

Board of Education Regular Meeting
Monday, November 12, 2018 5:30 PM
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557

1. Roll Call
2. Posting of the Open Meetings Act
3. Pledge of Allegiance and Announcements
4. Communications
 1. Special Presentation
 2. Student Advisory Report
 3. Foundation Report
 4. Superintendent's Report
 5. Board Comments
 6. Committee Reports
 1. November 6, 2018 meeting of the Finance, Facilities, Operations and Legislation subcommittee
 2. November 2, 2018 meeting of the Personnel, Americanism, Curriculum, Student Services and Communication subcommittee
5. Consent Agenda
 1. Approve the agenda for the November 12, 2018 regular meeting of the Board of Education
 2. Approve the publication of the November 12, 2018 regular meeting of the Board of Education
 3. Approve the minutes of the October 8, 2018 regular meeting of the Board of Education

4. Approve the minutes of the November 6, 2018 meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
5. Approve the minutes of the November 2, 2018 meeting of the Personnel, Americanism, Curriculum Student Services and Communication subcommittee of the Board of Education
6. Recognize North Platte Para Educator Association as exclusive bargaining agent for the district's non-supervisory classified staff for the 2019-2020 school year
7. Notice of Settlement Claim
8. Accept the resignation of Dawn Hess effective on or about May 17, 2019
9. Accept the resignation of Jeffery Hess effective on or about May 17, 2019
10. Accept the resignation of Deloris Ward effective on or about May 17, 2019
11. Accept the resignation of James Orcutt effective on or about May 17, 2019
12. Approval of Financial Claims and Reports
6. Reports and Discussion Items
 1. Election ReCap
 2. PBIS Update
 3. Monthly Financial and Budget Report
 4. School Safety Update
 5. School Calendars 2019-2020 and 2020-2021
 6. Student Enrollment and Demographic Reports
 7. Teacher Negotiations Timeline
7. Public Comment
8. Action Items
 1. Approve Lincoln County School District #1 Audit
9. Future Board Calendar

10. Executive Session

11. Adjournment

Board of Education Regular Meeting Minutes
McKinley Education Center
Monday, October 8, 2018 5:30 PM

1. Roll Call

Board Member Stuart Shepherd was absent.

Motion by Matthew Pederson second by Skip Altig to excuse Board member Stuart Shepherd from this regular meeting of the North Platte Board of Education.

Yeas: Jo Ann Lundgreen, Ivan Mitchell, Matthew Pederson, Skip Altig and Mike Morrell

Absent: Stuart Shepherd

2. Posting of the Open Meetings Act

3. Pledge of Allegiance and Announcements

4. Communications

4.1. Special Presentation

Seniors Corey Parsons and Kiera Rhodes were recognized as the September Bulldogs of the Month.

4.2. Student Advisory Report

Jaylee Shaner, Jadelyn Beyer and Hannah Cook, members of the Superintendent's Student Advisory Committee reported on events happening at the schools.

4.3. Foundation Report

Board member Jo Ann Lundgreen reported that there are 22 teams signed up for the Back Yard BBQ this Friday. She also reported that the change wars netted about \$13,000 this year with 70% of that being returned to the buildings. The remaining 30% will fund teacher REACH grants.

4.4. Superintendent's Report

4.5. Board Comments

Board Secretary Skip Altig complimented the director, cast and crew of the recent school play. He also attended the GNAC cross country meet and felt it was well put together.

Board Vice President, Jo Ann Lundgreen commented on the Nebraska Association of School Board's area meeting and the topics discussed there. She also mentioned that while attending football games this fall she spoke with several parents who are impressed with Coach Rice especially his strength and conditioning program. Mrs. Lundgreen attended the Harvest of Harmony parade in Grand Island with the North Platte High School band and enjoyed the diversity of participants. She also attended the college rodeo and was happy to see the Kids Klub rough riders group in attendance.

Board Member Matthew Pederson also attended the Nebraska Association of School Board's area meeting. He learned that Nebraska is 49th in the nation in state funding support of public schools. He also noted that Nebraska is rated the 5th lowest in administrator pay. Mr. Pederson went on to say that Nebraska is 3rd highest in the nation for

the percentage of funding that goes directly to the classroom. Pointing out that even with limited state funding good budgetary practices are in place. Mr. Pederson also participated in the annual audit and reported that the auditors were very complimentary of our district and the work of Executive Director Simpson and his staff.

President Morrell also commented on how Coach Rice has worked with the football program and the positive attitudes of the players.

4.6. Committee Reports

4.6.1. October 4, 2018 meeting of the Finance, Facilities, Operations and Legislation subcommittee

Board member Ivan Mitchell reported on topics discussed at this meeting including administrator salaries, facilities, the 2019-20 Budget and possible decrease in state funding, cash reserves, grading and reporting and a visitor management system.

4.6.2. October 5, 2018 meeting of the Personnel, Americanism, Curriculum, Student Services and Communication subcommittee

Board Secretary Skip Altig reported on topics discussed at this meeting including grading and reporting, policy reviews, facilities, technology vanguard and a visitor management system

5. Consent Agenda

5.1. Approve the agenda for the October 8, 2018 regular meeting of the Board of Education

5.2 Approve the publication of the October 8, 2018 regular meeting of the Board of Education

5.3 Approve the minutes of the September 10, 2018 regular meeting of the Board of Education

5.4 Approve the minutes of the September 10, 2018 Set Final Tax Request Hearing

5.5 Approve the minutes of the October 4, 2018 meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education

5.6 Approve the minutes of the October 5, 2018 meeting of the Personnel, Americanism, Curriculum Student Services and Communication subcommittee of the Board of Education

5.7 Request Approval of KSB Policy Updates Tami Eshleman

5.8 Approval of Financial Claims and Reports

This month claims were audited by Board members Ivan Mitchell and Skip Altig.

5.9 Accept the resignation of Virginia Niksich effective 10/5/2018

5.10 Accept the resignation of Annie Seamann on or about May 17, 2019.

Motion by Matthew Pederson second by Jo Ann Lundgreen to approve the consent agenda as presented

Yeas: Ivan Mitchell, Matthew Pederson, Skip Altig, Mike Morrell and Jo Ann Lundgreen
Absent: Stuart Shepherd

6. Reports and Discussion Items

6.1 Monthly Financial/Budget Report

Executive Director of Finance, Stuart Simpson, outlined the monthly financial report and shared the budget calendar. He also noted that the next year's Board Budget Hearing and Property Tax Request Hearing will be on August 29, 2019.

6.2 NPPSD Balanced Assessment System

Vikki Carlson, Director of Secondary Curriculum, explained formative, interim & summative assessments across the District and answered questions from the Board.

6.3 Student Enrollment Update

Director Simpson noted that October 1st is the official count day for student enrollment across the state. The District is currently working with the Nebraska NSSRS system to verify student enrollments to calculate a final official figure. The preliminary enrollment results for NPPSD is 3997 students which is down 19 students from the 2017-2018 school year. That equates to 1.5 students less per grade.

6.4 School Safety Update

Stuart Simpson noted that School Resource Officer Jeremiah Johnson and Coordinator of Student Services Brandy Buscher have completed Standard Response Protocol (SRP) training for all students and staff. He also outlined this month's safety committee meeting and topics discussed including staff reporting of safety concerns, visitor protocols including the new Raptor scanning system and building relationships among staff and students. Board member Jo Ann Lundgreen expressed her appreciation with everything the District is doing to increase safety in the schools.

7. Public Comment

Bernice Ziegler – 7881 N Highway 83 – Mrs. Ziegler encouraged the Board to be conservative in spending and mindful of the taxpayers who support the District. She also posed a number of questions. Mrs. Ziegler was encouraged to contact the District Office with any questions she may have.

8. Action Items

8.1. Request Approval of the Sale of Hall Elementary School

On September 27, 2018 an absolute auction was held to sell the Hall School Property. Janna Ryan of North Platte, the owner of Legacy Dance and Gymnastics, was the highest bidder with a bid of \$200,000. The Board and Administration were pleased that the property will continue to benefit the youth of North Platte. Proceeds from this sale will be deposited into the District's building fund.

Motion by Matthew Pederson second by Jo Ann Lundgreen to adopt the Resolution of the Board of Education to accept the auction bid for Hall School property. This resolution authorizes, empowers and directs the Board of Education President and/or the District Treasurer to execute, on the School District's behalf, the agreement and all other documents contemplated thereby which may be necessary to complete the sale of the property to purchaser

Yeas: Matthew Pederson, Skip Altig, Mike Morrell, Jo Ann Lundgreen and Ivan Mitchell
Absent: Stuart Shepherd

8.2. Request Recognition of NPEA as Bargaining Agent

Each year the bargaining agent (NPEA) must be officially recognized by the Board of Education prior to negotiations that traditionally begins in November.

Motion by Ivan Mitchell second by Skip Altig to recognize the North Platte Education Association (NPEA) as the exclusive bargaining agent for the District's certified non-supervisory staff for the 2020-2021 contract year.

Yeas: Skip Altig, Mike Morrell, Jo Ann Lundgreen, Ivan Mitchell and Matthew Pederson

Absent: Stuart Shepherd

8.3 Request approval of the School Resource Officer Contract

The School Resource Officer (SRO) is located primarily at North Platte Public Schools. The District and the City of North Platte share the expense for the SRO. This is the annual contract regarding the arrangement.

Motion by Matthew Pederson second by Skip Altig to approve the 2018-2019 School Resource Officer Contract

Yeas: Mike Morrell, Jo Ann Lundgreen, Ivan Mitchell, Matthew Pederson and Skip Altig

Absent: Stuart Shepherd

9. **Future Board Calendar**

NUFFSD Annual Conference

October 14, 15 & 16 - St. Tammany Louisiana

NASB 100th Annual Meeting November 14-16 - Papillion/La Vista

NASB New BOE Member Workshop November 28 - North Platte

National School Board Association Annual Conference March 30 - April 1, 2019 - Philadelphia, PA

10. **Executive Session**

None was needed.

11. **Adjournment**

Motion by Matthew Pederson second by Skip Altig to adjourn this regular meeting of the North Platte Public Schools Board of Education at 6:58 p.m.

Mike Morrell, President

Skip Altig, Secretary

Finance/Communication Subcommittee Meeting

11-6 -18 Summary

Topic	Summary/Discussion
Present	Dr. Hanson, Mike Morrell, Ivan Mitchell, Stuart Simpson
Administrator Salaries	Stuart explained how salaries are reported to the state. The Board of Education will conduct a self-assessment, compile results and identify what's working well and what needs to be improved.
Facilities	Looked at ways to maintain and implement our long range facility plan.
2019-20 Budget	The new state aid will be posted March 1, 2018. We will keep in front of the Finance Committee the budget calendar for the 2018-19 school year and what the plan is for the new budget year.
Audit/AFR	One of the Auditors from Dana F. Cole discussed the recent audit and any findings.
Enrollment	Stuart reviewed the official enrollment that was finalized on October 31, 2018.
Boundaries	Reviewed the NPPSD boundary map.
Todd Becker contract	Discussed a possible assembly agreement.
Adjourn	Meeting was adjourned at 9:20 a.m.

Board of Education Curriculum/Personnel Meeting – 11/2/2018 Summary

Topic	Summary/Discussion
Present	Jo Ann Lundgreen, Matt Pederson, Ron Hanson, Tami Eshleman & Stuart Simpson
Todd Becker Foundation (Dr. Tami Eshleman)	Discussion was held in regards to a presentation request by the Todd Becker Foundation.
Enrollment (Dr. Tami Eshleman)	Reviewed the Enrollment report data for most efficient use of district resources.
19-20 Calendar and 20-21 Calendar (Dr. Tami Eshleman)	The board has already approved the 2019-2020 district calendar. Discussion was held on the 2020-2021 calendar with a projected December action of approval.
Teacher Negotiations (Dr. Tami Eshleman)	The process of negotiation discussions has begun with the Teacher's union (NPEA) and will begin in the Spring for the Paraeducator's union (NPEA- Paraeducators).

Date 10/8/18

North Platte Public School
Board of Education
North Platte, NE 69101

Dear Negotiations Committee:

The North Platte Para Educator Association request that the school board of the North Platte Public Schools take action to recognize the North Platte Para Educator Association as exclusive bargaining agent for the district's non-supervisory classified staff for the 2019-2020 contract year.

Please direct you response to the undersigned.

Sincerely,

Eric Anderson (Name)
Head President/Negotiator (Title)

North Platte Para Educator Association

**North Platte Public Schools
Enterprise Fund
October 2018**

Check No	Check Date	Vendor Name	Check Amount
00219524	10/3/2018	BIRCH, PATTY	\$48.00
00219525	10/3/2018	CROSIER INC	\$460.00
00219526	10/3/2018	PERKINS COUNTY SCHOOL	\$150.00
00219527	10/3/2018	THOMPSON CO., THE	\$239.03
00219528	10/3/2018	WESTFIELD FLORAL	\$88.45
00219529	10/4/2018	TELEGRAPH	\$711.50
00219530	10/9/2018	CENTRAL NEBRASKA FORENSIC LEAGUE	\$125.00
00219531	10/9/2018	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$740.62
00219532	10/9/2018	GIFFORD, LYNN	\$45.41
00219533	10/9/2018	GRAPHIC EDGE	\$82.44
00219534	10/9/2018	GRAPHIC EDGE	\$580.22
00219535	10/9/2018	LOU'S SPORTING GOODS	\$461.24
00219536	10/9/2018	NASC	\$1,015.00
00219537	10/9/2018	PERFORMANCE HEALTH SUPPLY, INC	\$2,075.00
00219538	10/9/2018	SKILLSUSA NEBRASKA	\$2,800.00
00219539	10/10/2018	PROTEX CENTRAL INC	\$995.85
00219540	10/11/2018	CALLAHAN CANCER CENTER	\$119.00
00219541	10/11/2018	DELA TOUR, COLBY T.	\$110.00
00219542	10/11/2018	GRAPHIC EDGE	\$581.54
00219543	10/11/2018	THOMPSON CO., THE	\$1,030.78
00219544	10/11/2018	WAGNER, REBECCA	\$13.99
00219545	10/11/2018	WHITETAIL SCREEN PRINT	\$351.50
00219546	10/11/2018	US BANK	\$49,234.58
00219547	10/11/2018	BARRON, ASHLEY	\$120.00
00219548	10/11/2018	BARRON, ASHLEY	\$120.00
00219549	10/12/2018	CALLAHAN CANCER CENTER	\$3,335.00
00219550	10/12/2018	DOWHOWER, WAYNE CONST. INC.	\$13,176.00
00219551	10/12/2018	HALLS ELECTRIC & SERVICES	\$9,258.07
00219552	10/12/2018	HINTON'S LOCK & ALARM	\$728.00
00219553	10/12/2018	LARUE DISTRIBUTING INC	\$229.32
00219554	10/15/2018	JOHNSON, DENISE K.	\$95.00
00219555	10/15/2018	LEGGOTT, DAVE	\$300.00
00219556	10/15/2018	PETTERA, TANNER	\$300.00
00219557	10/15/2018	VIGIL, JOB	\$55.00
00219558	10/16/2018	DICKEY, ANGELA	\$340.00
00219559	10/17/2018	CHARLIE'S NORTH PLATTE PLUMBING	\$120.00
00219560	10/17/2018	GRAPHIC EDGE	\$398.52

00219561	10/17/2018	LINCOLN/MCPHERSON EXTENSION	\$100.00
00219562	10/17/2018	LINCOLN/MCPHERSON EXTENSION	\$70.00
00219563	10/17/2018	PRAIRIE FRIENDS & FLOWERS	\$45.00
00219564	10/17/2018	PURE PLATINUM DJ SERVICE	\$200.00
00219565	10/17/2018	BLECHA, ERNEST	\$120.72
00219566	10/17/2018	CHARLIE'S NORTH PLATTE PLUMBING	\$5,621.00
00219567	10/17/2018	JAHN, EILEEN	\$128.96
00219568	10/17/2018	MOYER, CLAYTON	\$157.77
00219569	10/17/2018	STATE OF NE DEPT OF LABOR UNEMPLOYMEN	\$1,097.13
00219570	10/22/2018	AWARDS UNLIMITED INC	\$126.60
00219571	10/22/2018	GUYNAN MACHINE & STEEL	\$251.00
00219572	10/22/2018	LOU'S SPORTING GOODS	\$216.97
00219573	10/22/2018	NEBRASKA SCHOOL ACTIVITIES ASSOC.	\$16.00
00219574	10/22/2018	STREETER, DOUGLAS	\$240.00
00219575	10/22/2018	WHITETAIL SCREEN PRINT	\$587.75
00219576	10/23/2018	GRAPHIC EDGE	\$676.51
00219577	10/23/2018	LOU'S SPORTING GOODS	\$4,340.00
00219578	10/23/2018	LOU'S SPORTING GOODS	\$205.45
00219579	10/23/2018	NEBRASKA WESLEYAN	\$250.00
00219580	10/23/2018	ODELL, CODY WAYNE	\$2,223.46
00219581	10/23/2018	MCKINLEY EDUCATION CENTER	\$150.00
00219582	10/23/2018	REGION IV ELEMENTARY PRINCIPALS	\$535.00
00219583	10/23/2018	WALNUT MIDDLE SCHOOL	\$306.00
00219584	10/24/2018	IRIS LETOURNEAU	\$760.00
00219585	10/24/2018	WEATHERCRAFT CO OF N P	\$7,345.00
00219586	10/26/2018	GRAPHIC EDGE	\$1,433.42
00219587	10/26/2018	KEARNEY HIGH SCHOOL	\$110.00
00219588	10/26/2018	LOU'S SPORTING GOODS	\$609.18
00219589	10/26/2018	WHITETAIL SCREEN PRINT	\$1,743.75
00219590	10/26/2018	LOWE, JODI	\$190.00
00219591	10/29/2018	ANDERSON, GLORIA R.	\$165.00
00219592	10/29/2018	LEXINGTON HIGH SCHOOL	\$120.00
00219593	10/29/2018	RYLAND, TRACY	\$200.00
00219594	10/29/2018	AWARDS UNLIMITED INC	\$953.92
00219595	10/29/2018	UNITED CULTURES	\$1,638.00
00219596	10/30/2018	AMAZON.COM CORPORATE CREDIT	\$8.50
00219597	11/1/2018	HOLDREGE HIGH SCHOOL	\$124.91
00219598	11/1/2018	KLEIN, TRAVIS	\$130.00
00219599	11/1/2018	KLEIN, TRAVIS	\$105.00
00219600	11/1/2018	KRAMER, JOSH	\$130.00
00219601	11/1/2018	KRAMER, JOSH	\$105.00
00219602	11/1/2018	KRAMER, JOSH	\$105.00

00219603	11/1/2018	LEXINGTON HIGH SCHOOL	\$79.49
00219604	11/1/2018	MCCOOK PUBLIC SCHOOL	\$85.80
00219605	11/1/2018	NEBRASKA SCHOOL ACTIVITIES ASSOC.	\$660.80
00219606	11/1/2018	SEOPA	\$672.53
00219607	11/1/2018	SKILES, DUANE D	\$100.00
00219608	11/1/2018	ST. PAT'S HIGH SCHOOL	\$40.00
00219609	11/1/2018	WHITETAIL SCREEN PRINT	\$623.28
00219610	11/1/2018	NEBRASKA BASKETBALL DEVELOPMENT ASS'N	\$85.00
00219611	11/5/2018	NEBRASKA FFA ASSOCIATION	\$630.00
00219612	11/5/2018	WESTFIELD FLORAL	\$75.00
00219613	11/5/2018	ADAMS, STAYSHA RAE	\$110.00
00219614	11/5/2018	ALTIG, DELBERT	\$140.00
00219615	11/5/2018	COOPER, EMILY	\$150.00
00219616	11/5/2018	DALTON, ROBYN	\$140.00
00219617	11/5/2018	GOTHENBURG PUBLIC SCHOOLS	\$80.00
00219618	11/5/2018	MILLER, JEAN E.	\$140.00
00219619	11/6/2018	EAKES OFFICE SOLUTIONS	\$1,916.86
00219620	11/6/2018	BROWNAWELL, CARI	\$127.00
00219621	11/6/2018	BUSINESS TELECOMMUNICATION SYSTEMS IN	\$100.00
00219622	11/6/2018	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$1,237.24
00219623	11/6/2018	GREAT AMERICAN OPPORTUNITIES INC	\$5,559.57
00219624	11/6/2018	NORTH PLATTE EDUCATION ASSOCIATION	\$356.31
00219625	11/6/2018	PRAIRIE FRIENDS & FLOWERS	\$18.00
00219626	11/6/2018	THOMPSON CO., THE	\$231.00
Grand Total:			137,633.94



NORTH PLATTE PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORT

For the Two Month Period Ending October 31, 2018

www.nppsd.org

Current Budget Usage should be 16.67%

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.



DISTRICT STRATEGIC PLAN

Goal 1: The North Platte School District maintains and communicates at all levels of the organization **a purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

Goal 2: The North Platte School District provides the governance and leadership that promotes and supports its purpose and direction; ***student performance, and system effectiveness.***

Goal 3: The North Platte School District provides a ***rigorous, relevant, and coherent curriculum***; delivered by high quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success ***for all students.***

Goal 4: The North Platte School District will utilize best practices to recruit, hire, mentor, retain, and develop qualified certified and noncertified staff in all schools that support its purpose and direction to ***ensure success for all students.***

Goal 5: The district demonstrates strategic resource management that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate **levels of funding** and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

Goal 6: The North Platte School District provides safe, healthy, and efficiently operated facilities; and manages resources in all schools that support its purpose and direction to ***ensure success for all students.***

Goal 7: The North Platte School District provides an effective communication process at all levels of the organization and to the community that promotes and reflects its purpose, values and beliefs about teaching and learning and the systems effectiveness ***to ensure success for all students.***

Goal 8: The North Platte School District plans, develops, and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use ***technology*** to transform knowledge and skills into solutions, new information, and products.

North Platte Public Schools

Enrollment Comparison

10/31/2018

		<u>September Enrollment</u>	<u>10/31/18</u>	Percent Change
KDG		287	282	-1.7%
1		306	306	0.0%
2		278	278	0.0%
3		325	327	0.6%
4		314	309	-1.6%
5		324	324	0.0%
6		312	311	-0.3%
7		303	306	1.0%
8		304	299	-1.6%
9		308	307	-0.3%
10		302	299	-1.0%
11		295	297	0.7%
12		336	335	-0.3%
Total		<u>3,994</u>	<u>3,980</u>	-0.4%
High School				
NPHS	001	1,241	1,238	-0.2%
Middle School				
Adams	002	607	605	-0.3%
Madison	004	312	311	-0.3%
Elementary				
Buffalo	003	155	156	0.6%
Cody	005	239	237	-0.8%
Jefferson	006	340	337	-0.9%
Lincoln	007	194	193	-0.5%
Washington	009	248	251	1.2%
McDonald	010	247	249	0.8%
Eisenhower	011	224	219	-2.2%
Osgood	012	112	112	0.0%
Lake Maloney	016	75	72	-4.0%
Total		3,994	3,980	-0.4%

North Platte Public Schools

STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Two Month Period Ending October 31, 2018

	Budget		% of Budget
	<u>(Original and Final)</u>	<u>Actual</u>	<u>Spent</u>
General-Regular	36,350,487	5,886,393	16.19%
General-Grants	4,007,420	500,173	12.48%
Total Disbursements less Special Education	40,357,907	6,386,566	15.82%
General-Special Education	4,666,599	617,140	13.22%
General Fund	\$ 45,024,506	\$ 7,003,706	
Depreciation	4,069,437	436,996	10.74%
Employee Benefit	300,000	2,633	0.88%
Cooperative Fund	100,000	4,370	4.37%
Bond-North Platte	2,288,558	-	0.00%
Bond-Lake Maloney	110,422	-	0.00%
Building	745,570	130,097	17.45%
QCPUF	973,220	-	0.00%
Lunch	3,030,000	263,172	8.69%
Student Fee Fund	-	-	
Activities	1,380,595	295,279	21.39%
Total	\$ 58,022,308	\$ 8,136,253	14.02%

North Platte Public Schools
Treasurers Report
10/31/2018



General Fund

Reserves -September 30, 2018 **7,744,831**

Deposits

Property Taxes	1,217,802	
State Aid	920,020	
Special Education	-	
Interest Income	247	
IDEA	-	
Other Income (Tuition, HHS Payments)	82,766	
Federal Grants	77,105	
Transfers/Liabilities	16,567	
Total Deposits		2,314,507

Disbursements

Payroll	1,627,187	
Federal Taxes	541,788	
Nebraska Retirement	457,280	
Nebraska Taxes	85,366	
Payroll Deductions	256,794	
		2,968,415

Bills 592,658

Total Disbursement 3,561,073

Net Change (1,246,566)

Reserves October 31, 2018 **6,498,265**

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Depreciation

Reserves -September 30, 2018 **2,437,646**

Deposits	1,465	
Disbursements	77,152	
Net Change		(75,687)

Reserves -October 31, 2018 **2,361,959**

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Employee Benefit

Reserves -August 31, 2018 **40,692**

Deposits		
Disbursements	1,864	
Net Change		(1,864)

Reserves -September 30, 2018 **38,828**

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North Platte Public Schools
Treasurers Report
10/31/2018



Activity Fund

Reserves -September 30, 2018	1,422,557
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Deposits	112,159	
Disbursements	103,548	
Net Change		8,611

Reserves -October 31, 2018	1,431,168
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Cafeteria Fund

Reserves -September 30, 2018	95,869
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Deposits		
Federal Funds	161,099	
Student Lunches	66,544	
Vending	2,859	
State Reimbursements		
Other Income (Catering)	32,470	
Transfers	(9,899)	
Total Deposits		253,073
Disbursements		
Bills		
SODEXO	247,735	
Payroll	7,420	
Other Bills	5	
Total Disbursement		255,160
Net Change		(2,087)

Reserves -October 31, 2018	93,782
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Building Fund

Reserves -September 30, 2018	26,617
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Deposits		
Property Taxes	28,126	
Disbursements	606	
Net Change		27,520

Reserves -October 31, 2018	54,137
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North Platte Public Schools
Treasurers Report
10/31/2018



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QCPUF

Reserves -September 30, 2018 439,997

Deposits		
Property Taxes	36,810	
Other Revenue	-	
Disbursements		
Net Change		36,810

Reserves -October 31, 2018 476,807

-

Cooperative Fund

Reserves -September 30, 2018 21,640

Deposits	4,063	
Disbursements	2,722	
Net Change		1,341

Reserves -October 31 , 2018 22,981

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS

BALANCE SHEET

October 31, 2018

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Coopertive</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>
ASSETS								
Cash	\$ 6,997,196	\$ 2,380,538	\$ 40,364	\$ 27,352	\$ 190,968	\$ -	\$ 54,137	\$ 476,807
Investments								
Cash with Fiscal Agent						2,415,144		
Accounts Receivables	1,258	11,248			(73,756)			
Due From	29,536							
Prepaid Insurance								
Amount Provided for Bonds								
Total Assets	\$ 7,027,990	\$ 2,391,786	\$ 40,364	\$ 27,352	\$ 117,212	\$ 2,415,144	\$ 54,137	\$ 476,807
LIABILITIES								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	529,725							
Due To	-	29,827	1,536	4,371	23,430	-	-	-
Bonds Payable		-	-				-	-
Total Liabilities	\$ 529,725	\$ 29,827	\$ 1,536	\$ 4,371	\$ 23,430	\$ -	\$ -	\$ -
Total Assets less Liabilities	\$ 6,498,265	\$ 2,361,959	\$ 38,828	\$ 22,981	\$ 93,782	\$ 2,415,144	\$ 54,137	\$ 476,807
NET ASSETS (RESERVES)								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,415,144	\$ -	\$ -
Unreserved for:								
General	6,498,265	-	-	22,981			-	-
Special Revenue Funds	-	2,361,959	38,828		93,782		-	476,807
Capital Projects Fund	-	-	-				54,137	
Total Net Assets (Reserves)	\$ 6,498,265	\$ 2,361,959	\$ 38,828	\$ 22,981	\$ 93,782	\$ 2,415,144	\$ 54,137	\$ 476,807

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the Two Month Period Ending October 31, 2018

FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2018-2019	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite		
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities
GENERAL									
Education	\$ 10,097,229	\$ 3,113,330	\$ 36,350,487	\$ 5,886,393			\$ 6,997,196	\$ 29,536	\$ (528,467)
Special Education			\$ 4,666,599	617,140					
Grants		291,412	\$ 4,007,420	500,173					
Total	\$ 10,097,229	\$ 3,404,742	\$ 45,024,506	\$ 7,003,706	(3,598,964)	\$ 6,498,265	\$ 6,997,196	\$ 29,536	\$ (528,467)
DEPRECIATION	\$ 2,780,738	\$ 18,217	\$ 4,069,437	\$ 436,996	(418,779)	\$ 2,361,959	\$ 2,380,538	\$ (29,827)	\$ 11,248
EMPLOYEE BENEFIT	\$ 41,461	\$ -	\$ 300,000	\$ 2,633	(2,633)	\$ 38,828	\$ 40,364	\$ (1,536)	\$ -
Combined Total	\$ 12,919,428	\$ 3,422,959	\$ 49,393,943	\$ 7,443,335	(4,020,376)	\$ 8,899,052	\$ 9,418,098	\$ (1,827)	\$ (517,219)
FIDUCIARY									
Student Activity	\$ 1,487,787	\$ 238,660	\$ 1,380,595	\$ 295,279	(56,619)	\$ 1,431,168	\$ 1,401,541	\$ 29,627	\$ -
SCHOOL NUTRITION									
School Year	\$ 89,901	\$ 249,319	\$ 3,030,000	\$ 261,036	(11,717)	\$ 78,184	\$ 190,968	\$ (23,430)	\$ (73,756)
Vending Machine	11,322	6,412		2,136	4,276	15,598			
Total	\$ 101,223	\$ 255,731	\$ 3,030,000	\$ 263,172	(7,441)	\$ 93,782	\$ 190,968	\$ (23,430)	\$ (73,756)
BOND INTEREST AND RETIREMENT	\$ 2,307,736	\$ 107,408	\$ 2,398,980	\$ -	107,408	\$ 2,415,144	\$ 2,415,144	\$ -	\$ -
SPECIAL BUILDING	\$ 156,108	\$ 28,126	\$ 745,570	\$ 130,097	(101,971)	\$ 54,137	\$ 54,137	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 439,997	\$ 36,810	\$ 973,220	\$ -	36,810	\$ 476,807	\$ 476,807	\$ -	\$ -
COOPERATIVE	\$ 12,743	\$ 14,608	\$ 100,000	\$ 4,370	10,238	\$ 22,981	\$ 27,352	\$ (4,371)	\$ -
GRAND TOTAL-ALL FUNDS	\$ 17,425,022	\$ 4,104,302	\$ 58,022,308	\$ 8,136,253	\$ (4,031,951)	\$ 13,393,071	\$ 13,984,047	\$ (1)	\$ (590,975)

For 10/01/18 - 10/31/18

Income Statement

FPROF01A

Periods 02 - 02

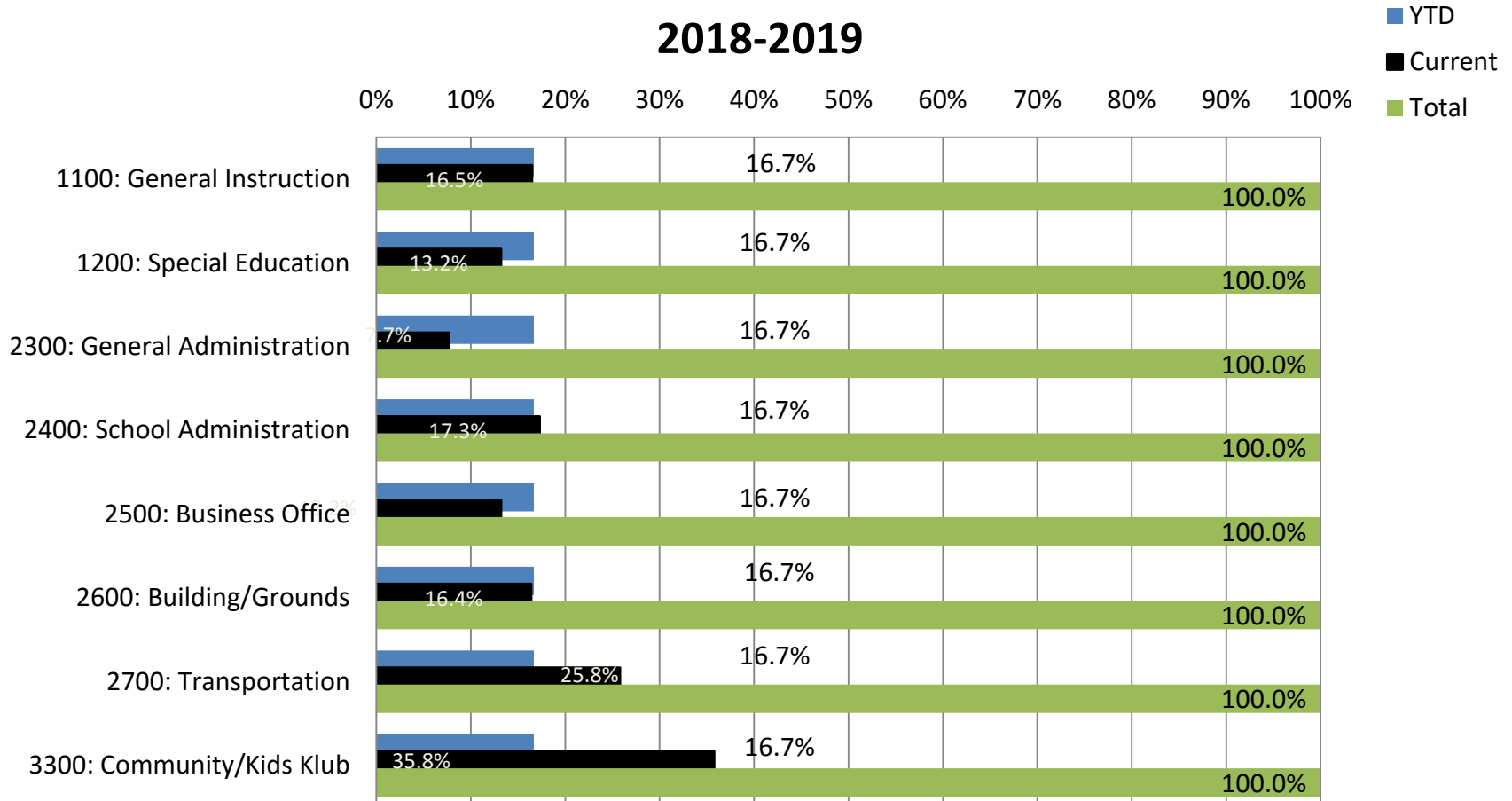
Income Statement

INCOME STATEMENT

Account No/ Description				Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND								
81	REVENUES								
	11	00	TAXES	25,654,501.00	.00	1,182,832.96	1,182,832.96	24,471,668.04	4.61
	15	00	INVESTMENT INCOME	10,000.00	.00	3,392.07	6,419.32	3,580.68	64.19
	18	00	TUITION-AFTER SCHOOL PROG	.00	.00	6,596.00	9,832.50	-9,832.50	.00
	19	00	PRIVATE GRANTS	172,800.00	.00	5,610.00	5,610.00	167,190.00	3.25
	21	00	COUNTY FINES/LICENSES	410,000.00	.00	31,825.19	31,825.19	378,174.81	7.76
	31	00	STATE RECEIPTS	11,288,491.00	.00	920,020.00	1,840,040.00	9,448,451.00	16.30
	34	00	CATEGORICAL/PRIVATE GRANTS	650,000.00	.00	.00	2,750.00	647,250.00	.42
	35	00	STATE CATEGORICAL PROGRAMS	76,498.00	.00	24,336.00	32,472.00	44,026.00	42.45
	40	00	UNOBLIGATED GRANT FUNDS	1,522,209.00	.00	.00	.00	1,522,209.00	.00
	45	00	FEDERAL PROGRAMS	2,425,211.00	.00	77,138.41	255,746.79	2,169,464.21	10.55
	47	00	CARL PERKINS	60,000.00	.00	.00	.00	60,000.00	.00
	69	00		.00	.00	35,664.86	35,664.86	-35,664.86	.00
	90	00	NON PROGRAM RECEIPTS	5,000.00	.00	-16,594.00	1,548.04	3,451.96	30.96
	81	REVENUES		42,274,710.00	.00	2,270,821.49	3,404,741.66	38,869,968.34	8.05
91	EXPENDITURES								
	11	00	REGULAR INSTRUCTION	20,539,640.88	8,322.13	1,737,458.46	3,424,004.94	17,107,313.81	16.71
	12	00	SPECIAL EDUCATION	4,568,292.00	2,475.19	308,436.28	604,927.88	3,960,888.93	13.30
	13	00	SUMMER SCHOOL	96,516.00	.00	317.42	8,802.93	87,713.07	9.12
	21	00	PUPIL SUPPORT	1,993,201.00	449.50	163,166.57	347,490.03	1,645,261.47	17.46
	22	00	STAFF SUPPORT	1,782,047.00	207,812.80	159,793.99	244,796.92	1,329,437.28	25.40
	23	00	GENERAL ADMINISTRATION	1,143,833.00	.00	53,841.98	87,807.89	1,056,025.11	7.68
	24	00	SCHOOL ADMINISTRATION	2,583,418.96	585.00	224,083.05	446,207.14	2,136,626.82	17.29
	25	00	BUSINESS SUPPORT	2,480,496.00	55,508.33	151,984.99	326,205.54	2,098,782.13	15.39
	26	00	OPERATIONS/MAINTENANCE	5,318,620.54	11,957.17	386,590.32	874,767.06	4,431,896.31	16.67
	27	00	TRANSPORTATION	426,021.00	.00	69,881.34	109,850.28	316,170.72	25.79
	33	00	COMMUNITY SERVICE	299,400.00	.00	19,466.74	29,609.51	269,790.49	9.89
	34	00	CATEGORICAL/PRIVATE GRANTS	.00	.00	-4,150.00	-937.35	937.35	.00
	35	00	STATE CATEGORICAL PROGRAMS	78,762.00	.00	7,557.07	15,187.79	63,574.21	19.28
	40	00	UNOBLIGATED GRANT FUNDS	1,265,673.00	.00	.00	.00	1,265,673.00	.00
	62	00	ESSA-TITLE	917,964.50	.00	85,505.49	172,379.84	745,584.66	18.78
	63	00	ESSA-TITLE II	147,894.00	.00	.00	.00	147,894.00	.00
	64	00	IDEA	1,241,641.00	.00	113,620.98	232,003.13	1,009,637.87	18.69
	66	00	OTHER FEDERAL SERV-NON CATEGORICAL	22,770.00	.00	3,182.71	6,160.71	16,609.29	27.06
	67	00	CARL PERKINS FUNDS	12,830.00	6,128.64	4,987.00	11,397.36	-4,696.00	136.60
	69	00	FEDERAL SERV-CATEGORICAL	20,486.00	.00	34,495.40	63,044.48	-42,558.48	307.74
	80	00	TRANSFERS	85,000.00	.00	.00	.00	85,000.00	.00
	91	EXPENDITURES		45,024,506.88	293,238.76	3,520,219.79	7,003,706.08	37,727,562.04	16.21
01	GENERAL FUND			-2,749,796.88	-293,238.76	-1,249,398.30	-3,598,964.42	1,142,406.30	141.55

North Platte Public Schools

2018-2019



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals office and Support

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
02	DEPRECIATION FUND				
8001	HIGH SCHOOL	103,160.37	.00	11,624.56	91,535.81
8002	ADAMS MIDDLE SCHOOL	98,401.38	.00	15,974.32	82,427.06
8003	BUFFALO ELEMENTARY	55,494.76	.00	7,207.61	48,287.15
8004	MADISON SCHOOL	108,905.40	.00	13,341.58	95,563.82
8005	CODY ELEMENTARY	61,449.31	.00	3,538.07	57,911.24
8006	JEFFERSON ELEMENTAR	67,105.66	.00	6,297.48	60,808.18
8007	LINCOLN ELEMENTARY	79,119.67	.00	4,349.46	74,770.21
8009	WASHINGTON ELEMENTER	73,118.00	.00	1,111.12	72,006.88
8010	MCDONALD ELEMENTARY	39,330.97	.00	3,267.59	36,063.38
8011	EISENHOWER ELEMENTARY	12,772.06	.00	2,459.17	10,312.89
8012	OSGOOD ELEMENTARY	26,974.57	.00	2,939.97	24,034.60
8013	SPED	-19,570.49	.00	1,606.65	-21,177.14
8015	DISTRICT TECHNOLOGY	103,132.97	.00	.00	103,132.97
8020	ADAMS LIBRARY	24,490.28	.00	.00	24,490.28
8026	NURSE HEALTH SERVICE	4,217.77	.00	.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	.00	.00	22,863.51
8040	ELEMENTARY MUSIC	7,896.00	.00	.00	7,896.00
8041	ELEMENTARY PE	13,074.20	.00	.00	13,074.20
8051	NEW SERIES TEXTBOOKS	915,303.29	.00	2,331.80	912,971.49
8052	COMPUTER	277,900.07	.00	234,266.28	43,633.79
8055	REPLACEMENT TEXTBOOKS	33,219.57	.00	.00	33,219.57
8110	HIGH SCHOOL LIBRARY	3,470.58	.00	.00	3,470.58
8111	HIGH SCHOOL BAND	57,905.50	.00	.00	57,905.50
8230	MS BAND	7,500.00	.00	.00	7,500.00
8232	CENTRAL OFFICE	194,702.34	.00	126,680.14	68,022.20
8233	CUSTODIAL	151,775.04	.00	.00	151,775.04
8234	MAINTENANCE	-1,635.19	.00	.00	-1,635.19
8235	VEHICLE ACQUISITION	79,063.86	17,000.00	.00	96,063.86
8240	TRACK	103,506.63	.00	.00	103,506.63
8241	TENNIS COURTS	97,532.00	.00	.00	97,532.00
8245	FOOTBALL FIELD	-44,547.00	.00	.00	-44,547.00
8250	ADAMS HVAC	-4,517.31	.00	.00	-4,517.31
8270	MS RECONFIGURATION	.00	.00	.00	.00
8290	INTEREST	27,621.78	1,216.28	.00	28,838.06
	Fund Totals	2,780,737.55	18,216.28	436,995.80	2,361,958.03
	Total For All Funds	2,780,737.55	18,216.28	436,995.80	2,361,958.03

North Platte Public School District
Activity and Depreciation Report

EMBJSM4D

		Begin Balance	Revenue	Expenditures	End Balance
03	EMPLOYEE BENEFIT FUND				
8600	EBF - EARLY RETIREMENT	35,006.74	.00	1,535.80	33,470.94
8610	EBF - UNEMPLOYMENT	-6,971.73	.00	1,097.13	-8,068.86
8620	SECTION 125	13,426.00	.00	.00	13,426.00
	Fund Totals	41,461.01	.00	2,632.93	38,828.08
	Total For All Funds	41,461.01	.00	2,632.93	38,828.08

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7001	FOOTBALL	.00	17,926.26	4,785.00	13,141.26
7002	VOLLEYBALL	.00	5,553.25	4,902.32	650.93
7003	SOFTBALL	.00	4,134.00	3,656.95	477.05
7004	UNIFIED BOWLING	.00	.00	.00	.00
7005	CROSS COUNTRY	.00	.00	1,554.52	-1,554.52
7006	TENNIS	.00	625.00	1,584.47	-959.47
7007	GOLF	.00	595.00	702.88	-107.88
7008	BASKETBALL	.00	.00	254.68	-254.68
7009	SOCCER	.00	.00	4,340.00	-4,340.00
7010	WRESTLING	.00	.00	609.18	-609.18
7011	SWIMMING	.00	.00	.00	.00
7012	TRACK	.00	.00	.00	.00
7019	ACTIVITY TICKETS	52,241.07	7,237.47	8,370.88	51,107.66
7020	ACTIVITY OFFICE	115.03	3,000.00	1,252.40	1,862.63
7022	HIGH SCHOOL CONCESSIONS	36,087.99	20,563.47	18,842.70	37,808.76
7023	GNAC	15,124.21	444.00	1,489.29	14,078.92
7024	SUMMER WEIGHT PROGRAM	326.77	.00	.00	326.77
7025	ATHLETIC VAN DEPRECIATION	885.09	.00	.00	885.09
7026	SUPERVISION MILEAGE	1,567.20	.00	.00	1,567.20
7030	ACTIVITY OFFICE FUNDRAISER	13,292.59	.00	26.15	13,266.44
7031	FOOTBALL FUND RAISER	26,797.93	1,315.37	24,776.74	3,336.56
7032	VOLLEYBALL FUND RAISER	12,243.41	1,944.17	7,321.48	6,866.10
7033	WRESTLING FUND RAISER	9,287.50	.00	207.50	9,080.00
7034	SOFTBALL FUND RAISER	3,519.67	1,713.68	3,113.03	2,120.32
7035	BOYS BBALL FUND RAISER	3,748.32	.00	1,702.27	2,046.05
7036	GIRLS BBALL FUND RAISER	3,440.07	1,629.17	501.15	4,568.09
7037	SWIMMING FUND RAISER	375.06	.00	.00	375.06
7038	BOYS SOCCER FUND RAISER	4,897.50	.00	534.37	4,363.13
7039	GIRLS SOCCER FUND RAISER	3,455.54	161.90	2,278.27	1,339.17
7040	BOYS TRACK FUND RAISER	3,351.16	384.15	217.00	3,518.31
7041	GIRLS TRACK FUND RAISER	1,276.29	1,315.66	207.50	2,384.45
7042	BOYS TENNIS FUND RAISER	947.58	101.90	15.21	1,034.27
7043	GIRLS TENNIS FUND RAISER	496.39	.00	50.00	446.39
7044	BOYS GOLF FUND RAISER	-93.55	93.55	.00	.00
7045	GIRLS GOLF FUND RAISER	143.58	.00	93.55	50.03
7046	BIOLOGY FUND RAISER	1,474.19	.00	.00	1,474.19
7047	CREW FUND RAISER	194.38	.00	.00	194.38
7048	PROJECT SEARCH FUND RAISER	1,747.11	427.50	320.63	1,853.98
7049	TEAMMATES FUND RAISER	586.56	1,442.70	172.44	1,856.82
7050	UNIFED BOWLING FUNDRAISER	1,088.80	125.50	1,553.42	-339.12
7055	CC FUND RAISER	5,045.77	.00	301.66	4,744.11
7090	BOOSTER CLUB FUND RAISER	22,059.86	14,638.94	10,160.40	26,538.40
7100	MIDDLE SCHOOL CONCESSIONS	2,925.83	2,748.57	1,819.30	3,855.10
7101	MIDDLE SCHOOL TICKET OFFICE	8,426.13	.00	.00	8,426.13
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	50,929.50	945.00	872.41	51,002.09
7120	MIDDLE SCHOOL FOOTBALL	-225.00	2,978.06	3,109.65	-356.59
7121	MIDDLE SCHOOL WRESTLING	.00	.00	.00	.00
7122	MIDDLE SCHOOL VOLLEYBALL	3,083.04	2,534.00	1,920.88	3,696.16
7123	MIDDLE SCHOOL BOYS BB	5,887.78	.00	.00	5,887.78
7124	MIDDLE SCHOOL GIRLS BB	3,338.40	.00	459.00	2,879.40
7125	MIDDLE SCHOOL TRACK	.00	.00	.00	.00
7126	MIDDLE SCHOOL CROSS COUNTRY	-75.00	.00	144.00	-219.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	3,845.45	3,127.25	1,770.25	5,202.45
7151	MIDDLE SCHOOL WRESTLING FUND RAISE	1,455.54	.00	.00	1,455.54
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISE	3,458.10	2,122.90	910.00	4,671.00
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,389.55	.00	.00	1,389.55
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	4,756.24	.00	.00	4,756.24
7155	MIDDLE SCHOOL-TRACK FUND RAISER	4,243.09	.00	1,360.00	2,883.09
7156	MIDDLE SCHOOL-CC FUNDRAISER	46.13	658.00	468.25	235.88
7157		.00	193.50	.00	193.50
7200	VARSITY CHEERLEADERS	4,919.21	14,535.79	7,209.37	12,245.63

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7201	HOMECOMING	6,982.79	4,019.98	6,679.74	4,323.03
7202	PACERS	3,449.41	615.00	528.31	3,536.10
7203	FLAG CORP	471.75	297.07	.00	768.82
7204	NPHS MUSICAL	67,623.41	.00	.00	67,623.41
7209	CLASS - FRESHMAN	.00	.00	.00	.00
7210	CLASS - SOPHOMORE	1,955.00	.00	1,955.00	.00
7211	CLASS - JUNIOR	5,177.45	2,158.00	5,133.45	2,202.00
7212	CLASS - SENIOR	6,269.43	5,143.45	6,269.43	5,143.45
7226	ENVIRONMENTAL CLUB	184.76	.00	.00	184.76
7230	ART CLUB	1,215.73	150.00	.00	1,365.73
7231	CRIME STOPPERS	2.55	.00	.00	2.55
7232	CLOSE UP	2,144.13	.00	.00	2,144.13
7233	DRAMA	303.04	829.90	476.96	655.98
7234	FBLA	168.53	549.10	65.94	651.69
7235	FCCLA	1,461.96	.00	.00	1,461.96
7236	JOURNALISM	11,393.07	5,130.87	934.50	15,589.44
7237	KEY CLUB	1,868.84	2,148.38	.00	4,017.22
7238	LETTER CLUB	1,957.95	.00	135.00	1,822.95
7239	MOCK TRIAL	222.38	.00	.00	222.38
7240	NATL HONOR SOCIETY	462.49	405.00	125.00	742.49
7241	SPEECH/DEBATE/NFL	2,473.41	2,671.50	1,856.98	3,287.93
7242	SKILLS USA	9,776.98	7,312.32	3,420.60	13,668.70
7243	STUDENT COUNCIL	16,961.53	1,515.00	10,727.71	7,748.82
7244	WORLD LANGUAGE CLUB	86.66	1,810.00	1,638.00	258.66
7245		950.00	16,360.20	7,209.00	10,101.20
7290	FEE SUPPORT	.00	.00	.00	.00
7300	COUNSELORS	2,406.39	.00	.00	2,406.39
7301	AP TESTING	1,507.75	377.00	.00	1,884.75
7302	SCHOLARSHIP	6,024.31	7,569.43	4,250.00	9,343.74
7303	DUAL CREDIT - HIGH SCHOOL	158,273.80	.00	7,838.21	150,435.59
7304	PRINCIPAL CONTINGENCY	1,185.70	1,746.03	.00	2,931.73
7305	FACULTY	.00	.00	.00	.00
7306	RESTITUTION	914.86	8.00	.00	922.86
7307	NPHS SCHOOL STORE (SPED)	3,623.20	417.61	192.52	3,848.29
7310	BAND UNIFORM FUND	3,233.99	.00	.00	3,233.99
7311	CHOIR ROBE FUND	4,838.40	.00	.00	4,838.40
7315	HIGH SCHOOL BOOK FINES	22,550.98	142.62	.00	22,693.60
7316	LIBRARY FINES	1,500.99	184.00	98.00	1,586.99
7317	P.E. FINES	485.00	20.00	.00	505.00
7320	ART SUPPLIES	11,471.33	1,850.00	1,225.00	12,096.33
7321	AUTO SHOP	10,271.72	710.00	.00	10,981.72
7322	BAND	22,345.01	2,063.95	470.03	23,938.93
7323	BULLDOGGER	8,467.58	1,153.00	1,232.62	8,387.96
7324	DRAFTING	1,613.82	.00	.00	1,613.82
7325	ELECTRONICS	3,611.01	105.00	.00	3,716.01
7326	FOODS	3,271.27	1,222.00	878.02	3,615.25
7327	ORCHESTRA	2,615.29	760.00	.00	3,375.29
7328	VOCAL	7,481.79	1,095.00	1,216.00	7,360.79
7329	WELDING	10,994.11	1,170.46	755.08	11,409.49
7330	WOODS	14,441.75	531.12	3,420.97	11,551.90
7400	ELEMENTARY BOOK FINES	9,530.16	37.79	12.74	9,555.21
7403	ELEMENTARY - BUFFALO	22,578.96	12.49	1,951.82	20,639.63
7405	ELEMENTARY - CODY	14,789.48	41.02	.00	14,830.50
7406	ELEMENTARY - JEFFERSON	11,082.45	1,000.00	.00	12,082.45
7407	ELEMENTARY - LINCOLN	7,832.24	.00	120.00	7,712.24
7409	ELEMENTARY - WASHINGTON	21,222.00	1,000.00	170.00	22,052.00
7410	ELEMENTARY - MCDONALD	6,272.37	118.00	132.00	6,258.37
7411	ELEMENTARY - EISENHOWER	13,472.77	3,598.14	3,847.10	13,223.81
7420	ADAMS MIDDLE SCHOOL	9,730.88	812.90	.00	10,543.78
7421	ADAMS - STUDENT COUNCIL	8,808.91	7,946.00	262.43	16,492.48
7422	ADAMS - JOURNALISM	.00	.00	.00	.00

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7423	ADAMS - MUSIC/SWING CHOIR	11,322.56	85.00	1,547.45	9,860.11
7424	ADAMS-LIBRARY FINES	397.34	.00	.00	397.34
7425	MS SPEECH CLUB	31.82	.00	.00	31.82
7426	MS ENVIRONMENTAL CLUB	.00	.00	.00	.00
7427	MS STORE (SPED)	21.31	.00	.00	21.31
7428	ADAMS - BAND	2,946.93	.00	.00	2,946.93
7429	ADAMS-FACULTY COURTESY COMM	.00	.00	.00	.00
7430	MADISON MIDDLE SCHOOL	30,056.81	.00	.00	30,056.81
7431	MADISON - BAND/CHORUS	3,531.83	1,400.00	.00	4,931.83
7432	MADISON - TENNIS COURTS	8.25	.00	.00	8.25
7433	MADISON - STUDENT COUNCIL	4,907.23	.00	.00	4,907.23
7442	ELEMENTARY ORCHESTRA	.00	240.00	1,066.00	-826.00
7445	ELEMENTARY - HALL	9,044.20	.00	.00	9,044.20
7454	ELEMENTARY - LAKE/OSGOOD	20,025.95	1,324.00	1,003.00	20,346.95
7460	ADAMS ART CLUB	38.41	15.00	.00	53.41
7461	ADAMS CHESS CLUB	154.01	.00	.00	154.01
7480	TLC	3,540.18	.00	.00	3,540.18
7481	KIDS KLUB	6,943.59	750.00	1,265.00	6,428.59
7490	DISTRICT	4,091.97	.00	21,820.23	-17,728.26
7491	MENTAL HEALTH	4,000.00	.00	.00	4,000.00
7802	MCKINLEY RENTALS	9,290.42	.00	.00	9,290.42
7803	RENTALS - ALL BUILDINGS	29,540.41	2,265.00	10,660.40	21,145.01
7852	CAMPS	1,345.15	.00	.00	1,345.15
7900	REVOLVING FUND	7,568.25	4.84	.00	7,573.09
7910	INTEREST	6,630.48	2,211.40	.00	8,841.88
7911	BUS/VAN DEPRECIATION	21,626.22	.00	.00	21,626.22
7914	VERIZON TOWER RENTAL	206,603.59	19,305.52	50,960.70	174,948.41
7915	TECHNOLOGY	123,647.17	127.00	873.49	122,900.68
7916	TUITION WAIVERS	1,796.92	.00	1,620.00	176.92
7917	MAINTENANCE	32,470.51	7,909.10	.00	40,379.61
7918	ELDON E HOOVER TRUST	4,000.00	.00	387.44	3,612.56
7920	CENTRAL OFFICE	27,831.00	.00	.00	27,831.00
7928	BAUER FIELD SIGNS	7,001.41	1,000.00	2,585.99	5,415.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	9,148.93	.00	320.00	8,828.93
7930	BELOW 5	2,084.01	.00	.00	2,084.01
	Fund Totals	1,487,787.44	238,659.90	295,279.01	1,431,168.33
	Total For All Funds	1,487,787.44	238,659.90	295,279.01	1,431,168.33

Run Date 11/05/18 03:40 PM

North Platte Public School District

Page No 1

For 10/01/18 - 10/31/18

Income Statement

FPROF01A

Periods 02 - 02

Month End Report CNP-Income Statement

CNP-INCOME STATEMENT

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81 REVENUES						
090 GENERAL FUND REVENUE	1,605,000.00	.00	.00	80,070.37	1,524,929.63	4.99
092 (1510) INVESTMENT INCOME (OF)	1,000.00	.00	19.02	36.32	963.68	3.63
093 (3150) STATE REVENUE-FOOD SERVICE	10,000.00	.00	.00	.00	10,000.00	.00
094 (4210) FEDERAL REVENUE-FOOD SERVICE	1,399,000.00	.00	.00	161,099.91	1,237,900.09	11.52
099 (9000) NON-PROGRAM (OF)	15,000.00	.00	3,743.55	14,524.03	475.97	96.83
81 REVENUES	3,030,000.00	.00	3,762.57	255,730.63	2,774,269.37	8.44
91 EXPENDITURES						
112 PARAPROFESSIONALS	96,900.00	.00	5,625.79	11,610.63	85,289.37	11.98
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	927.36	1,879.19	-1,879.19	.00
220 FICA NON INSTRUCTIONAL	7,500.00	.00	.00	.00	7,500.00	.00
222 FICA PARAPROFESSIONAL	.00	.00	394.77	818.87	-818.87	.00
230 RETIREMENT NON INSTRUCTIONAL	5,600.00	.00	.00	.00	5,600.00	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	471.80	1,002.51	-1,002.51	.00
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
330	.00	.00	.00	.00	.00	.00
570	2,715,000.00	.00	.00	247,262.90	2,467,737.10	9.11
610 GENERAL SUPPLIES	200,000.00	.00	.00	598.73	199,401.27	.30
733 FURNITURE AND FIXTURES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	5,000.00	.00	.00	.00	5,000.00	.00
91 EXPENDITURES	3,030,000.00	.00	7,419.72	263,172.83	2,766,827.17	8.69
06 NUTRITION FUND	.00	.00	-3,657.15	-7,442.20	7,442.20	.00

Run Date 11/05/18 03:41 PM

North Platte Public School District

Page No 1

For 10/01/18 - 10/31/18

Variable Column Report

FJEXS01S

Periods 02 - 02

REPORT BY PROGRAM

Report by Program

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
07 BOND FUND						
19-07-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	2,324,130.64	.00	.00	2,415,145.13	2,415,145.13	
19-07-0001-031-000-000 DUE FROM/TO GENERAL FUND	-18,796.00	.00	.00	.00	.00	
19-07-0001-900-000-000 BUDGETED FUND BALANCE	.00	.00	.00	10,405.00	10,405.00	
0001 BALANCE SHEET	2,305,334.64	.00	.00	2,425,550.13	2,425,550.13	
19-07-0006-080-001-000 FUND BALANCE-NPHS BONDS	-1,978,118.98	.00	.00	-2,195,136.23	-2,195,136.23	
19-07-0006-091-001-000 (1110) PROPERTY TAXES-NPHS E	-226,527.75	2,278,153.00	.00	-101,091.49	2,177,061.51	-.04
19-07-0006-340-001-000 PROFESSIONAL SERVICES-NPHS	.00	-3,000.00	.00	.00	-3,000.00	.00
19-07-0006-831-001-000 REDEMPTION OF PRINCIPAL	.00	-2,210,000.00	.00	.00	-2,210,000.00	.00
19-07-0006-832-001-000 DEBT SERVICES INTEREST	.00	-75,558.00	.00	.00	-75,558.00	.00
0006 NPHS CAPITAL IMPROVEMENT	-2,204,646.73	-10,405.00	.00	-2,296,227.72	-2,306,632.72	220.69
19-07-0008-080-016-000 FUND BALANCE-LAKE MALONEY BC	-108,020.78	.00	.00	-112,600.02	-112,600.02	
19-07-0008-091-016-000 (1110) PROPERTY TAXES-LAKE M	-11,463.13	114,086.00	.00	-6,317.39	107,768.61	-.06
19-07-0008-340-016-000 PROFESSIONAL SERVICES-LAKE MALONEY	.00	-1,500.00	.00	.00	-1,500.00	.00
19-07-0008-831-016-000 REDEMPTION OF PRINCIPAL-LAKE MALONEY	.00	-105,000.00	.00	.00	-105,000.00	.00
19-07-0008-832-016-000 DEBT SERVICES INTEREST-LAKE MALONEY	.00	-7,586.00	.00	.00	-7,586.00	.00
0008 LAKE MALONEY CAPITAL	-119,483.91	.00	.00	-118,917.41	-118,917.41	
07 BOND FUND	-18,796.00	-10,405.00	.00	10,405.00	.00	-1.00

Run Date 11/05/18 03:41 PM

North Platte Public School District

Page No 2

For 10/01/18 - 10/31/18

Variable Column Report

FJEXS01S

Periods 02 - 02

REPORT BY PROGRAM

Report by Program

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
08 SPECIAL BUILDING FUND						
19-08-0001-010-000-000 CASH-OPERATING	-170,676.29	.00	27,520.68	54,137.55	54,137.55	
19-08-0001-900-000-000 RESERVED FUND BALANCE	-99,046.57	.00	.00	105,047.00	105,047.00	
19-08-0001-905-000-000 UNRESERVED FUND BALANCE	.00	.00	.00	-156,108.24	-156,108.24	
0001 BALANCE SHEET	-269,722.86	.00	27,520.68	3,076.31	3,076.31	
19-08-0002-091-000-000 (1110) PROPERTY TAXES-BUILDING	-57,616.42	610,523.00	-28,126.68	-28,126.68	582,396.32	-.05
19-08-0002-099-000-000 (9000) NON-PROGRAM INCOME-BUILDING	-2,960.64	30,000.00	.00	.00	30,000.00	.00
0002 REVENUE	-60,577.06	640,523.00	-28,126.68	-28,126.68	612,396.32	-.04
19-08-0005-340-000-000 CONTRACTED SERVICES - ARCHITECT	16,317.00	-745,570.00	.00	.00	-745,570.00	.00
19-08-0005-720-000-032 BUILDING IMPROVEMENTS-DISTRIBUTION	1,212.00	.00	606.00	1,212.00	1,212.00	
19-08-0005-720-001-001 BUILDING IMPROVEMENT-NPHS	254,738.92	.00	.00	23,234.00	23,234.00	
19-08-0005-720-002-002 BUILDING IMPROVEMENTS-ADAMS	.00	.00	.00	24,857.37	24,857.37	
19-08-0005-720-003-003 BUILDING IMPROVEMENTS-BUFFALO	.00	.00	.00	31,910.00	31,910.00	
19-08-0005-720-004-004 BUILDING IMPROVEMENTS-MADISON	.00	.00	.00	48,884.00	48,884.00	
19-08-0005-720-007-007 BUILDING IMPROVEMENTS-LINCOLN	4,000.00	.00	.00	.00	.00	
19-08-0005-720-009-009 BUILDING IMPROVEMENTS-WASHINGTON	2,275.00	.00	.00	.00	.00	
19-08-0005-720-012-012 BUILDING IMPROVEMENTS-LINCOLN	70,553.00	.00	.00	.00	.00	
0005 BUILDING MODIFICATION	349,095.92	-745,570.00	606.00	130,097.37	-615,472.63	-.17
08 SPECIAL BUILDING FUND	18,796.00	-105,047.00	.00	105,047.00	.00	-1.00

Run Date 11/05/18 03:41 PM

North Platte Public School District

Page No 3

For 10/01/18 - 10/31/18

Variable Column Report

FJEXS01S

Periods 02 - 02

REPORT BY PROGRAM

Report by Program

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
09 QCPUF						
19-09-0001-010-000-000 OPERATING FNB CASH-QCPUF	891,305.26	.00	36,810.82	476,807.33	476,807.33	
19-09-0001-071-000-000 DUE TO/FROM GENERAL	33,394.00	.00	.00	.00	.00	
19-09-0001-900-000-000 RESERVED FUND BALANCE	-6,649.00	.00	.00	.00	.00	
19-09-0001-905-000-000 UNRESERVED FUND BALANCE	-1,113,847.82	.00	.00	-439,996.51	-439,996.51	
0001 BALANCE SHEET	-195,797.56	.00	36,810.82	36,810.82	36,810.82	
19-09-0002-091-000-000 (1110) PROPERTY TAXES-QCPUF	-59,192.30	973,220.00	-36,810.82	-36,810.82	936,409.18	-.04
0002 REVENUE	-59,192.30	973,220.00	-36,810.82	-36,810.82	936,409.18	-.04
19-09-0005-340-000-000 CONTRACTED SERVICES	246,331.80	.00	.00	.00	.00	
19-09-0005-340-000-001 CONTRACT SERVICES	.00	-10,000.00	.00	.00	-10,000.00	.00
19-09-0005-610-000-000 PRINCIPAL COSTS	.00	-838,490.00	.00	.00	-838,490.00	.00
19-09-0005-620-000-000 DEBT SERVICE INTEREST	.00	-124,730.00	.00	.00	-124,730.00	.00
19-09-0005-720-000-000 BUILDING REPAIR AND MAINTENANCE	2,009.06	.00	.00	.00	.00	
0005 BUILDING MODIFICATION	248,340.86	-973,220.00	.00	.00	-973,220.00	.00
09 QCPUF	-6,649.00	.00	.00	.00	.00	

Run Date 11/05/18 03:41 PM

North Platte Public School District

Page No 4

For 10/01/18 - 10/31/18

Variable Column Report

FJEXS01S

Periods 02 - 02

REPORT BY PROGRAM

Report by Program

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
10 COOPERATING FUND						
19-10-0001-010-000-000 CASH-COOPERATIVE FUND (FNB)	30,553.68	.00	4,063.00	27,351.81	27,351.81	
19-10-0001-031-000-000 DUE FROM/TO	-11,889.99	.00	-2,723.02	-4,370.95	-4,370.95	
19-10-0001-905-000-000 FUND BALANCE-UNRESERVED	-13,559.89	.00	.00	-12,743.31	-12,743.31	
0001 BALANCE SHEET	5,103.80	.00	1,339.98	10,237.55	10,237.55	
19-10-1100-111-000-045 SALARY-ELEMENTARY ART	2,862.86	.00	.00	.00	.00	
19-10-1100-210-000-045 HEALTH CARE-ELEMENTARY ART	455.99	.00	.00	.00	.00	
19-10-1100-220-000-045 FICA - ELEMENTARY ART	219.01	.00	.00	.00	.00	
19-10-1100-230-000-045 RETIREMENT-ELEMENTARY ART	282.79	.00	.00	.00	.00	
1100 REGULAR INSTRUCTION	3,820.65	.00	.00	.00	.00	
19-10-2210-090-000-000 ESU RECEIPTS	-375.00	.00	.00	-10,545.50	-10,545.50	
2210	-375.00	.00	.00	-10,545.50	-10,545.50	
19-10-2213-111-000-037 SALARY-CURRICULUM DIRECTOR	2,503.08	.00	1,276.58	2,553.16	2,553.16	
19-10-2213-221-000-037 FICA-TEACHING AND LEARNING	191.34	.00	93.58	191.17	191.17	
19-10-2213-231-000-037 RETIREMENT-CURRICULUM DIRECT	247.26	.00	126.10	252.20	252.20	
2213	2,941.68	.00	1,496.26	2,996.53	2,996.53	
19-10-3000-110-000-032 SALARY-CLERICAL COUNTY ADMIN	250.00	.00	125.00	250.00	250.00	
19-10-3000-210-000-032 HEALTH CARE-COUNTY SUPER	28.90	.00	14.81	28.13	28.13	
19-10-3000-220-000-032 FICA-COUNTY ADMIN	18.66	.00	9.31	18.65	18.65	
3000	297.56	.00	149.12	296.78	296.78	
19-10-6200-111-000-045 SALARY-ELEMENTARY ART	1,231.68	.00	.00	.00	.00	
19-10-6200-159-000-038 STIPEND-ESU SERVICE CREDIT	.00	-100,000.00	.00	.00	-100,000.00	.00
19-10-6200-210-000-045 HEALTH CARE-ELEMENTARY ART	198.68	.00	.00	.00	.00	
19-10-6200-220-000-045 FICA-ELEMENTARY ART	94.23	.00	.00	.00	.00	
19-10-6200-230-000-045 FICA-ELEMENTARY ART	121.66	.00	.00	.00	.00	
19-10-6200-580-000-038 PROF DEV-ESU SERVICE CREDIT	1,160.00	.00	.00	.00	.00	
6200 ESSA GRANT	2,806.25	-100,000.00	.00	.00	-100,000.00	.00
19-10-6210-151-000-000 STIPEND - ESU FUNDS	318.53	.00	891.46	891.46	891.46	
19-10-6210-211-000-000 HEALTH CARE-ESU FUNDS	31.13	.00	31.65	31.65	31.65	
19-10-6210-221-000-000 FICA-ESU FUNDS	23.93	.00	66.48	66.48	66.48	
19-10-6210-231-000-000 RETIREMENT-ESU FUNDS	31.47	.00	88.05	88.05	88.05	
6210 ESSA ACCOUNTABILITY	405.06	.00	1,077.64	1,077.64	1,077.64	
19-10-9000-090-000-000 NON-PROGRAM RECEIPTS	-15,000.00	100,000.00	-4,063.00	-4,063.00	95,937.00	-.04

Run Date 11/05/18 03:41 PM

North Platte Public School District

Page No 5

For 10/01/18 - 10/31/18

Variable Column Report

FJEXS01S

Periods 02 - 02

REPORT BY PROGRAM

Report by Program

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
10 COOPERATING FUND						
9000 X-NON PROGRAM REVENUE	-15,000.00	100,000.00	-4,063.00	-4,063.00	95,937.00	-.04
10 COOPERATING FUND	.00	.00	.00	.00	.00	

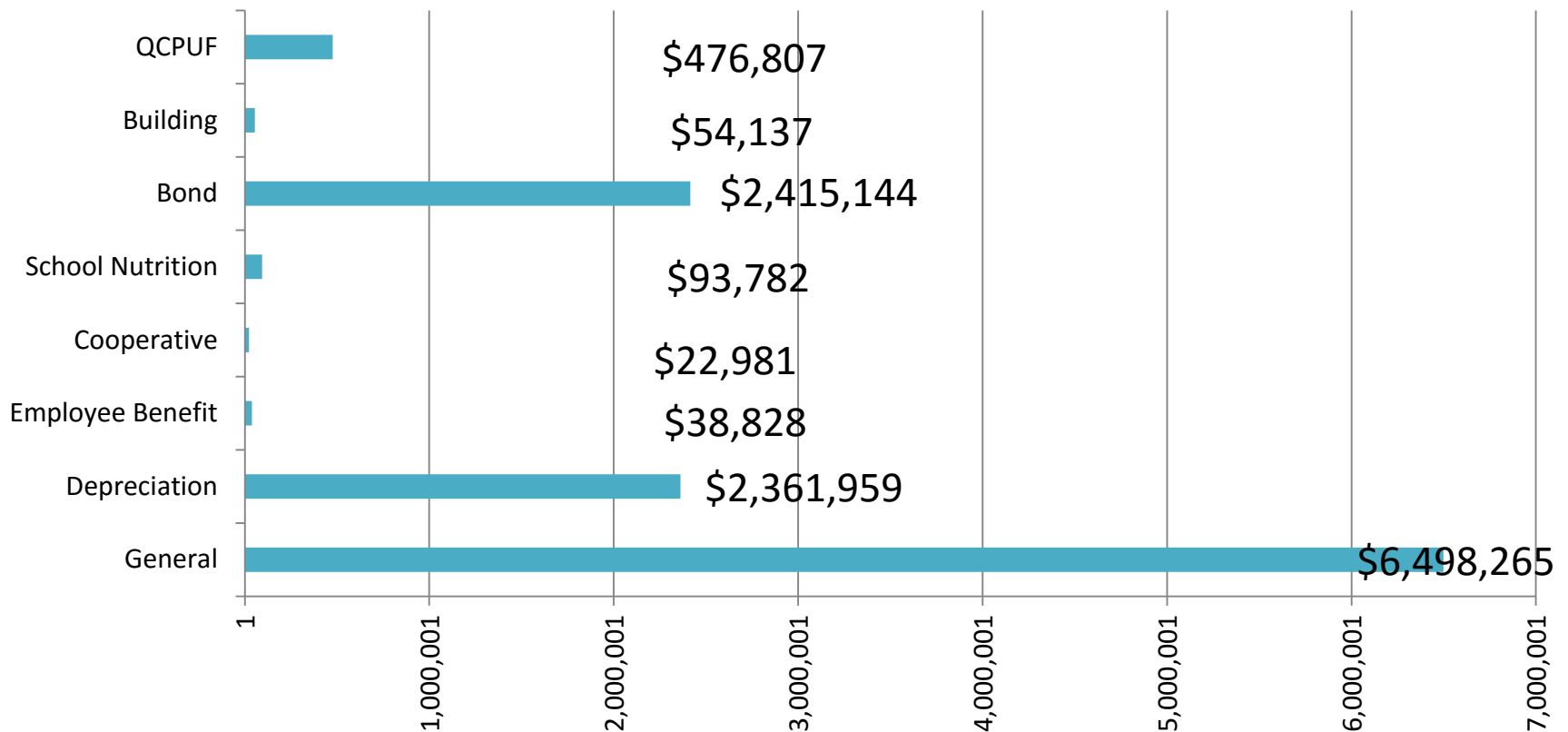
NORTH PLATTE PUBLIC SCHOOLS
CASH AND INVESTMENTS
October 31, 2018

Total Cash	<u>First</u>	<u>Nebraskaland</u>	<u>Wells Fargo</u>	<u>Other</u>	
GENERAL FUND					
Checking	4,920,818				4,920,818
NLAF				2,035,897	2,035,897
DEPRECIATION					
Checking		2,262,931			2,262,931
NLAF				117,607	117,607
EMPLOYEE BENEFIT					
Checking		26,938			26,938
Section 125 Funds		13,426			13,426
FIDUCIARY FUNDS					
Checking		1,397,391			1,397,391
NUTRITION					
Checking	190,143				190,143
BOND FUND					
Checking					-
BUILDING FUND					
Checking	54,137				54,137
QCPUF					
Checking	476,807				476,807
COOPERATING					
Checking	27,352				27,352
TOTAL CASH IN BANKS	<u>5,669,257</u>	<u>3,700,686</u>	<u>-</u>	<u>2,153,504</u>	<u>11,523,447</u>
	49.2%	32.1%		18.7%	
Cash On Hand					
General Fund					
Schools					\$ 50
McKinley					231
McKinley-Checking					40,000
Maintenance					200
Kids Klub					-
Total General Fund					<u>\$ 40,481</u>
Activity-Athletics					4,150
Cafeteria					825
Total Cash on Hand					<u>45,456</u>
Total Cash					<u><u>\$ 11,568,903</u></u>

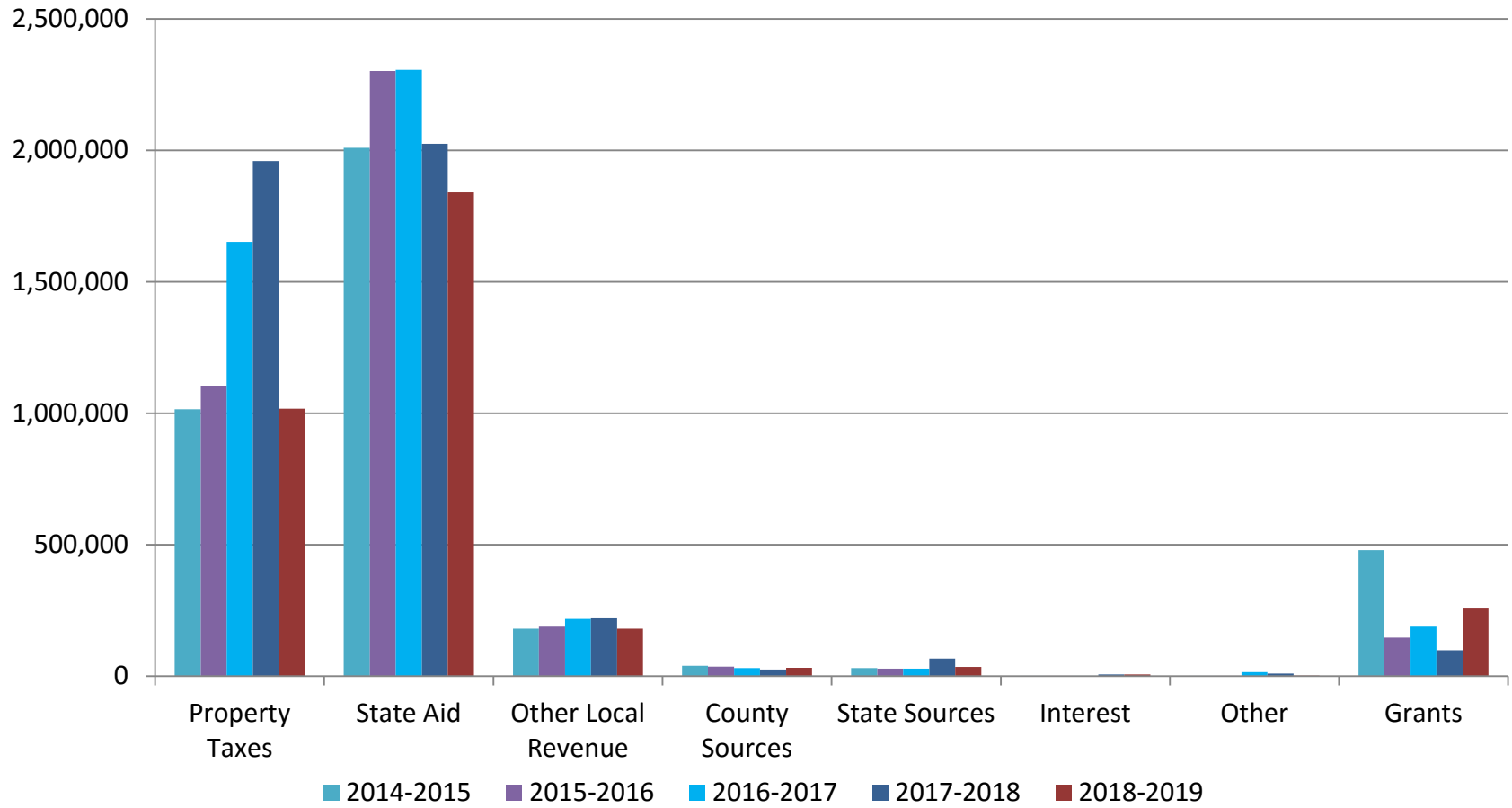
North Platte Public Schools
Balance Sheet – Total Net Assets
For the Two Month Period Ending October 31, 2018



2018-2019



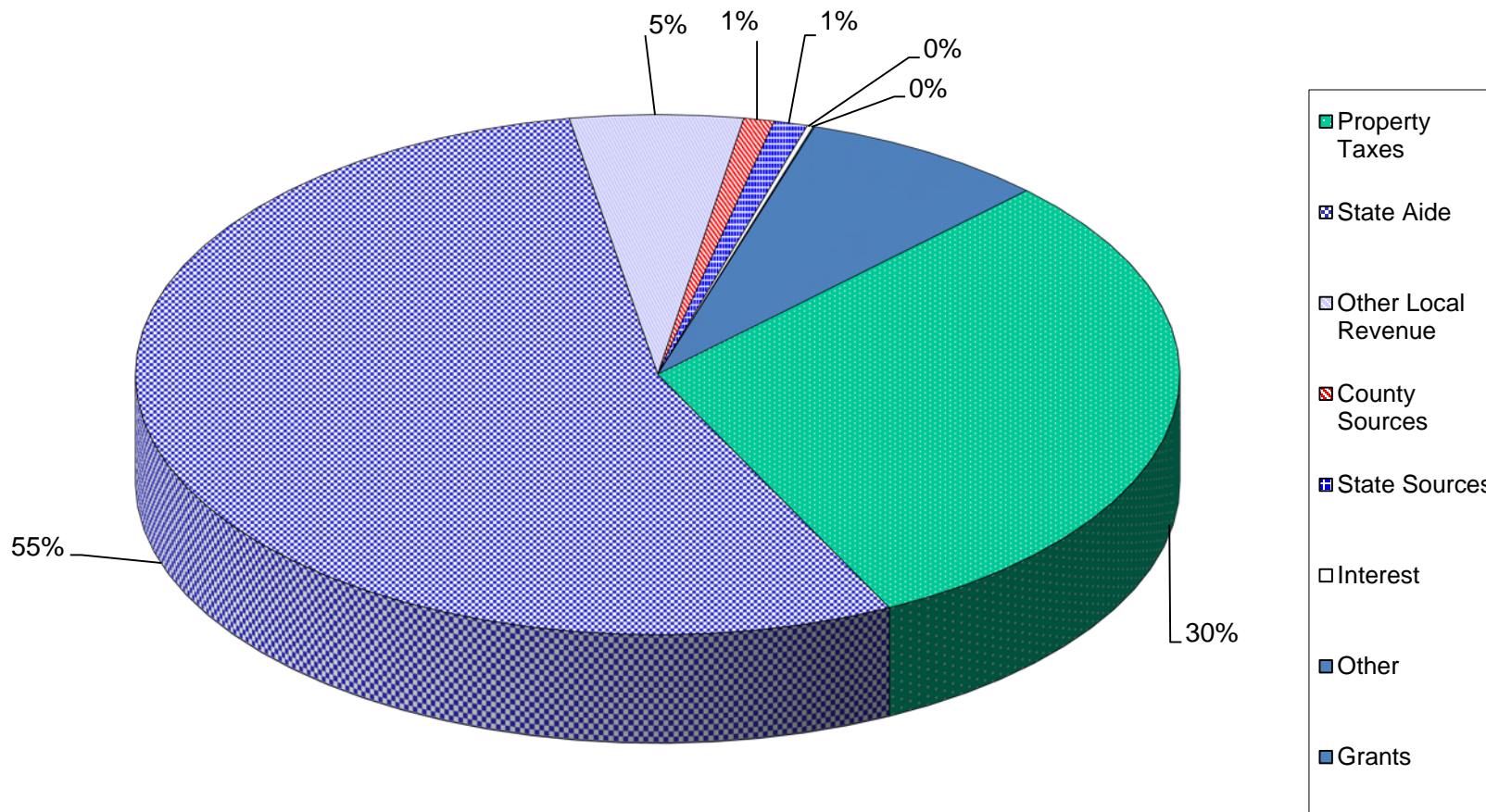
North Platte Public Schools
Revenue Comparison
For the Two Month Period Ending October 31



North Platte Public Schools

Revenue by Object Code

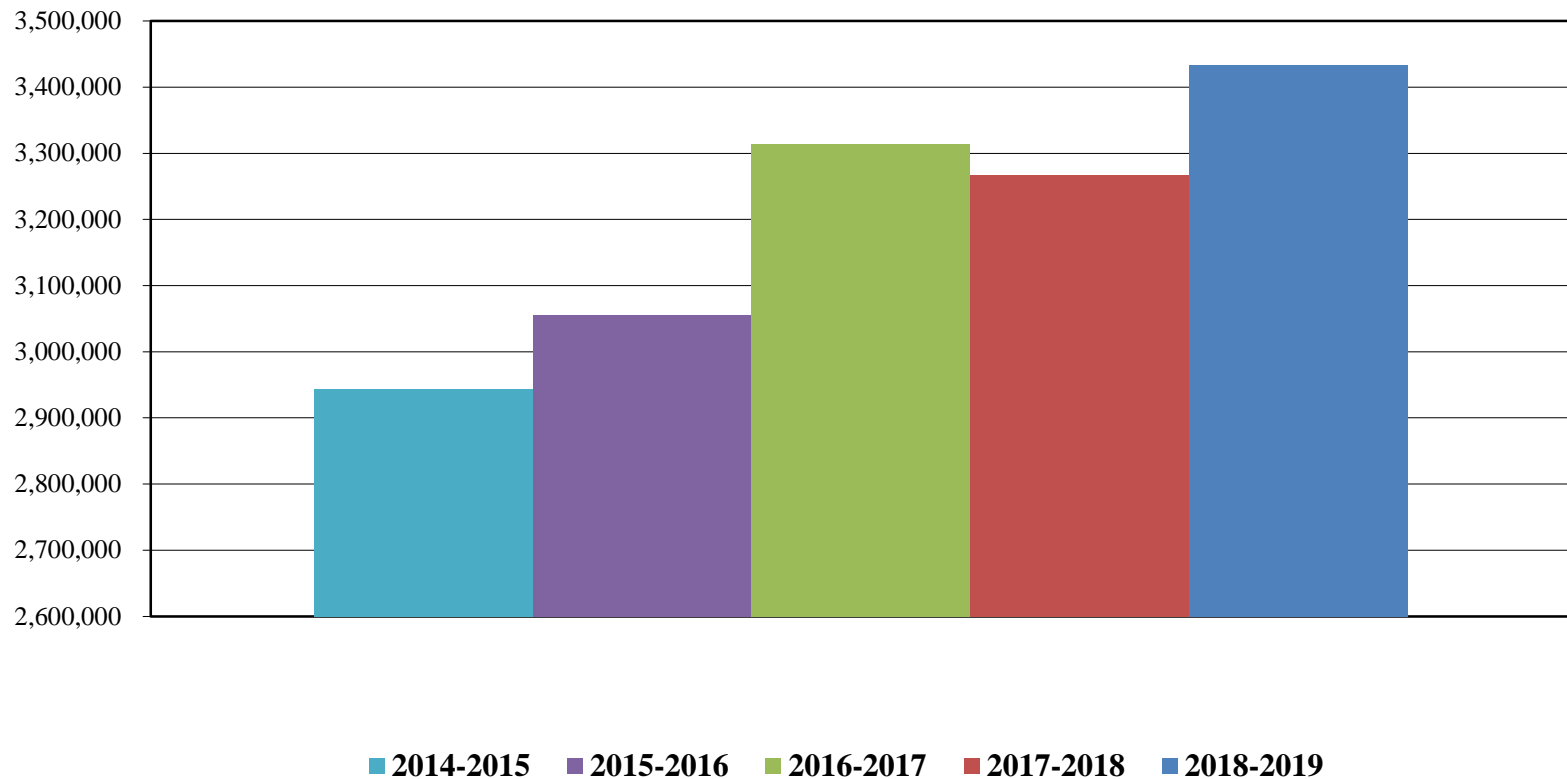
For the Two Month Period Ending October 31, 2018





North Platte Public Schools

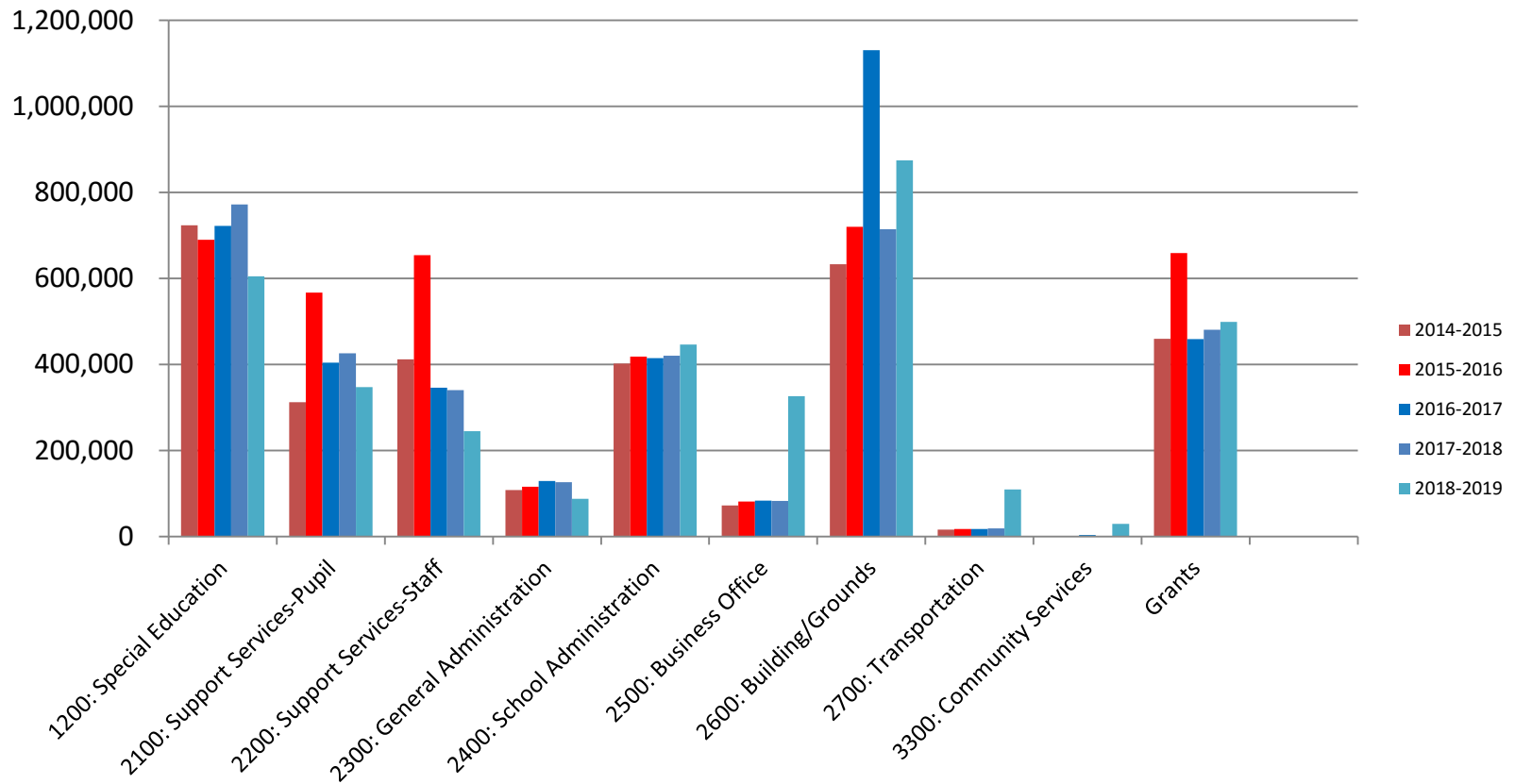
Comparison of Expense-1100: Instruction Only For the Two Month Period Ending October 31



North Platte Public Schools

Comparison of Expense by Discipline

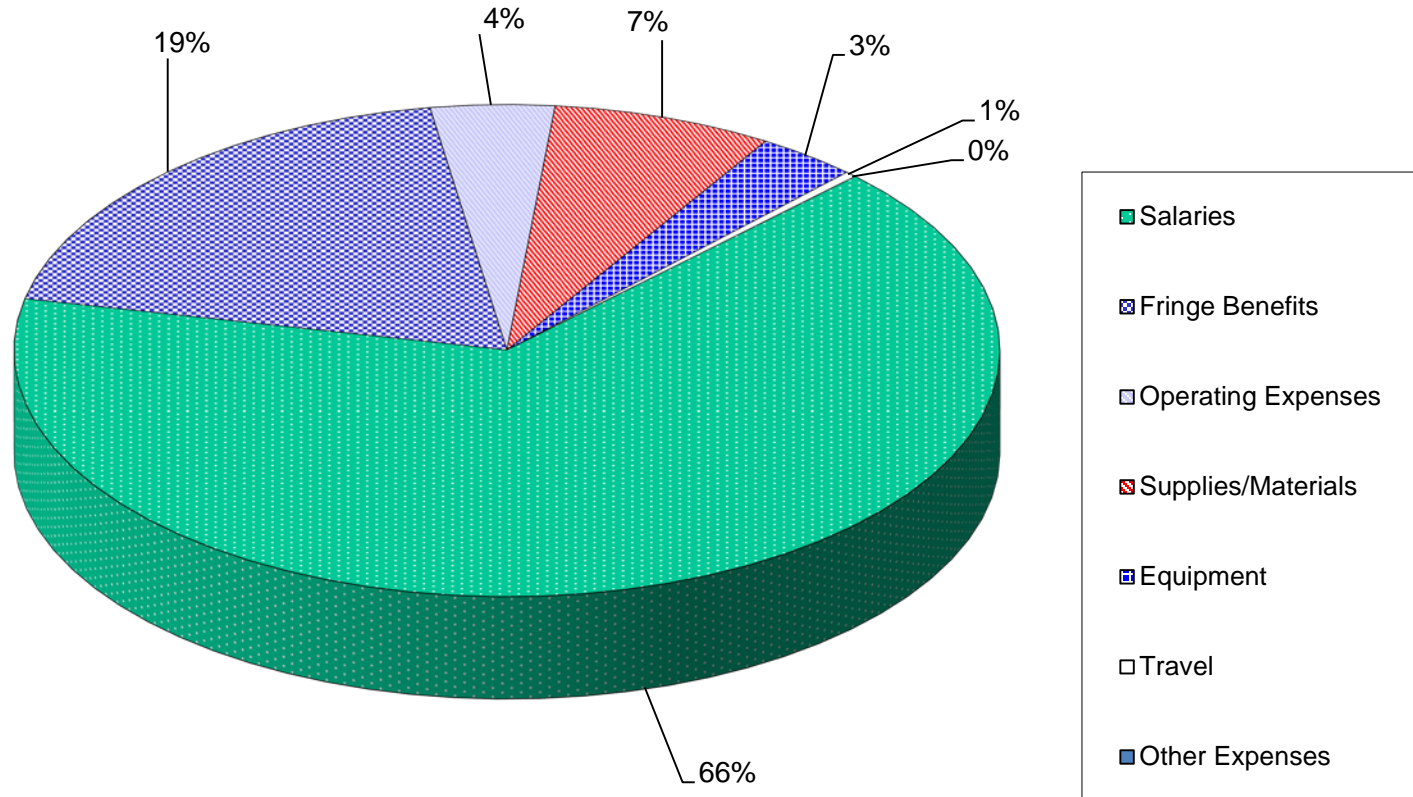
For the Two Month Period Ending October 31



North Platte Public Schools

Expenditures by Object Code

For the Two Month Period Ending October 31, 2018

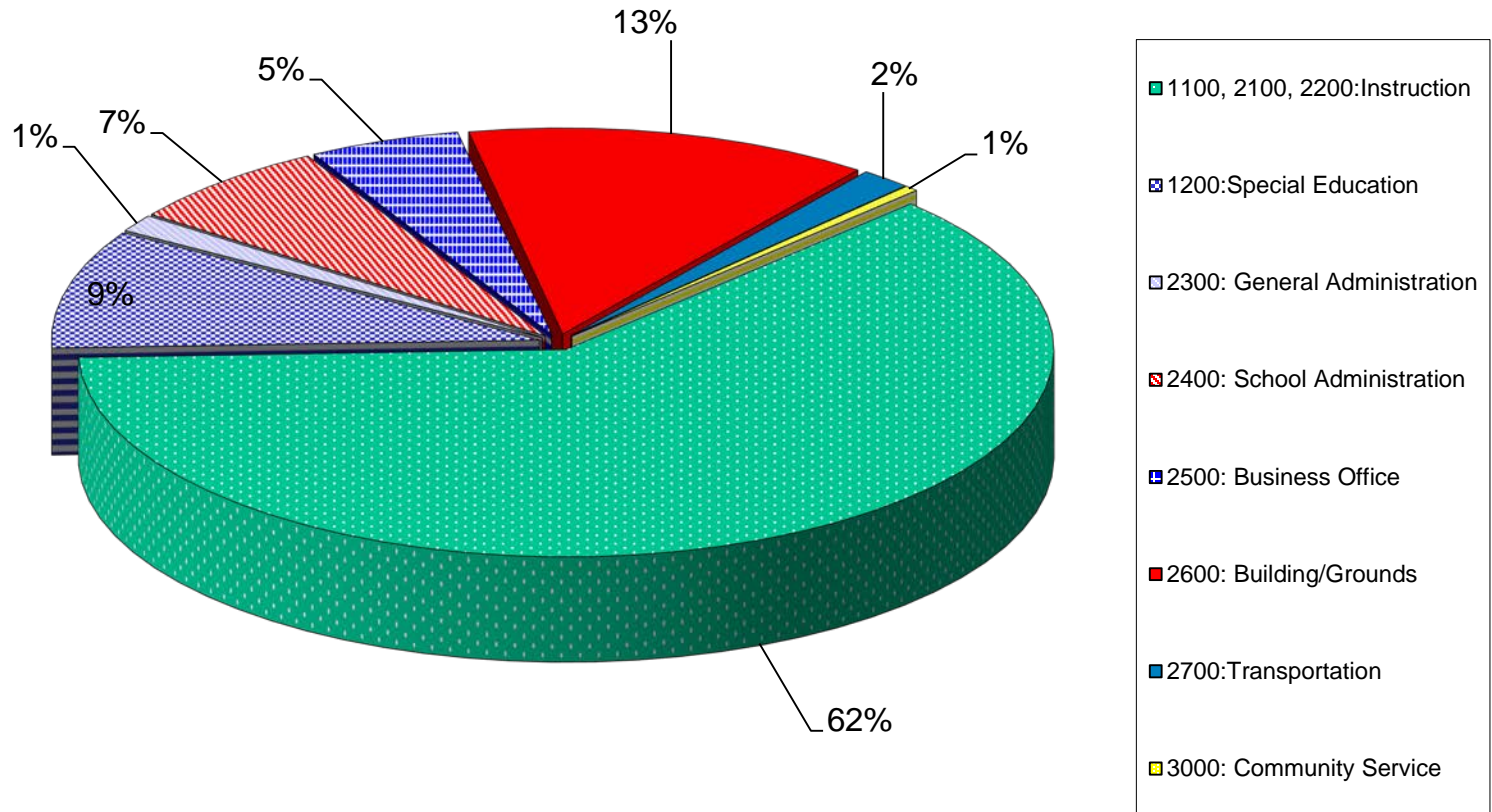


General Fund Expenditures excluding Grants

North Platte Public Schools

Expenditures by Discipline

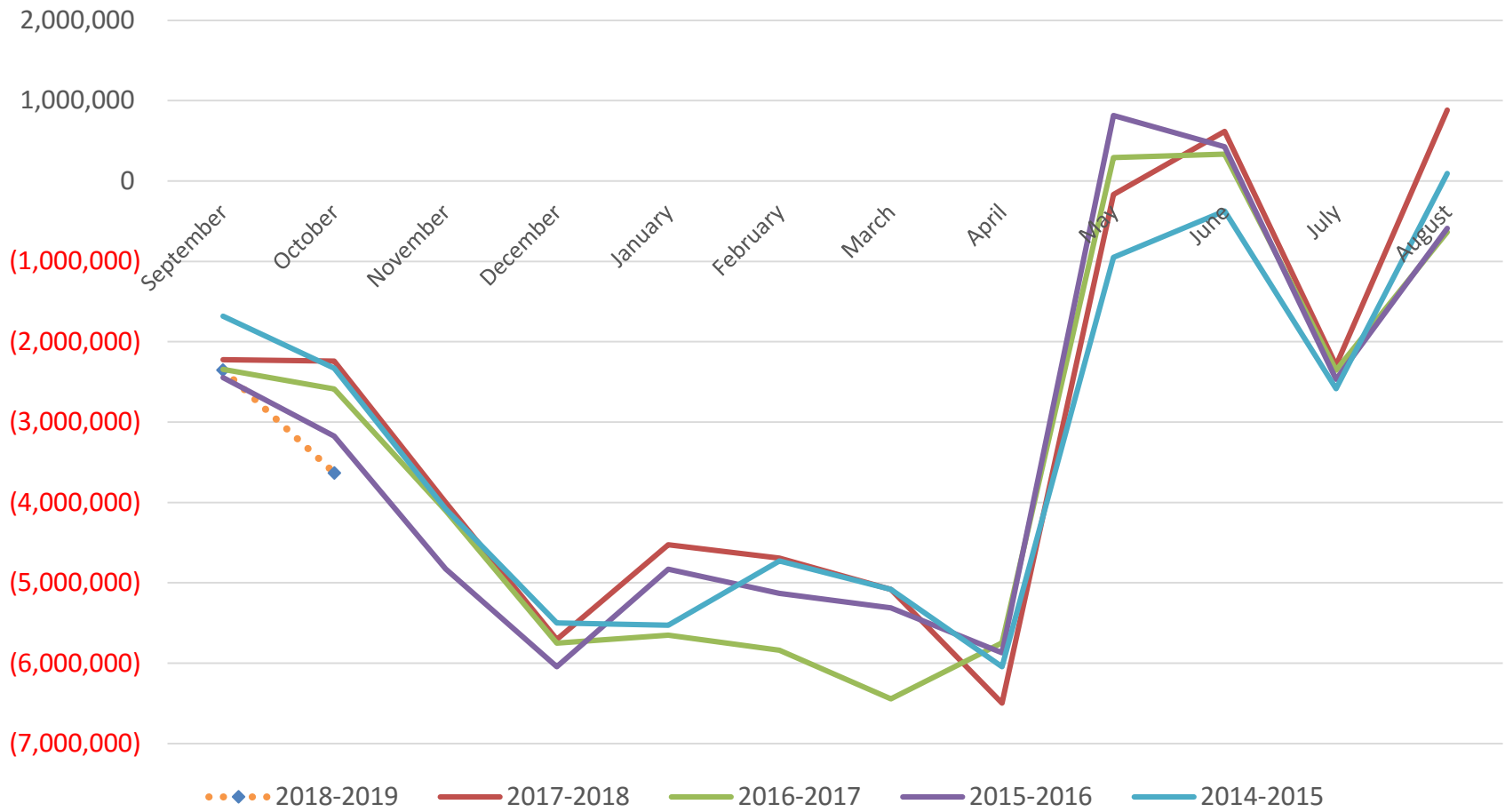
For the Two Month Period Ending October 31, 2018



General Fund Expenditures excluding grants

North Platte Public Schools

Monthly Cash Flow



**North Platte Public Schools
Operating Fund
October 2018**

Check No	Check Date	Vendor Name	Check Amount
	10/20/2018	Payroll	\$1,627,186.75
00003011	10/10/2018	NEBRASKA STATE TAX COMMISSIONER	\$85,365.67
00003015	10/10/2018	NEBRASKA RETIREMENT SYSTEMS	\$457,280.23
00003018	10/19/2018	AMERICAN FAMILY LIFE ASSURANCE CO.	\$6,861.03
00003019	10/19/2018	NEBRASKA CHILD SUPPORT PAYMENT CENTER	\$596.00
00003020	10/19/2018	NATIONWIDE	\$25,649.12
00003022	10/19/2018	INTERNAL REVENUE SERVICE	\$541,788.55
00623908	10/4/2018	CENTURYLINK	\$338.70
00623909	10/4/2018	DATASHIELD CORPORATION	\$87.00
00623910	10/4/2018	ELECTRICAL ENGINEERING & EQUIPMENT	\$1,363.46
00623911	10/4/2018	FAMILY SKILL BUILDING SERVICES INC	\$5,200.00
00623912	10/4/2018	MIDWEST CONNECT	\$2,340.08
00623913	10/4/2018	NORTHWESTERN PUBLIC SERVICE	\$592.20
00623914	10/4/2018	SCHOLASTIC BOOK CLUBS INC	\$1,869.24
00623915	10/4/2018	TOXIC GRAPHICS	\$139.13
00623916	10/10/2018	KELLEY SCRITSMIER BYRNE PC	\$990.25
00623917	10/10/2018	NORTHWESTERN PUBLIC SERVICE	\$1,090.86
00623918	10/10/2018	PROTEX CENTRAL INC	\$737.82
00623919	10/10/2018	US CELLULAR	\$430.92
00623920	10/10/2018	VERIZON WIRELESS	\$2,209.11
00623921	10/11/2018	US BANK	\$342,250.81
00623922	10/12/2018	GALLUP PRESS	\$2,000.00
00623923	10/12/2018	NORTH PLATTE POLICE DEPARTMENT	\$100.00
00623924	10/12/2018	NORTHWESTERN PUBLIC SERVICE	\$128.72
00623925	10/12/2018	NSIAAA	\$420.00
00623926	10/12/2018	TALX UC EXPRESS	\$738.73
00623927	10/17/2018	ASI	\$255.00
00623928	10/17/2018	CHARLIE'S NORTH PLATTE PLUMBING	\$167.00
00623929	10/17/2018	DANA F COLE & COMPANY LLC	\$19,040.00
00623930	10/17/2018	HINTON'S LOCK & ALARM	\$220.00
00623931	10/17/2018	MITCHELL DRYWALL	\$500.00
00623932	10/17/2018	NPPS SCHOOL NUTRITION PROGRAM	\$30,564.03
00623933	10/18/2018	NORTH PLATTE COMMUNITY PLAYHOUSE	\$50.00
00623934	10/19/2018	ACCELERATED RECEIVABLES SOLUTIONS	\$59.26
00623935	10/19/2018	ACCELERATED RECEIVABLES SOLUTIONS	\$489.64
00623936	10/19/2018	ACCELERATED RECEIVABLES SOLUTIONS	\$63.00
00623937	10/19/2018	ACCELERATED RECEIVABLES SOLUTIONS	\$125.05

00623938	10/19/2018	ACCELERATED RECEIVABLES SOLUTIONS	\$124.36
00623939	10/19/2018	BLUE CROSS/BLUE SHIELD OF NEBRASKA	\$231,495.90
00623940	10/19/2018	COLONIAL LIFE & ACCIDENT INS	\$630.01
00623941	10/19/2018	CREDIT MANAGEMENT SERVICES INC	\$413.50
00623942	10/19/2018	FLEX BENEFIT 125 PLAN	\$12,060.51
00623943	10/19/2018	GC SERVICES, LP	\$552.52
00623944	10/19/2018	MADISON NATIONAL LIFE	\$3,197.60
00623945	10/19/2018	NATIONAL INSURANCE SERVICES	\$4,278.20
00623946	10/19/2018	NORTH PLATTE PUBLIC SCHOOLS FOUNDATIO	\$394.00
00623947	10/19/2018	VISION SERVICE PLAN	\$2,911.00
00623948	10/19/2018	GREENE, MELISSA	\$208.92
00623949	10/23/2018	ESU COORDINATING COUNCIL	\$2,356.00
00623950	10/23/2018	REGION IV ELEMENTARY PRINCIPALS	\$975.00
00623951	10/24/2018	VERIZON WIRELESS	\$2,036.74
00623952	10/24/2018	WALMART COMMUNITIES	\$236.81
00623953	10/26/2018	CHAMBER OF COMMERCE	\$60.00
00623954	10/26/2018	ESU #16	\$2,437.50
00623955	10/26/2018	MID-PLAINS COMMUNITY COLLEGE	\$310.00
00623956	10/26/2018	NORTH PLATTE COMMUNITY PLAYHOUSE	\$100.00
00623957	10/30/2018	AMAZON.COM CORPORATE CREDIT	\$3,083.64
00623958	11/6/2018	ALPHA REHABILITATION PC	\$1,211.25
00623959	11/6/2018	AMAN, DANIELLE	\$246.65
00623960	11/6/2018	AMERICAN BUS SALES, LLC	\$2,520.00
00623961	11/6/2018	ANDERSON, KELLY	\$187.33
00623962	11/6/2018	BACKGROUND INVESTIGATION BUREAU, LLC	\$87.50
00623963	11/6/2018	BACON, ALEXIS	\$310.65
00623964	11/6/2018	BERGLUND, KATIE	\$148.95
00623965	11/6/2018	BIERFREUND, GLENDA	\$217.05
00623966	11/6/2018	BLOEDORN	\$1,241.66
00623967	11/6/2018	BUCHANAN, NICOLE	\$185.95
00623968	11/6/2018	BUSCHER, BRANDY	\$648.64
00623969	11/6/2018	BUSINESS TELECOMMUNICATION SYSTEMS IN	\$1,025.14
00623970	11/6/2018	CAREWORKS USA LTD	\$2,080.00
00623971	11/6/2018	CARLSON, VIKKI	\$515.57
00623972	11/6/2018	CAROLINA BIOLOGICAL SUPPLY	\$649.30
00623973	11/6/2018	CAUDY, LINDSAY	\$644.21
00623974	11/6/2018	CHESSMORE, KRISTI	\$61.43
00623975	11/6/2018	COBURN, LORI	\$116.17
00623976	11/6/2018	COHAGEN TRANSFER AND STORAGE	\$2,178.00
00623977	11/6/2018	CONNECTIONS INC EAP	\$1,102.52
00623978	11/6/2018	COPPER, CHRISTIE	\$57.06
00623979	11/6/2018	CRESCENT ELECTRIC	\$130.96

00623980	11/6/2018	DEERE CREDIT, INC	\$867.51
00623981	11/6/2018	EAKES OFFICE SOLUTIONS	\$13,336.66
00623982	11/6/2018	ELECTRICAL ENGINEERING & EQUIPMENT	\$83.65
00623983	11/6/2018	ESHLEMAN, TAMI	\$107.00
00623984	11/6/2018	ESU #16	\$26,295.76
00623985	11/6/2018	FAMILY SKILL BUILDING SERVICES INC	\$4,200.00
00623986	11/6/2018	FREDERICK, BROOKE	\$92.40
00623987	11/6/2018	G AND L BAND INSTR. REPAIR	\$278.00
00623988	11/6/2018	GLOBAL TELETHERAPY	\$6,281.75
00623989	11/6/2018	GOC, KELSIE	\$254.35
00623990	11/6/2018	HANSON, RON	\$100.00
00623991	11/6/2018	HASENAUER, EMILY ANN	\$171.50
00623992	11/6/2018	HAYES, CHARLES	\$52.11
00623993	11/6/2018	HENLINE, MARCIA	\$65.58
00623994	11/6/2018	HENRY, NICOLE	\$19.35
00623995	11/6/2018	HILD PROPANE	\$23.10
00623996	11/6/2018	HOMETOWN LEASING	\$2,412.60
00623997	11/6/2018	HUGHES, MARNIA	\$162.08
00623998	11/6/2018	HUMPHREYS, DELANA	\$310.65
00623999	11/6/2018	INSPECT TO MANAGE	\$235.00
00624000	11/6/2018	INTELLICOM COMPUTER CONSULTING	\$9,332.00
00624001	11/6/2018	KELN-FM - MIX 97 ONE	\$775.00
00624002	11/6/2018	KIDS FIRST PRESCHOOL	\$115.00
00624003	11/6/2018	KITTLE'S MUSIC	\$178.25
00624004	11/6/2018	LARSON, LORI	\$1,432.72
00624005	11/6/2018	LIVINGSTON, DIANE	\$143.34
00624006	11/6/2018	NORTH PLATTE, CITY OF	\$108.72
00624007	11/6/2018	PAXTON THE WOOD SOURCE	\$51.31
00624008	11/6/2018	PEPPER, J.W. & SON	\$519.94
00624009	11/6/2018	MADISON, BERNIE	\$27.90
00624010	11/6/2018	MATHESON TRI-GAS/LINWELD	\$580.75
00624011	11/6/2018	MCARTHUR, MERYL	\$253.14
00624012	11/6/2018	MENTZER OIL COMPANY	\$3,887.84
00624013	11/6/2018	MIDWEST CONNECT	\$4,534.22
00624014	11/6/2018	MILLER REPAIR LLC	\$14,459.00
00624015	11/6/2018	MILLER, JODI	\$17.07
00624016	11/6/2018	MITZI KRAMER WATER OPERATOR	\$1,200.00
00624017	11/6/2018	MOSAIC @ BETHPAGE VILLAGE	\$45,310.58
00624018	11/6/2018	MROCZEK, MARC	\$21.87
00624019	11/6/2018	NCECBVI	\$336.00
00624020	11/6/2018	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$1,135.00
00624021	11/6/2018	NE DOL/BOILER INSPECTION PROGRAM	\$60.00

00624022	11/6/2018	NEBRASKA CENTRAL EQUIPMENT INC	\$58.35
00624023	11/6/2018	NEBRASKA COMMUNITY FOUNDATION	\$3,537.00
00624024	11/6/2018	NEBRASKA FCCLA	\$30.00
00624025	11/6/2018	NEBRASKA HIGH SCHOOL PRESS ASSOC.	\$625.00
00624026	11/6/2018	NEKUDA, AMANDA	\$40.24
00624027	11/6/2018	NPPS SCHOOL NUTRITION PROGRAM	\$291.92
00624028	11/6/2018	O'BRIEN, MELANIE	\$1,410.00
00624029	11/6/2018	OCHS, KAREN	\$25.74
00624030	11/6/2018	ONE CALL CONCEPTS INC	\$10.92
00624031	11/6/2018	PLATTE VALLEY WOMEN'S HEALTHCARE, PC	\$80.00
00624032	11/6/2018	PRO PRINTING & GRAPHICS/THE COPY HOUSE	\$92.54
00624033	11/6/2018	PRO ROLLOFF LLC	\$1,066.70
00624034	11/6/2018	ROBINSON, MELISSA	\$40.22
00624035	11/6/2018	ROCHESTER MIDLAND	\$378.99
00624036	11/6/2018	RSVP (City of NP)	\$175.00
00624037	11/6/2018	RUDA, NIKI	\$226.39
00624038	11/6/2018	SABATKA, AMY	\$227.58
00624039	11/6/2018	SAM'S LAWN SERVICE	\$870.00
00624040	11/6/2018	SCHOLASTIC CLASSROOM MAGAZINES	\$108.90
00624041	11/6/2018	SIEGEL, JADE	\$46.60
00624042	11/6/2018	SIEGEL, REVA	\$45.67
00624043	11/6/2018	SIMANTS, CHRISTINA	\$75.22
00624044	11/6/2018	SKILES, DUANE D	\$3,700.00
00624045	11/6/2018	SPURLING, KELLI	\$305.20
00624046	11/6/2018	STREETER, LAURIE	\$26.16
00624047	11/6/2018	STREETER, MELINDA	\$121.21
00624048	11/6/2018	STRINGS N' THINGS INSTRUMENT REPAIR	\$75.00
00624049	11/6/2018	SYSCO LINCOLN	\$9,095.00
00624050	11/6/2018	TEGTMEIER, BRIAN	\$245.25
00624051	11/6/2018	TELEGRAPH	\$693.76
00624052	11/6/2018	THE FLOWER MARKET	\$37.44
00624053	11/6/2018	THOMPSON CO., THE	\$2,842.00
00624054	11/6/2018	TRI MARK HOCKENBERGS	\$4,389.70
00624055	11/6/2018	TWIN VALLEY COMMUNICATION	\$298.00
00624056	11/6/2018	UPPAL, TREVA	\$163.78
00624057	11/6/2018	WILD BILLS	\$726.00
00624058	11/6/2018	WILLEY, KASSANDRA	\$37.90
00624059	11/6/2018	CAREWORKS USA LTD	\$1,040.00
00624060	11/6/2018	CHILD & FAMILY THERAPY INSTITUTE OF NE	\$3,900.00
00624061	11/6/2018	JONESON, BRETT	\$71.62
00624062	11/6/2018	MIKE'S TEMP AGENCY	\$100.00
00624063	11/6/2018	O'BRIEN, MELANIE	\$1,035.00

00624064	11/6/2018	SANDOVAL CONCRETE	\$10,434.00
00624065	11/6/2018	CHROMY, SHELLY	\$133.53
00624066	11/6/2018	FICKEL, DAWN	\$107.77
00624067	11/6/2018	JAHNKE, BRIAN	\$194.57
00624068	11/6/2018	MILLER, JODI	\$38.53
00624069	11/6/2018	OCHS, KAREN	\$190.56
00624070	11/6/2018	SCHAUB, TRACY	\$41.58
00624071	11/6/2018	VENCILL, CHRISTINA	\$95.37
00624072	11/6/2018	WERNER, AMY	\$143.06
00624073	11/6/2018	WILLEY, KASSANDRA	\$57.80
Grand Total:			4,010,320.56

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 1

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	36,950.00	.00	.00	.00	36,950.00	.00
112 PARAPROFESSIONALS	40,800.00	.00	2,053.38	2,822.56	37,977.44	6.92
123 SUBSTITUTE TEACHERS	51,800.00	.00	.00	.00	51,800.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	2,076.75	-2,076.75	.00
211 HEALTH CARE PROFESSIONAL	9,500.98	.00	.00	162.46	9,338.52	1.71
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	106.75	126.67	-126.67	.00
220 FICA NON INSTRUCTIONAL	35,994.00	.00	.00	.00	35,994.00	.00
221 FICA PROFESSIONAL	.00	.00	.00	153.58	-153.58	.00
222 FICA PARAPROFESSIONAL	.00	.00	138.34	194.25	-194.25	.00
231 RETIREMENT PROFESSIONAL	.00	.00	.00	205.17	-205.17	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	59.32	65.64	-65.64	.00
260 LIFE INSURANCE	414,800.00	.00	.00	.00	414,800.00	.00
281 HEALTH BENEFITS FOR TEACHERS	78,184.00	.00	.00	.00	78,184.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	23,000.00	-23,000.00	.00
000 DISTRICT WIDE	668,028.98	.00	2,357.79	28,807.08	639,221.90	4.31

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 2

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	3,422,235.15	.00	279,927.85	567,438.05	2,854,797.10	16.58
112 PARAPROFESSIONALS	39,902.00	.00	2,190.90	3,965.81	35,936.19	9.94
123 SUBSTITUTE TEACHERS	100,000.00	.00	10,945.00	15,330.00	84,670.00	15.33
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	154.00	379.00	-379.00	.00
211 HEALTH CARE PROFESSIONAL	353,493.83	.00	19,987.52	39,998.71	313,495.12	11.32
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	65.50	77.33	-77.33	.00
220 FICA NON INSTRUCTIONAL	318,584.00	.00	.00	.00	318,584.00	.00
221 FICA PROFESSIONAL	.00	.00	21,598.01	43,796.22	-43,796.22	.00
222 FICA PARAPROFESSIONAL	.00	.00	167.60	303.39	-303.39	.00
223 FICA SUBSTITUTES	.00	.00	832.57	1,167.20	-1,167.20	.00
230 RETIREMENT NON INSTRUCTIONAL	423,265.39	.00	.00	.00	423,265.39	.00
231 RETIREMENT PROFESSIONAL	.00	.00	27,687.21	56,130.37	-56,130.37	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	134.37	264.55	-264.55	.00
233 RETIREMENT SUBS	.00	.00	170.41	234.13	-234.13	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	18,978.34	37,956.68	-37,956.68	.00
340 OTHER PROFESSIONAL SERVICES	11,550.00	.00	189.26	518.82	11,031.18	4.49
580 TRAVEL:MEAL,HOTEL,RENTAL	2,500.00	.00	473.04	473.04	2,026.96	18.92
610 GENERAL SUPPLIES	110,000.00	-19,568.20	19,949.13	35,991.23	93,576.97	14.93
612 COPY COST	30,000.00	.00	.00	264.90	29,735.10	.88
640 BOOKS/PERIODICALS	4,000.00	.00	.00	.00	4,000.00	.00
733 FURNITURE AND FIXTURES	68,000.00	.00	31,623.31	38,379.13	29,620.87	56.44
890 MISCELLANEOUS EXPENDITURES	20,000.00	.00	351.79	1,301.35	18,698.65	6.51
001 HIGH SCHOOL	4,903,530.37	-19,568.20	435,425.81	843,969.91	4,079,128.66	16.81

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 3

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	2,059,971.50	.00	175,975.10	353,687.78	1,706,283.72	17.17
112 PARAPROFESSIONALS	15,300.00	.00	1,496.06	2,948.76	12,351.24	19.27
123 SUBSTITUTE TEACHERS	45,000.00	.00	4,852.50	8,808.00	36,192.00	19.57
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	478.73	478.73	-478.73	.00
210 HEALTH CARE NON-INSTRUCTIONAL	12,400.00	.00	.00	.00	12,400.00	.00
211 HEALTH CARE PROFESSIONAL	327,000.00	.00	7,956.55	15,884.22	311,115.78	4.86
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	405.94	806.50	-806.50	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	9.10	17.29	-17.29	.00
220 FICA NON INSTRUCTIONAL	166,821.00	.00	.00	.00	166,821.00	.00
221 FICA PROFESSIONAL	.00	.00	14,203.09	28,512.60	-28,512.60	.00
222 FICA PARAPROFESSIONAL	.00	.00	99.70	195.67	-195.67	.00
223 FICA SUBSTITUTES	.00	.00	370.41	672.44	-672.44	.00
230 RETIREMENT NON INSTRUCTIONAL	204,992.00	.00	.00	.00	204,992.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	17,429.75	34,983.78	-34,983.78	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	147.78	291.27	-291.27	.00
233 RETIREMENT SUBS	.00	.00	54.58	164.76	-164.76	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	17,266.87	34,533.74	-34,533.74	.00
333 MILEAGE STAFF	800.00	.00	.00	310.65	489.35	38.83
580 TRAVEL:MEAL,HOTEL,RENTAL	700.00	.00	140.93	176.20	523.80	25.17
610 GENERAL SUPPLIES	68,043.00	4,556.15	11,638.75	15,685.85	47,801.00	29.75
612 COPY COST	18,000.00	.00	76.40	152.80	17,847.20	.85
733 FURNITURE AND FIXTURES	14,000.00	.00	.00	5,490.00	8,510.00	39.21
890 MISCELLANEOUS EXPENDITURES	.00	350.00	506.31	906.31	-1,256.31	.00
002 ADAMS MIDDLE SCHOOL	2,933,027.50	4,906.15	253,108.55	504,707.35	2,423,414.00	17.37

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 4

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	473,332.00	.00	44,167.11	91,397.98	381,934.02	19.31
112 PARAPROFESSIONALS	21,940.47	.00	2,846.75	6,141.99	15,798.48	27.99
123 SUBSTITUTE TEACHERS	18,000.00	.00	5,360.00	7,225.00	10,775.00	40.14
210 HEALTH CARE NON-INSRUCTIONAL	7,878.45	.00	.00	.00	7,878.45	.00
211 HEALTH CARE PROFESSIONAL	50,796.32	.00	2,106.97	4,014.87	46,781.45	7.90
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	250.60	494.11	-494.11	.00
220 FICA NON INSTRUCTIONAL	40,930.26	.00	.00	.00	40,930.26	.00
221 FICA PROFESSIONAL	.00	.00	3,592.86	7,443.84	-7,443.84	.00
222 FICA PARAPROFESSIONAL	.00	.00	198.87	431.50	-431.50	.00
223 FICA SUBSTITUTES	.00	.00	410.04	552.71	-552.71	.00
230 RETIREMENT NON INSTRUCTIONAL	48,921.43	.00	.00	.00	48,921.43	.00
231 RETIREMENT PROFESSIONAL	.00	.00	4,362.72	9,028.08	-9,028.08	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	281.19	606.69	-606.69	.00
233 RETIREMENT SUBS	.00	.00	23.70	23.70	-23.70	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	4,968.58	10,143.64	-10,143.64	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	70.00	.00	8.01	49.51	20.49	70.73
610 GENERAL SUPPLIES	19,942.00	2,787.08	1,772.13	4,431.49	12,723.43	36.20
612 COPY COST	7,000.00	.00	.00	1,163.17	5,836.83	16.62
625 CONSUMABLES	1,300.00	.00	.00	.00	1,300.00	.00
733 FURNITURE AND FIXTURS	12,500.00	.00	.00	.00	12,500.00	.00
890 MISCELLANEOUR EXPENDITURES	.00	.00	133.89	430.25	-430.25	.00
003 BUFFALO ELEMENTARY	702,610.93	2,787.08	70,483.42	143,578.53	556,245.32	20.83

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 5

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	986,041.00	.00	81,051.01	163,412.08	822,628.92	16.57
112 PARAPROFESSIONALS	14,118.30	.00	1,275.30	2,630.10	11,488.20	18.63
123 SUBSTITUTE TEACHERS	17,000.00	.00	1,440.00	1,620.00	15,380.00	9.53
210 HEALTH CARE NON-INSRUCTIONAL	18,600.00	.00	.00	.00	18,600.00	.00
211 HEALTH CARE PROFESSIONAL	137,042.68	.00	4,607.06	9,221.46	127,821.22	6.73
220 FICA NON INSTRUCTIONAL	76,515.10	.00	.00	.00	76,515.10	.00
221 FICA PROFESSIONAL	.00	.00	6,437.52	12,975.69	-12,975.69	.00
222 FICA PARAPROFESSIONAL	.00	.00	97.56	201.20	-201.20	.00
223 FICA SUBSTITUTES	.00	.00	110.16	123.93	-123.93	.00
230 RETIREMENT NON INSTRUCTIONAL	98,793.20	.00	.00	.00	98,793.20	.00
231 RETIREMENT PROFESSIONAL	.00	.00	8,006.07	15,648.32	-15,648.32	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	125.97	259.79	-259.79	.00
233 RETIREMENT SUBS	.00	.00	5.93	5.93	-5.93	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	6,212.57	12,425.14	-12,425.14	.00
340 OTHER PROFESSIONAL SERVICES	790.00	.00	.00	.00	790.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	2,000.00	.00	4.93	4.93	1,995.07	.25
610 GENERAL SUPPLIES	48,453.00	3,291.24	849.35	3,151.09	42,010.67	13.30
612 COPY COST	10,000.00	.00	492.10	492.10	9,507.90	4.92
733 FURNITURE AND FIXTURS	21,705.00	.00	.00	.00	21,705.00	.00
734 TECHNOLGOY HARDWARE	930.00	.00	.00	.00	930.00	.00
890 MISCELLANEOUR EXPENDITURES	2,000.00	.00	.00	480.42	1,519.58	24.02
004 MADISON MIDDLE SCHOOL	1,433,988.28	3,291.24	110,715.53	222,652.18	1,208,044.86	15.76

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 6

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	651,060.00	.00	60,136.35	120,272.70	530,787.30	18.47
112 PARAPROFESSIONALS	34,118.30	.00	2,634.28	5,377.82	28,740.48	15.76
123 SUBSTITUTE TEACHERS	26,000.00	.00	640.00	820.00	25,180.00	3.15
210 HEALTH CARE NON-INSRUCTIONAL	7,579.05	.00	.00	.00	7,579.05	.00
211 HEALTH CARE PROFESSIONAL	75,297.00	.00	2,701.95	5,259.76	70,037.24	6.99
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	409.80	812.58	-812.58	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	6.00	6.00	-6.00	.00
220 FICA NON INSTRUCTIONAL	56,752.00	.00	.00	.00	56,752.00	.00
221 FICA PROFESSIONAL	.00	.00	4,739.60	9,478.66	-9,478.66	.00
222 FICA PARAPROFESSIONAL	.00	.00	184.21	376.25	-376.25	.00
223 FICA SUBSTITUTES	.00	.00	48.22	61.99	-61.99	.00
230 RETIREMENT NON INSTRUCTIONAL	67,767.00	.00	.00	.00	67,767.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	5,940.20	11,880.36	-11,880.36	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	260.21	531.21	-531.21	.00
233 RETIREMENT SUBS	.00	.00	9.84	9.84	-9.84	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	5,975.07	11,950.14	-11,950.14	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	200.22	200.22	-200.22	.00
610 GENERAL SUPPLIES	28,315.00	.00	5,450.29	8,103.54	20,211.46	28.62
612 COPY COST	10,000.00	.00	226.96	233.86	9,766.14	2.34
625 CONSUMABLES	500.00	.00	.00	.00	500.00	.00
733 FURNITURE AND FIXTURS	2,000.00	.00	818.68	818.68	1,181.32	40.93
890 MISCELLANEOUR EXPENDITURES	.00	.00	184.01	235.12	-235.12	.00
005 CODY ELEMENTARY	959,388.35	.00	90,565.89	176,428.73	782,959.62	18.39

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 7

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
110 CLERICAL_BUSDRIVERS	.00	.00	926.44	1,921.58	-1,921.58	.00
111 TEACHERS/PROFESSIONALS	921,166.00	.00	76,363.71	152,792.17	768,373.83	16.59
112 PARAPROFESSIONALS	48,012.00	.00	1,188.38	2,405.06	45,606.94	5.01
123 SUBSTITUTE TEACHERS	30,000.00	.00	1,730.00	2,030.00	27,970.00	6.77
210 HEALTH CARE NON-INSTRUCTIONAL	45,195.00	.00	.00	.00	45,195.00	.00
211 HEALTH CARE PROFESSIONAL	69,396.00	.00	4,044.57	8,438.94	60,957.06	12.16
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	241.04	483.60	-483.60	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	15.93	15.93	-15.93	.00
220 FICA NON INSTRUCTIONAL	79,029.00	.00	70.87	147.00	78,882.00	.19
221 FICA PROFESSIONAL	.00	.00	6,068.38	12,040.60	-12,040.60	.00
222 FICA PARAPROFESSIONAL	.00	.00	83.56	169.40	-169.40	.00
223 FICA SUBSTITUTES	.00	.00	131.34	154.29	-154.29	.00
230 RETIREMENT NON INSTRUCTIONAL	93,455.00	.00	91.51	189.81	93,265.19	.20
231 RETIREMENT PROFESSIONAL	.00	.00	7,543.07	15,092.54	-15,092.54	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	117.38	237.56	-237.56	.00
233 RETIREMENT SUBS	.00	.00	31.60	31.60	-31.60	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	6,934.02	13,404.94	-13,404.94	.00
580 TRAVEL;MEAL,HOTEL,RENTAL	250.00	.00	.00	.00	250.00	.00
610 GENERAL SUPPLIES	20,756.00	499.66	6,937.53	7,707.06	12,549.28	39.54
612 COPY COST	20,000.00	.00	.00	.00	20,000.00	.00
625 CONSUMABLES	10,000.00	.00	.00	.00	10,000.00	.00
733 FURNITURE AND FIXTURES	2,500.00	.00	1,929.48	1,929.48	570.52	77.18
006 JEFFERSON ELEMENTARY	1,339,759.00	499.66	114,448.81	219,191.56	1,120,067.78	16.40

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 8

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	608,941.00	.00	51,742.81	104,088.80	504,852.20	17.09
112 PARAPROFESSIONALS	17,980.46	.00	1,369.85	2,889.91	15,090.55	16.07
123 SUBSTITUTE TEACHERS	12,000.00	.00	1,260.00	1,260.00	10,740.00	10.50
210 HEALTH CARE NON-INSRUNCTIONAL	6,499.00	.00	.00	.00	6,499.00	.00
211 HEALTH CARE PROFESSIONAL	69,396.00	.00	3,238.06	6,262.29	63,133.71	9.02
220 FICA NON INSTRUCTIONAL	52,275.00	.00	.00	.00	52,275.00	.00
221 FICA PROFESSIONAL	.00	.00	4,220.29	8,490.19	-8,490.19	.00
222 FICA PARAPROFESSIONAL	.00	.00	104.79	221.07	-221.07	.00
223 FICA SUBSTITUTES	.00	.00	96.39	96.39	-96.39	.00
230 RETIREMENT NON INSTRUCTIONAL	61,927.00	.00	.00	.00	61,927.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	5,111.06	10,281.65	-10,281.65	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	135.31	285.46	-285.46	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	4,800.06	9,600.12	-9,600.12	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	300.00	.00	226.44	226.44	73.56	75.48
610 GENERAL SUPPLIES	31,511.00	138.88	3,297.34	3,695.72	27,676.40	12.17
612 COPY COST	10,000.00	.00	.00	.00	10,000.00	.00
625 CONSUMABLES	3,107.00	.00	.00	.00	3,107.00	.00
733 FURNITURE AND FIXTURS	7,000.00	.00	-4,807.44	4,807.44	2,192.56	68.68
890 MISCELLANEOUR EXPENDITURES	.00	.00	946.50	1,936.66	-1,936.66	.00
007 LINCOLN ELEMENTARY	880,936.46	138.88	71,741.46	154,142.14	726,655.44	17.51

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 9

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	675,819.00	.00	60,105.59	120,610.64	555,208.36	17.85
112 PARAPROFESSIONALS	23,428.00	.00	992.71	1,573.26	21,854.74	6.72
123 SUBSTITUTE TEACHERS	20,000.00	.00	1,396.25	1,756.25	18,243.75	8.78
210 HEALTH CARE NON-INSRUCTIONAL	6,200.00	.00	.00	.00	6,200.00	.00
211 HEALTH CARE PROFESSIONAL	63,196.00	.00	2,652.21	5,189.06	58,006.94	8.21
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	21.89	21.89	-21.89	.00
220 FICA NON INSTRUCTIONAL	56,544.00	.00	.00	.00	56,544.00	.00
221 FICA PROFESSIONAL	.00	.00	4,863.79	9,758.42	-9,758.42	.00
222 FICA PARAPROFESSIONAL	.00	.00	75.94	120.35	-120.35	.00
223 FICA SUBSTITUTES	.00	.00	106.36	133.90	-133.90	.00
230 RETIREMENT NON INSTRUCTIONAL	66,755.00	.00	.00	.00	66,755.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	5,937.13	11,913.71	-11,913.71	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	98.06	155.41	-155.41	.00
233 RETIREMENT SUBS	.00	.00	49.01	49.01	-49.01	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	5,975.07	11,950.14	-11,950.14	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	4.06	4.06	-4.06	.00
610 GENERAL SUPPLIES	34,190.00	777.45	4,916.41	6,387.53	27,025.02	20.96
612 COPY COST	12,000.00	.00	492.18	502.13	11,497.87	4.18
625 CONSUMABLES	1,000.00	.00	118.14	118.14	881.86	11.81
733 FURNITURE AND FIXTURS	8,000.00	.00	.00	.00	8,000.00	.00
890 MISCELLANEOUR EXPENDITURES	.00	.00	.00	173.55	-173.55	.00
009 WASHINGTON ELEMENTARY	967,132.00	777.45	87,804.80	170,417.45	795,937.10	17.70

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 10

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	579,009.00	.00	55,025.08	111,452.26	467,556.74	19.25
112 PARAPROFESSIONALS	43,590.96	.00	4,060.28	8,173.28	35,417.68	18.75
123 SUBSTITUTE TEACHERS	10,000.00	.00	1,050.00	1,050.00	8,950.00	10.50
210 HEALTH CARE NON-INSRUCTIONAL	19,505.00	.00	.00	.00	19,505.00	.00
211 HEALTH CARE PROFESSIONAL	63,495.00	.00	3,161.17	6,334.83	57,160.17	9.98
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	373.22	747.69	-747.69	.00
220 FICA NON INSTRUCTIONAL	51,120.00	.00	.00	.00	51,120.00	.00
221 FICA PROFESSIONAL	.00	.00	4,573.74	9,253.69	-9,253.69	.00
222 FICA PARAPROFESSIONAL	.00	.00	283.15	570.44	-570.44	.00
223 FICA SUBSTITUTES	.00	.00	80.35	80.35	-80.35	.00
230 RETIREMENT NON INSTRUCTIONAL	61,498.00	.00	.00	.00	61,498.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	5,435.27	11,009.04	-11,009.04	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	401.06	807.33	-807.33	.00
233 RETIREMENT SUBS	.00	.00	74.10	74.10	-74.10	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	6,116.74	12,233.48	-12,233.48	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	26.22	-26.22	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	.00	107.95	392.05	21.59
610 GENERAL SUPPLIES	9,000.00	31.20	1,040.24	1,866.53	7,102.27	21.09
612 COPY COST	10,000.00	.00	.00	.00	10,000.00	.00
625 CONSUMABLES	4,000.00	.00	.00	.00	4,000.00	.00
733 FURNITURE AND FIXTURS	4,000.00	69.44	5,052.89	5,052.89	-1,122.33	128.06
734 TECHNOLGOY HARDWARE	2,000.00	1,245.00	.00	.00	755.00	62.25
890 MISCELLANEOUR EXPENDITURES	2,727.00	.00	.00	52.35	2,674.65	1.92
010 MCDONALD ELEMENTARY	860,444.96	1,345.64	86,727.29	168,892.43	690,206.89	19.78

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 11

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	664,364.00	.00	56,225.83	112,451.66	551,912.34	16.93
112 PARAPROFESSIONALS	37,822.94	.00	2,572.03	5,235.27	32,587.67	13.84
123 SUBSTITUTE TEACHERS	20,000.00	.00	600.00	840.00	19,160.00	4.20
210 HEALTH CARE NON-INSTRUCTIONAL	21,654.00	.00	.00	.00	21,654.00	.00
211 HEALTH CARE PROFESSIONAL	69,695.00	.00	2,155.60	4,321.96	65,373.04	6.20
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	350.71	762.98	-762.98	.00
220 FICA NON INSTRUCTIONAL	58,607.00	.00	.00	.00	58,607.00	.00
221 FICA PROFESSIONAL	.00	.00	4,677.57	9,354.93	-9,354.93	.00
222 FICA PARAPROFESSIONAL	.00	.00	181.63	369.04	-369.04	.00
223 FICA SUBSTITUTES	.00	.00	45.90	64.26	-64.26	.00
230 RETIREMENT NON INSTRUCTIONAL	67,342.84	.00	.00	.00	67,342.84	.00
231 RETIREMENT PROFESSIONAL	.00	.00	5,553.88	11,107.78	-11,107.78	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	254.07	517.13	-517.13	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	5,833.40	11,666.80	-11,666.80	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	300.00	.00	.00	.00	300.00	.00
610 GENERAL SUPPLIES	7,196.00	69.44	3,158.26	4,700.30	2,426.26	66.28
612 COPY COST	9,000.00	.00	431.22	431.22	8,568.78	4.79
625 CONSUMABLES	3,000.00	.00	.00	.00	3,000.00	.00
733 FURNITURE AND FIXTURES	7,273.00	.00	.00	5,454.09	1,818.91	74.99
890 MISCELLANEOUS EXPENDITURES	1,000.00	.00	.00	114.64	885.36	11.46
011 EISENHOWER ELEMENTARY	967,254.78	69.44	82,040.10	167,392.06	799,793.28	17.31

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 12

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
110 CLERICAL_BUSDRIVERS	46,990.00	.00	.00	.00	46,990.00	.00
111 TEACHERS/PROFESSIONALS	329,225.00	.00	43,185.12	87,424.82	241,800.18	26.55
112 PARAPROFESSIONALS	67,380.93	.00	3,311.17	6,267.02	61,113.91	9.30
123 SUBSTITUTE TEACHERS	10,000.00	.00	2,460.00	2,460.00	7,540.00	24.60
211 HEALTH CARE PROFESSIONAL	38,695.00	.00	2,659.21	5,193.73	33,501.27	13.42
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	641.07	1,315.73	-1,315.73	.00
220 FICA NON INSTRUCTIONAL	31,048.00	.00	.00	.00	31,048.00	.00
221 FICA PROFESSIONAL	.00	.00	2,973.87	6,019.46	-6,019.46	.00
222 FICA PARAPROFESSIONAL	.00	.00	230.62	436.86	-436.86	.00
223 FICA SUBSTITUTES	.00	.00	188.19	188.19	-188.19	.00
230 RETIREMENT NON INSTRUCTIONAL	35,873.00	.00	.00	.00	35,873.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	4,265.76	8,635.69	-8,635.69	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	327.07	619.05	-619.05	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	1,366.69	2,733.38	-2,733.38	.00
340 OTHER PROFESSIONAL SERVICES	43,890.00	.00	.00	.00	43,890.00	.00
610 GENERAL SUPPLIES	2,000.00	.00	288.00	432.00	1,568.00	21.60
630 FOOD:FOOD SERVICES	2,000.00	.00	5,248.80	10,544.80	-8,544.80	**
733 FURNITURE AND FIXTURES	.00	.00	.00	483.04	-483.04	.00
890 MISCELLANEOUS EXPENDITURES	27,000.00	.00	1,437.20	2,199.42	24,800.58	8.15
012 OSGOOD ELEMENTARY	634,101.93	.00	68,582.77	134,953.19	499,148.74	21.28

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 13

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	46,188.00	.00	4,002.92	8,005.84	38,182.16	17.33
112 PARAPROFESSIONALS	16,783.00	.00	1,696.54	3,650.73	13,132.27	21.75
116 PROFESSIONAL NON-CERTIFIED	80,371.00	.00	6,697.58	13,395.16	66,975.84	16.67
216 HEALTH CARE NC PROFESSIONAL	206,200.00	.00	.00	.00	206,200.00	.00
221 FICA PROFESSIONAL	.00	.00	356.41	712.82	-712.82	.00
222 FICA PARAPROFESSIONAL	.00	.00	129.79	279.29	-279.29	.00
226 FICA NC PROFESSIONAL	10,966.00	.00	512.19	1,024.38	9,941.62	9.34
231 RETIREMENT PROFESSIONAL	.00	.00	395.40	790.80	-790.80	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	167.59	360.62	-360.62	.00
236 RETIREMENT NC PROFESSIONAL	14,159.00	.00	661.57	1,323.14	12,835.86	9.34
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	658.34	1,316.68	-1,316.68	.00
333 MILEAGE STAFF	350.00	.00	.00	.00	350.00	.00
352 OTHER TECHNICAL SERVICES	100.00	.00	.00	.00	100.00	.00
382 DISTANCE EDUCATION ONLY	200.00	.00	.00	.00	200.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	.00	437.48	-437.48	.00
610 GENERAL SUPPLIES	150.00	.00	.00	15.00	135.00	10.00
733 FURNITURE AND FIXTURES	500.00	.00	.00	.00	500.00	.00
013 SPECIAL EDUCATION	375,967.00	.00	15,278.33	31,311.94	344,655.06	8.33

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 14

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	58,012.00	.00	.00	.00	58,012.00	.00
123 SUBSTITUTE TEACHERS	13,823.00	.00	.00	.00	13,823.00	.00
211 HEALTH CARE PROFESSIONAL	5,495.00	.00	.00	.00	5,495.00	.00
220 FICA NON INSTRUCTIONAL	7,096.00	.00	.00	.00	7,096.00	.00
230 RETIREMENT NON INSTRUCTIONAL	6,499.00	.00	.00	.00	6,499.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	5,200.00	5,200.00	-5,200.00	.00
610 GENERAL SUPPLIES	.00	.00	.00	43.77	-43.77	.00
014	90,925.00	.00	5,200.00	5,243.77	85,681.23	5.77

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 15

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	317,032.00	.00	26,573.34	53,146.68	263,885.32	16.76
112 PARAPROFESSIONALS	37,783.26	.00	3,537.78	7,095.69	30,687.57	18.78
123 SUBSTITUTE TEACHERS	5,000.00	.00	.00	.00	5,000.00	.00
210 HEALTH CARE NON-INSRUCTIONAL	6,463.00	.00	.00	.00	6,463.00	.00
211 HEALTH CARE PROFESSIONAL	43,998.00	.00	1,083.18	2,166.36	41,831.64	4.92
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	833.20	1,668.48	-1,668.48	.00
220 FICA NON INSTRUCTIONAL	27,138.00	.00	.00	.00	27,138.00	.00
221 FICA PROFESSIONAL	.00	.00	2,133.81	4,267.66	-4,267.66	.00
222 FICA PARAPROFESSIONAL	.00	.00	207.53	416.76	-416.76	.00
230 RETIREMENT NON INSTRUCTIONAL	35,047.00	.00	.00	.00	35,047.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	2,624.87	5,249.74	-5,249.74	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	349.46	700.90	-700.90	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	2,916.70	5,833.40	-5,833.40	.00
016 TITLE 1 PARENT INVOLVEMENT	472,461.26	.00	40,259.87	80,545.67	391,915.59	17.05

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 16

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
150 STIPDENT NON-INSTRUCTION	.00	.00	9,162.75	17,029.00	-17,029.00	.00
151 INCENTIVE PROFESSIONAL STAFF	558,017.00	.00	49,876.81	95,422.09	462,594.91	17.10
210 HEALTH CARE NON-INSTRUCTIONAL	1,035.81	.00	25.75	63.36	972.45	6.12
211 HEALTH CARE PROFESSIONAL	.00	.00	2,525.98	4,842.71	-4,842.71	.00
220 FICA NON INSTRUCTIONAL	105,182.82	.00	698.15	1,295.81	103,887.01	1.23
221 FICA PROFESSIONAL	.00	.00	3,612.50	6,894.93	-6,894.93	.00
230 RETIREMENT NON INSTRUCTIONAL	.00	.00	272.60	843.44	-843.44	.00
231 RETIREMENT PROFESSIONAL	.00	.00	4,722.98	9,156.85	-9,156.85	.00
022 ATHLETIC ADMINISTRATION	664,235.63	.00	70,897.52	135,548.19	528,687.44	20.41

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 17

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	52,100.00	.00	4,495.58	8,991.16	43,108.84	17.26
112 PARAPROFESSIONALS	26,868.00	.00	2,301.60	4,481.11	22,386.89	16.68
211 HEALTH CARE PROFESSIONAL	13,000.00	.00	524.18	1,065.77	11,934.23	8.20
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	319.92	685.49	-685.49	.00
221 FICA PROFESSIONAL	6,041.00	.00	352.16	704.23	5,336.77	11.66
222 FICA PARAPROFESSIONAL	.00	.00	157.16	308.47	-308.47	.00
231 RETIREMENT PROFESSIONAL	7,800.00	.00	444.07	888.13	6,911.87	11.39
232 RETIREMENT PARAPROFESSIONALS	.00	.00	227.35	407.23	-407.23	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	141.67	283.34	-283.34	.00
333 MILEAGE STAFF	1,000.00	.00	.00	.00	1,000.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	28.28	28.28	-28.28	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	59.00	59.00	-59.00	.00
610 GENERAL SUPPLIES	3,000.00	.00	.00	.00	3,000.00	.00
024 ESL	109,809.00	.00	9,050.97	17,902.21	91,906.79	16.30

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 18

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
114 TECHNOLOGY	42,874.00	.00	.00	.00	42,874.00	.00
220 FICA NON INSTRUCTIONAL	3,280.00	.00	.00	.00	3,280.00	.00
026 HEALTH SERVICES	46,154.00	.00	.00	.00	46,154.00	.00

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 19

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
610 GENERAL SUPPLIES	23,696.00	11,664.00	1,780.95	2,221.95	9,810.05	58.60
027 MUSIC REPLACEMENT FUND	23,696.00	11,664.00	1,780.95	2,221.95	9,810.05	58.60

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 20

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	111,959.00	.00	9,483.84	18,967.68	92,991.32	16.94
112 PARAPROFESSIONALS	30,168.45	.00	2,640.07	5,227.84	24,940.61	17.33
210 HEALTH CARE NON-INSRUNCTIONAL	18,900.00	.00	.00	.00	18,900.00	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	13.48	-13.48	.00
220 FICA NON INSTRUCTIONAL	16,257.00	.00	.00	.00	16,257.00	.00
221 FICA PROFESSIONAL	.00	.00	782.30	1,564.25	-1,564.25	.00
222 FICA PARAPROFESSIONAL	.00	.00	201.62	399.18	-399.18	.00
230 RETIREMENT NON INSTRUCTIONAL	20,992.00	.00	.00	.00	20,992.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	936.79	1,873.59	-1,873.59	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	260.79	516.40	-516.40	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	800.01	1,600.02	-1,600.02	.00
333 MILEAGE STAFF	.00	.00	126.00	126.00	-126.00	.00
610 GENERAL SUPPLIES	18,725.00	624.61	2,592.78	3,654.33	14,446.06	22.85
036 EARLY CHILDHOOD	217,001.45	624.61	17,824.20	33,942.77	182,434.07	15.93

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 21

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	412,734.00	.00	25,988.32	51,976.64	360,757.36	12.59
123 SUBSTITUTE TEACHERS	10,000.00	.00	540.00	540.00	9,460.00	5.40
211 HEALTH CARE PROFESSIONAL	51,394.00	.00	2,029.87	4,013.25	47,380.75	7.81
221 FICA PROFESSIONAL	31,570.00	.00	2,043.83	4,093.87	27,476.13	12.97
223 FICA SUBSTITUTES	.00	.00	41.31	41.31	-41.31	.00
230 RETIREMENT NON INSTRUCTIONAL	40,769.00	.00	.00	.00	40,769.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	2,567.07	5,134.15	-5,134.15	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	1,883.36	3,766.72	-3,766.72	.00
610 GENERAL SUPPLIES	8,176.00	.00	.00	.00	8,176.00	.00
041 ELEMENTARY PE	554,643.00	.00	35,093.76	69,565.94	485,077.06	12.54

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 22

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	316,663.00	.00	25,822.88	52,368.62	264,294.38	16.54
123 SUBSTITUTE TEACHERS	5,000.00	.00	750.00	750.00	4,250.00	15.00
211 HEALTH CARE PROFESSIONAL	30,899.00	.00	2,131.50	4,266.60	26,632.40	13.81
220 FICA NON INSTRUCTIONAL	31,892.00	.00	.00	.00	31,892.00	.00
221 FICA PROFESSIONAL	.00	.00	1,914.15	3,883.00	-3,883.00	.00
223 FICA SUBSTITUTES	.00	.00	57.38	57.38	-57.38	.00
230 RETIREMENT NON INSTRUCTIONAL	25,996.00	.00	.00	.00	25,996.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	2,550.74	5,172.87	-5,172.87	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	1,225.02	2,450.04	-2,450.04	.00
340 OTHER PROFESSIONAL SERVICES	.00	1,072.28	3,316.79	3,395.46	-4,467.74	.00
610 GENERAL SUPPLIES	18,396.00	.00	.00	.00	18,396.00	.00
042 ELEMENTARY MUSIC	428,846.00	1,072.28	37,768.46	72,343.97	355,429.75	17.12

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 23

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
220 FICA NON INSTRUCTIONAL	2,750.00	.00	.00	.00	2,750.00	.00
043 ELEMENTARY GUIDANCE	2,750.00	.00	.00	.00	2,750.00	.00

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 24

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	48,015.00	.00	3,233.17	6,466.34	41,548.66	13.47
123 SUBSTITUTE TEACHERS	.00	.00	120.00	120.00	-120.00	.00
211 HEALTH CARE PROFESSIONAL	6,500.00	.00	541.59	1,071.41	5,428.59	16.48
220 FICA NON INSTRUCTIONAL	3,673.00	.00	.00	.00	3,673.00	.00
221 FICA PROFESSIONAL	.00	.00	258.18	516.35	-516.35	.00
223 FICA SUBSTITUTES	.00	.00	9.18	9.18	-9.18	.00
230 RETIREMENT NON INSTRUCTIONAL	4,742.00	.00	.00	.00	4,742.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	319.37	638.73	-638.73	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	141.67	283.34	-283.34	.00
610 GENERAL SUPPLIES	18,396.00	.00	338.97	338.97	18,057.03	1.84
045 ELEMENTARY ART	81,326.00	.00	4,962.13	9,444.32	71,881.68	11.61

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 25

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
580 TRAVEL:MEAL,HOTEL,RENTAL	300.00	.00	.00	.00	300.00	.00
610 GENERAL SUPPLIES	8,100.00	.00	539.78	824.52	7,275.48	10.18
612 COPY COST	8,448.00	.00	.00	.00	8,448.00	.00
625 CONSUMABLES	2,847.00	713.90	.00	.00	2,133.10	25.08
733 FURNITURE AND FIXTURES	6,628.00	.00	.00	.00	6,628.00	.00
890 MISCELLANEOUS EXPENDITURES	300.00	.00	.00	.00	300.00	.00
054 OSGOOD/LAKE	26,623.00	713.90	539.78	824.52	25,084.58	5.78

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 26

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	50,000.00	.00	.00	.00	50,000.00	.00
112	50,000.00	.00	.00	.00	50,000.00	.00

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 27

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>		<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
610 GENERAL SUPPLIES		10,000.00	.00	2,025.39	2,025.39	7,974.61	20.25
127		10,000.00	.00	2,025.39	2,025.39	7,974.61	20.25

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 28

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	60,000.00	.00	7,793.93	9,607.54	50,392.46	16.01
212	60,000.00	.00	7,793.93	9,607.54	50,392.46	16.01

Run Date 11/06/18 03:12 PM

North Platte Public School District

Page No 29

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	75,000.00	.00	14,980.95	18,344.15	56,655.85	24.46
412	75,000.00	.00	14,980.95	18,344.15	56,655.85	24.46
1100 REGULAR INSTRUCTION	20,539,640.88	8,322.13	1,737,458.46	3,424,004.94	17,107,313.81	16.71

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
1100 REGULAR INSTRUCTION						
110 CLERICAL_BUSDRIVERS	46,990.00	.00	926.44	1,921.58	45,068.42	4.09
111 TEACHERS/PROFESSIONALS	12,770,816.65	.00	1,083,505.61	2,184,951.90	10,585,864.75	17.11
112 PARAPROFESSIONALS	515,997.07	.00	36,167.08	70,886.21	445,110.86	13.74
114 TECHNOLOGY	42,874.00	.00	.00	.00	42,874.00	.00
116 PROFESSIONAL NON-CERTIFIED	80,371.00	.00	6,697.58	13,395.16	66,975.84	16.67
123 SUBSTITUTE TEACHERS	393,623.00	.00	33,143.75	44,609.25	349,013.75	11.33
150 STIPDENT NON-INSTRUCTION	.00	.00	9,162.75	17,029.00	-17,029.00	.00
151 INCENTIVE PROFESSIONAL STAFF	558,017.00	.00	50,509.54	98,356.57	459,660.43	17.63
156	.00	.00	.00	.00	.00	.00
159 NOT USED	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSRUCTIONAL	171,909.31	.00	25.75	63.36	171,845.95	.04
211 HEALTH CARE PROFESSIONAL	1,478,289.81	.00	64,107.17	127,708.39	1,350,581.42	8.64
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	3,932.25	7,917.31	-7,917.31	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	118.42	138.44	-138.44	.00
216 HEALTH CARE NC PROFESSIONAL	206,200.00	.00	.00	.00	206,200.00	.00
220 FICA NON INSTRUCTIONAL	1,221,488.18	.00	769.02	1,442.81	1,220,045.37	.12
221 FICA PROFESSIONAL	37,611.00	.00	89,402.06	179,914.99	-142,303.99	**
222 FICA PARAPROFESSIONAL	.00	.00	2,542.07	4,993.12	-4,993.12	.00
223 FICA SUBSTITUTES	.00	.00	2,527.80	3,403.52	-3,403.52	.00
226 FICA NC PROFESSIONAL	10,966.00	.00	512.19	1,024.38	9,941.62	9.34
230 RETIREMENT NON INSTRUCTIONAL	1,364,634.86	.00	364.11	1,033.25	1,363,601.61	.08
231 RETIREMENT PROFESSIONAL	7,800.00	.00	111,833.41	224,821.35	-217,021.35	**
232 RETIREMENT PARAPROFESSIONALS	.00	.00	3,346.98	6,626.24	-6,626.24	.00
233 RETIREMENT SUBS	.00	.00	419.17	593.07	-593.07	.00
236 RETIREMENT NC PROFESSIONAL	14,159.00	.00	661.57	1,323.14	12,835.86	9.34
250	.00	.00	.00	.00	.00	.00
251	.00	.00	.00	.00	.00	.00
259	.00	.00	.00	.00	.00	.00
260 LIFE INSURANCE	414,800.00	.00	.00	.00	414,800.00	.00
281 HEALTH BENEFITS FOR TEACHERS	78,184.00	.00	92,194.18	184,131.74	-105,947.74	**
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
332 MILEAGE TO PARENTS	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	2,150.00	.00	126.00	436.65	1,713.35	20.31
340 OTHER PROFESSIONAL SERVICES	56,230.00	1,072.28	8,734.33	32,168.78	22,988.94	59.12
352 OTHER TECHNICAL SERVICES	100.00	.00	.00	.00	100.00	.00
382 DISTANCE EDUCATION ONLY	200.00	.00	.00	.00	200.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	6,920.00	.00	1,116.63	1,738.83	5,181.17	25.13
610 GENERAL SUPPLIES	488,045.00	4,871.51	66,575.30	101,276.27	381,897.22	21.75
612 COPY COST	144,448.00	.00	1,718.86	3,240.18	141,207.82	2.24
625 CONSUMABLES	25,754.00	713.90	118.14	118.14	24,921.96	3.23
630 FOOD:FOOD SERVICES	187,000.00	.00	28,023.68	38,496.49	148,503.51	20.59
640 BOOKS/PERIODICALS	4,000.00	.00	.00	.00	4,000.00	.00
733 FURNITURE AND FIXTURES	154,106.00	69.44	34,616.92	62,414.75	91,621.81	40.55
734 TECHNOLOGY HARDWARE	2,930.00	1,245.00	.00	.00	1,685.00	42.49
890 MISCELLANEOUS EXPENDITURES	53,027.00	350.00	3,559.70	7,830.07	44,846.93	15.43
1100 REGULAR INSTRUCTION	20,539,640.88	8,322.13	1,737,458.46	3,424,004.94	17,107,313.81	16.71
1200 SPECIAL EDUCATION						
110 CLERICAL_BUSDRIVERS	27,812.00	.00	.00	.00	27,812.00	.00

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
1200 SPECIAL EDUCATION						
111 TEACHERS/PROFESSIONALS	2,152,024.00	.00	131,562.19	263,939.33	1,888,084.67	12.26
112 PARAPROFESSIONALS	862,231.00	.00	85,140.85	167,905.22	694,325.78	19.47
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	.00	.00	.00	.00	.00	.00
123 SUBSTITUTE TEACHERS	40,000.00	.00	1,440.00	3,360.00	36,640.00	8.40
131	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	1,231.66	8,435.64	-8,435.64	.00
159 NOT USED	180,000.00	.00	.00	.00	180,000.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	300,299.00	.00	.00	.00	300,299.00	.00
211 HEALTH CARE PROFESSIONAL	724.00	.00	7,030.49	14,164.03	-13,440.03	**
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	6,775.19	13,584.02	-13,584.02	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	254,315.00	.00	.00	.00	254,315.00	.00
221 FICA PROFESSIONAL	934.00	.00	10,854.93	22,226.29	-21,292.29	**
222 FICA PARAPROFESSIONAL	.00	.00	6,186.17	12,193.14	-12,193.14	.00
223 FICA SUBSTITUTES	.00	.00	110.16	257.04	-257.04	.00
226 FICA NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
230 RETIREMENT NON INSTRUCTIONAL	319,603.00	.00	.00	.00	319,603.00	.00
231 RETIREMENT PROFESSIONAL	.00	.00	13,117.13	26,904.69	-26,904.69	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	8,287.72	16,340.47	-16,340.47	.00
233 RETIREMENT SUBS	.00	.00	.00	.00	.00	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
259	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	68,000.00	.00	12,375.15	24,750.30	43,249.70	36.40
333 MILEAGE STAFF	11,750.00	.00	223.79	223.79	11,526.21	1.90
340 OTHER PROFESSIONAL SERVICES	180,000.00	.00	15,580.22	15,922.66	164,077.34	8.85
352 OTHER TECHNICAL SERVICES	6,425.00	.00	183.00	183.00	6,242.00	2.85
382 DISTANCE EDUCATION ONLY	1,475.00	.00	446.75	554.49	920.51	37.59
410 UTILITY SERVICES (TELEPHONE)	500.00	.00	73.97	174.69	325.31	34.94
531 POSTAGE	950.00	.00	.00	.00	950.00	.00
540 ADVERTISING	500.00	.00	.00	.00	500.00	.00
569 TUTION TO OTHER GOVERNMENTS	88,000.00	.00	.00	.00	88,000.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	7,450.00	.00	844.67	1,311.13	6,138.87	17.60
610 GENERAL SUPPLIES	41,750.00	2,475.19	5,675.51	8,903.52	30,371.29	27.25
612 COPY COST	8,000.00	.00	1.26	1,003.84	6,996.16	12.55
620 ENERGY:NATURAL GAS	1,000.00	.00	18.51	23.99	976.01	2.40
622 ENERGY:ELECTRICITY	1,050.00	.00	70.96	154.60	895.40	14.72
642 AUDIO-VISUAL MATERIALS	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURES	3,500.00	.00	.00	.00	3,500.00	.00
810 DUES AND FEES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	10,000.00	.00	1,206.00	2,412.00	7,588.00	24.12
1200 SPECIAL EDUCATION	4,568,292.00	2,475.19	308,436.28	604,927.88	3,960,888.93	13.30
1300 SUMMER SCHOOL						
112 PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	60,000.00	.00	.00	6,456.25	53,543.75	10.76
211 HEALTH CARE PROFESSIONAL	.00	.00	.00	613.56	-613.56	.00
221 FICA PROFESSIONAL	.00	.00	.00	467.10	-467.10	.00
222 FICA PARAPROFESSIONAL	4,590.00	.00	.00	.00	4,590.00	.00
231 RETIREMENT PROFESSIONAL	5,926.00	.00	.00	637.74	5,288.26	10.76

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
1300 SUMMER SCHOOL						
251	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	.00	.00	.00	.00
610 GENERAL SUPPLIES	26,000.00	.00	.00	310.86	25,689.14	1.20
612 COPY COST	.00	.00	317.42	317.42	-317.42	.00
640 BOOKS/PERIODICALS	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUR EXPENDITURES	.00	.00	.00	.00	.00	.00
1300 SUMMER SCHOOL	96,516.00	.00	317.42	8,802.93	87,713.07	9.12
2100 PUPIL SUPPORT						
110 CLERICAL_BUSDRIVERS	127,575.00	.00	11,145.86	22,462.32	105,112.68	17.61
111 TEACHERS/PROFESSIONALS	851,700.00	.00	79,546.84	170,069.59	681,630.41	19.97
112 PARAPROFESSIONALS	528,137.00	.00	3,933.45	8,045.69	520,091.31	1.52
116 PROFESSIONAL NON-CERTIFIED	136,013.00	.00	24,679.55	54,665.97	81,347.03	40.19
123 SUBSTITUTE TEACHERS	10,000.00	.00	2,503.00	3,103.00	6,897.00	31.03
156	.00	.00	2,072.00	2,072.00	-2,072.00	.00
159 NOT USED	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	128,699.00	.00	1,182.82	2,365.64	126,333.36	1.84
211 HEALTH CARE PROFESSIONAL	.00	.00	2,432.58	5,052.53	-5,052.53	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	2,139.98	4,265.21	-4,265.21	.00
220 FICA NON INSTRUCTIONAL	100,574.00	.00	840.34	1,693.72	98,880.28	1.68
221 FICA PROFESSIONAL	.00	.00	6,488.18	13,774.16	-13,774.16	.00
222 FICA PARAPROFESSIONAL	.00	.00	300.91	615.50	-615.50	.00
223 FICA SUBSTITUTES	.00	.00	191.49	237.39	-237.39	.00
226 FICA NC PROFESSIONAL	.00	.00	2,036.19	4,319.38	-4,319.38	.00
230 RETIREMENT NON INSTRUCTIONAL	83,893.00	.00	1,100.97	2,218.79	81,674.21	2.64
231 RETIREMENT PROFESSIONAL	.00	.00	7,857.53	16,799.22	-16,799.22	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	165.98	560.33	-560.33	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	2,642.47	5,604.47	-5,604.47	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	7,094.25	14,188.50	-14,188.50	.00
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	1,968.36	3,936.72	-3,936.72	.00
333 MILEAGE STAFF	1,500.00	.00	451.84	451.84	1,048.16	30.12
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
352 OTHER TECHNICAL SERVICES	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	5,000.00	.00	465.00	465.00	4,535.00	9.30
610 GENERAL SUPPLIES	20,110.00	.00	1,926.98	10,448.29	9,661.71	51.96
630 FOOD:FOOD SERVICES	.00	.00	.00	38.10	-38.10	.00
733 FURNITURE AND FIXTURES	.00	449.50	.00	.00	-449.50	.00
810 DUES AND FEES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUR EXPENDITURES	.00	.00	.00	36.67	-36.67	.00
2100 PUPIL SUPPORT	1,993,201.00	449.50	163,166.57	347,490.03	1,645,261.47	17.46
2200 STAFF SUPPORT						
110 CLERICAL_BUSDRIVERS	50,885.00	.00	4,397.46	9,427.91	41,457.09	18.53
111 TEACHERS/PROFESSIONALS	361,306.00	.00	30,539.66	61,079.32	300,226.68	16.91
112 PARAPROFESSIONALS	179,182.00	.00	6,497.94	12,335.62	166,846.38	6.88
116 PROFESSIONAL NON-CERTIFIED	77,965.00	.00	5,111.42	11,542.19	66,422.81	14.80
123 SUBSTITUTE TEACHERS	8,880.00	.00	.00	.00	8,880.00	.00
151 INCENTIVE PROFESSIONAL STAFF	229,890.00	.00	.00	10,425.00	219,465.00	4.53

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
2200 STAFF SUPPORT						
159 NOT USED	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSRUCTIONAL	32,497.00	.00	591.41	1,182.82	31,314.18	3.64
211 HEALTH CARE PROFESSIONAL	.00	.00	541.59	1,635.20	-1,635.20	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	52,004.00	.00	308.00	664.43	51,339.57	1.28
221 FICA PROFESSIONAL	12,867.00	.00	2,312.20	5,395.74	7,471.26	41.93
222 FICA PARAPROFESSIONAL	4,289.00	.00	496.34	941.91	3,347.09	21.96
226 FICA NC PROFESSIONAL	.00	.00	383.02	866.78	-866.78	.00
230 RETIREMENT NON INSTRUCTIONAL	66,539.00	.00	434.37	931.27	65,607.73	1.40
231 RETIREMENT PROFESSIONAL	22,124.00	.00	3,016.65	7,063.06	15,060.94	31.92
232 RETIREMENT PARAPROFESSIONALS	5,531.00	.00	633.58	1,210.21	4,320.79	21.88
236 RETIREMENT NC PROFESSIONAL	.00	.00	504.90	1,140.12	-1,140.12	.00
251	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	.00	.00	1,458.35	2,916.70	-2,916.70	.00
333 MILEAGE STAFF	500.00	.00	39.58	39.58	460.42	7.92
340 OTHER PROFESSIONAL SERVICES	2,300.00	.00	197.50	197.50	2,102.50	8.59
382 DISTANCE EDUCATION ONLY	.00	.00	.00	.00	.00	.00
531 POSTAGE	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	108,449.00	1,145.00	9,927.50	10,597.88	96,706.12	10.83
610 GENERAL SUPPLIES	16,500.00	574.41	2,850.44	9,038.94	6,886.65	58.26
611 TESTING MATERIAL	50,000.00	-71,500.00	82,165.00	84,137.50	37,362.50	25.28
625 CONSUMABLES	36,000.00	3,800.00	-93.00	4,021.00	28,179.00	21.73
640 BOOKS/PERIODICALS	432,769.00	273,793.39	922.39	922.39	158,053.22	63.48
641 eBooks	10,000.00	.00	.00	.00	10,000.00	.00
642 AUDIO-VISUAL MATERIALS	600.00	.00	119.40	645.56	-45.56	107.59
733 FURNITURE AND FIXTURS	11,660.00	.00	.00	.00	11,660.00	.00
734 TECHNOLOGY HARDWARE	8,810.00	.00	4,438.29	4,438.29	4,371.71	50.38
810 DUES AND FEES	500.00	.00	.00	.00	500.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	2,000.00	2,000.00	-2,000.00	.00
2200 STAFF SUPPORT	1,782,047.00	207,812.80	159,793.99	244,796.92	1,329,437.28	25.40
2300 GENERAL ADMINISTRATION						
105 SUPERINTENDENT SALARY	220,317.00	.00	18,359.75	36,719.50	183,597.50	16.67
110 CLERICAL_BUSDIVERS	60,259.00	.00	4,863.81	10,288.39	49,970.61	17.07
159 NOT USED	.00	.00	.00	.00	.00	.00
205	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSRUCTIONAL	7,097.00	.00	576.60	1,154.69	5,942.31	16.27
220 FICA NON INSTRUCTIONAL	21,109.00	.00	362.53	767.93	20,341.07	3.64
221 FICA PROFESSIONAL	.00	.00	.00	.00	.00	.00
225 FICA SUPERINTENDENT	.00	.00	252.72	505.44	-505.44	.00
230 RETIREMENT NON INSTRUCTIONAL	27,257.00	.00	480.44	1,016.27	26,240.73	3.73
231 RETIREMENT PROFESSIONAL	.00	.00	.00	.00	.00	.00
235 RETIREMENT SUPERINTENDENT	.00	.00	1,813.54	3,627.08	-3,627.08	.00
315 ACCOUNTING SERVICES	25,000.00	.00	19,040.00	19,040.00	5,960.00	76.16
317 LEGAL SERVICES	38,000.00	.00	2,957.75	6,867.75	31,132.25	18.07
333 MILEAGE STAFF	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	13,000.00	.00	.00	.00	13,000.00	.00
382 DISTANCE EDUCATION ONLY	.00	.00	100.00	200.00	-200.00	.00
520 PROPERTY/LIABILITY INSURANCE	654,852.00	.00	.00	.00	654,852.00	.00

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
2300 GENERAL ADMINISTRATION						
540 ADVERTISING	10,000.00	.00	1,097.16	1,097.16	8,902.84	10.97
550 PRINTING/BINDING	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	30,000.00	.00	3,711.26	3,883.97	26,116.03	12.95
610 GENERAL SUPPLIES	11,500.00	.00	166.42	279.81	11,220.19	2.43
733 FURNITURE AND FIXTURES	1,000.00	.00	.00	.00	1,000.00	.00
810 DUES AND FEES	24,000.00	.00	.00	500.00	23,500.00	2.08
890 MISCELLANEOUS EXPENDITURES	442.00	.00	60.00	1,859.90	-1,417.90	**
2300 GENERAL ADMINISTRATION	1,143,833.00	.00	53,841.98	87,807.89	1,056,025.11	7.68
2400 SCHOOL ADMINISTRATION						
110 CLERICAL BUSDRIVERS	670,408.00	.00	58,627.64	117,717.29	552,690.71	17.56
111 TEACHERS/PROFESSIONALS	1,610,054.00	.00	118,914.20	237,828.40	1,372,225.60	14.77
112 PARAPROFESSIONALS	67,206.96	.00	2,623.38	5,663.72	61,543.24	8.43
119	.00	.00	.00	.00	.00	.00
123 SUBSTITUTE TEACHERS	5,000.00	.00	.00	.00	5,000.00	.00
150 STIPENDENT NON-INSTRUCTION	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	3,326.50	4,039.00	-4,039.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	62,607.00	.00	5,673.85	11,344.12	51,262.88	18.12
211 HEALTH CARE PROFESSIONAL	.00	.00	.00	.00	.00	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	413.68	791.35	-791.35	.00
220 FICA NON INSTRUCTIONAL	64,238.00	.00	4,324.58	8,684.12	55,553.88	13.52
221 FICA PROFESSIONAL	.00	.00	8,766.21	17,201.82	-17,201.82	.00
222 FICA PARAPROFESSIONAL	.00	.00	181.71	392.56	-392.56	.00
230 RETIREMENT NON INSTRUCTIONAL	70,336.00	.00	5,813.39	11,650.15	58,685.85	16.56
231 RETIREMENT PROFESSIONAL	.00	.00	12,074.69	23,891.18	-23,891.18	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	259.13	559.45	-559.45	.00
251	.00	.00	.00	.00	.00	.00
252	.00	.00	.00	.00	.00	.00
253	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	3,450.00	.00	32.43	32.43	3,417.57	.94
340 OTHER PROFESSIONAL SERVICES	1,800.00	.00	85.00	85.00	1,715.00	4.72
382 DISTANCE EDUCATION ONLY	8,800.00	.00	873.94	1,704.36	7,095.64	19.37
531 POSTAGE	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	1,355.00	1,986.75	-1,486.75	**
610 GENERAL SUPPLIES	11,500.00	585.00	637.73	1,959.86	8,955.14	22.13
733 FURNITURE AND FIXTURES	5,519.00	.00	99.99	99.99	5,419.01	1.81
890 MISCELLANEOUS EXPENDITURES	2,000.00	.00	.00	575.59	1,424.41	28.78
2400 SCHOOL ADMINISTRATION	2,583,418.96	585.00	224,083.05	446,207.14	2,136,626.82	17.29
2500 BUSINESS SUPPORT						
110 CLERICAL BUSDRIVERS	267,368.00	.00	23,495.44	51,322.92	216,045.08	19.20
111 TEACHERS/PROFESSIONALS	153,189.00	.00	11,489.17	22,978.34	130,210.66	15.00
112 PARAPROFESSIONALS	.00	.00	500.00	1,000.00	-1,000.00	.00
114 TECHNOLOGY	249,267.00	.00	.00	.00	249,267.00	.00
116 PROFESSIONAL NON-CERTIFIED	265,471.00	.00	45,370.55	91,422.65	174,048.35	34.44
123 SUBSTITUTE TEACHERS	.00	.00	.00	.00	.00	.00
150 STIPENDENT NON-INSTRUCTION	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	28,388.00	.00	2,365.64	4,731.28	23,656.72	16.67
211 HEALTH CARE PROFESSIONAL	.00	.00	.00	.00	.00	.00
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	61.61	121.55	-121.55	.00

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
2500 BUSINESS SUPPORT						
216 HEALTH CARE NC PROFESSIONAL	.00	.00	2,365.64	4,731.28	-4,731.28	.00
220 FICA NON INSTRUCTIONAL	59,411.00	.00	1,746.08	3,823.55	55,587.45	6.44
221 FICA PROFESSIONAL	.00	.00	842.18	1,720.47	-1,720.47	.00
222 FICA PARAPROFESSIONAL	.00	.00	37.99	75.99	-75.99	.00
226 FICA NC PROFESSIONAL	.00	.00	3,232.35	6,516.84	-6,516.84	.00
230 RETIREMENT NON INSTRUCTIONAL	74,628.00	.00	2,320.83	4,844.08	69,783.92	6.49
231 RETIREMENT PROFESSIONAL	.00	.00	1,134.88	2,269.76	-2,269.76	.00
232 RETIREMENT PARAPROFESSIONALS	.00	.00	49.39	98.78	-98.78	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	4,481.61	9,030.54	-9,030.54	.00
260 LIFE INSURANCE	.00	.00	738.73	738.73	-738.73	.00
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	618.20	1,236.40	-1,236.40	.00
333 MILEAGE STAFF	2,650.00	.00	458.75	458.75	2,191.25	17.31
340 OTHER PROFESSIONAL SERVICES	126,000.00	395.35	9,159.86	25,071.72	100,532.93	20.21
351 DATA PROCESSING	4,500.00	.00	.00	.00	4,500.00	.00
382 DISTANCE EDUCATION ONLY	36,000.00	.00	2,700.66	4,877.46	31,122.54	13.55
531 POSTAGE	21,700.00	.00	6,236.03	6,297.03	15,402.97	29.02
540 ADVERTISING	5,000.00	.00	.00	350.00	4,650.00	7.00
550 PRINTING/BINDING	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	26,500.00	.00	874.16	1,252.73	25,247.27	4.73
610 GENERAL SUPPLIES	30,000.00	822.07	2,535.67	3,343.11	25,834.82	13.88
612 COPY COST	10,000.00	.00	.00	2,206.37	7,793.63	22.06
640 BOOKS/PERIODICALS	1,000.00	.00	.00	.00	1,000.00	.00
733 FURNITURE AND FIXTURES	223,000.00	12,602.69	1,004.17	31,783.03	178,614.28	19.90
734 TECHNOLOGY HARDWARE	551,924.00	598.00	.00	.00	551,326.00	.11
735 TECHNOLOGY SOFTWARE	337,000.00	41,090.22	23,850.15	39,379.81	256,529.97	23.88
810 DUES AND FEES	2,000.00	.00	4,065.00	4,065.00	-2,065.00	**
890 MISCELLANEOUS EXPENDITURES	5,500.00	.00	250.25	457.37	5,042.63	8.32
2500 BUSINESS SUPPORT	2,480,496.00	55,508.33	151,984.99	326,205.54	2,098,782.13	15.39
2600 OPERATIONS/MAINTENANCE						
110 CLERICAL BUSDRIVERS	1,571,469.48	.00	179,682.69	385,224.06	1,186,245.42	24.51
111 TEACHERS/PROFESSIONALS	625,022.72	.00	.00	.00	625,022.72	.00
116 PROFESSIONAL NON-CERTIFIED	167,080.00	.00	14,923.33	29,596.66	137,483.34	17.71
120 SUBSTITUTE TEACHERS	30,000.00	.00	.00	.00	30,000.00	.00
123 SUBSTITUTE TEACHERS	.00	.00	.00	.00	.00	.00
150 STIPEND NON-INSTRUCTION	40,000.00	.00	.00	.00	40,000.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	442,597.00	.00	33,766.14	67,315.47	375,281.53	15.21
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	184,212.34	.00	13,021.13	27,995.60	156,216.74	15.20
226 FICA NC PROFESSIONAL	.00	.00	966.79	1,914.45	-1,914.45	.00
230 RETIREMENT NON INSTRUCTIONAL	237,937.00	.00	17,201.84	37,117.11	200,819.89	15.60
236 RETIREMENT NC PROFESSIONAL	.00	.00	1,474.10	2,923.50	-2,923.50	.00
260 LIFE INSURANCE	720.00	.00	.00	.00	720.00	.00
290 LONG TERM DISABILITY	9,306.00	.00	623.91	1,250.52	8,055.48	13.44
333 MILEAGE STAFF	1,200.00	.00	.00	116.97	1,083.03	9.75
340 OTHER PROFESSIONAL SERVICES	232,383.00	.00	21,429.45	69,627.54	162,755.46	29.96
382 DISTANCE EDUCATION ONLY	5,000.00	.00	2,356.23	3,583.29	1,416.71	71.67
410 UTILITY SERVICES (TELEPHONE)	79,896.00	.00	5,607.01	10,027.98	69,868.02	12.55
430 REPAIRS AND MAINTENANCE	14,760.00	.00	523.38	628.82	14,131.18	4.26

For 10/01/18 - 10/31/18

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
19 FY 2018-2019						
2600 OPERATIONS/MAINTENANCE						
580 TRAVEL:MEAL,HOTEL,RENTAL	10,000.00	.00	.00	.00	10,000.00	.00
610 GENERAL SUPPLIES	204,300.00	8,544.18	2,253.86	63,526.46	132,229.36	35.28
620 ENERGY:NATURAL GAS	194,250.00	.00	1,840.13	4,140.41	190,109.59	2.13
622 ENERGY:ELECTRICITY	803,987.00	.00	55,684.96	109,202.95	694,784.05	13.58
626 GASOLINE/DIESEL	30,000.00	.00	1,537.73	8,743.27	21,256.73	29.14
720 BUILDINGS/CONSTRUCTIONS	189,000.00	.00	10,027.88	10,294.99	178,705.01	5.45
730	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURES	60,500.00	117.99	5,024.16	11,387.97	48,994.04	19.02
735 TECHNOLOGY SOFTWARE	185,000.00	3,295.00	18,645.60	30,053.04	151,651.96	18.03
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	96.00	-96.00	.00
2600 OPERATIONS/MAINTENANCE	5,318,620.54	11,957.17	386,590.32	874,767.06	4,431,896.31	16.67
2700 TRANSPORTATION						
110 CLERICAL_BUSDIVERS	52,714.00	.00	12,339.79	18,014.92	34,699.08	34.17
112 PARAPROFESSIONALS	51,347.00	.00	6,436.20	10,651.06	40,695.94	20.74
159 NOT USED	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	.00	.00	613.47	922.59	-922.59	.00
212 HEALTH CARE PARAPROFESSIONALS	3,114.00	.00	290.27	445.91	2,668.09	14.32
220 FICA NON INSTRUCTIONAL	.00	.00	898.31	1,307.30	-1,307.30	.00
222 FICA PARAPROFESSIONAL	4,020.00	.00	460.47	763.13	3,256.87	18.98
230 RETIREMENT NON INSTRUCTIONAL	.00	.00	1,071.82	1,561.18	-1,561.18	.00
232 RETIREMENT PARAPROFESSIONALS	12,926.00	.00	635.75	1,052.08	11,873.92	8.14
290 LONG TERM DISABILITY	.00	.00	6.31	10.70	-10.70	.00
330	.00	.00	210.00	210.00	-210.00	.00
332 MILEAGE TO PARENTS	175,000.00	.00	960.59	960.59	174,039.41	.55
340 OTHER PROFESSIONAL SERVICES	.00	.00	14,019.91	15,681.13	-15,681.13	.00
382 DISTANCE EDUCATION ONLY	.00	.00	480.60	792.39	-792.39	.00
430 REPAIRS AND MAINTENANCE	9,400.00	.00	871.39	20,977.75	-11,577.75	**
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	.00	954.62	-954.62	.00
610 GENERAL SUPPLIES	.00	.00	.00	.00	.00	.00
626 GASOLINE/DIESEL	67,500.00	.00	7,543.96	9,406.94	58,093.06	13.94
630 FOOD:FOOD SERVICES	.00	.00	.00	414.70	-414.70	.00
732 VEHICLES:SEE DESCRIPTION	50,000.00	.00	23,020.00	25,540.00	24,460.00	51.08
890 MISCELLANEOUS EXPENDITURES	.00	.00	22.50	183.29	-183.29	.00
2700 TRANSPORTATION	426,021.00	.00	69,881.34	109,850.28	316,170.72	25.79
8000 TRANSFERS						
913 TRANSFERS TO ACTIVITY FUND	85,000.00	.00	.00	.00	85,000.00	.00
8000 TRANSFERS	85,000.00	.00	.00	.00	85,000.00	.00
01 GENERAL FUND	41,017,086.38	287,110.12	3,255,554.40	6,474,860.61	34,255,115.65	16.49
19 FY 2018-2019	41,017,086.38	287,110.12	3,255,554.40	6,474,860.61	34,255,115.65	16.49

Our Buffalo PBIS Team

- Sarah Brown, Team leader
- Brooke Luenenborg, Parent
- Amber Eller, Parent
- Lisa Kackmeister, Para
- Julie Smith, Counselor
- Amanda Lott, Teacher
- Staysha Adams, Teacher
- Kristie Walz, Teacher
- Whitney Petska, Teacher
- Kim Flanders, Principal



Classroom Expectations

Be Safe

Voice Level 0-2

- . Use Walking Feet
- . Keep hands, feet & objects to self
- . Have permission to leave area



Be Responsible

- . Take care of your items and self
- . Follow directions when given

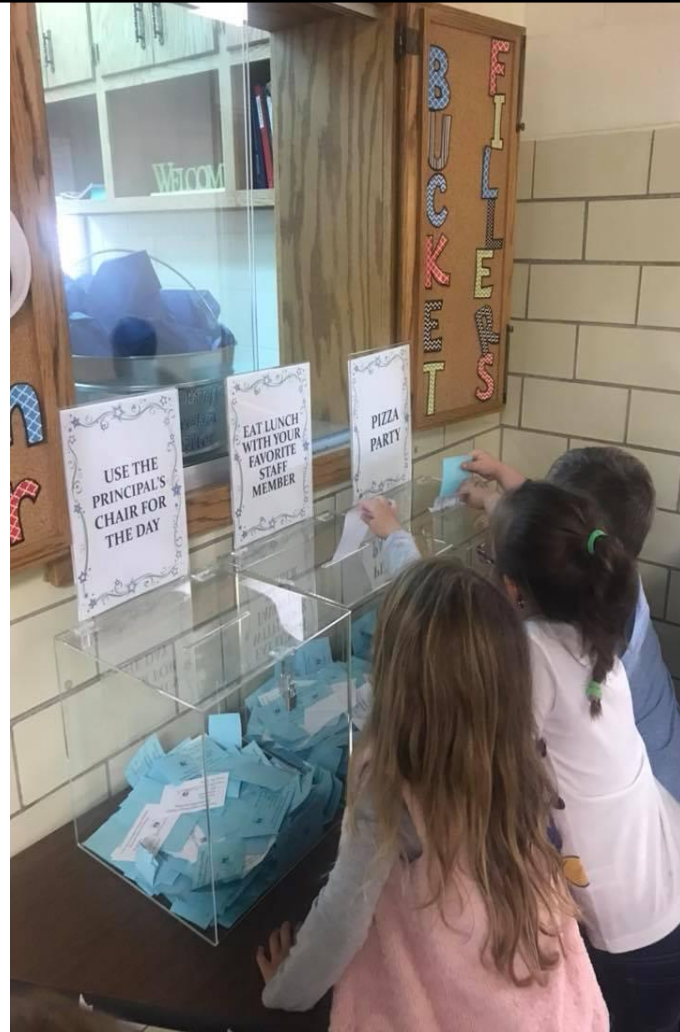


Be Respectful

- . Use expected voice level
- . Use kind words and actions (polite)

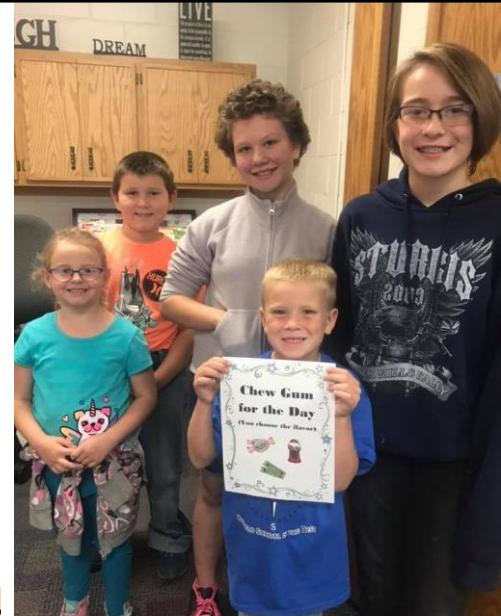




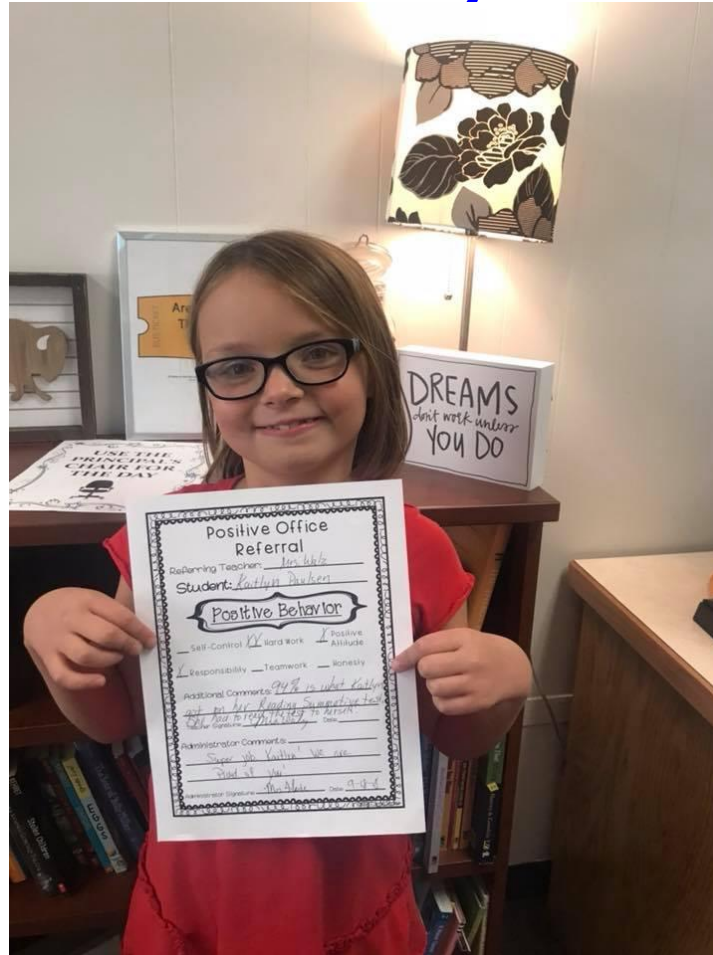




Be Safe
Be Respectful
Be Responsible



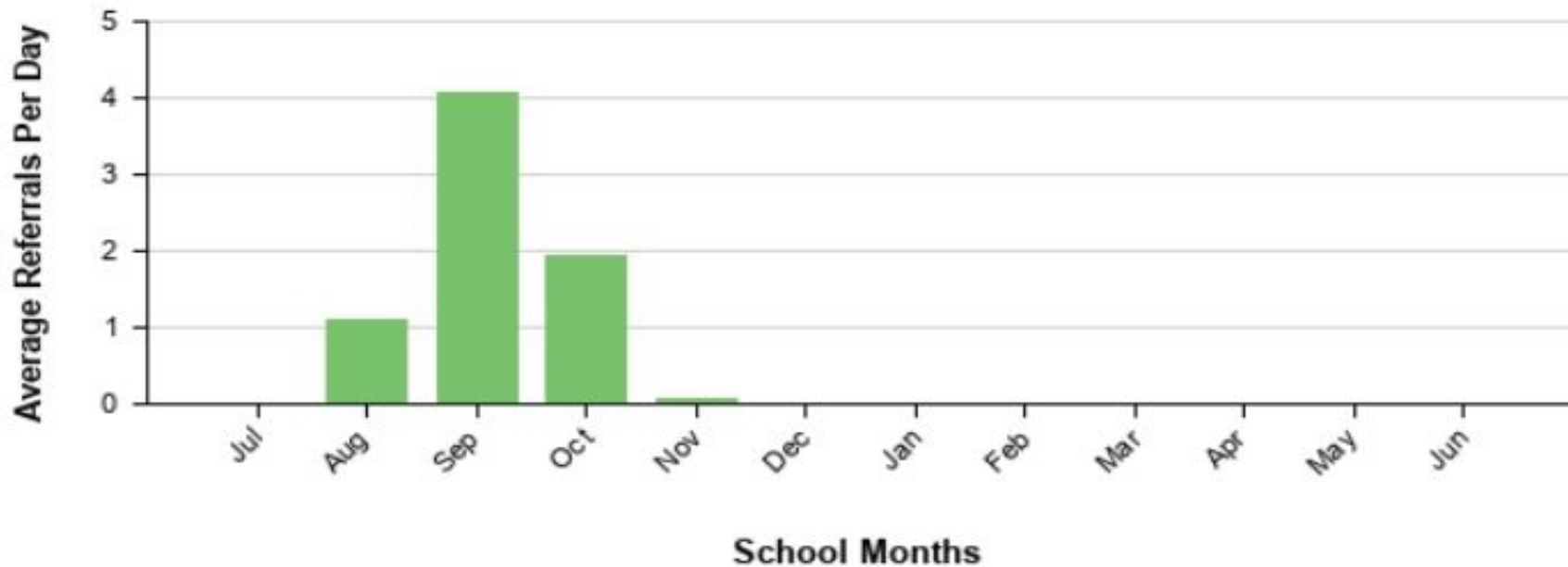
Good News Call Of The Day!



SWIS Behavior Management System

Average Referrals Per Day Per Month

All, 2018-19



**ANNUAL FINANCIAL REPORT
OF NEBRASKA SCHOOL DISTRICTS**
For the Fiscal Year Ended on August 31, 2018

Version 2 9.10.18

County-District Number: 56-0001-000
Class of District: 3
Name of District: NORTH PLATTE PUBLIC SCHOOLS

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1000 LOCAL RECEIPTS

01-1-X1XXX-000

1110	Local Property Taxes	1110	22,593,894.00
1111	Local Property Taxes - Learning Community Common Levy	1111	
1115	Carline Tax	1115	155,748.00
1120	Public Power District Sales Tax	1120	
1125	Motor Vehicle Taxes	1125	2,206,694.00
1210	Tuition Received from Other Districts (Regular Education)	1210	
1215	Tuition Received from Educational Entities (Distance Education)	1215	
1220	Tuition Received from Individuals (Regular Education)	1220	
1230	Tuition Received from Other Districts (Special Education)	1230	
1235	Tuition Received from Other Districts (Pre-School Special Education)	1235	
1240	Tuition Received from Individuals (Special Education)	1240	
1250	Summer School Tuition and Fees (All Sources)	1250	
1260	Adult Education Tuition and Fees (All Sources)	1260	
1270	Preschool Tuition and Fees (All Sources)	1270	
1310	Transportation Received from Other Districts (Regular Education)	1310	
1320	Transportation Received from Individuals (Regular Education)	1320	
1325	Transportation Received from Individuals (Early Childhood)	1325	
1330	Transportation Received from Other Districts (Special Education)	1330	
1410	Interest	1410	45,422.00
1610	Local License Fees	1610	18,365.00
1620	Police Court Fines	1620	
1810	Community Service Activities	1810	126,574.00
1910	Rental of School Equipment and Facilities	1910	
1920	Contributions and Donations	1920	
1925	Categorical Grants from Corporations & Other Private Interests	1925	69,102.00
1950	Postsecondary Receipts	1950	
1990	Other Local Receipts	1990	
1995	Presidential Declared Disaster	1995	

1000 Total Local Receipts (Add 1110 through 1995)**1000 25,215,799.00****2000 COUNTY AND ESU RECEIPTS**

01-1-X2XXX-000

2110	County Fines and License Fees	2110	346,700.00
2130	Other County Receipts	2130	
2210	Educational Service Unit Receipts	2210	

2000 Total County and ESU Receipts (Add 2110 through 2210)**2000 346,700.00**

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

3000 STATE RECEIPTS

01-1-X3XXX-000

3110	State Aid	3110	10,128,196.00
3120	Special Education Programs (School Age)	3120	1,897,025.00
3125	Special Education Transportation (School Age)	3125	42,872.00
3130	Homestead Exemption	3130	741,070.00
3131	Property Tax Credit	3131	1,049,422.00
3132	Personal Property Tax Credit	3132	64,007.00
3133	Nameplate Capacity Tax	3133	
3134	Personal Property Tax Credit - Railroads & Public Service	3134	51,322.00
3135	Payments for High Ability Learners	3135	26,517.00
3155	Textbook Loan	3155	4,299.00
3160	Payments Received for Wards of the State/Court (Regular Education)	3160	33,984.00
3161	Payments Received for Wards of the State/Court (Special Education)	3161	
3165	Flex Funding: Birth to Age 5 Support Services (State)	3165	
3166	Flex Funding: School Age Support Services (State)	3166	98,979.00
3175	Adult Basic Education	3175	
3180	Pro-Rate Motor Vehicle	3180	63,332.00
3200	State Apportionment	3200	603,852.00
3300	In-Lieu-Of School Land Tax	3300	
3500	State Categorical Programs	3500	9,300.00
3512	Distance Education Incentive Payments	3512	
3540	State Early Childhood	3540	62,502.00
3541	Early Childhood Endowment Grants	3541	
3551	Career Education	3551	
3570	Teacher Evaluation Development Grants	3570	
3575	Nebraska Innovation Grant Program	3575	
3590	Extended Learning Opportunity Grants	3590	
3990	Other State Receipts	3990	
3995	Presidential Declared Disaster	3995	

3000 Total State Receipts (Add 3110 through 3995)**3000 14,876,679.00****4000 FEDERAL RECEIPTS**

01-1-X4XXX-000

4200	Title I, Part A ESEA/ESSA Improving Basic Programs by LEA	4200	1,007,480.00
4210	Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	4210	34,817.00
4215	Title I, Part 1003G School Improvement Grants (SIG)	4215	
4230	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk *	4230	
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction	4310	
4315	Title II, Part B NCLB Math & Science Partnerships	4315	
4330	Title VI, Part B, REAP (Rural Low Income Schools Grants - from NDE)	4330	
4404	IDEA Part B (611) Base Allocation	4404	364,744.00
4405	IDEA Part B Supplemental Payments	4405	
4406	IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation	4406	29,239.00
4410	IDEA Enrollment/Poverty	4410	572,037.00
4411	IDEA Part B Early Intervening Services	4411	
4412	IDEA Part B Proportionate Share	4412	53,494.00
4414	IDEA Part C	4414	
4415	IDEA Special Projects	4415	34,411.00
4417	IDEA Part B Transition Projects	4417	
4450	Medicaid In Public Schools	4450	3,475.00
4455	Medicaid Administrative Activities (MAAPS)	4455	22,386.00
4500	Title 8 (Impact Aid)	4500	
4600	Johnson-O'Malley	4600	

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4620	Flood Control	4620	
4640	Forest Reserve	4640	
4690	Other Federal Non-Categorical Receipts	4690	20,703.00
4700	Federal Vocational & Applied Technology Education (Carl Perkins)	4700	79,239.00
4850	Universal Service Fund (E-Rate)	4850	
4910	Indian Education	4910	
4915	Title I, Part C ESEA/ESSA Education of Migratory Children	4915	
4925	Title III Part A ESEA/ESSA English Language Acquisition/Lang Enhancement/Academic Achiev	4925	
4926	Title III ESEA/ESSA Immigrant Education	4926	
4940	Head Start	4940	
4945	Child and Adult Care Food Program	4945	
4968	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	4968	137,712.00
4980	Adult Basic Education	4980	
4990	Other Federal Categorical Receipts	4990	199,544.00
4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	4992	
4995	Presidential Declared Disaster	4995	
4000	Total Federal Receipts (Add 4200 through 4995)	4000	2,559,281.00
5000 NON-REVENUE RECEIPTS		01-1-XXXXX-000	
5150	Tax Anticipation Notes	5150	
5200	Long Term Loans	5200	
5300	Insurance Adjustments	5300	
5400	Sale of Property	5400	
5500	Transfers From Other Funds	5500	
5610	Cash Balance from Merged/Dissolved School Districts	5610	
5650	Cash Balance from Nonresident High School Tuition Funds	5650	
5690	Other Non-Revenue Receipts	5690	160,509.00
5000	Total Non-Revenue Receipts (Add 5150 through 5690)	5000	160,509.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1000, 2000, 3000, 4000, and 5000)	10000	43,158,968.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1100 REGULAR INSTRUCTIONAL PROGRAMS

01-2-01100-XXX

110	Salary - Teachers	110	11,495,682.00
120	Salary - Substitutes	120	459,346.00
130	Salary - Stipends	130	12,850.00
140	Salary - Clerical and Paraprofessional Staff	140	66,985.00
161	Salary - Classroom Management	161	
200	Employee Benefits	200	3,316,024.00
221	Increased Retirement Contribution Rate	221	292,861.00
284	Early Retirement or Termination	284	100,000.00
285	Voluntary Terminations	285	
300	Purchased Services	300	69,559.00
364	Tuition Paid to Other Districts	364	
382	Distance Education & Telecommunications	382	44.00
400	Supplies and Materials	400	432,608.00
420	Textbooks	420	4,330.00
425	E-Books	425	
500	Capital Outlay	500	121,888.00
600	Other Expenses	600	17,087.00
955	Presidential Declared Disaster	955	
1100	Total Regular Instructional Programs	1100	16,389,264.00
<i>(Add 110 through 955)</i>			

1115 CAREER ACADEMY PROGRAMS (RULE 47)

01-2-01115-XXX

110	Salary - Teachers	110	
120	Salary - Substitutes	120	
130	Salary - Stipends	130	
140	Salary - Clerical and Paraprofessional Staff	140	
161	Salary - Classroom Management	161	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
364	Tuition Paid to Other Districts	364	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	
955	Presidential Declared Disaster	955	
1115	Total Career Academy Programs (Rule 47)	1115	0.00
<i>(Add 110 through 955)</i>			

1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)

01-2-01125-XXX

110	Salary - Teachers	110	46,063.00
120	Salary - Substitutes	120	
130	Salary - Stipends	130	87.00
140	Salary - Clerical and Paraprofessional Staff	140	18,155.00
161	Salary - Classroom Management	161	72,723.00
200	Employee Benefits	200	28,783.00
221	Increased Retirement Contribution Rate	221	3,467.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
364	Tuition Paid to Other Districts	364	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	1,013.00
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	1,783.00
955	Presidential Declared Disaster	955	
1125	Total Regular Instructional Programs School Age (Flex-Spending)	1125	172,074.00
<i>(Add 110 through 955)</i>			

1150 LIMITED ENGLISH PROFICIENCY PROGRAMS

01-2-01150-XXX

110	Salary - Teachers	110	52,100.00
120	Salary - Substitutes	120	965.00
130	Salary - Stipends	130	63.00
140	Salary - Clerical and Paraprofessional Staff	140	25,425.00
161	Salary - Classroom Management	161	
200	Employee Benefits	200	21,594.00
221	Increased Retirement Contribution Rate	221	1,963.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	1,092.00
364	Tuition Paid to Other Districts	364	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	6,562.00
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	144.00
955	Presidential Declared Disaster	955	261.00
1150	Total Limited English Proficiency Programs	1150	110,169.00
<i>(Add 110 through 955)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1160 POVERTY PROGRAMS	01-2-01160-XXX		
110 Salary - Teachers	110	1,145,094.00	
120 Salary - Substitutes	120	17,220.00	
130 Salary - Stipends	130		
140 Salary - Clerical and Paraprofessional Staff	140	269,657.00	
161 Salary - Classroom Management	161	40,572.00	
200 Employee Benefits	200	364,224.00	
221 Increased Retirement Contribution Rate	221	36,820.00	
284 Early Retirement or Termination	284		
285 Voluntary Terminations	285		
300 Purchased Services	300		
364 Tuition Paid to Other Districts	364		
382 Distance Education & Telecommunications	382		
400 Supplies and Materials	400	247,668.00	
420 Textbooks	420		
425 E-Books	425		
500 Capital Outlay	500	6,410.00	
600 Other Expenses	600	30,300.00	
955 Presidential Declared Disaster	955		
1160 Total Poverty Programs	1160	2,157,965.00	
<i>(Add 110 through 955)</i>			
1190 EARLY CHILDHOOD EDUCATIONAL PROGRAMS	01-2-01190-XXX		
110 Salary - Teachers	110	182,873.00	
120 Salary - Substitutes	120	960.00	
130 Salary - Stipends	130	282.00	
140 Salary - Clerical and Paraprofessional Staff	140	59,605.00	
161 Salary - Classroom Management	161		
200 Employee Benefits	200	54,403.00	
221 Increased Retirement Contribution Rate	221	6,142.00	
284 Early Retirement or Termination	284		
285 Voluntary Terminations	285		
300 Purchased Services	300		
332 Mileage to Parents (Early Childhood only)	332		
382 Distance Education & Telecommunications	382		
400 Supplies and Materials	400	12,979.00	
420 Textbooks	420		
425 E-Books	425		
500 Capital Outlay	500		
600 Other Expenses	600	2,412.00	
955 Presidential Declared Disaster	955		
1190 Total Early Childhood Educational Programs	1190	319,656.00	
<i>(Add 110 through 955)</i>			
1195 REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING)	01-2-01195-XXX		
110 Salary - Teachers	110		
120 Salary - Substitutes	120		
130 Salary - Stipends	130		
140 Salary - Clerical and Paraprofessional Staff	140		
161 Salary - Classroom Management	161		
200 Employee Benefits	200		
221 Increased Retirement Contribution Rate	221		
284 Early Retirement or Termination	284		
285 Voluntary Terminations	285		
300 Purchased Services	300		
364 Tuition Paid to Other Districts	364		
382 Distance Education & Telecommunications	382		
400 Supplies and Materials	400		
420 Textbooks	420		
425 E-Books	425		
500 Capital Outlay	500		
600 Other Expenses	600		
955 Presidential Declared Disaster	955		
1195 Total Regular Instructional Programs Below Age Five (Flex-Spending)	1195	0.00	
<i>(Add 110 through 955)</i>			
1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	01-2-01200-XXX		
110 Salary - Teachers	110	2,139,636.00	
120 Salary - Substitutes	120	50,780.00	
130 Salary - Stipends	130	35,147.00	
140 Salary - Clerical and Paraprofessional Staff	140	46,294.00	
161 Salary - Classroom Management	161	876,013.00	
200 Employee Benefits	200	760,840.00	
221 Increased Retirement Contribution Rate	221	78,356.00	
284 Early Retirement or Termination	284		
285 Voluntary Terminations	285		
300 Purchased Services	300	247,980.00	
360 Tuition Paid to Other Districts (Special Education)	360		
370 Tuition Paid to Other Agencies (Special Education)	370		
382 Distance Education & Telecommunications	382	1,811.00	
400 Supplies and Materials	400	57,054.00	
420 Textbooks	420		
425 E-Books	425		
500 Capital Outlay	500	613.00	
600 Other Expenses	600	36,775.00	
955 Presidential Declared Disaster	955		
1200 Total Special Education Instructional Programs	1200	4,331,299.00	
<i>(Add 110 through 955)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1280 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - UNIFIED SPORTS

01-2-01280-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
130	Salary - Stipends	130
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
360	Tuition Paid to Other Districts (Special Education)	360
370	Tuition Paid to Other Agencies (Special Education)	370
382	Distance Education & Telecommunications	382
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600
955	Presidential Declared Disaster	955
1280	Total Special Education Instructional Programs - Unified Sports (Add 110 through 955)	0.00

1291 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5

01-2-01291-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
130	Salary - Stipends	130
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
360	Tuition Paid to Other Districts (Special Education)	360
370	Tuition Paid to Other Agencies (Special Education)	370
382	Distance Education & Telecommunications	382
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600
955	Presidential Declared Disaster	955
1291	Total Special Education Instructional Programs - Ages 3-5 (Add 110 through 955)	71,013.00

1292 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2

01-2-01292-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
130	Salary - Stipends	130
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
360	Tuition Paid to Other Districts (Special Education)	360
370	Tuition Paid to Other Agencies (Special Education)	370
382	Distance Education & Telecommunications	382
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600
955	Presidential Declared Disaster	955
1292	Total Special Education Instructional Programs - Ages 0-2 (Add 110 through 955)	0.00

2100 SUPPORT SERVICES - PUPILS

01-2-02100-XXX

110	Salary - Professional Staff	110
130	Salary - Stipends	130
140	Salary - Clerical and Paraprofessional Staff	140
143	Salary - Technical Staff	143
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
382	Distance Education & Telecommunications	382
400	Supplies and Materials	400
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600
955	Presidential Declared Disaster	955
2100	Total Support Services - Pupils (Add 110 through 955)	2,677,828.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

2150 SAFETY & SECURITY	01-2-02150-XXX		
110 Salary - Professional Staff		110	
130 Salary - Stipends		130	
140 Salary - Clerical and Paraprofessional Staff		140	
143 Salary - Technical Staff		143	
200 Employee Benefits		200	
221 Increased Retirement Contribution Rate		221	
284 Early Retirement or Termination		284	
285 Voluntary Terminations		285	
300 Purchased Services		300	
382 Distance Education & Telecommunications		382	
400 Supplies and Materials		400	
500 Capital Outlay		500	
600 Other Expenses		600	
955 Presidential Declared Disaster		955	
2150 Total Safety & Security		2150	0.00
<i>(Add 110 through 955)</i>			
2200 SUPPORT SERVICES - STAFF	01-2-02200-XXX		
110 Salary - Professional Staff		110	198,791.00
130 Salary - Stipends		130	
140 Salary - Clerical and Paraprofessional Staff		140	506,348.00
200 Employee Benefits		200	164,725.00
221 Increased Retirement Contribution Rate		221	17,840.00
281 Retirement Incentive Plan		281	
282 Staff Development Assistance		282	
284 Early Retirement or Termination		284	
285 Voluntary Terminations		285	
300 Purchased Services		300	33,131.00
382 Distance Education & Telecommunications		382	2,227.00
400 Supplies and Materials		400	475,870.00
500 Capital Outlay		500	427,322.00
600 Other Expenses		600	12,937.00
955 Presidential Declared Disaster		955	
2200 Total Support Services - Staff		2200	1,839,191.00
<i>(Add 110 through 955)</i>			
99500 Total Staff Development Disbursements	01-2-99500-000		94,879.00
2213 SCHOOL IMPROVEMENT	01-2-02213-XXX		
110 Salary - Professional Staff		110	240,400.00
130 Salary - Stipends		130	
140 Salary - Clerical and Paraprofessional Staff		140	50,632.00
200 Employee Benefits		200	48,722.00
221 Increased Retirement Contribution Rate		221	7,363.00
284 Early Retirement or Termination		284	
285 Voluntary Terminations		285	
300 Purchased Services		300	13,406.00
382 Distance Education & Telecommunications		382	
400 Supplies and Materials		400	117,107.00
500 Capital Outlay		500	
600 Other Expenses		600	79,320.00
955 Presidential Declared Disaster		955	
2213 Total School Improvement		2213	556,950.00
<i>(Add 110 through 955)</i>			
2214 IMPLEMENTATION OF STANDARDS	01-2-02214-XXX		
110 Salary - Professional Staff		110	
130 Salary - Stipends		130	78,113.00
140 Salary - Clerical and Paraprofessional Staff		140	
200 Employee Benefits		200	14,790.00
221 Increased Retirement Contribution Rate		221	1,976.00
284 Early Retirement or Termination		284	
285 Voluntary Terminations		285	
300 Purchased Services		300	350,000.00
382 Distance Education & Telecommunications		382	
400 Supplies and Materials		400	
500 Capital Outlay		500	
600 Other Expenses		600	
955 Presidential Declared Disaster		955	
2214 Total Implementation of Standards		2214	444,879.00
<i>(Add 110 through 955)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

2310 BOARD OF EDUCATION

110	Salary - Professional Staff	01-2-02310-XXX	110	
130	Salary - Stipends		130	150.00
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	280,711.00
221	Increased Retirement Contribution Rate		221	4.00
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	12,835.00
314	Lobbyist Fees and Expenses		314	
315	Accounting and Auditing Services		315	23,450.00
341	Liability Insurance		341	294,363.00
342	Fidelity Bond Premiums		342	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	1,058.00
500	Capital Outlay		500	
600	Other Expenses		600	20,149.00
955	Presidential Declared Disaster		955	
2310	Total Board of Education (Add 110 through 955)		2310	632,720.00

2320 EXECUTIVE ADMINISTRATION SERVICES

105	Salary - Superintendent	01-2-02320-XXX	105	219,973.00
110	Salary - Other Professional Staff		110	138,505.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	121,615.00
200	Employee Benefits		200	84,303.00
221	Increased Retirement Contribution Rate		221	6,581.00
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	54,768.00
314	Lobbyist Fees and Expenses		314	
382	Distance Education & Telecommunications		382	1,272.00
400	Supplies and Materials		400	9,193.00
500	Capital Outlay		500	215.00
600	Other Expenses		600	16,600.00
955	Presidential Declared Disaster		955	
2320	Total Executive Administration Services (Add 110 through 955)		2320	653,025.00

2330 DISTRICT LEGAL SERVICES

110	Salary - Other Professional Staff	01-2-02330-XXX	110	
115	Salary - Legal Staff Salary		115	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	46,866.00
317	Contracted Legal Services		317	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
955	Presidential Declared Disaster		955	
2330	Total District Legal Services (Add 110 through 955)		2330	46,866.00

2400 OFFICE OF THE PRINCIPAL

110	Salary - Professional Staff	01-2-02400-XXX	110	1,377,855.00
130	Salary - Stipends		130	4,656.00
140	Salary - Clerical Staff		140	699,699.00
200	Employee Benefits		200	363,378.00
221	Increased Retirement Contribution Rate		221	52,680.00
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	1,544.00
382	Distance Education & Telecommunications		382	12,467.00
400	Supplies and Materials		400	8,962.00
500	Capital Outlay		500	7,348.00
600	Other Expenses		600	14,173.00
955	Presidential Declared Disaster		955	
2400	Total Office of the Principal (Add 110 through 955)		2400	2,542,762.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

2510 GENERAL ADMINISTRATION - BUSINESS SERVICES

01-2-02510-XXX

110	Salary - Professional Staff	110	161,111.00
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	174,043.00
200	Employee Benefits	200	64,312.00
221	Increased Retirement Contribution Rate	221	8,479.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	44,323.00
314	Lobbyist Fees and Expenses	314	
382	Distance Education & Telecommunications	382	17,252.00
400	Supplies and Materials	400	40,955.00
500	Capital Outlay	500	16,265.00
600	Other Expenses	600	7,895.00
955	Presidential Declared Disaster	955	

2510 Total General Administration - Business Services
(Add 110 through 955)

2510 534,635.00

2520 VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION VEHICLES

01-2-02520-XXX

110	Salary - Professional Staff	110	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	
500	Capital Outlay	500	
600	Other Expenses	600	
955	Presidential Declared Disaster	955	

2520 Total Vehicle Acquisition and Maintenance
(Add 110 through 955)

2520 0.00

2600 SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)

01-2-02600-XXX

110	Salary - Professional Staff	110	165,850.00
140	Salary - Clerical and Custodial Staff	140	2,280,476.00
200	Employee Benefits	200	764,891.00
221	Increased Retirement Contribution Rate	221	61,892.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	1,215,443.00
382	Distance Education & Telecommunications	382	12,777.00
400	Supplies and Materials	400	296,783.00
500	Capital Outlay	500	351,302.00
600	Other Expenses	600	1,753.00
955	Presidential Declared Disaster	955	

2600 Total Maintenance and Operation of Building(s) and Site(s)
(Add 110 through 955)

2600 5,151,167.00

2750 REGULAR PUPIL TRANSPORTATION

01-2-02750-XXX

110	Salary - Professional Staff	110	
140	Salary - Clerical Staff and Drivers	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
332	Mileage to Parents (K-12 only)	332	158,662.00
333	Transportation Paid to Other Districts	333	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	
500	Capital Outlay	500	
600	Other Expenses	600	
955	Presidential Declared Disaster	955	

2750 Total Regular Pupil Transportation
(Add 110 through 955)

2750 158,662.00

2755 REGULAR PUPIL TRANSPORTATION - OPEN ENROLLMENT OPTION STUDENT IN LEARNING COMMUNITY

01-2-02755-XXX

110	Salary - Professional Staff	110	
140	Salary - Clerical Staff and Drivers	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
333	Transportation Paid to Other Districts	333	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	
500	Capital Outlay	500	
600	Other Expenses	600	
955	Presidential Declared Disaster	955	

2755 Total Regular Pupil Transportation - Open Enrollment Option Student in Learning Community
(Add 110 through 955)

2755 0.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

2760 SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION

01-2-02760-XXX

110	Salary - Professional Staff	110	
140	Salary - Clerical Staff and Drivers	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
333	Transportation Paid to Other Districts	333	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	
500	Capital Outlay	500	
600	Other Expenses	600	
955	Presidential Declared Disaster	955	
2760	Total School Age Special Education Pupil Transportation	2760	0.00
<i>(Add 110 through 955)</i>			

2765 BELOW AGE FIVE SPECIAL EDUCATION PUPIL TRANSPORTATION

01-2-02765-XXX

110	Salary - Professional Staff	110	
140	Salary - Clerical Staff and Drivers	140	46,988.00
200	Employee Benefits	200	13,549.00
221	Increased Retirement Contribution Rate	221	1,189.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	12,127.00
333	Transportation Paid to Other Districts	333	
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	
500	Capital Outlay	500	
600	Other Expenses	600	
955	Presidential Declared Disaster	955	
2765	Total Below Age Five Special Education Pupil Transportation	2765	73,853.00
<i>(Add 110 through 955)</i>			

3000 COMMUNITY SERVICES

01-2-03000-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical and Others	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
382	Distance Education & Telecommunications	382	
500	Capital Outlay	500	
600	Other Expenses	600	5,331.00
955	Presidential Declared Disaster	955	
3000	Total Community Services	3000	5,331.00
<i>(Add 110 through 955)</i>			

3400 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS

01-2-03400-XXX

110	Salary - Professional Staff	110	5,299.00
130	Salary - Stipends	130	785.00
140	Salary - Clerical Staff	140	238,018.00
200	Employee Benefits	200	23,697.00
221	Increased Retirement Contribution Rate	221	6,176.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	36,886.00
382	Distance Education & Telecommunications	382	2,914.00
400	Supplies and Materials	400	35,003.00
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	10,801.00
955	Presidential Declared Disaster	955	
3400	Total Categorical Grants from Corporations & Other Private Interests	3400	359,579.00
<i>(Add 110 through 955)</i>			

3500 STATE CATEGORICAL PROGRAMS

01-2-03500-XXX

110	Salary - Professional Staff	110	40,513.00
130	Salary - Stipends	130	13,308.00
140	Salary - Clerical and Others	140	7,139.00
200	Employee Benefits	200	14,687.00
221	Increased Retirement Contribution Rate	221	1,542.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	15,291.00
382	Distance Education & Telecommunications	382	
400	Supplies and Materials	400	26,798.00
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	12,266.00
955	Presidential Declared Disaster	955	
3500	Total State Categorical Programs	3500	131,544.00
<i>(Add 110 through 955)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4200 TITLE I, PART A ESEA/ESSA IMPROVING BASIC PROGRAMS OPERATED BY LEA

01-2-04200-XXX

110	Salary - Professional Staff	110	543,075.00
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	271,872.00
200	Employee Benefits	200	192,189.00
221	Increased Retirement Contribution Rate	221	20,618.00
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	285.00
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4200 Total Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA
(Add 110 through 600)

4200 1,028,039.00

4210 TITLE I ACCOUNTABILITY ESEA/ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY

01-2-04210-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	33,966.00
200	Employee Benefits	200	6,788.00
221	Increased Retirement Contribution Rate	221	859.00
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4210 Total Title I Accountability ESEA/ESSA Improving Basic Programs Accountability
(Add 110 through 600)

4210 41,613.00

4215 TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANTS (SIG)

01-2-04215-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4215 Total Title I Part 1003(G) School Improvement Grants (SIG)
(Add 110 through 600)

4215 0.00

4230 TITLE I, PART D, SUBPART 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth

01-2-04230-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4230 Total Title I Part D Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth (Add 110 through 600)

4230 0.00

4310 TITLE II, PART A ESEA/ESSA SUPPORTING EFFECTIVE INSTRUCTION

01-2-04310-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4310 Total Title II, Part A ESEA/ESSA Supporting Effective Instruction
(Add 110 through 600)

4310 0.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4315	TITLE II, PART B NCLB	01-2-04315-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
395	Sub-Awards/Contracts - \$25,000 or less		395
396	Sub-Awards/Contracts - in excess of \$25,000		396
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4315	Total Title II, Part B ESSA		4315
	(Add 110 through 600)		0.00
4330	TITLE VI PART B REAP	01-2-04330-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
395	Sub-Awards/Contracts - \$25,000 or less		395
396	Sub-Awards/Contracts - in excess of \$25,000		396
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4330	Total Title VI Part B REAP		4330
	(Add 110 through 600)		0.00
4402	IDEA PART B (611) BASE ALLOCATION TRANSPORTATION	01-2-04402-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
395	Sub-Awards/Contracts - \$25,000 or less		395
396	Sub-Awards/Contracts - in excess of \$25,000		396
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4402	Total IDEA Part B (611) Base Allocation Transportation		4402
	(Add 110 through 600)		0.00
4403	IDEA PART B (611) BASE ALLOCATION - SCHOOL AGE	01-2-04403-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
395	Sub-Awards/Contracts - \$25,000 or less		395
396	Sub-Awards/Contracts - in excess of \$25,000		396
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4403	Total IDEA Part B (611) Base Allocation - School Age		4403
	(Add 110 through 600)		0.00
4404	IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR	01-2-04404-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
395	Sub-Awards/Contracts - \$25,000 or less		395
396	Sub-Awards/Contracts - in excess of \$25,000		396
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4404	Total IDEA Part B (611) Base Allocation - Birth Through Age Four		4404
	(Add 110 through 600)		375,920.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4406 IDEA PRESCHOOL (619) BASE ALLOCATION

110	Salary - Professional Staff	01-2-04406-XXX	110	23,152.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	5,501.00
221	Increased Retirement Contribution Rate		221	586.00
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4406	Total IDEA Preschool (619) Base Allocation		4406	29,239.00
	<i>(Add 110 through 600)</i>			

4407 IDEA PRESCHOOL (619) BASE ALLOCATION TRANSPORTATION

110	Salary - Professional Staff	01-2-04407-XXX	110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4407	Total IDEA Preschool (619) Base Allocation Transportation		4407	0.00
	<i>(Add 110 through 600)</i>			

4409 IDEA ENROLLMENT/POVERTY (619)

110	Salary - Professional Staff	01-2-04409-XXX	110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4409	Total IDEA Enrollment/Poverty (619)		4409	0.00
	<i>(Add 110 through 600)</i>			

4410 IDEA ENROLLMENT/POVERTY (611)

110	Salary - Professional Staff	01-2-04410-XXX	110	450,384.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	6,222.00
200	Employee Benefits		200	113,018.00
221	Increased Retirement Contribution Rate		221	11,552.00
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4410	Total IDEA Enrollment/Poverty (611)		4410	581,176.00
	<i>(Add 110 through 600)</i>			

4411 IDEA PART B EARLY INTERVENING SERVICES

110	Salary - Professional Staff	01-2-04411-XXX	110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4411	Total IDEA Early Intervening Services		4411	0.00
	<i>(Add 110 through 600)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4412 IDEA PART B PROPORTIONATE SHARE

01-2-04412-XXX

110	Salary - Professional Staff	110	40,267.00
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	13,362.00
221	Increased Retirement Contribution Rate	221	1,019.00
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4412 Total IDEA Part B Proportionate Share
(Add 110 through 600)**4412 54,648.00****4414 IDEA PART C**

01-2-04414-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4414 Total IDEA Part C
(Add 110 through 600)**4414 0.00****4415 IDEA SPECIAL PROJECTS**

01-2-04415-XXX

110	Salary - Professional Staff	110	19,986.00
130	Salary - Stipends	130	2,791.00
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	5,270.00
221	Increased Retirement Contribution Rate	221	576.00
300	Purchased Services	300	2,220.00
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	4,094.00
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	8,196.00

4415 Total IDEA Special Projects
(Add 110 through 600)**4415 43,133.00****4417 IDEA PART B TRANSITION PROJECTS**

01-2-04417-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	

4417 Total IDEA Part B Special Transition Projects
(Add 110 through 600)**4417 0.00****4690 OTHER FEDERAL NON-CATEGORICAL EXPENDITURES**

01-2-04690-XXX

110	Salary - Professional Staff	110	
130	Salary - Stipends	130	32,296.00
140	Salary - Clerical Staff	140	21,898.00
200	Employee Benefits	200	8,569.00
221	Increased Retirement Contribution Rate	221	1,371.00
300	Purchased Services	300	
382	Distance Education & Telecommunications	382	
395	Sub-Awards/Contracts - \$25,000 or less	395	
396	Sub-Awards/Contracts - in excess of \$25,000	396	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	5,033.00

4690 Total Other Federal Non Categorical Expenditures
(Add 110 through 600)**4690 69,167.00**

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4700	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	01-2-04700-XXX		
110	Salary - Professional Staff		110	28,422.00
130	Salary - Stipends		130	13,826.00
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	10,447.00
221	Increased Retirement Contribution Rate		221	1,069.00
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	3,704.00
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	25,858.00
600	Other Expenses		600	6,577.00
4700	Total Federal Vocational & Applied Technology Education (Carl Perkins)		4700	89,903.00
	(Add 110 through 600)			
4910	INDIAN EDUCATION	01-2-04910-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4910	Total Indian Education		4910	0.00
	(Add 110 through 600)			
4915	Title I, Part C ESEA/ESSA EDUCATION OF MIGRATORY CHILDREN	01-2-04915-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4915	Total Title I, Part C ESEA/ESSA Education of Migratory Children		4915	0.00
	(Add 110 through 600)			
4925	TITLE III Part A ESEA/ESSA ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT & ACADEMIC ACHIEVEMENT	01-2-04925-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4925	TITLE III Part A ESEA/ESSA English Language Acquisition, Language Enhancement & Academic Achievement (Add 110 through 600)		4925	0.00
4926	TITLE III ESEA/ESSA IMMIGRANT EDUCATION	01-2-04926-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4926	Total Title III ESEA/ESSA Immigrant Education		4926	0.00
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4940	HEAD START	01-2-04940-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4940	Total Head Start		4940	0.00
	<i>(Add 110 through 600)</i>			
4945	CHILD AND ADULT CARE FOOD PROGRAM	01-2-04945-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4945	Total Child and Adult Care Food Program		4945	0.00
	<i>(Add 110 through 600)</i>			
4968	TITLE IV, PART B ESEA/ESSA 21st CENTURY COMMUNITY LEARNING CENTERS	01-2-04968-XXX		
110	Salary - Professional Staff		110	3,927.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	120,393.00
200	Employee Benefits		200	28,036.00
221	Increased Retirement Contribution Rate		221	3,145.00
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4968	Total Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers		4968	155,501.00
	<i>(Add 110 through 600)</i>			
4980	ADULT BASIC EDUCATION	01-2-04980-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4980	Total Adult Basic Education		4980	0.00
	<i>(Add 110 through 600)</i>			
4990	OTHER FEDERAL CATEGORICAL EXPENDITURES	01-2-04990-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	113,154.00
200	Employee Benefits		200	28,828.00
221	Increased Retirement Contribution Rate		221	2,863.00
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	401.00
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	1,926.00
4990	Total Other Federal Categorical Expenditures		4990	147,172.00
	<i>(Add 110 through 600)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4992	REAP	01-2-04992-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4992	Total REAP		4992	0.00
	(Add 110 through 600)			
4000	TOTAL FEDERAL PROGRAMS	01-2-04000-XXX	4000	2,615,511.00
	(Add 4200 through 4999)			
5000	DEBT SERVICES	01-2-05000-XXX		
605	Repayment of Taxes Paid		605	
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	
620	Debt Service Interest		620	
5000	Total Debt Services		5000	0.00
	(Add 605 through 620)			
5100	IDEA MAINTENANCE OF EFFORT NON-COMPLIANCE RECOVERY	01-2-05100-000		
6000	SUMMER SCHOOL	01-2-06000-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	8,738.00
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	2,024.00
221	Increased Retirement Contribution Rate		221	221.00
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	6,704.00
420	Textbooks		420	2,613.00
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	325.00
955	Presidential Declared Disaster		955	
6000	Total Summer School		6000	20,625.00
	(Add 110 through 955)			
7000	ADULT EDUCATION	01-2-07000-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
600	Other Expenses		600	
955	Presidential Declared Disaster		955	
7000	Total Adult Education		7000	0.00
	(Add 110 through 955)			
8000	TRANSFERS	01-2-08000-XXX		
750	Transfers To the School Lunch Fund		750	
752	Transfers To the Activities Fund		752	275,586.00
754	Transfers To the Bond Fund		754	
8000	Total Transfers		8000	275,586.00
	(Add 750 through 754)			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

20000 TOTAL CURRENT EXPENSE

(Add 1100, 1115, 1125, 1150, 1160, 1200, 1280, 2100, 2150, 2200, 2213, 2214, 2310, 2320, 2330, 2400, 2510, 2520, 2600, 2750, 2755, 2760, 6000, 8000:750 and 8000:752)

01-2-20000-000

38,695,667.00

20100 ADJUSTMENTS TO CURRENT EXPENSE

(Add Objects 364 and 500 in Functions 1100, 1115, 1125, 1150, & 1160; Objects 360 and 500 in Function 1200 & 1280; Object 500 in Functions 2100, 2150, 2200, 2213, 2214, 2310, 2320, 2330, 2400, 2510, 2520, 2600 and 6000; and Objects 333 and 500 in Functions 2750, 2755 and 2760)

01-2-20100-000

1,131,217.00

20200 TOTAL ADJUSTED CURRENT EXPENSE

(20000 minus 20100)

01-2-20200-000

37,564,450.00

20400 TOTAL GENERAL FUND EXPENDITURES

(20000 plus 1190, 1195, 1291, 1292, 2765, 3000, 3400, 3500, 5000, 5100, 7000 and 8000:754)

01-2-20400-000

39,656,643.00

20500 TOTAL DISBURSEMENTS

(Add 4000 and 20400)

01-2-20500-000

42,272,154.00

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance
TREAS	Cash At County Treasurers - Beginning Balance
COH	Cash On Hand - Ending Balance
TREAS	Cash At County Treasurers - Ending Balance

01-0-COH	-BEG	2,963,020.00
01-0-TREAS	-BEG	6,247,396.00
01-0-COH	-END	3,206,182.00
01-0-TREAS	-END	6,891,048.00

DEPRECIATION FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	02-1-XXXXX-000		
1410	Interest		1410	13,157.00
5000	NON-REVENUE RECEIPTS	02-1-XXXXX-000		
5500	Transfers From the General Fund (As Expensed From the General Fund)		5500	985,676.00
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	
5000	Total Non-Revenue Receipts (Add 5500, 5610 & 5690)		5000	985,676.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)		10000	998,833.00

DISBURSEMENTS

2500	SUPPORT SERVICES - BUSINESS			
CODE	OBJECT	02-2-02500-XXX		
400	Supplies & Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	1,602,412.00
2500	Support Services - Business (Add 400 through 500)		2500	1,602,412.00
8000	TRANSFERS	02-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS	02-2-20500-000		1,602,412.00
	(Add 2500: 400, 420, 425, 500 and 8000:755)			

SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	02-0-COH -BEG	3,384,316.00
COH	Cash On Hand - Ending Balance	02-0-COH -END	2,780,737.00

EMPLOYEE BENEFIT FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	03-1-XXXXXX-000		
1410	Interest		1410	
5000	NON-REVENUE RECEIPTS	03-1-XXXXXX-000		
5500	Transfers From the General Fund (As Expensed From the General Fund)		5500	100,000.00
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	
5000	Total Non-Revenue Receipts (Add 5500 & 5610)		5000	100,000.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)		10000	100,000.00

DISBURSEMENTS

2500	SUPPORT SERVICES - BUSINESS	03-2-02500-XXX		
200	Employee Benefits		200	94,501.00
221	Increased Retirement Contribution Rate		221	
281	Retirement Incentive Plan		281	
282	Staff Development Assistance		282	
2500	Total Support Services - Business (Add 200 through 282)		2500	94,501.00
8000	TRANSFERS	03-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS (Add 2500 and 8000:755)	03-2-20500-000		94,501.00

SUMMARY OF CASH BALANCE				
COH	Cash On Hand - Beginning Balance	03-0-COH	-BEG	35,964.00
COH	Cash On Hand - Ending Balance	03-0-COH	-END	41,463.00

CONTINGENCY FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	04-1-XXXXX-000	
1410	Interest		1410
5000	NON-REVENUE RECEIPTS	04-1-XXXXX-000	
5500	Transfers From the General Fund		5500
5610	Cash Balance from Dissolved/Merged Districts		5610
5690	Other Non-Revenue Receipts		5690
5000	Total Non-Revenue Receipts (Add 5500 through 5690)		5000 0.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)		10000 0.00

DISBURSEMENTS

2310	BOARD OF EDUCATION		
CODE	OBJECT	04-2-02310-XXX	
317	Contracted Legal Services		317
643	Judgments/Settlements		643
2310	Total Board of Education (Add 317 and 643)		2310 0.00
8000	TRANSFERS	04-2-08000-XXX	
755	Transfers To the General Fund		755
20500	TOTAL DISBURSEMENTS (Add 2310 and 8000:755)	04-2-20500-000	0.00
	SUMMARY OF CASH BALANCE		
COH	Cash On Hand - Beginning Balance	04-0-COH	-BEG
COH	Cash On Hand - Ending Balance	04-0-COH	-END

ACTIVITIES FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	05-1-XXXXXX-000	
1410	Interest		1410 8,868.00
1710	Activities Receipts		1710 1,153,641.00
1990	Other Local Receipts		1990
1000	Total Local Receipts		1000 1,162,509.00
	(Add 1410 through 1990)		
5000	NON-REVENUE RECEIPTS	05-1-XXXXXX-000	
5500	Transfers From the General Fund		5500 275,586.00
5610	Cash Balance from Dissolved/Merged Districts		5610
5690	Other Non-Revenue Receipts		5690
5000	Total Non-Revenue Receipts		5000 275,586.00
	(Add 5500 through 5690)		
10000	GRAND TOTAL OF ALL RECEIPTS		10000 1,438,095.00
	(Add 1000 and 5000)		

DISBURSEMENTS

2100	SUPPORT SERVICES - PUPILS	05-2-02100-XXX	
300	Purchased Services		300
400	Supplies and Materials		400 1,379,365.00
500	Capital Outlay		500
600	Other Expenses		600
2100	Total Support Services - Pupils		2100 1,379,365.00
	(Add 300 through 600)		
8000	TRANSFERS	05-2-08000-XXX	
755	Transfers To the General Fund		755
20500	TOTAL DISBURSEMENTS	05-2-20500-000	1,379,365.00
	(Add 2100 and 8000:755)		

SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	05-0-COH	-BEG 1,429,057.00
COH	Cash On Hand - Ending Balance	05-0-COH	-END 1,487,787.00

SCHOOL NUTRITION FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	06-1-XXXXX-000		
1410	Interest		1410	121.00
1720	Sale of Lunches/Milk		1720	537,453.00
1990	Other Local Receipts		1990	
1000	Total Local Receipts (Add 1410 through 1990)		1000	537,574.00
3000	STATE RECEIPTS	06-1-XXXXX-000		
3150	State Reimbursement		3150	19,518.00
3990	Other State Receipts		3990	
3000	Total State Receipts (Add 3150 and 3990)		3000	19,518.00
4000	FEDERAL RECEIPTS	06-1-XXXXX-000		
4800	Federal Reimbursement		4800	1,517,596.00
4945	Child and Adult Care Food Program		4945	
4990	Other Federal Categorical Receipts		4990	
4000	Total Federal Receipts (Add 4800 through 4990)		4000	1,517,596.00
5000	NON-REVENUE RECEIPTS	06-1-XXXXX-000		
5500	Transfers From the General Fund		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	305,071.00
5000	Total Non-Revenue Receipts (Add 5500 through 5690)		5000	305,071.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1000, 3000, 4000 and 5000)		10000	2,379,759.00

DISBURSEMENTS

2100	SUPPORT SERVICES - PUPILS	06-2-02100-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical and Cooks		140	79,217.00
200	Employee Benefits		200	23,596.00
300	Purchased Services		300	2,310,409.00
400	Supplies and Materials (Excluding Food)		400	11,235.00
470	Food (Excluded from Indirect Costs)		470	
500	Capital Outlay (Excluded from Indirect Costs)		500	2,618.00
600	Other Expenses		600	1,644.00
695	Indirect Costs		695	
2100	Total Support Services - Pupils (Add 110 through 695)		2100	2,428,719.00
95000	Non-Restricted Indirect Cost Rate used to determine Indirect Costs	06-2-95000-000		%
8000	TRANSFERS	06-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS (Add 2100 and 8000:755)	06-2-20500-000		2,428,719.00
	SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	06-0-COH	-BEG	150,183.00
COH	Cash On Hand - Ending Balance	06-0-COH	-END	101,223.00

BOND FUNDNDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	07-1-XXXXX-000		
1110	Local Property Taxes		1110	2,355,885.00
1115	Carline Taxes		1115	15,420.00
1410	Interest		1410	2,430.00
1990	Other Local Receipts		1990	
1000	Total Local Receipts		1000	2,373,735.00
	(Add 1110 through 1990)			
3000	STATE RECEIPTS	07-1-XXXXX-000		
3130	Homestead Exemption		3130	74,707.00
3131	Property Tax Credit		3131	115,063.00
3132	Personal Property Tax Credit		3132	6,450.00
3133	Nameplate Capacity Tax		3133	
3134	Personal Property Tax Credit - Railroads & Public Service		3134	
3180	Pro-Rate Motor Vehicle		3180	6,678.00
3300	In-Lieu-Of School Land Tax		3300	
3990	Other State Receipts		3990	
3000	Total State Receipts		3000	202,898.00
	(Add 3130 through 3990)			
5000	NON-REVENUE RECEIPTS	07-1-XXXXX-000		
5100	Sale of Bonds (Re-Funding Only)		5100	
5500	Transfers From the General Fund		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	
5000	Total Non-Revenue Receipts		5000	0.00
	(Add 5100 through 5690)			
10000	GRAND TOTAL OF ALL RECEIPTS		10000	2,576,633.00
	(Add 1000, 3000 and 5000)			

DISBURSEMENTS

5000	DEBT SERVICES	07-2-05000-XXX		
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	2,235,000.00
620	Debt Service Interest		620	118,836.00
690	Other Miscellaneous Expenses		690	1,200.00
5000	Total Debt Services		5000	2,355,036.00
	(Add 607 through 690)			
8000	TRANSFERS	07-2-08000-XXX		
755	Transfers To the General Fund		755	

BOND FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

20500	TOTAL DISBURSEMENTS (Add 5000 and 8000:755)	07-2-20500-000	2,355,036.00
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99200	BONDS OUTSTANDING AT END OF YEAR	07-2-99200-000	6,040,000.00
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SUMMARY OF CASH BALANCE				
COH	Cash On Hand - Beginning Balance	07-0-COH	-BEG	
TREAS	Cash At County Treasurers - Beginning Balance	07-0-TREAS	-BEG	\$ 2,086,141.00
COH	Cash On Hand - Ending Balance	07-0-COH	-END	
TREAS	Cash At County Treasurers - Ending Balance	07-0-TREAS	-END	\$ 2,307,738.00

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	08-1-XXXXX-000		
1110	Local Property Taxes		1110	626,932.00
1111	Local Property Taxes - Learning Community Common Levy		1111	
1115	Carline Taxes		1115	4,291.00
1410	Interest		1410	
1990	Other Local Receipts		1990	
1995	Presidential Declared Disaster Aid		1995	
1000	Total Local Receipts		1000	631,223.00
	(Add 1110 through 1995)			
3000	STATE RECEIPTS	08-1-XXXXX-000		
3130	Homestead Exemption		3130	20,623.00
3131	Property Tax Credit		3131	30,326.00
3132	Personal Property Tax Credit		3132	1,763.00
3133	Nameplate Capacity Tax		3133	
3134	Personal Property Tax Credit - Railroads & Public Service		3134	
3180	Pro-Rate Motor Vehicle		3180	1,785.00
3300	In-Lieu-Of School Land Tax		3300	
3500	State Categorical Grants		3500	
3990	Other State Receipts		3990	
3995	Presidential Declared Disaster Aid		3995	
3000	Total State Receipts		3000	54,497.00
	(Add 3130 through 3995)			
4000	FEDERAL RECEIPTS	08-1-XXXXX-000		
4410	IDEA Enrollment/Poverty		4410	
4500	Title 8 (Impact Aid)		4500	
4930	Federal Asbestos		4930	
4990	Other Federal Categorical Receipts		4990	
4995	Presidential Declared Disaster Aid		4995	
4000	Total Federal Receipts		4000	0.00
	(Add 4410 through 4995)			
5000	NON-REVENUE RECEIPTS	08-1-XXXXX-000		
5100	Sale of Bonds		5100	
5200	Long Term Loans		5200	
5400	Sale of Property		5400	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	48,073.00
5000	Total Non-Revenue Receipts		5000	48,073.00
	(Add 5100 through 5690)			
10000	GRAND TOTAL OF ALL RECEIPTS		10000	733,793.00
	(Add 1000, 3000, 4000 and 5000)			

DISBURSEMENTS

2150	SUPPORT SERVICES - PUPILS - SAFETY & SECURITY	08-2-02150-XXX		
300	Purchased Services		300	
500	Capital Outlay (New Only)		500	
510	Site Improvements		510	
520	Building Improvements		520	
600	Other Expenses		600	
955	Presidential Declared Disaster Aid		955	
2150	Total Support Services - Pupils - Safety & Security		2150	0.00
	(Add 300 through 955)			

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

2515 FUNCTION - BUILDINGS AND SITES

300	Purchased Services	08-2-02515-XXX	300	24,597.00
500	Capital Outlay (New Only)		500	
510	Site Acquisition and Improvements		510	
520	Building, Acquisition and Improvements		520	652,133.00
600	Other Expenses		600	
955	Presidential Declared Disaster Aid		955	
2515	Total Buildings and Sites		2515	676,730.00
	<i>(Add 300 through 955)</i>			

4410 IDEA ENROLLMENT/POVERTY (611)

300	Purchased Services	08-2-04410-XXX	300	
395	Sub-Awards/Contracts - \$25,000 or less		395	
396	Sub-Awards/Contracts - in excess of \$25,000		396	
500	Capital Outlay (New Only)		500	
510	Site Acquisition and Improvements		510	
520	Building, Acquisition and Improvements		520	
600	Other Expenses		600	
4410	Total Idea Enrollment/Poverty (611)		4410	0.00
	<i>(Add 300 through 600)</i>			

5000 DEBT SERVICES

607	Repayment of Taxes Paid for Revalued Property	08-2-05000-XXX	607	
610	Redemption of Principal		610	
620	Debt Service Interest		620	
5000	Total Debt Services		5000	0.00
	<i>(Add 607 through 600)</i>			

8000 TRANSFERS

755	Transfers To the General Fund	08-2-08000-XXX	755	
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20500 TOTAL DISBURSEMENTS

(Add 2150, 2515, 4410, 4610, 5000 and 8000:755)

08-2-20500-000	676,730.00
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SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	08-0-COH	-BEG	(77,213.00)
TREAS	Cash At County Treasurers - Beginning Balance	08-0-TREAS	-BEG	176,259.00
COH	Cash On Hand - Ending Balance	08-0-COH	-END	(27,151.00)
TREAS	Cash At County Treasurers - Ending Balance	08-0-TREAS	-END	183,260.00

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	09-1-XXXXX-000		
1110	Local Property Taxes		1110	798,844.00
1115	Carline Taxes		1115	5,616.00
1410	Interest		1410	
1990	Other Local Receipts		1990	
1000	Total Local Receipts (Add 1110 through 1990)		1000	804,460.00
3000	STATE RECEIPTS	09-1-XXXXX-000		
3130	Homestead Exemption		3130	26,994.00
3131	Property Tax Credit		3131	39,694.00
3132	Personal Property Tax Credit		3132	2,308.00
3133	Nameplate Capacity Tax		3133	
3134	Personal Property Tax Credit - Railroads & Public Service		3134	
3180	Pro-Rate Motor Vehicle		3180	2,158.00
3300	In-Lieu-Of School Land Tax		3300	
3990	Other State Receipts		3990	
3000	Total State Receipts (Add 3130 through 3990)		3000	71,154.00
4000	FEDERAL RECEIPTS	09-1-XXXXX-000		
4410	IDEA Enrollment/Poverty		4410	
4930	Federal Asbestos		4930	
4990	Other Federal Categorical Receipts		4990	
4000	Total Federal Receipts (Add 4410 through 4990)		4000	0.00
5000	NON-REVENUE RECEIPTS	09-1-XXXXX-000		
5100	Sale of Bonds		5100	
5110	Qualified Zone Academy Bonds		5110	
5111	Qualified School Construction Bonds		5111	
5200	Long Term Loans		5200	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	
5000	Total Non-Revenue Receipts (Add 5100 through 5690)		5000	0.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1000, 3000, 4000 and 5000)		10000	875,614.00

DISBURSEMENTS

2515	BUILDINGS AND SITES	09-2-02515-XXX		
100	Salaries		100	
200	Employee Benefits		200	
300	Purchased Services		300	658,307.00
500	Capital Outlay (New Only)		500	
520	Building, Acquisition and Improvement		520	35,403.00
600	Other Expenses		600	
2515	Total Buildings and Sites (Add 100 through 600)		2515	693,710.00

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4410	IDEA ENROLLMENT/POVERTY (611)	09-2-04410-XXX	
300	Purchased Services		300
395	Sub-Awards/Contracts - \$25,000 or less		395
396	Sub-Awards/Contracts - in excess of \$25,000		396
500	Capital Outlay (New Only)		500
510	Site Acquisition and Improvements		510
520	Building, Acquisition and Improvements		520
600	Other Expenses		600
4410	Total Idea Enrollment/Poverty (611)	4410	0.00
	(Add 300 through 600)		
5000	FUNCTION - DEBT SERVICES	09-2-05000-XXX	
607	Repayment of Property Taxes Paid for Revalued Property		607
610	Redemption of Principal		610 720,000.00
620	Debt Service Interest		620 135,356.00
690	Other Miscellaneous Expense		690 400.00
5000	Total Debt Services	5000	855,756.00
	(Add 607 through 690)		
8000	TRANSFERS	09-2-08000-XXX	
755	Transfers To the General Fund		755
20500	TOTAL DISBURSEMENTS	09-2-20500-000	1,549,466.00
	(Add 2515, 4410, 5000 and 8000:755)		
99200	BONDS OUTSTANDING AT END OF YEAR	09-2-99200-000	5,955,000.00
	SUMMARY OF CASH BALANCE		
COH	Cash On Hand - Beginning Balance	09-0-COH -BEG	932,757.00
TREAS	Cash At County Treasurers - Beginning Balance	09-0-TREAS -BEG	181,091.00
COH	Cash On Hand - Ending Balance	09-0-COH -END	200,136.00
TREAS	Cash At County Treasurers - Ending Balance	09-0-TREAS -END	239,861.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	10-1-XXXXX-000	
1210	Tuition Received from Other Districts (Regular Education)		1210
1230	Tuition Received from Other Districts (Special Education)		1230
1235	Tuition Received from Other Districts (Pre-School Special Education)		1235
1925	Categorical Grants from Corporations & Other Private Interests		1925
1990	Other Local Receipts		1990
1000	Total Local Receipts		68,504.00
	(Add 1210 through 1990)		
3000	STATE RECEIPTS	10-1-XXXXX-000	
3120	Special Education Programs (School Age)		3120
3125	Special Education Transportation (School Age)		3125
3135	Payments for High Ability Learners		3135
3165	Flex Funding: Birth to Age 5 Support Services (State)		3165
3166	Flex Funding: School Age Support Services (State)		3166
3175	Adult Basic Education		3175
3400	Categorical Grants from Corporations & Other Private Interests		3400
3500	State Categorical Programs		3500
3990	Other State Receipts		3990
3000	Total State Receipts		0.00
	(Add 3120 through 3990)		
4000	FEDERAL RECEIPTS	10-1-XXXXX-000	
4200	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA		4200
4210	Title I ESEA/ESSA Improving Basic Programs Accountability		4210
4215	Title I, Part 1003G School Improvement Grants		4215
4230	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth		4230
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction		4310
4315	Title II, Part B NCLB Math & Science Partnerships		4315
4330	Title VI Part B REAP (Rural Low Income Schools Grants - from NDE)		4330
4404	IDEA Part B (611) Base Allocation		4404
4405	IDEA Part B Supplemental Payments		4405
4406	IDEA Preschool (619) Base/Enrollment/Poverty (619)		4406
4410	IDEA Enrollment/Poverty		4410
4411	IDEA Part B Early Intervening Services		4411
4412	IDEA Part B Proportionate Share		4412
4414	IDEA Part C		4414
4415	IDEA Special Projects		4415
4417	IDEA SPED Transitions		4417
4450	Medicaid In Public Schools		4450
4690	Other Federal Non-Categorical Receipts		4690
4700	Federal Vocational & Applied Technology Education (Carl Perkins)		4700
4910	Indian Education		4910
4915	Title I, Part C ESEA/ESSA Education of Migratory Children		4915
4925	Title III Part A ESEA/ESSA English Language Acquisition, Language Enhancement & Academic Achievement		4925
4926	Title III NCLB Immigrant Education		4926
4940	Head Start		4940
4968	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers		4968
4980	Adult Basic Education		4980
4990	Other Federal Categorical Receipts		4990
4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)		4992
4000	Total Federal Programs		0.00
	(Add 4200 through 4992)		
5000	NON-REVENUE RECEIPTS	10-1-XXXXX-000	
5400	Sale of Property		5400
5610	Cash Balance from Dissolved/Merged Districts		5610
5690	Other Non-Revenue Receipts		5690
5000	Total Non-Revenue Receipts		0.00
	(Add 5400 through 5690)		
10000	GRAND TOTAL OF ALL RECEIPTS		68,504.00
	(Add 1000, 3000, 4000 and 5000)		

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

DISBURSEMENTS

1000 ALL INSTRUCTION

1100 REGULAR INSTRUCTIONAL PROGRAMS

10-2-01100-XXX

110	Salary - Teachers	110	15,180.00
120	Salary - Substitutes	120	
140	Salary - Clerical and Paraprofessional Staff	140	
161	Salary - Classroom Management	161	
200	Employee Benefits	200	5,244.00
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	
1100	Total Regular Instructional Programs (Add 110 through 600)	1100	20,424.00

1115 CAREER ACADEMY PROGRAMS (RULE 47)

10-2-01115-XXX

110	Salary - Teachers	110	
120	Salary - Substitutes	120	
140	Salary - Clerical and Paraprofessional Staff	140	
161	Salary - Classroom Management	161	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	
1115	Total Career Academy Programs (Rule 47) (Add 110 through 600)	1115	0.00

1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)

10-2-01125-XXX

110	Salary - Teachers	110	
120	Salary - Substitutes	120	
140	Salary - Clerical and Paraprofessional Staff	140	
161	Salary - Classroom Management	161	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	
364	Tuition Paid to Other Districts	364	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	
1125	Total Regular Instructional Programs School Age (Flex-Spending) (Add 110 through 600)	1125	0.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1150 LIMITED ENGLISH PROFICIENCY PROGRAMS

10-2-01150-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
364	Tuition Paid to Other Districts	364
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600

1150 Total Limited English Proficiency Instructional Programs
(Add 110 through 600)

1150 0.00

1160 POVERTY PROGRAMS

10-2-01160-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
364	Tuition Paid to Other Districts	364
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600

1160 Total Poverty Instructional Programs
(Add 110 through 600)

1160 0.00

1190 EARLY CHILDHOOD EDUCATIONAL PROGRAMS

10-2-01190-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600

1190 Total Early Childhood Educational Programs
(Add 110 through 600)

1190 0.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS

10-2-01200-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600

1200 Total Special Education Instructional Programs
(Add 110 through 600)

1200 0.00

1280 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - UNIFIED SPORTS

10-2-01280-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600

1280 Total Special Education Instructional Programs - Unified Sports
(Add 110 through 600)

1280 0.00

1291 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5

10-2-01291-XXX

110	Salary - Teachers	110
120	Salary - Substitutes	120
140	Salary - Clerical and Paraprofessional Staff	140
161	Salary - Classroom Management	161
200	Employee Benefits	200
221	Increased Retirement Contribution Rate	221
284	Early Retirement or Termination	284
285	Voluntary Terminations	285
300	Purchased Services	300
400	Supplies and Materials	400
420	Textbooks	420
425	E-Books	425
500	Capital Outlay	500
600	Other Expenses	600

1291 Total Special Education Instructional Programs - Ages 3-5
(Add 110 through 600)

1291 0.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

1292	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	10-2-01292-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
284	Early Retirement or Termination		284
285	Voluntary Terminations		285
300	Purchased Services		300
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1292	Total Special Education Instructional Programs - Ages 0-2 (Add 110 through 600)		1292 0.00
		10-2-XXXXX-000	
2100	Total Support Services - Pupils		2100
2150	Total Support Services - Pupils - Safety & Security		2150
2200	Total Support Services - Staff		2200
2213	Total Support Services - School Improvement		2213 17,563.00
2214	Total Support Services - Implementation of Standards		2214 29,546.00
2320	Total Executive Administration Services		2320
2330	Total District Legal Services		2330
2400	Total Office of the Principal		2400
2510	Total General Administration - Business Services		2510
2520	Vehicle Acquisition & Maintenance Other than Pupil Transportation Vehicles		2520
2600	Support Services - Maintenance and Operation of Building(s) and Site(s)		2600
2750	Regular Pupil Transportation		2750
2760	School Age Special Education Pupil Transportation		2760
3000	Total Community Services		3000 1,788.00
3400	Total Categorical Grants from Corporations & Other Private Interests		3400
3500	Total State Categorical Programs		3500
4000	FEDERAL PROGRAMS	10-2-XXXXX-000	
4200	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA		4200
4210	Title I ESEA/ESSA Accountability Improving Basic Programs Accountability		4210
4215	Title I, Part 1003G School Improvement Grants (SIG)		4215
4230	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth		4230
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction		4310
4315	Title II, Part B NCLB Math & Science Partnerships		4315
4330	Title VI REAP (Rural Low Income Schools Grants - from NDE)		4330
4402	IDEA Part B (611) Base Allocation - Transportation		4402
4403	IDEA Part B (611) Base Allocation - School Age		4403
4404	IDEA Part B (611) Base Allocation - Birth Through Age Four		4404
4405	IDEA Part B Supplemental Payments		4405
4406	IDEA Preschool (619) Base Allocation		4406
4407	IDEA Preschool (619) Base Allocation Transportation		4407
4409	IDEA Enrollment/Poverty (619)		4409
4410	IDEA Enrollment/Poverty (611)		4410
4411	IDEA Part B Early Intervening Services		4411

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

4412	IDEA Part B Proportionate Share	4412
4414	IDEA Part C	4414
4415	IDEA Special Projects	4415
4417	IDEA SPED Transitions	4417
4690	Other Federal Non-Categorical Expenditures	4690
4700	Federal Vocational & Applied Technology Education (Carl Perkins)	4700
4910	Indian Education	4910
4915	Title I, Part C ESEA/ESSA Education of Migratory Children	4915
4925	Title III Part A ESEA/ESSA English Language Acquisition/Lang Enhancement/Academic Achievement	4925
4926	Title III ESEA/ESSA Immigrant Education	4926
4940	Head Start	4940
4968	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	4968
4980	Adult Basic Education	4980
4990	Other Federal Categorical Expenditures	4990
4992	REAP (Small Rural School Achievement Grants - from U.S. Dept. of Ed)	4992
4000	Total Federal Programs	4000
	<i>(Add 4200 through 4992)</i>	0.00
6000	Total Summer School	6000
7000	Total Adult Education	7000
20500	TOTAL DISBURSEMENTS	10-2-20500-000
	<i>(Add 1100, 1115, 1125, 1150, 1160, 1190, 1195, 1200, 1280, 1291, 1292, 2100, 2150, 2200, 2213, 2214, 2320, 2330, 2400, 2510, 2520, 2600, 2750, 2760, 3000, 3500, 4000, 6000 and 7000)</i>	69,321.00
SUMMARY OF CASH BALANCE		
COH	Cash On Hand - Beginning Balance	10-0-COH -BEG 13,560.00
COH	Cash On Hand - Ending Balance	10-0-COH -END 12,743.00

STUDENT FEE FUND

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

RECEIPTS

1000	LOCAL RECEIPTS	12-1-XXXXX-000	
1410	Interest		1410
1741	Extracurricular Activity Fees		1741
1742	Postsecondary Education Fees		1742
1743	Summer or Night School Fees		1743
1000	Total Local Receipts		1000
	(Add 1410 through 1743)		0.00
10000	GRAND TOTAL OF ALL RECEIPTS		10000
			0.00

DISBURSEMENTS

1100	REGULAR INSTRUCTIONAL PROGRAMS (Night School)	12-2-01100-XXX	
110	Salary - Professional Staff		110
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1100	Total Summer School		1100
			0.00
2100	SUPPORT SERVICES - PUPILS (Extracurricular Activities or Postsecondary Education)	12-2-02100-XXX	
300	Purchased Services		300
400	Supplies and Materials		400
500	Capital Outlay		500
600	Other Expenses		600
2100	Total Support Services - Pupils		2100
	(Add 300 through 600)		0.00
6000	SUMMER SCHOOL	12-2-06000-XXX	
110	Salary - Professional Staff		110
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
600	Other Expenses		600
6000	Total Summer School		6000
	(Add 110 through 600)		0.00
20500	TOTAL DISBURSEMENTS	12-2-20500-000	
	(Add 1100, 2100 and 6000)		0.00

SUMMARY OF CASH BALANCE
COH Cash On Hand - Beginning Balance
COH Cash On Hand - Ending Balance

12-0-COH **-BEG**
12-0-COH **-END**

PER PUPIL INFORMATION

NDE 03-036
Due Date 11/1/2018

County-District Number: 56-0001-000

INSURABLE OR PRESENT VALUE OF THE DISTRICT'S BUILDINGS AND CONTENTS

		00-0-XXXXX-000		
99431	Buildings		99431	69,805,325.00
99441	Contents of Buildings		99441	7,933,048.00
99249	Total Value of Buildings and Contents		99249	77,738,373.00

UNIT (PER PUPIL) COSTS

		00-0-XXXXX-000		
99810	Average Daily Attendance [All Grades K & Up]		99810	3,768.90
99820	Average Daily Membership [All Grades K & Up]		99820	4,011.34
99821	Indicate the Amount of ADM that is Elementary		99821	2,799.87
99822	Indicate the Amount of ADM that is Secondary		99822	1,211.47
20200	Total Adjusted Current Expense [Page 12, 20200]		20200	37,564,450.00
99830	Annual Depreciation of Buildings & Contents [99249 x 3%]		99830	2,332,151.19
99840	Total Annual Costs [Add 20200 and 99830]		99840	39,896,601.19
99850	Annual Cost Per Pupil, ADA [99840 / 99810]		99850	10,585.74
99860	Annual Cost Per Pupil, ADM [99840 / 99820]		99860	9,945.95

ADJUSTED PER PUPIL COST INFORMATION

		00-0-XXXXX-000		
1100	Total Non-Special Education Programs [General Fund (GF) Expenditure Function 1100]		1100	16,389,264.00
1115	Total Career Academy Programs (Rule 47) [General Fund (GF) Expenditure Function 1115]		1115	0.00
1125	Total Regular Instructional Programs School Age Flex [GF Expenditure Function 1125]		1125	172,074.00
1150	Total Limited English Proficiency Programs [GF Expenditure Function 1150]		1150	110,169.00
1160	Total Poverty Programs [GF Expenditure Function 1160]		1160	2,157,965.00
1200	Total Special Education Programs [GF Expenditure Function 1200]		1200	4,331,299.00
1280	Total Special Education Programs - Unified Sports [GF Expenditure Function 1280]		1280	0.00
6000	Total Summer School Programs [GF Expenditure Function 6000]		6000	20,625.00
1000	All Instruction [Add 1100, 1115, 1125, 1150, 1160, 1200, 1280 and 6000]		1000	23,181,396.00
1001	Indicate the Amount of 1000 that is Elementary		1001	16,180,352.51
1002	Indicate the Amount of 1000 that is Secondary		1002	7,001,043.49

North Platte Public Schools

Enrollment Comparison

10/31/2018

		<u>September Enrollment</u>	<u>10/31/18</u>	Percent Change
KDG		287	282	-1.7%
1		306	306	0.0%
2		278	278	0.0%
3		325	327	0.6%
4		314	309	-1.6%
5		324	324	0.0%
6		312	311	-0.3%
7		303	306	1.0%
8		304	299	-1.6%
9		308	307	-0.3%
10		302	299	-1.0%
11		295	297	0.7%
12		336	335	-0.3%
Total		<u>3,994</u>	<u>3,980</u>	-0.4%
High School				
NPHS	001	1,241	1,238	-0.2%
Middle School				
Adams	002	607	605	-0.3%
Madison	004	312	311	-0.3%
Elementary				
Buffalo	003	155	156	0.6%
Cody	005	239	237	-0.8%
Jefferson	006	340	337	-0.9%
Lincoln	007	194	193	-0.5%
Washington	009	248	251	1.2%
McDonald	010	247	249	0.8%
Eisenhower	011	224	219	-2.2%
Osgood	012	112	112	0.0%
Lake Maloney	016	75	72	-4.0%
Total		3,994	3,980	-0.4%

North Platte Public Schools

STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Two Month Period Ending October 31, 2018

	Budget		% of Budget
	<u>(Original and Final)</u>	<u>Actual</u>	<u>Spent</u>
General-Regular	36,350,487	5,886,393	16.19%
General-Grants	4,007,420	500,173	12.48%
Total Disbursements less Special Education	40,357,907	6,386,566	15.82%
General-Special Education	4,666,599	617,140	13.22%
General Fund	\$ 45,024,506	\$ 7,003,706	
Depreciation	4,069,437	436,996	10.74%
Employee Benefit	300,000	2,633	0.88%
Cooperative Fund	100,000	4,370	4.37%
Bond-North Platte	2,288,558	-	0.00%
Bond-Lake Maloney	110,422	-	0.00%
Building	745,570	130,097	17.45%
QCPUF	973,220	-	0.00%
Lunch	3,030,000	263,172	8.69%
Student Fee Fund	-	-	
Activities	1,380,595	295,279	21.39%
Total	\$ 58,022,308	\$ 8,136,253	14.02%

North Platte Public Schools
Treasurers Report
10/31/2018



General Fund

Reserves -September 30, 2018 **7,744,831**

Deposits

Property Taxes	1,217,802	
State Aid	920,020	
Special Education	-	
Interest Income	247	
IDEA	-	
Other Income (Tuition, HHS Payments)	82,766	
Federal Grants	77,105	
Transfers/Liabilities	16,567	
Total Deposits		2,314,507

Disbursements

Payroll	1,627,187	
Federal Taxes	541,788	
Nebraska Retirement	457,280	
Nebraska Taxes	85,366	
Payroll Deductions	256,794	
		2,968,415

Bills 592,658

Total Disbursement 3,561,073

Net Change (1,246,566)

Reserves October 31, 2018 **6,498,265**

-

Depreciation

Reserves -September 30, 2018 **2,437,646**

Deposits	1,465	
Disbursements	77,152	
Net Change		(75,687)

Reserves -October 31, 2018 **2,361,959**

-

Employee Benefit

Reserves -August 31, 2018 **40,692**

Deposits		
Disbursements	1,864	
Net Change		(1,864)

Reserves -September 30, 2018 **38,828**

-

North Platte Public Schools
Treasurers Report
10/31/2018



Activity Fund

Reserves -September 30, 2018	1,422,557
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Deposits	112,159	
Disbursements	103,548	
Net Change		8,611

Reserves -October 31, 2018	1,431,168
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Cafeteria Fund

Reserves -September 30, 2018	95,869
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Deposits		
Federal Funds	161,099	
Student Lunches	66,544	
Vending	2,859	
State Reimbursements		
Other Income (Catering)	32,470	
Transfers	(9,899)	
Total Deposits		253,073
Disbursements		
Bills		
SODEXO	247,735	
Payroll	7,420	
Other Bills	5	
Total Disbursement		255,160
Net Change		(2,087)

Reserves -October 31, 2018	93,782
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0

Building Fund

Reserves -September 30, 2018	26,617
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Deposits		
Property Taxes	28,126	
Disbursements	606	
Net Change		27,520

Reserves -October 31, 2018	54,137
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North Platte Public Schools
Treasurers Report
10/31/2018



-

QCPUF

Reserves -September 30, 2018 439,997

Deposits		
Property Taxes	36,810	
Other Revenue	-	
Disbursements		
Net Change		36,810

Reserves -October 31, 2018 476,807

-

Cooperative Fund

Reserves -September 30, 2018 21,640

Deposits	4,063	
Disbursements	2,722	
Net Change		1,341

Reserves -October 31 , 2018 22,981

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS

BALANCE SHEET

October 31, 2018

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Coopertive</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>
ASSETS								
Cash	\$ 6,997,196	\$ 2,380,538	\$ 40,364	\$ 27,352	\$ 190,968	\$ -	\$ 54,137	\$ 476,807
Investments								
Cash with Fiscal Agent						2,415,144		
Accounts Receivables	1,258	11,248			(73,756)			
Due From	29,536							
Prepaid Insurance								
Amount Provided for Bonds								
Total Assets	\$ 7,027,990	\$ 2,391,786	\$ 40,364	\$ 27,352	\$ 117,212	\$ 2,415,144	\$ 54,137	\$ 476,807
LIABILITIES								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	529,725							
Due To	-	29,827	1,536	4,371	23,430	-	-	-
Bonds Payable		-	-				-	-
Total Liabilities	\$ 529,725	\$ 29,827	\$ 1,536	\$ 4,371	\$ 23,430	\$ -	\$ -	\$ -
Total Assets less Liabilities	\$ 6,498,265	\$ 2,361,959	\$ 38,828	\$ 22,981	\$ 93,782	\$ 2,415,144	\$ 54,137	\$ 476,807
NET ASSETS (RESERVES)								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,415,144	\$ -	\$ -
Unreserved for:								
General	6,498,265	-	-	22,981			-	-
Special Revenue Funds	-	2,361,959	38,828		93,782		-	476,807
Capital Projects Fund	-	-	-				54,137	
Total Net Assets (Reserves)	\$ 6,498,265	\$ 2,361,959	\$ 38,828	\$ 22,981	\$ 93,782	\$ 2,415,144	\$ 54,137	\$ 476,807

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the Two Month Period Ending October 31, 2018

FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2018-2019	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite		
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities
GENERAL									
Education	\$ 10,097,229	\$ 3,113,330	\$ 36,350,487	\$ 5,886,393			\$ 6,997,196	\$ 29,536	\$ (528,467)
Special Education			\$ 4,666,599	617,140					
Grants		291,412	\$ 4,007,420	500,173					
Total	\$ 10,097,229	\$ 3,404,742	\$ 45,024,506	\$ 7,003,706	(3,598,964)	\$ 6,498,265	\$ 6,997,196	\$ 29,536	\$ (528,467)
DEPRECIATION	\$ 2,780,738	\$ 18,217	\$ 4,069,437	\$ 436,996	(418,779)	\$ 2,361,959	\$ 2,380,538	\$ (29,827)	\$ 11,248
EMPLOYEE BENEFIT	\$ 41,461	\$ -	\$ 300,000	\$ 2,633	(2,633)	\$ 38,828	\$ 40,364	\$ (1,536)	\$ -
Combined Total	\$ 12,919,428	\$ 3,422,959	\$ 49,393,943	\$ 7,443,335	(4,020,376)	\$ 8,899,052	\$ 9,418,098	\$ (1,827)	\$ (517,219)
FIDUCIARY									
Student Activity	\$ 1,487,787	\$ 238,660	\$ 1,380,595	\$ 295,279	(56,619)	\$ 1,431,168	\$ 1,401,541	\$ 29,627	\$ -
SCHOOL NUTRITION									
School Year	\$ 89,901	\$ 249,319	\$ 3,030,000	\$ 261,036	(11,717)	\$ 78,184	\$ 190,968	\$ (23,430)	\$ (73,756)
Vending Machine	11,322	6,412		2,136	4,276	15,598			
Total	\$ 101,223	\$ 255,731	\$ 3,030,000	\$ 263,172	(7,441)	\$ 93,782	\$ 190,968	\$ (23,430)	\$ (73,756)
BOND INTEREST AND RETIREMENT	\$ 2,307,736	\$ 107,408	\$ 2,398,980	\$ -	107,408	\$ 2,415,144	\$ 2,415,144	\$ -	\$ -
SPECIAL BUILDING	\$ 156,108	\$ 28,126	\$ 745,570	\$ 130,097	(101,971)	\$ 54,137	\$ 54,137	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 439,997	\$ 36,810	\$ 973,220	\$ -	36,810	\$ 476,807	\$ 476,807	\$ -	\$ -
COOPERATIVE	\$ 12,743	\$ 14,608	\$ 100,000	\$ 4,370	10,238	\$ 22,981	\$ 27,352	\$ (4,371)	\$ -
GRAND TOTAL-ALL FUNDS	\$ 17,425,022	\$ 4,104,302	\$ 58,022,308	\$ 8,136,253	\$ (4,031,951)	\$ 13,393,071	\$ 13,984,047	\$ (1)	\$ (590,975)

For 10/01/18 - 10/31/18

Income Statement

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Periods 02 - 02

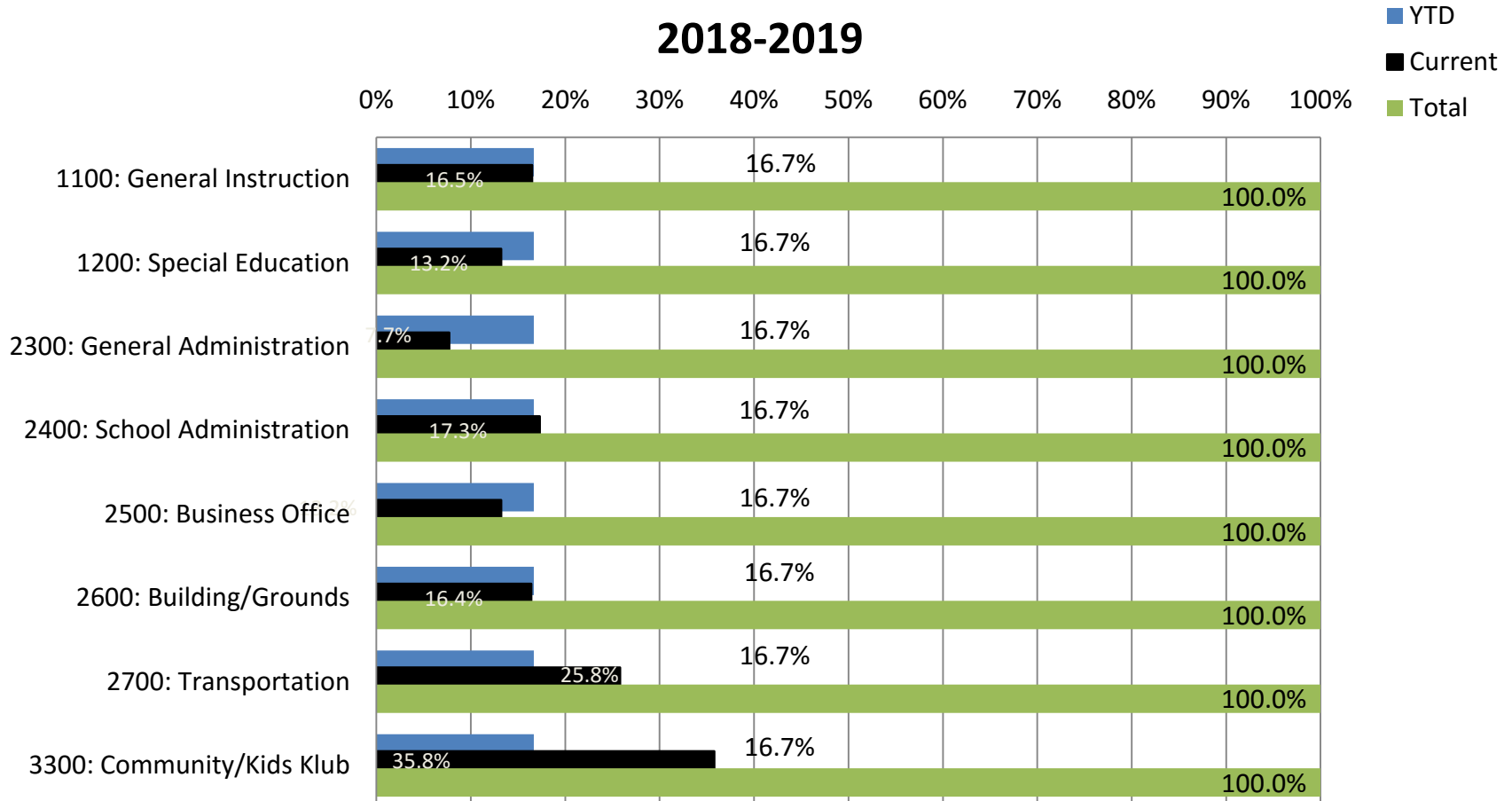
Income Statement

INCOME STATEMENT

Account No/ Description				Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND								
81	REVENUES								
	11	00	TAXES	25,654,501.00	.00	1,182,832.96	1,182,832.96	24,471,668.04	4.61
	15	00	INVESTMENT INCOME	10,000.00	.00	3,392.07	6,419.32	3,580.68	64.19
	18	00	TUITION-AFTER SCHOOL PROG	.00	.00	6,596.00	9,832.50	-9,832.50	.00
	19	00	PRIVATE GRANTS	172,800.00	.00	5,610.00	5,610.00	167,190.00	3.25
	21	00	COUNTY FINES/LICENSES	410,000.00	.00	31,825.19	31,825.19	378,174.81	7.76
	31	00	STATE RECEIPTS	11,288,491.00	.00	920,020.00	1,840,040.00	9,448,451.00	16.30
	34	00	CATEGORICAL/PRIVATE GRANTS	650,000.00	.00	.00	2,750.00	647,250.00	.42
	35	00	STATE CATEGORICAL PROGRAMS	76,498.00	.00	24,336.00	32,472.00	44,026.00	42.45
	40	00	UNOBLIGATED GRANT FUNDS	1,522,209.00	.00	.00	.00	1,522,209.00	.00
	45	00	FEDERAL PROGRAMS	2,425,211.00	.00	77,138.41	255,746.79	2,169,464.21	10.55
	47	00	CARL PERKINS	60,000.00	.00	.00	.00	60,000.00	.00
	69	00		.00	.00	35,664.86	35,664.86	-35,664.86	.00
	90	00	NON PROGRAM RECEIPTS	5,000.00	.00	-16,594.00	1,548.04	3,451.96	30.96
	81	REVENUES		42,274,710.00	.00	2,270,821.49	3,404,741.66	38,869,968.34	8.05
91	EXPENDITURES								
	11	00	REGULAR INSTRUCTION	20,539,640.88	8,322.13	1,737,458.46	3,424,004.94	17,107,313.81	16.71
	12	00	SPECIAL EDUCATION	4,568,292.00	2,475.19	308,436.28	604,927.88	3,960,888.93	13.30
	13	00	SUMMER SCHOOL	96,516.00	.00	317.42	8,802.93	87,713.07	9.12
	21	00	PUPIL SUPPORT	1,993,201.00	449.50	163,166.57	347,490.03	1,645,261.47	17.46
	22	00	STAFF SUPPORT	1,782,047.00	207,812.80	159,793.99	244,796.92	1,329,437.28	25.40
	23	00	GENERAL ADMINISTRATION	1,143,833.00	.00	53,841.98	87,807.89	1,056,025.11	7.68
	24	00	SCHOOL ADMINISTRATION	2,583,418.96	585.00	224,083.05	446,207.14	2,136,626.82	17.29
	25	00	BUSINESS SUPPORT	2,480,496.00	55,508.33	151,984.99	326,205.54	2,098,782.13	15.39
	26	00	OPERATIONS/MAINTENANCE	5,318,620.54	11,957.17	386,590.32	874,767.06	4,431,896.31	16.67
	27	00	TRANSPORTATION	426,021.00	.00	69,881.34	109,850.28	316,170.72	25.79
	33	00	COMMUNITY SERVICE	299,400.00	.00	19,466.74	29,609.51	269,790.49	9.89
	34	00	CATEGORICAL/PRIVATE GRANTS	.00	.00	-4,150.00	-937.35	937.35	.00
	35	00	STATE CATEGORICAL PROGRAMS	78,762.00	.00	7,557.07	15,187.79	63,574.21	19.28
	40	00	UNOBLIGATED GRANT FUNDS	1,265,673.00	.00	.00	.00	1,265,673.00	.00
	62	00	ESSA-TITLE	917,964.50	.00	85,505.49	172,379.84	745,584.66	18.78
	63	00	ESSA-TITLE II	147,894.00	.00	.00	.00	147,894.00	.00
	64	00	IDEA	1,241,641.00	.00	113,620.98	232,003.13	1,009,637.87	18.69
	66	00	OTHER FEDERAL SERV-NON CATEGORICAL	22,770.00	.00	3,182.71	6,160.71	16,609.29	27.06
	67	00	CARL PERKINS FUNDS	12,830.00	6,128.64	4,987.00	11,397.36	-4,696.00	136.60
	69	00	FEDERAL SERV-CATEGORICAL	20,486.00	.00	34,495.40	63,044.48	-42,558.48	307.74
	80	00	TRANSFERS	85,000.00	.00	.00	.00	85,000.00	.00
	91	EXPENDITURES		45,024,506.88	293,238.76	3,520,219.79	7,003,706.08	37,727,562.04	16.21
01	GENERAL FUND			-2,749,796.88	-293,238.76	-1,249,398.30	-3,598,964.42	1,142,406.30	141.55

North Platte Public Schools

2018-2019



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals office and Support

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
02	DEPRECIATION FUND				
8001	HIGH SCHOOL	103,160.37	.00	11,624.56	91,535.81
8002	ADAMS MIDDLE SCHOOL	98,401.38	.00	15,974.32	82,427.06
8003	BUFFALO ELEMENTARY	55,494.76	.00	7,207.61	48,287.15
8004	MADISON SCHOOL	108,905.40	.00	13,341.58	95,563.82
8005	CODY ELEMENTARY	61,449.31	.00	3,538.07	57,911.24
8006	JEFFERSON ELEMENTAR	67,105.66	.00	6,297.48	60,808.18
8007	LINCOLN ELEMENTARY	79,119.67	.00	4,349.46	74,770.21
8009	WASHINGTON ELEMENTER	73,118.00	.00	1,111.12	72,006.88
8010	MCDONALD ELEMENTARY	39,330.97	.00	3,267.59	36,063.38
8011	EISENHOWER ELEMENTARY	12,772.06	.00	2,459.17	10,312.89
8012	OSGOOD ELEMENTARY	26,974.57	.00	2,939.97	24,034.60
8013	SPED	-19,570.49	.00	1,606.65	-21,177.14
8015	DISTRICT TECHNOLOGY	103,132.97	.00	.00	103,132.97
8020	ADAMS LIBRARY	24,490.28	.00	.00	24,490.28
8026	NURSE HEALTH SERVICE	4,217.77	.00	.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	.00	.00	22,863.51
8040	ELEMENTARY MUSIC	7,896.00	.00	.00	7,896.00
8041	ELEMENTARY PE	13,074.20	.00	.00	13,074.20
8051	NEW SERIES TEXTBOOKS	915,303.29	.00	2,331.80	912,971.49
8052	COMPUTER	277,900.07	.00	234,266.28	43,633.79
8055	REPLACEMENT TEXTBOOKS	33,219.57	.00	.00	33,219.57
8110	HIGH SCHOOL LIBRARY	3,470.58	.00	.00	3,470.58
8111	HIGH SCHOOL BAND	57,905.50	.00	.00	57,905.50
8230	MS BAND	7,500.00	.00	.00	7,500.00
8232	CENTRAL OFFICE	194,702.34	.00	126,680.14	68,022.20
8233	CUSTODIAL	151,775.04	.00	.00	151,775.04
8234	MAINTENANCE	-1,635.19	.00	.00	-1,635.19
8235	VEHICLE ACQUISITION	79,063.86	17,000.00	.00	96,063.86
8240	TRACK	103,506.63	.00	.00	103,506.63
8241	TENNIS COURTS	97,532.00	.00	.00	97,532.00
8245	FOOTBALL FIELD	-44,547.00	.00	.00	-44,547.00
8250	ADAMS HVAC	-4,517.31	.00	.00	-4,517.31
8270	MS RECONFIGURATION	.00	.00	.00	.00
8290	INTEREST	27,621.78	1,216.28	.00	28,838.06
	Fund Totals	2,780,737.55	18,216.28	436,995.80	2,361,958.03
	Total For All Funds	2,780,737.55	18,216.28	436,995.80	2,361,958.03

North Platte Public School District
Activity and Depreciation Report

EMBJSM4D

		Begin Balance	Revenue	Expenditures	End Balance
03	EMPLOYEE BENEFIT FUND				
8600	EBF - EARLY RETIREMENT	35,006.74	.00	1,535.80	33,470.94
8610	EBF - UNEMPLOYMENT	-6,971.73	.00	1,097.13	-8,068.86
8620	SECTION 125	13,426.00	.00	.00	13,426.00
	Fund Totals	41,461.01	.00	2,632.93	38,828.08
	Total For All Funds	41,461.01	.00	2,632.93	38,828.08

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North Platte Public School District

Page No 3

For 10/01/18 - 10/31/18

Variable Column Report

FJEXS01S

Periods 02 - 02

REPORT BY PROGRAM

Report by Program

PY Periods 02 - 02

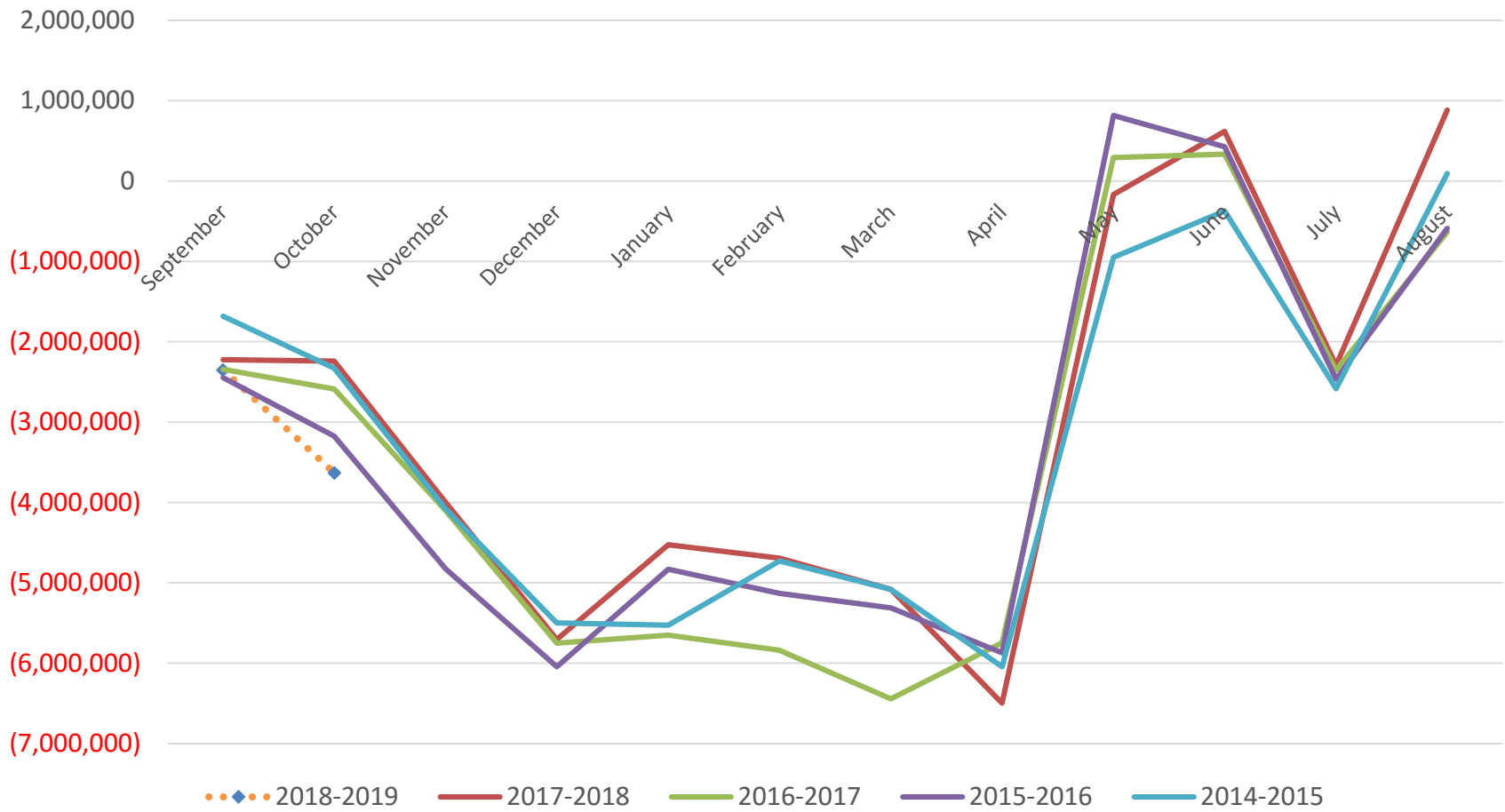
<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
09 QCPUF						
19-09-0001-010-000-000 OPERATING FNB CASH-QCPUF	891,305.26	.00	36,810.82	476,807.33	476,807.33	
19-09-0001-071-000-000 DUE TO/FROM GENERAL	33,394.00	.00	.00	.00	.00	
19-09-0001-900-000-000 RESERVED FUND BALANCE	-6,649.00	.00	.00	.00	.00	
19-09-0001-905-000-000 UNRESERVED FUND BALANCE	-1,113,847.82	.00	.00	-439,996.51	-439,996.51	
0001 BALANCE SHEET	-195,797.56	.00	36,810.82	36,810.82	36,810.82	
19-09-0002-091-000-000 (1110) PROPERTY TAXES-QCPUF	-59,192.30	973,220.00	-36,810.82	-36,810.82	936,409.18	-.04
0002 REVENUE	-59,192.30	973,220.00	-36,810.82	-36,810.82	936,409.18	-.04
19-09-0005-340-000-000 CONTRACTED SERVICES	246,331.80	.00	.00	.00	.00	
19-09-0005-340-000-001 CONTRACT SERVICES	.00	-10,000.00	.00	.00	-10,000.00	.00
19-09-0005-610-000-000 PRINCIPAL COSTS	.00	-838,490.00	.00	.00	-838,490.00	.00
19-09-0005-620-000-000 DEBT SERVICE INTEREST	.00	-124,730.00	.00	.00	-124,730.00	.00
19-09-0005-720-000-000 BUILDING REPAIR AND MAINTENANCE	2,009.06	.00	.00	.00	.00	
0005 BUILDING MODIFICATION	248,340.86	-973,220.00	.00	.00	-973,220.00	.00
09 QCPUF	-6,649.00	.00	.00	.00	.00	

NORTH PLATTE PUBLIC SCHOOLS
CASH AND INVESTMENTS
October 31, 2018

Total Cash	<u>First</u>				
	<u>National</u>	<u>Nebraskaland</u>	<u>Wells Fargo</u>	<u>Other</u>	
GENERAL FUND					
Checking	4,920,818				4,920,818
NLAF				2,035,897	2,035,897
DEPRECIATION					
Checking		2,262,931			2,262,931
NLAF				117,607	117,607
EMPLOYEE BENEFIT					
Checking		26,938			26,938
Section 125 Funds		13,426			13,426
FIDUCIARY FUNDS					
Checking		1,397,391			1,397,391
NUTRITION					
Checking	190,143				190,143
BOND FUND					
Checking					-
BUILDING FUND					
Checking	54,137				54,137
QCPUF					
Checking	476,807				476,807
COOPERATING					
Checking	27,352				27,352
TOTAL CASH IN BANKS	<u>5,669,257</u>	<u>3,700,686</u>	<u>-</u>	<u>2,153,504</u>	<u>11,523,447</u>
	49.2%	32.1%		18.7%	
Cash On Hand					
General Fund					
Schools					\$ 50
McKinley					231
McKinley-Checking					40,000
Maintenance					200
Kids Klub					-
Total General Fund					<u>\$ 40,481</u>
Activity-Athletics					4,150
Cafeteria					825
Total Cash on Hand					<u>45,456</u>
Total Cash					<u><u>\$ 11,568,903</u></u>

North Platte Public Schools

Monthly Cash Flow



North Platte Public Schools
Budget Development Calendar
Fiscal Year 2018-2019

DATE	ACTIVITY	RESPONSIBLE PARTY	STATUS
October-18	Official Enrollment 10/01/2018	Director of Finance	
October-18	Review Proposed Budget Development Calendar	Finance Committee	
October-18	Valuation Due for Property Tax On State Aid Calculation	Director of Finance	
October-18	Poverty Plan/Budget Submitted to the State	Director of Finance	Done
October-18	ELL (English Language Learner) Plan/Budget submitted to the state	Director of Finance	Done
November-18	2019-2020 Budget Workshop Continuation	Finance Committee	
November-18	AFR (Annual Financial Report) Due	Director of Finance	
November-18	2019-2020 State Aid Factors	Finance Committee	
December-18	Special Education FFR	Finance Committee	
December-18	2019-2020 Budget Workshop Continuation	Finance Committee	
December-18	State Aid Factors Posted on NDE Web Site	NDE	
December-18	Review State Aid Factors Posted on NDE Web Site	Director of Finance	
December-18	Review Depreciation Schedule	Finance Committee	
January-19	2019-2020 Budget Workshop Continuation	Finance Committee	
January-19	Roll accounts forward and create new fiscal year	Business Office Staff	
February-19	Site-Based Building Budgets Sent Out	Director of Finance	
February-19	2019-2020 Budget Workshop Continuation	Finance Committee	
March-19	Certification of State Aid (3/1/2018)	State of Nebraska	
March-19	Kindergarten Roundup	Administration	
April-19	Reduction in Force (RIF) Deadline (4/15/2017)	Administration	
April-19	2019-2020 Budget Workshop Continuation	Finance Committee	
April-19	Budget input on accounting system	Business Office Staff	
April-19	Site-Based Building Budget Documents Due	Building Administrators	
May-19	2019-2020 Budget Workshop Continuation	Finance Committee	
June-19	2019-2020 Budget Workshop Continuation	Finance Committee	
June-19	Preliminary Valuations	Director of Finance	
July-19	School District Budget Factors & LC2 Available from NDE & Auditor of Public Accounts	State of Nebraska	
July-19	2019-2020 Budget Workshop Continuation	Finance Committee	
August-19	BOE Budget Review	Director of Finance	
August-19	August 20 certified Valuations	Director of Finance	
August-19	Budget Hearing August 29, 2019	Board of Education	
August-19	Levy Hearing August 29, 2019	Board of Education	
September-19	Monthly BOE Meeting - Approve Budget and Tax Request	Board of Education	
September-19	School District Budget: Due to NDE, APA & Lincoln County	Business Manager	
October-19	Double Check Levy Rates Actually Adopted	Business Manager	



North Platte Public Schools

Enrollment

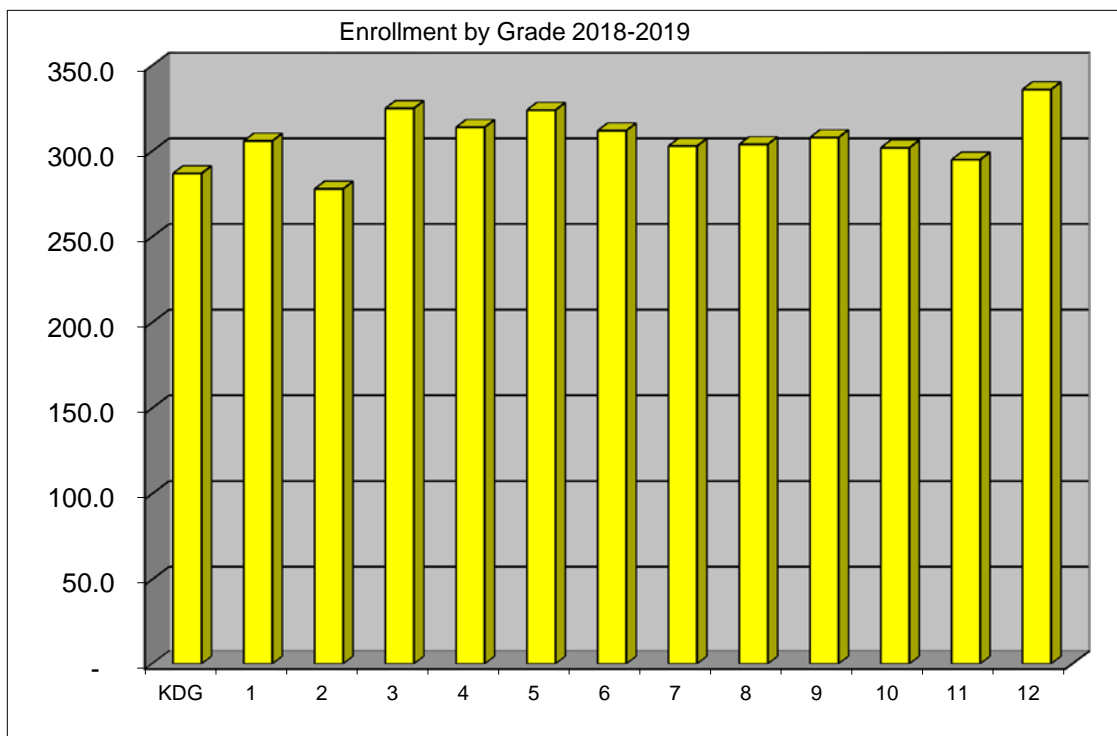
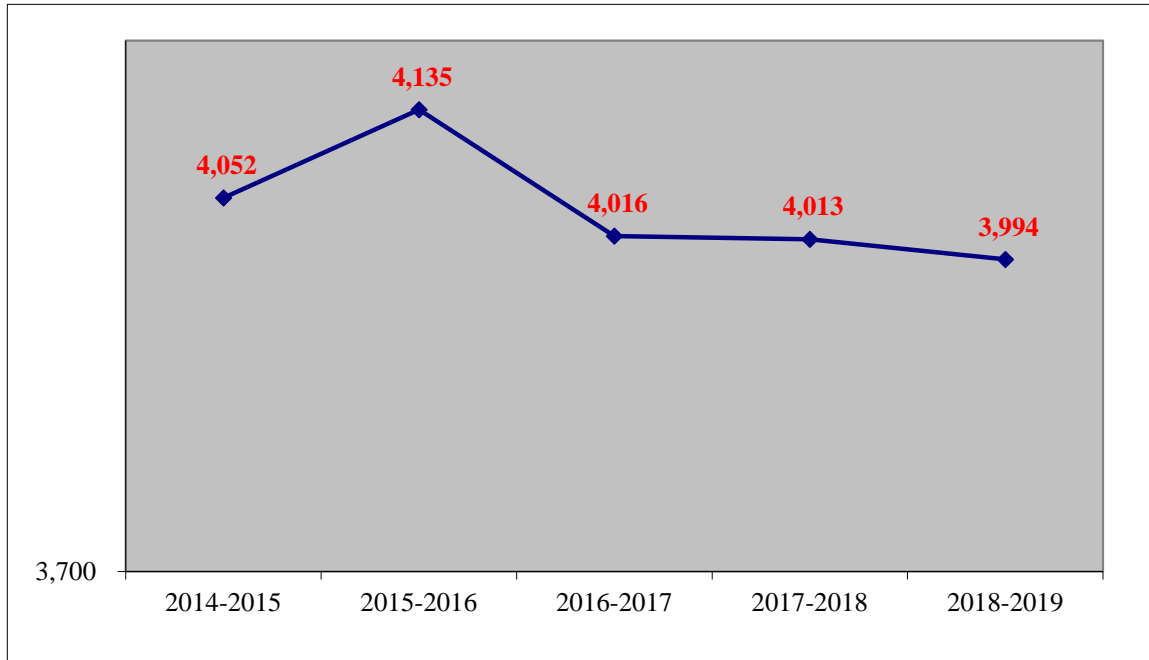
2018-2019

October 1, 2018

North Platte Public Schools
 Official School Enrollments
 K-12

NDE		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
High School						
NPHS	001	1182	1212	1226	1225	1241
Middle						
Adams	002	689	600	582	609	607
Madison	004	206	306	312	298	312
Elementary						
Buffalo	003	181	186	160	151	155
Cody	005	267	278	253	229	239
Jefferson	006	350	356	325	332	340
Lincoln	007	219	228	210	207	194
Washington	009	252	243	238	240	248
McDonald	010	270	273	250	264	247
Eisenhower	011	214	241	242	240	224
Osgood	012	126	118	125	126	112
Lake Maloney	016	96	94	93	92	75
Total		4,052	4,135	4,016	4,013	3,994

North Platte Public Schools
Trends
Last Friday Enrollment Trends



North Platte Public Schools
Last Friday in September Enrollment
10/1/2018

Elementary

		K	1	2	3	4	5	TOTAL
Buffalo	003	29	23	22	24	26	31	155
Cody	005	38	46	31	43	42	39	239
Jefferson	006	57	51	46	58	64	64	340
Lincoln	007	30	37	30	34	29	34	194
Washington	009	47	40	32	46	42	41	248
McDonald	010	30	43	41	48	44	41	247
Eisenhower	011	29	36	43	36	36	44	224
Osgood	012	14	21	15	24	18	20	112
Lake Maloney	016	13	9	18	12	13	10	75
Total		287	306	278	325	314	324	1834

Middle Schools

		6	7	8	TOTAL
Adams	002		303	304	607
Madison	004	312			312
Total		312	303	304	919

High School

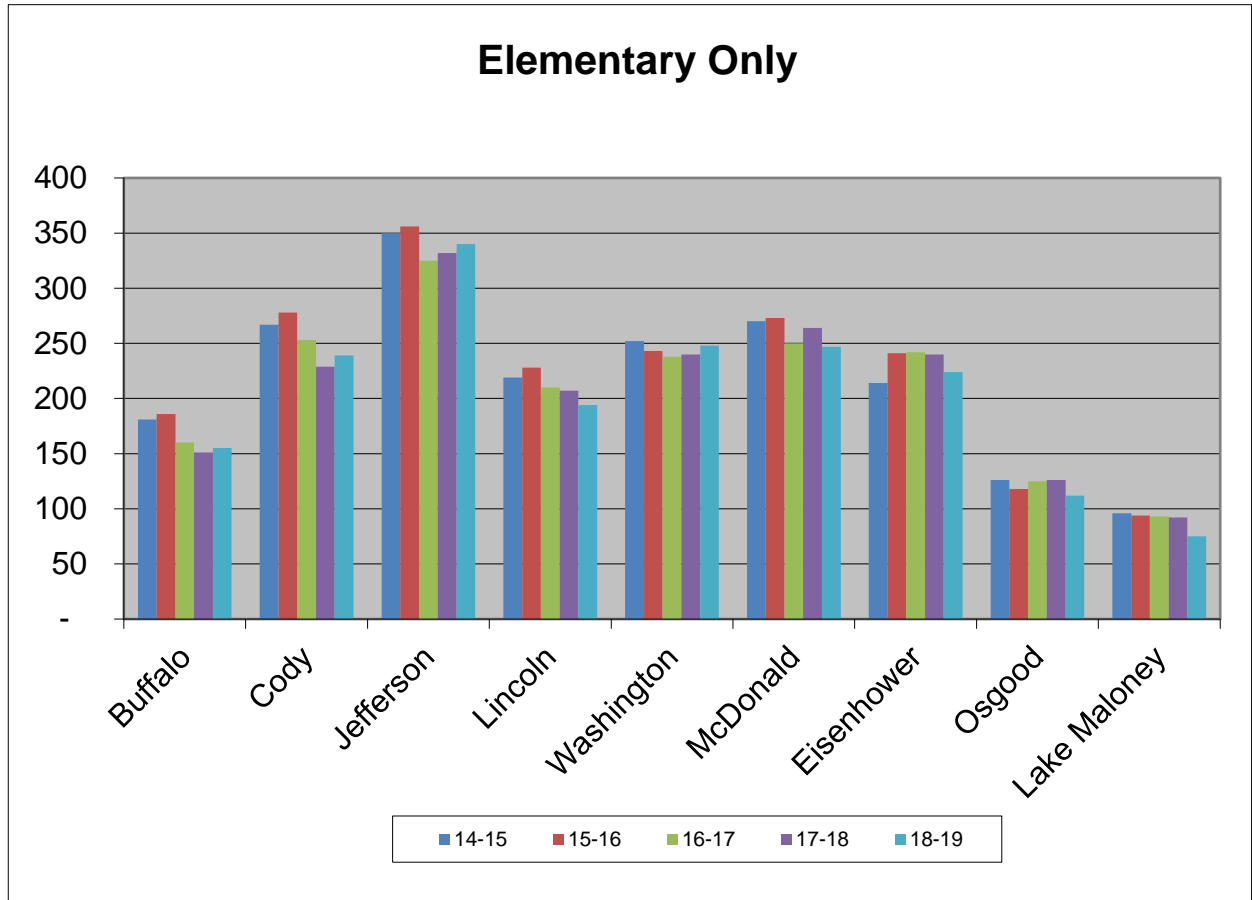
		9	10	11	12	TOTAL
NPHS		308	302	295	336	1241
Total		308	302	295	336	1241

Total Enrollment for the District	3994
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North Platte Public Schools
Enrollment by Schools
2018-2019

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Income Status	Total
High School																
NPHS										308	302	295	336	1241	42.3%	525
Middle																
Adams								303	304					607	46.8%	284
Madison							312							312	48.7%	152
Elementary																
Buffalo	29	23	22	24	26	31								155	100.0%	155
Cody	38	46	31	43	42	39								239	100.0%	239
Jefferson	57	51	46	58	64	64								340	100.0%	340
Lincoln	30	37	30	34	29	34								194	100.0%	194
Washington	47	40	32	46	42	41								248	54.0%	134
McDonald	30	43	41	48	44	41								247	24.7%	61
Eisenhower	29	36	43	36	36	44								224	27.7%	62
Osgood	14	21	15	24	18	20								112	33.9%	38
Lake Maloney	13	9	18	12	13	10								75	14.7%	11
Total	287	306	278	325	314	324	312	303	304	308	302	295	336	3994	55.0%	2195
Prior Year		304	280	331	319	325	322	298	306	303	284	300	330			
Variance		0.7%	-0.7%	-1.8%	-1.6%	-0.3%	-3.1%	1.7%	-0.7%	1.7%	6.3%	-1.7%	1.8%		0.2%	
Elementary	287	306	278	325	314	324								1834	67.3%	1234
Middle School							312	303	304					919	47.4%	436
High School										308	302	295	336	1241	42.3%	525
Total														3994	55.0%	2195
no CEP program	133	149	149	166	153	156	312	303	304	308	302	295	336	3066	41.3%	1267

North Platte Public Schools
Elementary Enrollment Trends



North Platte Public Schools
Three Year Enrollment Projection
For the Year Ending August 31

	LFE 2015-2016	LFE 2016-2017	LFE 2017-2018	9/29/2017 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022
KDG	355.0	279.0	304.0	287.0	287.0	287.0	287.0
1	347.0	347.0	280.0	306.0	281.3	281.3	281.3
2	345.0	316.0	331.0	278.0	299.9	275.6	275.6
3	324.0	321.0	319.0	325.0	272.4	293.9	270.1
4	315.0	324.0	325.0	314.0	318.5	267.0	288.0
5	331.0	309.0	322.0	324.0	307.7	312.1	261.7
6	306.0	312.0	298.0	312.0	317.5	301.6	305.9
7	294.0	307.0	306.0	303.0	305.8	311.2	295.5
8	306.0	275.0	303.0	304.0	296.9	299.6	304.9
9	320.0	309.0	284.0	308.0	297.9	291.0	293.7
10	301.0	323.0	300.0	302.0	301.8	292.0	285.2
11	279.0	302.0	330.0	295.0	296.0	295.8	286.1
12	312.0	292.0	311.0	336.0	289.1	290.0	289.9
Total	4,135.0	4,016.0	4,013.0	3,994.0	3,871.8	3,798.1	3,724.9
HS	1,212.0	1,226.0	1,225.0	1,241.0	1,184.8	1,168.8	1,154.8
MS	906.0	894.0	907.0	919.0	920.2	912.4	906.4
ELEM	2,017.0	1,896.0	1,881.0	1,834.0	1,766.8	1,716.9	1,663.7

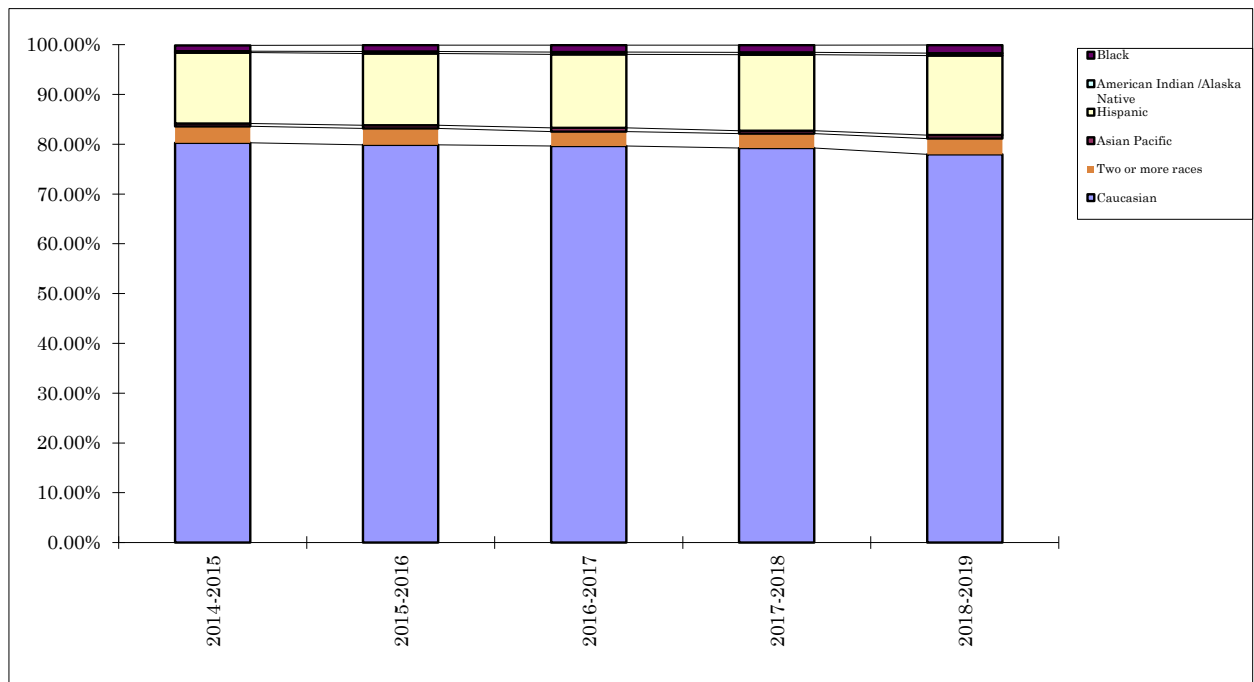
These are last years 3 year projections
incomparison to this years calculation.

	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
KDG	304.0	304.0	304.0
1	297.9	297.9	297.9
2	278.6	296.4	296.4
3	329.3	277.2	294.9
4	317.4	327.7	275.8
5	323.4	315.8	326.1
6	320.4	321.8	314.2
7	296.5	318.8	320.1
8	304.5	295.0	317.2
9	301.5	302.9	293.6
10	282.6	300.0	301.4
11	298.5	281.2	298.5
12	328.4	297.0	279.8
Total	3,982.9	3,935.7	3,920.0
	0.3%	-1.6%	-3.1%

North Platte Public Schools

Demographic Summary Last Friday in September

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Male	51.29%	52.53%	51.82%	51.46%	51.38%
Female	48.71%	47.47%	48.18%	48.54%	48.62%
Caucasian	80.28%	79.85%	79.63%	79.22%	77.97%
Two or more races	3.32%	3.31%	2.91%	2.89%	3.15%
Native Hawaiian	0.15%	0.12%	0.12%	0.10%	0.08%
Asian Pacific	0.56%	0.63%	0.75%	0.62%	0.70%
Hispanic	14.25%	14.41%	14.74%	15.25%	15.97%
American Indian /Alaska Native	0.27%	0.44%	0.45%	0.47%	0.50%
Black	1.17%	1.23%	1.39%	1.45%	1.63%
Total	100.00%	100.00%	100.00%	100.00%	100.00%





Student Enrollment Demographic Report 2018-2019

Table of Contents

Executive Summary	2-3
Enrollment Trends	4
Historical Official Fall Enrollment	5
2018-2019 Elementary Official Fall Membership by Building	6-8
2018-2019 Summary Average Elementary Class Size by Building and Grade Level	9-11
Historic Average Elementary Class Size by Building and Grade Level	12-16
Historic Average Middle School Class Size by Building and Grade Level	17
Summary Average Middle School Class Size by Building and Grade Level	18
Summary Average High School Class Size by Building and Grade Level	19
Historic Average High School Class Size by Building and Grade Level	20
Ethnicity Data	21
Free/ Reduced	22-23
Special Education	24
High Ability Learning	25
English Language Learner	26
Homeless	27
Gender	28

Executive Summary

Our purpose is to prepare students to be productive, responsible citizens in a safe, caring, supportive learning environment.

Our direction is to prepare every student for success through high quality educational programs delivered by highly effective educators who use innovative, researched-based strategies in a safe and supportive environment in collaboration with family, businesses, and community members.

To achieve our purpose, careful analysis of our current work, and mutual planning for our future effort is critical. It is essential to involve the ideas of both school personnel and community constituency. With that emphasis, North Platte School District has developed a strategic plan that will guide and carry our school improvement work over the next five years.

North Platte Public Schools is dedicated to providing the highest quality education to each North Platte student from pre-K through grade 12. The purpose of the North Platte School District's Strategic Plan is to **improve teaching and learning** in every classroom; and **build leadership** capacity at all levels of the system leading to higher levels of **student achievement**, improve **organizational effectiveness**, and ultimately **preparing every student** for a successful transition. We embrace the conviction that ALL kids can achieve and that quality leadership and teaching really do influence student results. This report will help guide our planning in regards to the following Strategic Plan Goals:

Goal 1: The North Platte School District maintains and communicates at all levels of the organization **a purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning.

Goal 2: The North Platte School District provides **the governance and leadership** that promotes and supports its purpose and direction; student performance, and system effectiveness.

Goal 3: The North Platte School District provides a **rigorous, relevant, and coherent curriculum**; delivered by high quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success *for all students*.

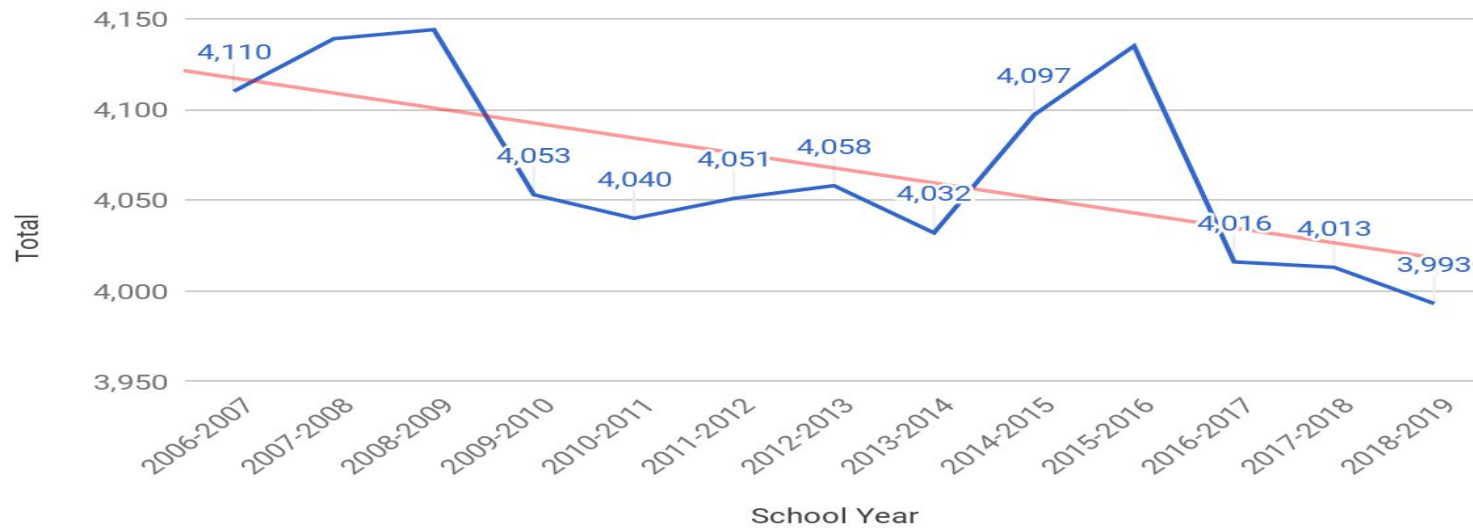
Goal 4: The North Platte School District will utilize best practices **to recruit, hire, mentor, retain, and develop qualified certified and noncertified staff in all schools** that support its purpose and direction to ensure success for all students.

Goal 6: The district demonstrates ***strategic resource management that includes long-range planning in support of the purpose and direction*** of the district. The district ensures appropriate **levels of funding** and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

When evaluating the student enrollment data through the historical lens of North Platte Public Schools, there are three distinct areas to consider:

- Elementary: Class sizes are determined by enrollment. This report did not take into consideration specials in the elementary. It will be important to determine best use of resources and time to meet the needs of students. Discussions of best use of resources and configurations of elementary buildings has occurred.
- Middle School: North Platte Public Schools is in Year 4 of the Middle School Reconfiguration. Class sizes for core areas are determined by schedule and specials fill in the gaps of the schedule. Evaluating Rule 10 requirements, Career Readiness, and student needs and interest will be important in developing a flexible, rigorous, and student-focused schedule. Teacher planning has been restructured to focus on department planning rather than focused on team planning.
- High School: Through the reVision process, North Platte High School identified key areas to focus on to build a schedule that prepares students for college and career. Identifying needs of students and providing rigorous learning opportunities is crucial to student success. Class sizes in departments need to take into account historical enrollment and not only current requests. High school schedule will need to be evaluated to determine best fit.

Student Enrollment Trend K-12



Student Enrollment Trend K-12



Historical Official Fall Enrollment

	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
2000-2001	4,070	296	292	284	289	305	267	313	296	314	341	350	350	373
2001-2002	3,967	339	276	261	275	280	300	271	307	294	351	340	317	356
2002-2003	3,903	297	311	268	254	277	289	310	273	307	301	348	338	330
2003-2004	3,855	328	274	281	262	250	279	286	318	274	338	304	341	320
2004-2005	3,879	340	302	274	273	266	258	297	280	335	304	331	297	322
2005-2006	3,863	332	284	295	280	277	278	251	294	297	336	312	326	301
2006-2007	4,110	395	337	308	297	304	314	295	275	300	320	344	306	315
2007-2008	4,139	380	359	339	313	301	307	329	291	266	318	314	315	307
2008-2009	4,144	377	351	351	344	319	308	304	324	276	283	290	299	318
2009-2010	4,053	390	322	324	338	335	301	303	288	307	293	275	282	295
2010-2011	4,040	365	363	316	334	327	325	285	292	288	311	285	263	286
2011-2012	4,051	376	362	346	312	323	310	313	286	299	274	293	279	278
2012-2013	4,058	347	336	343	337	305	318	306	300	284	296	286	296	304
2013-2014	4,032	346	336	318	340	331	294	313	292	295	291	292	278	306
2014-2015	4,097	373	351	325	319	334	318	288	303	304	304	279	301	298
2015-2016	4,135	355	347	345	324	315	331	306	294	306	320	301	279	312
2016-2017	4,016	279	347	316	321	324	309	312	307	275	309	323	302	292
2017-2018	4,013	304	280	331	319	325	322	298	306	303	284	300	330	311
2018-2019	3,993	286	306	278	325	314	324	312	303	304	308	302	295	336
Average	4,022	342	323	311	308	306	303	300	296	296	310	309	305	314

Elementary Official Fall Membership by Building

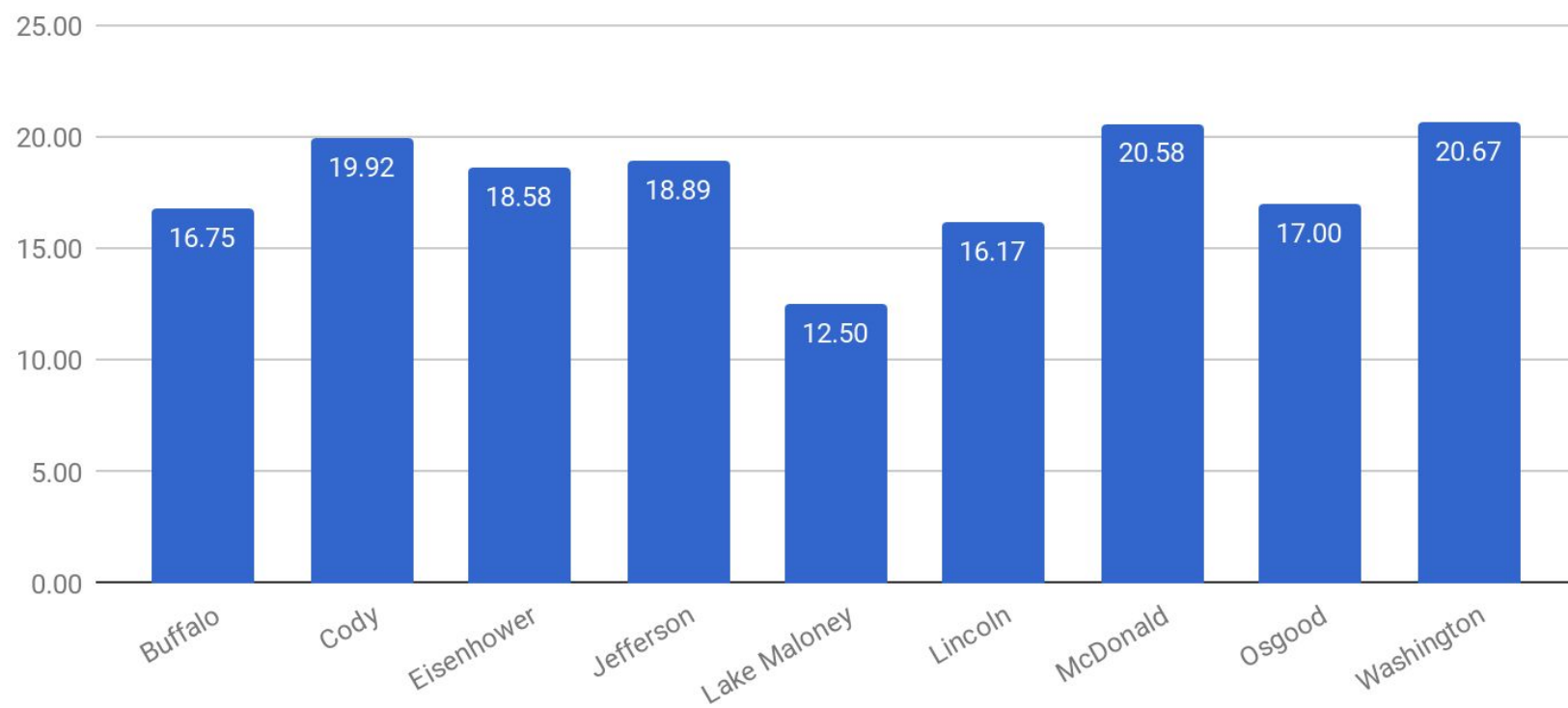
Building	Grade	Students Enrolled	Sections	Calculated Class Size
Buffalo K-5: 155 # of Sections: 10 Ave. Class Size: 16.75	PK	18	1	18.00
	K	29	2	14.50
	1	23	2	11.50
	2	22	1	22.00
	3	24	1	24.00
	4	26	2	13.00
	5	31	2	15.50
Cody K-5: 239 # of Sections: 12 Ave. Class Size: 19.92	PK	35	2	17.50
	K	38	2	19.00
	1	46	2	23.00
	2	31	2	15.50
	3	43	2	21.50
	4	42	2	21.00
	5	39	2	19.50
Eisenhower K-5: 223 # of Sections: 12 Ave. Class Size: 18.58	K	28	2	14.00
	1	36	2	18.00
	2	43	2	21.50
	3	36	2	18.00
	4	36	2	18.00
	5	44	2	22.00

Building	Grade	Students Enrolled	Sections	Calculated Class Size
Jefferson K-5: 340 # of Sections: 18 Ave. Class Size: 18.89	PK	35	2	17.50
	K	57	3	19.00
	1	51	3	17.00
	2	46	3	15.33
	3	58	3	19.33
	4	64	3	21.33
	5	64	3	21.33
Lake Maloney K-5: 75 # of Sections: 6 Ave. Class Size: 12.5	K	13	1	13.00
	1	9	1	9.00
	2	18	1	18.00
	3	12	1	12.00
	4	13	1	13.00
	5	10	1	10.00
Lincoln K-5: 194 # of Sections: 12 Ave. Class Size: 16.17	PK	18	1	35.00
	K	30	2	15.00
	1	37	2	18.50
	2	30	2	15.00
	3	34	2	17.00
	4	29	2	14.50
	5	34	2	17.00

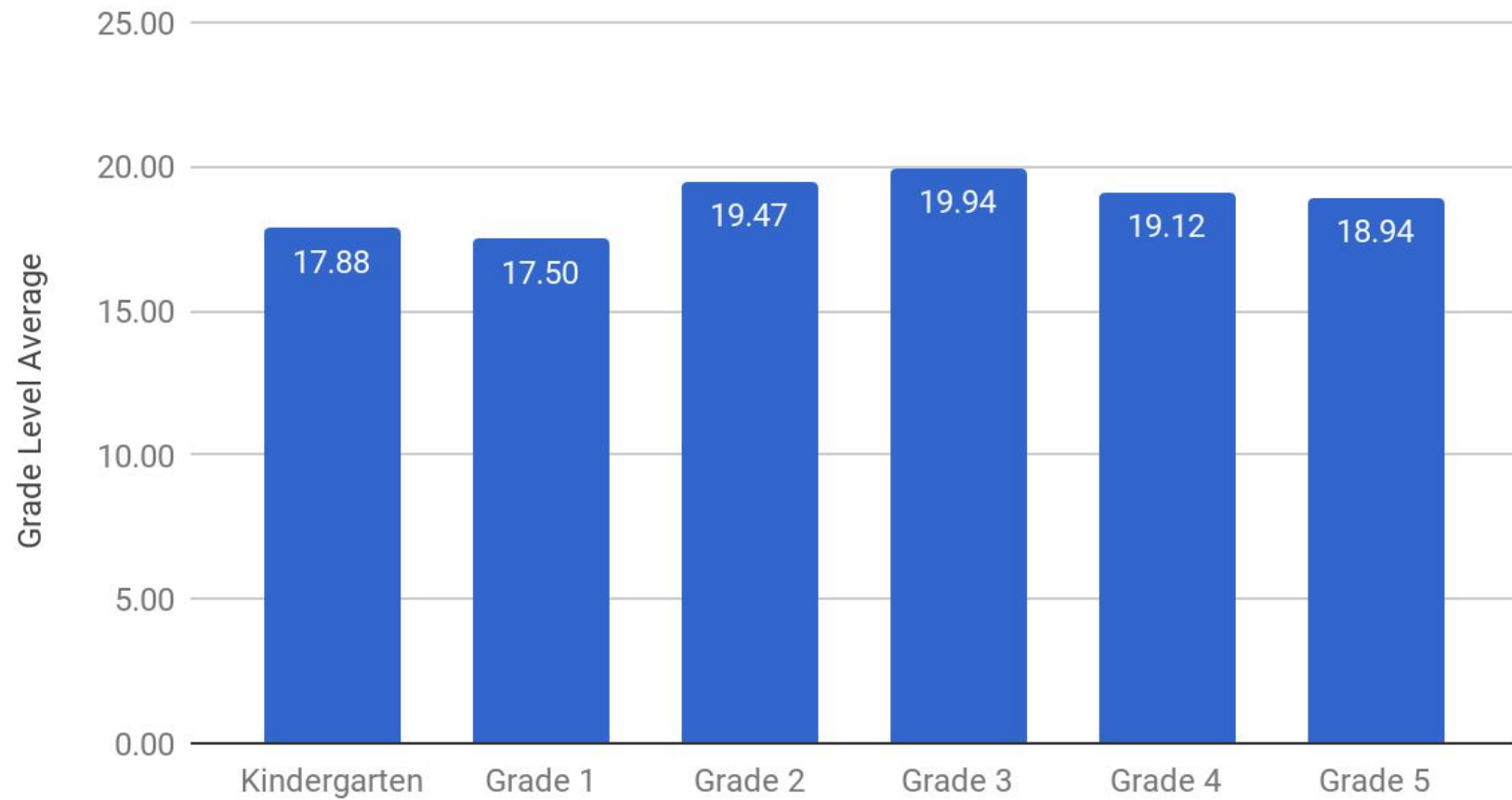
Building	Grade	Students Enrolled	Sections	Calculated Class Size
McDonald Total Students K-5: 264 # of Sections: 12 Ave. Class Size: 22	K	30	2	15.00
	1	43	2	21.50
	2	41	2	20.50
	3	48	2	24.00
	4	44	2	22.00
	5	41	2	20.50
Osgood Total Students K-5: 112 # of Sections: 7 Ave. Class Size: 17	K	14	1	14.00
	1	21	1	21.00
	2	15	1	15.00
	3	24	1	24.00
	4	18	1	18.00
	5	20	2	10.00
Washington Total Students K-5: 248 # of Sections: 12 Ave. Class Size: 20.67	PK	36	2	18.00
	K	47	2	23.50
	1	40	2	20.00
	2	32	2	16.00
	3	46	2	23.00
	4	42	2	21.00
	5	41	2	20.50
District - Elementary	K-5	1833	101	17.90

	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Enrollment	# of Sections	Ave Class Size
Buffalo	29	23	22	24	26	31	155	10	16.75
Cody	38	46	31	43	42	39	239	12	19.92
Eisenhower	28	36	43	36	36	44	223	12	18.58
Jefferson	57	51	46	58	64	64	340	18	18.89
Lake Maloney	13	9	18	12	13	10	75	6	12.50
Lincoln	30	37	30	34	29	34	194	12	16.17
McDonald	30	43	41	48	44	41	247	12	20.58
Osgood	14	21	15	24	18	20	112	6	17.00
Washington	47	40	32	46	42	41	248	12	20.67
Total Enrollment	286	306	278	325	314	324	1833	100	17.90
# of Sections	17	17	16	16	17	17			
Grade Level Average	16.82	18.00	17.38	20.31	18.47	19.06			

Average Elementary Class Size by Building



District Elementary Grade Level Average



Buffalo								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	29.67	30	34	41	18	26	29	29
1st	26.17	21	29	33	31	20	23	25
2nd	26.33	34	21	28	25	28	22	20
3rd	27.67	32	34	21	28	27	24	31
4th	30.17	36	30	38	23	28	26	29
5th	29.17	29	33	25	35	22	31	29
School	28.19	182	181	186	160	151	155	
Cody								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	44.33	50	51	48	35	44	38	38
1st	43.67	41	49	49	46	31	46	45
2nd	41.00	39	43	48	44	41	31	32
3rd	43.00	42	41	48	42	42	43	45
4th	41.67	44	40	42	43	39	42	46
5th	40.00	40	43	43	43	32	39	45
School	42.28	256	267	278	253	229	239	

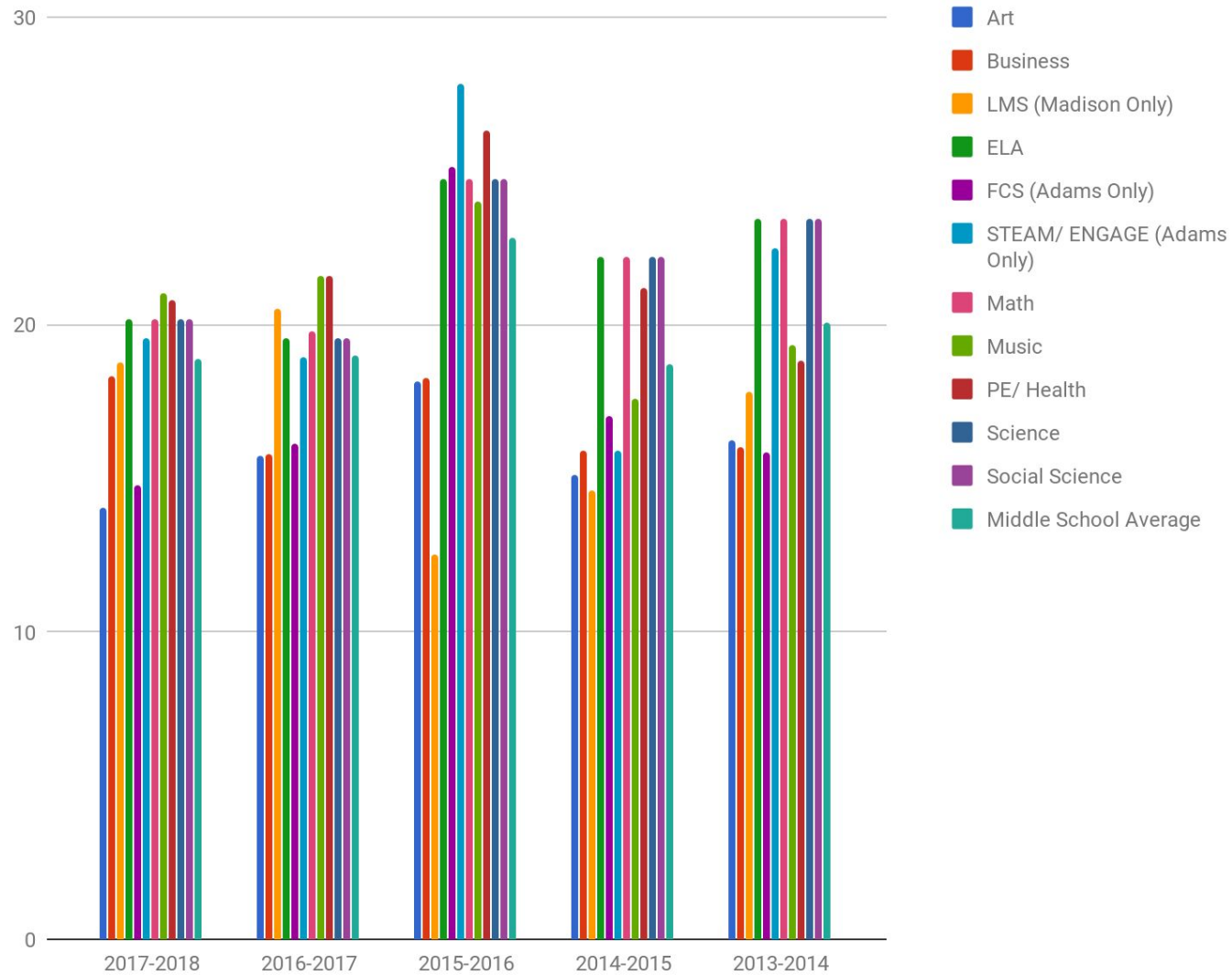
Eisenhower								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	36.67	34	40	43	37	38	28	28
1st	39.17	38	36	37	48	40	36	37
2nd	38.17	33	35	43	34	41	43	40
3rd	37.33	38	31	36	45	38	36	42
4th	38.50	34	39	38	41	43	36	37
5th	37.33	29	33	41	37	40	44	41
School	227.17	206	214	238	242	240	223	
Jefferson								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	59.50	62	76	58	54	50	57	57
1st	57.67	62	67	68	53	45	51	51
2nd	56.00	48	58	66	62	56	46	48
3rd	55.67	51	49	56	56	64	58	56
4th	54.50	51	50	48	53	61	64	67
5th	53.50	44	50	60	47	56	64	63
School	336.83	318	350	356	325	332	340	

Lake								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	12.83	10	15	12	15	12	13	13
1st	14.33	15	13	16	14	19	9	11
2nd	14.83	15	15	11	17	13	18	17
3rd	15.50	22	16	17	13	13	12	13
4th	16.83	17	21	16	19	15	13	15
5th	16.17	14	16	22	15	20	10	12
School	90.50	93	96	94	93	92	75.00	
Lincoln								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018		Cohort Average
Kindergarten	37.17	47	38	42	32	34	30	30
1st	38.33	44	41	37	36	35	37	36
2nd	36.50	37	41	43	31	37	30	32
3rd	35.50	32	37	40	40	30	34	37
4th	33.33	34	31	34	37	35	29	33
5th	32.00	25	31	32	34	36	34	40
School	212.83	219	219	228	210	207	194.00	

McDonald								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	39.00	35	43	50	33	43	30	30
1st	44.33	45	44	43	50	41	43	43
2nd	43.33	40	43	45	42	49	41	38
3rd	43.50	42	44	43	40	44	48	49
4th	44.67	46	48	43	44	43	44	43
5th	43.50	38	48	49	41	44	41	41
School	258.33	246	270	273	250	264	247	
Osgood								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018		Cohort Average
Kindergarten	19.67	21	24	16	22	21	14	14
1st	19.50	18	22	20	19	17	21	21
2nd	18.17	17	19	19	18	21	15	18
3rd	21.00	20	22	25	18	17	24	20
4th	20.33	16	20	20	27	21	18	19
5th	21.17	20	19	18	21	29	20	20
School	119.83	112	126	118	125	126	112	

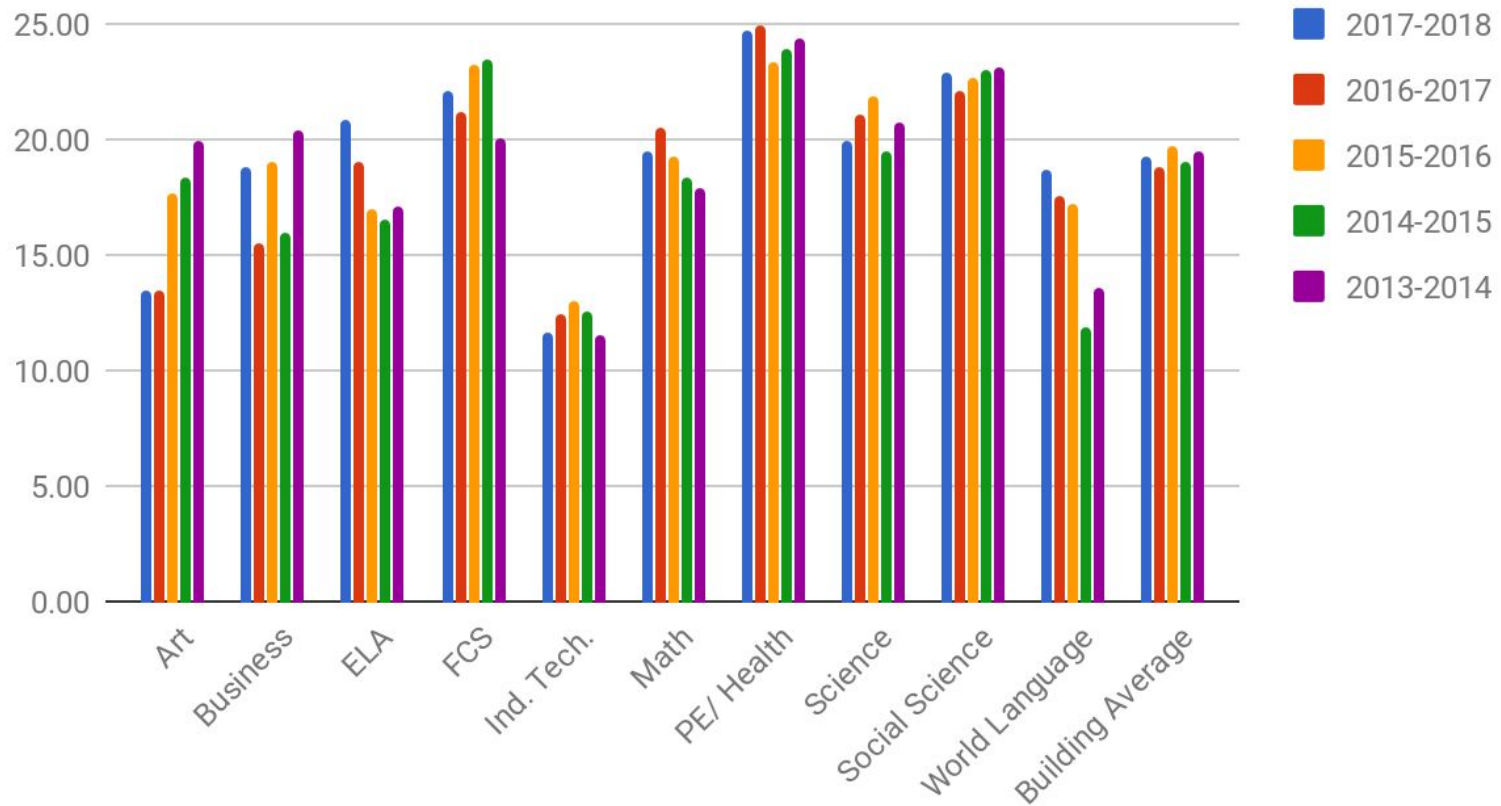
Washington								
	Grade Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Cohort Average
Kindergarten	42.00	44	52	45	33	36	47	47
1st	41.60	41	41	44	50	32	40	38
2nd	41.60	36	42	42	43	45	32	32
3rd	39.40	41	35	38	39	44	46	47
4th	39.00	42	40	36	37	40	42	45
5th	40.40	43	42	38	36	43	41	41
School	244.00	247	252	243	238	240	248.00	

Middle School Class Size by Department



Middle School Class Size					
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Art	14.07	15.74	18.14	15.11	16.23
Business	18.30	15.79	18.28	15.88	16.02
LMS (Madison Only)	18.75	20.50	12.50	14.58	17.83
ELA	20.18	19.56	24.75	22.21	23.46
FCS (Adams Only)	14.76	16.14	25.13	17.00	15.83
STEAM/ ENGAGE (Adams Only)	19.57	18.94	27.81	15.91	22.47
Math	20.16	19.75	24.75	22.21	23.46
Music	21.00	21.56	24.01	17.56	19.35
PE/ Health	20.80	21.59	26.33	21.21	18.84
Science	20.18	19.56	24.75	22.21	23.46
Social Science	20.18	19.56	24.75	22.21	23.46
Middle School Average	18.90	18.97	22.84	18.74	20.04

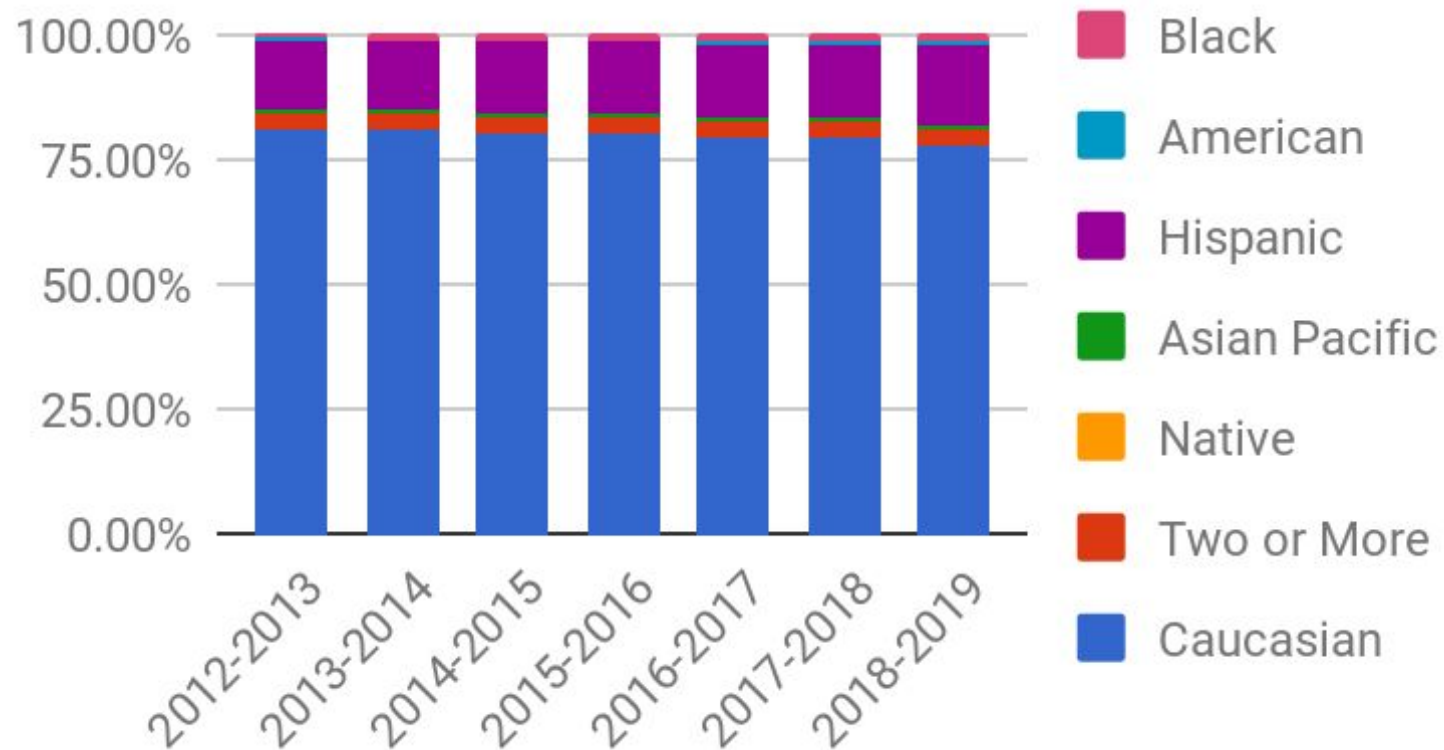
High School Class Size Average by Department



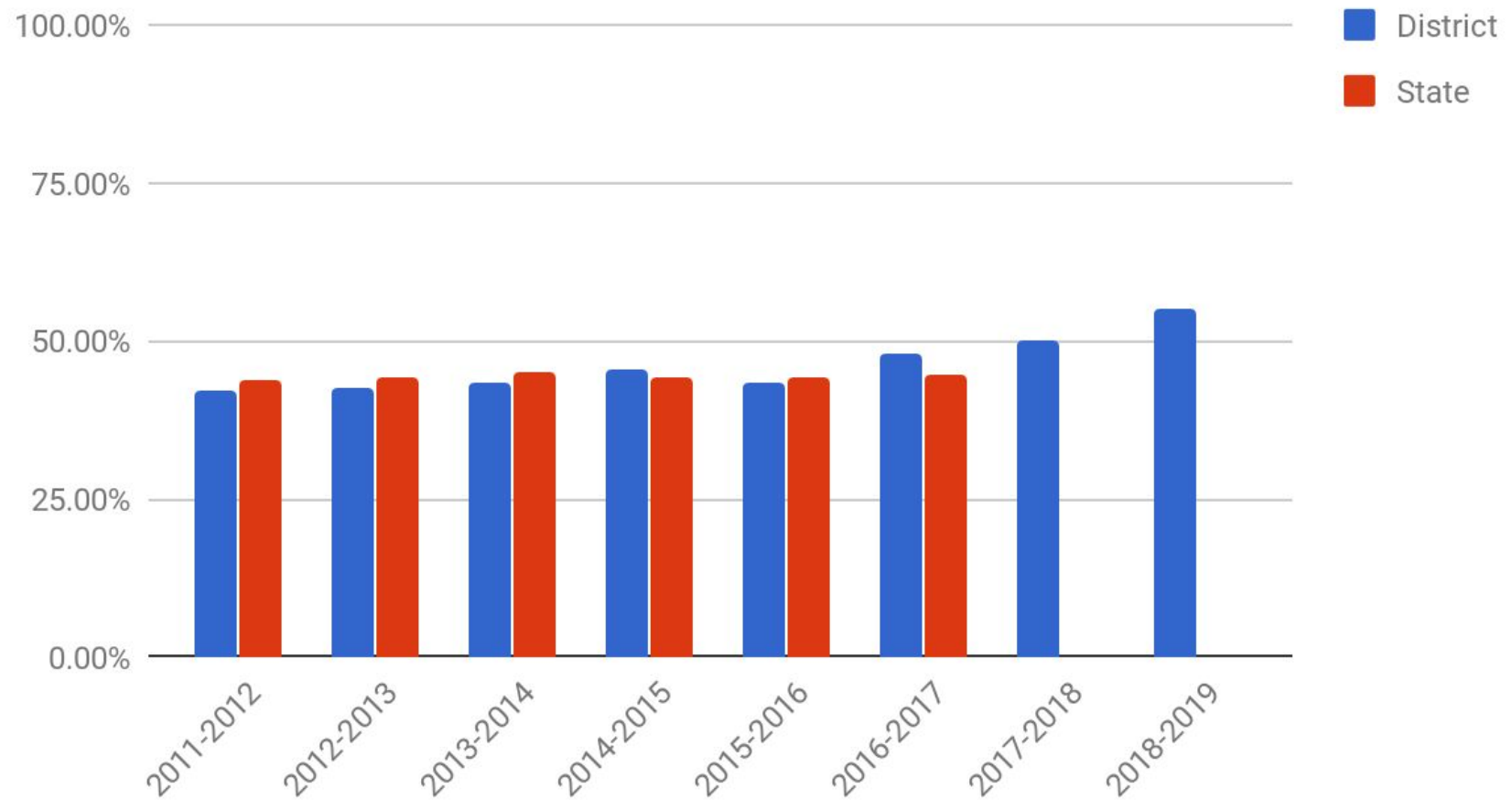
High School Class Size Average by Department

	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Art	13.44	13.44	17.61	18.39	19.90
Business	18.76	15.53	19.08	16.00	20.40
ELA	20.83	18.98	17.03	16.48	17.13
FCS	22.08	21.15	23.27	23.50	20.01
Ind. Tech.	11.69	12.42	13.06	12.51	11.57
Math	19.52	20.53	19.20	18.31	17.85
PE/ Health	24.75	24.92	23.31	23.94	24.40
Science	19.95	21.13	21.82	19.43	20.71
Social Science	22.85	22.09	22.66	23.02	23.08
World Language	18.68	17.57	17.17	11.86	13.55
Average	19.25	18.78	19.67	19.06	19.45
Core Average	20.79	20.68	20.18	19.31	19.69
CTE Average	17.51	16.37	18.47	17.34	17.33

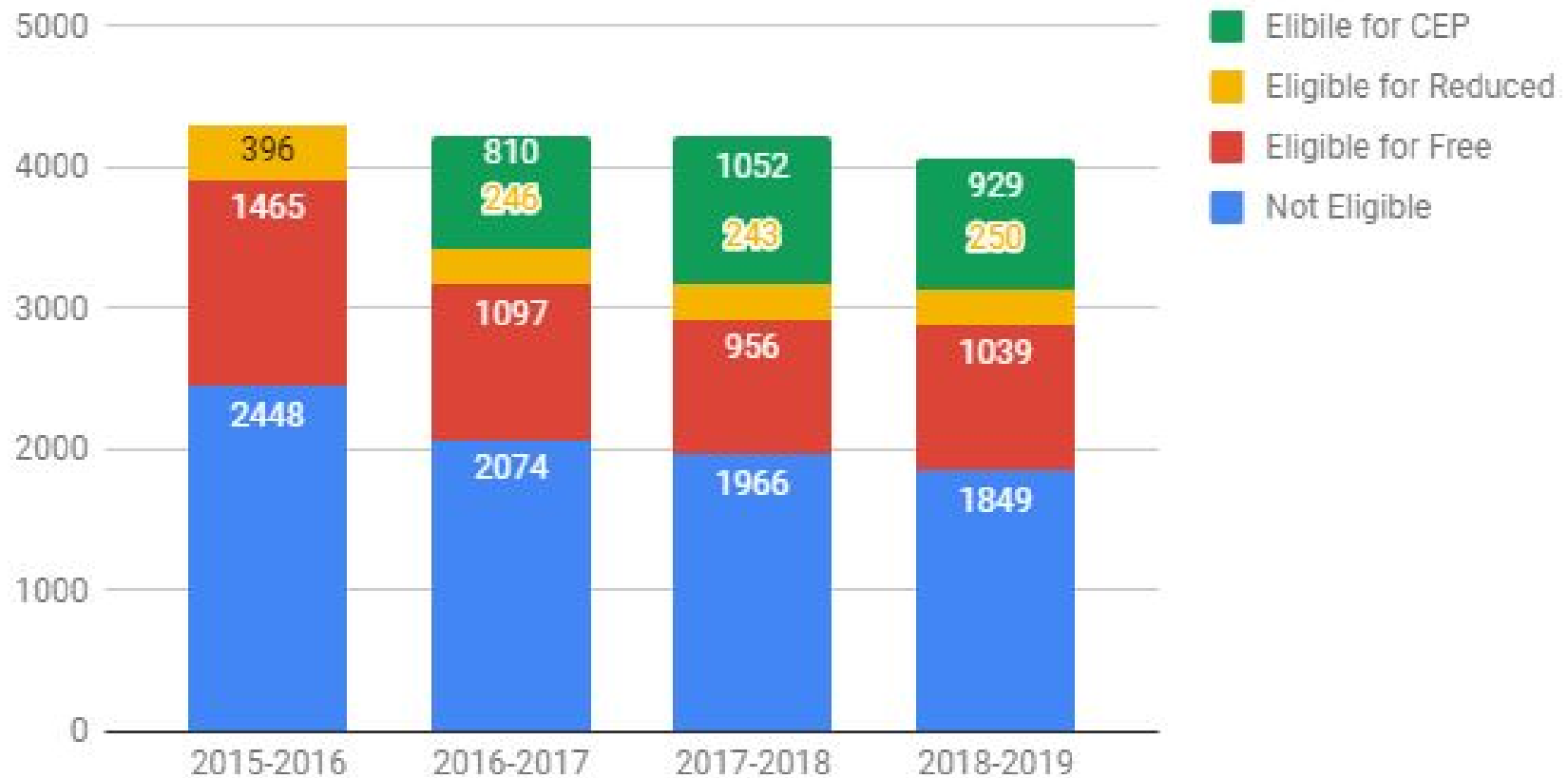
Race/ Ethnicity



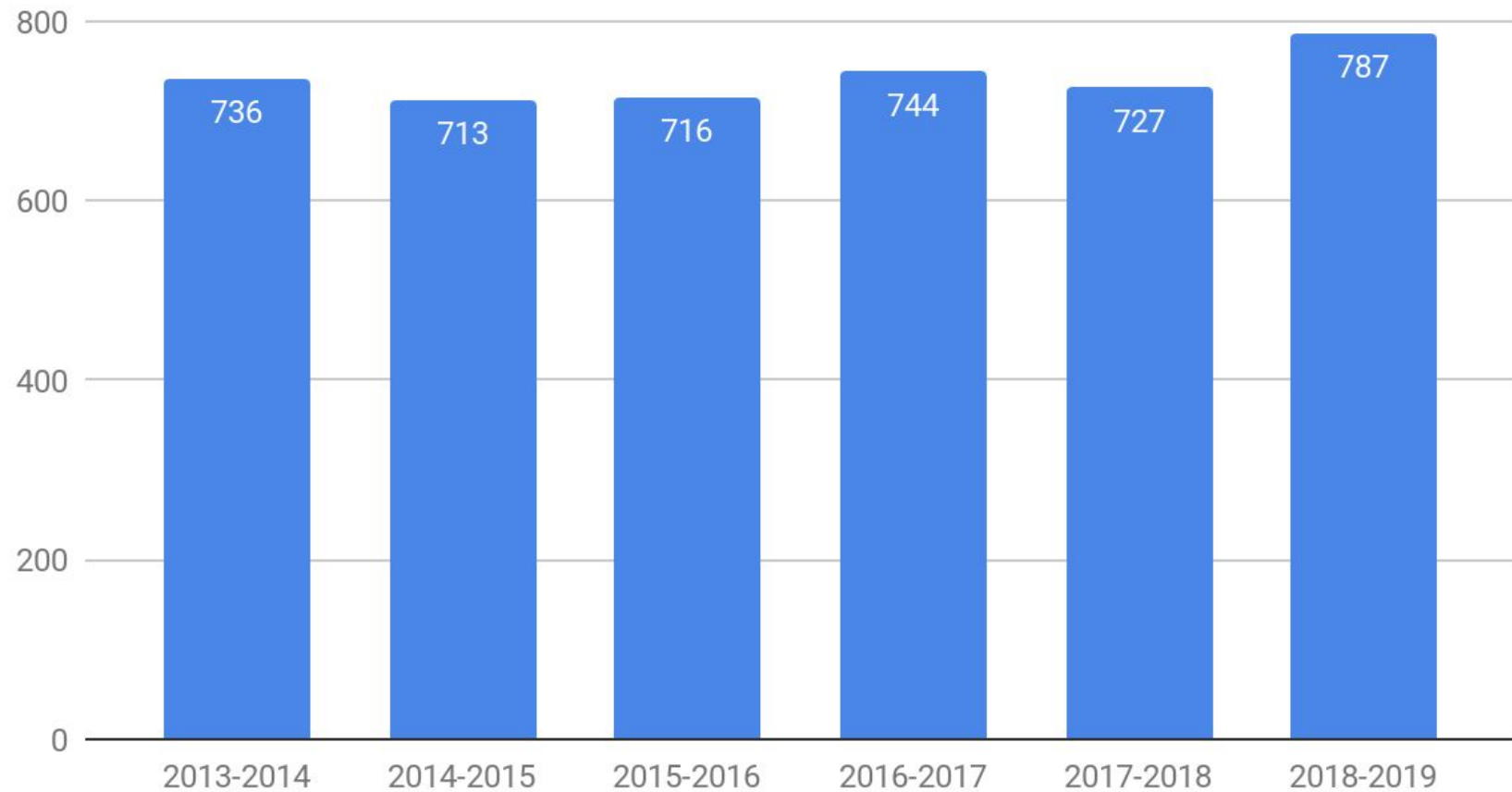
State and District Free/ Reduced



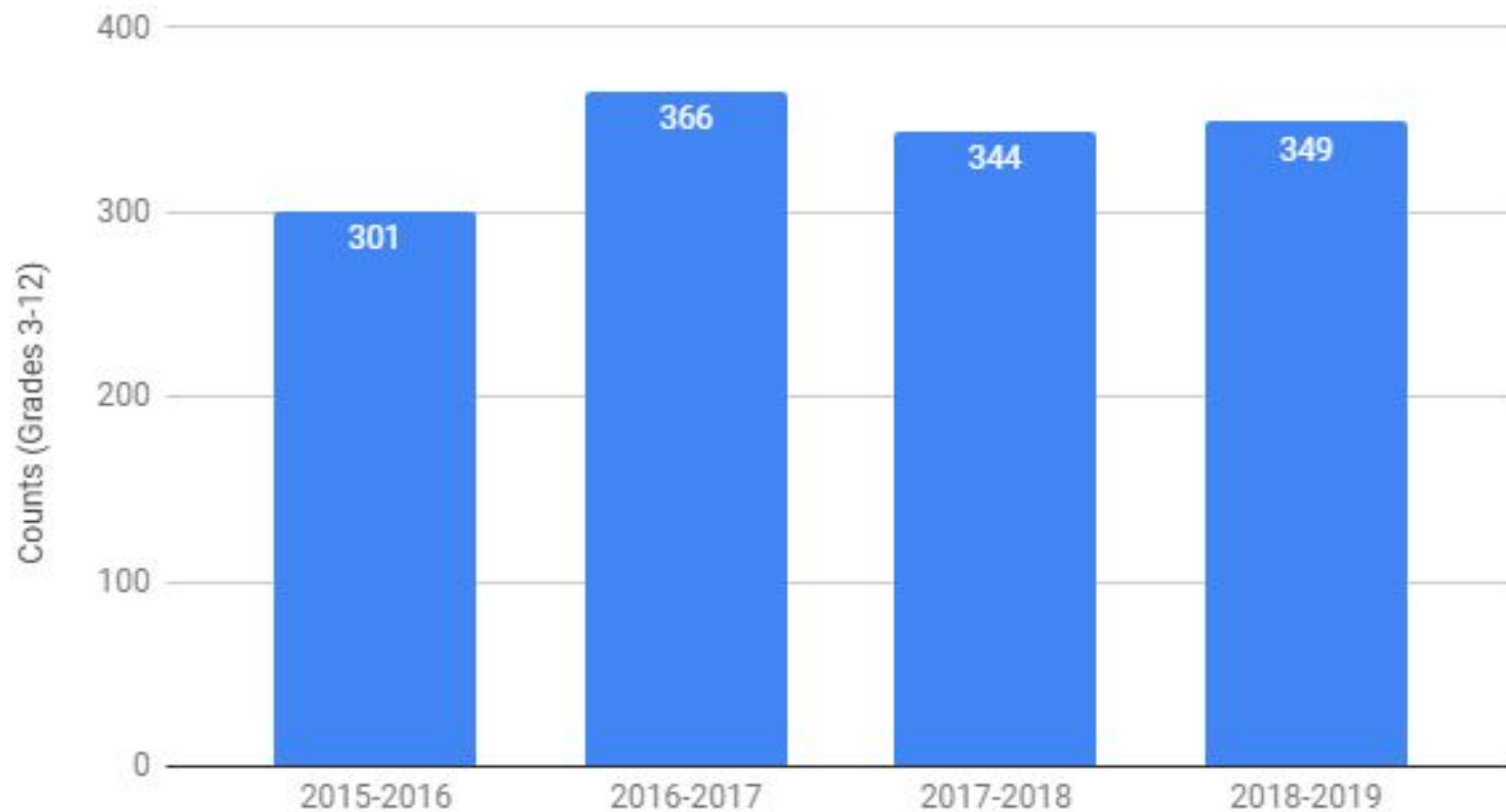
Not Eligible, Eligible for Free, Eligible for Reduced and Eligible for CEP



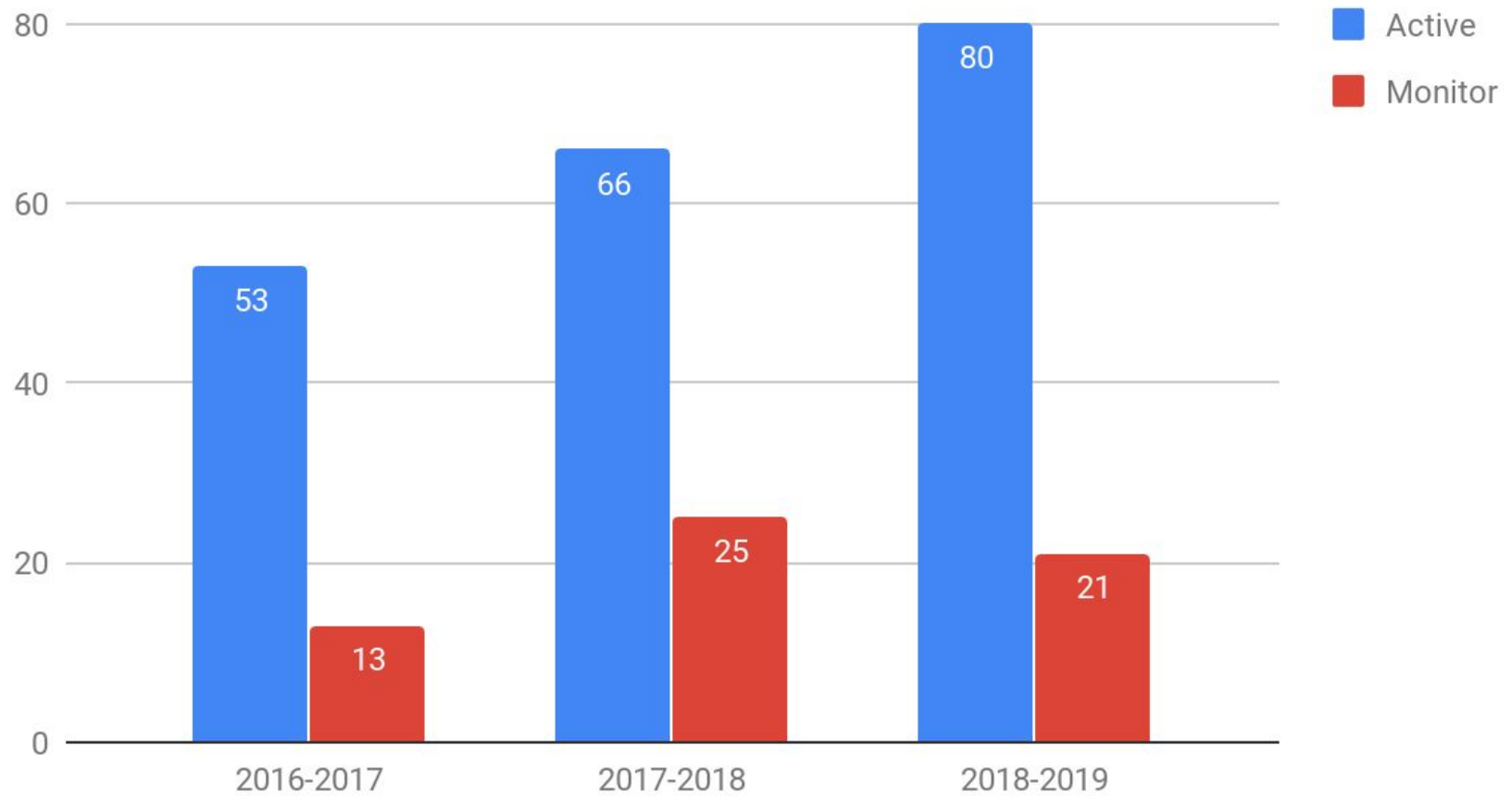
Special Education Counts



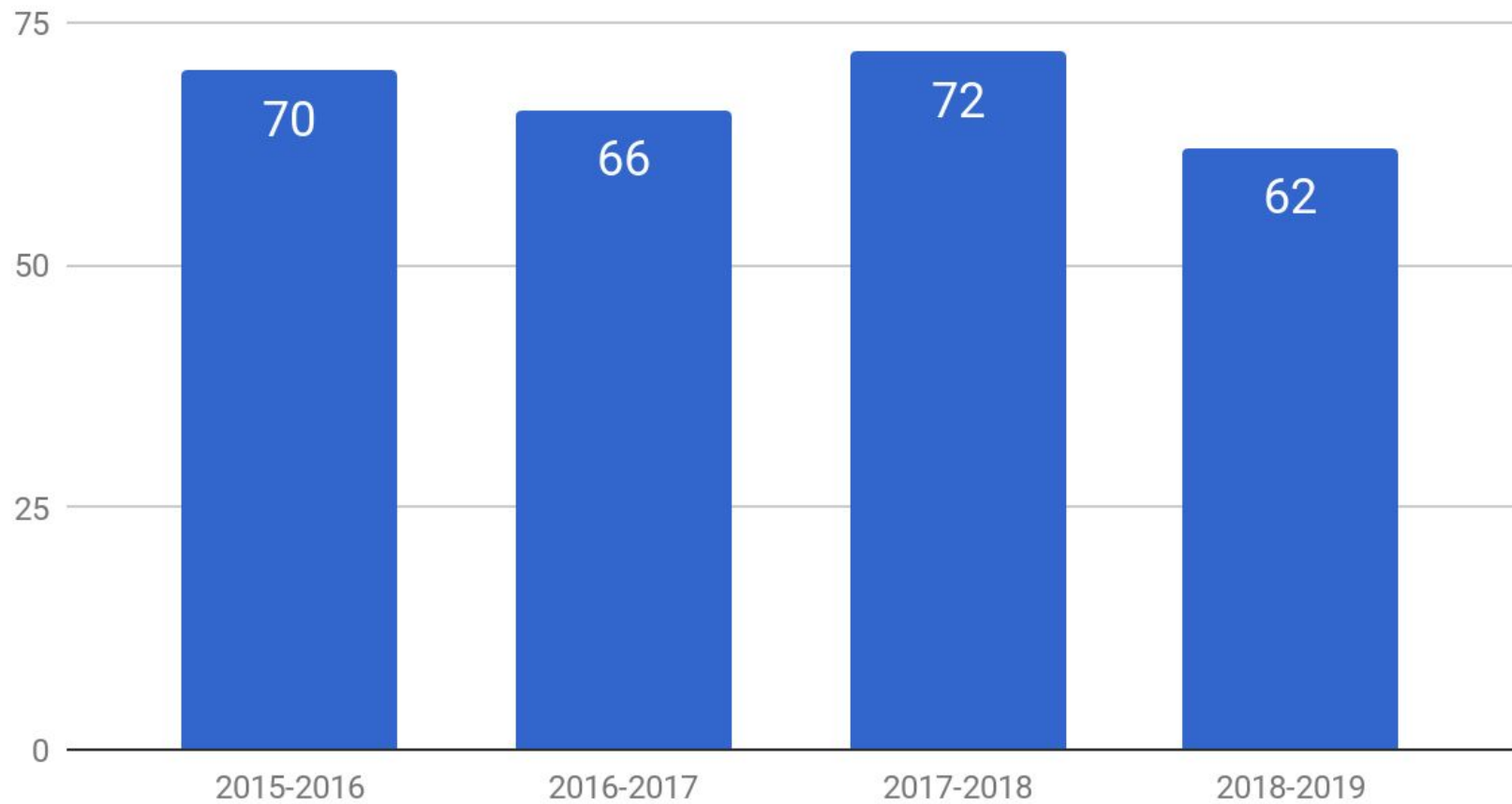
High Ability Learner



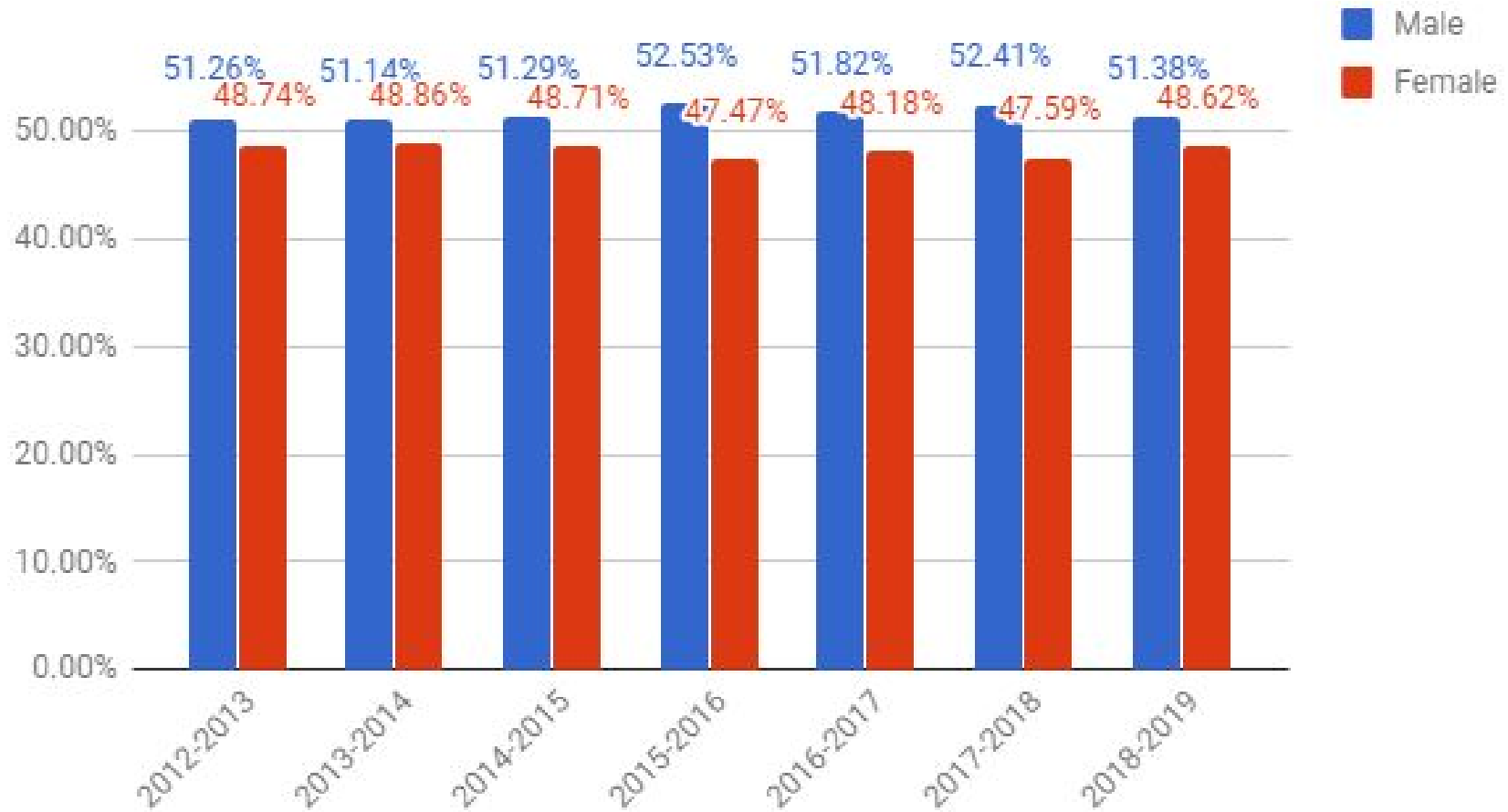
English Learner



Homeless



Female Male Comparison



North Platte Public Schools
Negotiations Timeline
48-818.01

- September 1:** Teachers bargaining agent must request recognition. For current year; we are always one year ahead
- October 1:** Board of Education must respond to request
- November 1:** on or before 11/1, negotiations must begin
- February 8:** if the board and teachers have not reached agreement, parties must submit to a resolution officer proceeding.
- March 25:** The fact finding/resolution process must end. Either party may file a petition in the Commission within 14 days
- September 15:** Commission must render its decision

Minimum of 4 bargaining sessions unless the parties reach an agreement.

Parties must submit to mandatory mediation/fact finding if they don't reach an agreement; unless both parties agree to forego mediation of fact finding.

CIR must consider employers' payment of/contribution to: health care premiums, premium equivalent payments or cash equivalent payments, FICA and Retirement.

CIR must determine whether the district's total compensation is within 98-102% of the midpoint.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2018



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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
FINANCIAL STATEMENTS	
Statement of Activities and Net Position - Cash Basis	
Governmental and Business-Type Activities, Statement of	
Activities and Net Position - Modified Cash Basis -	
Component Unit	4 - 6
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in	
Fund Balances - Cash Basis and Statement of Assets	
and Fund Balances - Cash Basis - Governmental Funds	7 - 9
Statement of Net Position - Cash Basis - Proprietary Fund	10
Statement of Changes in Net Position - Cash Basis -	
Proprietary Fund	11
Statement of Net Position - Cash Basis - Fiduciary Funds	12
NOTES TO FINANCIAL STATEMENTS	13 - 32
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	33 - 34
Notes to Schedule of Expenditures of Federal Awards	35
General Fund Components - Combining Schedule of Receipts,	
Disbursements, and Changes in Fund Balance - Cash Basis	
and Combining Schedule of Assets and Fund Balances -	
Cash Basis	36 - 38
Schedules of Receipts, Disbursements, and Changes in Fund	
Balance - Cash Basis - Budget and Actual (Unaudited)	
General Fund	39 - 41
Depreciation Fund	42
Employee Benefit Fund	43
Activities Fund	44
School Nutrition Fund	45
Bond Fund	46
Special Building Fund	47 - 48
Qualified Capital Purpose Undertaking Fund	49 - 50
Cooperative Fund	51
Notes to Budgetary Schedules	52
Activities Fund - Schedule of Changes in Cash Balances	
(Unaudited)	53 - 57

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
TABLE OF CONTENTS

	Page
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	58 - 59
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	60 - 62
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	63 - 66
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	67
CORRECTIVE ACTION PLAN	68 - 69



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Lincoln County Public Schools District No. 1
North Platte, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2018, 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. The financial statements of the North Platte School's Foundation, Inc. were not audited in accordance with *Government Auditing Standards*. 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, business-type activities, each major fund, and the aggregate remaining fund information of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of August 31, 2018, and the respective changes in financial position - cash basis, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of August 31, 2018, and the respective changes in modified cash basis financial position, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. Lincoln County Public Schools District No. 1, North Platte, Nebraska prepares its financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information 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.

The financial statements of the component unit have been prepared on the modified 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements. The supplementary information, pages 36 - 57, is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, pages 33 - 35, is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information, pages 36 - 38, and the schedule of expenditures of federal awards, pages 33 - 35, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 36 - 38 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information, pages 39 - 57, 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.

Report Issued in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2018, on our consideration of Lincoln County Public Schools District No. 1, North Platte, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Ord, Nebraska
October 26, 2018

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS - GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - COMPONENT UNIT
FOR THE YEAR ENDED AUGUST 31, 2018

FUNCTIONS/PROGRAMS	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit Modified Cash Basis
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business-Type Activities		
Primary Governmental							
Governmental Activities							
Regular instruction	19,847,532		38,284	(19,809,248)		(19,809,248)	
Special education	4,402,314		1,996,004	(2,406,310)		(2,406,310)	
Support services							
Pupils	2,677,827			(2,677,827)		(2,677,827)	
Staff	1,908,516			(1,908,516)		(1,908,516)	
School improvement	556,949			(556,949)		(556,949)	
Implementation of standards	444,877			(444,877)		(444,877)	
Maintenance and operation of buildings	4,165,489			(4,165,489)		(4,165,489)	
Pupil transportation - regular and special education	232,515		42,872	(189,643)		(189,643)	
General and administrative							
General administration							
Board of Education	679,586			(679,586)		(679,586)	
Superintendent	653,025			(653,025)		(653,025)	
Office of the Principal	2,542,759			(2,542,759)		(2,542,759)	
Business services	534,635			(534,635)		(534,635)	
Community services	5,331			(5,331)		(5,331)	
Other grants and private interests	359,579		69,102	(290,477)		(290,477)	
State categorical programs	131,542		98,319	(33,223)		(33,223)	
Federal programs	2,615,518		2,559,283	(56,235)		(56,235)	
Debt service							
Principal	2,955,000			(2,955,000)		(2,955,000)	
Interest	255,393			(255,393)		(255,393)	
Capital outlay	2,289,980			(2,289,980)		(2,289,980)	
Total governmental activities	47,258,367		4,803,864	(42,454,503)		(42,454,503)	
Business-type activities							
School nutrition	2,307,480	842,594	1,453,173		(11,713)	(11,713)	
Component unit activities							
School foundation	153,106		154,615				1,509
Total primary governmental	49,718,953	842,594	6,411,652	(42,454,503)	(11,713)	(42,466,216)	1,509

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS - GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - COMPONENT UNIT
FOR THE YEAR ENDED AUGUST 31, 2018

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit Modified Cash Basis
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business-Type Activities		
General Receipts							
Taxes							
Property taxes				26,376,044		26,376,044	
Motor vehicle taxes				2,206,694		2,206,694	
Carline tax				181,076		181,076	
Interest				61,008	121	61,129	
County fines and license fees				346,700		346,700	
State aid				10,128,196		10,128,196	
Homestead exemption				862,905		862,905	
Pro-rate motor vehicle				73,953		73,953	
Property tax credit				1,226,062		1,226,062	
Personal property tax credit				134,294		134,294	
State apportionment				603,852		603,852	
Dividends and interest							23,216
Net realized investment gains							54,225
Net unrealized investment gains							17,982
Other receipts				422,025		422,025	
Total general receipts				42,622,809	121	42,622,930	95,423
Changes in net position resulting from receipts and disbursements				168,306	(11,592)	156,714	96,932
Other Financing Uses							
Transfer to Activities Fund				(275,586)		(275,586)	
CHANGE IN NET POSITION				(107,280)	(11,592)	(118,872)	96,932
NET POSITION, beginning of year				15,943,291	150,183	16,093,474	1,110,242
NET POSITION, end of year				15,836,011	138,591	15,974,602	1,207,174

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS - GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS - COMPONENT UNIT
FOR THE YEAR ENDED AUGUST 31, 2018

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		Component Unit
				Governmental Activities	Business-Type Activities	School District Total
ASSETS						
Cash and certificates of deposit				6,214,106	138,591	6,352,697
Cash at County Treasurer				9,621,905		9,621,905
Investments						
						<u>1,158,638</u>
TOTAL ASSETS				<u>15,836,011</u>	<u>138,591</u>	<u>15,974,602</u>
LIABILITIES						
Credit card payable						349
Payroll taxes payable						1,544
TOTAL LIABILITIES						<u>1,893</u>
NET POSITION						
Restricted						
Capital outlay				596,105		596,105
Debt service				2,307,736		2,307,736
School nutrition					138,591	138,591
Endowment						489,075
Unrestricted				<u>12,932,170</u>		<u>12,932,170</u>
						<u>718,099</u>
TOTAL NET POSITION				<u>15,836,011</u>	<u>138,591</u>	<u>15,974,602</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds					
		General Fund	Bond Fund	Special Building Fund	Cooperative Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
RECEIPTS							
Taxes							
	Property taxes	22,593,894	2,355,898	627,137		799,115	26,376,044
	Motor vehicle taxes	2,206,694					2,206,694
	Carline tax	155,748	15,421	4,291		5,616	181,076
	Interest	58,579	2,429				61,008
	Other local sources	214,041			21,604		235,645
	County sources	346,700					346,700
	State receipts	14,876,680	202,885	54,292		70,884	15,204,741
	Federal receipts	2,559,283					2,559,283
	Other sources	160,509		48,073	46,900		255,482
	Total receipts	43,172,128	2,576,633	733,793	68,504	875,615	47,426,673
DISBURSEMENTS							
	Regular instruction	19,847,532					19,847,532
	Special education	4,402,314					4,402,314
	Support services						
	Pupils	2,677,827					2,677,827
	Staff	1,839,195			69,321		1,908,516
	School improvement	556,949					556,949
	Implementation of standards	444,877					444,877
	Maintenance and operation of buildings	4,165,489					4,165,489
	Pupil transportation - regular and special education	232,515					232,515
	General and administrative						
	General administration						
	Board of Education	679,586					679,586
	Superintendent	653,025					653,025

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds					Total Governmental Funds
		General Fund	Bond Fund	Special Building Fund	Cooperative Fund	Qualified Capital Purpose Undertaking Fund	
DISBURSEMENTS (Continued)							
General and administrative (Continued)							
General administration (Continued)							
Office of the Principal		2,542,759					2,542,759
Business services		534,635					534,635
Community services		5,331					5,331
Other grants and private interests		359,579					359,579
State categorical programs		131,542					131,542
Federal programs		2,615,518					2,615,518
Debt service							
Principal			2,235,000			720,000	2,955,000
Interest			120,037			135,356	255,393
Capital outlay		919,138		676,732		694,110	2,289,980
Total disbursements		<u>42,607,811</u>	<u>2,355,037</u>	<u>676,732</u>	<u>69,321</u>	<u>1,549,466</u>	<u>47,258,367</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		564,317	221,596	57,061	(817)	(673,851)	168,306
OTHER FINANCING SOURCES (USES)							
Transfers out		(275,586)					(275,586)
NET CHANGE IN FUND BALANCES		288,731	221,596	57,061	(817)	(673,851)	(107,280)
FUND BALANCES, beginning of year		<u>12,630,696</u>	<u>2,086,140</u>	<u>99,047</u>	<u>13,560</u>	<u>1,113,848</u>	<u>15,943,291</u>
FUND BALANCES, end of year		<u>12,919,427</u>	<u>2,307,736</u>	<u>156,108</u>	<u>12,743</u>	<u>439,997</u>	<u>15,836,011</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds					
		General Fund	Bond Fund	Special Building Fund	Cooperative Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS							
ASSETS							
	Cash (claim on cash) and certificates of deposit	6,028,379		(27,152)	12,743	200,136	6,214,106
	County Treasurer's balances	<u>6,891,048</u>	<u>2,307,736</u>	<u>183,260</u>	<u> </u>	<u>239,861</u>	<u>9,621,905</u>
9	TOTAL ASSETS	<u>12,919,427</u>	<u>2,307,736</u>	<u>156,108</u>	<u>12,743</u>	<u>439,997</u>	<u>15,836,011</u>
FUND BALANCES							
FUND BALANCES							
	Restricted:						
	Capital outlay			156,108		439,997	596,105
	Debt services		2,307,736				2,307,736
	Assigned:						
	Capital outlay	2,780,737					2,780,737
	Employee benefits	41,461					41,461
	Subsequent years budget	4,648,008					4,648,008
	Unassigned	<u>5,449,221</u>	<u> </u>	<u> </u>	<u>12,743</u>	<u> </u>	<u>5,461,964</u>
	Total fund balances	<u>12,919,427</u>	<u>2,307,736</u>	<u>156,108</u>	<u>12,743</u>	<u>439,997</u>	<u>15,836,011</u>
	TOTAL FUND BALANCES	<u>12,919,427</u>	<u>2,307,736</u>	<u>156,108</u>	<u>12,743</u>	<u>439,997</u>	<u>15,836,011</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF NET POSITION - CASH BASIS
 PROPRIETARY FUND
 AUGUST 31, 2018

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>138,591</u>
NET POSITION	
Restricted	<u><u>138,591</u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED AUGUST 31, 2018

	School Nutrition Fund
OPERATING RECEIPTS	
Interest	121
Student and adult lunch sales	537,453
State sources	19,518
Federal sources	1,433,655
Other lunch sales	305,141
Total receipts	<u>2,295,888</u>
OPERATING DISBURSEMENTS	
Salaries - clerical and paraprofessional staff	79,217
Employee benefits	23,596
Purchased services	2,196,120
Supplies	4,285
Capital outlay	2,618
Other	1,644
Total disbursements	<u>2,307,480</u>
OPERATING RECEIPTS UNDER DISBURSEMENTS	(11,592)
NET POSITION, beginning of year	<u>150,183</u>
NET POSITION, end of year	<u>138,591</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF NET POSITION - CASH BASIS
 FIDUCIARY FUNDS
 YEAR ENDED AUGUST 31, 2018

	Activities Fund
ASSETS	
Cash and certificates of deposit	<u>1,487,787</u>
LIABILITIES	
Due to student groups and activities	<u>1,487,787</u>
NET POSITION	<u><u>- 0 -</u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska (the District).

Reporting Entity

The Lincoln County Public Schools District No. 1, North Platte, 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, the North Platte Public Schools Foundation, Inc., is a component unit, as defined in Governmental Accounting Standards Board Statement No. 14, which is included in the District's reporting entity.

North Platte Public Schools Foundation, Inc., is a legally separate, tax-exempt component unit of Lincoln County Public Schools District No. 1. The Foundation acts primarily as a fundraising organization to provide support to the District and its constituents. The Foundation is governed by a separate Board of Directors. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to the activities of the District and its constituents by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the District or its constituents, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

Complete financial statements for the North Platte Public Schools Foundation, Inc., can be obtained from the Administrative Offices of Lincoln County Public Schools District No. 1 at 301 W. F Street, North Platte, Nebraska 69101.

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

Basic Financial Statements - Government-Wide Statements

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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, charges, and intergovernmental receipts for support.

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 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, proprietary, and fiduciary funds, even though the fiduciary funds 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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlay 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 disbursed 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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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 disbursements 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.

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 in 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 disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is 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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Proprietary Fund Type

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.

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 Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities 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 (Depreciation Fund and Employee Benefit Fund) are considered one fund for reporting purposes.

Basis of Accounting

Lincoln County Public Schools District No. 1

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Lincoln County Public Schools District No. 1 (Continued)

with accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, receipts are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units.

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

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The North Platte Public Schools Foundation, Inc., maintains its books and records and reports its financial operations on the modified cash basis of accounting. As the accompanying statement of activities and net position - modified cash basis does not include accounts receivable, accounts payable, and other accrued revenues and expenses, the financial statements do not reflect the financial position or the results of operations of the North Platte Public Schools Foundation, Inc., in conformity with accounting principles generally accepted in the United States of America. The statements do reflect the fair value of investments.

Receipts and Disbursements

Program Receipts - In the statement of activities, cash basis receipts that are directly from each activity or from parties outside the District's taxpayers are reported as program receipts. The District has the following program receipts in each activity:

Instructional services	State and federal grants received and Educational Service Unit receipts
Federal and state programs	Federal and state grants received
School lunch and milk	Charges for meals and federal and state reimbursements received

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, 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 governmental-wide and fund financial statements.

Investments

Lincoln County Public Schools District No. 1

Nebraska statutes provide that the District may, by and with the District's Board of Education, invest the funds of the District in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. The District held investments with the Nebraska School District Liquid Fund during the year.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The Foundation has adopted FASB ASC 958-320, *Not-for-Profit Entities, Investments - Debt and Equity Securities*. FASB ASC 958-320 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

Inventories

The District expenses supply items and material when purchased.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Government-Wide Statements (Continued)

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.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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 and any deficit fund balances for other funds.

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.

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 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. 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 disbursements and/or tax levy limitations.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

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

Certified Staff - Employees are allowed ten days per year for sick leave. Certified staff employees are allowed to accumulate sick leave up to 75 days. Accumulated sick leave terminates upon resignation, retirement, dismissal, or death, except if the employee qualifies for the Sick Leave Incentive Program in Note 9. Certified staff employees are allowed up to five days of bereavement leave with no accumulation or compensation of unused bereavement leave. Certified staff employees are allowed three personal leave days per year. Unused personal leave may be added to accumulated sick leave or will be paid to the employee at the substitute teacher pay rate.

Classified Staff - Employees are allowed up to 8 hours per month for sick leave. Classified staff employees are allowed to accumulate sick leave up to 600 hours. Accumulated leave terminates upon resignation, retirement, dismissal, or death. Classified staff employees are allowed 10 to 24 personal leave hours per year. Classified staff employees in Category A (as defined in the Classified Employee Handbook) earn between 5 and 14 hours of vacation leave per month and may accumulate 64 to 168 hours of vacation leave based on length of employment.

These cash basis statements do not make any provision for unpaid leave liabilities.

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 on the financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

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. The District does not have a deposit policy for custodial credit risk. As of August 31, 2018, all 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, 2018.

Risks

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

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

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT

The Foundation has adopted FASB ASC 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under accounting principles generally accepted in the United States of America. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT
(Continued)

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 - Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar assets or liabilities.

Level 3 - Valuations for assets and liabilities that are derived from other valuation methodologies, including option-pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker-traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended August 31, 2018, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Marketable Equity Securities

The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker-dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT
(Continued)

Fair Value on a Recurring Basis

The table below presents the balances of assets measured at August 31, 2018, at fair value on a recurring basis.

	2018			
	Total	Level 1	Level 2	Level 3
Mutual Funds	<u>1,158,638</u>	<u>1,158,638</u>	<u> </u>	<u> </u>

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2018, are as follows:

	2018		
	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>969,424</u>	<u>189,214</u>	<u>1,158,638</u>

Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer, and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the County Treasurer at August 31, 2018. These funds were transferred to the District subsequent to the fiscal year end August 31, 2018.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>6,891,048</u>	<u>2,307,736</u>	<u>183,260</u>	<u>239,861</u>	<u>9,621,905</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN

Plan Description

The Lincoln County Public Schools District No. 1 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2017, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Benefits Provided

Normal retirement is at age 65. For an employee who became a member before 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 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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Benefits Provided (Continued)

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

Contributions

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

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

The District's contribution to the Plan for its year ended August 31, 2018, was \$2,712,445.

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 6. LONG-TERM DEBT

Bonds Payable

On June 25, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued Limited Tax Obligation Bonds, Series 2014C, in the amount of \$4,645,000, the proceeds of which were used to fund construction at various school buildings within the District. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2024, when the bonds will be repaid in full. The District does have the option to call the bonds on or after December 15, 2019, for bonds maturing on or after June 25, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 0.50% to 2.40%.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT

Bonds Payable (Continued)

On September 17, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014A, in the amount of \$4,710,000, the proceeds of which were used to refinance the Series 2009A General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2020, when the bonds will be repaid in full. The District does have the option to call the bonds on or after September 17, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 0.25% to 1.55%.

On October 1, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014B, in the amount of \$830,000, the proceeds of which were used to refinance the Series 2009B General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2022, when the bonds will be repaid in full. The District does have the option to call the bonds on or after October 1, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 2.85% to 3.90%.

On February 25, 2015, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2015, in the amount of \$6,965,000, the proceeds of which were used to refinance the Series 2005 General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2020, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at a rate of 2.00%.

On April 5, 2016, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued Limited Tax Building Improvement Bonds, Series 2016, in the amount of \$2,335,000, the proceeds of which were used to fund construction at various school buildings within the District. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2026, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at a rate of 2.75%.

Changes to bonds payable for the year ended August 31, 2018, are as follows:

Bonds outstanding, September 1, 2017	14,950,000
Payments of current maturities	<u>(2,955,000)</u>
Bonds outstanding, August 31, 2018	<u>11,995,000</u>
 Current maturities within one year	 <u>3,040,000</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

Debt service requirements at August 31, 2018, were as follows:

Years Ended August 31,	2014A Series Bonds Payable Principal	2014B Series Bonds Payable Principal	2014C Series Bonds Payable Principal	2015 Series Bonds Payable Principal	2016 Series Bonds Payable Principal	Interest	Total
2019	930,000	100,000	520,000	1,280,000	210,000	209,211	3,249,211
2020	860,000	105,000	525,000	1,315,000	215,000	158,960	3,178,960
2021	445,000	110,000	535,000	665,000	225,000	113,779	2,093,779
2022		110,000	545,000		230,000	85,501	970,501
2023		120,000	555,000		235,000	65,377	975,377
2024 - 2027			1,145,000		1,015,000	84,098	2,244,098
	<u>2,235,000</u>	<u>545,000</u>	<u>3,825,000</u>	<u>3,260,000</u>	<u>2,130,000</u>	<u>716,926</u>	<u>12,711,926</u>

NOTE 7. 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 security risks, the District 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 8. 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 result of adjustment, if any, relating to such audits would not have any material financial impact.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES

The District has operating leases on various copiers, computer equipment, and other equipment. The original terms of the leases vary with three- to four-year commitments. The monthly lease payments on these vary with each lease.

At August 31, 2018, a schedule of the future minimum lease payments required under the above is as follows:

Year	Amount
2019	<u>90,473</u>

The District has a sick leave incentive program for all eligible certified employees. The plan allows certified employees who (1) are at least 55 years of age on or before September 1 of the school year in which the employee resigns; (2) have completed 15 or more consecutive years of credited service; (3) have given unconditional written notice of resignation effective at the end of that school year on or before February 1 of the resignation year; and (4) have not been issued a notice of possible nonrenewal, cancellation, or termination in the resignation year, to participate in the sick leave incentive program. Benefits are based on the total number of unused sick days at the end of employment. Certified employees will be paid in January of the school year following resignation at the short-term substitute rate per day that was in effect as of the resignation year. These cash basis statements do not make any provision for unpaid leave liabilities.

NOTE 10. INTERFUND TRANSFERS

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

General Fund Category	Transferred to Fund	
Maintenance and operations of buildings	Depreciation	985,676
Regular instruction	Employee Benefit	100,000
Transfers	Activities	<u>275,586</u>
		<u>1,361,262</u>

The transfers have been eliminated as the Depreciation and Employee Benefit Funds are components of the General Fund.

NOTE 11. COMMODITIES

The accompanying financial statements do not include food commodities which were received during the year ended August 31, 2018, that have a value of \$157,132.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 12. OPERATING LEASES - LESSOR

The District leases land and a building on District property to Verizon Communications, Inc. The property is leased on a bid basis with a lease term of five years. The lease may be extended by three (3) five-year periods through 2032. The lease income will increase 3% at the beginning of each five-year period should the lease be extended by both parties.

The following is a schedule of minimum future rentals from noncancellable operating leases with remaining lease terms in excess of one year as of August 31, 2018, net of contingent rentals, which are insignificant in amount:

Year Ending August 31,	Amount
2019	14,820
2020	15,264
2021	15,722
2022	<u>16,194</u>
	<u>62,000</u>

NOTE 13. CAPITAL LEASE OBLIGATIONS

The District has entered into a capital lease agreement for the purchase of a 2018 John Deere Skidsteer and attachments. The lease agreement qualifies as a capital lease for financial reporting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of its inception. The cumulative amount of assets acquired under the capital lease described above amounted to \$58,981 as of August 31, 2018.

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, consist of the following:

Year Ending August 31,	Amount
2019	11,350
2020	<u>47,329</u>
Total minimum lease payments	58,679
Less amount representing interest	<u>(6,011)</u>
Present value of future minimum lease payments	<u>52,668</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 14. COMMITMENTS

As of August 31, 2018, the District had unpaid commitments of \$238,147 with respect to incomplete construction contracts for various school building improvements.

NOTE 15. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through October 26, 2018, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Passed through the Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States	16-056-0001-11	84.027	1,039,321
Special Education - Preschool Grants	16-056-0001-11	84.173	29,239
Total Special Education Cluster (IDEA)			<u>1,068,560</u>
Title I Grants to Local Education Agencies	16-056-0001-11	84.010	940,179
Special Education - Grants for Infants and Families	16-056-0001-11	84.181	15,555
Twenty-First Century Community Learning Centers	16-056-001-11	84.287	155,500
Supporting Effective Instruction			
State Grants (Formerly Improving Teacher Quality State Grants)	16-056-001-11	84.367	129,476
Education for Homeless Children and Youth	16-056-001-11	84.196	6,600
Career and Technical Education - Basic Grants to States	16-056-001-11	84.048	<u>94,140</u>
Total U.S. Department of Education			<u>2,410,010</u>

U.S. Department of Agriculture

Child Nutrition Cluster

Passed through the Nebraska State
Health and Human Services

National School Lunch Program	47-6004045	10.555	157,132
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LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Agriculture</u> (Continued)			
Child Nutrition Cluster (Continued)			
Passed through Nebraska Department of Education			
National School Lunch Program	47-6004045	10.555	1,401,424
Summer Food Services Program for Children	47-6004045	10.559	<u>32,200</u>
Total U.S. Department of Agriculture			<u>1,590,756</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>4,000,766</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2018

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Lincoln County Public Schools District No. 1. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the cash basis of accounting.

NOTE 3. INDIRECT COST RATE

The District did not elect to use the de minimis cost rate.

NOTE 4. SUBRECIPIENTS

Lincoln County Public Schools District No. 1 provided no federal awards to subrecipients.

NOTE 5. FOOD DISTRIBUTION

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS
AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	General Funds Types
RECEIPTS					
Taxes					
Property taxes	22,593,894				22,593,894
Carline tax	155,748				155,748
Motor vehicle taxes	2,206,694				2,206,694
Interest	45,422	13,157			58,579
Other local sources	214,041				214,041
County sources	346,700				346,700
State sources	14,876,680				14,876,680
Federal sources	2,559,283				2,559,283
Other sources	160,509				160,509
Total receipts	<u>43,158,971</u>	<u>13,157</u>	<u> </u>	<u> </u>	<u>43,172,128</u>
DISBURSEMENTS					
Regular instruction	19,169,755	683,274	94,503	(100,000)	19,847,532
Special education	4,402,314				4,402,314
Support services					
Pupils	2,677,827				2,677,827
Staff	1,839,195				1,839,195
School improvement	556,949				556,949
Implementation of standards	444,877				444,877
Maintenance and operation of buildings	5,151,165			(985,676)	4,165,489
Pupil transportation - regular	158,662				158,662
Pupil transportation - special education	73,853				73,853
General and administrative					
General administration					
Board of Education	679,586				679,586
Superintendent	653,025				653,025
Office of the Principal	2,542,759				2,542,759

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS
AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	General Funds Types
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
Business services	534,635				534,635
Community services	5,331				5,331
Other grants and private interests	359,579				359,579
State categorical programs	131,542				131,542
Federal programs	2,615,518				2,615,518
Capital outlay		919,138			919,138
Total disbursements	<u>41,996,572</u>	<u>1,602,412</u>	<u>94,503</u>	<u>(1,085,676)</u>	<u>42,607,811</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>1,162,399</u>	<u>(1,589,255)</u>	<u>(94,503)</u>	<u>1,085,676</u>	<u>564,317</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		985,676	100,000	(1,085,676)	
Transfers out	(275,586)				(275,586)
Total other financing sources (uses)	<u>(275,586)</u>	<u>985,676</u>	<u>100,000</u>	<u>(1,085,676)</u>	<u>(275,586)</u>
NET CHANGE IN FUND BALANCES	886,813	(603,579)	5,497		288,731
FUND BALANCES, beginning of year	<u>9,210,416</u>	<u>3,384,316</u>	<u>35,964</u>		<u>12,630,696</u>
FUND BALANCES, end of year	<u>10,097,229</u>	<u>2,780,737</u>	<u>41,461</u>		<u>12,919,427</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS
AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	General Funds Types
ASSETS					
ASSETS					
Cash and certificates of deposit	3,206,181	2,780,737	41,461		6,028,379
County Treasurer's balances	<u>6,891,048</u>				<u>6,891,048</u>
TOTAL ASSETS	<u>10,097,229</u>	<u>2,780,737</u>	<u>41,461</u>		<u>12,919,427</u>
FUND BALANCES					
FUND BALANCES					
Assigned					
Capital outlay		2,780,737			2,780,737
Employee benefits			41,461		41,461
Subsequent year's budget	4,648,008				4,648,008
Unassigned	<u>5,449,221</u>				<u>5,449,221</u>
TOTAL FUND BALANCES	<u>10,097,229</u>	<u>2,780,737</u>	<u>41,461</u>		<u>12,919,427</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

		Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year			<u>9,210,416</u>	<u>9,844,536</u>
RECEIPTS				
Local sources				
Taxes				
1110	Property taxes	22,818,988	22,593,894	20,255,745
1115	Carline tax	105,000	155,748	154,192
1125	Motor vehicle taxes	1,950,000	2,206,694	2,153,333
1410	Interest	10,000	45,422	13,108
1610	Local license fees and fines	35,000	18,365	16,490
1925	Corporate grants and private interests	65,214	69,102	22,382
1810	Community service activities	<u>120,000</u>	<u>126,574</u>	<u>127,004</u>
	Total local sources	<u>25,104,202</u>	<u>25,215,799</u>	<u>22,742,254</u>
County sources				
2110	Fines and licenses	<u>410,000</u>	<u>346,700</u>	<u>367,809</u>
State sources				
3110	State aid	10,128,196	10,128,196	11,535,122
3120	Special education	1,960,000	1,897,025	2,060,589
3125	Special education transportation	40,000	42,872	54,987
3130	Homestead exemption		741,070	688,679
3131	Property tax credit		1,049,422	985,459
3132	Personal property tax credit		115,329	109,399
3135	Payments for high-ability learners	26,498	26,517	22,456
3160	Wards of the court	65,000	33,984	
3166	Flex funding		98,979	
3180	Pro-rate motor vehicle	25,000	63,332	61,582
3200	State apportionment	650,000	603,852	536,935
3500	State categorical programs	<u>49,780</u>	<u>71,802</u>	<u>130,413</u>
	Total state sources	<u>12,944,474</u>	<u>14,876,680</u>	<u>16,185,621</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

		Original and Final Budget	2018 Actual	2017 Actual
RECEIPTS (Continued)				
	Federal sources			
4200	Title I, Part A NCLB	2,454,322	866,274	979,683
4310	Title II, Part A NCLB Teacher Quality		176,023	182,654
4404	IDEA Base	426,588	393,983	378,523
4410	IDEA Enrollment/Poverty	635,823	625,531	561,689
4415	IDEA Other		34,412	43,328
4450	Medicaid in Public School		3,476	111,477
4455	Medicaid Administrative Activities	60,000	22,386	42,779
4700	Perkins Grant	94,675	79,239	45,220
4968	Title IV, Part B NCLB 21st Century	155,500	137,712	131,890
4690	Other Grants and Private Programs	25,000	20,703	47,090
4990	Other federal programs	6,600	199,544	109,079
	Total federal sources	<u>3,858,508</u>	<u>2,559,283</u>	<u>2,633,412</u>
	Nonrevenue receipts			
5690	Other nonrevenue receipts	<u>5,000</u>	<u>160,509</u>	<u>17,128</u>
	Total receipts	<u>42,322,184</u>	<u>43,158,971</u>	<u>41,946,224</u>
TOTAL FUNDS AVAILABLE			<u>52,369,387</u>	<u>51,790,760</u>
DISBURSEMENTS				
	Instructional services			
1100	Regular instruction	18,862,693	19,169,755	19,160,679
1200	Special education	4,481,294	4,402,314	4,188,761
	Support services			
2100	Pupils	2,593,087	2,677,827	2,547,480
2200	Staff	2,338,019	1,839,195	1,834,862
2213	School improvement	551,266	556,949	622,376
2214	Implementation of standards	629,170	444,877	449,265
2600	Maintenance and operation of buildings	5,237,126	5,151,165	5,793,074
2750	Pupil transportation - regular	160,000	158,662	151,486

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
DISBURSEMENTS (Continued)			
Support services (Continued)			
2760 Pupil transportation - special education	94,175	73,853	76,740
General and administrative			
General administration			
2310 Board of Education	784,487	679,586	709,858
2320 Superintendent	643,308	653,025	610,797
2400 Office of the Principal	2,564,183	2,542,759	2,469,389
2510 Business services	509,541	534,635	554,211
3000 Community services	8,000	5,331	15,252
3400 Other grants and private interests	389,211	359,579	337,341
3500 State categorical programs	124,894	131,542	203,365
4000 Federal programs	2,778,403	2,615,518	2,750,408
8000 Interfund transfers	85,000	275,586	105,000
Total disbursements	<u>42,833,857</u>	<u>42,272,158</u>	<u>42,580,344</u>
FUND BALANCE, end of year		<u>10,097,229</u>	<u>9,210,416</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>3,206,181</u>	<u>2,963,020</u>
County Treasurers		<u>6,891,048</u>	<u>6,247,396</u>
TOTAL FUND BALANCE		<u>10,097,229</u>	<u>9,210,416</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>3,384,316</u>	<u>2,636,084</u>
RECEIPTS			
Interest		13,157	11,086
Transfer from General Fund	<u>1,468,924</u>	<u>985,676</u>	<u>1,510,236</u>
Total receipts	<u>1,468,924</u>	<u>998,833</u>	<u>1,521,322</u>
TOTAL FUNDS AVAILABLE		<u>4,383,149</u>	<u>4,157,406</u>
DISBURSEMENTS			
Capital outlay	4,069,437	919,138	706,882
Textbooks		673,097	40,568
Supplies		<u>10,177</u>	<u>25,640</u>
Total disbursements	<u>4,069,437</u>	<u>1,602,412</u>	<u>773,090</u>
FUND BALANCE, end of year		<u>2,780,737</u>	<u>3,384,316</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>2,780,737</u>	<u>3,384,316</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2018
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>35,964</u>	<u>18,446</u>
RECEIPTS			
Transfers from General Fund	<u>300,000</u>	<u>100,000</u>	<u>140,125</u>
TOTAL FUNDS AVAILABLE		<u>135,964</u>	<u>158,571</u>
DISBURSEMENTS			
Early retirement or voluntary terminations	<u>300,000</u>	<u>94,503</u>	<u>122,607</u>
FUND BALANCE, end of year		<u>41,461</u>	<u>35,964</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>41,461</u>	<u>35,964</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>1,429,057</u>	<u>1,293,118</u>
RECEIPTS			
Local receipts			
Activity receipts	1,489,626	1,162,515	1,041,883
General Fund support		275,586	105,000
Total local sources	<u>1,489,626</u>	<u>1,438,101</u>	<u>1,146,883</u>
Total receipts	<u>1,489,626</u>	<u>1,438,101</u>	<u>1,146,883</u>
TOTAL FUNDS AVAILABLE		<u>2,867,158</u>	<u>2,440,001</u>
DISBURSEMENTS			
Support services pupils			
Other disbursements	<u>1,380,595</u>	<u>1,379,371</u>	<u>1,010,944</u>
Total disbursements	<u>1,380,595</u>	<u>1,379,371</u>	<u>1,010,944</u>
FUND BALANCE, end of year		<u>1,487,787</u>	<u>1,429,057</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,487,787</u>	<u>1,429,057</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>150,183</u>	<u>127,500</u>
RECEIPTS			
Interest	1,000	121	112
Lunch sales	700,000	537,453	582,690
State sources	10,000	19,518	14,550
Federal sources	1,399,000	1,433,655	1,347,508
Other local receipts		305,141	353,223
Other nonrevenue receipts	920,000		
Total receipts	<u>3,030,000</u>	<u>2,295,888</u>	<u>2,298,083</u>
TOTAL FUNDS AVAILABLE		<u>2,446,071</u>	<u>2,425,583</u>
DISBURSEMENTS			
Salaries - clerical and paraprofessional staff	96,900	79,217	71,004
Employee benefits	13,100	23,596	16,519
Purchased services	2,715,000	2,196,120	2,184,453
Supplies	205,000	4,285	1,898
Capital outlay		2,618	1,526
Other		1,644	
Total disbursements	<u>3,030,000</u>	<u>2,307,480</u>	<u>2,275,400</u>
FUND BALANCE, end of year		<u>138,591</u>	<u>150,183</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>138,591</u>	<u>150,183</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>2,086,140</u>	<u>1,991,073</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	2,461,005	2,355,898	2,177,836
Carline tax		15,421	16,008
Interest		<u>2,429</u>	<u>1,378</u>
Total local sources	<u>2,461,005</u>	<u>2,373,748</u>	<u>2,195,222</u>
State sources			
Homestead exemption		74,694	73,387
Property tax credit		109,884	120,798
Personal property tax credit		11,629	
Pro-rate motor vehicle		<u>6,678</u>	<u>6,534</u>
Total state sources		<u>202,885</u>	<u>200,719</u>
Total receipts	<u>2,461,005</u>	<u>2,576,633</u>	<u>2,395,941</u>
TOTAL FUNDS AVAILABLE		<u>4,662,773</u>	<u>4,387,014</u>
DISBURSEMENTS			
Other	4,500	1,200	1,230
Principal	2,337,670	2,235,000	2,150,000
Interest	<u>118,835</u>	<u>118,837</u>	<u>149,644</u>
Total disbursements	<u>2,461,005</u>	<u>2,355,037</u>	<u>2,300,874</u>
FUND BALANCE, end of year		<u>2,307,736</u>	<u>2,086,140</u>
ANALYSIS OF FUND BALANCE			
County Treasurers		<u>2,307,736</u>	<u>2,086,140</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2018
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>99,047</u>	<u>123,678</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	653,781	627,137	572,456
Carline tax		<u>4,291</u>	<u>4,535</u>
Total local sources	<u>653,781</u>	<u>631,428</u>	<u>576,991</u>
State sources			
Homestead exemption		20,417	20,460
Property tax credit		28,913	32,343
Personal property tax credit		3,177	
Pro-rate motor vehicle		<u>1,785</u>	<u>1,678</u>
Total state sources		<u>54,292</u>	<u>54,481</u>
Other nonrevenue receipts			
Nonrevenue receipts	<u>30,000</u>	<u>48,073</u>	<u>24,922</u>
Total receipts	<u>683,781</u>	<u>733,793</u>	<u>656,394</u>
TOTAL FUNDS AVAILABLE		<u>832,840</u>	<u>780,072</u>
DISBURSEMENTS			
Capital outlay	<u>683,781</u>	<u>676,732</u>	<u>681,025</u>
FUND BALANCE, end of year		<u>156,108</u>	<u>99,047</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2018
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>(27,152)</u>	<u>(77,212)</u>
County Treasurers		<u>183,260</u>	<u>176,259</u>
TOTAL FUND BALANCE		<u>156,108</u>	<u>99,047</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, 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, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>1,113,848</u>	<u>2,491,618</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	855,756	799,115	622,326
Carline tax		5,616	4,658
Total local sources	<u>855,756</u>	<u>804,731</u>	<u>626,984</u>
State sources			
Homestead exemption		26,724	21,015
Property tax credit		37,843	33,395
Personal property tax credit		4,159	
Pro-rate motor vehicle		2,158	1,926
Total state sources		<u>70,884</u>	<u>56,336</u>
Other receipts			
Other nonrevenue receipts			7,092
Total receipts	<u>855,756</u>	<u>875,615</u>	<u>690,412</u>
TOTAL FUNDS AVAILABLE		<u>1,989,463</u>	<u>3,182,030</u>
DISBURSEMENTS			
Principal	720,000	720,000	510,000
Interest	135,356	135,356	155,067
Capital outlay	1,293,521	694,110	1,403,115
Bond issue cost and other expense	1,000		
Total disbursements	<u>2,149,877</u>	<u>1,549,466</u>	<u>2,068,182</u>
FUND BALANCE, end of year		<u>439,997</u>	<u>1,113,848</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, 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, 2018
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>200,136</u>	<u>932,757</u>
County Treasurers		<u>239,861</u>	<u>181,091</u>
TOTAL FUND BALANCE		<u><u>439,997</u></u>	<u><u>1,113,848</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
COOPERATIVE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>13,560</u>	<u>4,741</u>
RECEIPTS			
Local sources			
Local receipts		21,604	62,500
Nonrevenue receipts	<u>100,000</u>	<u>46,900</u>	<u>1,600</u>
Total receipts	<u>100,000</u>	<u>68,504</u>	<u>64,100</u>
TOTAL FUNDS AVAILABLE		<u>82,064</u>	<u>68,841</u>
DISBURSEMENTS			
Salaries - clerical and paraprofessional staff	86,819	49,309	28,410
Employee benefits	3,704	12,373	5,037
Other expenses	<u>9,477</u>	<u>7,639</u>	<u>21,834</u>
Total disbursements	<u>100,000</u>	<u>69,321</u>	<u>55,281</u>
FUND BALANCE, end of year		<u>12,743</u>	<u>13,560</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>12,743</u>	<u>13,560</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, 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 undisbursed 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.

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the North Platte Public Schools Foundation, Inc., are not included since it is a separate legal entity. Payments from the General and Building Funds to the Corporation are reflected as lease payments in those funds.

Comparative Data

Comparative data for the prior year have been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (cash basis).

Reconciliation

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

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>288,731</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	886,813
Depreciation Fund	(603,579)
Employee Benefit Fund	5,497
	<u>288,731</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
Activity Tickets	54,820	208,241	210,820	52,241
Activity Office	1,373	2,499	3,756	116
Concessions	28,599	40,688	33,199	36,088
GNAC		15,124		15,124
Summer Weight Program	726	104,500	104,899	327
Athletic Van	19,885		19,000	885
Supervision Mileage	1,567			1,567
Activity Office Fundraiser	17,143	15,868	19,718	13,293
Football Fundraiser	31,771	27,555	32,528	26,798
Volleyball Fundraiser	18,500	21,392	27,649	12,243
Wrestling Fundraiser	8,512	6,968	6,193	9,287
Softball Fundraiser	2,243	7,324	6,047	3,520
Boys' Basketball Fundraiser	6,308	17,117	19,677	3,748
Girls' Basketball Fundraiser	5,683	4,965	7,208	3,440
Swimming Fundraiser	396	554	575	375
Boys' Soccer Fundraiser	5,014	5,679	5,795	4,898
Girls' Soccer Fundraiser	3,841	8,063	8,448	3,456
Boys' Track Fundraiser	3,167	1,329	1,145	3,351
Girls' Track/CC Fundraiser	1,094	2,182	2,000	1,276
Boys' Tennis Fundraiser	902	1,025	979	948
Girls' Tennis Fundraiser	497	201	202	496
Boys' Golf Fundraiser	4	1,313	1,411	(94)
Girls' Golf Fundraiser	70	919	845	144
Biology Fundraiser	1,600		126	1,474
Crew Fundraiser	194			194
Project Search Fundraiser	2,443	1,968	2,664	1,747
TeamMates Fundraiser	317	1,093	823	587
Unified Bowling Fundraiser		1,089		1,089
Cross Country Fundraiser	4,337	877	168	5,046
Boosterclub Fundraiser	20,040	43,045	41,025	22,060
Middle School Concessions	2,001	5,702	4,777	2,926
Middle School Ticket Office	8,597		171	8,426
Middle School Athletics Administration	38,583	24,065	11,719	50,929
Middle School Football		8,267	8,492	(225)

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
Middle School Wrestling		957	957	
Middle School Volleyball	3,231	2,469	2,617	3,083
Middle School Boys' Basketball	5,011	2,613	1,736	5,888
Middle School Girls' Basketball	3,109	1,904	1,675	3,338
Middle School Track		1,088	1,088	
Middle School Cross Country		763	838	(75)
Middle School Football Fundraiser	2,814	2,863	1,832	3,845
Middle School Wrestling Fundraiser	621	1,664	829	1,456
Middle School Volleyball Fundraiser	3,639	2,826	3,007	3,458
Middle School Boys' Basketball Fundraiser	1,592	1,709	1,911	1,390
Middle School Girls' Basketball Fundraiser	2,921	1,860	25	4,756
Middle School Track Fundraiser	2,675	2,764	1,196	4,243
Middle School Cross Country Fundraiser		46		46
Varsity Cheerleaders	7,662	48,040	50,783	4,919
Homecoming	3,889	3,785	691	6,983
Pacers	479	27,349	24,379	3,449
Flag Corps	1,129	1,022	1,679	472
NPHS Musical	61,816	22,130	16,323	67,623
Sophomore Class		1,955		1,955
Junior Class	2,340	7,690	4,853	5,177
Senior Class	5,889	2,405	2,025	6,269
Environmental Club	247	311	373	185
Art Club	656	1,163	603	1,216
Crime Stoppers	3			3
Debate	7,112	6,844	11,812	2,144
Drama	1,052	8,960	9,709	303
FBLA		427	258	169
FCCLA	1,462			1,462
Journalism	12,165	9,530	10,302	11,393
Key Club	2,170	4,292	4,593	1,869
Letter Club	2,337		379	1,958
Mock Trial	177	45		222
FFA		950		950
Fee Support	2,774	11,602	14,376	
Counselors	2,406	468	468	2,406

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
National Honor Society	712	3,185	3,435	462
NFL Club	4,046	18,867	20,440	2,473
Skills USA	12,783	13,233	16,239	9,777
Student Council	12,238	22,153	17,429	16,962
Foreign Language Club	87	1,844	1,844	87
AP Testing	1,508			1,508
Scholarship	13,874		7,850	6,024
Dual Credit - HS	119,041	94,337	55,104	158,274
Principal Contingency	2,723	2,493	4,030	1,186
Faculty	165	244	409	
Restitution	800	115		915
NPHS School Store (SPED)	3,368	1,086	831	3,623
Band Uniform Fund	3,234			3,234
Choir Robe Fund	5,218		380	4,838
High School Book Fines	21,823	853	125	22,551
Library Fines	1,564	400	463	1,501
P.E. Fines	455	30		485
Art Supplies	7,548	7,592	3,669	11,471
Auto Shop	10,804	1,886	2,418	10,272
Band	67,379	140,405	185,439	22,345
Bulldogger	3,314	14,197	9,043	8,468
Drafting	1,445	169		1,614
Electronics	2,953	686	28	3,611
Foods	2,345	6,049	5,123	3,271
Orchestra	2,615			2,615
Vocal	7,079	1,833	1,430	7,482
Welding	8,180	4,946	2,132	10,994
Woods	14,483	3,436	3,477	14,442
Elementary Book Fines	9,073	531	74	9,530
Elementary - Buffalo	14,177	11,310	2,908	22,579
Elementary - Cody	7,258	10,206	2,675	14,789
Elementary - Eisenhower	8,025	9,382	3,934	13,473
Elementary - Jefferson	8,168	4,051	1,137	11,082
Adams - Journalism	1,501	3,504	5,005	
Adams - Music/Swing Choir	10,398	18,217	17,292	11,323

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
Elementary - Lincoln	6,705	2,412	1,285	7,832
Elementary - McDonald	1,930	4,342		6,272
Elementary - Washington	19,341	14,223	12,342	21,222
Adams Middle School	10,551	1,006	1,826	9,731
Adams - Student Council	6,051	13,866	11,108	8,809
Adams - Library Fines	326	71		397
MS Speech Club	318		286	32
MS Store (Sped)	21			21
Adams Band	1,224	2,909	1,186	2,947
Adams Faculty Courtesy	131	462	593	
Madison Middle School	25,840	27,588	23,371	30,057
Madison Band/Chorus	2,213	1,319		3,532
Madison Tennis Courts	8			8
Madison Student Council	5,391	5,953	6,437	4,907
Elementary Orchestra	268	2,637	2,905	
Elementary - Hall	9,043			9,043
Elementary - Lake/Osgood	14,599	7,067	1,640	20,026
Adams Art Club		498	460	38
Adams Chess Club		207	53	154
TLC	3,540			3,540
Kids Club		12,159	5,215	6,944
District	2,710	31,500	30,118	4,092
Mental Health		4,000		4,000
McKinley Rentals	9,257	33		9,290
Rentals	26,553	10,094	7,107	29,540
Camps	1,345			1,345
Revolving Account	10,615	10,820	13,867	7,568
Interest	12,293	8,869	14,532	6,630
Bus/Van Depreciation	19,435	20,000	17,809	21,626
Verizon Tower Rental	175,958	68,406	37,758	206,606
Technology	166,698	3,202	46,253	123,647
Tuition Waivers	12,532		10,735	1,797
Maintenance	17,358	15,114		32,472
Eldon E. Hoover Trust		4,000		4,000
Central Office	27,586	2,991	2,745	27,832

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
Bauer Field Signs	4,000	3,001		7,001
School/Community Partnership	11,137		1,988	9,149
Below 5	<u>2,091</u>	<u> </u>	<u>7</u>	<u>2,084</u>
 TOTAL ACTIVITIES FUND	 <u>1,429,057</u>	 <u>1,438,095</u>	 <u>1,379,365</u>	 <u>1,487,787</u>
 BUDGET		 <u>1,489,626</u>	 <u>1,380,595</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
Lincoln County Public Schools District No. 1
North Platte, Nebraska

We have audited, 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, the financial statements of the governmental activities, business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2018, and the related notes to financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements, and have issued our report thereon dated October 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincoln County Public Schools District No. 1, North Platte, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lincoln County Public Schools District No. 1, North Platte, 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2018-001 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Lincoln County Public Schools District No. 1, North Platte, Nebraska's Response to Findings

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana & Cole + Company, LLP

Ord, Nebraska
October 26, 2018



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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Lincoln County Public Schools District No. 1
North Platte, Nebraska

Report on Compliance for Each Major Program

We have audited the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2018. Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination on the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance.

Opinion on Each of the Major Federal Programs

In our opinion, Lincoln County Public Schools District No. 1, North Platte, Nebraska, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2018.

Report on Internal Control Over Compliance

Management of Lincoln County Public Schools District No. 1, North Platte, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-002, that we consider to be a significant deficiency.

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska
October 26, 2018

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2018

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Establish internal control over financial
Statement preparation and review:

Material weakness identified: ☐ Yes ☒ No

Significant deficiencies identified
that are not considered to be
material weaknesses: ☒ Yes ☐ No

Noncompliance matter to the financial
statements disclosed: ☐ Yes ☒ No

Federal Awards

Establish internal control over the schedule
of expenditures of federal awards
Preparation and review:

Material weakness identified: ☐ Yes ☒ No

Significant deficiencies identified
that are not considered to be
material weaknesses: ☒ Yes ☐ No

Type of auditors' report issued on
compliance for major programs: Unmodified

Any audit findings disclosed that are
required to be reported in accord-
ance with 2 CFR Section 200.516(a): ☐ Yes ☒ No

Identification of major programs:

Special Education Cluster (IDEA)	
Special Education - Grants to States	84.027
Special Education - Preschool Grants	84.173

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2018

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

Federal Awards (Continued)

Identification of major programs: (Continued)

Child Nutrition Cluster	
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as a low-risk auditee:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SECTION II. FINANCIAL STATEMENT FINDINGS

2018-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, 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 and the schedule of expenditures of federal awards, in conformity with the cash basis of accounting.

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's 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

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2018

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2018-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Recommendation

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.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-002 ESTABLISH INTERNAL CONTROL OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

Criteria

As described in our engagement letter, 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 and the schedule of expenditures of federal awards, in conformity with the cash basis of accounting.

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's schedule of expenditures of federal awards and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to compile the schedule of expenditures of federal awards, including the related note disclosures.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2018

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2018-002 ESTABLISH INTERNAL CONTROL OVER THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS PREPARATION AND REVIEW (Continued)

Cause

Management does not prepare the schedule of expenditures of federal awards in accordance with the cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the schedule of expenditures of federal awards could occur and not be prevented or detected by the District's internal control.

Recommendation

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.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements, including the related note disclosures and the schedule of expenditures of federal awards. The District reviews such financial statements and approves all adjustments.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2018

FINANCIAL STATEMENT FINDINGS

2017-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare the financial statements in accordance with the cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended 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 questioned costs as item 2018-001, and is considered to be a significant deficiency for the year ended August 31, 2018.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2017-002 ESTABLISH INTERNAL CONTROL OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

Management did not possess the ability to prepare the schedule of expenditures of federal awards in accordance with the cash basis of accounting. The preparation of the schedule of expenditures of federal awards under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the schedule of expenditures of federal awards and related disclosures without the assistance from the auditors. We recommended 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 questioned costs as item 2018-002, and is considered to be a significant deficiency for the year ended August 31, 2018.

CORRECTIVE ACTION PLAN
October 26, 2018

Lincoln County Public Schools District No. 1 respectfully submits the following corrective action plan for the year ended August 31, 2018, for the findings identified by Dana F. Cole & Company, LLP, Ord, Nebraska.

The findings from the Schedule of Findings and Questioned Costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

FINANCIAL STATEMENT FINDINGS

2018-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Recommendation: The District should 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.

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

FEDERAL AWARD FINDINGS

**2018-002 ESTABLISH INTERNAL CONTROL OVER THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS PREPARATION AND REVIEW**

Recommendation: The District should 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.

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

If the Nebraska Department of Education has questions regarding this plan, please call Stuart Simpson at 308.696.3335.

Sincerely yours,

Stuart Simpson, MBA, SFO
Executive Director of Finance, Facilities, and Operations

I move pursuant to Section 84-1410 of the Reissue of the Revised Statutes of 1992, known as the Nebraska Public Meetings Law, that the Board hold a closed session with

Names: _____

For the purpose of discussion of the following items;

Real Estate

Personnel Matters

Strategy session related to possible litigation

Collective bargaining

I further move that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s), and that strategy sessions with respect to real estate, litigation, and collective bargaining are specifically authorized by the Nebraska Public Meetings Law.