,500.00 | |

| | |
|------------------------|-------------------------------------|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:4406 - SPED IDEA PRESCHOOL |

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

| | |
|------------------------|---|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:4410 - IDEA ENROLLMENT/POVERTY (611) |

| Account Code | Description | Adopted Budget | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|------------------------------|---------------------|---------------------|----------------|-------------|-------------|-------------|---------------------|---------------|
| 01-4410-100-00(IDEA ENROLLM | \$ 73,000.00 | \$ 73,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 73,000.00 | |
| 01-4410-200-00(IDEA ENROLLM | \$ 2,700.00 | \$ 2,700.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,700.00 | |
| Subtotal | \$ 75,700.00 | \$ 75,700.00 | \$ - | \$ - | \$ - | \$ - | \$ 75,700.00 | |

| | |
|------------------------|-------------------------------|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:5000 - DEBT SERVICES |

| Account Code | Description | Adopted Budget | Current Budget | Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|------------------------------|----------------------|----------------------|----------------|-------------|-------------|-------------|----------------------|---------------|
| 01-5000-610-00(Debt Service | \$ 100,000.00 | \$ 100,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 100,000.00 | |
| Subtotal | \$ 100,000.00 | \$ 100,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 100,000.00 | |

| | |
|------------------------|-------------------------------|
| Primary Sort El | Secondary Sort Element |
| 01 | Function:6000 - SUMMER SCHOOL |

Cycle: FY15-16; Begin Date: 9/1/2015; End Date: 12/7/2015; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Function] Between '1000' AND '9000') AND ((Fund] = '01') AND ((Object] Between '000' AND '755')

| Account Code | Description | Adopted Budget | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-------------------|--------------------|--------------------|----------------|-------------|-------------|-------------|--------------------|
| 01-6000-110-00 | Summer-dr.ed. | \$ 5,500.00 | \$ 5,500.00 | \$ - | \$ - | \$ - | \$ - | \$ 5,500.00 |
| 01-6000-210-00 | Summer-dr.ed. | \$ 425.00 | \$ 425.00 | \$ - | \$ - | \$ - | \$ - | \$ 425.00 |
| 01-6000-220-00 | Summer-dr.ed.-ti | \$ 550.00 | \$ 550.00 | \$ - | \$ - | \$ - | \$ - | \$ 550.00 |
| 01-6000-336-00 | Dr. Ed.-gas & Oil | \$ 750.00 | \$ 750.00 | \$ - | \$ - | \$ - | \$ - | \$ 750.00 |
| 01-6000-410-00 | Dr. Ed.-supplies | \$ 50.00 | \$ 50.00 | \$ - | \$ - | \$ - | \$ - | \$ 50.00 |
| 01-6000-670-00 | Dr. Ed.-travel | \$ 1,100.00 | \$ 1,100.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,100.00 |
| Subtotal | | \$ 8,375.00 | \$ 8,375.00 | \$ - | \$ - | \$ - | \$ - | \$ 8,375.00 |

| Primary Sort El | Secondary Sort Element |
|-----------------|--------------------------------------|
| 01 | Function:7820 - VOCATIONAL EDUCATION |

| Account Code | Description | Adopted Budget | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-----------------|------------------|------------------|------------------|------------------|-------------|------------------|------------------|
| 01-7820-110-00 | Sal-ad Ed Voc E | \$ 600.00 | \$ 600.00 | \$ 150.00 | \$ 150.00 | \$ - | \$ 150.00 | \$ 450.00 |
| 01-7820-210-00 | Social Security | \$ 46.00 | \$ 46.00 | \$ 11.38 | \$ 11.38 | \$ - | \$ 11.38 | \$ 34.62 |
| 01-7820-220-00 | Retirement | \$ 60.00 | \$ 60.00 | \$ 14.82 | \$ 14.82 | \$ - | \$ 14.82 | \$ 45.18 |
| 01-7820-230-00 | Health | \$ 60.00 | \$ 60.00 | \$ - | \$ - | \$ - | \$ - | \$ 60.00 |
| 01-7820-290-00 | Other Benefits | \$ 5.00 | \$ 5.00 | \$ - | \$ - | \$ - | \$ - | \$ 5.00 |
| Subtotal | | \$ 771.00 | \$ 771.00 | \$ 176.20 | \$ 176.20 | \$ - | \$ 176.20 | \$ 594.80 |

| Primary Sort El | Secondary Sort Element |
|-----------------|--------------------------------------|
| 01 | Function:8000 - TRANSFERS (OUTGOING) |

| Account Code | Description | Adopted Budget | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|-------------------|----------------------|----------------------|----------------|-------------|-------------|-------------|----------------------|
| 01-8000-700-00 | TRANSFERS (O | \$ 250,000.00 | \$ 250,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 250,000.00 |
| 01-8000-750-00 | TRANSFERS (O | \$ 50,000.00 | \$ 50,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 |
| 01-8000-752-00 | Transfer-activity | \$ 50,000.00 | \$ 50,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 |
| Subtotal | | \$ 350,000.00 | \$ 350,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 350,000.00 |

| Primary Sort El | Secondary Sort Element |
|-----------------|--|
| 01 | Function:9000 - NON-PROGRAM EXPENDITURES |

| Account Code | Description | Adopted Budget | Current Budget | Budget Actuals | YTD Actuals | Encumbrance | Projected | YTD Available |
|-----------------|---------------|------------------------|------------------------|------------------------|------------------------|---------------------|------------------------|------------------------|
| 01-9000-690-00 | Non-programme | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 01-9000-752-00 | NON-PROGRAM | \$ - | \$ - | \$ (229,470.17) | \$ (229,470.17) | \$ - | \$ (229,470.17) | \$ 229,470.17 |
| 01-9000-755-00 | Transfer | \$ - | \$ - | \$ 235,000.00 | \$ 235,000.00 | \$ - | \$ 235,000.00 | \$ (235,000.00) |
| Subtotal | | \$ - | \$ - | \$ 5,529.83 | \$ 5,529.83 | \$ - | \$ 5,529.83 | \$ (5,529.83) |
| Total | | \$ 8,425,000.00 | \$ 8,425,000.00 | \$ 1,789,343.47 | \$ 1,789,343.47 | \$ 41,694.92 | \$ 1,831,038.39 | \$ 6,593,961.61 |

| Invoice No. | Submit Date | PO No. | Payment Vendor | Comment | Invoice Amount |
|---------------------------------|-------------|--------|----------------------------------|----------------------------------|----------------|
| 379796/380171/379114/3792235241 | 11/25/2015 | Direct | Adams Lumber Co | Andres/supplies | \$ 343.53 |
| 002925-0 | 11/19/2015 | Direct | Egan Supply Co. | janitorial supplies | \$ 168.00 |
| 11192015 | 11/20/2015 | Direct | ESU #16 | Asbestos training | \$ 200.00 |
| 207408045429 | 11/25/2015 | Direct | Petty Cash | replinish petty cash | \$ 156.30 |
| PEV120115 | 11/25/2015 | Direct | SourceGas CCCF | 10/8-11/5 | \$ 1,181.42 |
| PEV112315 | 12/1/2015 | | Hayes, Randy L | NMEA CONFEEENCE | \$ 68.00 |
| PEV111015 | 12/3/2015 | | Liess, Jodie L | NMEA-drove own car | \$ 408.90 |
| 10-1-12-1/15 | 12/3/2015 | | Brunkhorst, Cynthia A | Commodity Food Show | \$ 165.60 |
| P01762 | 12/1/2015 | | 20/20 Technologies LLC | managed services for October & | \$ 3,000.00 |
| Novrent | 12/2/2015 | 6374 | 21st Century Equipment | Alternator | \$ 329.74 |
| 120715 | 12/3/2015 | | 21st Century Equipment | Novrent | \$ 250.00 |
| 112015 | 12/1/2015 | | A T & T | LD 11/12 | \$ 134.25 |
| 4834368 | 12/3/2015 | | Baker and Associates | Feesability Study Report | \$ 4,479.00 |
| 14905 | 12/1/2015 | | Blick Art Materials | 65 Blick sketck pads (ordered 8 | \$ 298.35 |
| 121515 | 12/2/2015 | | Brico Pest Control | Regular Service Nov 15 | \$ 44.00 |
| 11/25/15 | 12/4/2015 | | City Of Imperial | 10/21-11/19 | \$ 11,602.74 |
| PS1122917 | 12/2/2015 | | Colglazier Clinic | Bus Driver physicals | \$ 150.00 |
| 211521 | 12/4/2015 | 6400 | Computer Information Concepts | Messenger Voice Software | \$ 720.00 |
| 36040 | 12/2/2015 | | Culligan | Salt | \$ 238.90 |
| 112115 | 12/3/2015 | 6329 | Embassy Suites | Lodging for Board (Conference) | \$ 2,503.20 |
| 003017 | 12/3/2015 | | Embassy Suites | NMEA Conference | \$ 1,188.00 |
| 110215 | 12/1/2015 | | ESU #16 | 112315 Audiology | \$ 291.63 |
| 11/18/15 | 12/4/2015 | | Falcon Laboratories | Andreas-cleaning supplies | \$ 224.55 |
| 565913 | 12/1/2015 | 6391 | Fastenal | Ice melt, head cap screw/screws | \$ 175.48 |
| 6808/6809/10/20-11/20 | 12/3/2015 | 6342 | Frenchman Valley Co-op | Tires, Balancing , tire disposal | \$ 962.48 |
| 11/30/15 | 12/4/2015 | | Frenchman Valley Co-op | Bulk fuel & transportation fuel | \$ 5,385.91 |
| 112415 | 12/3/2015 | | Glenda Bierfreund | Jorja Dannar (vision) | \$ 346.80 |
| 120115 | 11/24/2015 | 6408 | Grand Island Senior High School | Show Choir | \$ 225.00 |
| 10/14-11/1 | 12/4/2015 | | Great Plains Communication | 12/1-12/31 | \$ 760.16 |
| 102015/111415 | 12/1/2015 | | Harris Computer Solutions | work ticket/vouchers | \$ 787.80 |
| 101515 | 12/3/2015 | | Holiday Inn Expres Kearney | Meyer,Shriver,Odens, Exum,Sh | \$ 470.95 |
| 0417609/0420619/0423419/0 | 12/3/2015 | | Hometown Leasing | Dec 10, 15 | \$ 962.11 |
| 0435505/0441419 | 11/30/2015 | 6339 | Ideal Linen Supply Inc | Mats | \$ 72.75 |
| 8623 | 12/3/2015 | | Ideal Linen Supply Inc | Mats | \$ 56.64 |
| 599243/600022/600744 | 12/4/2015 | 6368 | Imperial Auto Renewal | winshield for Van 25 | \$ 371.01 |
| 11-10/15 | 12/3/2015 | | Imperial NAPA | Bus parts | \$ 82.40 |
| 12-72823 | 12/1/2015 | 6385 | Imperial Republican | marking #'s for new bus | \$ 9.00 |
| 9100925879 | 12/1/2015 | 6378 | Inland | Parts | \$ 128.36 |
| 103015 | 12/3/2015 | | J.J Keller & Associates, Inc | HR Materials | \$ 98.70 |
| 42248 | 12/4/2015 | | NASB | St Conference Fee/workhop | \$ 2,392.00 |
| 0155120 | 12/2/2015 | | NE Council School Administrators | 2015 Latino Summit | \$ 100.00 |
| 0155091 | 12/2/2015 | 6387 | Nebraska Central Equipment | intake heater relay | \$ 118.50 |
| 0154892 | 12/2/2015 | 6371 | Nebraska Central Equipment | Lights & front bracket | \$ 320.57 |
| 0154749 | 12/3/2015 | 6360 | Nebraska Central Equipment | Blower Assbly/Sun visor | \$ 197.39 |
| 101615 | 12/3/2015 | | Nebraska Central Equipment | PO 6338 (wrong vendor on origi | \$ 238.76 |
| 1646078 | 12/3/2015 | | New Victorian Inn | Trent Herbert Room for inservic | \$ 54.99 |
| 111915 | 12/3/2015 | | Perma Bound | Library Books | \$ 79.85 |
| 627629 | 12/3/2015 | | Perry Guthery Haase Gessford | Legal Services | \$ 1,134.00 |
| 2147 | 12/2/2015 | 6396 | PITSCO Catalog Division | DVD Zoon Dragster/Finishing | \$ 57.90 |
| 15656 | 12/2/2015 | | Platinum T-Shirt and Embroidery | Tyler | \$ 80.00 |
| 81/76 | 12/1/2015 | | Prairie States Communications | radio installation on bus | \$ 1,030.00 |
| 291895 | 12/4/2015 | | S & S Lock and Key | 6 Yale & Best D-Keyway | \$ 60.00 |
| 0553396 | 12/3/2015 | 6388 | Sapp Bros | DEF (American Blue 32) | \$ 150.70 |
| 308102365081 | 12/2/2015 | | School Nurse | Baby wipes | \$ 257.55 |
| 273171/273174/273173 | 12/3/2015 | 6358 | School Specialty Supply Inc | office supplies | \$ 577.80 |
| 0019500030043/0019500010 | 12/3/2015 | 6420 | Stelling Brass | maintenance on instruments | \$ 185.00 |
| 1674669/1667814 | 12/4/2015 | | Superfoods | groceries,smoothie | \$ 203.76 |
| 1657865/1661176/1664484 | 12/2/2015 | | Thompson Company-Maint | 11/18 (Can liners, soap, tissue | \$ 905.91 |
| 11387A | 11/25/2015 | | Thompson Company-Maint | 11/2(janitorial supplies) | \$ 685.76 |
| 11-25-2015 | 12/2/2015 | | Unitech | Chalkboard cleaner/Glass Clear | \$ 278.50 |
| | 12/4/2015 | | US Bank | See Voucher by Warrant Report | \$ 9,274.73 |

| Invoice No. | Submit Date | PO No. | Payment Vendor | Comment | Invoice Amount |
|------------------|------------------|-------------|---------------------------------|--------------------------------------|----------------------|
| 9755912329 | 12/1/2015 | | Verizon Wireless | 12/15/15 | \$ 107.44 |
| 9754827865 | 12/2/2015 | | Verizon Wireless | 11/26/15 | \$ 132.06 |
| 101915 | 12/2/2015 | | Western Nebraska Administrators | Admn Dues | \$ 100.00 |
| 8891767 | 12/3/2015 | 6394 | Woodworkers Supply, Inc. | sandpaper,belts,electric foot sw | \$ 592.70 |
| PEV110715 | 12/7/2015 | | Christensen, Kathryn | meal & fuel reimbursement | \$ 163.75 |
| 112315 | 12/7/2015 | | Adams Bank & Trust | Services rendered for Limited | \$ 500.00 |
| 12207 | 12/7/2015 | 6402 | Shoutpoint, Inc | IC Messenger installation | \$ 1,535.00 |
| | | | | December Board Bills | \$ 60,556.28 |
| | | | | December Payroll | 465,224.51 |
| | | | | | \$ 525,780.79 |

Activities Director's Report

Congratulations to Jill Bauerle, the Cast and Crew for their 1st Place finish at SPVA and 5th place finish at Districts in Play Production. The cast did a great job and it was fun to watch the play evolve as it went along. Chase County School was represented very well. I would also like to thank Cathy Howard, Jill Mays and Mike Bauerle for all of their extra help.

Basketball Hoops- We have had some trouble in the Longhorn Gym with the North East and East Basketball Hoops not going up. The curtain was also not going up and down. Andres rewired the switch and they are working at this time. I have emailed the coaches and it is important that we only raise and lower one hoop at a time. I have also contacted Randy Ross in South Dakota, who has worked on our bleachers. I is sending me a quote on motors and cables. I will also check with an electrician on the wiring.

The NSAA District 5 meeting will be – **Wednesday, January 13 – 1:00 CDT/12:00 MST p.m. – Holdrege, The Tassel.**

Officials are continuing to decrease in numbers and becoming more of a challenge to find. This will continue to be a problem in all sports.

We have had \$2,500 in donations towards wrestling warm-ups.

If you have any questions about my report, please email me at thauxwell@ccschools.cc

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



Chase County

December, 2015

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|-----------------------|--|---|---|--|---|---|
| | | 1 9:00am Wrestling-JH Bayard vs. TBA 7:30pm Play Production @ Auditorium | 2 9:00am-9:40am 7-12th Assembly @ Auditorium 10:10am Play Production @ Auditorium | 3 3:00pm Basketball-B/JV/Varsity Away vs. Cozad 3:00pm Basketball-G/JV/Varsity Away vs. Cozad 5:30pm Wrestling-B/Varsity Garden County vs. Multiple Schools | 4 10:25am Play Production @ Auditorium 4:00pm Basketball-B/JV/Varsity McCook 4:00pm Basketball-G/JV/Varsity McCook | 5 Play Production @ Chadron 8:30am Wrestling-B/Varsity Broken Bow vs. TBA 12:00pm Show Choir at Champion Country Christmas |
| 6 | 7 5:30pm Basketball-B/C Team Away vs. Dundy County Stratton 6:00pm Basketball-G/C Team Holyoke | 8 7:30am FFA @ Auditorium 5:00pm Monthly Meeting (Changed) @ Board Room 7:30pm 7-12 Vocal Concert @ Auditorium | 9 | 10 Play Production 6:00pm FCA 6:00pm K-6th Grade Elementary Music Concert @ Longhorn Gym | 11 4:00pm Basketball-B/JV/Varsity Away vs. Sidney 4:00pm Basketball-G/JV/Varsity Away vs. Sidney | 12 8:30am Wrestling-B/Varsity Holdrege vs. TBA 10:00am Basketball-G/JH Ogallala 4:30pm Basketball-B/JV/Varsity Ogallala 4:30pm Basketball-G/JV/Varsity Ogallala |
| 13 | 14 4:00pm Basketball-B/C Team Away vs. Ogallala 4:00pm Basketball-G/JH Away vs. Perkins County Middle School | 15 4:30pm Basketball-G/JV/Varsity Away vs. Sutherland | 16 | 17 3:00pm Wrestling-JV McCook vs. TBA 3:30pm Basketball-G/JH Away vs. McCook 4:00pm Basketball-G/JV/Varsity Yuma 4:00pm Basketball-B/JV/Varsity Yuma | 18 6:00pm Wrestling-B/Varsity Crowley County | 19 9:00am Wrestling-B/Varsity Sidney vs. TBA |
| 20 | 21 Christmas Break | 22 Christmas Break | 23 Christmas Break | 24 Christmas Break | 25 Christmas Break | 26 Christmas Break |
| 27 Christmas Break | 28 Christmas Break 2:00pm Basketball-G/Varsity Sidney vs. TBA 3:45pm Basketball-B/Varsity Sidney vs. TBA | 29 Christmas Break 2:00pm Basketball-G/Varsity Sidney vs. TBA 3:45pm Basketball-B/Varsity Sidney vs. TBA | 30 TBD Basketball-G/Varsity Sidney vs. TBA TBD Basketball-B/Varsity Sidney vs. TBA Christmas Break 7:00pm-1:00pm FCCLA @ CCS Commons Area | 31 Christmas Break | | |

January, 2016

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|-----------------|---|---|---|--|---|--|
| | | | | | 1 | 2 |
| | | | | | Christmas Break | Christmas Break |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Christmas Break | 5:30pm Basketball-G/C Team Perkins County 5:30pm Basketball-B/C Team Perkins County | 4:00pm Basketball-B/JH Hershey 4:00pm Basketball-G/JV/Varsity Away vs. Dundy County Stratton 4:00pm Basketball-B/JV/Varsity Away vs. Dundy County Stratton 4:00pm Basketball-G/JH Hershey | 9:00am FFA District LSE @ Curtis | 2:00pm Basketball-G/JH Away vs. Dundy County Stratton 2:00pm Basketball-B/JH Away vs. Dundy County Stratton 5:30pm Wrestling-B/Varsity Perkins County vs. TBA | Science Fair @ Longhorn Gym End of Semester 1:30pm 1:30 Dismissal | 9:00am Wrestling-B/Varsity Ogallala vs. TBA 9:15am Speech-Varsity TBA 2:00pm Basketball-G/JV/Varsity Away vs. Kimball 2:00pm Basketball-B/JV/Varsity Away vs. Kimball |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | Haxtun Honor Choir | 7:30am FFA @ Auditorium 2:00pm Basketball-G/JV/Varsity Away vs. Southern Valley 2:00pm Basketball-B/JV/Varsity Away vs. Southern Valley 3:00pm Wrestling-JV Perkins County vs. Multiple Schools 4:00pm Basketball-B/JH Away vs. Perkins County 6:00pm Monthly Meeting @ Board Room | | FFA Pink Out Game @ Longhorn Gym FFA Pink Out Game @ Longhorn Gym 4:00pm Basketball-G/JH North Platte St. Pats 4:00pm Basketball-B/JH North Platte St. Pats 4:30pm Basketball-G/JV/Varsity Away vs. Perkins County 4:30pm Basketball-B/JV/Varsity Away vs. Perkins County | 4:00pm Basketball-G/JV/Varsity Gothenburg 4:00pm Basketball-B/JV/Varsity Gothenburg | 9:00am Wrestling-B/Varsity/JV Chase County vs. Multiple Schools |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| | TBD Basketball-G/Varsity Away vs. TBA | TBD Basketball-B/Varsity Away vs. TBA 4:00pm Basketball-B/JH Ogallala | | TBD Basketball-G/Varsity Away vs. TBA 3:00pm Basketball-G/JH Away vs. Sutherland 3:00pm Basketball-B/JH Away vs. Sutherland 3:00pm Basketball-JH Away vs. Sutherland | TBD Basketball-B/Varsity Away vs. TBA 12:00pm Wrestling-B/Varsity Away vs. Chadron | TBD Basketball-B/Varsity Away vs. TBA TBD Basketball-G/Varsity Away vs. TBA Singing Youth Nebraska @ North Platte 10:00am Wrestling-B/Varsity Away vs. Chadron |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| | TBD Basketball-G/JH Sutherland vs. TBA TBD Basketball-B/JH Sutherland vs. TBA UNK Honor Band @ Kearney UNK Honor Choir @ Kearney | TBD Basketball-G/JH Sutherland vs. TBA TBD Basketball-B/JH Sutherland vs. TBA 4:00pm Basketball-G/JV/Varsity Haxtun 4:00pm Basketball-B/JV/Varsity Haxtun | | | 9:00am Wrestling-B/Varsity Medicine Valley vs. TBA 4:00pm Basketball-B/JV/Varsity Away vs. Bridgeport Public Schools 4:00pm Basketball-G/JV/Varsity Away vs. Bridgeport Public Schools | 7:00pm FCCLA @ CCS Commons Area |
| 31 | | | | | | |

CHASE COUNTY SCHOOL DISTRICT NO. 10

IMPERIAL, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2015

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
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**DANA F. COLE
& COMPANY LLP**
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, 2015, 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, 2015, 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 - 49 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 - 49, 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 4, 2015, 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 4, 2015

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2015

| FUNCTIONS/PROGRAMS | Disburse- ments | Program Receipts | | Net (Disbursements) Receipts and Changes in Net Position |
|--|--------------------|----------------------------|--|--|
| | | Charges for Services | Operating Grants and Contributions | Primary Government |
| | | | | Total Governmental Activities |
| Governmental Activities | | | | |
| Regular instruction | 3,892,419 | 3,766 | 262,613 | (3,626,040) |
| Poverty programs | 179,688 | | | (179,688) |
| Limited English proficiency programs | 145,068 | | | (145,068) |
| Special education programs | 499,067 | | | (499,067) |
| Support services | | | | |
| Pupils | 144,442 | | | (144,442) |
| Instructional staff | 116,094 | | | (116,094) |
| Maintenance and operation of building and plant | 728,861 | | | (728,861) |
| Vehicle acquisition and maintenance other than pupil transportation vehicles | 25,035 | | | (25,035) |
| Regular pupil transportation | 628,291 | | | (628,291) |
| Special education pupil transportation | 14,892 | | | (14,892) |
| General and administrative | | | | |
| Board of Education | 31,958 | | | (31,958) |
| Executive administration | 265,557 | | | (265,557) |
| District legal services | 3,556 | | | (3,556) |
| Office of the Principal | 289,241 | | | (289,241) |
| Business services | 319,759 | | | (319,759) |
| State programs | 50,321 | | | (50,321) |
| Federal programs | 265,812 | | 330,480 | 64,668 |
| Summer drivers' education | 7,047 | | | (7,047) |
| Adult education | 705 | | | (705) |
| Food program services | 276,715 | 156,385 | 110,167 | (10,163) |
| Employee benefits | 134 | | | (134) |
| Capital outlay | 251,095 | | | (251,095) |

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2015

| | | 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 | | | | (295,000) |
| Principal | 295,000 | | | (54,182) |
| Interest | 54,182 | | | (40,000) |
| Student activities | 40,000 | | | (1,102) |
| Other expenses | 1,102 | | | |
| Total governmental activities | 8,526,041 | 160,151 | 703,260 | (7,662,630) |
| General Receipts | | | | |
| Taxes | | | | |
| Property taxes - general purpose | | | | 6,517,445 |
| Carline taxes | | | | 1,007 |
| Motor vehicle tax | | | | 420,865 |
| Homestead exemption | | | | 2,335 |
| Property tax credit | | | | 27,300 |
| County fines and license fees | | | | 60,725 |
| State aid | | | | 659,301 |
| Interest | | | | 4,904 |
| Other receipts | | | | 64,306 |
| Total general receipts | | | | 7,758,188 |
| Change in net position resulting from receipts and disbursements | | | | 95,558 |
| NET POSITION, beginning of year | | | | 3,240,491 |
| NET POSITION, end of year | | | | 3,336,049 |

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2015

| | | | | | Net (Disbursements) Receipts and Changes in Net Position |
|----------------------------------|--------------------|----------------------------|--|--|--|
| | | Program Receipts | | | Primary Government |
| | Disburse- ments | Charges for Services | Operating Grants and Contributions | | Total Governmental Activities |
| ASSETS | | | | | |
| Cash and certificates of deposit | | | | | 2,204,383 |
| Cash at County Treasurer | | | | | 1,131,666 |
| TOTAL ASSETS | | | | | 3,336,049 |
| NET POSITION | | | | | |
| Restricted for: | | | | | |
| Benefits | | | | | 21,392 |
| Capital projects | | | | | 540,873 |
| Debt services | | | | | 404,667 |
| Unrestricted | | | | | 2,369,117 |
| TOTAL NET POSITION | | | | | 3,336,049 |

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, 2015

| | Major Funds | | | | | | Total Governmental Funds |
|---|------------------|-----------------------------|--------------|---|------------------------|-------------------------|--------------------------------|
| | General Fund | Special Building Fund | Bond Fund | Qualified Capital Purpose Undertaking Fund | Student Fee Fund | School Lunch Fund | |
| RECEIPTS | | | | | | | |
| Taxes | | | | | | | |
| Property taxes - general purpose | 6,096,080 | 45,247 | 698 | 375,420 | | | 6,517,445 |
| Carline tax | 947 | | | 60 | | | 1,007 |
| Motor vehicle taxes | 420,596 | 143 | | 126 | | | 420,865 |
| Homestead exemption | | | | 2,335 | | | 2,335 |
| Property tax credit | | | | 27,300 | | | 27,300 |
| Tuition | 3,766 | | | | | | 3,766 |
| Interest income | 3,070 | 1,137 | 338 | 264 | | 95 | 4,904 |
| Local license fees | 3,425 | | | | | | 3,425 |
| Other local receipts | 264 | | | | | | 264 |
| County receipts | 60,725 | | | | | | 60,725 |
| State receipts | 921,914 | | | | | | 921,914 |
| Federal receipts | 330,480 | | | | | 109,055 | 439,535 |
| Sale of lunches and milk | | | | | | 156,385 | 156,385 |
| Other nonrevenue receipts | 56,926 | | | | 3,691 | 1,112 | 61,729 |
| Total receipts | 7,898,193 | 46,527 | 1,036 | 405,505 | 3,691 | 266,647 | 8,621,599 |
| DISBURSEMENTS | | | | | | | |
| Regular instruction | 3,892,419 | | | | | | 3,892,419 |
| Poverty programs | 179,688 | | | | | | 179,688 |
| Limited English proficiency programs | 145,068 | | | | | | 145,068 |
| Special education programs | 499,067 | | | | | | 499,067 |
| Support services | | | | | | | |
| Pupils | 144,442 | | | | | | 144,442 |
| Instructional staff | 116,094 | | | | | | 116,094 |
| Maintenance and operation of building and plant | 728,861 | | | | | | 728,861 |
| Vehicle acquisition and maintenance other than pupil transportation vehicles | 25,035 | | | | | | 25,035 |
| Regular pupil transportation | 628,291 | | | | | | 628,291 |
| Special education pupil transportation | 14,892 | | | | | | 14,892 |

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, 2015

| | Major Funds | | | | | | Total Governmental Funds |
|---|-----------------|-----------------------------|--------------|---|------------------------|-------------------------|--------------------------------|
| | General Fund | Special Building Fund | Bond Fund | Qualified Capital Purpose Undertaking Fund | Student Fee Fund | School Lunch Fund | |
| DISBURSEMENTS (Continued) | | | | | | | |
| General and administrative | 31,958 | | | | | | 31,958 |
| Board of Education | 265,557 | | | | | | 265,557 |
| Executive administration | 3,556 | | | | | | 3,556 |
| District legal services | 289,241 | | | | | | 289,241 |
| Office of the Principal | 319,759 | | | | | | 319,759 |
| Business services | 50,321 | | | | | | 50,321 |
| State programs | 265,812 | | | | | | 265,812 |
| Federal programs | 7,047 | | | | | | 7,047 |
| Summer school | 705 | | | | | | 705 |
| Adult education | | | | | 276,715 | | 276,715 |
| Food program services | 134 | | | | | | 134 |
| Employee benefits | 125,895 | 125,200 | | | | | 251,095 |
| Capital outlay | | | | | | | |
| Debt service | | | 25,000 | 270,000 | | | 295,000 |
| Principal | | | 19,835 | 34,347 | | | 54,182 |
| Interest | | 1,102 | | | | | 1,102 |
| Other expenses | 7,733,842 | 126,302 | 44,835 | 304,347 | | 276,715 | 8,486,041 |
| Total disbursements | 164,351 | (79,775) | (43,799) | 101,158 | 3,691 | (10,068) | 135,558 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | | | | |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | 24,723 | | 235,000 | | | 50,000 | 309,723 |
| Transfers out | (349,723) | | (235,000) | | | (50,000) | (349,723) |
| Total other financing sources (uses) | (325,000) | | | | | | (40,000) |
| NET CHANGE IN FUND BALANCES | (160,649) | (79,775) | 191,201 | 101,158 | 3,691 | 39,932 | 95,558 |
| FUND BALANCES, beginning of year | 2,455,249 | 379,930 | 213,466 | 139,560 | 6,794 | 45,492 | 3,240,491 |
| FUND BALANCES, end of year | 2,294,600 | 300,155 | 404,667 | 240,718 | 10,485 | 85,424 | 3,336,049 |

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, 2015

| | Major Funds | | | | | | | Total Governmental Funds |
|--|------------------|-----------------------------|----------------|---|------------------------|-------------------------|------------------|--------------------------------|
| | General Fund | Special Building Fund | Bond Fund | Qualified Capital Purpose Undertaking Fund | Student Fee Fund | School Lunch Fund | | |
| ASSETS | | | | | | | | |
| ASSETS | | | | | | | | |
| Cash and cash equivalents | 1,234,755 | 300,110 | 404,667 | 168,942 | 10,485 | 85,424 | 2,204,383 | |
| County Treasurer's balances | 1,059,845 | 45 | | 71,776 | | | 1,131,666 | |
| TOTAL ASSETS | 2,294,600 | 300,155 | 404,667 | 240,718 | 10,485 | 85,424 | 3,336,049 | |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| FUND BALANCES | | | | | | | | |
| Restricted for: | | | | | | | | |
| Capital projects | | 300,155 | | 240,718 | | | 540,873 | |
| Debt service | | | 404,667 | | | | 404,667 | |
| Assigned | | | | | | | | |
| Lunch | | | | | | 85,424 | 85,424 | |
| Capital outlay | 366,178 | | | | | | 366,178 | |
| Employee benefits | 21,392 | | | | 10,485 | | 21,392 | |
| Student fees | | | | | | | 10,485 | |
| Other | 505,787 | | | | | | 505,787 | |
| Unassigned | 1,401,243 | | | | | | 1,401,243 | |
| Total fund balances | 2,294,600 | 300,155 | 404,667 | 240,718 | 10,485 | 85,424 | 3,336,049 | |
| TOTAL LIABILITIES AND FUND BALANCES | 2,294,600 | 300,155 | 404,667 | 240,718 | 10,485 | 85,424 | 3,336,049 | |

See accompanying notes to financial statements.

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2015

| | Activities Fund |
|----------------------------------|--------------------|
| ASSETS | |
| Cash | <u>414,375</u> |
| LIABILITIES | |
| Due to student groups and others | <u>414,375</u> |
| NET POSITION | <u>- 0 -</u> |

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Chase County School District No. 10, Imperial, Nebraska (the District).

Reporting Entity

The Chase County School District No. 10, Imperial, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

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

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

Bond Fund - The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

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

School Lunch Fund - The School Lunch Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Lunch Fund; accordingly, no inventories are maintained in this fund.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

Fiduciary Fund Types

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Major Funds

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

Basis of Accounting

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

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

Capital Assets

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

Fund Balance Classification

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

Nonspendable

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

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

NOTE 2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2015, 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, 2015.

NOTE 3. PENSION PLAN

Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2014, there were 270 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

NOTE 3. PENSION PLAN (Continued)

Plan Description (Continued)

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

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

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

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

For the District's year ended August 31, 2015, the District's total payroll for all employees was \$3,988,648. Total covered payroll was \$3,871,408. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2013, to June 30, 2014 (and from July 1, 2014, through August 31, 2015). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2015, was \$383,002.

Pension Liabilities

At June 30, 2014, the District had a liability of \$372,013 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2014, and

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

NOTE 3. PENSION PLAN (Continued)

Pension Liabilities (Continued)

the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.65% funded as of June 30, 2014, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the District's proportion was 0.185036 percent, which was an increase of 0.000088 percent from its proportion measured as of June 30, 2013.

For the year ended June 30, 2014, the District's allocated pension income was \$4,325.

Actuarial Assumptions

The total pension liability in the June 30, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Price Inflation | 3.25 percent |
| Wage Inflation | 4.00 percent |
| Salary increases, including wage inflation | 4.00 - 9.00 percent |
| Cost-of-Living Adjustment | Members hired before July 1, 2013: 2.50% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% |
| Long-term Rate of Return, net of investment expense, including price inflation | 8.00 percent |
| Municipal Bond Index Rate | 4.35 percent |
| Year FNP is Projected to be Depleted | N/A |
| Single Equivalent Int. Rate, net of investment expense, including price inflation | 8.00 percent |

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

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

NOTE 3. PENSION PLAN (Continued)

Actuarial Assumptions (Continued)

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

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

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

The actuarial assumptions used in the July 1, 2014, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the five-year period ending June 30, 2011. The experience study report is dated August 20, 2012.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014, (see the discussion of the pension plan's investment policy) are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return* |
|--------------------------------|-------------------|---|
| Large Cap US Equity | 26.10% | 4.4% |
| Small Cap US Equity | 2.90% | 4.9% |
| Global Equity | 15.00% | 5.0% |
| International Developed Equity | 11.14% | 5.0% |
| Emerging Markets Equity | 2.36% | 6.2% |
| Fixed Income | 25.00% | 1.7% |
| Bank Loans | 5.00% | 2.0% |
| Real Estate | 7.50% | 4.7% |
| Private Equity | 5.00% | 6.5% |
| Total | 100.00% | |

*Geometric mean, net of investment expenses.

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

NOTE 3. PENSION PLAN (Continued)

Discount Rate

The discount rate used to measure the Total Pension Liability at both June 30, 2013, and June 30, 2014, was 8 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2006, through June 30, 2011. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2113.

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

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

| | Discount Rate | District's Proportionate Share of Net Pension Liability |
|-----------------------|---------------|---|
| 1% decrease | 7.0% | \$4,290,385 |
| Current discount rate | 8.0% | \$1,799,016 |
| 1% increase | 9.0% | \$(271,532) |

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/2015/SA185-03112015-July_1_2013_through_June_30_2014_Audit_Report.pdf.

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

NOTE 8. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

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, 2015, the District paid \$44,835 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 2015, on interagency bonds was \$19,835. Payments are being made out of the Bond fund. Balance outstanding at August 31, 2015, is \$450,000.

Changes to bonds payable for the year ended August 31, 2015, are as follows:

| | |
|--------------------------------------|--------------------|
| Bonds outstanding, September 1, 2014 | 3,000,000 |
| Payments | <u>(295,000)</u> |
| Bonds outstanding, August 31, 2015 | <u>2,705,000</u> |
| Amounts due within one year | <u>295,000</u> |

Amortization Schedule

The annual requirements to amortize all long-term debt outstanding at August 31, 2015, including interest payments, are as follows:

| Year Ending August 31, | Principal | Interest | Total |
|---------------------------|------------------|----------------|------------------|
| 2016 | 295,000 | 51,004 | 346,004 |
| 2017 | 300,000 | 47,990 | 347,990 |
| 2018 | 300,000 | 44,302 | 344,302 |
| 2019 | 310,000 | 39,833 | 349,833 |
| 2020 | 310,000 | 34,570 | 344,570 |
| 2021 - 2025 | 1,035,000 | 81,811 | 1,116,811 |
| 2026 - 2029 | <u>155,000</u> | <u>14,605</u> | <u>169,605</u> |
| Total | <u>2,705,000</u> | <u>314,115</u> | <u>3,019,115</u> |

NOTE 9. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2015, the date the financial statements were available to be issued.

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, 2015

| | General Fund | Depreciation Fund | Employee Benefit Fund | Reclassifications | Total |
|----------------------------------|------------------|-------------------|-----------------------|-------------------|------------------|
| RECEIPTS | | | | | |
| Local sources | | | | | |
| Taxes | | | | | |
| Property taxes - general purpose | 6,096,080 | | | | 6,096,080 |
| Carline tax | 947 | | | | 947 |
| Motor vehicle taxes | 420,596 | | | | 420,596 |
| Tuition | 3,766 | | | | 3,766 |
| Interest | 2,537 | 458 | 75 | | 3,070 |
| Local license fees and fines | 3,425 | | | | 3,425 |
| Other local receipts | 264 | | | | 264 |
| Total local sources | <u>6,527,615</u> | <u>458</u> | <u>75</u> | | <u>6,528,148</u> |
| County sources | | | | | |
| County fines and license fees | 8,708 | | | | 8,708 |
| ESU receipts | 52,017 | | | | 52,017 |
| Total county sources | <u>60,725</u> | | | | <u>60,725</u> |
| State sources | | | | | |
| State aid | 115,491 | | | | 115,491 |
| Special education | 254,268 | | | | 254,268 |
| Special education transportation | 7,623 | | | | 7,623 |
| Homestead exemption | 33,687 | | | | 33,687 |
| Property tax credit | 394,795 | | | | 394,795 |
| High-ability learners | 6,345 | | | | 6,345 |
| Pro-rate motor vehicle | 14,045 | | | | 14,045 |
| State apportionment | 93,660 | | | | 93,660 |
| State categorical programs | 2,000 | | | | 2,000 |
| Total state sources | <u>921,914</u> | | | | <u>921,914</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, 2015

| | General Fund | Depreciation Fund | Employee Benefit Fund | Reclassifications | Total |
|--------------------------------------|------------------|-------------------|-----------------------|-------------------|------------------|
| RECEIPTS (Continued) | | | | | |
| Federal sources | | | | | |
| Title I | 63,920 | | | | 63,920 |
| Title I NCLB | 30,331 | | | | 30,331 |
| Title II, Part A | 20,373 | | | | 20,373 |
| IDEA Part B (611) Base Allocation | 50,449 | | | | 50,449 |
| IDEA Preschool | 4,466 | | | | 4,466 |
| IDEA Poverty | 75,876 | | | | 75,876 |
| Medicaid in Public Schools | 5,607 | | | | 5,607 |
| REAP | 78,352 | | | | 78,352 |
| Other federal categorical receipts | 1,106 | | | | 1,106 |
| Total federal sources | <u>330,480</u> | | | | <u>330,480</u> |
| Nonrevenue receipts | | | | | |
| Transfers from other funds | 24,723 | 100,000 | | (100,000) | 24,723 |
| Sale of property | 23,430 | | | | 23,430 |
| Other nonrevenue receipts | 33,496 | | | | 33,496 |
| Total nonrevenue receipts | <u>81,649</u> | <u>100,000</u> | | <u>(100,000)</u> | <u>81,649</u> |
| TOTAL RECEIPTS | <u>7,922,383</u> | <u>100,458</u> | <u>75</u> | <u>(100,000)</u> | <u>7,922,916</u> |
| DISBURSEMENTS | | | | | |
| Regular instruction | 3,892,419 | | | | 3,892,419 |
| Poverty programs | 179,688 | | | | 179,688 |
| Limited English proficiency programs | 145,068 | | | | 145,068 |
| Special education programs | 499,067 | | | | 499,067 |
| Support services | | | | | |
| Pupils | 144,442 | | | | 144,442 |
| Instructional staff | 116,094 | | | | 116,094 |

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, 2015

| | General Fund | Depreciation Fund | Employee Benefit Fund | Reclassifications | Total |
|--|--------------|-------------------|-----------------------|-------------------|-----------|
| DISBURSEMENTS (Continued) | | | | | |
| Support services (Continued) | | | | | |
| Vehicle acquisition and maintenance other than pupil transportation vehicles | 25,035 | | | | 25,035 |
| Maintenance and operation of building and plant | 728,861 | | | | 728,861 |
| Pupil transportation | 728,291 | | | (100,000) | 628,291 |
| Special education pupil transportation | 14,892 | | | | 14,892 |
| General and administrative | 31,958 | | | | 31,958 |
| Board of Education | 265,557 | | | | 265,557 |
| Executive administration | 3,556 | | | | 3,556 |
| District legal services | 289,241 | | | | 289,241 |
| Office of the Principal | 319,759 | | | | 319,759 |
| Business services | 50,321 | | | | 50,321 |
| State programs | 265,812 | | | | 265,812 |
| Federal programs | 7,047 | | | | 7,047 |
| Summer school | 705 | | | | 705 |
| Adult education | | 125,895 | | | 125,895 |
| Capital outlay | | | 134 | | 134 |
| Employee benefits | | | | | |
| Transfer to other funds | 325,000 | 24,723 | | | 349,723 |
| TOTAL DISBURSEMENTS | 8,032,813 | 150,618 | 134 | (100,000) | 8,083,565 |
| RECEIPTS UNDER DISBURSEMENTS | (110,430) | (50,160) | (59) | | (160,649) |
| FUND BALANCE, beginning of year | 2,017,460 | 416,338 | 21,451 | | 2,455,249 |
| FUND BALANCE, end of year | 1,907,030 | 366,178 | 21,392 | | 2,294,600 |

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, 2015

| | Original and Final Budget | 2015 Actual |
|-----------------------------------|------------------------------------|------------------|
| RECEIPTS | | |
| Local sources | | |
| Taxes | | |
| Property taxes - general purpose | 6,343,122 | 6,096,080 |
| Carline tax | 1,500 | 947 |
| Motor vehicle taxes | 385,000 | 420,596 |
| Tuition | | 3,766 |
| Interest | 5,000 | 2,537 |
| Local license fees and fines | 3,000 | 3,425 |
| Other local receipts | 10,000 | 264 |
| Total local sources | <u>6,747,622</u> | <u>6,527,615</u> |
| County sources | | |
| Educational Service Unit receipts | 25,000 | 8,708 |
| County fines and license fees | 64,000 | 52,017 |
| Total county sources | <u>89,000</u> | <u>60,725</u> |
| State sources | | |
| State aid | 115,491 | 115,491 |
| Special education | 295,000 | 254,268 |
| Special education Transportation | 2,000 | 7,623 |
| Homestead exemption | | 33,687 |
| Property tax credit | | 394,795 |
| High-ability learners | 6,000 | 6,345 |
| Pro-rate motor vehicle | 16,000 | 14,045 |
| State apportionment | 80,000 | 93,660 |
| State categorical programs | | 2,000 |
| Total state sources | <u>514,491</u> | <u>921,914</u> |
| Federal sources | | |
| Title I | 26,000 | 63,920 |
| Title I, NCLB | | 30,331 |

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, 2015

| | Original and Final Budget | 2015 Actual |
|---|------------------------------------|----------------------|
| RECEIPTS (Continued) | | |
| Federal sources (Continued) | | |
| REAP | | 78,352 |
| IDEA Base Allocation | 21,000 | 50,449 |
| IDEA Preschool | 137,000 | 4,466 |
| IDEA Poverty | | 75,876 |
| Medicaid in Public Schools | 3,100 | 5,607 |
| Title II, Part A | | 20,373 |
| Other Federal Categorical Receipts | 74,000 | 1,106 |
| Total federal sources | <u>261,100</u> | <u>330,480</u> |
| Nonrevenue Sources | | |
| Sale of property | | 23,430 |
| Transfers In from other funds | | 24,723 |
| Other nonrevenue receipts | 10,000 | 33,496 |
| Total nonrevenue sources | <u>10,000</u> | <u>81,649</u> |
| TOTAL RECEIPTS | <u>7,622,213</u> | <u>7,922,383</u> |
| DISBURSEMENTS | | |
| Regular instruction | 4,250,000 | 3,892,419 |
| Limited English proficiency programs | | 145,068 |
| Poverty programs | | 179,688 |
| Special education programs | 680,000 | 499,067 |
| Support services | | |
| Pupils | 195,000 | 144,442 |
| Instructional staff | 165,000 | 116,094 |
| Vehicle acquisition and maintenance other than pupil transportation vehicles | 29,500 | 25,035 |
| Maintenance and operation of building and plant | 700,000 | 728,861 |

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, 2015

| | Original and Final Budget | 2015 Actual |
|--|------------------------------------|----------------------|
| DISBURSEMENTS (Continued) | | |
| Support Services (Continued) | | |
| Regular pupil transportation | 565,000 | 728,291 |
| Special education pupil transportation | 25,000 | 14,892 |
| General and administrative | | |
| Board of Education | 37,000 | 31,958 |
| Executive administration | 270,000 | 265,557 |
| District legal services | | 3,556 |
| Office of the Principal | 325,000 | 289,241 |
| Business services | 350,000 | 319,759 |
| State categorical programs | | 50,321 |
| Federal programs | 190,000 | 265,812 |
| Debt Services | 200,000 | |
| Summer school | 14,000 | 7,047 |
| Adult education | 2,500 | 705 |
| Transfers | <u>130,000</u> | <u>325,000</u> |
| TOTAL DISBURSEMENTS | <u>8,128,000</u> | <u>8,032,813</u> |
| RECEIPTS UNDER DISBURSEMENTS | | (110,430) |
| FUND BALANCE, beginning of year | | <u>2,017,460</u> |
| FUND BALANCE, end of year | | <u>1,907,030</u> |

See accompanying notes to budgetary schedules.

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

| | Original and Final Budget | 2015 Actual |
|--|------------------------------------|----------------|
| RECEIPTS | | |
| Transfer - General Fund (as expensed from the General Fund) | 100,000 | 100,000 |
| Interest received | | 458 |
| Total receipts | <u>100,000</u> | <u>100,458</u> |
| DISBURSEMENTS | | |
| Capital outlay | 516,281 | 125,895 |
| Transfer to General Fund | | 24,723 |
| Total disbursements | <u>516,281</u> | <u>150,618</u> |
| RECEIPTS UNDER DISBURSEMENTS | | (50,160) |
| FUND BALANCE, beginning of year | | <u>416,338</u> |
| FUND BALANCE, end of year | | <u>366,178</u> |

See accompanying notes to budgetary schedules.

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

| | Original and Final Budget | 2015 Actual |
|---------------------------------|------------------------------------|------------------|
| RECEIPTS | | |
| Interest | <u> </u> | <u> 75</u> |
| DISBURSEMENTS | | |
| Employee benefits | <u>21,406</u> | <u> 134</u> |
| RECEIPTS UNDER DISBURSEMENTS | | (59) |
| FUND BALANCE, beginning of year | | <u>21,451</u> |
| FUND BALANCE, end of year | | <u>21,392</u> |

See accompanying notes to budgetary schedules.

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

| | Original and Final Budget | 2015 Actual |
|----------------------------------|------------------------------------|-----------------------|
| RECEIPTS | | |
| Taxes | | |
| Property taxes - general purpose | | 45,247 |
| Pro-rate motor vehicle taxes | | 143 |
| Interest | | <u>1,137</u> |
| Total receipts | | <u><u>46,527</u></u> |
| DISBURSEMENTS | | |
| Supplies | | 1,102 |
| Building improvements | <u>359,172</u> | <u>125,200</u> |
| Total disbursements | <u><u>359,172</u></u> | <u><u>126,302</u></u> |
| RECEIPTS UNDER DISBURSEMENTS | | (79,775) |
| FUND BALANCE, beginning of year | | <u>379,930</u> |
| FUND BALANCE, end of year | | <u><u>300,155</u></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, 2015

| | Original and Final Budget | 2015 Actual |
|---------------------------------|------------------------------------|----------------|
| RECEIPTS | | |
| Taxes | | |
| Property taxes - debt purpose | | 698 |
| Interest | | 338 |
| Transfers from General Fund | | 235,000 |
| Total receipts | | 236,036 |
| DISBURSEMENTS | | |
| Bond redemption | 213,498 | 25,000 |
| Interest expense | | 19,835 |
| Total disbursements | 213,498 | 44,835 |
| RECEIPTS OVER DISBURSEMENTS | | 191,201 |
| FUND BALANCE, beginning of year | | 213,466 |
| FUND BALANCE, end of year | | 404,667 |

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, 2015

| | Original and Final Budget | 2015 Actual |
|------------------------------------|------------------------------------|----------------|
| RECEIPTS | | |
| Taxes | | |
| Property taxes - general purpose | 439,771 | 375,420 |
| Carline tax | | 60 |
| Pro-rate motor vehicle taxes | | 126 |
| Homestead exemption | | 2,335 |
| Property tax credit | | 27,300 |
| Interest | | 264 |
| Total receipts | <u>439,771</u> | <u>405,505</u> |
| DISBURSEMENTS | | |
| Retirement of bond principal | 576,170 | 270,000 |
| Bond interest | 17,545 | 34,347 |
| Total disbursements | <u>593,715</u> | <u>304,347</u> |
| RECEIPTS OVER DISBURSEMENTS | | 101,158 |
| FUND BALANCE, beginning of year | | <u>139,560</u> |
| FUND BALANCE, end of year | | <u>240,718</u> |

See accompanying notes to budgetary schedules.

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

| | Original and Final Budget | 2015 Actual |
|--|------------------------------------|----------------|
| RECEIPTS | | |
| Sale of lunches | 179,700 | 156,385 |
| State reimbursement | 850 | |
| Federal reimbursement | 110,000 | 109,055 |
| Interest income | | 95 |
| Transfer from General Fund | | 50,000 |
| Other receipts | | <u>1,112</u> |
| Total receipts | <u>290,550</u> | <u>316,647</u> |
| DISBURSEMENTS | | |
| Salaries | 82,000 | 88,834 |
| Payroll taxes and benefits | 29,210 | 28,176 |
| Food and supplies | 215,000 | 150,192 |
| Other expenses | | <u>9,513</u> |
| Total disbursements | <u>326,210</u> | <u>276,715</u> |
| RECEIPTS OVER DISBURSEMENTS | | 39,932 |
| FUND BALANCE, beginning of year | | <u>45,492</u> |
| FUND BALANCE, end of year | | <u>85,424</u> |

See accompanying notes to budgetary schedules.

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

| | Original and Final Budget | 2015 Actual |
|---------------------------------|------------------------------------|-------------------|
| RECEIPTS | | |
| Driver's Education | <u> </u> | <u>3,691</u> |
| DISBURSEMENTS | | |
| Drivers' Education | <u> </u> | <u> </u> |
| RECEIPTS OVER DISBURSEMENTS | | 3,691 |
| FUND BALANCE, beginning of year | | <u>6,794</u> |
| FUND BALANCE, end of year | | <u>10,485</u> |

See accompanying notes to budgetary schedules.

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

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

Basis of Accounting

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

Budget Law

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

Reconciliation

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

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

| | |
|--|------------------|
| Receipts under disbursements - financial reporting basis | |
| General Fund | <u>(160,649)</u> |
| Receipts under disbursements - budgetary basis | |
| General Fund | (110,430) |
| Depreciation Fund | (50,160) |
| Employee Benefit Fund | <u>(59)</u> |
| | <u>(160,649)</u> |

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

NOTE 2. TRANSFERS

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

| General Fund Category | Transferred to Fund | |
|--------------------------|------------------------|----------------|
| Food | School Lunch | 50,000 |
| Debt Service | Bond | 235,000 |
| Student Activities | Activities | 40,000 |
| Pupil transportation | Depreciation | <u>100,000</u> |
| | | <u>425,000</u> |

The District made a \$24,723 transfer from the Depreciation Fund to the General Fund for reimbursement of vehicle acquisition expense.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

REGULAR INSTRUCTION

| | |
|--|------------------|
| Regular salaries | 2,338,940 |
| Substitute salaries | 68,311 |
| Clerical and paraprofessional staff salaries | 3,256 |
| Stipends | 6,435 |
| Social security | 178,668 |
| Retirement | 187,871 |
| Health insurance | 509,470 |
| Other employee benefits | 5,604 |
| Contracted services | 26,027 |
| Supplies and materials | 93,290 |
| Textbooks | 85,732 |
| Periodicals | 1,528 |
| Audio-Visual materials | 8,645 |
| Computer hardware | 24,291 |
| Computer software | 3,664 |
| Other supplies and materials | 23,316 |
| Furniture and equipment | 100,645 |
| Computer Hardware - capital outlay | 197,538 |
| Dues and fees | 6,465 |
| Travel expenses and mileage | 10,424 |
| Other expenses | 12,299 |
| Total regular instruction | <u>3,892,419</u> |

LIMITED ENGLISH PROFICIENCY PROGRAMS

| | |
|--|----------------|
| Regular salaries | 77,572 |
| Substitute salaries | 3,202 |
| Clerical and paraprofessional staff salaries | 21,014 |
| Social security | 7,192 |
| Retirement | 8,425 |
| Health insurance | 26,960 |
| Other employee benefits | 251 |
| Travel expense and mileage | 309 |
| Other expenses | 143 |
| Total limited English proficiency programs | <u>145,068</u> |

POVERTY PROGRAMS

| | |
|--|--------|
| Regular salaries | 53,283 |
| Clerical and paraprofessional staff salaries | 78,382 |

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

POVERTY PROGRAMS (Continued)

| | |
|-------------------------|---------|
| Social security | 8,855 |
| Retirement | 11,961 |
| Health insurance | 26,302 |
| Other employee benefits | 288 |
| Supplies | 359 |
| Other expenses | 258 |
| Total poverty programs | 179,688 |

SPECIAL EDUCATION PROGRAMS

| | |
|--|---------|
| Regular salaries | 47,006 |
| Substitute salaries | 7,002 |
| Clerical and paraprofessional staff salaries | 118,064 |
| Social security | 13,546 |
| Retirement | 19,320 |
| Health insurance | 62,848 |
| Other employee benefits | 590 |
| Tuition paid to other agencies | 227,628 |
| Supplies and materials | 1,081 |
| Textbooks | 449 |
| Capital outlay | 1,036 |
| Dues and fees | 127 |
| Travel expense and mileage | 370 |
| Total special education programs | 499,067 |

TOTAL INSTRUCTIONAL PROGRAMS

4,716,242

SUPPORT SERVICES - PUPILS

| | |
|---------------------------------|---------|
| Regular salaries | 93,374 |
| Substitute salaries | 957 |
| Social security | 6,613 |
| Retirement | 8,560 |
| Health Insurance | 29,137 |
| Other employee benefits | 237 |
| Supplies and materials | 3,853 |
| Computer hardware | 395 |
| Dues and fees | 630 |
| Travel expense and mileage | 614 |
| Other expenses | 72 |
| Total support services - pupils | 144,442 |

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

SUPPORT SERVICES - INSTRUCTIONAL STAFF

| | |
|--|---------|
| Regular salaries | 60,473 |
| Clerical and paraprofessional staff salaries | 12,934 |
| Social security | 5,491 |
| Retirement | 5,864 |
| Health insurance | 6,099 |
| Other employee benefits | 183 |
| Supplies and materials | 2,448 |
| Library books | 9,900 |
| Periodicals | 655 |
| Audio-Visual materials | 2,355 |
| Computer hardware | 2,935 |
| Furniture and equipment | 6,757 |
| Total support services - instructional staff | 116,094 |

SUPPORT SERVICES - BOARD OF EDUCATION

| | |
|---|--------|
| Supplies and materials | 390 |
| Accounting and auditing services | 8,050 |
| Advertising and printing | 8,085 |
| Dues and fees | 12,295 |
| Travel expense and mileage | 3,038 |
| Other expenses | 100 |
| Total support services - Board of Education | 31,958 |

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

| | |
|---|---------|
| Regular salaries | 127,108 |
| Clerical and paraprofessional staff salaries | 55,750 |
| Social security | 13,082 |
| Retirement | 14,573 |
| Health insurance | 47,308 |
| Other employee benefits | 434 |
| Supplies and materials | 996 |
| Dues and fees | 2,172 |
| Travel expense and mileage | 4,134 |
| Total support services - executive administration | 265,557 |

SUPPORT SERVICES - DISTRICT LEGAL SERVICES

| | |
|------------------------------|-------|
| Legal and technical services | 3,556 |
|------------------------------|-------|

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

SUPPORT SERVICES - OFFICE OF THE PRINCIPAL

| | |
|--|----------------|
| Regular salaries | 156,975 |
| Substitute salaries | 976 |
| Clerical and paraprofessional staff salaries | 45,068 |
| Social security | 15,096 |
| Retirement | 15,900 |
| Health insurance | 47,383 |
| Other employee benefits | 514 |
| Supplies and materials | 769 |
| Computer hardware | 909 |
| Computer software | 89 |
| Furniture and equipment | 2,371 |
| Dues and fees | 949 |
| Travel expense and mileage | 1,046 |
| Other expenses | 1,196 |
| Total support services - Office of the Principal | <u>289,241</u> |

SUPPORT SERVICES - BUSINESS SERVICES

| | |
|--|----------------|
| Data processing | 19,788 |
| Other professional and technical services | 72,788 |
| Rentals or leases | 6,993 |
| Postage | 6,397 |
| Distance education & telecommunications | 14,557 |
| Other communications | 10,936 |
| Building acquisition and improvements | 187,800 |
| Furniture and equipment | 500 |
| Total support services - business services | <u>319,759</u> |

SUPPORT SERVICES - VEHICLE ACQUISITION AND MAINTENANCE
 OTHER THAN PUPIL TRANSPORTATION VEHICLES

| | |
|---|---------------|
| Gas and oil | 35 |
| Vehicle acquisition | 25,000 |
| Total support services - vehicle acquisition and maintenance other than pupil transportation vehicles | <u>25,035</u> |

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2015

SUPPORT SERVICES - MAINTENANCE AND OPERATION
OF BUILDING AND PLANT

| | |
|---|----------------|
| Regular salaries | 189,998 |
| Substitute salaries | 4,355 |
| Social security | 14,524 |
| Retirement | 15,506 |
| Health insurance | 54,238 |
| Other employee benefits | 455 |
| Contracted services | 60,521 |
| Fuel | 29,443 |
| Electricity | 108,934 |
| Water and sewer | 33,504 |
| Rentals or leases | 2,750 |
| Property insurance | 138,383 |
| Other property services | 292 |
| Supplies and materials | 59,199 |
| Furniture and equipment | 16,741 |
| Other expenses | 18 |
| Total support services - maintenance and operation of building and plant | <u>728,861</u> |

SUPPORT SERVICES - REGULAR PUPIL TRANSPORTATION

| | |
|---|----------------|
| Regular salaries | 190,277 |
| Substitute salaries | 14,558 |
| Social security | 15,637 |
| Retirement | 13,636 |
| Health insurance | 5,567 |
| Other employee benefits | 133 |
| Gas and oil | 83,732 |
| Tires and parts | 35,962 |
| Bus repair and maintenance | 12,336 |
| Supplies | 453 |
| Furniture and equipment | 99 |
| Bus acquisition | 318,373 |
| Vehicle acquisition | 22,950 |
| Dues and fees | 93 |
| Travel expense and mileage | 200 |
| Other expenses | 14,285 |
| Total support services - regular pupil transportation | <u>728,291</u> |

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND
 SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

| | |
|---|---------|
| SUPPORT SERVICES - SPECIAL EDUCATION PUPIL | |
| TRANSPORTATION | |
| Regular salaries | 12,671 |
| Social security | 969 |
| Retirement | 1,252 |
| | <hr/> |
| Total support services - special education pupil transportation | 14,892 |
| | <hr/> |
| STATE PROGRAMS | |
| Regular salaries | 35,738 |
| Substitute salaries | 698 |
| Social security | 2,748 |
| Retirement | 3,481 |
| Health insurance | 7,003 |
| Other employee benefits | 89 |
| Supplies and materials | 169 |
| Textbooks | 120 |
| Dues and fees | 25 |
| Travel expenses and mileage | 250 |
| | <hr/> |
| Total state programs | 50,321 |
| | <hr/> |
| FEDERAL PROGRAMS | |
| Title I, Part A NCLB Improving Academic | |
| Achievement of the Disadvantaged | |
| Regular salaries | 59,794 |
| Clerical and paraprofessional staff salaries | 26,995 |
| Social security | 5,426 |
| Retirement | 6,165 |
| Health insurance | 21,040 |
| Other employee benefits | 187 |
| Dues and fees | 100 |
| Travel expense and mileage | 15,441 |
| | <hr/> |
| Total Title I, Part A NCLB improving academic achievement of the disadvantaged | 135,148 |
| | <hr/> |
| IDEA Special Education - Preschool | |
| Purchased services | 54,822 |
| | <hr/> |

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2015

FEDERAL PROGRAMS (Continued)

| | |
|------------------------------------|----------------|
| IDEA Enrollment/Poverty | |
| Regular salaries | <u>75,707</u> |
| Other Federal Categorical Receipts | |
| Supplies | <u>135</u> |
| Total federal programs | <u>265,812</u> |

SUMMER DRIVERS EDUCATION

| | |
|--------------------------------|--------------|
| Regular salaries | 5,022 |
| Social security | 384 |
| Retirement | 496 |
| Supplies | 45 |
| Travel expense and mileage | <u>1,100</u> |
| Total summer drivers education | <u>7,047</u> |

ADULT EDUCATION

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

TRANSFERS

| | |
|-----------------------------------|----------------|
| Transfers to the Activities Fund | 40,000 |
| Transfer to the School Lunch Fund | 50,000 |
| Transfer to the Bond Fund | <u>235,000</u> |
| Total Transfers | <u>325,000</u> |

| | |
|---------------------|------------------|
| TOTAL DISBURSEMENTS | <u>8,032,813</u> |
|---------------------|------------------|

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

| | Balance 9/1/14 | Receipts | Transfers | Disburse- ments | Balance 8/31/15 |
|--------------------------------|-------------------|----------|-----------|--------------------|--------------------|
| Special Education Donations | 617 | | | 617 | |
| Elementary Activity Fund | 333 | 180 | | 132 | 381 |
| Art Resale | 1,294 | | | | 1,294 |
| Defibrillator Training Fund | 1,821 | | | 975 | 846 |
| Assignment Books | 2,027 | 48 | | | 2,075 |
| Lock Resale | 1,099 | 100 | | 50 | 1,149 |
| Bank Instrument Rental | 400 | | | | 400 |
| Interest Accrual | 1,336 | 307 | | | 1,643 |
| Adult Education | 706 | | | | 706 |
| Special Projects | 18,581 | | | 333 | 18,248 |
| Library Book Sales | 182 | 32 | | | 214 |
| Breakfast | 12,214 | | | 404 | 11,810 |
| Milk Vending Account | 2,684 | 5,656 | (520) | 4,477 | 3,343 |
| Clearing Account | 5,167 | 10,998 | | 4,565 | 11,600 |
| Kiewit (Emergency Clothing) | 12 | | | | 12 |
| Kindergarten Snacks | 320 | 250 | | 534 | 36 |
| Staff and Student Appreciation | 500 | | | 422 | 78 |
| Show Choir | 5,451 | 384 | | 4,456 | 1,379 |
| Musical | 2,249 | 1,706 | | 846 | 3,109 |
| Show Choir Outfits | 6 | 1,539 | | 1,388 | 157 |
| Elementary Music Resale | 60 | | | | 60 |
| Band Resale | 540 | 2,210 | | | 2,750 |
| Jazz Band | (96) | | | | (96) |
| Band Fundraiser | 622 | 9,694 | | 10,386 | (70) |
| SPVA Music | 799 | | | | 799 |
| District XI Music | (275) | | 275 | | |
| Drama | 2,030 | 1,350 | | 1,753 | 1,627 |
| Fine Art | 4,525 | | | | 4,525 |
| Alumni | 1,108 | | | | 1,108 |
| Class of 2013 | 96 | | | | 96 |
| Class of 2014 | 161 | | | | 161 |
| Class of 2015 | 3,485 | | | 2,761 | 724 |
| Class of 2016 | 2,112 | 6,602 | 409 | 7,078 | 2,045 |
| Class of 2017 | 4,753 | 2,579 | (430) | 2,030 | 4,872 |
| FCCLA | 6,362 | 4,277 | | 4,092 | 6,547 |

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2015

| | Balance 9/1/14 | Receipts | Transfers | Disburse- ments | Balance 8/31/15 |
|---------------------------|-------------------|----------------|---------------|--------------------|--------------------|
| FFA | 14,820 | 81,376 | | 85,063 | 11,133 |
| FFA Farm Account | 3,217 | 3,962 | | 3,055 | 4,124 |
| FFA Memorial | 3,104 | | | 1,178 | 1,926 |
| Pro-Start | 779 | | | | 779 |
| Industrial Arts Resale | 436 | 3,357 | | 5,578 | (1,785) |
| Skills USA | 118 | | | | 118 |
| Diversified Occupations | 78 | | | | 78 |
| Building Construction | 249 | | | | 249 |
| Smith Scholarship Fund | 29,755 | 2,072 | | | 31,827 |
| Wood Scholarship | | | | | |
| Beet Growers Scholarship | 5,338 | | | | 5,338 |
| Activities Fund CDs | <u>39,688</u> | <u>48,119</u> | | | <u>87,807</u> |
| | | | | | |
| TOTAL ACTIVITIES FUND | <u>352,389</u> | <u>280,124</u> | <u>40,000</u> | <u>258,138</u> | <u>414,375</u> |
| | | | | | |
| ORIGINAL AND FINAL BUDGET | | <u>315,800</u> | <u>30,000</u> | <u>450,000</u> | |

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2015

2015-001 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.

2015-002 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, 2015

2015-002 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.

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2015

2014-001 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 2015-001, and is considered to be a significant deficiency for the year ended August 31, 2015.

2014-002 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 2015-002, and is considered to be a significant deficiency for the year ended August 31, 2015.

John M. Guthery
Thomas M. Haase
James B. Gessford
Rex R. Schultze***
Daniel F. Kaplan
Gregory H. Perry
Joseph F. Bachmann*
R. J. Shortridge*
Jeanette Stull
Corey L. Stull*
Joshua J. Schauer*
Shawn P. Dontigney
Derek A. Aldridge**
Justin J. Knight****



Of Counsel
Richard D. Sievers

*Also admitted in Iowa
**Also admitted in Kansas
***Also admitted in Wyoming
****Also admitted in Colorado

PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.

Ernest B. Perry (1876-1962)
Arthur E. Perry (1910-1982)
R. R. Perry (1917-1999)
Edwin C. Perry (1931-2012)

November 12, 2015

Joey Lefdal, Superintendent
and the Board of Education
Chase County Schools
520 East 9th Street, Box 577
Imperial, NE 69033

RE: 2015 Audit Letter

Dear Joey and Board Members:

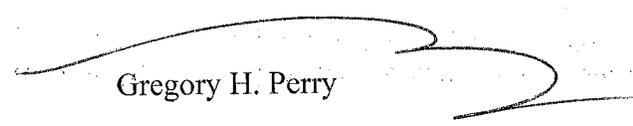
Pursuant to your written request, I have prepared an audit letter and mailed the original of the letter to your auditor, a copy of which is enclosed.

In preparing this letter, we have reviewed our files and relied on information you supplied to us in a telephone call with Joey on November 12, 2015, wherein it was indicated to me that there was no pending or threatened litigation or unasserted claims or assessments against the School District, and that there were no pending civil rights complaints or investigations, or other matters currently pending by or against the District which in any way involved the School District's finances, except as stated in the audit letter.

We trust this letter will suffice for purposes of your Auditor. If not, please let us know, otherwise we will take no further action thereon.

Sincerely,

**PERRY, GUTHERY, HAASE &
GESSFORD, P.C., L.L.O.**


Gregory H. Perry

Enclosure

John M. Guthery
Thomas M. Haase
James B. Gessford
Rex R. Schultze***
Daniel F. Kaplan
Gregory H. Perry
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R. J. Shortridge*
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Of Counsel
Richard D. Sievers

*Also admitted in Iowa
**Also admitted in Kansas
***Also admitted in Wyoming
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Edwin C. Perry (1931-2012)

November 12, 2015

Dana F. Cole & Company, LLP
PO Box 1393
Grand Island, NE 68802

RE: Chase County School District 0003, a/k/a Chase County Schools

Dear Sir/Madam:

Our office received a letter dated November 10, 2015, from Joey Lefdal, Superintendent of the above school district, requesting that we furnish you with information in connection with your examination of the financial statements of the above school district as of August 31, 2015, and during the period from that date to the date of this letter.

In response thereto, we submit the following:

1. While this firm represents the School District, our employment has been limited to matters in which we have been consulted and employed by the School District. We are not employed on a retainer basis, and only perform services when so requested and employed.
2. In light of paragraph 1, except as may be hereinafter noted, as of this date, we have not been employed or requested to handle any material pending or threatened litigation, claims, or assessments for the School District.
3. In light of paragraph 1, except as may be herein noted, as of this date, we have not been employed or requested to handle any unasserted claims which are probable of assertion or which, if asserted, would have at least a reasonable possibility of an unfavorable outcome on behalf of the School District.
4. As of August 31, 2015, there were no fees due to us for services rendered.

This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975); without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this

Dana F. Cole & Company, LLP
November 12, 2015
Page 2

response (paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by paragraph 5 of the Statement and the accompanying Commentary (which is an integral part of the Statement). Consistent with the last sentence of paragraph 6 of the ABA Statement of Policy and pursuant to the school district's request, this will confirm as correct the school district's understanding as set forth in its audit inquiry letter to us that whenever, in the course of performing legal services for the school district with respect to a matter recognized to involve an unasserted claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the school district must disclose or consider disclosure concerning such possible claim or assessment, we, as a matter of professional responsibility to the school district will so advise the school district and will consult with the school district concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5.

Sincerely,

**PERRY, GUTHERY, HAASE &
GESSFORD, P.C., L.L.O.**


Gregory H. Perry
For the Firm

cc: Joey Lefdal, Superintendent
and the Board of Education
Chase County Schools

November 13, 2015

Chase County Schools
Board of Education
520 East 9th Street
Imperial, NE 69033

Dear Negotiations Committee:

The Imperial Education Association requests that the school board of the Chase County Schools take action to recognize Imperial Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff for the 2017-18 contract year.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Speck". The signature is fluid and cursive, with the first name "Jason" and last name "Speck" clearly distinguishable.

Jason Speck
Imperial Education Association

Imperial Community Facility Agency

Interlocal Pool Project

Series 2016 refunding Sries 2008 Bonds

Sources & Uses

Dated 02/15/2016 | Delivered 02/15/2016

Sources Of Funds

| | |
|---------------------|--------------|
| Par Amount of Bonds | \$435,000.00 |
|---------------------|--------------|

Total Sources

\$435,000.00

Uses Of Funds

| | |
|-----------------------------------|------------|
| Deposit to Current Refunding Fund | 427,989.58 |
|-----------------------------------|------------|

| | |
|---------------------------------------|----------|
| Total Underwriter's Discount (1.250%) | 5,437.50 |
|---------------------------------------|----------|

| | |
|-------------------|----------|
| Costs of Issuance | 1,407.04 |
|-------------------|----------|

| | |
|-----------------|--------|
| Rounding Amount | 165.88 |
|-----------------|--------|

Total Uses

\$435,000.00

Imperial Community Facility Agency

Interlocal Pool Project

Series 2016 refunding Sries 2008 Bonds

Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I | Fiscal Total |
|--------------|---------------------|----------|--------------------|---------------------|--------------|
| 02/15/2016 | - | - | - | - | - |
| 06/15/2016 | - | - | 2,855.83 | 2,855.83 | - |
| 12/15/2016 | 30,000.00 | 0.700% | 4,283.75 | 34,283.75 | 37,139.58 |
| 06/15/2017 | - | - | 4,178.75 | 4,178.75 | - |
| 12/15/2017 | 30,000.00 | 1.050% | 4,178.75 | 34,178.75 | 38,357.50 |
| 06/15/2018 | - | - | 4,021.25 | 4,021.25 | - |
| 12/15/2018 | 35,000.00 | 1.150% | 4,021.25 | 39,021.25 | 43,042.50 |
| 06/15/2019 | - | - | 3,820.00 | 3,820.00 | - |
| 12/15/2019 | 35,000.00 | 1.250% | 3,820.00 | 38,820.00 | 42,640.00 |
| 06/15/2020 | - | - | 3,601.25 | 3,601.25 | - |
| 12/15/2020 | 30,000.00 | 1.450% | 3,601.25 | 33,601.25 | 37,202.50 |
| 06/15/2021 | - | - | 3,383.75 | 3,383.75 | - |
| 12/15/2021 | 30,000.00 | 1.650% | 3,383.75 | 33,383.75 | 36,767.50 |
| 06/15/2022 | - | - | 3,136.25 | 3,136.25 | - |
| 12/15/2022 | 30,000.00 | 1.900% | 3,136.25 | 33,136.25 | 36,272.50 |
| 06/15/2023 | - | - | 2,851.25 | 2,851.25 | - |
| 12/15/2023 | 35,000.00 | 2.150% | 2,851.25 | 37,851.25 | 40,702.50 |
| 06/15/2024 | - | - | 2,475.00 | 2,475.00 | - |
| 12/15/2024 | 35,000.00 | 2.350% | 2,475.00 | 37,475.00 | 39,950.00 |
| 06/15/2025 | - | - | 2,063.75 | 2,063.75 | - |
| 12/15/2025 | 35,000.00 | 2.550% | 2,063.75 | 37,063.75 | 39,127.50 |
| 06/15/2026 | - | - | 1,617.50 | 1,617.50 | - |
| 12/15/2026 | 40,000.00 | 2.750% | 1,617.50 | 41,617.50 | 43,235.00 |
| 06/15/2027 | - | - | 1,067.50 | 1,067.50 | - |
| 12/15/2027 | 35,000.00 | 2.950% | 1,067.50 | 36,067.50 | 37,135.00 |
| 06/15/2028 | - | - | 551.25 | 551.25 | - |
| 12/15/2028 | 35,000.00 | 3.150% | 551.25 | 35,551.25 | 36,102.50 |
| Total | \$435,000.00 | - | \$72,674.58 | \$507,674.58 | - |

Yield Statistics

| | |
|-----------------------------------|-------------|
| Bond Year Dollars | \$3,062.50 |
| Average Life | 7.040 Years |
| Average Coupon | 2.3730475% |
| Net Interest Cost (NIC) | 2.5505985% |
| True Interest Cost (TIC) | 2.5487199% |
| Bond Yield for Arbitrage Purposes | 2.3559030% |
| All Inclusive Cost (AIC) | 2.6005042% |

IRS Form 8038

| | |
|---------------------------|-------------|
| Net Interest Cost | 2.3730475% |
| Weighted Average Maturity | 7.040 Years |

Imperial Community Facility Agency

Interlocal Pool Project

Series 2016 refunding Sries 2008 Bonds

Gross Debt Service Comparison

| Date | Principal | Coupon | Interest | New D/S | OLD D/S | Savings |
|--------------|---------------------|----------|--------------------|---------------------|---------------------|--------------------|
| 12/15/2016 | 30,000.00 | 0.700% | 7,139.58 | 36,973.70 | 42,937.50 | 5,963.80 |
| 12/15/2017 | 30,000.00 | 1.050% | 8,357.50 | 38,357.50 | 42,087.50 | 3,730.00 |
| 12/15/2018 | 35,000.00 | 1.150% | 8,042.50 | 43,042.50 | 46,200.00 | 3,157.50 |
| 12/15/2019 | 35,000.00 | 1.250% | 7,640.00 | 42,640.00 | 45,090.00 | 2,450.00 |
| 12/15/2020 | 30,000.00 | 1.450% | 7,202.50 | 37,202.50 | 43,935.00 | 6,732.50 |
| 12/15/2021 | 30,000.00 | 1.650% | 6,767.50 | 36,767.50 | 42,735.00 | 5,967.50 |
| 12/15/2022 | 30,000.00 | 1.900% | 6,272.50 | 36,272.50 | 41,505.00 | 5,232.50 |
| 12/15/2023 | 35,000.00 | 2.150% | 5,702.50 | 40,702.50 | 45,245.00 | 4,542.50 |
| 12/15/2024 | 35,000.00 | 2.350% | 4,950.00 | 39,950.00 | 43,740.00 | 3,790.00 |
| 12/15/2025 | 35,000.00 | 2.550% | 4,127.50 | 39,127.50 | 42,130.00 | 3,002.50 |
| 12/15/2026 | 40,000.00 | 2.750% | 3,235.00 | 43,235.00 | 45,520.00 | 2,285.00 |
| 12/15/2027 | 35,000.00 | 2.950% | 2,135.00 | 37,135.00 | 43,680.00 | 6,545.00 |
| 12/15/2028 | 35,000.00 | 3.150% | 1,102.50 | 36,102.50 | 41,840.00 | 5,737.50 |
| Total | \$435,000.00 | - | \$72,674.58 | \$507,508.70 | \$566,645.00 | \$59,136.30 |

PV Analysis Summary (Gross to Gross)

| | |
|--|-------------|
| Gross PV Debt Service Savings | 49,974.30 |
| Contingency or Rounding Amount | 165.88 |
| Net Present Value Benefit | \$50,140.18 |
| Net PV Benefit / \$425,000 Refunded Principal | 11.798% |
| Net PV Benefit / \$435,000 Refunding Principal | 11.526% |

Refunding Bond Information

| | |
|-------------------------|-----------|
| Refunding Dated Date | 2/15/2016 |
| Refunding Delivery Date | 2/15/2016 |

Chase County School District

Interlocal Pool Project

Series 2007

Debt Service To Maturity And To Call

| Date | Refunded Bonds | Refunded Interest | D/S To Call | Principal | Coupon | Interest | Refunded D/S | Fiscal Total |
|--------------|---------------------|-------------------|---------------------|---------------------|----------|---------------------|---------------------|--------------|
| 02/15/2016 | 425,000.00 | 2,989.58 | 427,989.58 | - | - | - | - | - |
| 06/15/2016 | - | - | - | - | - | 8,968.75 | 8,968.75 | - |
| 12/15/2016 | - | - | - | 25,000.00 | 3.400% | 8,968.75 | 33,968.75 | 42,937.50 |
| 06/15/2017 | - | - | - | - | - | 8,543.75 | 8,543.75 | - |
| 12/15/2017 | - | - | - | 25,000.00 | 3.550% | 8,543.75 | 33,543.75 | 42,087.50 |
| 06/15/2018 | - | - | - | - | - | 8,100.00 | 8,100.00 | - |
| 12/15/2018 | - | - | - | 30,000.00 | 3.700% | 8,100.00 | 38,100.00 | 46,200.00 |
| 06/15/2019 | - | - | - | - | - | 7,545.00 | 7,545.00 | - |
| 12/15/2019 | - | - | - | 30,000.00 | 3.850% | 7,545.00 | 37,545.00 | 45,090.00 |
| 06/15/2020 | - | - | - | - | - | 6,967.50 | 6,967.50 | - |
| 12/15/2020 | - | - | - | 30,000.00 | 4.000% | 6,967.50 | 36,967.50 | 43,935.00 |
| 06/15/2021 | - | - | - | - | - | 6,367.50 | 6,367.50 | - |
| 12/15/2021 | - | - | - | 30,000.00 | 4.100% | 6,367.50 | 36,367.50 | 42,735.00 |
| 06/15/2022 | - | - | - | - | - | 5,752.50 | 5,752.50 | - |
| 12/15/2022 | - | - | - | 30,000.00 | 4.200% | 5,752.50 | 35,752.50 | 41,505.00 |
| 06/15/2023 | - | - | - | - | - | 5,122.50 | 5,122.50 | - |
| 12/15/2023 | - | - | - | 35,000.00 | 4.300% | 5,122.50 | 40,122.50 | 45,245.00 |
| 06/15/2024 | - | - | - | - | - | 4,370.00 | 4,370.00 | - |
| 12/15/2024 | - | - | - | 35,000.00 | 4.600% | 4,370.00 | 39,370.00 | 43,740.00 |
| 06/15/2025 | - | - | - | - | - | 3,565.00 | 3,565.00 | - |
| 12/15/2025 | - | - | - | 35,000.00 | 4.600% | 3,565.00 | 38,565.00 | 42,130.00 |
| 06/15/2026 | - | - | - | - | - | 2,760.00 | 2,760.00 | - |
| 12/15/2026 | - | - | - | 40,000.00 | 4.600% | 2,760.00 | 42,760.00 | 45,520.00 |
| 06/15/2027 | - | - | - | - | - | 1,840.00 | 1,840.00 | - |
| 12/15/2027 | - | - | - | 40,000.00 | 4.600% | 1,840.00 | 41,840.00 | 43,680.00 |
| 06/15/2028 | - | - | - | - | - | 920.00 | 920.00 | - |
| 12/15/2028 | - | - | - | 40,000.00 | 4.600% | 920.00 | 40,920.00 | 41,840.00 |
| Total | \$425,000.00 | \$2,989.58 | \$427,989.58 | \$425,000.00 | - | \$141,645.00 | \$566,645.00 | - |

Yield Statistics

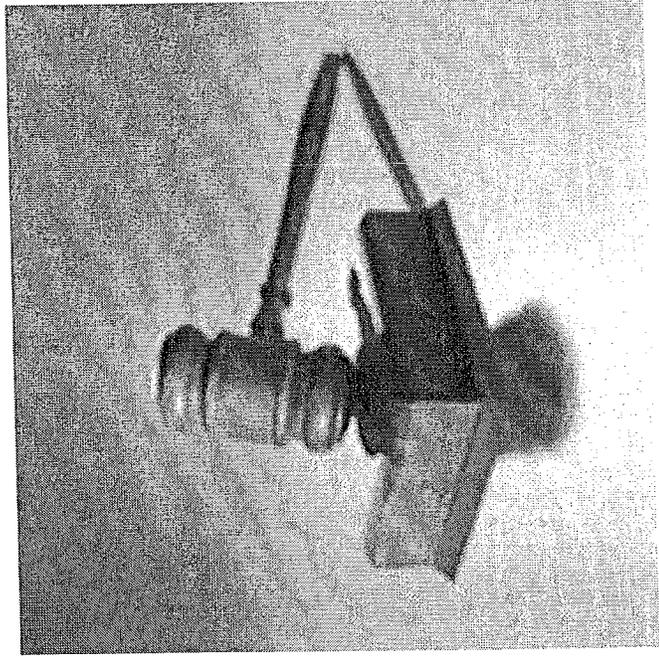
| | |
|---|-------------|
| Base date for Avg. Life & Avg. Coupon Calculation | 2/15/2016 |
| Average Life | 7.386 Years |
| Average Coupon | 4.4169499% |
| Weighted Average Maturity (Par Basis) | 7.386 Years |

Refunding Bond Information

| | |
|-------------------------|-----------|
| Refunding Dated Date | 2/15/2016 |
| Refunding Delivery Date | 2/15/2016 |

ANNUAL
EDUCATIONAL SERVICE UNITS 15 & 16

Board Member Workshop

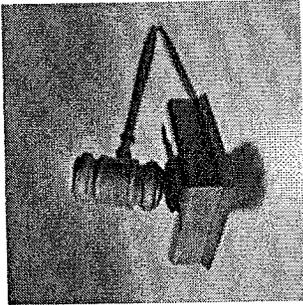


ESU 15 & 16
Board Member Workshop
Adams Middle School
1200 S. McDonald Rd
North Platte, NE 69101



**ANNUAL
EDUCATIONAL SERVICE UNITS 15 & 16
BOARD MEMBER WORKSHOP**

Wednesday, January 27, 2016
5:00 p.m. CT - 9:00 p.m. CT
Adams Middle School
1200 S McDonald Rd
North Platte, Nebraska



AGENDA

Registration and Coffee
5:00 - 5:30 p.m.

Welcome and Overview of Evening
(Lecture Center)
5:30 - 5:45 p.m.

Strands A, B, and C
5:45 p.m.

Dinner
Strand A and C
6:45 - 7:15 p.m.

Dinner
Strand B
7:15 - 7:45 p.m.

Continue Strands A, B, and C
9:00 p.m. Dismissal

Strand A
(Lecture Center)

Leadership and the Law

Hot Topics:

Transgender Students in the School
Fair Labor Standards Act

Panel Discussion on Juvenile Justice

Strand B
(Library)

Nebraska Loves Public Schools

Charter Schools

The Effects of Poverty on Education

Strand C
(Room 702)

Leadership and Education

Children's Mental Health

AQuESTT

*"Accountability for a Quality Education
For Today and Tomorrow"*



Early Childhood Programs

A Guide to Serving Children Birth to Kindergarten Entrance Age
In Center-based Early Childhood Programs Operated by Public School
Districts, Educational Service Units and their Community Partners



For more information contact the
Office of Early Childhood, Nebraska Department of Education
Phone: 402-471-3184
<http://education.ne.gov/oec/>

Office of Special Education, Nebraska Department of Education
Phone: 402-471-4319
<http://www.education.ne.gov/sped>

May 2011
Updated August 2012
Updated November 2013
Updated May 2014
Updated June 2015

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Introduction

Early childhood is defined as the period of a child's life from birth through age 8. All programs that serve children in this age range should include elements of both care and education. The younger the child, the more the elements of care and education are intertwined. The extent of a child's development and learning in any program is related to the quality of the program, regardless of the sponsorship or name of the program.

High quality early childhood care and education programs support families as they carry out their critical role as children's earliest role models and teachers. Families access early childhood programs and services depending on their needs and those of their children for a variety of reasons.

This guide is written as a resource for any public school district (hereafter referred to as district) or educational service unit (ESU) developing and implementing high-quality center-based early childhood education programs serving children from birth to kindergarten entrance age. It is designed to provide strategies and resources to assist districts, ESUs, and community-based organizations in working together to ensure that all young children and their families have equity of access to high quality early learning experiences in their communities. NDE resources used in writing this document include, but are not limited to:

Rule 11: Regulations for Early Childhood Education Programs
Nebraska Early Learning Guidelines for Ages Birth to 3
Nebraska Early Learning Guidelines for Ages 3 to 5
Nebraska's Core Competencies for Early Childhood Professionals
A Kindergarten for the 21st Century

Districts and ESUs can choose to offer one or more center-based early childhood care and education programs in their local community or to partner with existing agencies that provide early childhood care and education services.

A **center-based program** for children ages birth to kindergarten entrance age is a program operated for a group of children in a classroom on a part-day (less than 6 hours) or full-day (6 hours or more) basis. The program provides a stimulating, rich learning environment that promotes learning across all domains and promotes instructional and interactional strategies that are individualized, family centered, and identify goals related to learning and child outcomes. Programs may be funded by a variety of local, state and/or federal sources, including but not limited to, an Early Childhood Education Program grant, an Early Childhood Education Endowment Program (Sixpence) grant, IDEA Part B or C, or Head Start.

ENSURING HIGH QUALITY PROGRAMS FOR YOUNG CHILDREN

In partnership with families and communities, quality center-based early childhood education programs provide a foundation for learning and development in the areas of language and literacy, mathematical thinking, scientific inquiry, approaches to learning, social-emotional and physical-motor development, and creative arts. A comprehensive approach is the key to positive outcomes for young children in being prepared for a successful experience in school and on the path for acquiring the skills needed to be productive citizens of the future. It is essential for center-based early childhood education programs to 1) provide inclusive learning environments that maximize the participation of all children, and 2) ensure that participating children and families have access to comprehensive, high-quality services.

Effective center-based early childhood education programs are designed to meet the unique needs of young children and their families. Knowledge of child development and best practice provides the foundation for

implementing high-quality, inclusive programs for all children. The *Nebraska Early Learning Guidelines for Ages 3 to 5* (revised 2013) identify the following guiding principles:

- 1) **Children are learning every moment.** The environment and the interactions have a direct impact on children's learning and development. Working together to provide the best possible learning opportunities is the responsibility of all adults. Secure relationships help children feel emotionally safe and confident as learner.
- 2) **Children are active learners.** Children learn through experiences with people, objects and things in their world. Experience through play, knowledge, curiosity and sense of wonder are foundations for children's learning.
- 3) **Children develop in predictable steps, but at their own pace.** All children go through a sequence of development which builds upon previous experience and understanding, from simple to complex. The rate of development and learning varies for individual children based on genetics, temperament, interests, the environment and experiences.
- 4) **Learning is most meaningful when it is integrated across all areas of development.** Each area of learning influences other areas and cannot be taught in isolation. Their achievements in language and learning are influenced by the social and emotional aspects of their understandings. All aspects of learning and development must be considered when engaging children in activities.
- 5) **Development and learning are rooted in culture and supported by the family.** The child's language, knowledge, traditions, and family expectations are the primary influences on development. Learning is enriched by stable, nurturing relationships within the family and community.

Note: Rule 11 requires that early childhood education programs include all of the following quality elements:

- A strong family involvement/education component recognizing the central role of parents in their children's development and learning;
- Well-trained staff and optimum staff to child ratios in programs providing direct services to children;
- Developmentally and linguistically appropriate and culturally sensitive curriculum, practices, and assessment;
- A sound program evaluation component that is linked to the curriculum;
- Sensitivity to the economic and logistical needs and circumstances of families in the provision of services;
- Integration of children of diverse social and economic characteristics;
- Inclusion of children with disabilities;
- Continuity with programs serving infants, toddlers, preschoolers, kindergarteners and elementary grade students;
- Procedures to ensure participating children and families have access to comprehensive nutrition (including at least one meal per day) and comprehensive health and social services;
- A parent/community advisory group which provides substantive ongoing direction to the program, and
- A plan for continuous program improvement.

REGULATION OF EARLY CHILDHOOD PROGRAMS

All center-based early childhood education programs serving children birth to kindergarten entrance age that are operated by districts or ESUs are required to meet all of the criteria in *Rule 11: Regulations for Early Childhood Programs*. *Rule 11* has been written to reflect research-based elements of quality intended to produce strong outcomes for children keeping other state and federal regulations in mind.

In addition to *Rule 11*, districts and ESUs also need to meet the requirements of *Rule 51: Regulations and Standards for Special Education Programs*.

In addition to *Rule 11*, districts with a Sixpence grant must meet additional quality criteria as established by the Nebraska Early Childhood Education Endowment Fund Board of Trustees.

Determining Community Need

Each district or ESU should determine the current and long term needs of the community and the long term viability and sustainability of a center-based early childhood program. Using current data from partners or other community organizations is recommended, as long as early childhood needs have been assessed as part of the organization's needs assessment. For example, Head Start grantees are required to conduct an annual needs assessment, which can assist in determining the current status of early childhood education services in the community.

Community can be defined in many ways, including the county, town, subdivision, school building boundary, or other locally recognized population area. The **community needs** assessment should include, but is not limited to:

- The total number of children birth to age 5 in the community;
- The number of children from families with risk factors such as low income, English language learners, children of teen parents, and children who were born at a low birth weight ;
- The number and enrollment capacity of currently licensed family child care homes, child care centers, preschools, and Head Start in the community;
- The number of children birth to kindergarten entrance age who are not currently receiving early childhood education services; and
- Barriers to accessing services for children not enrolled in other programs.

A critical part of program planning is identifying the current demographic information of the community. Major changes impacting the need for early childhood education programs and services may have occurred within the community. **Demographic information** might include:

- Any population changes in the community
- Any language or cultural issues that arise
- The need for bilingual staff
- The number of low income families with young children living in the community or within district boundaries
- Data needed to develop a sliding fee scale
- The changes in demographics that the community or area has experienced
- The projected number of children in each age cohort in the birth to five age range
- The availability of transportation services
- The availability of programs and services, including the cost/affordability, location, hours of current early childhood programs and services
- The number of children with a special need or disability

Partnerships

It is the intent of NDE to help districts and ESUs move away from categorical service delivery models that segregate children based on funding source. Districts and ESUs must make every attempt to serve otherwise unserved children and to partner with community programs to provide the best experiences for each individual child and family. For example, when a district or ESU partners with Head Start, it is possible for a child to attend the district or ESU program and still receive Head Start home-based or part-day services as long as this results in additional programming (i.e., full-day, full-year) that the child would not have otherwise received.

District and ESU center-based early childhood education programs should meet the highest standards of best practice when providing services and supports to young children and their families. Within partnerships, programs must meet the highest standards and regulations of each of the partners. A district using Title 1 funds to operate an early childhood program must meet Head Start Performance Standards related to child development activities.

Districts and ESUs are required to work cooperatively with programs that exist within the community. Potential community partners may include, but are not limited to:

- Head Start and Early Head Start
- Private preschools
- Public and private child care centers
- Family child care homes
- Family resource centers
- Human service agencies

Note: Rule 11 requires districts and ESUs to provide evidence that the early childhood program is coordinated or contracted with existing programs and funding sources.

PARTNERSHIP DEVELOPMENT

The development of strong partnerships within communities takes considerable time. Over time, partnerships should strengthen and expand to include new partners. The intensity of partnerships is represented along a continuum.



At the first level, **acknowledgement**, the partnership consists of sharing information. At the level of **cooperation**, there is typically a low intensity, short term, informal relationship where partners share

information, yet keep resources separate. The third level is **coordination**. While there is still a division of roles and authority still rests with individual organizations, there is a longer term, formalized relationship. At this level the intensity is moderate. The most in-depth level of partnership is **collaboration** with an invested risk and high intensity. This durable relationship is characterized by well-defined communication, comprehensive planning, a full commitment to a common mission, and a blended or new structure for early childhood programs and services.

COLLABORATIVE PARTNERSHIP AGREEMENTS

Written agreements with partners are created to clarify, both programmatically and fiscally, the roles and responsibilities of each partner. Written agreements define the commitment to the early childhood education program and should be kept on file by the district or ESU. Collaborating partners should write a formal partnership agreement that is reviewed and signed annually by each partner. Communities find that working through a collaborative planning process supports agencies and organizations to move toward efficient utilization of resources among all partners. This process includes:

- Identification of the regulations of each agency and organization
- Identification of the activities of each agency/organization
- Determination of area(s) of duplication and gap(s) in services
- Prioritization of needs
- Development of goals or expectations
- Development of strategies or activities
- Determination of criteria to measure success
- Recruitment and training of staff

A study by the Nebraska Head Start Collaboration Office and the Office of Qualitative and Mixed Methods at the University of Nebraska-Lincoln defines a collaborative partnership agreement as a formal written document that highlights the common vision, goals, purpose, and objectives of the partners for providing early childhood services. It also clarifies the separate and joint responsibilities of each party.

The study further found that while the documents themselves are essential to satisfy federal and state requirements and a key context of the process, it was clear that **building relationships among the partners is at the heart of the collaborative process**. A significant amount of time should be dedicated to developing meaningful relationships and maintaining open communication.

According to the federal Head Start Act [amended 12-2007], *Sec. 642 (e)(5)(A)(i)(ii)(I-X)*, partnership agreements between a district and a Head Start agency must include plans to coordinate, as appropriate, the following ten areas:

- 1) Educational activities, curricular objectives, and instruction;
- 2) Public information dissemination and access to program for families contacting the Head Start program or any of the preschool programs;
- 3) Selection priorities for eligible children to be served by programs;
- 4) Service areas;
- 5) Staff training, including opportunities for joint staff training on topics such as academic content standards, instructional methods, curricula, and social and emotional development;
- 6) Program technical assistance;
- 7) Provision of additional services to meet the needs of working parents, as applicable;
- 8) Communications and parent outreach for smooth transitions to kindergarten;
- 9) Provision and use of facilities, transportation, and other program elements; and
- 10) Other elements mutually agreed to by the parties to such memorandum.

While Head Start is a significant partner with many districts and ESUs across Nebraska, these ten elements can be adapted for partnership agreements with any entity.

See Appendix C for examples of templates for partnership agreements.

If partners initiate discussion regarding the dissolution of a partnership agreement, all partners must consider the implications for funding from state and federal sources, the continuity of services for children, and the ongoing viability of the individual entities to provide high quality early childhood education programs.

ADVISORY COMMITTEE

The purpose of an advisory committee is to broaden the scope of information that impacts the decision-making process. The advisory committee is recognized as a vehicle for coordinating and conveying community interests and concerns related to the early childhood program. An advisory committee, therefore, plays the very important role of enabling a community to participate more directly in the decision-making process. Advisory committees do not all function in the same way and their responsibilities may vary. In order to meet these varied responsibilities, the advisory committee should meet at least quarterly. The role of an advisory committee is to:

- Advise and recommend
- Provide knowledge and expertise
- Facilitate the work of the organizing body by ensuring open and honest representation; creating a climate of consensus; and maintaining the integrity of the committee
- Be sensitive to the community which it represents
- Promote good will and trust within the community of interest and the community at large
- Act as a liaison between politicians, organizational staff, members of the public, and other stakeholders

Note: Rule 11 requires a local Early Childhood Advisory Committee with membership representing families and community members.

An existing early childhood committee such as an Early Childhood Planning Region Team, a Head Start Policy Council, or a Title 1 Advisory Committee, may serve this purpose if the representation includes all partners, and the mission of the group is expanded to encompass the early childhood program.

Advisory committees should not be confused with governing boards which are the legal entity and decision-making authority for an organization. Advisory committees must understand the limitations placed on them so that they do not undertake activities that are the prerogative of a governing body, such as a local school board or ESU board.

It is important to include all potential community partners in the Early Childhood Advisory Committee. Membership includes, but is not limited to, existing child care centers, family child care providers, preschools, Head Start programs, providers of early intervention and early childhood special education services, resource and referral agencies where they exist, parents, health and social service personnel, and school personnel representing existing district programs for children in the birth through age eight range. This will ensure that the program, once established, will continue to address the needs of the community and will stay abreast of current best practices in the field.

OPEN MEETINGS ACT

The Early Childhood Advisory Committee falls under the Open Meetings Act and is subject to the requirements of the Act which include:

- Provide advance publicized notice of each meeting and advance availability of the agenda.
- Minutes must be taken and made available after the meeting.
- Action must be taken by roll call vote (recorded in the minutes).
- A public comment period must be scheduled at some of the meetings.
- The meeting must be open to the public unless the members vote to go into closed session for a purpose permitted by the Act. Discussion in closed session must be limited to the stated purpose. No action may be taken in the closed session.
- Some meetings may be held by videoconferencing (specific requirements apply).
- Meetings may NOT be held by telephone except in the case of a true emergency (a circumstance that was not reasonable foreseeable and that requires immediate committee action).
- A copy of the Open Meetings Act must be posted in the meeting room and its location announced at beginning of meeting.

For the specific requirements of the Open Meetings Act, refer to Neb. Rev. Stat. §84-1407 to 84-1414.

Program Design

LENGTH OF PROGRAM DAY AND YEAR

Districts and ESUs may choose to operate a **half day** program that operates for less than six (6) hours each day or a **full day** program that operates for six (6) or more hours each day. Regardless of the length of the program day, each early childhood program must meet the minimum weekly and/or yearly instructional hour requirement. Districts and ESUs can choose to operate the program only during the school year or continuously throughout the calendar year based upon the need in the community and/or the commitment of partners.

Note: Rule 11 requires early childhood programs serving children from birth to age 5 to operate a minimum of twelve (12) instructional hours per week during the year. When districts receive state grant funds or State Aid (TEEOSA), they are required to operate a minimum of 450 instructional hours per year.

An instructional hour in the early childhood classroom means a period of time, at least sixty (60) minutes, that is used for teaching, facilitation and provision of experiences in the following areas of children's growth and learning:

- social-emotional development
- cognitive learning in the areas of language and literacy
- mathematics, science and problem solving
- creative arts
- health and nutrition
- physical and motor development

Unlike the K-12 classroom, in the early childhood classroom meal time and outdoor time are counted as part of the instructional time. A certificated teacher must be with the children at these times to facilitate language, vocabulary, and cognitive growth in learning moments naturally occurring during these daily routines.

CHILDREN SERVED

Participation of children in any district or ESU early childhood education program is voluntary. Programs must be inclusive, must identify and offer services to children who represent a range of abilities and disabilities and must reflect the peer groups children will be with in kindergarten and beyond.

According to state law, 79-1101(3)(b), center-based early childhood education programs cannot enroll children who are age-eligible to attend kindergarten. The only exception is for a child with a disability whose Individual Education Program (IEP) team determines that the child's needs cannot be met in kindergarten with appropriate supports and accommodations. If the child is of mandatory attendance age (age 6 by January 1 of the current school year), the child cannot be enrolled in the early childhood education program even if the child has an IEP.

ENROLLMENT PRIORITIES

Districts and ESUs determine the enrollment priorities for the early childhood education program. Enrollment priorities give first enrollment rights to children who are most at-risk and most in need of early childhood education programs and services. These include:

- Children whose family income qualifies them for participation in the federal free or reduced lunch program;
- Children who reside in a home where a language other than spoken English is used as the primary means of communication;
- Children whose parents are younger than eighteen or who have not completed high school; and
- Children who were born prematurely or at low birth weight as verified by a physician.

Once children who meet one or more of the enrollment priorities have a secured spot in the early childhood program, enrollment can be open to other children within the community.

Note: Children served through a Sixpence grant must meet one or more of the at-risk criteria.

The district or ESU is expected to develop a coordinated enrollment plan with other early childhood education programs operating within the community. It is possible for a child to be dually-enrolled (enrolled in more than one program) if it expands the child's services. Coordinated enrollment is necessary to ensure that the local early childhood infrastructure is strengthened rather than placed at risk. Caution must be taken to ensure that programs remain fully enrolled.

For example, federal regulations require Head Start grantees to be fully enrolled. If Head Start programs are under-enrolled, the federal Office of Head Start can, and will, cease to fund the Head Start grantee. No early childhood grant or district share of State Aid can compensate for the loss of programs and services made possible by federal funds. In addition, if the district or ESU operates a part-day early childhood education program and enrolls children that are currently enrolled in full-day child care programs, the loss of revenue from those hours of care may force the child care program to close. This could result in loss of early childhood services in the community.

INCLUSIVE PROGRAMMING

Inclusion is defined as the regular practice of meeting the unique needs of each child and family, and represents the right of all children to participate in the everyday routines and activities within the program and community. Children with diverse learning needs do not require separate curriculum. In high quality early childhood education programs, opportunities for learning occur as part of everyday routines and activities, both planned and spontaneous. Inclusion of children with differing abilities, children from diverse cultures, children learning English as a second language, and children from diverse economic backgrounds fosters caring attitudes and teaches children about interdependence and acceptance of human differences.

All children have the right to the supports, resources, and services they need to participate actively and meaningfully in the early childhood education program. All early childhood education programs must be prepared to 1) work together with families, 2) engage families in setting goals, 3) make referrals when appropriate, 4) collaborate with a child's IFSP or IEP team, as appropriate, 5) modify or adapt program activities and routines as needed to meet the needs of the child and family, and 6) implement appropriate interventions within the context of the early childhood education program.

THE CLASSROOM

The early childhood education classroom can be located in a school or ESU building, a Head Start building, local early childhood education program, or community building. The location of the classroom(s) is determined by the partners during the planning process.

Note: Rule 11 provides the following requirements for the classroom space:

- o *Classrooms must provide at least thirty-five (35) square feet per child of indoor space usable by the children.*
- o *An outdoor play area with a fence or physical barrier that provides at least seventy-five (75) square feet per child of play space.*
- o *Each classroom and outdoor play area must be equipped with safe, durable, age- and developmentally-appropriate equipment and materials for indoor and outdoor activities.*
- o *If needed, modifications of the equipment, materials, and activities must be made to assure maximum participation in the ongoing activities of the program for children with disabilities attending the program.*
- o *Equipment and materials must be organized into clearly defined areas of interest which are arranged to encourage independent choice; cooperative activity; and alteration between quiet and active exploration and teacher- and child-initiated activities.*
- o *Each early childhood education program must maintain safe, healthful, and sanitary conditions within the facilities used for the program and on the outdoor playground, and meet applicable fire, safety, and health codes.*

THE INDOOR CLASSROOM

The indoor learning environment should be organized into distinct areas that correspond to the kinds of activities that are available for children. Child-initiated and teacher-supported play in centers fosters language and social development and, when used appropriately, helps children develop a greater understanding of academic concepts. Activity spaces are necessary for all children birth to kindergarten entrance age and are shown to promote cognitive and social development for even the youngest of learners. Programs should include the following spaces within the classroom:

- A space to do messy, creative art activities;
- A soft, comfortable space with reading materials;
- A space just big enough for one or two children to play;
- At least two areas large enough for a group of children to play together (such as a block area and a dramatic play area)
- A space for each child to store personal belongings, and
- Access to an outdoor play area.

Activity areas within the classroom should be placed to account for noise, light, heat, traffic patterns; which activities should be adjacent to each other and which should not; and how many children each area can accommodate. Quiet activities, like reading, should be separate from noisy ones, like dramatic play. The block-building area needs to be protected from traffic so that children's structures will not be disturbed and large enough for multiple (four or five children) to use it at the same time. The location of light sources helps determine where to put areas that require more light, such as reading, writing and painting. An area where children will be reading or sitting still should be away from a cold or drafty place and the pathways of other children.

Order and organization in the classroom helps create a sense of familiarity and belonging that makes the space welcoming and enjoyable to children and adults. Flexibility in the arrangement of equipment and materials in the space is important. Adding new materials (or rotating familiar ones) or rearranging the furniture to support different activities can add variety and spark new interest for children. Broken toys should be removed and

repaired or replaced with new. Materials and equipment within each center or area are carefully displayed so that they are accessible to every child. An attractive display of these items invites children's use. Labels on shelves, containers, and hangers tell children where to return materials; picture labels are often used in addition to the words to help children make the connection to literacy.

Because infants and toddlers are taking in information all the time, environments need to be safe and secure while at the same time challenging the child's motor skills and stimulating the senses. When infants and toddlers are left in swings, play pens, exersaucers or other restrictive equipment, they are unable to learn about the world around them. The classroom space should include opportunities for infants and toddlers to explore, discover, experiment with, imitate and manipulate age appropriate materials.

Facilities that are designed especially for the young child also include child-sized sinks, water fountains, and restrooms and changing areas in the classroom. Areas for eating and napping should be present as required by the age of the child and the hours of operation of the program.

THE OUTDOOR CLASSROOM

The outdoor setting is a very important learning space for young children, including infants and toddlers. Children need space outdoors for play, exploration, and social interaction. Specific times during the day should be set aside for outdoor activities. This time can be used for physical movement, climbing and playing on playground equipment, digging and planting, and individual play. Teachers should provide supplemental materials for children (balls, writing tools, bubbles, books, blocks, etc.) that engage them in activities during the outdoor time. Time spent outdoors is instructional time in the early childhood classroom and teachers should be engaged in interactions with children during this time rather than simply providing supervision.

The quality of the outdoor settings is a critical factor in ensuring a healthy, age and developmentally appropriate environment. The outdoor environment provides a special stage for action and stimulates play, learning, and physical activity, and should be designed specifically for young children. The outdoor setting should help children connect to nature, which has been shown to have multiple benefits for academic learning and overall health throughout life. Children learn by exploration, by being challenged, and by taking risks in a safe environment. The physical surroundings should:

- Engage children's sense of inquiry
- Stimulate the child's imagination
- Invite exploration
- Communicate a sense of belonging and cultural identity
- Support developing competencies of each child
- Incorporate elements of nature

CLASS SIZE AND TEACHER–CHILD RATIO

The anticipated number and ages of children to be served will determine the number of staff needed in the program. Early childhood programs must maintain appropriate teacher child ratios at all times. One of the adults in the classroom must be a certificated teacher with an endorsement in early childhood education.

| | Rule 11 | | Sixpence | |
|---|--------------------|--------|--------------------|--------|
| | Maximum Group Size | Adults | Maximum Group Size | Adults |
| Infants (age 6 weeks to 18 months) | 8 | 1:4 | 8 | 1:3 |
| Toddlers (age 18 months to 3 years) | 12 | 1:6 | 8 | 1:4 |
| Preschoolers (age 3 to Kindergarten entrance) | 20 | 1:10 | | |

Note: When Head Start is in partnership with a district or ESU, Head Start Performance Standards require classrooms to have a maximum capacity of 17 children per session if the program operates both a morning and afternoon session each day.

MEALS AND SNACKS

Early childhood education programs have an opportunity to help children develop healthful food habits that will benefit them throughout their lifetime. Nutritious foods help to ensure that children are getting the food they need for healthy growth and development. When offered a variety of foods, children become used to eating foods that might not be available at home and that they would not choose on their own. Districts can participate in the National School Breakfast and Lunch Program to meet the nutritional needs of the children. Programs licensed by the Nebraska Department of Health and Human Services have the option to participate in the Child and Adult Care Food Program. Both provide reimbursement to the district for meals and/or snacks served.

Note: Rule 11 requires each early childhood program to provide at least one meal and/or snack that meets the USDA Child Nutrition Program guidelines during each program session each day.

Meal time provides opportunities for learning and social development as the teaching staff sit with children and engage with them during meal and snack times. Staff who are pleasant and polite act as good role models for social interactions. Children watch, listen and learn how they are supposed to act when eating with others. Meal time is also a time for staff to encourage children to use vocabulary and help to extend language.

Providing a pleasant atmosphere for meals and snacks, where children can enjoy the company of friends, helps them learn the social skills they need to get along well with others. During this time children also develop self-help skills such as setting the table, serving themselves, clearing their place and hand washing before and after eating.

Note: Rule 11 states that meal and snack time is part of the program curriculum and provides opportunities for learning social development, as well as nutrition, and therefore is included as part of the instructional time.

HEALTH AND SAFETY

Hand washing with soap and running water by both children and staff is the most effective way to reduce the spread of diseases. Children and adults should wash their hands upon entering the classroom, before and after messy play, after toileting, and before and after meals.

The food service equipment, food preparation and eating surfaces, and the foods themselves must be kept clean to avoid the spread of disease. Tables should be washed with soap and water to remove soil and then sanitized with an EPA approved sanitizing product, which may be a bleach-water solution, **before and after** being used for meals and snacks.

Indoor and outdoor spaces should be kept free of hazards that might cause serious injury to children. Many dangers are not clear to infants, toddlers and preschoolers because they are too young to understand how things work in the world. For example, most public school playgrounds are built for use by children who are kindergarten age and older, and the equipment is generally not appropriate for use by children from birth to age 5.

Note: Rule 11 requires that at least one staff member per classroom who is trained in first aid and CPR specifically for children, including infants, must be on duty in the classroom at all times. It is not enough to have someone within the building who is certified. The certified person must be in the classroom with the children while they are in session. Written verification of current training must be kept on file and available for review.

REST/QUIET TIME

Much of a child's day is spent being active with other children. In a full-day classroom, a regularly scheduled time for children to rest or slow down with a quiet activity is beneficial. Children will not necessarily fall asleep, but a time to be still and rest quietly will allow time for reflection and relaxation. A cot or mat that is covered with a sheet should be available for each child, along with a blanket and/or pillow that children may choose to bring from home. During this time staff may play soft music, read a relaxing story, rub children's backs or talk quietly with children. The length of rest time will depend on the individual needs of the children.

CLASSROOM STAFF

In classrooms serving infants, toddlers or preschoolers the role of the adult is to provide a responsive and supportive environment, support the child's growth and learning through discovery, and promote and stimulate children's development and facilitate their learning. The adult guides learning experiences through strategies that encourage children to think creatively, problem-solve, make decisions, and expand their thinking skills. The adult:

- Makes maximum use of space and integrates a variety of materials and equipment that stimulate active learning.
- Provides encouragement, support, guidance and appropriate challenges to help children achieve goals.
- Models respect for others, the materials and equipment in the environment.
- Partners with other professionals and the children to plan, create, and sustain a safe climate and healthy environment in which children may grow, play and work harmoniously, creatively and productively.
- Structures opportunities for children to work individually and with other children, other adults, in groups of different sizes, and groupings formed for different purposes.

- Focuses on the ongoing learning of each individual child using developmentally appropriate assessment and evaluation procedures.
- Uses a range of teaching methods and strategies and supports or increases the child's participation in existing or desired learning activities.
- Exchanges information about the child with the child and family on an ongoing basis.
- Models and demonstrates enthusiasm for learning, and helps children to enjoy learning as meaningful, relevant, and personally satisfying.

REQUIREMENTS FOR TEACHERS

Any teacher in a district or ESU early childhood education program must hold a current Nebraska Teaching Certificate with an endorsement in Early Childhood Education, Early Childhood Special Education, Preschool Disabilities, or Early Childhood Education Unified.

Teachers with a current Nebraska teaching certificate, but without an Early Childhood endorsement may qualify for a provisional Early Childhood endorsement. If a certificated teacher has taken early childhood coursework toward an endorsement, the teacher should contact the institution of higher education to determine eligibility for a provisional endorsement.

Note: Rule 11 allows a teacher without an Early Childhood endorsement to file a plan with NDE to complete the endorsement.

REQUIREMENTS FOR PARAEDUCATORS AND OTHER PROGRAM STAFF

Paraeducators must have 12 credit hours of undergraduate or graduate courses in child development, early childhood education, or the equivalent. A web link to information regarding approved equivalencies for paraeducators working in an early childhood education program can be found in the Web Resources section of this document.

Sixpence Program Note: Paraeducators are required to have a Child Development Associate (CDA) Credential or higher.

Paraeducators and other program staff who have contact with children, but are not required to hold a Nebraska Teaching Certificate must be checked by program administration against the Nebraska Central Registry of Child Abuse and Neglect, and the Nebraska Adult Protective Services Registry before being hired.

Sixpence Program Note: All teaching staff are required to be checked against the Nebraska Central Registry of Child Abuse and Neglect, and the Nebraska Adult Protective Services Registry before being hired.

Curriculum

In developmentally appropriate early childhood education programs, decisions about curriculum content take into consideration the age and experience of the learners, social or cultural values, and parental input. The curriculum in a high quality early childhood program should be evidence-based and congruent with the Nebraska Early Learning Guidelines. It should not be a simplification nor a pushed-down version of the kindergarten curriculum.

Note: Rule 11 requires that early childhood education programs must provide a play-oriented learning environment, which facilitates the optimal growth and development of children, with opportunities for age-appropriate learning experiences through active involvement with people and materials.

PROGRAM PLAN

Districts and ESUs must have a written plan that explains the program and includes a description of how the program curriculum and practices are clearly linked to both child and programmatic assessment. The plan must provide a description of a variety of developmentally appropriate, experiential activities that will:

- Promote a positive self-concept and develop social skills in each child;
- Encourage each child to think, reason, question, and experiment;
- Foster both receptive and expressive language development and provide early literacy experiences;
- Incorporate family literacy experiences;
- Develop an understanding of quantities of things, of time, and of space;
- Enhance each child's physical development and skills;
- Encourage sound safety, health, and nutritional practices, including avoidance of controlled substances;
- Stimulate each child in creative expression and appreciation of the arts;
- Include exploratory play in a language and literacy-rich environment during a majority of the daily schedule;
- Reflect and respect the diversity of races, national origins, gender, and physical and mental abilities in the larger society, with particular emphasis on the cultural and ethnic backgrounds of the children enrolled through planned activities, use of materials, and use of equipment;
- Use positive, age-appropriate techniques of child guidance including redirection, anticipation and elimination of potential problems, encouragement, and the modeling of problem-solving and conflict resolution skills;
- Establish systems based on ongoing observation and assessment to document each child's progress in development and learning, and
- Link the early childhood education program to the district's kindergarten/primary program and the district's school improvement plan.

Children are active learners, using their physical and social experience to learn about and understand the world around them. Throughout the day, children should be actively engaged in constructing their own understandings from their experiences and learning from observing and participating with other children and adults. As children engage in activities that interest them, they have a natural motivation to learn. All types of learning (physical, social, emotional, intellectual, and language development) are integrated into learning centers located throughout the classroom. As a result, children develop concepts and skills, such as problem solving, counting, sorting, sequencing, predicting, hypothesizing, all within the context of meaningful and playful experiences.

PLAY AND LEARNING

Purposeful play in the classroom supports children’s learning. The characteristics of play are that it is physically and mentally active, enjoyable, flexible and changing and focused on the process not the product or the result. For an action to qualify as play, children must have some ability to decide what to do, when to do it, and how to do it.

Two kinds of play are useful – free play initiated by children and teacher-initiated learning experiences guided by an adult. Play provides children with opportunities to choose their own level of challenge and to be stretched by others in a low-stress opportunity. This is truly differentiation in action.

Although play experiences are led by children, the teacher and other adults play a major role in the learning that occurs within the children’s center time explorations. The teacher sets up the environment to provide structure to the play experiences such as setting out new materials in interest areas that will help children further explore academic concepts. The teacher and paraprofessional(s) interact with children during their play experiences and infuse vocabulary into children’s play and peer conversations. Adults also support and foster problem solving skills during play activities.

Providing time for play does not mean that “anything goes” in the classroom nor does it mean that the teacher prescribes how children will play. Classrooms that are disproportionately teacher directed have been shown to be counterproductive to the development of self-regulation because children change rapidly from one task to another, often at the direction of the teacher, and are not allowed to engage deeply with one material for a long period of time.

Within the framework of appropriate curriculum and instruction are opportunities for children to manipulate materials and gain deeper understanding of concepts through play experiences. Play opportunities in classrooms are often called center time, choice time, or work time. Regardless of the name, it is a time reserved for child-initiated play activities.

To ensure that children’s growth and development is maximized, children need sufficient access to the learning centers in the classroom. In preschool classrooms, the teacher must ensure that at least 1/3 of the time children are in attendance, their time is spent in exploratory play and learning in child selected learning centers. For example:

| Length of Program Day | Minimum Center Time |
|-----------------------|-----------------------|
| 3 hours | 1 hour |
| 3.5 hours | 1 hour and 10 minutes |
| 4 hours | 1 hour and 20 minutes |
| 6 hours | 2 hours |

In infant and toddler classrooms, the majority of the child’s waking hours should be spent in exploratory play.

SELECTING A CURRICULUM

The curriculum includes the goals for the knowledge and skills to be acquired by children and the plans for the provision of learning experiences through which such knowledge and skills will be achieved. A curriculum also helps ensure that the teacher is intentional in planning a daily schedule that 1) maximizes children’s acquisition of desired knowledge and skills through the effective use of time and materials and 2) offers opportunities for

children to learn through play and through structured activities, individually and in groups, according to their developmental needs and interests.

Decisions about curriculum should take into account the ages of the children, the role of the teacher and the child in the learning process, and the areas of learning. Questions to ask when selecting curricula include:

- How does the curriculum define the roles of the teacher and the child in the learning process?
- What domains of learning are addressed? Are they integrated?
- Does the curriculum provide guidance for differentiating instruction to accommodate children's abilities and learning styles?
- Is there research evidence to support the effectiveness of the curriculum?
- What kind of professional development is available for teachers to learn about the curriculum?
- Are specific materials required to implement the curriculum?
- Does the curriculum provide guidance for parent involvement and transition to kindergarten?

DEVELOPMENTALLY & CULTURALLY APPROPRIATE CURRICULUM

For the curriculum to be developmentally appropriate, it must be culturally appropriate to each child. Some children may speak a home language, or first language, other than English, thus calling upon teachers to extend the child's learning of a new language while supporting and strengthening the home language. Linguistic and cultural diversity must be integrated into all aspects of the program. Children and families have stories, songs, dances, traditions, celebrations, beliefs, and values that are unique to their cultures and experiences. Teachers must use opportunities to integrate the cultural uniqueness of each child and family into the curriculum and weave it into the fabric of everyday learning experiences. By being mindful of each child's culture, teachers can achieve the goals of empathy, respect, and understanding that characterize a nurturing and effective classroom.

USE OF TECHNOLOGY AND INTERACTIVE MEDIA

The use of technology and interactive media has become more prevalent in early childhood classrooms. Program administrators and teachers must carefully consider how the use of technology enhances the curriculum and assure that it is used in a way that is appropriate for the age, developmental level, needs, linguistic background and abilities of each child.

TRANSITIONS WITHIN THE DAILY SCHEDULE

Having a daily schedule that creates routines for young children is an essential part of an early childhood classroom. Evaluating the daily schedule on a regular basis is an integral part of creating a quality program that meets the needs of both the children and adults who 'live' in the classroom each day. Teachers should look, with a critical eye, at the daily schedule several times during the year to determine whether it works for the group of children currently enrolled in the classroom. One of the most important things to consider when reviewing the schedule is the number of transitions that occur throughout the day.

Transitions tend to be some of the most difficult and stressful moments in an early childhood classroom. Therefore, the number of transitions children experience should be kept to a minimum. During transitions teachers often find themselves dealing with more challenging behaviors and feeling more like police officers than nurturing caregivers. If teachers are feeling uncomfortable or frustrated during transition times, the current schedule may need to be revised to better meet the needs and developmental levels of the children in the classroom. There are numerous strategies for effectively managing transitions. Examples include:

- Clearly defining the responsibilities of each staff person
- Providing close supervision
- Giving children advance notice
- Preparing materials in advance for the next activity

NEBRASKA EARLY LEARNING GUIDELINES

The *Nebraska Early Learning Guidelines for Ages Birth to 3* and the *Nebraska Early Learning Guidelines for Ages 3 to 5* (revised 2013) are Nebraska's response to the national call for state created early learning standards. They provide research-based benchmarks for what children in each age range can typically be expected to know and do, as well as what adults can do to provide experiences and environments that support learning across domains. They are designed as a resource to assist adults in planning meaningful learning experiences for young children. The documents are not intended to be a curriculum or a checklist.

Both of the *Nebraska Early Learning Guidelines* are built around seven domains of growth and learning. All of the domains address areas of learning that teachers need to focus on to ensure that children's growth and development is maximized. The seven domains are:

- 1) Social and Emotional Development
- 2) Approaches to Learning
- 3) Health and Physical Development
- 4) Language and Literacy Development
- 5) Mathematics
- 6) Science
- 7) Creative Arts

The Approaches to Learning domain specifically addresses the essential skills upon which other development is built. For young children, growing and learning begins with each child's personal experiences and understanding of the relationship of self to home and family. Their understanding gradually expands to include the people they meet through activities such as early childhood education programs, their neighborhood, the community and the larger world.

Adults need to identify children's current knowledge and understanding of their world, and use it as a basis for making new experiences, ideas, and concepts meaningful. The learning experiences for young children need to focus on concepts that are related to the child's everyday life, and provide encouragement for the child to successfully try new things. Adults need to allow children to learn how to solve problems with their support, rather than solve their problems for them. With just the right amount of support and information, adults guide children into their own discovery and sense of accomplishment. This gives them confidence as learners, and critical thinking skills to draw upon in future situations. When adults nurture children's natural sense of initiative, curiosity, and encourage their reasoning and problem-solving skills, then set them up for school success.

Professional Development

Districts and ESUs must develop a written plan detailing ongoing professional development opportunities for all staff working with the program who have regular contact with children and their families. This includes the teacher, paraeducator, volunteers, foster grandparents, and bus driver. If a therapist or cook spends time in the classroom on a daily basis, that person must also have an ongoing professional development plan. The professional development plan should:

- Be based on needs identified through staff evaluation and from other information gathered from program evaluation processes
- Be written together with staff, with copies given to all
- Include mentoring, coaching, and other professional development opportunities for all staff
- Include discussions of ethical issues
- Include training in the policies and procedures of the program
- Include training in skills for building positive relationships; all aspects of the curriculum; teaching practices; skills for partnering with families and communities; and skills for collaborating and participating as a member of a team, and
- Link with the district's K-12 professional development plan, and where applicable, with the local Head Start planning process.

Note: Rule 11 requires that teachers and paraeducators who have regular contact with children in early childhood programs participate in at least twelve (12) clock hours annually of staff development related to early childhood education or child development. These 12 clock hours are separate from the 12 credit hours needed to meet the paraeducator qualifications.

Nebraska's Core Competencies for Early Childhood Professionals serve as part of the foundation for Nebraska's professional development system. This document provides information about the knowledge, competencies, and skills that adults need to effectively work with children ages birth to five years. It is a resource to assist teachers and program administrators in assessing staff skills and identifying professional development goals. Professional development plans should include training in the following core knowledge areas:

- Child Growth and Development
- Learning Environment and Curriculum
- Child Observations/Assessment/Outcomes
- Families and Communities
- Health, Safety, and Nutrition
- Interactions with Children/Guidance
- Program Planning, Development, and Management
- Ethics, Leadership, and Professionalism
- Inclusive Practices (Natural and Least Restrictive Environments)
- Cultural Competence

See Appendix A for an optional Professional Development Plan/Record template.

ACCESSING PROFESSIONAL DEVELOPMENT

Nebraska's early childhood professional development system – *Early Learning Connection* – is facilitated through the NDE Early Childhood Training Center (ECTC) in coordination with a regional system of state and local partners. All areas of Nebraska are served by the regional system working to support professional

development for early childhood programs. These partnerships build collaborative networks to achieve high quality, affordable, accessible training for all those who work with young children and their families in inclusive, high quality environments. A web link to a map can be found in the Web Resources section of this document.

The NDE Early Childhood Training Center links experts across the state with programs or agencies requesting training on a wide variety of topics related to early childhood care and education and family development. Trainers are current practitioners with demonstrated expertise—teachers/caregivers, teacher educators, program administrators, health professionals, psychologists, social workers and therapists—who bring their skills and knowledge to local communities to share with those working directly with children and families. Training is developed and tailored to meet the needs of each audience.

Family Development & Support

Early childhood programs play a vital role in setting the stage for building family and school relationships. Research demonstrates that families who have regular and direct contact with their child's educational setting and experience few barriers to their involvement will have children who have positive engagement with peers, teachers, and learning. School personnel should approach family involvement as a continuum with a variety of opportunities for families. These should include but are not limited to family events, home visits, and parent-teacher conferences.

Note: Rule 11 requires each early childhood program to provide a strong family development and support component which recognizes the central role of parents in their children's development and establishes a working partnership with each parent.

The availability of family supports and resources can potentially enhance parenting skills and the ability to gain access to and benefit from other community resources. Providing multiple avenues to support and promote the family helps children and families feel more connected to the school. In addition, parents who are involved in these activities have increased positive attitudes towards education. Examples of family development and support activities include, but are not limited to:

- Home visits
- Orientation and open house(s) to set the stage for discussing family involvement options
- Training that support parenting practices
- Partnering with community agencies to provide non-credit adult programs on-site
- Parent participation on field trips
- Information notebooks between home and school
- Parent-teacher conferences
- Family support specialists to assist families during crisis
- Home literacy backpacks
- Activities for parents to play with their child at home
- Family literacy activities which involve children and their families
- Workshops for parents about ways to increase their children's learning in everyday activities and routines

Note: Rule 11 specifies that the family development and support component should include, at a minimum:

- *written information for parents about the program's philosophy, policies, and procedures;*
- *an orientation to the program for children and families;*
- *at least two home visits per year between the parent(s) and the teacher to discuss the child's development and learning;*
- *specified opportunities for program staff to dialogue with parents through such activities as parent conferences, participation on advisory committees, needs assessments, participation as classroom volunteers, and flexible scheduling of meetings and event; and*
- *family development supports and services based on the family's needs and interests, including but not limited to their economic and social needs.*

Sixpence Program Note: A parent education activity is required monthly.

Many districts and ESUs schedule parent-teacher conferences for children enrolled in programs below kindergarten. Activities during these conferences may include, but are not limited to 1) sharing assessment information about the child's growth and development and 2) sharing some of the child's favorite artwork, building creations, or other activities

Sixpence Program Note: At least two parent-teacher conferences are required annually.

HOME VISITS FOR CENTER-BASED PROGRAMS

The overriding purpose of home visits should be to promote the home-school relationship and to engage families in their child's learning and development. Parents are a child's first and most important teacher, so it is important to partner with families to communicate information about their child's development in order to bridge the gap between home and school and create a more effective early learning experience. Programs must make all attempts to conduct the home visit in the child's home. Parent-teacher conferences, although important, do not take the place of home visits.

Note: Rule 11 requires that districts and ESUs conduct at least two home visits per year for each child enrolled in the center-based early childhood program. Requirements of Rule 51 and Sixpence for itinerant home-based services or home visitation programs do not apply to center-based early childhood programs.

STRATEGIES FOR HOME VISITS

The first home visit is an opportunity to initiate a relationship with parents by setting the stage for a partnership. The way in which information is shared with families is as important as the information itself. An active relationship with parents is facilitated by:

- Respecting the family context, including the resources and demands unique to each family;
- Acknowledging the parent's view of their child's interests, strengths, and needs; and
- Explaining the role of the teacher during home visits as coach/consultant/resource in the collaborative relationship.

The first home visit is generally prior to the beginning of school. When preparing for this visit, the teacher should contact the family and explain that the visit is an introduction and orientation with the family/parent about the program (goals, schedule, activities, etc.). In addition, the parent should be encouraged to think about any particular questions she/he might have, or things he/she might want to share about his/her child. This first home visit will likely be 30-45 minutes. Key activities to keep in mind are:

- First, engage in social conversation which can help both the teacher and the parent feel comfortable;
- Ask the parent to help the teacher get to know the child, i.e. what does he/she like to do, what is he/she good at, what does the parent feel is important for the teacher to know about how the child learns, what concerns does the parent have;
- Review the program expectations. Be prepared with written materials about the program to share and answer any questions. Let the parent know about ways to communicate with the teacher during the school year, and how information about the child's participation and progress will be shared;
- Provide the parent with a range of options for how he/she might wish to be involved in the program, letting the parent feel welcome to choose what fits their family the best;
- As a closing to this visit, make sure the parent feels welcome to share pertinent information about their child as frequently as they might wish, review any previous questions the parent may have raised and determine if they were answered, thank the parent for their time and encourage ongoing communication.

Once the child is established in the program, the agenda for the second home visit is often developed collaboratively between parents and program staff. This visit usually takes place during the second semester, or later in the spring if the program is year-round, and will likely last longer than the initial visit (45-60 minutes). Key activities to keep in mind are:

- When scheduling this home visit, ask if the parent has anything they want to discuss or know more about.
- At the visit, re-establish the relationship by learning what is current in the life of the family.
- Provide an opportunity for the parent to share information about their child's interests and new abilities at home, and/or any concerns.
- Clarify the items previously discussed by phone (if any), any new ones which may have arisen, and how program staff can be a support/resource, i.e. sharing information, demonstration, brainstorming, etc., as well as what information the preschool staff wants to share at this home visit.
- Address the topics requested by the parent.
- Share a simple activity that supports the child's development and promotes parent-child interaction.
- Share information related to the child's participation, including important points or priorities the parent needs to know.
- For children who will enter preschool or kindergarten, create a plan to transition to the new program.
- Ask parent for feedback related to their child's participation and relative to strengths, interests, and priorities/needs.
- If necessary, develop a joint plan with the parent related to what happened during the home visit, i.e. something new to try at school or home, additional written information to be provided, other resources from school or the community to be identified, opportunities for parent participation in the program.
- As a closing, reiterate the benefits of the partnership with the parent and the information they have shared, and thank them for their input.

See Appendix B for an optional Home Visit Plan/Record Template

TRANSITION PLAN

Learning is a continuous process. It is important to carefully consider the transition procedures and communication strategies as children move from one program to another or from one classroom to another throughout the day and year, and at the end of a program year.

There are four critical elements to the successful transition of young children and their families. Staff in all settings can facilitate transition by:

- 1) Providing program continuity through developmentally appropriate curricula
- 2) Maintaining ongoing communication and cooperation between programs
- 3) Preparing children for the transition, and
- 4) Involving families in the transition.

Transitions are easier if each program is focused on the individual developmental needs of the children. Programs may be operating in different types of settings with children who are different ages. However, the commonalities between the children in an age range and the range of developmental levels represented in each program call for similar learning environments and teaching strategies.

Administrators in all programs can set the stage for successful transition activities by supporting the ongoing communication and cooperation among early childhood teachers. Program staff can increase program continuity by getting to know each other, sharing information about the programs and planning an effective

transition system. Opportunities for communication and cooperation should occur throughout the program year.

Children need to know what is expected of them by the adults in each program and should have several opportunities to become familiar with any new environment. Transition activities for young children should be like those which prepare them for anything new and can include discussions, stories, games, dramatic play, and field trips to visit the new program.

Continuity is important for families as well as the children. Families can promote confidence in their children by conveying a positive attitude about each program. By visiting the other programs to learn about the similarities and differences between programs and classrooms, families will be able to positively affect the education of their children.

Assessment and Evaluation

Results Matter in Nebraska is the child, program, and family outcomes measurement system designed and implemented to improve programs and supports for all young children birth to kindergarten entrance age served by districts, ESUs and their community partners.

Results Matter is responsive to NDE *Rule 11 Regulations for Early Childhood Programs* and *Rule 51 Regulations and Standards for Special Education Programs* and the federal mandate of the Individuals with Disabilities Education Act (IDEA) Part C (birth to age three) and Part B (three to five year olds). School districts and ESUs with an early childhood program are required to participate in program evaluation to assure program quality and positive child outcomes.

For detailed information necessary to fully implement and understand the Results Matter process, please refer to the document, *Results Matter in Nebraska: Child, Program and Family Outcomes Technical Assistance Document for Early Childhood Education Programs in Public Schools and ESUs*. A link to the document can be found in the Web Resources section of this document.

CHILD OUTCOMES

Each district is required to subscribe to the Teaching Strategies GOLD™ online assessment system to report child assessment data for Results Matter. All children birth to age five enrolled in a district must be included in the online system.

PROGRAM OUTCOMES

Each district and ESU is required to participate in the program outcomes system. Beginning in year 3 of program approval, selected district and ESU classrooms will receive an onsite assessment for early childhood program quality conducted by an observer contracted by NDE using the Early Childhood Environment Rating Scale-Revised (ECERS-R) or the Infant Toddler Environment Rating Scale-Revised (ITERS-R) and/or the Classroom Assessment Scoring System (CLASS). Districts and ESUs with an Early Childhood Education Program – Ages 3 to 5 grant or an Early Childhood Education Program – Ages Birth to 3 (Sixpence) grant will receive an onsite assessment conducted by an observer contracted by NDE or Sixpence in year 1 and 2.

DISSEMINATION OF RESULTS

Rule 11 requires Districts and ESUs to create a plan for local dissemination of program quality and child outcomes. The dissemination plan may include, but is not limited to, sharing data with local school board, in the local newspaper, at a community meeting, with advisory committees, on the district website and other social media and other presentations. Districts and ESUs will disseminate the results of the program evaluation annually, according to the plan.

Program Administration

All early childhood education programs, birth to age 5, operated by districts and ESUs are required to comply with *Rule 11—Regulations for Early Childhood Education Programs*.

THE ADMINISTRATOR'S ROLE

Learning what developmentally appropriate practice looks like can be a challenge for any district or ESU administrator, but especially for those who come from secondary backgrounds. The goal should not be to make school for preschool children into a “mini-kindergarten”, but to link with early childhood providers within the community and the school building. It is important for administrators to make way not just for appropriate practices to happen in the classroom, but also for the school’s mission to engage families. Young children benefit when school administrators:

- demonstrate thorough knowledge of early child development and learning;
- take action to ensure that young children’s development and ways of learning are supported by program practices and policies;
- communicate to others the importance of young children’s development and learning needs; and
- resist pressure to create or maintain programs that ignore or run counter to how young children develop and learn.

Note: Rule 10 – Accreditation of Schools requires the early childhood program coordinator/administrator to hold a current Nebraska Teaching Certificate with at least 9 college credit hours in early childhood education.

PROGRAM GOVERNANCE

A clear operation and governance structure for the program must be in place. This enables staff and families to understand how the program is connected to the school, and to whom the program staff report. High quality programming requires effective governance structures, competent and knowledgeable leadership, as well as comprehensive and well-functioning administrative policies, procedures, and systems. Effective leadership and management create the environment for high-quality care and education by:

- having knowledge of early childhood;
- developing and maintaining effective school/community partnerships;
- ensuring compliance with relevant regulations and guidelines including data collection and reporting;
- promoting fiscal soundness, program accountability, effective communication, helpful consultative services, positive community relations; and comfortable and supportive workplaces;
- recruiting, supporting and retaining staff who meet the required qualifications;
- instituting ongoing program planning and career development opportunities for staff as well as continuous program improvement; and
- ensuring that families and the community are engaged in the program.

TEACHER EVALUATION

The responsibility of administrators is to be a knowledgeable evaluator of early childhood teachers in order to be an advocate for early childhood education and developmentally appropriate practices. Administrators

should attend Environment Rating Scale, either Early Childhood Environmental Rating Scale-Revised (ECERS-R) or Infant Toddler Environmental Rating Scale-Revised (ITERS-R) and Classroom Assessment Scoring System (CLASS) training to help them understand the quality indicators of early childhood environments and teaching staff. Teaching Strategies Administrator GOLD training is also helpful in understanding the assessment procedures for early childhood.

THE BUDGET

Districts and ESUs must plan to coordinate and use a combination of funding sources to maximize the participation of a diverse group of children. Each program must provide budget evidence to show that the program is coordinated or contracted with existing programs and funding sources. This evidence could include, but is not limited to:

- A copy of the budget detailing each funding source;
- Copies of Memoranda of Agreement/Understanding that are in place, detailing the roles and responsibilities of each partner; and
- Other financial or partnership documents detailing fiscal responsibilities.

OPERATING COSTS

Districts and ESUs need to identify all expected operating costs which include, but are not limited, to:

- Personnel (salaries and benefits)
- Professional development
- Classroom equipment and supplies
- Family and partnership support
- Evaluation
- Transportation
- Meals
- Facilities (rent, utilities and technology)

Once all expected costs have been identified, the district, ESU and their partners will be able to determine the appropriate funding source for each item.

FUNDING SOURCES

Existing programs and funding sources include, but are not limited to:

- Early Childhood Education Grant Program—Ages 3 to 5
- Early Childhood Education Endowment Program—Ages Birth to 3 (Sixpence)
- Special Education Act, the Early Intervention Act, and funds available through the flexible funding provisions under the Special Education Act
- Federal Head Start program
- Elementary and Secondary Education Act and subsequent reauthorizations or other appropriate federal legislation, including Title 1 dollars
- Local district funds, including TEEOSA
- Child care assistance through the Nebraska Department of Health and Human Services
- Contracts with other districts, such as contracts to provide services to children below age five with disabilities pursuant to Rule 51
- Private grants and gifts
- Nonpublic early childhood education programs which meet the requirements of Rule 11
- Parent fees as determined by the locally determined sliding scale formula

STATE GRANT FUNDING OPPORTUNITIES

Early Childhood Education Grant Program – Ages 3 to 5 is intended to support the development of children in the birth to kindergarten age range through the provision of comprehensive center- based programs. Competitive grant funds are awarded by NDE to public districts or educational service units, subject to the availability of funds, for new or expanded early childhood programs. Grant funds require at least a 100% match and must be combined with other local, state and/or federal funds through local partnership agreements.

Early Childhood Education Endowment Program – Ages Birth to 3 (Sixpence) is intended to promote community level partnerships that focus on meeting the developmental needs of very young children. Services for children birth to age three years are offered through comprehensive home visitation and center-based programs that will promote the young child’s success in school and later life. Each program receives funding for up to \$150,000 per year on a continuing basis with a 100% match, subject to availability of the funds. Competitive grant funds are awarded by the Endowment Board of Trustees to districts meeting the Sixpence quality criteria.

SLIDING FEE SCALE

State statute 79-1103(2)(e) and *Rule 11* require that the budget include a plan regarding use of a sliding scale formula for parent fees in order to maximize the participation of economically and categorically diverse groups of children and to ensure that participating children and families have access to comprehensive services.

Districts and ESUs are required to have a sliding fee scale on file even if there is currently no charge for children to attend the early childhood program. The sliding fee scale should be determined by the needs of the local community. Using a sliding fee scale, the cost for attending the program is determined by the family’s income; families who have a lower income would pay a lower fee to attend the program than a family with a higher income. Children with an IEP or IFSP receive services at no cost.

See Appendix D for examples of sliding fee scales.

DATA & REPORTING

NDE INDIVIDUAL STUDENT IDENTIFIER (ID)

Each child enrolled in a district must be assigned an NDE Individual Student Identifier through the Nebraska UniqID System. The NDE Student ID applies to all children, regardless of where services are received (home-based as well as center-based).

NEBRASKA STUDENT AND STAFF RECORD SYSTEM (NSSRS)

Each child enrolled in the early childhood program and each teacher in the program must be reported in NSSRS. The following NSSRS templates must be completed:

- Student
- Student Snapshot
- Special Education (if appropriate)
- Special Education Snapshot (if appropriate)
- Student Summary Attendance
- School Enrollment
- Student Grades
- Programs Fact – Early Childhood Education
- Staff Demographics
- Staff Assignment (assignment code = 1160; special program indicator = 7 or P or T or M)

CONSOLIDATED DATA COLLECTION (CDC)

The following information must be reported:

- Instructional Program Hours (Fall = planned hours; Spring = actual hours)

EARLY CHILDHOOD PROGRAM REPORT

The Early Childhood Program Report is the district or ESU official report on the status of meeting the requirements of *Rule 11—Regulations for Early Childhood Education Programs*.

- All center-based early childhood programs operated by districts and ESUs must comply with *Rule 11—Regulations for Early Childhood Education Programs*.
- All districts and ESUs must complete the Early Childhood Program Report (Form NDE 24-012), **whether or not** the district serves children in a center-based early childhood program. The report is due by October 15 of each year.

RESULTS MATTER FIDELITY PLAN FOR CHILD OUTCOMES

All districts, ESUs, and special education cooperatives must complete the Results Matter Fidelity Plan (Form NDE 06-092). The Fidelity Plan describes how the district, ESU or agency will support and supervise teachers and practitioners in maintaining the reliability and validity of child observation data collected. The Fidelity Plan is kept on file at the district or ESU.

RULE 11 PROGRAM APPROVAL

Districts receive program approval based on meeting the requirements of *Rule 11* in the prior year. If an ESU operates an early childhood education classroom for the district, that classroom must meet *Rule 11* requirements. Districts receive program approval, not ESUs. For a district to receive program approval, the following documentation must be submitted and is reviewed by staff of the NDE Office of Early Childhood.

- Form NDE 24-012: Early Childhood Program Report (may be submitted by an ESU)
- NSSRS: Staff Position Assignment and Staff Demographics (may be reported by an ESU)
- NSSRS: Student Template and Student Snapshot and Special Education Snapshot, if appropriate
- CDC: Instructional Program Hours (Fall = planned hours; Spring = actual hours)

If the Early Childhood Program Report, or NSSRS information, or CDC information reflects failure to comply with the requirements of *Rule 11*, a written plan for correcting the violation(s) must be submitted to NDE. Failure to operate in compliance with *Rule 11* may result in loss of approval and the authority to operate an early childhood program.

STATE AID (TEEOSA)

For districts meeting the eligibility requirements, the 4 year-old children who are age eligible to attend kindergarten in the following year will be included in the membership count for the district State Aid calculation. To be eligible, districts must have either

- received an early childhood education grant for 3 or more years, and/or
- received program approval for 3 or more consecutive years.

State Aid is calculated beginning in year 3, and each year beyond, of program approval and received collected by the district in the following year of program approval.

EARLY CHILDHOOD PROGRAM MONITORING

Districts and ESUs with a grant for an Early Childhood Education Program – Ages 3 to 5

- All districts and ESUs in years 1 and 2 that have been funded with an Early Childhood Education Grant have an onsite visit annually by staff from the NDE Office of Early Childhood.
- All districts and ESUs in year 3 and beyond that **are funded** with an Early Childhood Education Grant are monitored by a phone call or desk audit annually by staff from the NDE Office of Early Childhood.
- Some districts and ESUs in year 3 and beyond that have been funded with an Early Childhood Education Grant will be randomly selected for onsite visits.

Districts and ESUs without a grant for an Early Childhood Education Program – Ages Birth to 5

- Districts and ESUs that **have not been funded or are no longer funded** with an Early Childhood Education Grant can request a visit by staff from the NDE Office of Early Childhood.
- Some districts and ESUs in year 4 and beyond of program approval will be randomly selected for onsite visits.

Districts with a grant for an Early Childhood Education Endowment Program – Ages Birth to 3 (Sixpence)

- All districts that are funded with an Early Childhood Endowment (Sixpence) grant are monitored jointly by staff from the Nebraska Children and Families Foundation at least annually.

Districts serving infants, toddlers, preschoolers and children with disabilities – Ages Birth to 5

- All school districts are required to identify, locate, evaluate and serve children who are verified with a disability according to the requirements of the federal Individuals with Disabilities Education Act (IDEA), Nebraska's Special Education Act, Nebraska's Early Intervention Act and NDE Rule 51 – Regulations and Standards for Special Education Programs. Implementation of these state and federal laws and regulations ensure that all children birth to age 21 in Nebraska are provided a free appropriate public education (FAPE) in natural and least restrictive environments (LRE).
- Monitoring of early intervention (Part C, Ages birth to 3) is the responsibility of NDE Special Education and DHHS. Preschool special education and related services (Part B, Ages 3 to 5) is monitored by NDE Office of Special Education staff.
- The NDE Regional Consultant is responsible for coordinating monitoring visits and meeting with the school district superintendent and director of special education to develop a plan and timeline for completing the district's monitoring process.

The NDE Early Childhood Program Consultant assigned regionally can be contacted at any time. A web link to a map can be found in the Technical Assistance section of this document.

Technical Assistance

QUESTIONS ABOUT RULES, REGULATIONS AND PROGRAM DEVELOPMENT

Melody Hobson: 402-471-0263; melody.hobson@nebraska.gov

Kristine Luebbe: 402-471-1860; kristine.luebbe@nebraska.gov

Linda Meyers: 402-471-2980; linda.meyers@nebraska.gov

Kim Texel: 402-471-4386; kim.texel@nebraska.gov

Teresa Berube: 402-471-4319; teresa.berube@nebraska.gov

Amy Bornemeier: 402-817-2018; abornemeier@nebraskachildren.org

QUESTIONS ABOUT PARTNERSHIP DEVELOPMENT

Joan Luebbers: 402-471-2463; joan.luebbers@nebraska.gov

QUESTIONS ABOUT PROFESSIONAL DEVELOPMENT

NDE Early Childhood Training Center: 402-557-6880

QUESTIONS ABOUT DATA REPORTING

Tammi Hicken: 402-471-3184; tammi.hicken@nebraska.gov

NDE Help Desk: 402-471-3151 or 888-285-0556; helpdesk@nebraska.gov

QUESTIONS ABOUT TEEOSA (STATE AID)

Bryce Wilson: 402-471-3323; bryce.wilson@nebraska.gov

Jen Utemark: 402-471-0526; jen.utemark@nebraska.gov

QUESTIONS ABOUT REGIONAL CONTACTS

Early Learning Connection Partnership Regions
www.education.ne.gov/oec/elc/elc_list.html

NDE Office of Special Education Regional Staff Assignments
www.education.ne.gov/sped/contact.html

Planning Region Teams
<http://edn.ne.gov/cms/products/planning-region-teams>

Web Resources

The following web resources are provided for your information only and do not necessarily reflect the position of NDE or imply endorsement by NDE.

RULES AND REGULATIONS

Rule 11: Regulations for Early Childhood Education Programs
www.education.ne.gov/LEGAL/webrulespdf/cleanrule112007.pdf

Rule 51: Regulations and Standards for Special Education Programs
www.education.ne.gov/LEGAL/webrulespdf/clean51_2010.pdf

Sixpence Quality Criteria
www.singasonofsixpence.org/apply/

Nebraska Health and Human Services Licensing Regulations for Child Care Centers, Preschools, and Family Child Care Homes
www.dhhs.ne.gov/publichealth/Pages/crl_childcare_childcareindex.aspx

Head Start Program Performance Standards & Other Regulations
<http://eclkc.ohs.acf.hhs.gov/hslc>

Title 1, Part A Non-Regulatory Guidance
www.ed.gov

POLICY AND RESEARCH

Administration for Children and Families Office of Head Start
Early Childhood Learning & Knowledge Center
<http://eclkc.ohs.acf.hhs.gov/hslc>

Center on Enhancing Early Learning Outcomes
www.ceelo.org

Center on the Developing Child
<http://developingchild.harvard.edu/>

Child Trends
www.childtrends.org

Committee for Economic Development
www.ced.org

Council for Exceptional Children: Division for Early Childhood (CEC/DEC)
www.dec-sped.org/

Council of Chief State School Officers (CCSSO)
www.ccsso.org

Early Childhood and Parenting Collaborative
<http://ecap.crc.illinois.edu/>

Early Childhood Research & Practice
<http://ecrp.uiuc.edu/>

Exceptional Returns: Economic, Fiscal, and Social Benefits of Investment in Early Childhood Development
Economic Policy Institute
www.epi.org/publications/entry/books_exceptional_returns

First Five Nebraska
www.firstfive-nebraska.org

Head Start Early Childhood Learning & Knowledge Center
<http://eclkc.ohs.acf.hhs.gov/hslc>

High/Scope
www.highscope.org

National Association for the Education of Young Children (NAEYC)
www.naeyc.org

National Center for Children in Poverty
www.nccp.org

National Education Association
www.nea.org

National Institute for Early Education Research
www.nieer.org

Partnership for 21st Century Skills
www.p21.org

Play in the Early Years: Key to School Success
Bay Area Early Childhood Funders
<http://earlychildhoodfunders.org/pdf/play07.pdf>

Pre [K] Now
www.preknow.org

State Early Childhood Policy Technical Assistance Network
www.finebynine.org

The Finance Project
www.financeproject.org

The Heckman Equation Project
www.heckmanequation.org

The Wisdom of Play: Why Children at Play are Their Best Teachers
Community Playthings
www.communityplaythings.com/requestliterature/wisdomofplay.html

Zero to Three: National Center for Infants, Toddlers, and Families
www.zerotothree.org

DETERMINING COMMUNITY NEED

Annie E. Casey Foundation-Kids Count
<http://datacenter.kidscount.org>

United States Census Data
www.census.gov/

Voices for Children-Kids Count in Nebraska
www.voicesforchildren.com

PARTNERSHIP DEVELOPMENT

Center on School, Family, and Community Partnerships
www.csos.jhu.edu/p2000/center.htm

Child Welfare Information Gateway
<https://www.childwelfare.gov/preventing/developing/assessing.cfm>

Coalition for Community Schools
www.communityschools.org/

Nebraska Head Start State Collaboration Office
www.education.ne.gov/oec/hssco.html

Pathways and Partnership Resources
Administration for Children and Families Child Care Bureau
<http://www.acf.hhs.gov/programs/occ/resource/office-of-child-cares-pathways-and-partnerships>

PROGRAM DESIGN

Accessible Play Areas
U.S. Access Board
<http://www.access-board.gov/guidelines-and-standards/buildings-and-sites/about-the-ada-standards/background/adaag#15.6> Play Areas

Center on Social and Emotional Foundations for Early Learning
<http://csefel.vanderbilt.edu>

Circle of Inclusion
www.circleofinclusion.org

Early Childhood Inclusion (joint position statement from DEC and NAEYC) www.naeyc.org/positionstatements

Environment Rating Scales
<http://ers.fpg.unc.edu/>

Infant and Toddler Spaces: Design for a Quality Classroom
Community Playthings
www.communityplaythings.com/resources/articles/RoomPlanning/Spaces/InfantToddlerSpaces.pdf

National Program for Playground Safety
<http://playgroundsafety.org>

NDE Nutrition Services
<http://www.education.ne.gov/NS/index.html>

Paraeducator Equivalencies
www.education.ne.gov/oec/pdfs/para_eq.pdf

Playground Safety Information
www.ersi.info/PDF/playground%20revised%2009-28-11.pdf

Pre-K Spaces: Design for a Quality Classroom
Community Playthings
www.communityplaythings.com/resources/articles/RoomPlanning/Spaces/SpacesBooklet.pdf

Program for Infant Toddler Care
www.pitc.org

Spaces for Children
www.spacesforchildren.com/profile.html

School Health, communicable Disease Control, and Physical Examination and Immunization Standards
<http://www.sos.ne.gov/rules-and-regs/regsearch/index.html>

USDA Meal Guidelines for School Lunch and Child and Adult Care Food Program
<http://www.education.ne.gov/NS>

CURRICULUM

Dimensions Educational Research Foundation
www.dimensionsfoundation.org

High Scope
www.highscope.org

Nebraska Early Learning Guidelines for Ages Birth to 3
www.education.ne.gov/oec/pubs/ELG/B_3_English.pdf

Nebraska Early Learning Guidelines for Ages 3 to 5
www.education.ne.gov/oec/pubs/ELG/3_5_English.pdf

Partnership for 21st Century Skills
www.p21.org

Reggio Emilia Approach
The Innovative Teacher Project
www.innovativeteacherproject.org

Teaching Strategies® for Early Childhood
www.teachingstrategies.com

Technology and Interactive Media as Tools in Early Childhood Programs Serving Children from Birth through Age 8 (joint position statement from NAEYC and the Fred Rogers Center)
www.naeyc.org/positionstatements

The Head Start Child Development and Early Learning Framework
<http://eclkc.ohs.acf.hhs.gov/hslc>

The International Montessori Index
www.montessori.edu

The Project Approach
<http://www.projectapproach.org/>

PROFESSIONAL DEVELOPMENT

Coaching in Early Childhood
www.coachinginearlychildhood.org/

Division for Early Childhood
www.dec-sped.org/

National Association for the Education of Young Children (NAEYC)
www.naeyc.org

National Early Childhood Technical Assistance Center (NECTAC)
www.nectac.org

National Professional Development Center on Inclusion
<http://npdci.fpg.unc.edu>

NDE Early Childhood Training Center
<http://www.education.ne.gov/oec/ectc.html>

Nebraska Early Learning Connections Professional Development Partnerships
http://www.education.ne.gov/oec/elc/elc_list.html

FAMILY DEVELOPMENT AND SUPPORT

A Kindergarten for the 21st Century
www.education.ne.gov/oec/pubs/KStatement.pdf

Center for Children and Families, Education Development Center
www.ccf.edc.org

First Connections with Families
www.education.ne.gov/oec/fcwf.html

NAEYC for Families
<http://families.naeyc.org>

National Center for Early Development & Learning
<http://www.fpg.unc.edu/node/4649>

NDE Continuous Improvement Process (CIP) Toolkit
www.education.ne.gov/CIPToolkit/familycommunity/index.html

Ready for Success: What Families Want to Know About Starting School in Nebraska
(formerly known as *Come As You Are: Kindergarten for Nebraska's Children*)
www.education.ne.gov/oec/pdfs/Ready_for_Success_Booklet.pdf

ASSESSMENT AND EVALUATION

Classroom Assessment Scoring System™ (CLASS™)
Teachstone
www.teachstone.org

Council of Chief State School Officers (CCSSO) Early Childhood Education Assessment State Collaborative on Assessment and Student Standards (ECEA SCASS)
www.ccsso.org

Early Childhood Curriculum, Assessment, and Program Evaluation (joint position statement from National Association for the Education of Young Children and National Association of Early Childhood Specialists in State Departments of Education)
www.naeyc.org/positionstatements

Early Language and Literacy Classroom Observation
www.brookespublishing.com/resource-center/screening-and-assessment/ellco

Environment Rating Scales Institute (ECERS-R, ECERS-3, and ITERS-R)
www.ersi.info

Results Matter Child, Program and Family Outcomes Technical Assistance Document
www.education.ne.gov/oec/rm/RMTA_Doc.pdf

Teaching Strategies® for Early Childhood
<http://www.teachingstrategies.com/>

ADMINISTRATION

Alliance for Early Childhood Finance
www.earlychildhoodfinance.org

An Administrator's Guide to Preschool Inclusion
<http://www.fpg.unc.edu/node/784>

Early Childhood Education Grant Program – Ages 3 to 5
www.education.ne.gov/oec/grant_program.html

Early Childhood Education Endowment Grant Program – Ages Birth to 3 (Sixpence)
www.singasongofsixpence.org

Forum for Youth Investment
www.forumfyi.org

Leading Early Childhood Learning Communities: What Principals Should Know and Be Able To Do
National Association of Elementary School Principals
www.naesp.org

NDE Office of Early Childhood
www.education.ne.gov/oec/

NDE Office of Special Education
www.education.ne.gov/SPED

NDE Allowable Costs/Sources of Funding
www.education.ne.gov/oec/ec_grant/allow_cost.pdf

Nebraska ChildFind
www.childfind.ne.gov/

NSSRS Instructions
<http://www.education.ne.gov/nssrs/Resources.html>

The Finance Project
www.financeproject.org

Appendix

A: Professional Development Plan/Record Template

B: Home Visit Plan/Record Template

C: Templates for Partnership Agreements

D: Examples of Sliding Fee Scales

EARLY CHILDHOOD PROFESSIONAL DEVELOPMENT PLAN

(To be completed at beginning of year)

Name _____ Position _____

Early Childhood Program/School _____ School Year _____

| <i>Education/Professional Development Needed</i> Based on needs survey or experiences | <i>Plan To Get Training</i> Scheduled trainings/conferences that meet the need |
|--|---|
| | |
| | |
| | |
| | |
| | |
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PROFESSIONAL DEVELOPMENT RECORD

(To be completed throughout year)

| Core Knowledge Area | Clock Hours of Training | Date(s) | Training Name |
|---------------------|-------------------------|---------|---------------|
| | | | |
| | | | |
| | | | |
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Core Knowledge Areas

- Child Growth and Development
- Learning Environment and Curriculum
- Child Observations, Assessment, or Outcomes
- Families and Communities
- Health, Safety, and Nutrition
- Interactions with Children/Guidance
- Program Planning, Development, and Management
- Ethics, Leadership, and Professionalism
- Inclusive Practices (Natural and Least Restrictive Environments)
- Cultural Competence

Professional Development Needs Survey

Child Growth and Development

- Cognitive development
- Social emotional development
- Language/communication development
- Learning styles

Learning Environment and Curriculum

- Room design/centers
- Sensory activities
- Outdoor learning/nature education
- Developmentally appropriate environments
- Environment Rating Scale

Child Observations, Assessments, and Outcomes

- Observing and recording children's behavior
- Portfolio assessment of children's work
- Results Matter: assessing child outcomes
- Results Matter: assessing program outcomes
- Setting goals for children's learning and development
- Using photos and displays to show children's learning
- Collecting notes on children's learning
- Adapting curriculum based upon observation of children's interests
- Assessing children's progress and learning
- Assessing program quality and effectiveness

Families and Communities

- Building effective family/staff relationships
- Involving parents in the early childhood program
- Parenting education
- Resources to support families
- Home visitation training
- Planning and conducting family conference and/or home visits
- Developing a parent handbook

Cultural Competence

- Cultural influence on development
- Valuing families and their cultures
- Understanding and respecting cultural differences

Health, Safety, and Nutrition

- Playground safety
- Child safety
- Child health
- CPR/First Aid
- Child abuse prevention/reporting

Interactions with Children/Guidance

- Classroom Assessment Score System
- Building positive relationships with children
- Modeling identification and appropriate expression of feelings
- Establishing and communicating consistent limits to children
- Developing pro-social skills in children
- Engaging children in classroom rule making
- Providing guidance to children
- Developing emotional regulation skills
- Addressing challenging behaviors

Program Planning, Development and Management

- Program assessment and evaluation
- Developing policies and procedures
- NDE Rule 11 regulations
- NDE Rule 51 regulations
- Hiring, supervision and evaluation of staff
- Record keeping in early childhood education programs
- Grant writing
- Budgeting

Ethics, Leadership and Professionalism

- Current trends and best practice in early childhood education
- NAEYC accreditation
- Recognizing and utilizing team strengths
- Core Competencies-overview training
- Professional development

Inclusive Practices

- Learning environments
- Working with professional teams on IEP or IFSPs
- Adapting curriculum/activities
- Children with special needs
- Responding to children's special health care needs

Child's Name _____ Parents' Name _____
Address _____ Phone _____ Email _____

INITIAL VISIT

DATE

ABOUT THE CHILD

1. What does your child like to do?
2. What is he/she good at?
3. What goals do you have for your child this year?
4. What concerns do you have?

ABOUT THE FAMILY

1. Who is in your family?
2. What are your interests/hobbies?
3. How would you like to be involved in the program?
4. Are there any areas you would like additional information, i.e. parenting, child development, family education opportunities, etc.?

PROGRAM EXPECTATIONS/PARTNER FOR LEARNING

5. Share written materials about the program such as schedule, parent handbook and protocol, upcoming activities and answer any questions.
6. Provide parent with contact information and how information will be shared throughout the year.
7. Share a simple activity that supports the child's development and promotes parent-child interaction that the parent can continue after the home visit.

SECOND VISIT

DATE

ABOUT THE CHILD

- 1. What have you been seeing or hearing from your child about school?**
- 2. How have you seen your child grow?**
- 3. What concerns do you have?**
- 4. Share child outcomes, information on participation, strengths, interests, and priorities/needs and ask for parent feedback.**

PARTNER FOR LEARNING

5. Address any parental concerns or questions.
6. Share a simple activity that supports the child's development and promotes parent-child interaction that can continue after the home visit.
7. Provide information about summer learning opportunities to continue learning through the summer months.
8. For children who will enter preschool or kindergarten, create a plan to transition to the new program/classroom with any pertinent information.
9. Reiterate the benefits of partnership with the parent and provide information regarding the end of the year activities and ways for them to be involved.

Collaborative Partnership Agreement* for Early Childhood Programs and Services in Nebraska

Location/Name of Program: _____

Key Partnering Entities: _____

Contact Information: _____

I. Introduction

- A. Purpose
- B. Scope

II. Ongoing coordination and planning will address the following elements

1. Educational activities, curricular objectives, and instruction,
2. Public information dissemination and access to programs for families contacting the Head Start program or any of the preschool programs,
3. Selection priorities for eligible children to be served by programs,
4. Service areas,
5. Staff training, including opportunities for joint staff training on topics such as academic content standards, instructional methods, curricula, and social and emotional development,
6. Program technical assistance,
7. Provision of additional services to meet the needs of working parents,
8. Communications and parent outreach for smooth transitions to kindergarten,
9. Provision and use of facilities, transportation, and other program elements, and
10. Other elements mutually agreed to by the parties to such memorandum;

ROLES/RESPONSIBILITIES

| Name of Person Responsible | Task/Activity | Timeline/When | Location/Where | Outcome |
|-----------------------------------|----------------------|----------------------|-----------------------|----------------|
| | | | | |
| | | | | |

TERMS OF AGREEMENT

This agreement shall be in place for two years from _____ to _____, unless specified otherwise. The dissolution of this agreement shall require notification within _____ days of the signatories of this agreement. In the event of a formal grievance or conflict, the signatories will

_____ in order to effectively resolve in a timely, efficient, and respectful manner with the intent of no disruption of quality services to children and their families.

UPDATES AND DISSEMINATION

_____ shall be responsible for ensuring that this agreement is reviewed and updated annually and the agreement will be in effect to align with the school calendar year. Distribution and dissemination of this agreement shall be the responsibility of _____.

APPENDIX (considerations)

- Links or copies of current regulations and standards, including children with disabilities or developmental delays, transportation, confidentiality, child abuse/neglect reporting requirements
- Agreed upon forms to address application for enrollment, determining eligibility, informed consent, emergency and/or medical needs, as appropriate
- Scope of Services - including program (i.e., curriculum, assessment, data gathering, parent involvement, health and family support)
- Program Evaluation Plan
- Continuous Improvement Plans (i.e., may integrate district school improvement plan, use of data)
- Community Needs Assessment
- Staff Development/Training Schedule
- Other resources/references/citations as appropriate

SIGNATORIES:

Name, Signature, Date

Name, Signature, Date

Name, Signature, Date

Name, Signature, Date

* May also be referred to as Memorandum of Understanding, Memorandum of Agreement, Interagency Agreement

(NDE/HSSCO/Partner/1/1-20-11)

Collaborative Partnership Agreement* for Early Childhood Programs and Services in Nebraska

Location/Name of Program: _____

Key Partnering Entities: _____

Contact Information:

| <i>Name</i> | <i>Agency/Organization/School</i> | <i>Address</i> | <i>Phone/Fax</i> | <i>Email</i> |
|-------------|-----------------------------------|----------------|------------------|--------------|
| | | | | |

III. Introduction

- A. Purpose**
- B. Scope**

IV. Ongoing coordination and planning will address the following elements:

| | Scope/Strategies/Activities | Who/Resources | Outcome | Measurement |
|--|------------------------------------|----------------------|----------------|--------------------|
| 1. Educational activities, curricular & instructional objectives | | | | |
| 2. Public information dissemination & access for eligible families | | | | |
| 3. Eligibility criteria for enrollment | | | | |
| 4. Service areas to be provided | | | | |
| 5. Staff training (joint training regarding content standards, instructional methods, curricula, social-emotional development) | | | | |
| 6. Program technical assistance | | | | |
| 7. Additional services to meet needs of working parents | | | | |

| | | | | |
|---|--|--|--|--|
| 8. Communications and parent outreach for smooth transition to kindergarten | | | | |
| 9. Provision and use of facilities, transportation, other program elements | | | | |
| 10. Other mutually agreed upon elements | | | | |

ROLES/RESPONSIBILITIES

| Name of Agency or Organization & Person Responsible | Task/Function/Activity | Timeline/When | Location/Where | Outcome/Result |
|---|------------------------|---------------|----------------|----------------|
| | | | | |
| | | | | |

TERMS OF AGREEMENT

This agreement shall be in place for two years from _____ to _____, unless specified otherwise. The dissolution of this agreement shall require notification within _____ days of the signatories of this agreement. In the event of a formal grievance or conflict, the signatories will _____ in order to effectively resolve in a timely, efficient, and respectful manner with the intent of no disruption of quality services to children and their families.

UPDATES AND DISSEMINATION

_____ shall be responsible for ensuring that this agreement is reviewed and updated annually and the agreement will be in effect to align with the school calendar year. Distribution and dissemination of this agreement shall be the responsibility of _____.

APPENDIX (considerations)

- Links or copies of current regulations and standards, including children with disabilities or developmental delays, transportation, confidentiality, child abuse/neglect reporting requirements
- Agreed upon forms to address application for enrollment, determining eligibility, informed consent, emergency and/or medical needs, as appropriate
- Scope of Services - including program (i.e., curriculum, assessment, data gathering, parent involvement, health and family support)
- Program Evaluation Plan
- Continuous Improvement Plans (i.e., may integrate district school improvement plan, use of data)
- Community Needs Assessment
- Staff Development/Training Schedule
- Other resources/references/citations as appropriate

SIGNATORIES:

Name/Signature/Date

Name/Signature/Date

Name/Signature/Date

Name/Signature/Date

*May also be referred to as Memorandum of Understanding, Memorandum of Agreement, Interagency Agreement

(NDE/HSSCO/Partner/1/1-20-11)

Examples of a Sliding Fee Scale

Example 1

| Family Size | Monthly Income 0 to 200% | Monthly Income 200 to 212.5% | Monthly Income 212.5 to 225% | Monthly Income 225 to 237.5% | Monthly Income 237.5 to 250% | 250% and up Annually |
|-------------|-----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------|
| | | | | | | |
| | No Fee | 20% | 40% | 60% | 80% | Full Rate |

Example 2

| Household Size | Yearly Gross Income 150% of Federal Guidelines | Yearly Gross Income 175% of Federal Guidelines | Yearly Gross Income 200% of Federal Guidelines | Yearly Gross Income 250% of Federal Guidelines |
|----------------|---|---|---|---|
| | | | | |
| | Full Waiver | Pay ¼ of Fee | Pay ½ of Fee | Pay ¾ of Fee |