

Board of Education Regular Meeting

Tuesday, December 12, 2017 6:00 PM

Conference Room
520 East 9th Street
Imperial, NE 69033

Attendance Taken at 6:09 PM.

Josh Fries: Present

Karl Meeske: Present

Jeff Olsen: Present

Willy O'Neil: Present

Dan Reeves: Absent

Penny Strand: Present

Sheila Stromberger: Present

Carrie Terryberry: Absent

Steve Wallin: Present

I. Call to Order

II. Declaration of Open Meeting

III. Pledge of Allegiance

IV. Approval of Agenda

V. Approval of Minutes

VI. Approval of Financial Report

VII. Public Comment

VIII. FCCLA Presentation Hayley Vitosh

IX. Reports

1. Activity Director

2. Principals

3. Student Board Member

4. Superintendent

X. Action Items

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

2. Take all necessary action to approve the 2016-17 audited financial statement.

XI. Discussion Items

1. Review Statewide Assessment Results
2. Update on bus barn progress
3. Superintendent Evaluation

XII. Executive Session with respect to collective bargaining.

XIII. Executive Session with respect to superintendent evaluation

XIV. Adjourn

Board President

Board Secretary

Special Meeting with Search Group Monday, November 6, 2017 5:30 PM Conference Room
520 East 9th Street Imperial, NE 69033 Attendance Taken at 5:30 PM. Josh Fries: Present Karl
Meeske: Present Jeff Olsen: Present Willy O'Neil: Present Dan Reeves: Present Penny Strand:
Present Sheila Stromberger: Present Carrie Terryberry: Present Steve Wallin: Absent

1. Call to Order Meeting was called to order at 5:30 pm. President Olsen directed attention to the open meetings act and then led the assembly in the pledge of allegiance
2. Discussion Items McPherson and Jacobson were present for review and discussion on the new superintendent search process.
 - 2.1. Search group presentation Mike Cuning and Jeff West presented.
3. Adjourn Meeting was adjourned at 7:20 pm.

Board President

Board Secretary

Board of Education Regular Meeting Tuesday, November 14, 2017 6:00 PM Conference Room
520 East 9th Street Imperial, NE 69033 Attendance Taken at 6:00 PM. Josh Fries: Present Karl
Meeske: Present Jeff Olsen: Present Willy O'Neil: Present Dan Reeves: Absent Penny Strand:
Present Sheila Stromberger: Present Carrie Terryberry: Present Steve Wallin: Present

1. Call to Order

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

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

4. Approval of Financial Report Motion to approve the financial report as presented in the amount
of \$641,592.67 Passed with a motion by Karl Meeske and a second by Josh Fries. Sheila
Stromberger: Nay, Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny
Strand: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea

5. Public Comment Jill Bauerle wanted to say thank you to our Activity Director for his constant
support.

6. Reports

6.1. Todd Westover Alt Ed Todd Westover, Alt. Ed. Instructor, gave an overview of his program,
highlighting the alternative education program includes credit recovery, career preparation courses,
foreign language, ACT test prep and elective courses. In summary, Westover said currently at CCS
he has 63 students enrolled in 87 different courses.

6.2. Activity Director Mr. Hauxwell congratulated the 9th Street Singers for their 1st place finish
and Best Choreography at the Best of the West competition in Scottsbluff. He noted we have
already had three JH wrestling meets and they will compete at the Medicine Valley Invite on
Friday. The team has been enjoying the new wrestling room allowing kids to get started quicker
and the shower availability after practice. Currently we have 6 JH wrestlers. HS wrestlers started
Nov. 13. The SPVA BOD meeting will be in Bridgeport on Monday November 20th. The SPVA
is looking at removing 20% of gate for home site when hosting basketball games, in order to
cover SPVA overhead, with SPVA current fund balance approx. \$3000, which Hauxwell noted is
the lowest it has been. SPVA will also be discussing volleyball and wrestling site changes in order
to try to generate more conference funds. At the August meeting the wrestling coaches brought to
the board the possibility of joining the Western Trails Conference for the SPVA wrestling
tournament. Winter Sports started practice on Monday Nov. 13th. Preliminary numbers for HS-
24 Girls BB, 27 Boys BB, 15 Wrestlers, 22 JH Girls BB, 21 JH Boys BB and 15 for One Act.
Hauxwell attended the NSIAAA conference in Kearney November 4th -6th, noting it went well
though attendance was down. Areas of concern were the expectations of students and adults at
NSAA activities, football classifications and the two year classification period in regards to
declining enrollments and participation. November 30 is declaration deadline for participating in
6,8, or 11 man football. December will be District assignment with FB schedules released
February 13. Dual wrestling Championships were also discussed as this will be the last year UNK
will host. Scoreboards are in and planning to install over Thanksgiving. Lastly Hauxwell
summarized highlights from the District 5 meeting held in McCook Nov. 8th.

6.3. Principals Principal Odens noted Parade of Costumes was held on Halloween for all of the K-4 students. The parade was well attended by family members and preschool students and parents. This year the PTO purchased pumpkins and the K-4 pumpkin decorating was done with Ms. Ramos during the art classes leading up to Halloween. The pumpkins were displayed on the lunchroom tables during the Parade of Costumes and students took their pumpkins home at the end of the day. The change was very well received and we plan to continue it again next year. The PTO Book Fair is currently being held in the auditorium, and during the week the PTO will be giving free books to several students at each grade level. Our annual Title I was held but will be rescheduled due to lack of attendance. Odens is finishing first round of teacher evaluations in November and saw some exciting things in visiting classrooms such as blended learning, seesaw app, IXL, and engaging teacher led discussions. Odens closed by encouraging school board members, parents, and patrons to visit a classroom. Principal Scheel summarized the PD book the continues to be worked through during Friday afternoon PD, the "Energy Bus". Scheel noted eventually the desire it to push down this PD learning to students in order to deal with the negative people and forces in their life. Principals and three teachers attended the fall tech conference in Kearney for a day and a half of good, solid sessions. Veterans Day program by Mrs. O'Neil was fabulously down once again. Scheel noted he got into most 5-12 classroom visits last weeks, just observing and like Odens also noting tremendous progress in the classroom learning environment.

6.4. Student Board Member SBM Scott Wheeler brought up safety concerns 1) boy's lockers room tiles 2) parking lot activity at lunch 3) microwaves in the lunchroom 4) Veterans' program was really good! Wheeler noted the parking layout is much improved.

6.5. Superintendent Supt. Lefdal noted 1. Main focus this month has been on working through the implementation process for our new policies. It has been daunting, but feels District is headed in the right direction. 2. We held annual Americanism committee meeting with members Strand and Stromberger present. 3. Six Board Members & Lefdal are headed to Omaha for the 2017 State Education Conference November 15-17. 4. We are continuing to digitize old basketball games and placing them on our Youtube page. 5. FFVF is going to use one of our buses for "The Polar Express" and will pay fuel and a driver. 6. Bus barn project is coming along and they are going to add a second exit. 7. We held our first negotiations meeting on the 1st. 8. Continue to work on staff and student document management. 9. Working through Ed-Fi changes with Mr. Herbert. 10. Finalizing state reporting. 11. Raptor check-in system has been installed and is currently being tested & learned and will be implemented in January 12. We have been working on setting up and saving all of our files on our shared admin drive. 13. ACT embargoed through December but MAPS data available next month. 14. Lefdal's goal is to have the 18-19 class schedule available in Jan., but a teacher review will be conducted first 15. Transportation committee meeting will be held to discuss security on the buses and primary concern is with town route. 16. One set of external door bids have been received but Lefdal is awaiting another 17. CCS received farm credit grant of \$2000 written for in-door use of drones 18. Lefdal is planning for an after-school HAL program and a winter activity program for 5-8 non-sport students. Lastly, Lefdal also reiterated outstanding work that is going on by teachers and admin.

7. Action Items

7.1. Take all necessary action to approve appointments and resignations. Motion to approve Tiffany Harris- Resignation para, Rachel Scheel-Para appointment replacing Tiffany Harris, Lance White-Resignation, and Denise Shrout-Resignation Passed with a motion by Sheila Stromberger and a second by Karl Meeske. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea

7.2. Take all necessary action to approve the 2017-18 Early Resignation Incentive Program Motion to approve the 2017-18 Early Resignation Incentive Program as presented Passed with a motion by Willy O'Neil and a second by Karl Meeske. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea Discussion: The plan is consistent with prior years.

7.3. Take all necessary action to approve the replacement purchase for a new water softener for the cost of \$6209.44 and \$115.00 per hour labor, to be billed. Motion to approve the replacement purchase of a new water softener for the cost of \$6209.44 with \$155.00/hr of installation labor noting total cost includes a down payment included in November bills Passed with a motion by Willy O'Neil and a second by Steve Wallin. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea

7.4. Take all necessary action to approve the resignation of Kara Meeske and the appointment of Larry Munger to the Chase County Foundation board Approve the resignation of Karra Meeske and appointment of Larry Munger to the Chase County Foundation board Passed with a motion by Sheila Stromberger and a second by Steve Wallin. Karl Meeske: Abstain (With Conflict), Willy O'Neil: Abstain (With Conflict), Josh Fries: Yea, Jeff Olsen: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea

8. Discussion Items

8.1. Review Statewide Assessment Results Discussion tabled as data is still embargoed.

8.2. Financial Audit AFR complete and no audit report at this time.

8.3. Update on bus barn progress Steel is up and they are starting to work on sheeting. ETA still end of January at this time. The addition of the south driveway will be approx. 20'

8.4. Superintendent Evaluation Olsen noted Supt. Committee met and well distribute same tool as the past and results will be presented in December.

8.5. Superintendent Search Terryberry is setting up meal before interviews at the Broadway Steakhouse. Applications accepted now through 12/15, 4 currently completed and an addl. 13 in process. The search firm will present a summary list of candidates to the Board. Board will meet with firm 1/4 to review and pick interview candidates with interviews Jan. 16-19th. Final meeting January 23, 2018.

9 Executive Session with respect to collective bargaining. Make a motion to hold close session for the protection of the public interest to discuss collective bargaining at 7:21 pm Passed with a motion by Karl Meeske and a second by Willy O'Neil. Josh Fries: Yea, Karl Meeske: Yea, Jeff Olsen: Yea, Willy O'Neil: Yea, Penny Strand: Yea, Sheila Stromberger: Yea, Carrie Terryberry: Yea, Steve Wallin: Yea Executive session exited at 8:30 pm.

10 Adjourn Meeting adjourned at 8:31 pm.

Board President

Board Secretary

December 2017 Activity Report

Cycle: FY 17-18; Fund: 09; Begin Date: 11/01/2017; End Date: 11/30/2017; Account Type: All Accounts; Transaction Type: Actual; AM

Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9001	CCHS Athletics	\$1,991.25	\$0.00	\$64.00	\$2,055.25
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$64.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9003	CCHS Football	(\$6,918.64)	\$71.48	\$905.00	(\$6,085.12)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/30/2017	00014965	AP Voucher: ACT11302017	Employee: Lenners, Danny	Expenditure For Invoice=PEV112	\$71.48	\$0.00
11/20/2017	00014928	Batch: 1393	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$905.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9004	CCHS Volleyball	(\$1,199.05)	\$495.85	\$46.34	(\$1,648.56)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014935	Batch: 1400	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$46.34
11/6/2017	00014897	AP Voucher: ACT11062017	Employee: Dinnel, Bradley	Expenditure For Invoice=PEV110	\$36.85	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: NSAA	Expenditure For Invoice=2017VR	\$61.00	\$0.00
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Country Inn and Suites	Expenditure For Invoice=2770/277	\$398.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9006	CCHS Basketball-	\$0.00	\$475.00	\$0.00	(\$475.00)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/30/2017	00014965	AP Voucher: ACT11302017	Vendor: Morgan Smith	Expenditure For Invoice=GBR120	\$158.33	\$0.00
11/30/2017	00014965	AP Voucher: ACT11302017	Vendor: Jay Dickinson	Expenditure For Invoice=GBR120	\$158.33	\$0.00
11/30/2017	00014965	AP Voucher: ACT11302017	Vendor: Brett McCarville	Expenditure For Invoice=GBR120	\$158.34	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9008	CCHS Wrestling	\$175.00	\$139.05	\$0.00	\$35.95
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Hauff Sports	Expenditure For Invoice=19527	\$139.05	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-901	Cash Account	(\$13,851.16)	\$37,687.79	\$21,360.80	\$2,475.83
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/16/2017	00014924	AP Voucher: ACT11162017		Disbursement for Voucher:	\$0.00	\$1,277.75
11/6/2017	00014899	AP Voucher: ACT11062017		Disbursement for Voucher:	\$0.00	\$5,689.62
11/20/2017	00014935	Batch: 1400	Customer: CCS Activity	Approve Cash Receipts Batch:	\$46.34	\$0.00
11/20/2017	00014936	Batch: 1401	Customer: CCS Activity	Approve Cash Receipts Batch:	\$2,037.30	\$0.00
11/20/2017	00014935	Batch: 1400	Customer: CCS Activity	Approve Cash Receipts Batch:	\$20.00	\$0.00
11/20/2017	00014935	Batch: 1400	Customer: CCS Activity	Approve Cash Receipts Batch:	\$18.17	\$0.00
11/20/2017	00014932	Batch: 1397	Customer: CCS Activity	Approve Cash Receipts Batch:	\$127.50	\$0.00
11/20/2017	00014933	Batch: 1398	Customer: CCS Activity	Approve Cash Receipts Batch:	\$125.00	\$0.00
11/20/2017	00014934	Batch: 1399	Customer: CCS Activity	Approve Cash Receipts Batch:	\$1,427.65	\$0.00
11/20/2017	00014934	Batch: 1399	Customer: CCS Activity	Approve Cash Receipts Batch:	\$90.00	\$0.00

11/20/2017	00014928	Batch: 1393	Customer: CCS Activity	Approve Cash Receipts Batch:	\$905.00	\$0.00
11/20/2017	00014929	Batch: 1394	Customer: CCS Activity	Approve Cash Receipts Batch:	\$65.00	\$0.00
11/20/2017	00014929	Batch: 1394	Customer: CCS Activity	Approve Cash Receipts Batch:	\$225.00	\$0.00
11/20/2017	00014929	Batch: 1394	Customer: CCS Activity	Approve Cash Receipts Batch:	\$36.00	\$0.00
11/20/2017	00014930	Batch: 1395	Customer: CCS Activity	Approve Cash Receipts Batch:	\$664.93	\$0.00
11/20/2017	00014931	Batch: 1396	Customer: CCS Activity	Approve Cash Receipts Batch:	\$15.15	\$0.00
11/20/2017	00014931	Batch: 1396	Customer: CCS Activity	Approve Cash Receipts Batch:	\$160.00	\$0.00
11/20/2017	00014931	Batch: 1396	Customer: CCS Activity	Approve Cash Receipts Batch:	\$25.00	\$0.00
11/30/2017	00014967	AP Voucher: ACT11302017		Disbursement for Voucher:	\$0.00	\$12,835.60
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$64.00	\$0.00
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$275.00	\$0.00
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$150.00	\$0.00
11/29/2017	00014962	Batch: 1403	Customer: CCS Activity	Approve Cash Receipts Batch:	\$31,003.00	\$0.00
11/27/2017	00014953	AP Voucher: ACT11272017		Disbursement for Voucher:	\$0.00	\$1,557.83
11/6/2017	00014955	AP Voucher: ACT11062017		Disbursement for Voucher:	\$92.75	\$0.00
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$115.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9014	JH Volleyball	(\$979.00)	\$40.00	\$0.00	(\$1,019.00)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Perkins County High	Expenditure For Invoice=IHRV10	\$40.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9017	JH Wrestling	\$0.00	\$399.05	\$0.00	(\$399.05)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: SHS	Expenditure For Invoice=IHWRE	\$40.00	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Hershey High School	Expenditure For Invoice=IHWrestl	\$40.00	\$0.00
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Hauff Sports	Expenditure For Invoice=19527	\$139.05	\$0.00
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: North Platte St. Pat's High School	Expenditure For Invoice=JHWrestl ing11062017	\$40.00	\$0.00
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Perkins County High	Expenditure For Invoice=IHWrestl	\$35.00	\$0.00
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Medicine Valley Schools-	Expenditure For Invoice=IHWrestl	\$45.00	\$0.00
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Bayard Public Schools	Expenditure For Invoice=IHWrestl	\$60.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9020	PE Uniform	\$0.00	\$0.00	\$20.00	\$20.00
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014935	Batch: 1400	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$20.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9023	AD Savings	\$0.00	\$284.85	\$175.15	(\$109.70)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014931	Batch: 1396	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$160.00
11/20/2017	00014931	Batch: 1396	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$15.15

11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Holiday Inn Of Kearney	Expenditure For Invoice=62845	\$284.85	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9100	Cheerleaders	\$628.15	\$689.22	\$664.93	\$603.86
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014930	Batch: 1395	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$664.93
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Varsity	Expenditure For Invoice=6030051	\$20.50	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Platinum T-Shirt and Embroidery	Expenditure For Invoice=3304; Type=Regular	\$507.52	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Employee: Kimble Amanda	Expenditure For Invoice=PEV101	\$161.20	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9104	Student Council	(\$901.30)	\$75.47	\$0.00	(\$976.77)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Superfoods- General	Expenditure For Invoice=0020003 81658/00200707	\$75.47	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9106	CCS Flower Fund	(\$35.00)	\$0.00	\$90.00	\$55.00
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014934	Batch: 1399	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$90.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9107	Technology	\$65.00	\$0.00	\$275.00	\$340.00
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$275.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9200	FBLA	(\$55.00)	\$120.00	\$326.00	\$151.00
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014929	Batch: 1394	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$36.00
11/20/2017	00014929	Batch: 1394	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$225.00
11/20/2017	00014929	Batch: 1394	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$65.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: FBLA- Phi Beta	Expenditure For Invoice=403428	\$120.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9205	FCCLA	\$943.91	\$1,248.92	\$370.25	\$65.24
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: Club's Choice	Expenditure For Invoice=3062794	\$678.68	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Family, Career & Community	Expenditure For Invoice=52619; Type=Regular	\$312.00	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Lunchtime	Expenditure For Invoice=24191	\$92.75	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Family, Career & Community	Expenditure For Invoice=53391/53 627; Type=Direct	\$26.00	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: E-470 Public Highway Authority	Expenditure For Invoice=2033995 202; Type=Direct	\$8.70	\$0.00
11/20/2017	00014932	Batch: 1397	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$127.50
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$150.00

11/6/2017	00014954	AP Voucher: ACT11062017	Vendor: Lunchtime	Expenditure For Invoice=24191	\$0.00	\$92.75
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Country Inn and Suites	Expenditure For Invoice=2770/277	\$93.00	\$0.00
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Lunchtime	Expenditure For Invoice=24419/24	\$37.79	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9206	FCCLA-Sponsor	(\$20.00)	\$13.00	\$0.00	(\$33.00)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Family, Career & Community	Expenditure For Invoice=52619; Type=Regular	\$13.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9210	FFA	(\$3,575.23)	\$14,498.31	\$32,430.65	\$14,357.11
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: NE FFA	Expenditure For Invoice=498943	\$900.00	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: NE FFA Foundation-NE State Fair Act	Expenditure For Invoice=CHPTRF FFA2017	\$25.00	\$0.00
11/16/2017	00014923	AP Voucher: ACT11162017	Vendor: University of	Expenditure For Invoice=Area3Rn	\$105.00	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: National FFA Organization	Expenditure For Invoice=MDS- 406016	\$605.00	\$0.00
11/20/2017	00014934	Batch: 1399	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$1,427.65
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Lunchtime	Expenditure For Invoice=24419/24	\$150.00	\$0.00
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Johnson Publications Newspaper	Expenditure For Invoice=09/30/20 17FFA	\$424.19	\$0.00
11/29/2017	00014962	Batch: 1403	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$31,003.00
11/30/2017	00014965	AP Voucher: ACT11302017	Vendor: 4 Seasons Fund	Expenditure For Invoice=02558	\$12,289.12	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9211	FFA-Sponsors	(\$140.00)	\$120.60	\$0.00	(\$260.60)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Employee: Speck, Jason L	Expenditure For Invoice=PEV110	\$120.60	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9301	Show Choir	\$0.00	\$200.00	\$0.00	(\$200.00)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Rivar's	Expenditure For Invoice=R58877-	\$200.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9303	Elementary	\$175.00	\$0.00	\$25.00	\$200.00
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014931	Batch: 1396	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$25.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9305	Band	(\$61.11)	\$835.00	\$240.00	(\$656.11)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014933	Batch: 1398	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$125.00
11/6/2017	00014897	AP Voucher: ACT11062017	Employee: Schuller, Jodie S	Expenditure For Invoice=Instrume	\$400.00	\$0.00
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Kittle's Music	Expenditure For Invoice=171235	\$435.00	\$0.00
11/29/2017	00014961	Batch: 1402	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$115.00

Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-931	Payable Account	\$0.00	\$21,453.55	\$21,453.55	\$0.00
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014955	AP Voucher: ACT11062017		Disbursement for Voucher:	\$0.00	\$92.75
11/27/2017	00014953	AP Voucher: ACT11272017		Disbursement for Voucher:	\$1,557.83	\$0.00
11/6/2017	00014954	AP Voucher: ACT11062017		AP Liability For Void Warrant:	\$92.75	\$0.00
11/27/2017	00014952	AP Voucher:		AP Liability For	\$0.00	\$1,557.83
11/30/2017	00014967	AP Voucher: ACT11302017		Disbursement for Voucher:	\$12,835.60	\$0.00
11/30/2017	00014965	AP Voucher:		AP Liability For	\$0.00	\$12,835.60
11/6/2017	00014897	AP Voucher:		AP Liability For	\$0.00	\$5,689.62
11/6/2017	00014899	AP Voucher: ACT11062017		Disbursement for Voucher:	\$5,689.62	\$0.00
11/16/2017	00014923	AP Voucher:		AP Liability For	\$0.00	\$1,277.75
11/16/2017	00014924	AP Voucher: ACT11162017		Disbursement for Voucher:	\$1,277.75	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9507	Class of 2018	\$0.00	\$110.00	\$0.00	(\$110.00)
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/27/2017	00014952	AP Voucher: ACT11272017	Vendor: Pages of Time by Ann	Expenditure For Invoice=492	\$110.00	\$0.00
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9508	Class of 2019	\$2,444.50	\$1,545.00	\$18.17	\$917.67
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/6/2017	00014897	AP Voucher: ACT11062017	Vendor: Great American Opportunities	Expenditure For Invoice=9139034 62: Type=Direct	\$1,545.00	\$0.00
11/20/2017	00014935	Batch: 1400	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$18.17
Fund	Account Code	Account Name	Beginning	Activity DR	Activity CR	Ending Balance
09	09-9509	Class of 2020	\$0.00	\$0.00	\$2,037.30	\$2,037.30
Transaction	Transaction	Source	Source Entity	Comment	Transaction DR	Transaction CR
11/20/2017	00014936	Batch: 1401	Customer: CCS Activity	Approve Cash Receipts Batch:	\$0.00	\$2,037.30

Running
\$1,927.25
Running
(\$6,847.16)
(\$7,823.64)
Running
(\$1,245.39)
(\$1,162.20)
(\$1,138.05)
(\$801.05)
Running
\$158.33
\$316.66
\$475.00
Running
\$314.05
Running
(\$15,128.91)
(\$19,540.78)
(\$13,804.82)
(\$11,767.52)
(\$13,831.16)
(\$13,832.99)
(\$13,723.66)
(\$13,726.16)
(\$12,423.51)
(\$13,761.16)

(\$12,946.16)
(\$12,881.16)
(\$13,626.16)
(\$13,815.16)
(\$13,186.23)
(\$13,836.01)
(\$13,691.16)
(\$13,826.16)
(\$26,686.76)
(\$13,787.16)
(\$13,512.16)
(\$13,701.16)
\$17,151.84
(\$15,408.99)
(\$13,758.41)
(\$13,736.16)
Running
(\$939.00)
Running
\$40.00
\$40.00
\$139.05
\$40.00
\$75.00
\$120.00
\$60.00
Running
(\$20.00)
Running
(\$160.00)
(\$15.15)

\$284.85
Running
(\$36.78)
\$648.65
\$1,135.67
\$789.35
Running
(\$825.83)
Running
(\$125.00)
Running
(\$210.00)
Running
(\$91.00)
(\$280.00)
(\$120.00)
\$65.00
Running
\$1,622.59
\$1,255.91
\$1,036.66
\$969.91
\$952.61
\$816.41
\$793.91

\$851.16
\$1,036.91
\$1,074.70
Running
(\$7.00)
Running
(\$2,675.23)
(\$2,650.23)
(\$3,470.23)
(\$2,970.23)
(\$5,002.88)
(\$3,425.23)
(\$3,151.04)
(\$34,578.23)
\$8,713.89
Running
(\$19.40)
Running
\$200.00
Running
\$150.00
Running
(\$186.11)
\$338.89
\$773.89
(\$176.11)

Running
(\$92.75)
\$1,557.83
\$1,650.58
(\$1,557.83)
\$12,835.60
(\$12,835.60)
(\$5,689.62)
\$5,689.62
\$4,411.87
\$1,277.75
Running
\$110.00
Running
\$3,989.50
\$2,426.33
Running
(\$2,037.30)

Chase County Schools

Account Balance Report

Cycle: FY 17-18; Begin Date: 09/01/2017; End Date: 08/31/2018; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ((Fund] In ('01','10')) AND ((Function] Between '1000' AND '9999') AND ((Object] Between '000' AND '755') ; Created On: 12/11/2017 10:52:36 AM

Primary Sort Element		Secondary Sort Element						
01		Function:1100 - REGULAR INSTRUCTIONAL PROGRAMS						
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1100-110-100	Salaries - Elementary	\$785,550.00	\$785,550.00	\$263,219.28	\$263,219.28	\$0.00	\$263,219.28	\$522,330.72
01-1100-110-200	Salaries - High School	\$961,400.00	\$961,400.00	\$322,293.72	\$322,293.72	\$0.00	\$322,293.72	\$639,106.28
01-1100-110-300	Salaries - Middle School	\$575,430.00	\$575,430.00	\$194,226.98	\$194,226.98	\$0.00	\$194,226.98	\$381,203.02
01-1100-111-000	Salaries-ESU Stipends	\$7,200.00	\$7,200.00	\$209.00	\$209.00	\$0.00	\$209.00	\$6,991.00
01-1100-112-100	Schedule B - Elementary	\$1,150.00	\$1,150.00	\$598.48	\$598.48	\$0.00	\$598.48	\$551.52
01-1100-112-200	Schedule B - High School	\$107,160.00	\$107,160.00	\$38,530.04	\$38,530.04	\$0.00	\$38,530.04	\$68,629.96
01-1100-112-300	Schedule B MS	\$26,235.00	\$26,235.00	\$9,495.45	\$9,495.45	\$0.00	\$9,495.45	\$16,739.55
01-1100-120-100	Salaries - Subs - Elementary	\$26,000.00	\$26,000.00	\$8,781.72	\$8,781.72	\$0.00	\$8,781.72	\$17,218.28
01-1100-120-200	Salaries - Subs - High School	\$27,000.00	\$27,000.00	\$11,441.40	\$11,441.40	\$0.00	\$11,441.40	\$15,558.60
01-1100-120-300	Salaries - Subs - Middle School	\$9,600.00	\$9,600.00	\$3,852.40	\$3,852.40	\$0.00	\$3,852.40	\$5,747.60
01-1100-130-000	Sal - Staff Development	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
01-1100-150-000	Benefit payout Unused Personal	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
01-1100-210-000	Social Security	\$2,085.00	\$2,085.00	\$15.56	\$15.56	\$0.00	\$15.56	\$2,069.44
01-1100-210-100	Social Security - Elementary	\$62,170.00	\$62,170.00	\$19,859.17	\$19,859.17	\$0.00	\$19,859.17	\$42,310.83
01-1100-210-200	Social Security - High School	\$83,810.00	\$83,810.00	\$27,534.82	\$27,534.82	\$0.00	\$27,534.82	\$56,275.18
01-1100-210-300	Social Security - Middle School	\$46,765.00	\$46,765.00	\$15,359.41	\$15,359.41	\$0.00	\$15,359.41	\$31,405.59
01-1100-220-000	Retirement	\$0.00	\$0.00	\$27.99	\$27.99	\$0.00	\$27.99	(\$27.99)
01-1100-220-100	Retirement - Elementary	\$77,730.00	\$77,730.00	\$25,637.07	\$25,637.07	\$0.00	\$25,637.07	\$52,092.93
01-1100-220-200	Retirement - High School	\$103,150.00	\$103,150.00	\$34,833.60	\$34,833.60	\$0.00	\$34,833.60	\$68,316.40
01-1100-220-300	Retirement - Middle School	\$58,666.00	\$58,666.00	\$19,914.52	\$19,914.52	\$0.00	\$19,914.52	\$38,751.48
01-1100-230-100	Health Ins - Elementary	\$232,547.00	\$232,547.00	\$68,919.02	\$68,919.02	\$0.00	\$68,919.02	\$163,627.98
01-1100-230-200	Health Ins - High School	\$250,500.00	\$250,500.00	\$77,038.18	\$77,038.18	\$0.00	\$77,038.18	\$173,461.82
01-1100-230-300	Health Ins - Middle School	\$132,910.00	\$132,910.00	\$42,858.54	\$42,858.54	\$0.00	\$42,858.54	\$90,051.46
01-1100-231-100	Health Ins Deductible - Elementary	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
01-1100-231-200	Health Ins Deductible - High School	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
01-1100-231-300	Health Ins Deductible - Middle School	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-1100-284-000	Early Retirement	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-1100-290-000	Other Emp Benefits	\$0.00	\$0.00	(\$316.10)	(\$316.10)	\$0.00	(\$316.10)	\$316.10
01-1100-290-100	Other Employee Benefits - Elementary	\$2,000.00	\$2,000.00	\$1,457.12	\$1,457.12	\$0.00	\$1,457.12	\$542.88
01-1100-290-200	Other Employee Benefits - High School	\$2,715.00	\$2,715.00	\$909.43	\$909.43	\$0.00	\$909.43	\$1,805.57
01-1100-290-300	Other Employee Benefits - Middle School	\$1,530.00	\$1,530.00	\$504.92	\$504.92	\$0.00	\$504.92	\$1,025.08
01-1100-319-000	Services	\$7,000.00	\$7,000.00	\$4,255.75	\$4,255.75	\$0.00	\$4,255.75	\$2,744.25
01-1100-319-200	Services - High School	\$0.00	\$0.00	\$38.15	\$38.15	\$0.00	\$38.15	(\$38.15)
01-1100-319-300	Services - Middle School	\$0.00	\$0.00	\$244.31	\$244.31	\$0.00	\$244.31	(\$244.31)
01-1100-410-000	Supplies	\$5,000.00	\$5,000.00	\$2,702.46	\$2,702.46	\$925.00	\$3,627.46	\$1,372.54
01-1100-410-100	Supplies - Elementary	\$25,000.00	\$25,000.00	\$4,711.32	\$4,711.32	\$106.00	\$4,817.32	\$20,182.68
01-1100-410-200	Supplies - High School	\$25,000.00	\$25,000.00	\$10,820.26	\$10,820.26	\$2,598.42	\$13,418.68	\$11,581.32
01-1100-410-300	Supplies - Middle School	\$10,000.00	\$10,000.00	\$3,393.30	\$3,393.30	\$168.75	\$3,562.05	\$6,437.95
01-1100-411-100	Field Trips - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-411-200	Field Trips-High School	\$750.00	\$750.00	\$528.00	\$528.00	\$0.00	\$528.00	\$222.00
01-1100-411-300	Field Trips - Middle School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-420-100	Textbooks - Elementary	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1100-420-200	Textbooks - High School	\$1,500.00	\$1,500.00	\$427.22	\$427.22	\$0.00	\$427.22	\$1,072.78
01-1100-420-300	Textbooks - Middle School	\$5,000.00	\$5,000.00	\$2,289.25	\$2,289.25	\$0.00	\$2,289.25	\$2,710.75
01-1100-425-100	E-Books - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-425-200	E-Books - High School	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-1100-425-300	MS-E-Books	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-1100-440-000	Periodicals - ACupp	\$0.00	\$0.00	\$0.00	\$0.00	\$11.98	\$11.98	(\$11.98)
01-1100-440-100	Periodicals - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-440-200	Periodicals - High School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-440-300	Periodicals - Middle School	\$500.00	\$500.00	\$35.00	\$35.00	\$0.00	\$35.00	\$465.00
01-1100-450-100	Audio Visual	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-450-200	Audio Visual - High School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-450-300	Audio Visual - Middle School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-460-000	Hardware	\$0.00	\$0.00	\$5,270.72	\$5,270.72	\$0.00	\$5,270.72	(\$5,270.72)
01-1100-460-100	Hardware - Elementary (< \$5k)	\$19,000.00	\$19,000.00	\$103.72	\$103.72	\$0.00	\$103.72	\$18,896.28
01-1100-460-200	Hardware - High School (< \$5k)	\$19,000.00	\$19,000.00	\$11,169.42	\$11,169.42	\$0.00	\$11,169.42	\$7,830.58
01-1100-460-300	Hardware - Middle School (< \$5k)	\$19,000.00	\$19,000.00	\$1,144.02	\$1,144.02	\$0.00	\$1,144.02	\$17,855.98
01-1100-465-000	Computer Software	\$1,500.00	\$1,500.00	\$1,099.00	\$1,099.00	\$0.00	\$1,099.00	\$401.00
01-1100-465-100	Computer Software Elementary	\$2,000.00	\$2,000.00	\$458.12	\$458.12	\$0.00	\$458.12	\$1,541.88
01-1100-465-200	Computer Software High School	\$2,000.00	\$2,000.00	\$30.99	\$30.99	\$0.00	\$30.99	\$1,969.01
01-1100-465-300	Computer Software Middle School	\$2,000.00	\$2,000.00	\$249.00	\$249.00	\$0.00	\$249.00	\$1,751.00
01-1100-467-000	Web/Cloud Based Software	\$500.00	\$500.00	\$295.00	\$295.00	\$0.00	\$295.00	\$205.00
01-1100-467-100	Web/Cloud Software - Elementary	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1100-467-200	Web/Cloud Software - High School	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.00
01-1100-467-300	Web/Cloud Software - Middle School	\$1,500.00	\$1,500.00	\$199.00	\$199.00	\$0.00	\$199.00	\$1,301.00
01-1100-490-100	Other Supplies (Testing) - Elementary	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-1100-490-200	Other Supplies (Testing) - High School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-1100-490-300	Other Supplies (Testing) - Middle School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-1100-530-100	Furniture/Equipment - Elem > \$5k ea	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
01-1100-530-200	Furniture/Equipment > \$5k ea - HS	\$3,500.00	\$3,500.00	\$232.80	\$232.80	\$1,167.61	\$1,400.41	\$2,099.59
01-1100-530-300	Furniture/Equipment > \$5k ea - MS	\$3,500.00	\$3,500.00	\$3,080.41	\$3,080.41	\$0.00	\$3,080.41	\$419.59
01-1100-560-100	Comp. Hardware - Elementary >\$5k	\$1,000.00	\$1,000.00	\$2,318.00	\$2,318.00	\$0.00	\$2,318.00	(\$1,318.00)
01-1100-560-200	Comp. Hardware - High School >\$5k	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-1100-560-300	Comp. Hardware - Middle School >\$5k	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-1100-630-000	Dues & Fees	\$500.00	\$500.00	\$125.00	\$125.00	\$1,890.00	\$2,015.00	(\$1,515.00)
01-1100-630-100	Dues & Fees - Elementary	\$500.00	\$500.00	\$125.00	\$125.00	\$0.00	\$125.00	\$375.00
01-1100-630-200	Dues & Fees - High School	\$2,500.00	\$2,500.00	\$1,574.00	\$1,574.00	\$200.00	\$1,774.00	\$726.00
01-1100-630-300	Dues & Fees - Middle School	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1100-670-000	Travel-trans-meals-lodging	\$500.00	\$500.00	\$172.27	\$172.27	\$0.00	\$172.27	\$327.73
01-1100-670-100	Travel-trans-meals-lodging - Elementary	\$1,000.00	\$1,000.00	\$630.55	\$630.55	\$0.00	\$630.55	\$369.45
01-1100-670-200	Travel-trans-meals-lodging - High School	\$2,500.00	\$2,500.00	\$3,090.88	\$3,090.88	\$0.00	\$3,090.88	(\$590.88)
01-1100-670-300	Travel-trans-meals-lodging - Middle School	\$500.00	\$500.00	\$355.48	\$355.48	\$0.00	\$355.48	\$144.52
01-1100-690-000	All Other	\$500.00	\$500.00	\$196.00	\$196.00	\$0.00	\$196.00	\$304.00
01-1100-690-100	Other Misc Expense - Elementary	\$925.00	\$925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$925.00
01-1100-690-200	Other Misc Expense - High School	\$1,000.00	\$1,000.00	\$80.00	\$80.00	\$0.00	\$80.00	\$920.00
01-1100-690-300	Other Misc Expense - Middle School	\$1,000.00	\$1,000.00	\$91.00	\$91.00	\$0.00	\$91.00	\$909.00
Sub Total		\$3,850,978.00	\$3,850,978.00	\$1,248,737.12	\$1,248,737.12	\$7,067.76	\$1,255,804.88	\$2,595,173.12

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1150-110-100	Salary - ELL Teacher Elem	\$30,185.00	\$30,185.00	\$10,060.52	\$10,060.52	\$0.00	\$10,060.52	\$20,124.48
01-1150-110-200	Salary - ELL Teacher HS	\$31,725.00	\$31,725.00	\$10,573.52	\$10,573.52	\$0.00	\$10,573.52	\$21,151.48
01-1150-110-300	Salary - ELL Teacher MS	\$61,905.00	\$61,905.00	\$20,633.96	\$20,633.96	\$0.00	\$20,633.96	\$41,271.04
01-1150-120-000	E.L.L. Salaries - subs	\$4,025.00	\$4,025.00	\$1,282.52	\$1,282.52	\$0.00	\$1,282.52	\$2,742.48
01-1150-140-100	ELL Sal aide - Elem	\$3,835.00	\$3,835.00	\$1,278.16	\$1,278.16	\$0.00	\$1,278.16	\$2,556.84
01-1150-140-200	ELL Sal Aide - HS	\$3,835.00	\$3,835.00	\$1,278.16	\$1,278.16	\$0.00	\$1,278.16	\$2,556.84
01-1150-140-300	ELL Sal aide - MS	\$3,835.00	\$3,835.00	\$1,278.52	\$1,278.52	\$0.00	\$1,278.52	\$2,556.48
01-1150-145-100	ELL OT - Elem	\$250.00	\$250.00	\$70.86	\$70.86	\$0.00	\$70.86	\$179.14
01-1150-145-200	ELL Sal Aide - HS	\$250.00	\$250.00	\$70.83	\$70.83	\$0.00	\$70.83	\$179.17
01-1150-145-300	Ell Sal Aide - MS	\$250.00	\$250.00	\$70.88	\$70.88	\$0.00	\$70.88	\$179.12
01-1150-210-000	E.L.L. Social Security	\$310.00	\$310.00	\$98.00	\$98.00	\$0.00	\$98.00	\$212.00
01-1150-210-100	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$2,615.00	\$2,615.00	\$835.66	\$835.66	\$0.00	\$835.66	\$1,779.34
01-1150-210-200	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$2,735.00	\$2,735.00	\$888.41	\$888.41	\$0.00	\$888.41	\$1,846.59
01-1150-210-300	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$5,045.00	\$5,045.00	\$1,626.14	\$1,626.14	\$0.00	\$1,626.14	\$3,418.86
01-1150-220-000	E.L.L. Retirement	\$0.00	\$0.00	\$21.24	\$21.24	\$0.00	\$21.24	(\$21.24)
01-1150-220-100	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$3,375.00	\$3,375.00	\$1,127.00	\$1,127.00	\$0.00	\$1,127.00	\$2,248.00
01-1150-220-200	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$3,525.00	\$3,525.00	\$1,177.72	\$1,177.72	\$0.00	\$1,177.72	\$2,347.28
01-1150-220-300	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$6,510.00	\$6,510.00	\$2,171.44	\$2,171.44	\$0.00	\$2,171.44	\$4,338.56
01-1150-230-100	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$3,350.00	\$3,350.00	\$1,211.72	\$1,211.72	\$0.00	\$1,211.72	\$2,138.28
01-1150-230-200	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$7,035.00	\$7,035.00	\$2,439.40	\$2,439.40	\$0.00	\$2,439.40	\$4,595.60
01-1150-230-300	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$10,380.00	\$10,380.00	\$3,612.80	\$3,612.80	\$0.00	\$3,612.80	\$6,767.20
01-1150-231-000	E.L.L. Health Ins Deductible	\$1,350.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.00
01-1150-290-100	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$90.00	\$90.00	\$28.80	\$28.80	\$0.00	\$28.80	\$61.20
01-1150-290-200	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$90.00	\$90.00	\$30.16	\$30.16	\$0.00	\$30.16	\$59.84
01-1150-290-300	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$170.00	\$170.00	\$55.64	\$55.64	\$0.00	\$55.64	\$114.36
01-1150-410-100	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-410-200	E.L.L. Supplies - High School	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-410-300	E.L.L. Supplies - Middle School	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-420-000	ELL Textbooks	\$250.00	\$250.00	\$22.44	\$22.44	\$0.00	\$22.44	\$227.56
01-1150-450-000	ELL Audio-visual	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1150-530-000	ELL Furn And Equip	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1150-670-000	ELL Travel	\$500.00	\$500.00	\$289.95	\$289.95	\$0.00	\$289.95	\$210.05
01-1150-690-000	E.L.L. All Others	\$500.00	\$500.00	\$240.56	\$240.56	\$0.00	\$240.56	\$259.44
Sub Total		\$188,825.00	\$188,825.00	\$62,475.01	\$62,475.01	\$0.00	\$62,475.01	\$126,349.99

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1160-110-100	Salary - Counselor Elem	\$13,950.00	\$13,950.00	\$4,747.27	\$4,747.27	\$0.00	\$4,747.27	\$9,202.73
01-1160-110-200	Salary - Counselor HS	\$15,490.00	\$15,490.00	\$5,162.88	\$5,162.88	\$0.00	\$5,162.88	\$10,327.12
01-1160-110-300	Salary - Counselor MS	\$29,425.00	\$29,425.00	\$9,808.40	\$9,808.40	\$0.00	\$9,808.40	\$19,616.60
01-1160-120-000	Poverty Program Salaries - subs	\$12,000.00	\$12,000.00	\$1,829.21	\$1,829.21	\$0.00	\$1,829.21	\$10,170.79
01-1160-140-100	Poverty Salary - Aide Elem	\$97,950.00	\$97,950.00	\$35,877.93	\$35,877.93	\$0.00	\$35,877.93	\$62,072.07
01-1160-140-200	Poverty - Sal Aide HS	\$8,230.00	\$8,230.00	\$2,743.28	\$2,743.28	\$0.00	\$2,743.28	\$5,486.72
01-1160-140-300	Poverty - Sal Aide MS	\$19,735.00	\$19,735.00	\$6,578.08	\$6,578.08	\$0.00	\$6,578.08	\$13,156.92
01-1160-145-100	Poverty OT - Elem	\$4,000.00	\$4,000.00	\$1,430.11	\$1,430.11	\$0.00	\$1,430.11	\$2,569.89
01-1160-145-200	Poverty OT - HS	\$1,000.00	\$1,000.00	\$150.40	\$150.40	\$0.00	\$150.40	\$849.60
01-1160-145-300	Poverty OT - MS	\$1,000.00	\$1,000.00	\$259.71	\$259.71	\$0.00	\$259.71	\$740.29
01-1160-210-000	Poverty Program Social Security	\$900.00	\$900.00	\$135.18	\$135.18	\$0.00	\$135.18	\$764.82
01-1160-210-100	POVERTY PROGRAMS	\$8,500.00	\$8,500.00	\$1,997.79	\$1,997.79	\$0.00	\$1,997.79	\$6,502.21
01-1160-210-200	POVERTY PROGRAMS	\$1,815.00	\$1,815.00	\$586.53	\$586.53	\$0.00	\$586.53	\$1,228.47
01-1160-210-300	POVERTY PROGRAMS	\$3,760.00	\$3,760.00	\$1,149.01	\$1,149.01	\$0.00	\$1,149.01	\$2,610.99
01-1160-220-000	Poverty Program Retirement	\$0.00	\$0.00	\$28.33	\$28.33	\$0.00	\$28.33	(\$28.33)
01-1160-220-100	POVERTY PROGRAMS	\$11,055.00	\$11,055.00	\$4,144.11	\$4,144.11	\$0.00	\$4,144.11	\$6,910.89
01-1160-220-200	POVERTY PROGRAMS	\$2,345.00	\$2,345.00	\$795.78	\$795.78	\$0.00	\$795.78	\$1,549.22
01-1160-220-300	POVERTY PROGRAMS	\$4,860.00	\$4,860.00	\$1,644.33	\$1,644.33	\$0.00	\$1,644.33	\$3,215.67
01-1160-230-000	Poverty Program Health Ins	\$0.00	\$0.00	\$7.29	\$7.29	\$0.00	\$7.29	(\$7.29)
01-1160-230-100	POVERTY PROGRAMS	\$71,845.00	\$71,845.00	\$23,910.10	\$23,910.10	\$0.00	\$23,910.10	\$47,934.90
01-1160-230-200	POVERTY PROGRAMS	\$4,720.00	\$4,720.00	\$1,684.76	\$1,684.76	\$0.00	\$1,684.76	\$3,035.24
01-1160-230-300	POVERTY PROGRAMS	\$12,140.00	\$12,140.00	\$4,285.80	\$4,285.80	\$0.00	\$4,285.80	\$7,854.20
01-1160-231-000	Poverty Program Health Ins Deductib	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-1160-290-000	Poverty Program Other Emp Benefits	\$0.00	\$0.00	\$35.00	\$35.00	\$0.00	\$35.00	(\$35.00)
01-1160-290-100	POVERTY PROGRAMS	\$285.00	\$285.00	\$102.79	\$102.79	\$0.00	\$102.79	\$182.21
01-1160-290-200	POVERTY PROGRAMS	\$60.00	\$60.00	\$20.08	\$20.08	\$0.00	\$20.08	\$39.92
01-1160-290-300	POVERTY PROGRAMS	\$125.00	\$125.00	\$41.64	\$41.64	\$0.00	\$41.64	\$83.36
Sub Total		\$328,190.00	\$328,190.00	\$109,155.79	\$109,155.79	\$0.00	\$109,155.79	\$219,034.21

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-1200-110-100	Salary - Teacher Elem	\$60,365.00	\$60,365.00	\$20,121.00	\$20,121.00	\$0.00	\$20,121.00	\$40,244.00
01-1200-110-200	Salary - Teacher HS	\$52,670.00	\$52,670.00	\$17,556.00	\$17,556.00	\$0.00	\$17,556.00	\$35,114.00
01-1200-110-300	Salary - Teacher MS	\$38,820.00	\$38,820.00	\$12,939.00	\$12,939.00	\$0.00	\$12,939.00	\$25,881.00
01-1200-120-000	Sal-sub	\$8,975.00	\$8,975.00	\$2,929.70	\$2,929.70	\$0.00	\$2,929.70	\$6,045.30
01-1200-140-000	Sal-aides	\$0.00	\$0.00	\$68.25	\$68.25	\$0.00	\$68.25	(\$68.25)
01-1200-140-100	Sal Aide - Elem	\$43,650.00	\$43,650.00	\$13,962.13	\$13,962.13	\$0.00	\$13,962.13	\$29,687.87
01-1200-140-200	Sal Aide - HS	\$109,455.00	\$109,455.00	\$35,446.49	\$35,446.49	\$0.00	\$35,446.49	\$74,008.51
01-1200-140-300	Sal Aide - MS	\$7,950.00	\$7,950.00	\$2,646.04	\$2,646.04	\$0.00	\$2,646.04	\$5,303.96
01-1200-145-000	Overtime	\$0.00	\$0.00	\$154.50	\$154.50	\$0.00	\$154.50	(\$154.50)
01-1200-145-100	SPED OT- Elem	\$1,500.00	\$1,500.00	\$999.57	\$999.57	\$0.00	\$999.57	\$500.43
01-1200-145-200	SPED OT - HS	\$6,000.00	\$6,000.00	\$2,245.24	\$2,245.24	\$0.00	\$2,245.24	\$3,754.76
01-1200-145-300	SPED OT - MS	\$1,500.00	\$1,500.00	\$191.72	\$191.72	\$0.00	\$191.72	\$1,308.28
01-1200-210-000	Social Security	\$685.00	\$685.00	\$233.39	\$233.39	\$0.00	\$233.39	\$451.61
01-1200-210-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$8,190.00	\$8,190.00	\$2,342.60	\$2,342.60	\$0.00	\$2,342.60	\$5,847.40
01-1200-210-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$13,325.00	\$13,325.00	\$3,361.00	\$3,361.00	\$0.00	\$3,361.00	\$9,964.00
01-1200-210-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$835.00	\$835.00	\$1,176.35	\$1,176.35	\$0.00	\$1,176.35	(\$341.35)
01-1200-220-000	Retirement	\$0.00	\$0.00	\$64.19	\$64.19	\$0.00	\$64.19	(\$64.19)
01-1200-220-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$10,255.00	\$10,255.00	\$3,465.40	\$3,465.40	\$0.00	\$3,465.40	\$6,789.60
01-1200-220-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$16,025.00	\$16,025.00	\$5,457.29	\$5,457.29	\$0.00	\$5,457.29	\$10,567.71
01-1200-220-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$4,620.00	\$4,620.00	\$1,558.44	\$1,558.44	\$0.00	\$1,558.44	\$3,061.56
01-1200-230-000	Health Ins	\$0.00	\$0.00	\$131.86	\$131.86	\$0.00	\$131.86	(\$131.86)
01-1200-230-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$30,565.00	\$30,565.00	\$10,360.73	\$10,360.73	\$0.00	\$10,360.73	\$20,204.27
01-1200-230-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$57,550.00	\$57,550.00	\$18,275.68	\$18,275.68	\$0.00	\$18,275.68	\$39,274.32
01-1200-230-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$7,045.00	\$7,045.00	\$2,238.40	\$2,238.40	\$0.00	\$2,238.40	\$4,806.60
01-1200-231-000	Health Ins Deductible	\$7,200.00	\$7,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,200.00
01-1200-290-100	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$265.00	\$265.00	\$85.94	\$85.94	\$0.00	\$85.94	\$179.06

01-1200-290-200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$425.00	\$425.00	\$134.67	\$134.67	\$0.00	\$134.67	\$290.33
01-1200-290-300	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$100.00	\$100.00	\$39.56	\$39.56	\$0.00	\$39.56	\$60.44
01-1200-350-000	Advertising & Printing	\$1,100.00	\$1,100.00	\$374.85	\$374.85	\$0.00	\$374.85	\$725.15
01-1200-363-000	SA-Tuition Other Agencies	\$227,080.00	\$227,080.00	\$61,210.89	\$61,210.89	\$0.00	\$61,210.89	\$165,869.11
01-1200-410-000	Supplies	\$2,500.00	\$2,500.00	\$1,705.78	\$1,705.78	\$64.00	\$1,769.78	\$730.22
01-1200-410-100	Supplies	\$2,500.00	\$2,500.00	\$1,893.30	\$1,893.30	\$0.00	\$1,893.30	\$606.70
01-1200-410-200	Supplies	\$500.00	\$500.00	\$24.99	\$24.99	\$0.00	\$24.99	\$475.01
01-1200-420-100	Textbooks	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1200-450-100	Audio Visual	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
01-1200-460-100	Hardware	\$750.00	\$750.00	\$26.99	\$26.99	\$0.00	\$26.99	\$723.01
01-1200-460-200	Hardware	\$500.00	\$500.00	\$299.00	\$299.00	\$0.00	\$299.00	\$201.00
01-1200-530-100	Furniture & Equipment	\$1,500.00	\$1,500.00	\$628.40	\$628.40	\$0.00	\$628.40	\$871.60
01-1200-530-200	Furniture & Equipment	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1200-530-300	Furniture & Equipment - Middle School	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1200-560-100	Computer	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-1200-560-200	Computer	\$500.00	\$500.00	\$497.00	\$497.00	\$0.00	\$497.00	\$3.00
01-1200-630-000	Dues & Fees	\$0.00	\$0.00	\$80.00	\$80.00	\$0.00	\$80.00	(\$80.00)
01-1200-630-100	Dues & Fees	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-1200-630-200	Dues & Fees	\$1,500.00	\$1,500.00	\$140.00	\$140.00	\$140.00	\$280.00	\$1,220.00
01-1200-670-100	Travel	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
01-1200-670-200	Travel	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
01-1200-690-000	All Other	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Sub Total		\$732,100.00	\$732,100.00	\$225,066.34	\$225,066.34	\$204.00	\$225,270.34	\$506,829.66

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2120-110-100	Salary - elem	\$13,940.00	\$13,940.00	\$4,645.48	\$4,645.48	\$0.00	\$4,645.48	\$9,294.52
01-2120-110-200	Salary - HS	\$15,490.00	\$15,490.00	\$5,162.92	\$5,162.92	\$0.00	\$5,162.92	\$10,327.08
01-2120-110-300	Salaries-MS	\$29,425.00	\$29,425.00	\$9,808.44	\$9,808.44	\$0.00	\$9,808.44	\$19,616.56
01-2120-210-100	GUIDANCE SERVICES	\$1,070.00	\$1,070.00	\$338.23	\$338.23	\$0.00	\$338.23	\$731.77
01-2120-210-200	GUIDANCE SERVICES	\$1,185.00	\$1,185.00	\$372.99	\$372.99	\$0.00	\$372.99	\$812.01
01-2120-210-300	GUIDANCE SERVICES	\$2,251.00	\$2,251.00	\$711.21	\$711.21	\$0.00	\$711.21	\$1,539.79
01-2120-220-100	GUIDANCE SERVICES	\$1,380.00	\$1,380.00	\$458.84	\$458.84	\$0.00	\$458.84	\$921.16
01-2120-220-200	GUIDANCE SERVICES	\$1,530.00	\$1,530.00	\$510.00	\$510.00	\$0.00	\$510.00	\$1,020.00
01-2120-220-300	GUIDANCE SERVICES	\$2,910.00	\$2,910.00	\$968.84	\$968.84	\$0.00	\$968.84	\$1,941.16
01-2120-230-100	GUIDANCE SERVICES	\$3,600.00	\$3,600.00	\$1,186.72	\$1,186.72	\$0.00	\$1,186.72	\$2,413.28
01-2120-230-200	GUIDANCE SERVICES	\$4,805.00	\$4,805.00	\$1,553.40	\$1,553.40	\$0.00	\$1,553.40	\$3,251.60
01-2120-230-300	GUIDANCE SERVICES	\$8,405.00	\$8,405.00	\$2,740.20	\$2,740.20	\$0.00	\$2,740.20	\$5,664.80
01-2120-231-000	Health Ins - Deductible	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-2120-290-100	GUIDANCE SERVICES	\$35.00	\$35.00	\$11.80	\$11.80	\$0.00	\$11.80	\$23.20
01-2120-290-200	GUIDANCE SERVICES	\$40.00	\$40.00	\$13.12	\$13.12	\$0.00	\$13.12	\$26.88
01-2120-290-300	GUIDANCE SERVICES	\$75.00	\$75.00	\$24.92	\$24.92	\$0.00	\$24.92	\$50.08
01-2120-410-000	Supplies	\$0.00	\$0.00	\$19.99	\$19.99	\$0.00	\$19.99	(\$19.99)
01-2120-410-100	Guidance Supplies	\$575.00	\$575.00	\$266.96	\$266.96	\$0.00	\$266.96	\$308.04
01-2120-410-200	Guidance Supplies	\$575.00	\$575.00	\$43.90	\$43.90	\$0.00	\$43.90	\$531.10
01-2120-460-200	Guidance Hardware	\$1,275.00	\$1,275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,275.00
01-2120-630-200	Dues & Fees	\$1,500.00	\$1,500.00	\$1,222.50	\$1,222.50	\$0.00	\$1,222.50	\$277.50
01-2120-670-000	Guidance Travel	\$500.00	\$500.00	\$617.53	\$617.53	\$0.00	\$617.53	(\$117.53)
01-2120-670-100	Guidance Travel	\$100.00	\$100.00	\$188.00	\$188.00	\$368.00	\$556.00	(\$456.00)
01-2120-670-200	Guidance Travel	\$500.00	\$500.00	\$245.99	\$245.99	\$0.00	\$245.99	\$254.01
01-2120-690-100	All Other	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
01-2120-690-200	All Other	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
Sub Total		\$92,766.00	\$92,766.00	\$31,111.98	\$31,111.98	\$368.00	\$31,479.98	\$61,286.02

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2130-110-100	Nurse Sal - Elem	\$14,800.00	\$14,800.00	\$4,932.84	\$4,932.84	\$0.00	\$4,932.84	\$9,867.16
01-2130-110-200	Nurse Sal - HS	\$14,800.00	\$14,800.00	\$4,932.84	\$4,932.84	\$0.00	\$4,932.84	\$9,867.16
01-2130-110-300	Nurse Sal - MS	\$14,800.00	\$14,800.00	\$4,934.32	\$4,934.32	\$0.00	\$4,934.32	\$9,865.68
01-2130-120-000	Salaries of Substitutes	\$1,325.00	\$1,325.00	\$402.67	\$402.67	\$0.00	\$402.67	\$922.33
01-2130-210-000	Social Security	\$100.00	\$100.00	\$30.80	\$30.80	\$0.00	\$30.80	\$69.20
01-2130-210-100	HEALTH SERVICES	\$1,135.00	\$1,135.00	\$357.98	\$357.98	\$0.00	\$357.98	\$777.02
01-2130-210-200	HEALTH SERVICES	\$1,135.00	\$1,135.00	\$358.00	\$358.00	\$0.00	\$358.00	\$777.00
01-2130-210-300	HEALTH SERVICES	\$1,135.00	\$1,135.00	\$358.09	\$358.09	\$0.00	\$358.09	\$776.91
01-2130-220-100	HEALTH SERVICES	\$1,465.00	\$1,465.00	\$487.24	\$487.24	\$0.00	\$487.24	\$977.76
01-2130-220-200	HEALTH SERVICES	\$1,465.00	\$1,465.00	\$487.28	\$487.28	\$0.00	\$487.28	\$977.72
01-2130-220-300	HEALTH SERVICES	\$1,465.00	\$1,465.00	\$487.40	\$487.40	\$0.00	\$487.40	\$977.60
01-2130-230-100	HEALTH SERVICES	\$4,805.00	\$4,805.00	\$1,600.64	\$1,600.64	\$0.00	\$1,600.64	\$3,204.36
01-2130-230-200	HEALTH SERVICES	\$4,805.00	\$4,805.00	\$1,600.60	\$1,600.60	\$0.00	\$1,600.60	\$3,204.40
01-2130-230-300	HEALTH SERVICES	\$4,805.00	\$4,805.00	\$1,601.12	\$1,601.12	\$0.00	\$1,601.12	\$3,203.88
01-2130-231-000	Health Ins - Deductible	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-2130-290-100	HEALTH SERVICES	\$40.00	\$40.00	\$12.52	\$12.52	\$0.00	\$12.52	\$27.48
01-2130-290-200	HEALTH SERVICES	\$40.00	\$40.00	\$12.56	\$12.56	\$0.00	\$12.56	\$27.44
01-2130-290-300	HEALTH SERVICES	\$40.00	\$40.00	\$12.52	\$12.52	\$0.00	\$12.52	\$27.48
01-2130-410-000	Supplies	\$0.00	\$0.00	\$54.48	\$54.48	\$0.00	\$54.48	(\$54.48)
01-2130-410-100	Health Supplies - Elementary	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
01-2130-410-200	Health Supplies - High School	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
01-2130-410-300	Health Supplies - Middle School	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
01-2130-530-000	Furn And Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$33.40	\$33.40	(\$33.40)
01-2130-530-100	Furniture/Equipment - Elem > \$5k ea	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2130-530-200	Furniture/Equipment - HS > \$5k ea	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2130-530-300	Furniture/Equipment - MS > \$5k ea	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2130-670-000	Travel	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
01-2130-690-000	HEALTH SERVICES	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
Sub Total		\$72,260.00	\$72,260.00	\$22,663.90	\$22,663.90	\$33.40	\$22,697.30	\$49,562.70

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

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

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

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

Primary Sort Element		Secondary Sort Element						
01		Function:2222 - SCHOOL LIBRARY SERVICES						
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2222-110-100	Salary - Librarian Elem	\$7,755.00	\$7,755.00	\$2,584.00	\$2,584.00	\$0.00	\$2,584.00	\$5,171.00
01-2222-110-200	Salary - Librarian HS	\$7,755.00	\$7,755.00	\$2,584.00	\$2,584.00	\$0.00	\$2,584.00	\$5,171.00
01-2222-110-300	Salary - Librarian MS	\$7,755.00	\$7,755.00	\$2,584.00	\$2,584.00	\$0.00	\$2,584.00	\$5,171.00
01-2222-120-000	Sal Of Sub	\$1,175.00	\$1,175.00	\$92.51	\$92.51	\$0.00	\$92.51	\$1,082.49
01-2222-140-100	Sal Aide - Elem	\$4,185.00	\$4,185.00	\$1,394.88	\$1,394.88	\$0.00	\$1,394.88	\$2,790.12
01-2222-140-200	Sal Aide - HS	\$4,185.00	\$4,185.00	\$1,394.84	\$1,394.84	\$0.00	\$1,394.84	\$2,790.16
01-2222-140-300	Sal Aide - MS	\$4,185.00	\$4,185.00	\$1,395.28	\$1,395.28	\$0.00	\$1,395.28	\$2,789.72
01-2222-145-100	Library OT- Elem	\$500.00	\$500.00	\$154.98	\$154.98	\$0.00	\$154.98	\$345.02
01-2222-145-200	Library OT - HS	\$500.00	\$500.00	\$154.99	\$154.99	\$0.00	\$154.99	\$345.01
01-2222-145-300	Library OT- MS	\$500.00	\$500.00	\$155.03	\$155.03	\$0.00	\$155.03	\$344.97
01-2222-210-000	Social Security	\$100.00	\$100.00	\$7.08	\$7.08	\$0.00	\$7.08	\$92.92
01-2222-210-100	SCHOOL LIBRARY SERVICES	\$950.00	\$950.00	\$248.29	\$248.29	\$0.00	\$248.29	\$701.71
01-2222-210-200	SCHOOL LIBRARY SERVICES	\$950.00	\$950.00	\$248.24	\$248.24	\$0.00	\$248.24	\$701.76
01-2222-210-300	SCHOOL LIBRARY SERVICES	\$950.00	\$950.00	\$248.32	\$248.32	\$0.00	\$248.32	\$701.68
01-2222-220-100	SCHOOL LIBRARY SERVICES	\$1,180.00	\$1,180.00	\$408.29	\$408.29	\$0.00	\$408.29	\$771.71
01-2222-220-200	SCHOOL LIBRARY SERVICES	\$1,180.00	\$1,180.00	\$408.35	\$408.35	\$0.00	\$408.35	\$771.65
01-2222-220-300	SCHOOL LIBRARY SERVICES	\$1,180.00	\$1,180.00	\$408.39	\$408.39	\$0.00	\$408.39	\$771.61
01-2222-230-100	SCHOOL LIBRARY SERVICES	\$6,405.00	\$6,405.00	\$870.56	\$870.56	\$0.00	\$870.56	\$5,534.44
01-2222-230-200	SCHOOL LIBRARY SERVICES	\$6,405.00	\$6,405.00	\$870.56	\$870.56	\$0.00	\$870.56	\$5,534.44
01-2222-230-300	SCHOOL LIBRARY SERVICES	\$6,405.00	\$6,405.00	\$870.56	\$870.56	\$0.00	\$870.56	\$5,534.44
01-2222-231-000	Health Ins - Deductible	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-2222-290-100	SCHOOL LIBRARY SERVICES	\$30.00	\$30.00	\$10.16	\$10.16	\$0.00	\$10.16	\$19.84
01-2222-290-200	SCHOOL LIBRARY SERVICES	\$30.00	\$30.00	\$10.08	\$10.08	\$0.00	\$10.08	\$19.92
01-2222-290-300	SCHOOL LIBRARY SERVICES	\$30.00	\$30.00	\$10.12	\$10.12	\$0.00	\$10.12	\$19.88
01-2222-318-000	L.d. Consortium	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
01-2222-410-000	Supplies	\$0.00	\$0.00	\$75.45	\$75.45	\$0.00	\$75.45	(\$75.45)
01-2222-410-100	SCHOOL LIBRARY SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2222-410-200	Supplies - High School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2222-410-300	Supplies - Middle School	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2222-430-000	Library Books	\$0.00	\$0.00	\$31.52	\$31.52	\$0.00	\$31.52	(\$31.52)
01-2222-430-100	Library Books - Elementary	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
01-2222-440-000	Periodicals	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2222-450-100	Elem A-v Materials	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
01-2222-450-200	HS AV	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00
01-2222-450-300	MS AV	\$235.00	\$235.00	\$0.00	\$0.00	\$0.00	\$0.00	\$235.00
01-2222-460-000	Hardware	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
01-2222-530-000	SCHOOL LIBRARY SERVICES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2222-560-000	Computer	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2222-670-000	Travel	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2222-690-000	SCHOOL LIBRARY SERVICES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Sub Total		\$180,000.00	\$180,000.00	\$17,220.48	\$17,220.48	\$0.00	\$17,220.48	\$162,779.52
Primary Sort Element		Secondary Sort Element						
01		Function:2310 - BOARD OF EDUCATION						
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2310-317-000	Legal Services	\$10,000.00	\$10,000.00	\$7,069.00	\$7,069.00	\$0.00	\$7,069.00	\$2,931.00
01-2310-350-000	Adv And Print	\$3,500.00	\$3,500.00	\$9.00	\$9.00	\$0.00	\$9.00	\$3,491.00
01-2310-410-000	Supplies	\$750.00	\$750.00	\$58.00	\$58.00	\$0.00	\$58.00	\$692.00
01-2310-630-000	Dues And Fees	\$11,200.00	\$11,200.00	\$2,631.00	\$2,631.00	\$0.00	\$2,631.00	\$8,569.00
01-2310-642-000	Fidelity Bon Premium	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
01-2310-670-000	Travel	\$2,500.00	\$2,500.00	\$4,089.84	\$4,089.84	\$2,503.20	\$6,593.04	(\$4,093.04)
Sub Total		\$28,000.00	\$28,000.00	\$13,856.84	\$13,856.84	\$2,503.20	\$16,360.04	\$11,639.96
Primary Sort Element		Secondary Sort Element						
01		Function:2320 - EXECUTIVE ADMINISTRATION SERVICES						
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2320-105-100	Salary - Supt. Elem	\$40,485.00	\$40,485.00	\$15,333.20	\$15,333.20	\$0.00	\$15,333.20	\$25,151.80
01-2320-105-200	Salary- Supt HS	\$40,485.00	\$40,485.00	\$15,333.20	\$15,333.20	\$0.00	\$15,333.20	\$25,151.80
01-2320-105-300	Salary - Supt. MS	\$40,485.00	\$40,485.00	\$15,333.60	\$15,333.60	\$0.00	\$15,333.60	\$25,151.40
01-2320-140-100	Sal Supt. Clerk - Elem	\$18,075.00	\$18,075.00	\$6,024.44	\$6,024.44	\$0.00	\$6,024.44	\$12,050.56
01-2320-140-200	Supt Sal Clerk - HS	\$18,075.00	\$18,075.00	\$6,024.48	\$6,024.48	\$0.00	\$6,024.48	\$12,050.52
01-2320-140-300	Supt Sal Clerk - MS	\$18,075.00	\$18,075.00	\$6,026.28	\$6,026.28	\$0.00	\$6,026.28	\$12,048.72
01-2320-145-100	Supt OT - Elem	\$1,585.00	\$1,585.00	\$765.25	\$765.25	\$0.00	\$765.25	\$819.75
01-2320-145-200	Supt OT - HS	\$1,585.00	\$1,585.00	\$765.24	\$765.24	\$0.00	\$765.24	\$819.76
01-2320-145-300	Supt OT- MS	\$1,585.00	\$1,585.00	\$765.47	\$765.47	\$0.00	\$765.47	\$819.53
01-2320-210-100	EXECUTIVE ADMINISTRATION SERVICES	\$4,440.00	\$4,440.00	\$1,498.72	\$1,498.72	\$0.00	\$1,498.72	\$2,941.28
01-2320-210-200	EXECUTIVE ADMINISTRATION SERVICES	\$4,440.00	\$4,440.00	\$1,498.78	\$1,498.78	\$0.00	\$1,498.78	\$2,941.22
01-2320-210-300	EXECUTIVE ADMINISTRATION SERVICES	\$4,440.00	\$4,440.00	\$1,498.90	\$1,498.90	\$0.00	\$1,498.90	\$2,941.10
01-2320-220-100	EXECUTIVE ADMINISTRATION SERVICES	\$5,325.00	\$5,325.00	\$2,185.26	\$2,185.26	\$0.00	\$2,185.26	\$3,139.74
01-2320-220-200	EXECUTIVE ADMINISTRATION SERVICES	\$5,325.00	\$5,325.00	\$2,185.25	\$2,185.25	\$0.00	\$2,185.25	\$3,139.75
01-2320-220-300	EXECUTIVE ADMINISTRATION SERVICES	\$5,325.00	\$5,325.00	\$2,185.51	\$2,185.51	\$0.00	\$2,185.51	\$3,139.49
01-2320-230-100	EXECUTIVE ADMINISTRATION SERVICES	\$19,215.00	\$19,215.00	\$6,408.68	\$6,408.68	\$0.00	\$6,408.68	\$12,806.32
01-2320-230-200	EXECUTIVE ADMINISTRATION SERVICES	\$19,215.00	\$19,215.00	\$6,408.56	\$6,408.56	\$0.00	\$6,408.56	\$12,806.44
01-2320-230-300	EXECUTIVE ADMINISTRATION SERVICES	\$19,215.00	\$19,215.00	\$6,410.00	\$6,410.00	\$0.00	\$6,410.00	\$12,805.00
01-2320-231-000	Health Ins - Deductible	\$2,700.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00
01-2320-290-000	Other Emp Benefits	\$3,225.00	\$3,225.00	\$1,684.00	\$1,684.00	\$0.00	\$1,684.00	\$1,541.00
01-2320-290-100	EXECUTIVE ADMINISTRATION SERVICES	\$150.00	\$150.00	\$54.24	\$54.24	\$0.00	\$54.24	\$95.76
01-2320-290-200	EXECUTIVE ADMINISTRATION SERVICES	\$150.00	\$150.00	\$54.24	\$54.24	\$0.00	\$54.24	\$95.76
01-2320-290-300	EXECUTIVE ADMINISTRATION SERVICES	\$150.00	\$150.00	\$54.24	\$54.24	\$0.00	\$54.24	\$95.76
01-2320-350-000	Advertising & Printing	\$1,750.00	\$1,750.00	\$1,653.57	\$1,653.57	\$0.00	\$1,653.57	\$96.43
01-2320-410-000	Supplies	\$2,500.00	\$2,500.00	\$1,850.61	\$1,850.61	\$0.00	\$1,850.61	\$649.39
01-2320-560-000	Computer	\$1,000.00	\$1,000.00	\$560.00	\$560.00	\$0.00	\$560.00	\$440.00
01-2320-630-000	Dues And Fees	\$5,000.00	\$5,000.00	\$1,600.26	\$1,600.26	\$0.00	\$1,600.26	\$3,399.74
01-2320-670-000	Travel	\$5,000.00	\$5,000.00	\$507.61	\$507.61	\$0.00	\$507.61	\$4,492.39
01-2320-690-000	EXECUTIVE ADMINISTRATION SERVICES	\$20,000.00	\$20,000.00	\$1,570.00	\$1,570.00	\$0.00	\$1,570.00	\$18,430.00
Sub Total		\$309,000.00	\$309,000.00	\$106,239.59	\$106,239.59	\$0.00	\$106,239.59	\$202,760.41
Primary Sort Element		Secondary Sort Element						
01		Function:2410 - OFFICE OF THE PRINCIPAL						
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2410-110-100	Salary - Principal Elem	\$48,520.00	\$48,520.00	\$17,643.32	\$17,643.32	\$0.00	\$17,643.32	\$30,876.68
01-2410-110-200	Salary - Principal HS	\$52,205.00	\$52,205.00	\$18,983.32	\$18,983.32	\$0.00	\$18,983.32	\$33,221.68
01-2410-110-300	Salary - Principal MS	\$49,610.00	\$49,610.00	\$18,040.00	\$18,040.00	\$0.00	\$18,040.00	\$31,570.00
01-2410-120-000	Substitutes	\$1,150.00	\$1,150.00	\$208.13	\$208.13	\$0.00	\$208.13	\$941.87
01-2410-140-000	Sal-clerk	\$0.00	\$0.00	\$333.01	\$333.01	\$0.00	\$333.01	(\$333.01)
01-2410-140-100	Sal clerk - elem	\$14,720.00	\$14,720.00	\$6,757.49	\$6,757.49	\$0.00	\$6,757.49	\$7,962.51
01-2410-140-200	Sal clerk - HS	\$10,500.00	\$10,500.00	\$5,352.09	\$5,352.09	\$0.00	\$5,352.09	\$5,147.91
01-2410-140-300	Sal clerk - MS	\$25,220.00	\$25,220.00	\$10,257.99	\$10,257.99	\$0.00	\$10,257.99	\$14,962.01

01-2410-145-100	Princ OT - elem	\$620.00	\$620.00	\$336.95	\$336.95	\$0.00	\$336.95	\$283.05
01-2410-145-200	Prin OT - HS	\$620.00	\$620.00	\$40.64	\$40.64	\$0.00	\$40.64	\$579.36
01-2410-145-300	Prin OT - MS	\$620.00	\$620.00	\$377.56	\$377.56	\$0.00	\$377.56	\$242.44
01-2410-210-000	Social Security	\$0.00	\$0.00	\$41.39	\$41.39	\$0.00	\$41.39	(\$41.39)
01-2410-210-100	OFFICE OF THE PRINCIPAL	\$4,915.00	\$4,915.00	\$1,769.39	\$1,769.39	\$0.00	\$1,769.39	\$3,145.61
01-2410-210-200	OFFICE OF THE PRINCIPAL	\$4,875.00	\$4,875.00	\$1,806.60	\$1,806.60	\$0.00	\$1,806.60	\$3,068.40
01-2410-210-300	OFFICE OF THE PRINCIPAL	\$5,800.00	\$5,800.00	\$2,076.90	\$2,076.90	\$0.00	\$2,076.90	\$3,723.10
01-2410-220-100	OFFICE OF THE PRINCIPAL	\$6,315.00	\$6,315.00	\$2,443.52	\$2,443.52	\$0.00	\$2,443.52	\$3,871.48
01-2410-220-200	OFFICE OF THE PRINCIPAL	\$6,260.00	\$6,260.00	\$2,407.84	\$2,407.84	\$0.00	\$2,407.84	\$3,852.16
01-2410-220-300	OFFICE OF THE PRINCIPAL	\$7,460.00	\$7,460.00	\$2,832.53	\$2,832.53	\$0.00	\$2,832.53	\$4,627.47
01-2410-230-100	OFFICE OF THE PRINCIPAL	\$22,490.00	\$22,490.00	\$7,992.32	\$7,992.32	\$0.00	\$7,992.32	\$14,497.68
01-2410-230-200	Health Insurance	\$16,400.00	\$16,400.00	\$5,746.56	\$5,746.56	\$0.00	\$5,746.56	\$10,653.44
01-2410-230-300	OFFICE OF THE PRINCIPAL	\$25,815.00	\$25,815.00	\$8,887.09	\$8,887.09	\$0.00	\$8,887.09	\$16,927.91
01-2410-231-000	Health Ins - Deductible	\$3,150.00	\$3,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,150.00
01-2410-290-100	OFFICE OF THE PRINCIPAL	\$160.00	\$160.00	\$61.48	\$61.48	\$0.00	\$61.48	\$98.52
01-2410-290-200	Other Emp Benefits	\$160.00	\$160.00	\$61.36	\$61.36	\$0.00	\$61.36	\$98.64
01-2410-290-300	OFFICE OF THE PRINCIPAL	\$190.00	\$190.00	\$71.36	\$71.36	\$0.00	\$71.36	\$118.64
01-2410-319-100	Repairs	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$360.00
01-2410-319-200	Repairs	\$365.00	\$365.00	\$0.00	\$0.00	\$0.00	\$0.00	\$365.00
01-2410-410-000	Supplies	\$0.00	\$0.00	\$165.00	\$165.00	\$0.00	\$165.00	(\$165.00)
01-2410-410-100	Supplies	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2410-410-200	Supplies	\$5,000.00	\$5,000.00	\$100.52	\$100.52	\$0.00	\$100.52	\$4,899.48
01-2410-460-100	Computer Hardware	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-460-200	Computer Hardware	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-530-100	Furniture & Equipment	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2410-530-200	Furniture & Equipment	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2410-560-100	Computer	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-560-200	Computer	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2410-630-000	Principal Dues and Fees	\$0.00	\$0.00	\$129.00	\$129.00	\$0.00	\$129.00	(\$129.00)
01-2410-630-100	OFFICE OF THE PRINCIPAL	\$850.00	\$850.00	\$167.50	\$167.50	\$0.00	\$167.50	\$682.50
01-2410-630-200	Principal High School Dues and Fees	\$850.00	\$850.00	\$485.00	\$485.00	\$0.00	\$485.00	\$365.00
01-2410-630-300	Principal MS Dues & Fees	\$850.00	\$850.00	\$167.50	\$167.50	\$0.00	\$167.50	\$682.50
01-2410-670-000	Travel	\$0.00	\$0.00	\$733.21	\$733.21	\$0.00	\$733.21	(\$733.21)
01-2410-670-100	Travel	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2410-670-200	Travel	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-2410-690-100	All Other	\$2,500.00	\$2,500.00	\$91.00	\$91.00	\$0.00	\$91.00	\$2,409.00
01-2410-690-200	All Other	\$2,500.00	\$2,500.00	\$91.00	\$91.00	\$0.00	\$91.00	\$2,409.00
Sub Total		\$345,050.00	\$345,050.00	\$116,658.57	\$116,658.57	\$0.00	\$116,658.57	\$228,391.43

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2510-315-000	Accounting & Audit Fees	\$8,500.00	\$8,500.00	\$8,705.87	\$8,705.87	\$0.00	\$8,705.87	(\$205.87)
01-2510-316-000	Business Office Data Processing	\$20,000.00	\$20,000.00	\$8,577.80	\$8,577.80	\$0.00	\$8,577.80	\$11,422.20
01-2510-319-000	Purch Prof Tech Service	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
01-2510-327-000	Rent-leases	\$55,000.00	\$55,000.00	\$183.00	\$183.00	\$0.00	\$183.00	\$54,817.00
01-2510-336-000	Gas & Oil	\$2,000.00	\$2,000.00	\$499.41	\$499.41	\$0.00	\$499.41	\$1,500.59
01-2510-350-000	Advertising/printing	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2510-381-000	SUPPORT SERVICES-BUSINESS	\$550.00	\$550.00	\$75.74	\$75.74	\$0.00	\$75.74	\$474.26
01-2510-382-000	Telephone	\$15,000.00	\$15,000.00	\$3,033.67	\$3,033.67	\$0.00	\$3,033.67	\$11,966.33
01-2510-383-000	Internet	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2510-410-000	Supplies	\$2,500.00	\$2,500.00	\$6.39	\$6.39	\$0.00	\$6.39	\$2,493.61
01-2510-520-000	Bldg Improvements	\$209,951.00	\$209,951.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,951.00
01-2510-530-000	Furn And Equip	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2510-560-000	Computer	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2510-630-000	Dues & Fees	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-2510-660-000	Data Process	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2510-690-000	Audit - All Other	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Sub Total		\$390,001.00	\$390,001.00	\$21,081.88	\$21,081.88	\$0.00	\$21,081.88	\$368,919.12

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2520-334-000	Maintenance	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2520-336-000	Gas And Oil (No Students)	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2520-410-000	VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2520-550-000	Vehicle Purchase	\$116,036.00	\$116,036.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,036.00
Sub Total		\$119,036.00	\$119,036.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,036.00

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2610-120-000	Substitutes	\$10,000.00	\$10,000.00	\$2,067.51	\$2,067.51	\$0.00	\$2,067.51	\$7,932.49
01-2610-140-100	Cust. Salaries Elem	\$69,010.00	\$69,010.00	\$23,543.59	\$23,543.59	\$0.00	\$23,543.59	\$45,466.41
01-2610-140-200	Cust. Salaries - hs	\$69,010.00	\$69,010.00	\$23,515.56	\$23,515.56	\$0.00	\$23,515.56	\$45,494.44
01-2610-140-300	Cust. Salary - MS	\$69,010.00	\$69,010.00	\$23,540.26	\$23,540.26	\$0.00	\$23,540.26	\$45,469.74
01-2610-145-100	Cust. OT - Elem	\$350.00	\$350.00	\$45.64	\$45.64	\$0.00	\$45.64	\$304.36
01-2610-145-200	Cust. OT - HS	\$350.00	\$350.00	\$45.63	\$45.63	\$0.00	\$45.63	\$304.37
01-2610-145-300	Cust. OT - MS	\$350.00	\$350.00	\$45.65	\$45.65	\$0.00	\$45.65	\$304.35
01-2610-210-000	Social Security	\$0.00	\$0.00	\$152.61	\$152.61	\$0.00	\$152.61	(\$152.61)
01-2610-210-100	OPERATION OF PLANT	\$5,560.00	\$5,560.00	\$1,761.08	\$1,761.08	\$0.00	\$1,761.08	\$3,798.92
01-2610-210-200	OPERATION OF PLANT	\$5,565.00	\$5,565.00	\$1,758.90	\$1,758.90	\$0.00	\$1,758.90	\$3,806.10
01-2610-210-300	OPERATION OF PLANT	\$5,565.00	\$5,565.00	\$1,760.78	\$1,760.78	\$0.00	\$1,760.78	\$3,804.22
01-2610-220-000	Retirement	\$0.00	\$0.00	\$57.20	\$57.20	\$0.00	\$57.20	(\$57.20)
01-2610-220-100	OPERATION OF PLANT	\$6,350.00	\$6,350.00	\$2,269.37	\$2,269.37	\$0.00	\$2,269.37	\$4,080.63
01-2610-220-200	OPERATION OF PLANT	\$6,350.00	\$6,350.00	\$2,266.57	\$2,266.57	\$0.00	\$2,266.57	\$4,083.43
01-2610-220-300	OPERATION OF PLANT	\$6,350.00	\$6,350.00	\$2,269.03	\$2,269.03	\$0.00	\$2,269.03	\$4,080.97
01-2610-230-000	Health Ins	\$0.00	\$0.00	\$1,602.27	\$1,602.27	\$0.00	\$1,602.27	(\$1,602.27)
01-2610-230-100	OPERATION OF PLANT	\$35,240.00	\$35,240.00	\$9,480.16	\$9,480.16	\$0.00	\$9,480.16	\$25,759.84
01-2610-230-200	OPERATION OF PLANT	\$35,240.00	\$35,240.00	\$9,480.19	\$9,480.19	\$0.00	\$9,480.19	\$25,759.81
01-2610-230-300	OPERATION OF PLANT	\$35,240.00	\$35,240.00	\$9,498.51	\$9,498.51	\$0.00	\$9,498.51	\$25,741.49
01-2610-231-000	Health Ins - Deductible	\$1,800.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00
01-2610-290-100	OPERATION OF PLANT	\$180.00	\$180.00	\$54.41	\$54.41	\$0.00	\$54.41	\$125.59
01-2610-290-200	OPERATION OF PLANT	\$180.00	\$180.00	\$54.47	\$54.47	\$0.00	\$54.47	\$125.53
01-2610-290-300	OPERATION OF PLANT	\$180.00	\$180.00	\$54.39	\$54.39	\$0.00	\$54.39	\$125.61
01-2610-318-000	Repairman	\$50,000.00	\$50,000.00	\$53,069.83	\$53,069.83	\$0.00	\$53,069.83	(\$3,069.83)
01-2610-321-000	Fuel	\$50,000.00	\$50,000.00	\$8,056.43	\$8,056.43	\$0.00	\$8,056.43	\$41,943.57
01-2610-322-000	Electricity	\$125,000.00	\$125,000.00	\$47,222.06	\$47,222.06	\$0.00	\$47,222.06	\$77,777.94
01-2610-323-000	Water And Sewer	\$35,000.00	\$35,000.00	\$12,126.00	\$12,126.00	\$0.00	\$12,126.00	\$22,874.00
01-2610-327-000	Rentals and Leases	\$5,500.00	\$5,500.00	\$7,392.15	\$7,392.15	\$0.00	\$7,392.15	(\$1,892.15)

01-2610-328-000	Insurance	\$130,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
01-2610-329-000	Other Property Services	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
01-2610-338-000	Repairs	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2610-382-000	OPERATION OF PLANT	\$2,000.00	\$2,000.00	\$2,071.77	\$2,071.77	\$0.00	\$2,071.77	(\$71.77)
01-2610-410-000	Supplies	\$70,000.00	\$70,000.00	\$15,763.47	\$15,763.47	\$0.00	\$15,763.47	\$54,236.53
01-2610-520-000	OPERATION OF PLANT	\$427,620.00	\$427,620.00	\$0.00	\$0.00	\$0.00	\$0.00	\$427,620.00
01-2610-530-000	Furniture & Equipment	\$15,000.00	\$15,000.00	\$762.75	\$762.75	\$0.00	\$762.75	\$14,237.25
01-2610-670-000	Travel	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2610-690-000	Training and Travel	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Sub Total		\$1,275,000.00	\$1,275,000.00	\$262,288.24	\$262,288.24	\$0.00	\$262,288.24	\$1,012,711.76

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2750-120-000	Substitutes	\$21,000.00	\$21,000.00	\$5,582.06	\$5,582.06	\$0.00	\$5,582.06	\$15,417.94
01-2750-140-000	Sal-bus Driver	\$0.00	\$0.00	\$3,356.30	\$3,356.30	\$0.00	\$3,356.30	(\$3,356.30)
01-2750-140-100	Sal Bus Driver - Elem	\$53,305.00	\$53,305.00	\$19,302.26	\$19,302.26	\$0.00	\$19,302.26	\$34,002.74
01-2750-140-200	Sal Bus Driver - HS	\$53,305.00	\$53,305.00	\$17,788.27	\$17,788.27	\$0.00	\$17,788.27	\$35,516.73
01-2750-140-300	Sal Bus Driver - MS	\$53,305.00	\$53,305.00	\$16,145.69	\$16,145.69	\$0.00	\$16,145.69	\$37,159.31
01-2750-141-000	Activity Driving	\$20,000.00	\$20,000.00	\$8,085.00	\$8,085.00	\$0.00	\$8,085.00	\$11,915.00
01-2750-160-000	Poverty - Town Drop	\$7,250.00	\$7,250.00	\$3,245.56	\$3,245.56	\$0.00	\$3,245.56	\$4,004.44
01-2750-210-000	Social Security	\$0.00	\$0.00	\$1,530.53	\$1,530.53	\$0.00	\$1,530.53	(\$1,530.53)
01-2750-210-100	PUPIL TRANSPORTATION	\$5,680.00	\$5,680.00	\$1,428.18	\$1,428.18	\$0.00	\$1,428.18	\$4,251.82
01-2750-210-200	PUPIL TRANSPORTATION	\$5,680.00	\$5,680.00	\$1,313.26	\$1,313.26	\$0.00	\$1,313.26	\$4,366.74
01-2750-210-300	PUPIL TRANSPORTATION	\$5,680.00	\$5,680.00	\$1,202.16	\$1,202.16	\$0.00	\$1,202.16	\$4,477.84
01-2750-220-000	Retirement	\$0.00	\$0.00	\$596.57	\$596.57	\$0.00	\$596.57	(\$596.57)
01-2750-220-100	PUPIL TRANSPORTATION	\$4,810.00	\$4,810.00	\$1,578.73	\$1,578.73	\$0.00	\$1,578.73	\$3,231.27
01-2750-220-200	PUPIL TRANSPORTATION	\$4,810.00	\$4,810.00	\$1,575.03	\$1,575.03	\$0.00	\$1,575.03	\$3,234.97
01-2750-220-300	PUPIL TRANSPORTATION	\$4,810.00	\$4,810.00	\$1,411.57	\$1,411.57	\$0.00	\$1,411.57	\$3,398.43
01-2750-230-000	Health Ins	\$0.00	\$0.00	\$513.18	\$513.18	\$0.00	\$513.18	(\$513.18)
01-2750-230-100	PUPIL TRANSPORTATION	\$2,350.00	\$2,350.00	\$782.24	\$782.24	\$0.00	\$782.24	\$1,567.76
01-2750-230-200	PUPIL TRANSPORTATION	\$2,350.00	\$2,350.00	\$782.20	\$782.20	\$0.00	\$782.20	\$1,567.80
01-2750-230-300	PUPIL TRANSPORTATION	\$2,350.00	\$2,350.00	\$782.44	\$782.44	\$0.00	\$782.44	\$1,567.56
01-2750-231-000	Health Ins - Deductible	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00
01-2750-290-000	Other Emp Benefits	\$0.00	\$0.00	\$1,182.44	\$1,182.44	\$0.00	\$1,182.44	(\$1,182.44)
01-2750-290-100	PUPIL TRANSPORTATION	\$50.00	\$50.00	\$14.60	\$14.60	\$0.00	\$14.60	\$35.40
01-2750-290-200	PUPIL TRANSPORTATION	\$50.00	\$50.00	\$14.56	\$14.56	\$0.00	\$14.56	\$35.44
01-2750-290-300	PUPIL TRANSPORTATION	\$50.00	\$50.00	\$14.60	\$14.60	\$0.00	\$14.60	\$35.40
01-2750-336-000	Gas And Oil (Students)	\$50,000.00	\$50,000.00	\$17,222.97	\$17,222.97	\$0.00	\$17,222.97	\$32,777.03
01-2750-337-000	Tires And Parts	\$25,000.00	\$25,000.00	\$12,631.11	\$12,631.11	\$4,622.13	\$17,253.24	\$7,746.76
01-2750-338-000	Bus Repairs	\$15,000.00	\$15,000.00	\$2,332.93	\$2,332.93	\$0.00	\$2,332.93	\$12,667.07
01-2750-410-000	Pupil Trans Supplies	\$3,000.00	\$3,000.00	\$831.34	\$831.34	\$0.00	\$831.34	\$2,168.66
01-2750-460-000	TRANS- Computer Hardware (<\$5k)	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2750-465-000	TRANS-Software	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2750-530-000	PUPIL TRANSPORTATION	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
01-2750-540-000	Bus Acquisition	\$139,715.00	\$139,715.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,715.00
01-2750-630-000	PUPIL TRANSPORTATION	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-2750-670-000	Travel	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2750-690-000	Other Misc	\$7,500.00	\$7,500.00	\$546.47	\$546.47	\$1,408.07	\$1,954.54	\$5,545.46
Sub Total		\$500,000.00	\$500,000.00	\$121,792.25	\$121,792.25	\$6,030.20	\$127,822.45	\$372,177.55

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-2760-120-000	Substitutes	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-2760-140-100	Sal SPED Driver -elem	\$1,600.00	\$1,600.00	\$533.69	\$533.69	\$0.00	\$533.69	\$1,066.31
01-2760-140-200	Sal SPED Dr - HS	\$1,600.00	\$1,600.00	\$533.62	\$533.62	\$0.00	\$533.62	\$1,066.38
01-2760-140-300	Salary Sped Dr - MS	\$1,600.00	\$1,600.00	\$532.76	\$532.76	\$0.00	\$532.76	\$1,067.24
01-2760-210-100	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$150.00	\$150.00	\$38.48	\$38.48	\$0.00	\$38.48	\$111.52
01-2760-210-200	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$150.00	\$150.00	\$38.50	\$38.50	\$0.00	\$38.50	\$111.50
01-2760-210-300	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$150.00	\$150.00	\$38.43	\$38.43	\$0.00	\$38.43	\$111.57
01-2760-220-100	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$200.00	\$200.00	\$52.70	\$52.70	\$0.00	\$52.70	\$147.30
01-2760-220-200	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$200.00	\$200.00	\$52.73	\$52.73	\$0.00	\$52.73	\$147.27
01-2760-220-300	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$200.00	\$200.00	\$52.61	\$52.61	\$0.00	\$52.61	\$147.39
01-2760-230-100	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$50.00	\$50.00	\$6.55	\$6.55	\$0.00	\$6.55	\$43.45
01-2760-230-200	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$50.00	\$50.00	\$6.55	\$6.55	\$0.00	\$6.55	\$43.45
01-2760-230-300	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$50.00	\$50.00	\$6.56	\$6.56	\$0.00	\$6.56	\$43.44
01-2760-290-000	Other Emp Benefits	\$15.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00
01-2760-332-000	Mil To Parents Sp Ed Reg	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-2760-336-000	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$2,500.00	\$2,500.00	\$341.51	\$341.51	\$0.00	\$341.51	\$2,158.49
01-2760-338-000	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	\$7,500.00	\$7,500.00	\$29.40	\$29.40	\$0.00	\$29.40	\$7,470.60
01-2760-339-000	other trans. services	\$5,485.00	\$5,485.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,485.00
01-2760-460-000	Computer Hardware (<\$5k)	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Sub Total		\$25,000.00	\$25,000.00	\$2,264.09	\$2,264.09	\$0.00	\$2,264.09	\$22,735.91

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

Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4202-110-000	Title I - Salary	\$63,500.00	\$63,500.00	\$21,269.73	\$21,269.73	\$0.00	\$21,269.73	\$42,230.27
01-4202-112-000	Title I - RTI Stipend	\$2,600.00	\$2,600.00	\$866.40	\$866.40	\$0.00	\$866.40	\$1,733.60
01-4202-120-000	Title I - Substitute	\$2,500.00	\$2,500.00	\$929.74	\$929.74	\$0.00	\$929.74	\$1,570.26
01-4202-130-000	Staff Development - Title Allocations	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-4202-140-000	Title I - Para Salary	\$14,050.00	\$14,050.00	\$4,682.53	\$4,682.53	\$0.00	\$4,682.53	\$9,367.47
01-4202-145-000	Title Aide OT	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-210-000	Title I - Social Security	\$6,395.00	\$6,395.00	\$2,076.96	\$2,076.96	\$0.00	\$2,076.96	\$4,318.04
01-4202-220-000	Title I - Retirement	\$7,915.00	\$7,915.00	\$2,680.54	\$2,680.54	\$0.00	\$2,680.54	\$5,234.46
01-4202-230-000	Title I - Health Insurance	\$19,575.00	\$19,575.00	\$6,967.20	\$6,967.20	\$0.00	\$6,967.20	\$12,607.80
01-4202-231-000	Title I - Health Ins. Deduct.	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
01-4202-290-000	Title I - Income Protection	\$205.00	\$205.00	\$67.84	\$67.84	\$0.00	\$67.84	\$137.16
01-4202-410-000	Title I - Supplies	\$1,500.00	\$1,500.00	\$14.97	\$14.97	\$0.00	\$14.97	\$1,485.03
01-4202-420-000	Title I - Textbooks	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-460-000	Title I - Hardware	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-4202-530-000	Title I-Furniture & Equipment	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-4202-630-000	TITLE I-INSTRUCTIONAL	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-4202-670-200	Title 1-Instructional	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-670-300	Title 1-Instructional	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-4202-690-000	Other - PD	\$500.00	\$500.00	\$40.00	\$40.00	\$0.00	\$40.00	\$460.00

Sub Total		\$127,640.00	\$127,640.00	\$39,595.91	\$39,595.91	\$0.00	\$39,595.91	\$88,044.09
Primary Sort Element	Secondary Sort Element							
01	Function:4213 - TITLE I - SCHOOL IMPROVEMENT							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4213-690-000	Title I Acct - Other Expenses (Trai	\$5,000.00	\$5,000.00	\$1,905.07	\$1,905.07	\$0.00	\$1,905.07	\$3,094.93
Sub Total		\$5,000.00	\$5,000.00	\$1,905.07	\$1,905.07	\$0.00	\$1,905.07	\$3,094.93
Primary Sort Element	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
01-4404-300-000	IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR	\$32,860.00	\$32,860.00	\$14,300.00	\$14,300.00	\$0.00	\$14,300.00	\$18,560.00
Sub Total		\$32,860.00	\$32,860.00	\$14,300.00	\$14,300.00	\$0.00	\$14,300.00	\$18,560.00
Primary Sort Element	Secondary Sort Element							
01	Function:4406 - SPED IDEA PRESCHOOL							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-4406-300-000	SPED IDEA PRESCHOOL- Purch Svces	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00
Sub Total		\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00
Primary Sort Element	Secondary Sort Element							
01	Function:5000 - DEBT SERVICES							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-5000-610-000	Debt Service	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Sub Total		\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Primary Sort Element	Secondary Sort Element							
01	Function:6000 - SUMMER SCHOOL							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-6000-110-000	Summer-dr.ed. Salary	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
01-6000-210-000	Summer-dr.ed. Social Security	\$1,150.00	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,150.00
01-6000-220-000	Summer-dr.ed.-teacher Retirem	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
01-6000-336-000	Dr. Ed.-gas & Oil	\$1,850.00	\$1,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,850.00
01-6000-410-000	Dr. Ed.-supplies	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Sub Total		\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Primary Sort Element	Secondary Sort Element							
01	Function:7820 - VOCATIONAL EDUCATION							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-7820-110-000	Sal-ad Ed Voc Ed	\$3,500.00	\$3,500.00	\$200.00	\$200.00	\$0.00	\$200.00	\$3,300.00
01-7820-210-000	Social Security	\$275.00	\$275.00	\$15.22	\$15.22	\$0.00	\$15.22	\$259.78
01-7820-220-000	Retirement	\$350.00	\$350.00	\$19.76	\$19.76	\$0.00	\$19.76	\$330.24
01-7820-230-000	Health	\$0.00	\$0.00	\$21.76	\$21.76	\$0.00	\$21.76	(\$21.76)
01-7820-410-000	Supplies	\$437.50	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
01-7820-460-000	Hardware	\$437.50	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
Sub Total		\$5,000.00	\$5,000.00	\$256.74	\$256.74	\$0.00	\$256.74	\$4,743.26
Primary Sort Element	Secondary Sort Element							
01	Function:8000 - TRANSFERS (OUTGOING)							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-8000-000-000	TRANSFERS (OUTGOING)	\$100,000.00	\$100,000.00	\$3,883.65	\$3,883.65	\$0.00	\$3,883.65	\$96,116.35
Sub Total		\$100,000.00	\$100,000.00	\$3,883.65	\$3,883.65	\$0.00	\$3,883.65	\$96,116.35
Primary Sort Element	Secondary Sort Element							
01	Function:9000 - NON-PROGRAM EXPENDITURES							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-9000-000-000	NON-PROGRAM EXPENDITURES	\$0.00	\$0.00	\$80,892.50	\$80,892.50	\$0.00	\$80,892.50	(\$80,892.50)
Sub Total		\$0.00	\$0.00	\$80,892.50	\$80,892.50	\$0.00	\$80,892.50	(\$80,892.50)
Primary Sort Element	Secondary Sort Element							
01	Function:9999 - Clearing							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
01-9999-000-000	Necessary Cash Reserve	\$900,000.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00
Sub Total		\$900,000.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00
Primary Sort Element	Secondary Sort Element							
10	Function:9000 - NON-PROGRAM EXPENDITURES							
Account Code	Description	Adopted Budget	Current Budget	Actuals	YTD Actuals	Encumbrance	Projected	YTD Available
10-9000-000-000	NON-PROGRAM EXPENDITURES	\$0.00	\$0.00	\$93,780.10	\$93,780.10	\$0.00	\$93,780.10	(\$93,780.10)
Sub Total		\$0.00	\$0.00	\$93,780.10	\$93,780.10	\$0.00	\$93,780.10	(\$93,780.10)
Grand Total		\$9,999,086.00	\$9,999,086.00	\$2,596,826.05	\$2,596,826.05	\$16,206.56	\$2,613,032.61	\$7,386,053.39

Budget to Date \$ 3,333,028.67
Under/(Over) Budget \$ 719,996.06 7.2%

December 2017 General Fund Report

[Cycle Name]: "FY 17-18"; Created On: 12/8/2017 12:53:35 PM

Invoice	Invoice(s)	Invoice	Submit Date	Payment Vendor	Comment	Invoice Amount
Include	11122017	Direct	11/28/2017	A T & T	10/13-11/12 billing	\$121.75
Include	4456693139/445	Direct	11/28/2017	Apple Incorporated	IPAD Pro, IPAD,Apple pencil	\$1,196.00
Include	11082017/11132017	Direct	11/28/2017	Black Hills Energy	Gas usage at 1000 Wellington/520 E 9th from 10/06/-11/06 & 505 E 9th from	\$4,349.76
Include	71136967/71137	Direct	11/28/2017	Bomgaars	property maintenance	\$36.51
Include	6385	Direct	11/28/2017	DJ Software Specialists	Negotiations sofware, filemaker software yearly subscription	\$1,570.00
Include	2017-493	Regular	11/28/2017	Coach Master's	parts for lift invoice#2679	\$83.20
Include	6524G00024268	Direct	11/28/2017	Courtyard by	2017 School Board Conference hotel	\$2,503.20
Include	C2036-CCS	Direct	11/28/2017	Embassy Suites_2	Hotel Rooms for NMEA11/16-1/18	\$2,608.90
Include	PEV112117	Employee	11/28/2017		Reimbursement for ASE Test	\$153.00
Include	418/419	Direct	11/28/2017	The Graduate Lincoln	Hotel Rooms for Guidance Counselor Conference 11/10	\$376.00
Include	MN00104125	Direct	11/28/2017	Harris Computer Solutions	ASP license & support January 2018-December 2018. Employee Service	\$8,423.46
Include	9102466074	Direct	11/28/2017	J.J Keller & Associates	Elp FED and NE ENG Sub 1 Yr	\$98.70
Include	142665	Direct	12/08/2017	Lou Kraus Music	Repair Labor on King Trumpet	\$30.00
Include	4450/4451/4452/	Direct	11/29/2017	ESU #16	Asbestos Training, Social Skills,	\$1,899.13
Include	2017BondRenewal	Direct	11/29/2017	McNair Agency Inc	Notary Public Bond Renewal 2017	\$40.00
Include	7264	Direct	11/29/2017	Menards	Adhesive, duct tape, gloves, led light	\$125.83
Include	11302017	Direct	11/29/2017	City Of Imperial	electric/water/sewer usage from 10/18-	\$14,197.84
Include	0349293	Direct	11/29/2017	Nebraska Air Filter	24 air filters	\$377.36
Include	8866/8704/8742/	Direct	11/29/2017	New Victorian Inn	hotel rooms for ELL Conference &	\$637.89
Include	20173	Direct	11/30/2017	Prairie States Communications	Glass screen protector/case	\$59.99
Include	K99128/399204/	Direct	11/30/2017	Adams Lumber Co	materials for instructional shop	\$2,715.67
Include	388	Direct	11/30/2017	S & S Lock and Key	keys	\$42.00
Include	52287	Direct	12/01/2017	NE Council School	Active dues from 9/1/2017-8/31/2018	\$335.00
Include	11-27-2017	Direct	12/07/2017	US Bank		\$10,090.22
Include	418960209/4191	Direct	12/01/2017	SupplyWorks	maintenance supplies/property	\$665.36
Include	0616682	Direct	12/01/2017	William V. Macgill & Co	Triangular AED Sign	\$46.35
Include	9190558-6	Direct	12/01/2017	Woodworkers	narrow crownups supplies for	\$72.90
Include	9796648174	Direct	12/01/2017	Verizon Wireless	telephone usage 11/21-12/20	\$107.90
Include	3252614	Direct	12/01/2017	Dana F. Cole &	Final billing for auditing services	\$1,980.00
Include	132608	Direct	12/03/2017	Carquest Auto Parts	transportation repair parts	\$124.27
Include	2of8	Direct	12/04/2017	ESU #15		\$31,938.52
Include	11202017	Direct	12/05/2017	Frenchman Valley	fuel usage from 10/20-11/20	\$4,915.17
Include	A102130/B4893	Direct	12/06/2017	Owens True Value	instructional/property maintenance	\$566.29
Include	18609	Direct	12/06/2017	Brico Pest Control	regular service	\$44.00
Include	P0728138	Direct	12/06/2017	HireRight Solutions,	background screening services	\$174.16
Include	1975475/198037	Direct	12/06/2017	Thompson	janitorial supplies	\$1,801.33
Include	11/14/2017	Direct	12/06/2017	Glenda Bierfreund	Vision services	\$349.15
Include	12012017	Direct	12/06/2017	Great Plains	long distance usages 12/01-12/31	\$667.35
Include	10312017	Direct	12/06/2017	St. Joseph Institute	I Hear Teletherapy	\$540.00
Include	142687/142699/142821/142847	Direct	12/06/2017	Lou Kraus Music	repairs on instruments & purchase USB microphone	\$214.31
Include	0027132	Direct	12/06/2017	DataShield	shredding services	\$122.00
Include	16439	Direct	12/06/2017	Troxell	service labor on boiler in Jr high,	\$542.20

Include	001427081413/0 02166771051	Direct	12/06/2017	Hills Family Foods	groceries	\$75.55
Include	XT00133357	Direct	12/06/2017	Harris Computer Solutions	laser voucher prints for Special Building fund	\$154.34
Include	050-34546	Credit Memo	12/06/2017	Cummins Central Power	return of Turbo, HE351 VE	(\$625.00)
Include	050-34341	Direct	12/06/2017	Cummins Central	nut, regular hexagon, stud, parts	\$93.08
Include	786175A/787172	Direct	12/06/2017	Omaha Truck	headlamps	\$513.38
Include	050-34021	Direct	12/06/2017	Cummins Central	turbo charger kit	\$3,250.22
Include	788846A	Credit	12/06/2017	Omaha Truck	return credit for headlamp	(\$159.46)
Include	P34684	Regular	12/06/2017	21st Century	overflow hose	\$33.19
Include	11302017	Direct	12/06/2017	Inland	Balance due from previous statement.	\$18.26
Include	PEV12012017	Employee	12/06/2017		reimbursement for guidance materials & mailing of records	\$43.90
Include	0158134	Regular	12/07/2017	Nebraska Central Equipment	blower assembly	\$256.06
Include	0158052	Regular	12/07/2017	Nebraska Central	window latch and fuel filters	\$247.90
Include	44141709/44142	Direct	12/07/2017	OneSource	background check services from Sept	\$553.80
Include	38592080	Direct	12/07/2017	Trane	Annual Contract for schedule maintenance beginning 11/01.	\$20,887.00
Include	0736405	Direct	12/07/2017	Ideal Linen Supply Inc.	mats/rugs	\$43.72
Include	KBB0744/JKL38	Direct	12/07/2017	CDW Government,	equipment for auditorium & restocking	\$507.47
Include	Z11296844	Direct	12/07/2017	Cash-Wa Distributing Co.	Side Panel replacement for food bar	\$83.81
Include	24437	Direct	12/07/2017	Lunchtime	smallwares	\$11.19
Include	085473	Regular	12/07/2017	Rowley Welding	bottle of acetylene	\$65.67
Include	20353	Regular	12/07/2017	Prairie States	tune two way radio on bus & check	\$62.50
Include	8899/8848/8833/8270	Direct	12/07/2017	Superfoods	Home Ec supplies/3rd grade science/supplies for K-4 Families	\$531.78
Include	10004339	Direct	12/08/2017	Chase County Hospital	PT services for students	\$240.00
Include	11212017	Direct	12/08/2017	Perry Guthery	Legal services 10/26,30,31,-11/02,20	\$1,410.00
Include	0728236/073055	Direct	12/08/2017	Ideal Linen Supply	uniforms/rags for bus barn	\$83.65
Include	1364	Direct	12/08/2017	Holiday Farms	football field mowing (8)	\$400.00
Include	3496	Direct	12/08/2017	KSB School Law	Email questions with Principal for legal	\$42.00
Include	BOTWFestival	Direct	11/15/2017	Midplains Community College	Best of the West Show Choir	\$80.00
Include	2018 Registration	Direct	11/27/2017	National Academy of Science	Registration for Science Olympiad Team	\$85.00

December General Fund Total **\$125,931.68**

December General Payroll Total **\$515,003.61**

Total December General Fund Expenditures **\$640,935.29**

Total December Building Fund Expenditure **\$108,738.89**

Total December Depreciation Fund Expenditure **\$2,035.00**

12/8/2017 C&S Construction

12/12/2017 Big Tray

US Bank December 2017 Report

[Cycle Name]: "FY 17-18"; Created On: 12/7/2017 5:13:44 PM

Item No.	Item Description	Item Total
1	Phillips 66-Lincoln-NSCA-Herbert/Hanna	\$27.61
2	Phillips 66-NMEA Conf-Hayes	\$63.49
3	Sapp Bros-NMEA Conf-Hayes	\$56.85
4	Pepwear LLC-Plaques(2)-Choir-Hayes	\$66.00
5	JW Pepper-Music-Choir-Hayes	\$195.95
6	Gate 25-NMEA Conf-Strand	\$22.60
7	SURYA LLC-Fuel-NMEA Conf-Strand	\$42.34
8	Chick-Fil-A-NMEA Conf-Strand	\$7.27
9	Popplers Music-Band Music-Strand	\$385.80
10	FVC-Fuel-NMEA Conf-Strand	\$44.88
11	Wal-Mart-Spanish Class Supplies-Hauxwell	\$176.12
12	Buffalo Wild Wings-Tech Conf-Odens	\$64.98
13	Panera Bread-Tech Conf - Kearney-Scheel	\$39.59
14	Casey's Gen Store-Tech Conf Kearney -Fuel- -Scheel	\$40.70
15	NE Council of School Adm-Principals Conf Registration-Scheel	\$150.00
16	Run My Club- NSCA Academy-Herbert	\$210.00
17	WeVideo.Com-MS Math-1 yr-Strand	\$199.00
18	HireRight LLC-Background cks employees	\$250.00
19	HireRight LLC-Background cks employees	\$23.70
20	HireRight LLC-Background cks employees	\$165.90
21	Plank Road Publishing-Music MS Christmas Program-Liess	\$45.90
22	ACDA-Liess-Dues	\$125.00
23	NAFME-Liess-Membership	\$125.00
24	Casey's Gen-Fuel-Liess	\$25.50
25	West Music-Music Elem-Liess	\$82.60
26	JW Pepper-Music Band-Strand	\$18.00
27	Cengage Learning-ELL 4th grade Science (Sp)-Shriver	\$22.44
28	JW Pepper-Music Band-Strand	\$23.00
29	VEX Robotics-Robotics Parts-Wilson	\$322.64
30	Schmidt Motors-Sped Van Repairs-Diagnostics-Felker	\$29.40
31	Sportsmith-Pulley replacement-wt machine-Lenners	\$38.15
32	JW Pepper-Music Band-Strand	\$37.90

33	AbleNet-3 communications buttons-Kunnemann	\$588.50
34	Amazon-Dannatt-1st grade	\$37.26
35	Amazon-"The Four O'Clock..."-Hanna	\$23.52
36	Amazon-Construction Class Supplies-Gleisberg	\$110.28
37	Amazon-Waste King 2560AMC-Huicochea	\$151.23
38	Amazon-Various Books-Hanna	\$88.39
39	Amazon-MS Band Supplies-Strand	\$459.46
40	Amazon-Central Supply-Wheeler	\$80.74
41	Jack Binion Stkhse-NE Board Conf-Lefdal	\$238.65
42	Amazon-Central Supply-Wheeler	\$38.28
43	Amazon-Central Supply-Wheeler	\$38.13
44	Flemings-NE Board Conf-Lefdal	\$692.41
45	Amazon-Supplies-Scheel	\$100.52
46	TeachersPayTeachers-Reading Mat'l-Sped-Lakey	\$36.00
47	Soundtrap-Auto renewal/MS Rotational-Hayes	\$249.00
48	Scholastic Reading Club-MS-Ahlers	\$35.00
49	School Pride-ACT Display-Lefdal	\$60.00
50	Amz*Monoprice-NW Wiring-Gerhartz	\$34.71
51	Amazon-NW Cable/Cord-Gerhartz	\$15.18
52	Amazon-Charger/Peterson	\$12.99
53	Amazon-Macbook Charger (5)-Gerhartz	\$149.95
54	Amazon-"Teacup"-Book-Sped	\$13.34
55	Amazon-"The Specific Ocean"-Book-Sped	\$7.81
56	Amazon-"Jamberry"(2)-Books-Sped	\$11.86
57	Amazon-Printer Ribbon-Central Supply-Wheeler	\$8.99
58	Amazon-"Octopus Alone"-Book-Sped	\$10.61
59	Amazon-(35)Books Various Titles-Sped	\$301.82
60	Amazon-"Hooray for Fish"-Book-Sped	\$10.06
61	Activity Expenditures	\$3,357.22
Total		\$10,090.22

Activities Director's Report

Thank you and congratulations to Shasta Hilker, the Cast and Crew for their performances at the SPVA Conference Meet at Bridgeport and Districts in Play Production at Gothenburg. The cast did a great job and continued to improve each time. Chase County School was represented. I would also like to thank Carolina Ramos, and Mary Fortkamp for their extra help.

Thanks to Steve Wallin, Harchelroad Motors, McNair Insurance, Dekalb/Asgrow, Frenchman Valley Coop, Adams Bank and Trust, and Pivot Electric with the purchase and installations of the new score boards.

The NSAA released Football Classifications this week. Chase County will be class C1 as Valentine, Chase County, Lincoln Lutheran, and Fillmore Central are the 4 bottom teams in C1 with a boy enrollment of 70 boys. Platteview is the largest school in C1 with an enrollment of 157 boys. The largest schools in C2 are Syracuse, Gordon-Rushville and Norfolk Catholic with a boy enrollment of 69. There are a total of 42 schools in class C1 football.

Because of scheduling issues with regards to the total number of teams and adjustment was required as it pertains to the number of districts in C1.

Instead of 7 districts (7 districts of 6 teams). C1 will have 8 districts (6 districts with 5 teams/ 2 districts with 6 teams). District assignments will be posted on Wednesday, December 13th or Thursday, December 14th. Priority lists will be made available on December 14th and the deadline to submit your priority list is Friday, December 22nd.

High School Bowling will be one of the topics on the agenda and voted on at the NSAA District 5 meeting in January. There will be a proposal that deals with: Yearbook-Article 3.11.3 and adding bowling as a sanctioned NSAA sport adding to the sports already offered, which are Baseball, Cross Country, Football, Golf, Soccer, Softball, Swimming, Tennis, Track, Volleyball, and Wrestling. (Total of 12 Sports)

The NSAA District 5 meeting will be – **Wednesday, January 10 – 1:00 CDT/12:00 MST p.m. – Holdrege, The Tassel.**

Enrollment count- Which determines classification

2016-2017 (140 Students) 97th

2017-2018 (143 Students) 96th

2018-2019 (134 Students) 103rd

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

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

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, 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
					1 5:00pm Basketball-G/JV/Varsity McCook	2 8:30am Wrestling-B/Varsity/JV Broken Bow vs. Multiple Schools 1:00pm Show Choir at Champion Country Christmas	
3	4:30pm Basketball-G/C Team Dundy County Stratton 6:00pm Basketball-B/C Team Dundy County Stratton	4 6:30pm K-4th concert @ Longhorn Gym	5	6	7	8 4:00pm Basketball-G/JV/Varsity Sidney 4:00pm Basketball-B/JV/Varsity Sidney	9 8:30am Wrestling-B/Varsity/JV Holdrege vs. TBA 10:00am Basketball-G/JH Ogallala 4:30pm Basketball-G/JV/Varsity Ogallala 4:30pm Basketball-B/JV/Varsity Ogallala
10	4:00pm Basketball-G/JH Perkins County 5:00pm Basketball-G/C Team Ogallala 6:30pm Basketball-B/C Team Ogallala	11 7:30am FFA @ Auditorium 4:30pm Basketball-G/JV/Varsity Sutherland 6:00pm Chase County School Board Meeting @ Board Room	12 9:00am FFA District LSE @ Curtis	13	14 3:00pm Wrestling-JV McCook vs. TBA 3:30pm Basketball-G/JH McCook 4:00pm Basketball-G/JV/Varsity Yuma 4:00pm Basketball-B/JV/Varsity Yuma	15 12:00pm Wrestling-B/Varsity/JV Valentine vs. TBA 7:00pm-9:00pm Ultimate Hide & Seek @ CCS Commons Area	16 8:00am Wrestling-B/Varsity/JV Valentine vs. TBA
17	6:30pm 5-6th Vocal Concert @ Auditorium 7:30pm 7th-12th Vocal Concert @ Auditorium	18 4:00pm Basketball-G/JH Hershey 4:00pm Wrestling-B/Varsity/JV Hershey vs. Multiple Schools 4:00pm Basketball-B/JH Hershey	19 End of Semester 8:00am-2:30pm Science Fair	20 Teacher In-Service	21 Christmas Break	22 Moratorium Christmas Break	23
24 Moratorium Christmas Break	25 Moratorium Christmas Break	26 Moratorium Christmas Break	27 Christmas Break Moratorium	28 TBD Basketball-G/Varsity Sidney vs. TBA Christmas Break TBD Basketball-B/Varsity Sidney vs. TBA	29 TBD Basketball-G/Varsity Sidney vs. TBA TBD Basketball-B/Varsity Sidney vs. TBA Christmas Break	30 TBD Basketball-G/Varsity Sidney vs. TBA TBD Basketball-B/Varsity Sidney vs. TBA Christmas Break	
31 Christmas Break							

January, 2018

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

-The high school RTI team, primarily Carl Zuege and Carol Hess have been working on researching and developing ideas that would better help students who are failing and struggling in classes. We are planning to pilot a couple of those ideas during the spring semester.

-I attended the State Principal's conference two weeks ago, which was a good experience. The conference was set up to largely be based on conversations regarding topics of our (the principals) choosing rather than just sit and listen sessions. As a result, I was able to gather some ideas that would help with the RTI process I just mentioned, as well as some scheduling ideas for both Middle and High School.

-Becky and I took a team of teachers to a PD session in Trenton last Friday that covered classroom management techniques that deal with difficult students. I felt it to be extremely helpful and tried to encourage the ESU to bring the presenter back again at a time when all staff could get the experience.

-Lastly, our team of teachers that are learning the Marzano teaching framework have selected goal areas they are planning to work on, and #observeme signs will be hung outside their doors in the next few days. The sign displays their goals and provides a link to a place where colleagues (and students and board members if they feel comfortable) can provide feedback on the work they see being practiced on those goals. This will primarily guide a process in which teachers on that team will go visit each other's classroom throughout the spring semester.

Mrs. Odens' December, 2017 School Board Report

Mr. Scheel and I took six teachers to a behavior workshop on Friday, December 8th. The presenter was Dr. Matt McNiff, the special education director from ESU 5. We recieved great information and some strategies to use while dealing with behavior problems in the classroom.

The K-4 Christmas program was Tuesday, December 5th. It was well attended. The gym was packed. The 5-6 concert will be held on Monday, December 18th in the auditorium. The Middle School and High School concert will follow.

The PTO is again sponsoring a movie for the 3-4 grade classrooms at the movie theatre on the last day of school before Christmas break.. We will be transporting the students there on buses. The K-2 classrooms all have themes this year and will be having Christmas parties and movies on the last day of school before Christmas break. The 4th graders will also be having a poetry reading on that day for family and friends at 9:00 in the auditorium.

December Superintendent Report

Finished ESSA application

Working on updates to Ed-Fi and Adviser

Student Files

18-19 Calendar

Controlling my emails limiting

Setting programming for after school programming

Finished the 2018-19 Budget

Bike across Nebraska

ESU 15/16 Board Member Workshop, Wednesday, January 24th 2018 5-9 CT/ High School

Flex Funding Application

Alexandria Schilke
438 W 11th St.
Imperial, NE, 69033
308-737-7714
aschilke@chasecountyschools.org

11/27/17

Troy Hauxwell
Athletic Director
Chase County Schools
520 East 9th St.
Imperial, NE, 69033

Dear Mr. Hauxwell,

I would like to inform you that I am resigning from my position as high school volleyball assistant coach at Chase County Schools. With my marriage last year, it seems like the right time to transition out of coaching to focus more on teaching, Speech and my personal life.

Thank you for the support and the opportunities that you have provided me during the last four years. I have truly enjoyed my time as a volleyball coach, and am more than grateful for the experience of working and learning from the athletes and fellow coaches.

Sincerely,

A handwritten signature in cursive script that reads "Alexandria Schilke". The ink is dark and the signature is fluid and connected.

Alexandria Schilke

CHASE COUNTY SCHOOL DISTRICT NO. 10

IMPERIAL, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2017

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Chase County School District No. 10, Imperial, Nebraska, as of and for the year ended August 31, 2017, and the respective changes in financial position - cash basis thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chase County School District No. 10, Imperial, Nebraska's basic financial statements. The supplementary information on pages 25 - 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 25 - 27 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 25 - 27 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 28 - 48, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2017, on our consideration of Chase County School District No. 10, Imperial, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the

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

Dana J Cole + Company, LLP

Grand Island, Nebraska
November 3, 2017

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

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

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

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

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

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

See accompanying notes to financial statements.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS
 AND STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2017

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS
AND STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

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

See accompanying notes to financial statements.

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2017

	Activities Fund
ASSETS	
Cash	<u>581,296</u>
LIABILITIES	
Due to student groups and others	<u>581,296</u>
NET POSITION	<u>- 0 -</u>

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

Basic Financial Statements - Government-Wide Statements

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlays over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

Fiduciary Fund Types

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

Major Funds

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

Basis of Accounting

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

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

Capital Assets

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

Fund Balance Classification

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

Nonspendable

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2017, as all vacation earned during the year must be used by August 31 with no carryover.

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

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

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

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

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

NOTE 2. CASH AND INVESTMENTS (Continued)

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

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

Maturities of certificates of deposits are as follows:

One year and over	<u>1,702,840</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2017, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

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

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

Risks

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

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

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

NOTE 3. RETIREMENT PLAN

Plan Description

The Chase County Public School District No. 10 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. All permanent employees working at least 20 hours per week on an on-going, regular basis, or with a full-time contract are covered members.

Benefits Provided

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

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

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

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

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

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

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

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

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

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

Plan Fiduciary Net Position

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

NOTE 4. CONTINGENT LIABILITIES

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

NOTE 5. RESTRICTED CASH

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

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

NOTE 6. RISK MANAGEMENT

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

NOTE 7. INTERFUND TRANSFERS

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

NOTE 8. LONG-TERM DEBT

Bonds Payable

During the fiscal year ended August 31, 2012, the District issued bonds of \$2,795,000 to be used for qualified capital improvement plans. Payments on the bonds are due semi-annually starting December 15, 2012, with the final payment due December 15, 2022. The bonds bear interest from 0.40% to 2.20%. Total interest paid during the year ended August 31, 2017, was \$30,478. Payments are being made out of the Qualified Capital Purpose Undertaking Fund. The balance outstanding at August 31, 2017, is \$1,710,000.

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

In regard to the original agreement disclosed in the previous paragraph, the Agency issued Interlocal Pool Project (School Share) Series 2016 Refunding Series 2008 Bonds to re-finance the original Series 2008 Bonds, which were used for the purpose of constructing a new shared-use swimming pool, locker room facility, and paved parking lot. The District is obligated to make annual payments of amounts varying from \$25,000 to \$40,000 principal plus interest to the Agency for a total of \$435,000 principal, beginning December 15, 2016, and continuing through December 15, 2028. Payments are being made out of the Bond Fund. The balance outstanding at August 31, 2017, is \$410,000.

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

NOTE 8. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

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

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

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

Amortization Schedule

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

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

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

NOTE 9. FEDERAL AWARD PROGRAMS

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

NOTE 10. COMMITMENTS

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

NOTE 11. SUBSEQUENT EVENTS

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

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2017, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS
 YEAR ENDED AUGUST 31, 2017

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS
 YEAR ENDED AUGUST 31, 2017

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
YEAR ENDED AUGUST 31, 2017

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
YEAR ENDED AUGUST 31, 2017

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS
 YEAR ENDED AUGUST 31, 2017

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
IMPERIAL, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

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

See accompanying notes to budgetary schedules.

CHASE COUNTY SCHOOL DISTRICT NO. 10
 IMPERIAL, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2017
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Driver's Education	8,679	2,890	3,520
Interest		16	21
Total receipts	8,679	2,906	3,541
DISBURSEMENTS			
Driver's Education	15,000	4,140	3,680
RECEIPTS UNDER DISBURSEMENTS		(1,234)	(139)
FUND BALANCE, beginning of year		10,346	10,485
FUND BALANCE, end of year		9,112	10,346

See accompanying notes to budgetary schedules.

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

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

Basis of Accounting

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

Budget Law

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

Expenditures in Excess of Budget

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

Reconciliation

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

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

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

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

REGULAR INSTRUCTION

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

LIMITED ENGLISH PROFICIENCY PROGRAMS

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

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

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

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

SUPPORT SERVICES - PUPILS (Continued)

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

SUPPORT SERVICES - STAFF

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

SUPPORT SERVICES - BOARD OF EDUCATION

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

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

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

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

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

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

SUPPORT SERVICES - MAINTENANCE AND OPERATION OF
BUILDING AND PLANT

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

SUPPORT SERVICES - REGULAR PUPIL TRANSPORTATION

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

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

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

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

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

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

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

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

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

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

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



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

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

To the Board of Education
Chase County School District No. 10
Imperial, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chase County School District No. 10, Imperial, Nebraska, as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise Chase County School District No. 10, Imperial, Nebraska's basic financial statements, and have issued our report thereon dated November 3, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chase County School District No. 10, Imperial, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chase County School District No. 10, Imperial, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Chase County School District No. 10, Imperial, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2017-001 and 2017-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chase County School District No. 10, Imperial, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance as described in the accompanying schedule of findings and responses, as item 2017-003, which is also an instance of noncompliance per the Nebraska Budget Act. There are no other matters that are required to be reported under *Government Auditing Standards*.

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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Grand Island, Nebraska
November 3, 2017

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

2017-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

2017-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

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

2017-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW
(Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

2017-003 SPECIAL BUILDING FUND OVERSPENT BUDGET

Criteria

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

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

2017-003 FUNDS OVERSPENT BUDGET (Continued)

Condition and Context

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

Cause

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

Effect

The District is in violation of the Nebraska Budget Act.

Recommendations

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

District's Response

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

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

2016-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implements some mitigating controls in certain areas as determined necessary. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2017-001, and is considered to be a significant deficiency for the year ended August 31, 2017.

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

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District financial statements and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures. We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2017-002, and is considered to be a significant deficiency for the year ended August 31, 2017.

2016-003 BOND FUND OVERSPENT BUDGET

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures may not exceed the total budgeted expenditures. The District had disbursed \$478,344 out of the Bond Fund, which had an authorized budget of \$445,975. The District was in violation of state law. It was recommended that the District amend the budget document before funds are expended in excess of the appropriated expenditures for that fund. This is not a continuing finding for 2017.

2016-004 CUSTODIAL CREDIT RISK

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

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

* Counts of Students less than 10 are masked

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

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

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

9.

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

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

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

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

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

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

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

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

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

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



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

GRADE 3

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

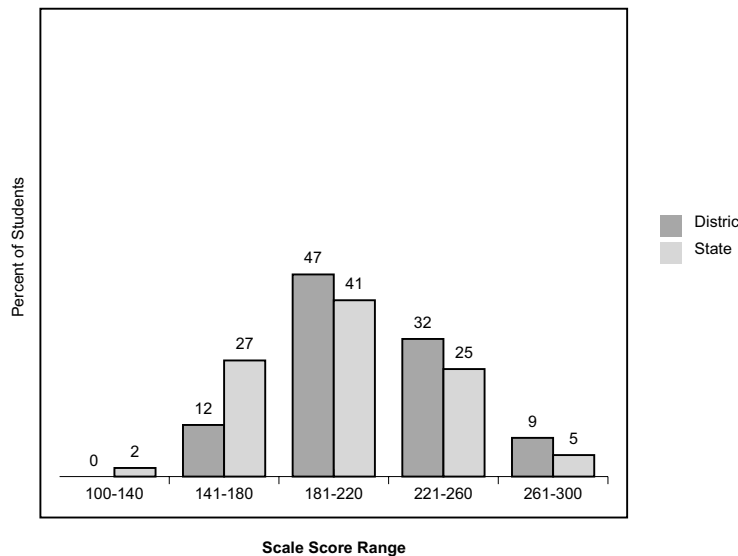
An indicator is the measurable student demonstration of the state content standards.

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

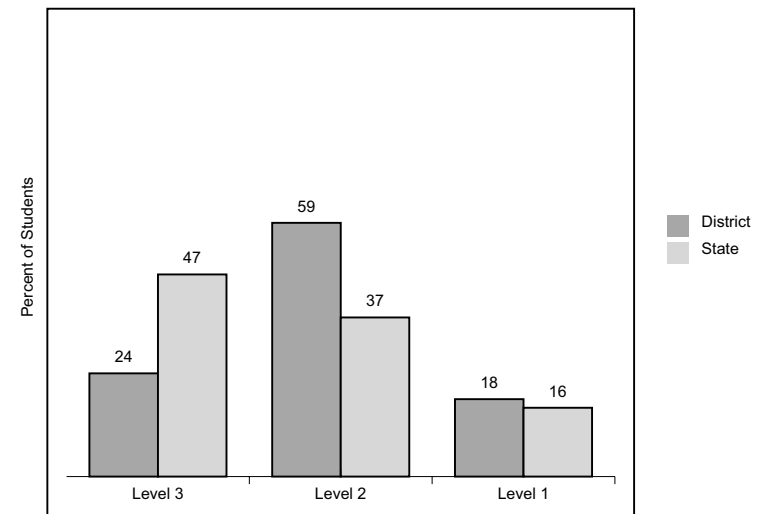
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.3.1.5.d Identify semantic relationships to determine the meaning of words...	3		2.6	2.2
LA.3.1.5.b Apply context clues and text features to help infer meaning of unknown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

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

English Language Arts Scale Score Distribution



English Language Arts Performance Level Distribution



¹Not Applicable



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

GRADE 4

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

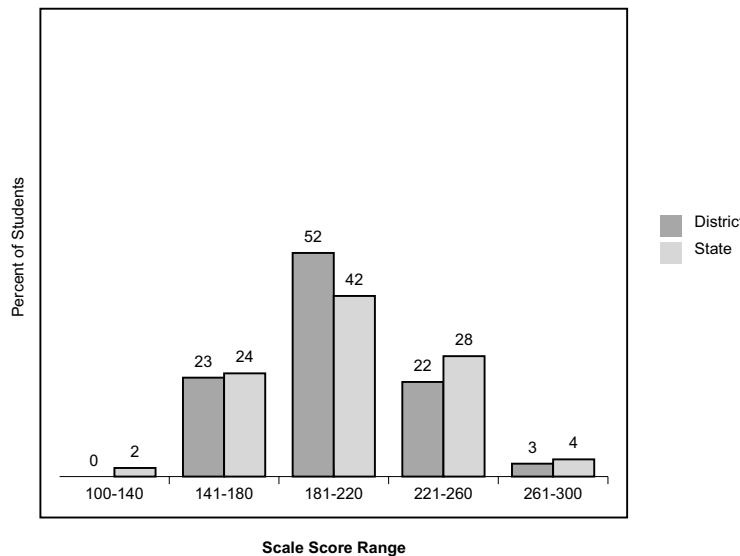
An indicator is the measurable student demonstration of the state content standards.

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

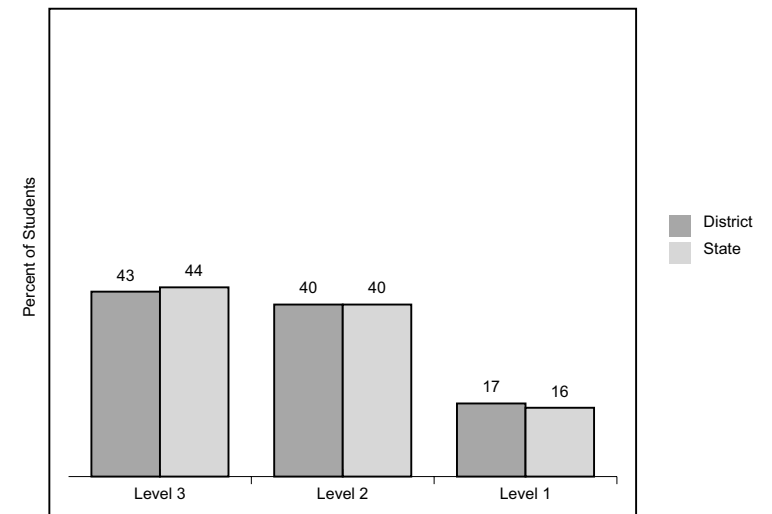
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.4.2.1.b Generate a draft that develops a clear topic suited to the purpose and intende...	1		0.9	0.9
LA.4.1.6.d Summarize a literary text and/or media, using key details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

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

English Language Arts Scale Score Distribution



English Language Arts Performance Level Distribution





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

GRADE 5

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

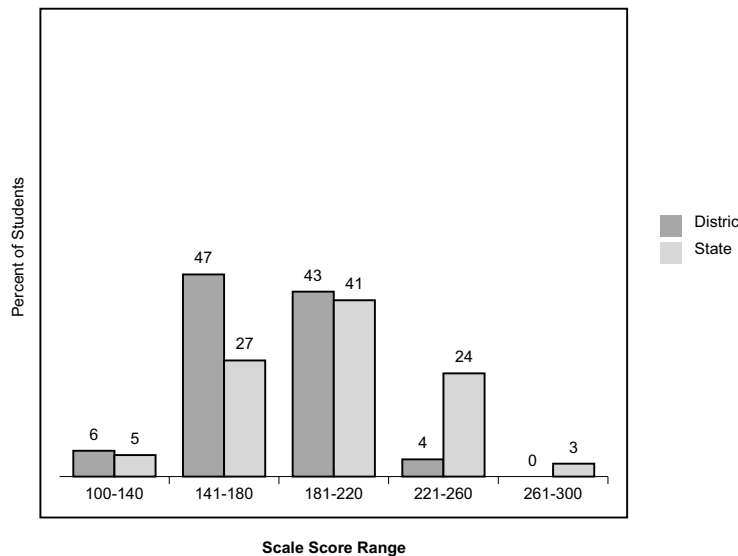
An indicator is the measurable student demonstration of the state content standards.

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

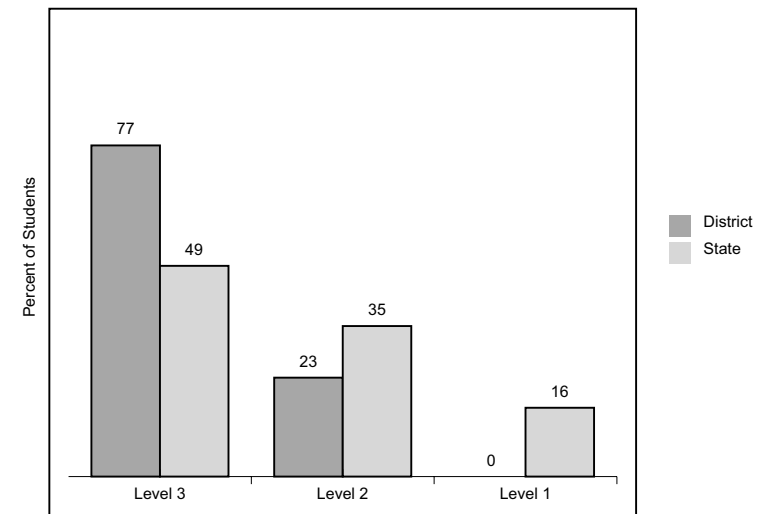
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.5.2.1.i Display academic honesty and integrity by avoiding plagiarism and/or overreliance...	1		0.8	0.9
LA.5.1.6.e Summarize and analyze an informational text and/or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

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

English Language Arts Scale Score Distribution



English Language Arts Performance Level Distribution





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

GRADE 6

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

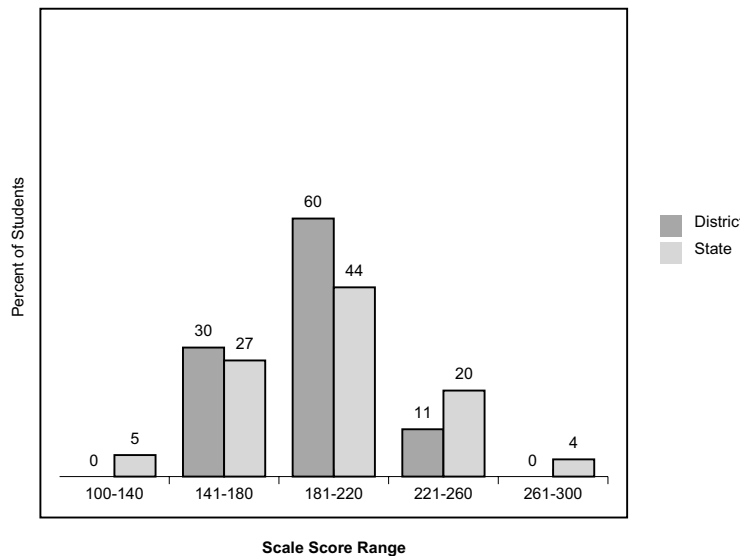
An indicator is the measurable student demonstration of the state content standards.

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

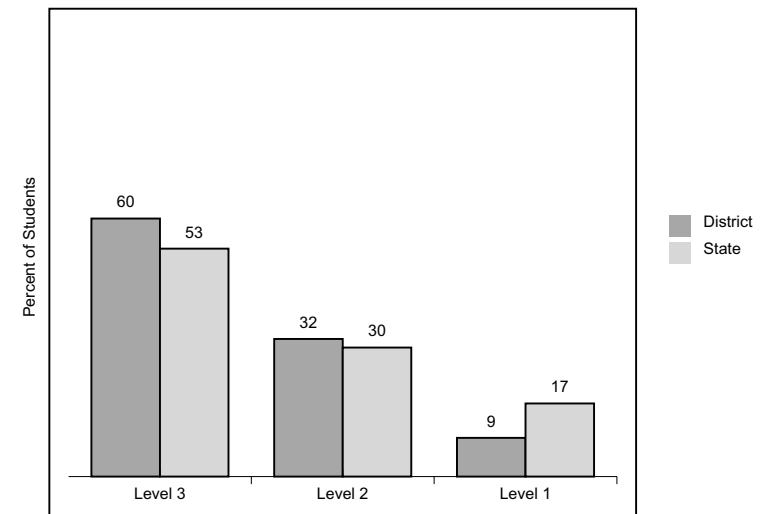
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.6.1.5.a Apply knowledge of Greek, Latin, and Anglo-Saxon roots, prefixes, and suffixes...	2		1.7	1.5
LA.6.1.6.h Explain the relationships or interactions between two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

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

English Language Arts Scale Score Distribution



English Language Arts Performance Level Distribution



¹Not Applicable



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

GRADE 7

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

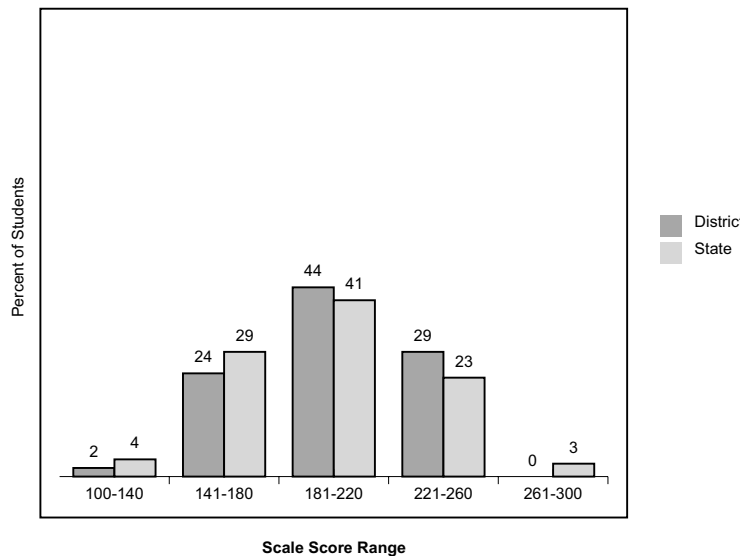
An indicator is the measurable student demonstration of the state content standards.

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

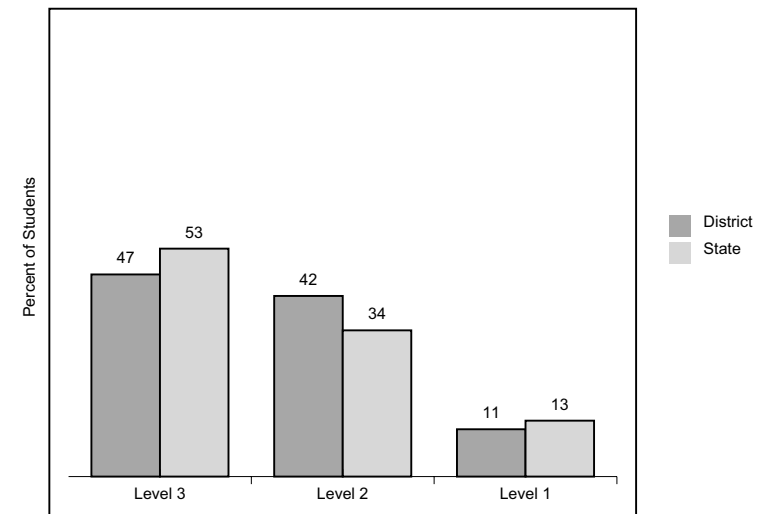
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.7.1.6.a Analyze the meaning, reliability, and validity of the text considering author's...	2		1.6	1.4
LA.7.1.5.a Apply knowledge of Greek, Latin, and Anglo-Saxon roots,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

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

English Language Arts Scale Score Distribution



English Language Arts Performance Level Distribution





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

GRADE 8

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

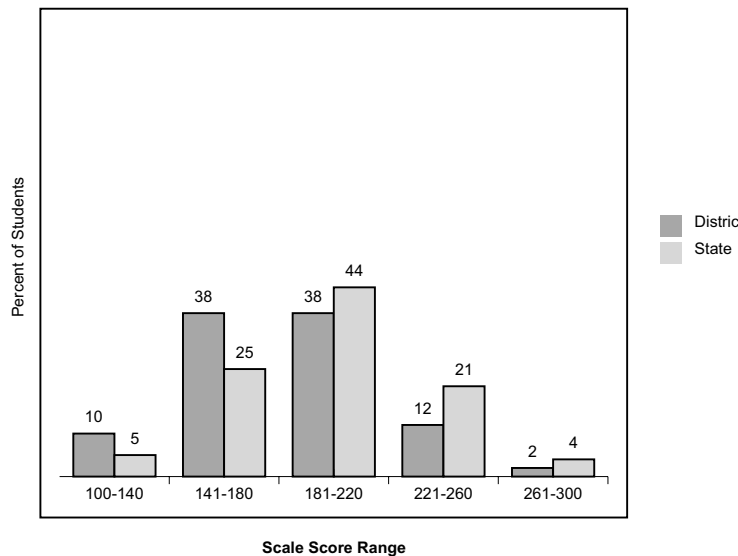
An indicator is the measurable student demonstration of the state content standards.

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

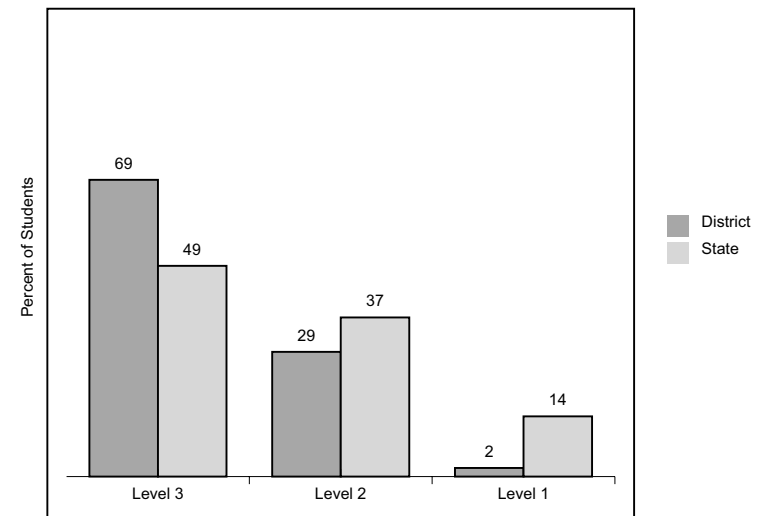
English Language Arts Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
LA.8.1.5.d Analyze and use semantic relationships to determine the meaning of words, aid in...	2		1.5	1.5
LA.8.2.2.b Provide evidence from literary or informational text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

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

English Language Arts Scale Score Distribution



English Language Arts Performance Level Distribution



¹Not Applicable



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

GRADE 3

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

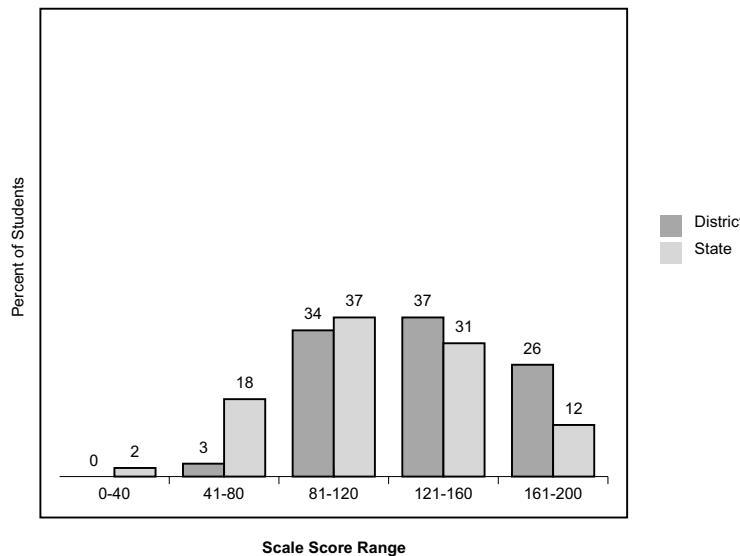
An indicator is the measurable student demonstration of the state content standards.

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

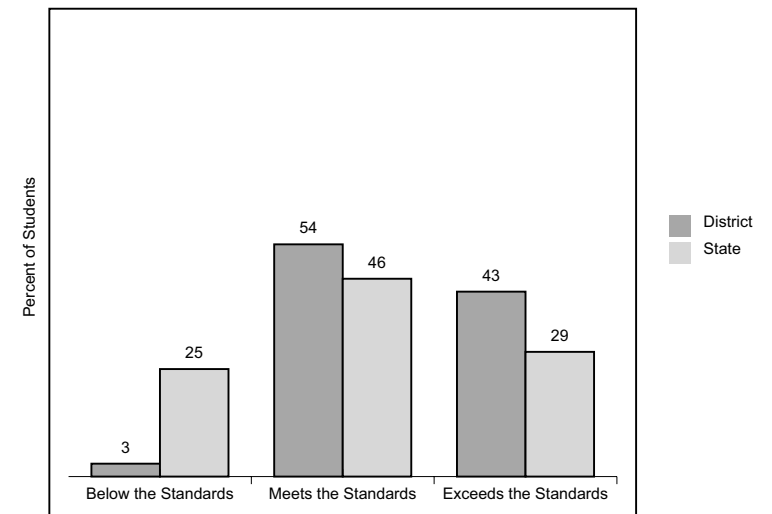
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.3.1.1.e Equivalent representations	3		2.8	2.4
MA.3.3.3.b One-step whole number equations	4		3.6	2.8
MA.3.1.2.a Multiplication as repeated addition	3		2.6	2.3

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

Mathematics Scale Score Distribution



Mathematics Performance Level Distribution



¹Not Applicable



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

GRADE 4

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

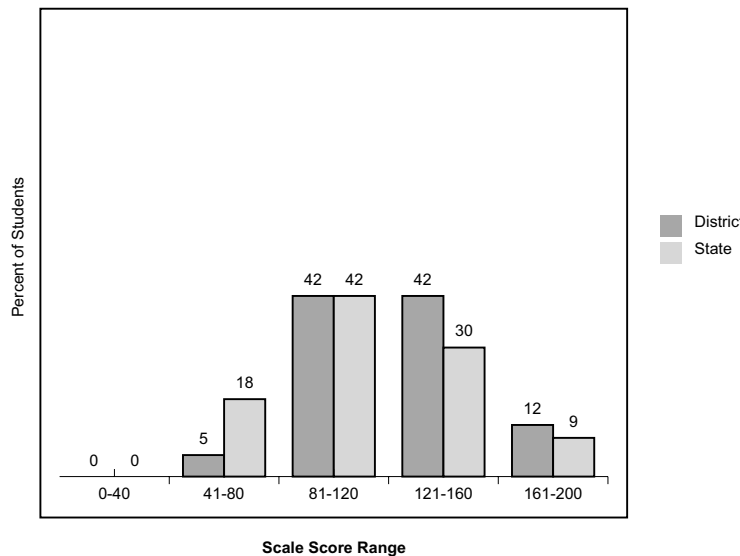
An indicator is the measurable student demonstration of the state content standards.

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

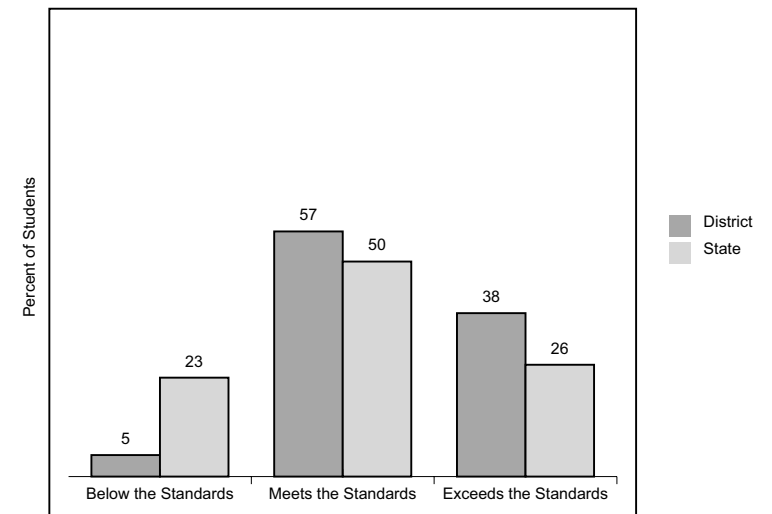
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.4.1.3.c Multiply whole numbers	2		1.9	1.5
MA.4.2.5.d Appropriate metric unit	2		1.8	1.6
MA.4.1.2.a Meaning of division	2		1.8	1.5

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

Mathematics Scale Score Distribution



Mathematics Performance Level Distribution





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

GRADE 5

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

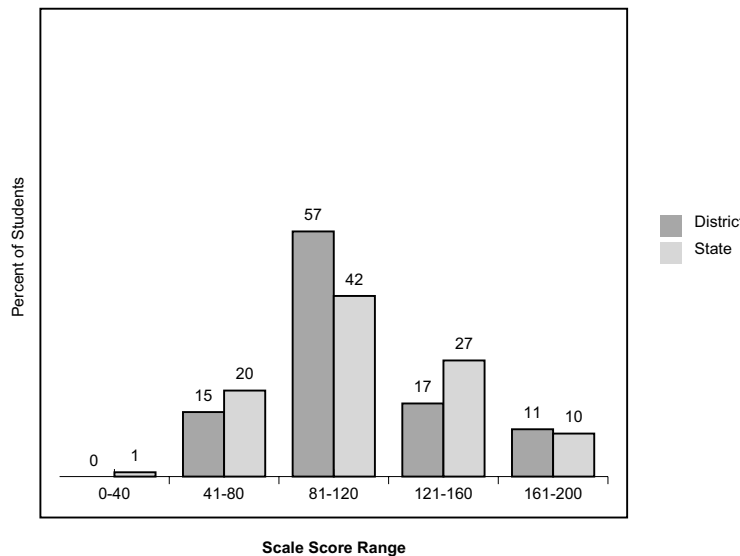
An indicator is the measurable student demonstration of the state content standards.

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

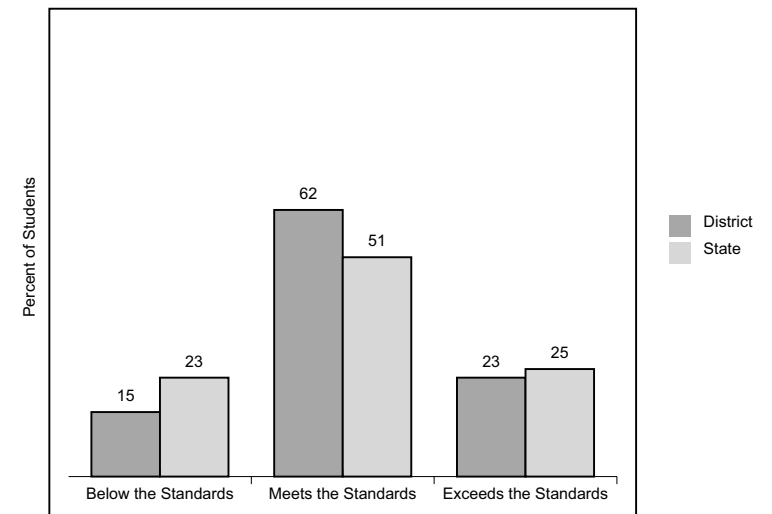
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.5.3.3.e One-step equations	2		1.8	1.6
MA.5.4.3.b Possible outcomes	1		0.9	0.8
MA.5.2.5.b Correct unit of measure	2		1.7	1.5

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

Mathematics Scale Score Distribution



Mathematics Performance Level Distribution



¹Not Applicable



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

GRADE 6

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

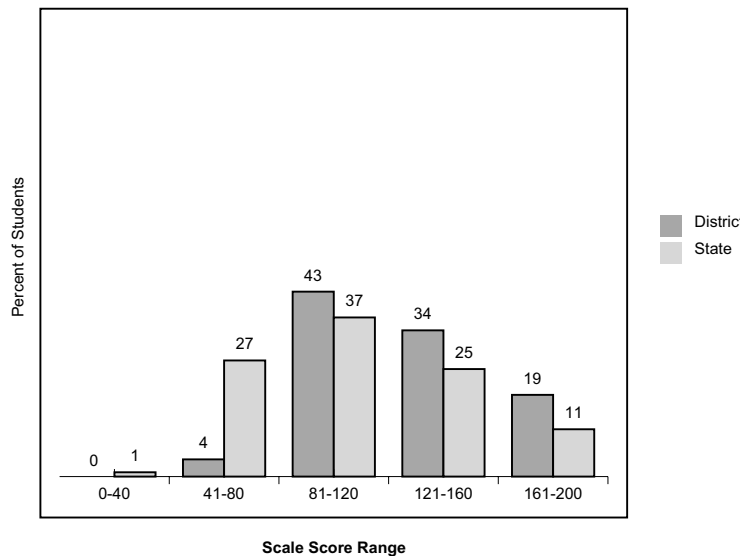
An indicator is the measurable student demonstration of the state content standards.

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

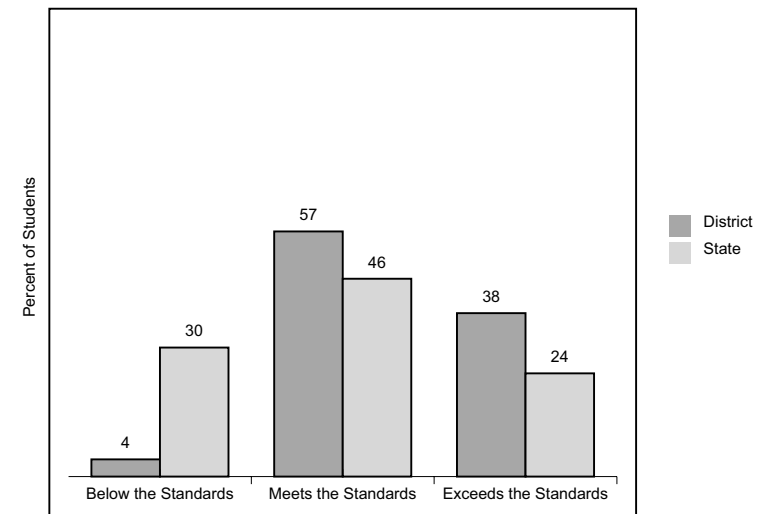
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.6.4.3.c Find experimental probability	2		1.8	1.2
MA.6.1.1.b Compare and order integers	1		0.9	0.8
MA.6.3.3.c Evaluate algebraic expressions	1		0.9	0.8

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

Mathematics Scale Score Distribution



Mathematics Performance Level Distribution





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

GRADE 7

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

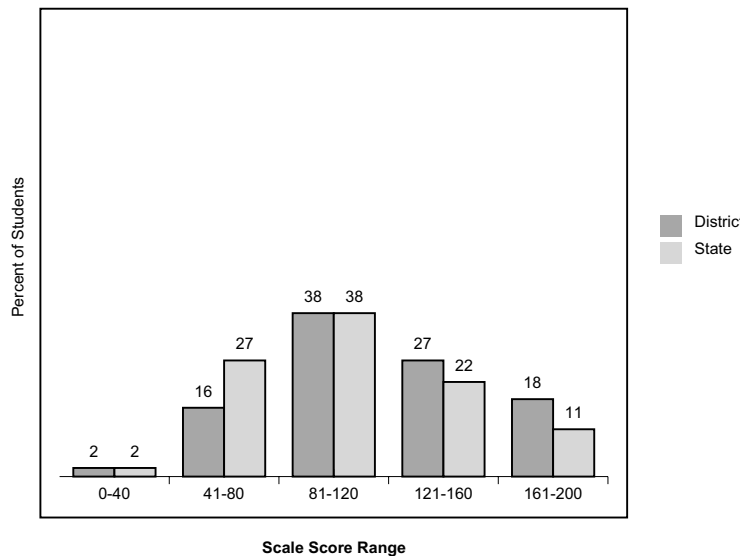
An indicator is the measurable student demonstration of the state content standards.

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

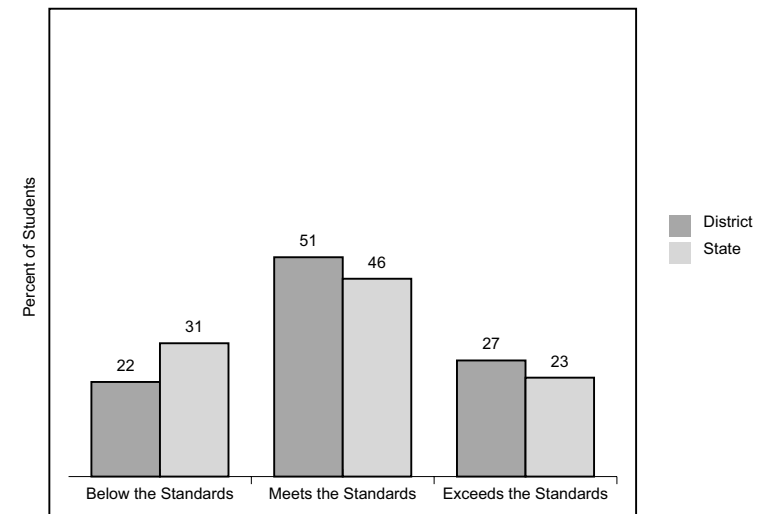
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.7.2.2.a Ordered pair in the coordinate plane	2		1.8	1.8
MA.7.1.3.b Method of computation	2		1.6	1.4
MA.7.3.1.a Algebraic expressions from words, tables, graphs	4		3.1	3.0

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

Mathematics Scale Score Distribution



Mathematics Performance Level Distribution





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

GRADE 8

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

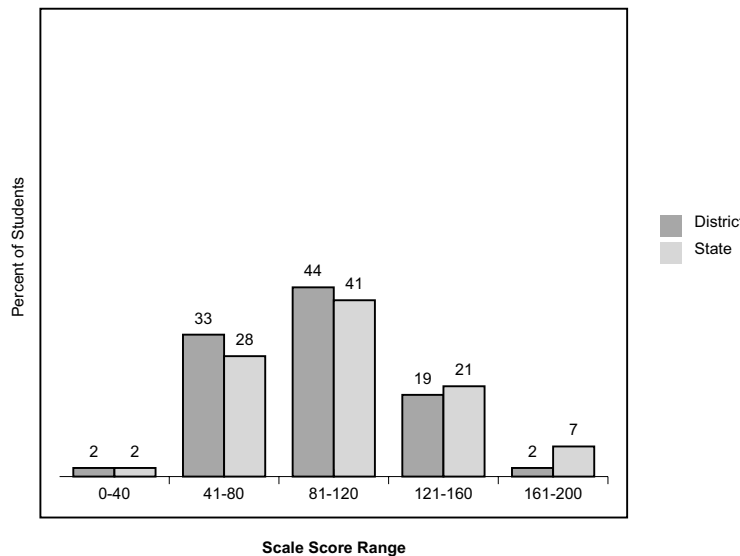
An indicator is the measurable student demonstration of the state content standards.

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

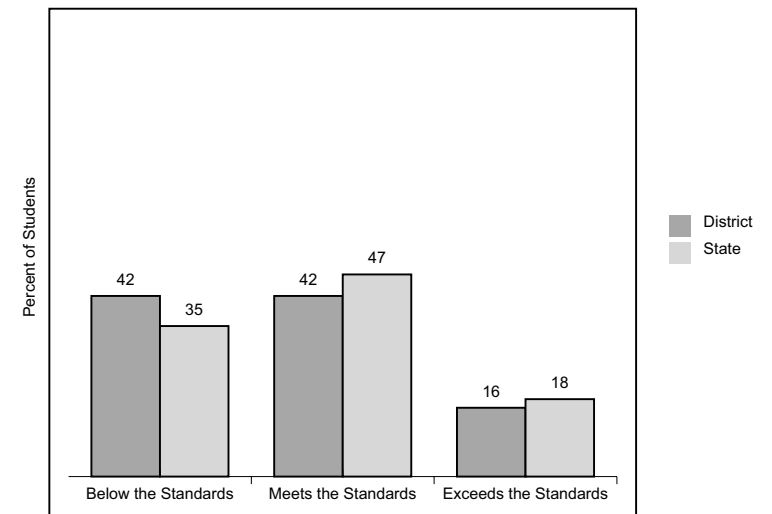
Mathematics Indicators with Highest Performance				
Indicator	Possible Raw Score	Average Raw Score		
		School	District	State
MA.8.2.5.d Missing lengths in similar shapes	2		1.6	1.5
MA.8.2.1.e Interior angles of a triangle	2		1.5	1.5
MA.8.1.3.e Ratios and proportions	3		2.2	2.3

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

Mathematics Scale Score Distribution



Mathematics Performance Level Distribution



¹Not Applicable



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

GRADE 3

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

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

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

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

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

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



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

GRADE 4

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

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

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

GRADE 5

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

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

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

GRADE 6

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

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

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

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

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

GRADE 7

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

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

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

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

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



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

GRADE 8

****NOT FOR PUBLIC DISTRIBUTION****

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

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

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

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

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

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



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

GRADE 5

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

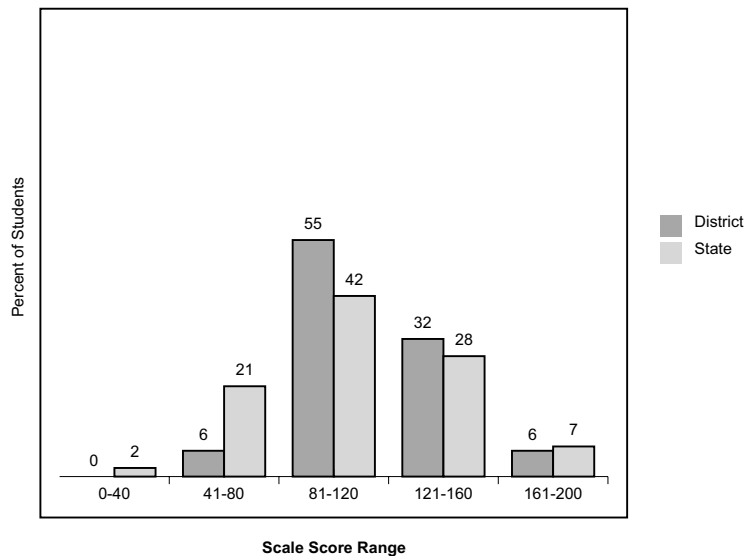
A grade level standard is the measurable student demonstration of the state content standards.

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

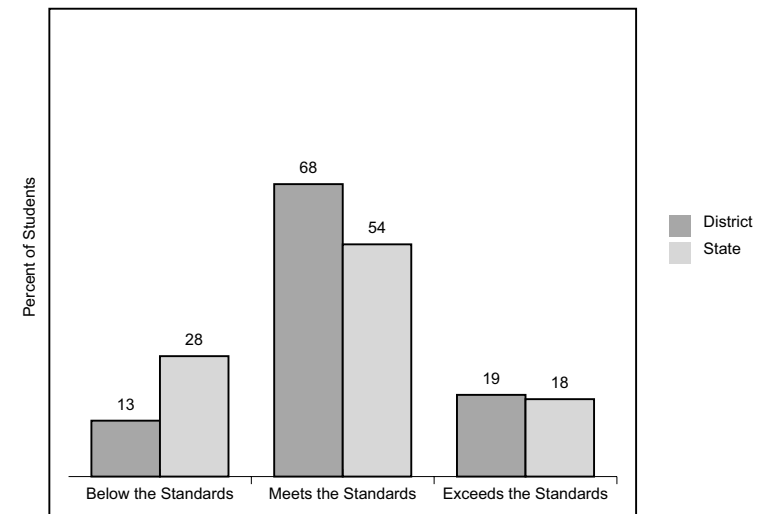
Science Grade Level Standards with Highest Performance				
Grade Level Standard	Possible Raw Score	Average Raw Score		
		School	District	State
SC.5.3.2 Life Cycles	2		1.7	1.5
SC.5.2.1 Properties of Matter	5		4.0	3.5
SC.5.4.2 Earth's Materials, Structure, and Processes	5		3.9	3.0

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

Science Scale Score Distribution



Science Performance Level Distribution





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

GRADE 8

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

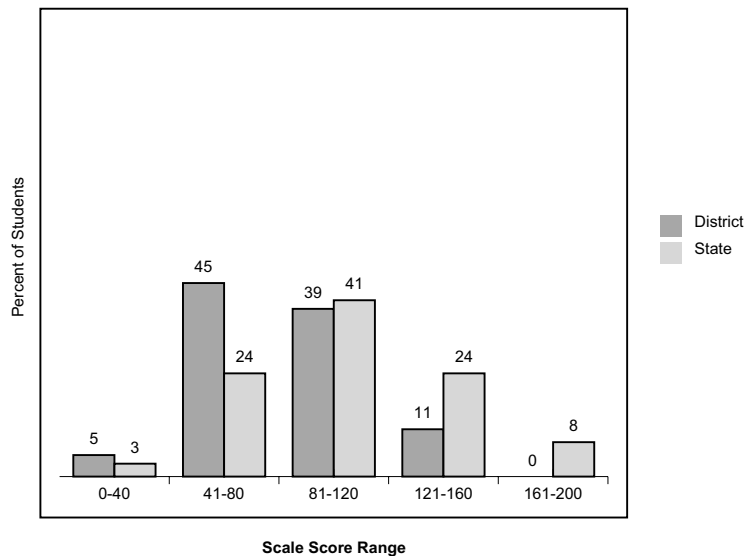
A grade level standard is the measurable student demonstration of the state content standards.

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

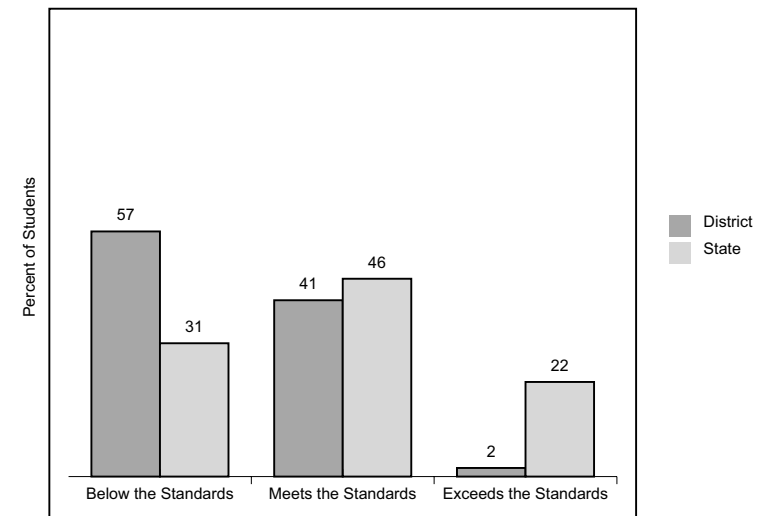
Science Grade Level Standards with Highest Performance				
Grade Level Standard	Possible Raw Score	Average Raw Score		
		School	District	State
SC.8.3.4 Characteristics of Organisms	3		2.2	2.3
SC.8.4.4 Changes in Earth	3		2.1	2.2
SC.8.4.3 Energy in Earth's Systems	3		2.0	2.0

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

Science Scale Score Distribution



Science Performance Level Distribution





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

Strategic Priorities:

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

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

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

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

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

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

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

Next Steps for Statewide Summative Assessments

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

NDE Support for All

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

PERFORMANCE LEVEL DESCRIPTORS

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

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

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

NeSA General Score Spring 2017

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

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

Preliminary Nebraska State 2017 Results NeSA-Math Proficiency by Grade

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

Preliminary Nebraska State 2017 Results NeSA-Science Proficiency by Grade

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

Preliminary Nebraska State 2017 Results 11th Grade ACT

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

ACT Benchmark

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

On Track

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

Developing

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

Additional Information

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

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

MAPS NWEA 16-17/17-18 Comparison

These are % Met by year - Same students

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

December 8, 2017

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

Re: Correction of error in OWH article

Dear President Merica:

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

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

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

I have attached a listing of the most pertinent research to support Mr. Schmidtbonne’s suggestion. The material from the Harvard’s Center on the Developing Child is the basis for the pilot program within the Learning Community of Douglas and Sarpy County referred to as the Superintendent’s Early Childhood Plan² built around:

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

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

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

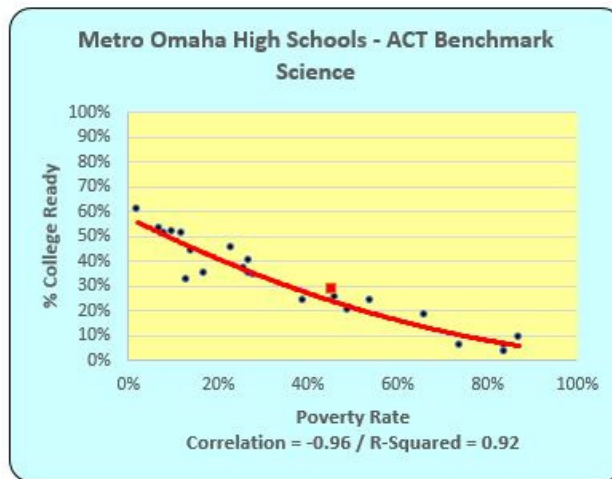
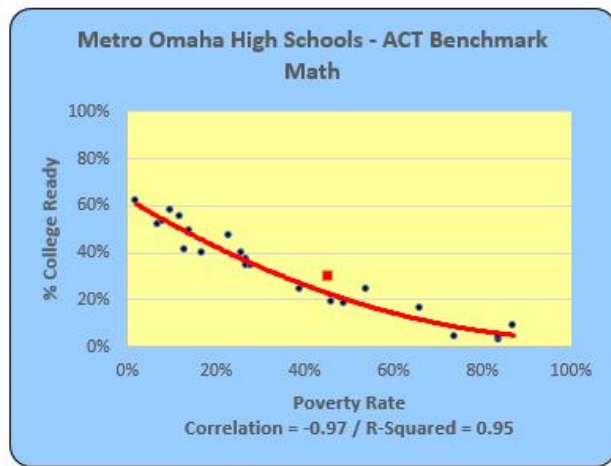
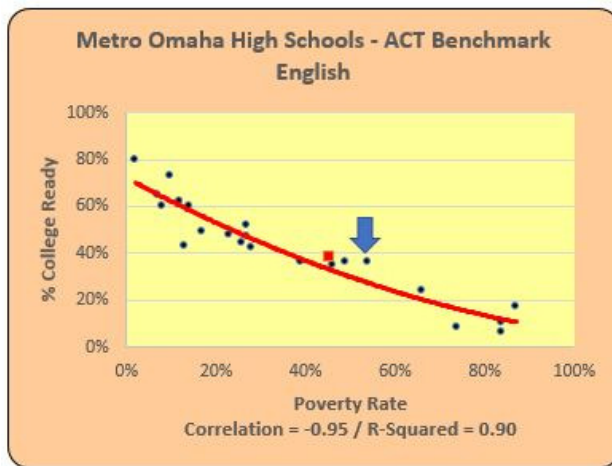
¹ http://www.omaha.com/news/education/with-every-junior-now-taking-act-test-many-nebraska-public/article_95651a00-d6a8-11e7-8694-a3f8692060c7.html

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

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

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

To illustrate this, the school with the arrow pointing at it, on the English chart, is Omaha Central High School where 36% of its students are college ready and it has 54% of its students living in poverty. Omaha Central performed above average based upon the red curve that is the best fit³ to the data (not including the state average.) The red square on the charts is the state average.



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

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

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

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

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

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

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

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

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

This lack of development of neural connections early in life results in the loss of subsequent brain development and loss of cognitive, social and emotional abilities long before entering school⁵.

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

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

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

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

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

Sincerely,



Bert Peterson

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

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

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

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

ATTACHMENT

Pertinent Educational Research

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

“we must address the Maslow stuff before addressing Bloom”

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

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

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

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

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

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

¹¹ www.sesp.northwestern.edu/docs/publications/169468047044fcbd1360b55.pdf

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

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

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

¹³ http://jamanetwork.com/journals/jamapediatrics/fullarticle/2381542?guestAccessKey=68442fa5-f5b9-44f0-986e-61ad7e407638&utm_source=Silverchair%20Information%20Systems&utm_medium=email&utm_campaign=content-jamapediatrics&content=altmetric&term=02242016

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

¹⁵ Reading – 4th & 8th grade - http://www.nationsreportcard.gov/reading_math_2015/#reading/gaps?grade=4

Math – 4th & 8th grade - http://www.nationsreportcard.gov/reading_math_2015/#mathematics/gaps?grade=4

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

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

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

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

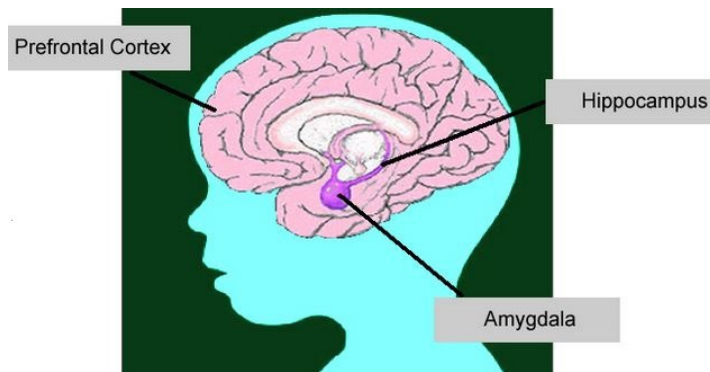
¹⁷ https://heckmanequation.org/assets/2017/04/F_Alliance-Briefing-for-Website_040717.pdf

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

¹⁹ https://heckmanequation.org/assets/2017/01/Garcia_Heckman_Leaf_etal_2016_life-cycle-benefits-ecp_r1-p.pdf

²⁰ https://heckmanequation.org/assets/2017/01/Econ-of-Hum-Dev-and-Soc-Mob_2014-05-20a_akc.pdf

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



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

- **Excessive Stress Disrupts the Architecture of the Developing Brain²²** - the future of any society depends on its ability to foster the healthy development of the next generation. Extensive research on the biology of stress now shows that healthy development can be derailed by excessive or prolonged activation of stress response systems in the body and the brain, with damaging effects on learning, behavior, and health across the lifespan. Yet policies that affect young children generally do not address or even reflect awareness of the degree to which very early exposure to stressful experiences and environments can affect the architecture of the brain, the body's stress response systems, and a host of health outcomes later in life.
- **Children's Emotional Development Is Built into the Architecture of Their Brains²³** - a growing body of scientific evidence tells us that emotional development begins early in life, that it is a critical aspect of the development of overall brain architecture, and that it has enormous consequences over the course of a lifetime. These findings have far-reaching implications for policymakers and parents, and, therefore, demand our attention.
- **Young Children Develop in an Environment of Relationships²⁴** - healthy development depends on the quality and reliability of a young child's relationships with the important people in his or her life, both within and outside the family. Even the development of a child's brain architecture depends on the establishment of these relationships.
- **The Timing and Quality of Early Experiences Combine to Shape Brain Architecture²⁵** - the foundations of brain architecture are established early in life through a continuous series of dynamic interactions in which environmental conditions and personal experiences have a significant impact on how genetic predispositions are expressed. Because specific experiences affect specific brain circuits during specific developmental stages—referred to as sensitive periods - it is vitally important to take advantage of these early opportunities in the developmental building process.

²² http://developingchild.harvard.edu/wp-content/uploads/2005/05/Stress_Disrupts_Architecture_Developing_Brain-1.pdf

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

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

²⁵ http://developingchild.harvard.edu/wp-content/uploads/2007/05/Timing_Quality_Early_Experiences-1.pdf

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

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

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

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

- **Building the Brain’s “Air Traffic Control” System: How Early Experiences Shape the Development of Executive Function²⁹** – As adults, our capacities to multitask, to display self-control, to follow multiple-step directions even when interrupted, and to stay focused on what we are doing despite ever-present distractions are what undergird the deliberate, intentional, goal-directed behavior that is required for daily life and success at work. And while there are cognitive limits to anyone’s ability to multi-task effectively, we need and rely on these basic skills in all areas of our lives. Without them, we could not solve complicated problems and make decisions, persist at tedious but important tasks, make plans and adjust them when necessary, recognize and correct mistakes, control our impulsive behavior, or set goals and monitor our progress toward meeting them. Children need to develop these skills, too, in order to meet the many challenges, they will face on the road to becoming productive, contributing members of their communities.

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