

Board of Education Regular Meeting
Monday, November 13, 2017 7:00 PM
Boardroom
802 Highland Street
Wakefield, NE 68784

1. Opening Procedures
 1. Call to Order
 2. Personnel
 3. Open Meetings Act
 4. Roll Call
2. Excuse Board Member Absences
3. Approval of Agenda
4. Awards and Special Recognition
5. Recognition of Visitors/Communication from the Public
 1. WEA
Mr. Johnson and Mrs. Schmidt
6. Reports
 1. Administrators
 1. Elementary Principal Report
Mr. Wulf
 2. Secondary Principal Report
Mr. Heitz
 3. Superintendent Report
Mr. Bejot
 2. Board Committees

1. Board Policy
Borg
2. Board Policy
Borg
3. Business & Finance
Victor
4. Curriculum, Americanism & Technology
Johnson
5. Personnel & Public Relations
Brown
6. School Improvement & Strategic Planning
Conley
7. Building, Sites & Transportation
Donner
8. Business & Finance
Victor
9. Curriculum, Americanism & Technology
Johnson
10. Personnel & Public Relations
11. School Improvement & Strategic Planning
Conley

7. Discussion and Action Items

1. Consent Agenda
 1. Minutes of the previous meeting
 2. Financial Reports
2. Discuss and take action to approve voting delegate to NASB Convention.
Bejot
3. Discuss and take appropriate action on football classification.
Brenn & Hassler

4. Discuss and take action to approve the 2016 - 17 audit.
Bejot
5. Discuss District NeSA and ACT Assessment Results
Mr. Wulf and Mr. Heitz
6. Discuss the superintendent's evaluation process
Bejot
8. Upcoming Dates and Times
 1. Set the date and time for the next regular meeting
9. Adjournment

Elementary Principal Report

Board of Education

November 2017

Goal #1: Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21st Century learning for all students.

- During our October in-service days, teachers and support staff spent time working in small groups, committees and PLCs to discuss and complete various tasks that were assigned to them. This was an excellent use of time for staff.

Goal #3: Wakefield Community School will facilitate communication with staff, parents, patrons and students.

- Students participated in the annual Halloween Parade through the senior center and along Main Street.
- 4-6 graders participated in a fall celebration.
- Grandparent's/VIP Day was held on October 20th with nearly 200 participants. Teachers invited our guests into their classrooms to complete various activities. Many Grandparents/VIP responded with similar responses such as: "boy have times changed."
- We currently have two positions open for paraprofessionals. Mr. Heitz and I will begin interviews next week.

**Wakefield Community School
Board of Education
High School Principal Report
November 2017**

Goal #1: Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21st Century learning for all students.

- During our October 23 in-service day, 7-12 teachers spent some time on their individual technology goals, with some working in teams due to having similar goals. We also spent time discussing preparations for the ACT test.
- Mrs. Harding and I will each be attending different workshops this month, involving ACT information. NDE has recently sent a survey asking for input on the dates of the 2019 ACT test. We will be deciding by the end of this month if we are doing paper/pencil or online for the 2018 ACT.
- We will have our winter sports parent meetings on Nov. 15 (6:15) and Nov. 19 (7:00). Parents of junior high athletes were required to attend this one also, and each high school coach will have their specific sports meeting that evening.
- During the Nov. 13 faculty meeting, we watched “Seeds of Hope,” a Nebraska-made documentary on student immigrants. We also read an article “12 Ways to Support ESL Students in the Mainstream Classroom.” We had a good discussion on how the movie and article directly relate to a significant number of our students.

Miscellaneous

- The football team completed their season with a record of 7-1. The volleyball team finished 12-14. Winter Sports practices began Nov. 13.
- Wakefield School hosted the annual Veteran’s Day Program on Friday, November 10 at 9:00 in the main gym. The program was followed by the monthly community club meeting, held in multi-purpose room. Several students participated in the program.
- The One-Act did their public performance on Nov. 12. The Conference One-Act competition is at Ponca on Nov. 14. They will also be performing for the student body on Nov. 22 (before our 1:00 dismissal). District Competition is at WSC on Nov. 30.
- Emma Pommer has been recognized by the NSAA as a “Believers and Achiever.” This award goes to Nebraska seniors who show excellence in academics and NSAA activities, as well as leadership and character.
- Several students were selected to various Choir events. Payton Rusk was selected for All-State Choir this year. Dazjah Tinsley, Diego Martin, Emma Rapper, Lauren Munderloh, Cade Johnson, and Colton Fisher were selected for junior high UNO Honor Choir. Solomon Peitz, Noah Lamprecht, Payton Rusk, Emma Pommer, Sam Heitz, Katie Vander Veen, Dylon Harder, Oscar Canizales, Gabe Peitz, and Jamie Dolph were selected for Conference Honor Choir.

Superintendent's Report

November 13, 2017

- 1. Goal #1:** Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21st Century learning for all students. (Curriculum, Americanism & Technology)
 - a.**
- 2. Goal #2:** Wakefield Community School will make an efficient use of all resources. (Business & Finance)
 - a.** The budget for November reflects that the district is 5.65% under budget for the year. Currently, the budget reflects that 86.33% is unencumbered compared to 84.49% unencumbered the previous year. Fund balances as of November 1, 2017 are: General Fund \$1,236,958; Lunch Fund \$116,432; Bond Fund \$38,572; Depreciation Fund \$703,760; Employee Benefit Fund \$21,505; Special Building Fund \$603,947; Qualified Capital Purchase Undertaking Fund (QCPUF) \$182,189 and Interim Fund is \$4,773.
 - b.** NASB State Education Conference is November 15 – 17 at LaVista Conference Center. I am planning to go to the sessions on Thursday and Friday. Thursday afternoon, I plan to attend the “Nebraskans United for Property Tax Reform & Education” meeting to listen to their tax reform platform. I have heard from two of you about attending the conference. If you wish to attend, please tell Becky tonight in order to make reservations.
 - c.** Signed an agreement with Riverside Technologies Inc. (RTI) for two colored Hp copiers. An agreement with Marco was reached on closing the existing contract. Marco lowered the lease buy out by \$4,100 to cover the cost of supplies. This is acceptable and results in a buy out cost of \$21,386 instead of the original cost of \$25,486. We have 30 days to switch out contracts.
- 3. Goal #3:** Wakefield Community School will facilitate communication with staff, parents, patrons, and students (Public and Personnel Relations)
 - a.** Mr. Mike Pattee and I met last week to discuss if they wanted to move forward with community meeting to discuss the possibility of a cooperative athletic agreement for girls volleyball and basketball. A community meeting is tentatively scheduled for Tuesday, November 28th in the main gymnasium at 7:00 pm. The goal of the meeting is to seek community input and perceptions on a cooperative athletic agreement.

- b.** Reminder that Incumbent refiling deadline for BOE position is February 15, 2018. Three of you are up for reelection, which are: Karen, Ben and Bree. You may file at the Wayne or Dixon County Court house or file down at the city office in Wakefield.

4. Miscellaneous

- a.** Received notice that I am the Nebraska winner of the SLMA Give Away: Bose Sound Touch 10 Speaker. The speaker allows you to play music directly from an phone or tablet using Bluetooth or you can connect the speaker directly to the Wi-Fi network. The speaker is available at school through the technology laboratory.
- b.** NASB Legislative Issues Conference is scheduled for January 21-22 in Lincoln. Participants will hear from key legislators and eat lunch with their state Senators. Please let me know if you are interested in attending.
- c.**

**WAKEFIELD COMMUNITY SCHOOL
BOARD OF EDUCATION REGULAR MEETING
TUESDAY, OCTOBER 17, 2017 7:00 PM**

The Board of Education Regular Meeting convened in open and public session on October 17, 2017 at 7:10 PM in the Board of Education Room at the Wakefield Community Schools, 802 Highland Street, Wakefield, NE.

President Borg informed the group of the Open Meetings Act posted in the room and accessible to all members of the public as required by law. All board members had received notice of the meeting and the meeting notice had been published/posted in a timely manner prior to the meeting date.

ATTENDANCE TAKEN AT 7:00 PM:

Present Board Members: Karen Borg, Bree Brown, Arianne Conley, Ben Donner, Shannon Johnson, and Mark Victor

Absent Board Member: None

Present: 6, Absent: 0.

Also in attendance: Superintendent Bejot, Elementary Principal Wulf, Secondary Principal Heitz and Recording Secretary Gothier

APPROVAL OF AGENDA

Motion to approve the agenda passed with a motion by Donner and a second by Victor.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0

AWARDS AND SPECIAL RECOGNITION

Four new members were inducted into National Honor Society on October 11: Solomon Peitz, Jessica Borg, Jamie Dolph, and Breanna Chase.

REPORTS

ELEMENTARY PRINCIPAL REPORT

- All elementary students have completed the fall MAP window. As a reminder, students in grades K-3 take MAP three times and 4-6 take it two times. NWEA will be creating a new assessment to replace NeSA. This will begin this spring.
- One new initiative that came from our annual data retreat is the establishment of Family groups. Family groups are mixed aged students (K-6) who meet together a few times a month to work on various skills such as how to demonstrate kindness and what it takes to be a good friend. Every certified elementary teacher has a group of 8-10 students.
- Parent Teacher conferences were held on October 2nd with 95% participation.
- Grandparent's Day is October 20th from 10:30-2:30.

SECONDARY PRINCIPAL REPORT

- The After School Program attendance has a range of 5-12 students.
- MAP testing for 7-12 will begin October 24.
- The NSAA deadline for submitting our decision on football classification is November 30.
- We have 32 students in One Act this year. Conference Once Act is in Ponca on November 14 and District One Act is at Wayne State College on November 30.
- Alan Lopez has been hired for asst Jr. High wrestling and Justin Smith for asst. HS wrestling.

SUPERINTENDENT REPORT

- The October 23 in-service will involve some professional development in technology, as well as various teacher committee work. Local Law enforcement will demonstrate the shooting of a firearm while teachers are in their classrooms.

- Education Commissioner Matt Blomstedt sent out information regarding the new assessments taken last spring in grades 3-8 and 11. The state is establishing a new baseline in Nebraska that raises new expectations for student success to reflect college and career readiness. The more rigorous standards are requiring a realignment of all standards, which will occur over the next several years.
- Planz Electronics have installed new speakers on the football press box.
- Larry Bock, Safety Inspector for ALICAP reviewed our safety records, conducted building inspections and vehicle inspections. The inspections went very well with no major findings or safety violations.
- Carlene Bodlak and Karen Kluthe have submitted their resignations as para-educators.
- Vicky Sanchez has been hired as a para-educator.
- Approximately 15 adults attended the evening showing of "Screenagers".
- Wakefield is participating in the reVision vocational education program through a grant from NDE.

BOARD COMMITTEE REPORTS

PUBLIC & PERSONNEL RELATIONS

The committee met on September 27 to discuss the upcoming negotiations. The initial meeting with WEA is scheduled from at 6:30 on Wednesday, October 25 at Sidelines.

DISCUSSION AND ACTION ITEMS

CONSENT AGENDA

Motion to approve the Consent Agenda passed with a motion by Donner and a second by Brown.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0

Bills were reviewed by the Finance Committee and approved as follow: General: \$271,728.11; Lunch: \$19,734.81; Payroll: \$195,475.12; Activities: \$25,605.08

DISCUSS AND TAKE APPROPRIATE ACTION ON THE APPROVAL OF MR. ALAN LOPEZ AS A VOLUNTEER ASSISTANT HIGH SCHOOL WRESTLING COACH FOR THE 2017-2018 SEASON

Alan wrestled for Wakefield for four years, and is a 2013 graduate of Wakefield High School. He has assisted with Wakefield youth wrestling for several years and is graduating from WSC this year.

Motion to approve Alan Lopez as a volunteer assistant coach for the 2017-2018 wrestling season passed with a motion by Conley and a second by Donner.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0

DISCUSS AND TAKE APPROPRIATE ACTION ON CLASSIFIED STAFF SICK LEAVE PAY-OUT.

Currently when Classified Staff terminate their employment, they receive no compensation for unused sick leave. The Negotiated Agreement allows Certified Staff to be paid \$10/day if employed 10 years or less and \$50/day if employed more than 10 years.

Classified staff can accumulate sick leave up to 320 hours (40 days). Administration is proposing the following compensation for Classified Staff's unused sick leave: \$10/day if employed 10 years or less and \$25/day for over 10 years of service.

Motion to approve sick leave pay out as described passed with a motion by Brown and a second by Conley.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0

DISCUSS AND TAKE APPROPRIATE ACTION ON APPROVAL OF A POSSIBLE NEW LEASE FOR THE ELEMENTARY AND HIGH SCHOOL COPIERS.

Our current contract with Marco for the elementary and high school copiers will end in October 2018. As of July 24, 2017, the meter readings were:

Elementary: 2,048,260 BW High School: 1,563,037 BW and 160,953 color

Given the higher volumes, we have been experiencing more service calls which means more down time. The high school copier recently down most of a week waiting a part from the manufacturer.

Proposals were received from Marco, Eakes, RTI, PrintSmart and Executive Technologies.

Move to accept RTI's proposal pending legal counsel's review of the contract approval passed with a motion by Donner and a second by Conley.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0

DISCUSS AND TAKE APPROPRIATE ACTION ON UPGRADING ACCOUNTING SOFTWARE FROM FUND ACCOUNTING TO APTAFUND.

We currently use Fund Accounting (FA2) as our accounting software which is 25 years old and will not be supported by Harris soon. AptaFund is web based hosted by Harris with server backups in two locations. All system hardware and software updates would be provided by Harris. AptaFund also comes with many more modules than FA2. The annual maintenance fee for AptaFund would be the same as if we continued to use FA2 (\$3,744). The big expense of switching software would be the training Harris provides. The conversion would be very time consuming, so it has been recommended to switch during the summer. This would allow time to get everything up and running before the 2018-2019 school year begins.

Motion to approve upgrading accounting software from FA2 to AptaFund pending legal council approval of the Harris contract passed with a motion by Johnson and a second by Brown.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0

DISCUSS THE ELEMENTARY ASSESSMENT SCORES.

UPCOMING DATES AND TIMES

Personnel Committee - Wednesday October 25 at 5:30pm followed by Negotiations at 6:30pm.

Regular Board Meeting - Monday November 13 at 7:00pm.

ADJOURNMENT

Motion to adjourn the meeting at 8:59pm passed with a motion by Conley and a second by Donner.

Yea: Borg, Brown, Conley, Donner, Johnson, Victor

Nay: None

Yea: 6, Nay: 0



Bree Brown, Secretary



Becky Gothier, Recording Secretary

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

Checks Printed

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

00048807	11/09/2017	MARCINC		Marco, Inc	
878612	11/02/2017		11/09/2017	Contract Pay-off to Return	21,386.82

Check Total	21,386.82
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00048808	11/09/2017	BLUECROS		Blue Cross and Blue Shield of NE	
2BCBR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,421.34
2BCDENR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,327.35
3BCBS.409	11/14/2017		11/14/2017	Nov 2017 Payroll	59,819.93
3DENT.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,495.69

Check Total	64,064.31
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00048809	11/09/2017	MADINATI		Madison National Life	
2SALP.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,350.25
2SUPP.409	11/14/2017		11/14/2017	Nov 2017 Payroll	23.50
3LIFE.409	11/14/2017		11/14/2017	Nov 2017 Payroll	653.25
Nov2017-DY	11/01/2017		11/09/2017	DY Life Ins Prm	8.75
Nov2017-MM	11/01/2017		11/09/2017	MM Life Ins Prm	7.00

Check Total	2,042.75
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00048810	11/09/2017	VSP		Vision Service Plan	
2VISR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	516.46
Nov2017	11/01/2017		11/03/2017	L Siebrandt Vision	8.23

Check Total	524.69
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00048811	11/09/2017	WANATLINS		Washington National Insurance Co	
2CAND.409	11/14/2017		11/14/2017	Nov 2017 Payroll	267.50
2LIFE.409	11/14/2017		11/14/2017	Nov 2017 Payroll	35.49

Check Total	302.99
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00048812	11/09/2017	APPEARA		Appearra	
0249150	10/05/2017		11/03/2017	Uniforms, Mops, Towels	62.67
0249158	10/05/2017		11/03/2017	BB Uniforms, Towels	29.20
0250961	10/12/2017		11/03/2017	Uniforms, Mops, Towels	62.67
0250963	10/12/2017		11/03/2017	ITE Shopcoats, Mops, Towels	25.71
0250971	10/12/2017		11/03/2017	BB Uniforms, Towels	29.20
0252768	10/19/2017		11/03/2017	Uniforms, Mops, Towels	63.24
0252775	10/19/2017		11/03/2017	BB Uniforms, Towels	29.20
0254685	10/26/2017		11/03/2017	Uniforms, Mops, Towels	62.67
0254694	10/26/2017		11/03/2017	BB Uniforms, Towels	35.55

Check Total	400.11
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00048813	11/09/2017	AXISPLUS		AxisPlus Benefits	
2CHCR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	3,714.96
2MEDR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	2,722.65

ALL Data

Check Register

 Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
Check Total					6,437.61
00048814	11/09/2017	CCSPRES		CCS Presentation Systems	
15003	10/27/2017		11/03/2017	Smart Learning Suite Software	3,159.00
15054	10/31/2017		11/03/2017	Smart Board	1,711.69
Check Total					4,870.69
00048815	11/09/2017	CENTERP		CenterPoint Energy Services Retail LLC	
2893163-1	10/31/2017		11/03/2017	Sept Natural Gas-BHE195185	121.60
2893163-2	10/31/2017		11/03/2017	Sept Natural Gas - BHE231582	34.21
2893163-4	10/31/2017		11/03/2017	Sept BB Natural Gas-NGM829096	48.58
Check Total					204.39
00048816	11/09/2017	CENTLINB		CENTURYLINK Business Services	
14224868044	10/11/2017		11/09/2017	Internet Services	874.16
1422486844	10/11/2017		11/03/2017	Internet Service	874.16
Check Total					1,748.32
00048817	11/09/2017	CENTLINK		Century Link	
402-287-2012	11/04/2017		11/09/2017	Phone Service	317.53
Nov17					
402-287-2943	11/04/2017		11/09/2017	BB Phone Service	69.18
Nov17					
Check Total					386.71
00048818	11/09/2017	CITYWAKE		City of Wakefield	
Oct17 367	11/01/2017		11/03/2017	Oct PF Utilities	63.96
Oct17 449	11/01/2017		11/03/2017	Oct BB Utilities	194.69
Oct17 588	11/01/2017		11/03/2017	Oct Utilities	6,098.42
Check Total					6,357.07
00048819	11/09/2017	CLARITUS		Claritus Inc	
IN283609	11/06/2017		11/08/2017	Toner	100.80
Check Total					100.80
00048820	11/09/2017	COMFORT		Comfort Inn	
550024189	11/03/2017		11/09/2017	Fall Ed Tech Conf - SR	124.95
Check Total					124.95
00048821	11/09/2017	COMPLOGI		Computer Logic Group Inc.	
11677	10/31/2017		11/08/2017	PowerSchool Annl Hosting Svc	2,000.00
11843	11/01/2017		11/08/2017	SSL Cert Renewal	500.00
Check Total					2,500.00
00048822	11/09/2017	CORNTRUX		Cornhusker International Trucks, Inc	
2501740	10/16/2017		11/03/2017	Switch	104.57
Check Total					104.57

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
	Invoice	Invoice Date	PO Number	PO Date Description	
	00048823	11/09/2017	CUBBY'S	Cubby's Inc.	
	00102405696	10/12/2017		11/08/2017 Pickup Fuel	18.18
	00102445801	10/16/2017		11/08/2017 Van Fuel	24.42
	00102455826	10/17/2017		11/08/2017 Van Fuel	37.90
	00102455827	10/17/2017		11/08/2017 Van Fuel	31.59
	00102465843	10/18/2017		11/08/2017 HS COF Supplies	15.98
	00102566100	10/28/2017		11/09/2017 Fuel	25.71
	00202315508	10/03/2017		11/08/2017 Mower Diesel	27.05
	00202315516	10/03/2017		11/08/2017 Fuel	15.39
	00202475880	10/19/2017		11/08/2017 Mower Diesel	25.57
	00202475901	10/19/2017		11/08/2017 Van Fuel	26.12
	00202485922	10/20/2017		11/09/2017 Sped Van Fuel	41.08
	10702325535	10/04/2017		11/08/2017 Bus Diesel	85.26
	10702335555	10/05/2017		11/08/2017 Bus Diesel	112.45
	10702415725	10/13/2017		11/08/2017 Bus Diesel	124.14
	10702445783	10/16/2017		11/08/2017 Bus Diesel	73.79
	10702525998	10/24/2017		11/09/2017 Bus Diesel	93.98
	10702546073	10/27/2017		11/09/2017 Bus Diesel	84.38
	10802335551	10/05/2017		11/08/2017 Bus Diesel	111.61
	10802335568	10/05/2017		11/08/2017 Bus Diesel	115.68
	10802405690	10/12/2017		11/08/2017 Bus Diesel	100.68
	10802415722	10/13/2017		11/08/2017 Bus Diesel	106.93
	10802465844	10/18/2017		11/08/2017 Bus Diesel	94.49
	10802485908	10/20/2017		11/09/2017 Bus Diesel	124.05
	10802495959	10/21/2017		11/09/2017 Bus Diesel	91.61
	10802586135	10/30/2017		11/09/2017 Bus Diesel	97.46
	Oct2017	10/17/2017		11/09/2017 Bus Diesel	71.22
Check Total					1,776.72
	00048826	11/09/2017	DAVESGLA	Dave's Glass	
	18385	07/11/2017		11/03/2017 Window Repair	326.07
Check Total					326.07
	00048827	11/09/2017	DOLLGEN	Dollar General	
	1000668705	09/18/2017		11/03/2017 PK Supplies	15.00
	1000671502	09/26/2017		11/03/2017 COF Supplies - JD Acct	4.00
	1000672387	09/28/2017		11/03/2017 ESL Supplies	18.90
	1000673473	10/03/2017		11/03/2017 COF Supplies - LM Acct	44.70
Check Total					82.60
	00048828	11/09/2017	EGANSUPP	Egan Supply Co.	
	272511	10/16/2017		11/03/2017 Supplies	1,011.73
	273315	11/02/2017		11/03/2017 Supplies	614.91
Check Total					1,626.64
	00048829	11/09/2017	EKBERGAU	Ekberg Auto Parts, Inc.	
	379137	10/03/2017		11/03/2017 Bolts	12.48
	379220	10/04/2017		11/03/2017 Bolts	3.12
	379337	10/06/2017		11/03/2017 BB Supplies	291.42

ALL Data

Check Register

 Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
	Invoice	Invoice Date	PO Number	Description	
	379446	10/09/2017		11/03/2017 BB Supplies	149.89
	379491	10/10/2017		11/03/2017 Bus Cab Marker	29.38
	379683	10/13/2017		11/03/2017 Oil Filter/Horn Note	42.95
	379842	10/17/2017		11/03/2017 Mower Supplies	26.47
				Check Total	555.71
00048830		11/09/2017	ESU1	ESU #1	
	C-882	11/02/2017		11/09/2017 MacBook Pro 13 Screws	4.50
	MED 3091	10/17/2017		11/03/2017 Laminating	180.45
	R107642	10/13/2017		11/03/2017 PowerSchool - SR	20.00
	R107674	10/17/2017		11/03/2017 MAP Understanding - KC, TD	40.00
	R107679	10/17/2017		11/03/2017 PowerSchool - SR	20.00
	R107716	10/30/2017		11/09/2017 CCR Science Stand - JH,MR,MV	60.00
	R107734	11/03/2017		11/09/2017 ACT Writing Analytic Scoring-Z	20.00
	SP 5254	10/15/2017		11/03/2017 1st Qtr Billing	100,664.31
				Check Total	101,009.26
00048831		11/09/2017	ESU8	ESU #8	
	INM=V-003761	10/25/2017		11/03/2017 Exec Function Day - LH,DJ,JM	105.00
				Check Total	105.00
00048832		11/09/2017	FAITREGI	Faith Regional Health Services	
	53754 Oct17	08/21/2017		11/03/2017 Breath Ethanol	39.50
				Check Total	39.50
00048833		11/09/2017	GALLMICH	Michelle Galles	
	Oct2017	10/24/2017		11/03/2017 Fashion Class Supplies	34.73
				Check Total	34.73
00048834		11/09/2017	GILLHAUL	Gill Hauling, Inc.	
	7AX00126	10/31/2017		11/08/2017 Container Fee	50.00
	7B101666	11/01/2017		11/08/2017 Garbage Service	325.00
				Check Total	375.00
00048835		11/09/2017	HEARCOUN	Heartland Counseling Services Inc	
	96	11/02/2017		11/08/2017 PRIME for Life	867.50
				Check Total	867.50
00048836		11/09/2017	HOUGHTON	Houghton Mifflin Harcourt Publishing Co	
	710081335	10/12/2017		11/03/2017 Setup Fee	350.00
				Check Total	350.00
00048837		11/09/2017	JOSTENSI	Josten's Inc.	
	20600828	11/03/2017		11/08/2017 Diplomas	224.49
				Check Total	224.49
00048838		11/09/2017	KENSBAND	Ken's Band Instrument Repair	
	2017-001031	09/13/2017		11/03/2017 Case Handle	6.00

ALL Data

Check Register

 Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
Check Total					6.00
00048839	11/09/2017	KSBSCHO		KSB School Law, PC LLO	
3749	11/01/2017		11/08/2017	Legal Services	194.00
Check Total					194.00
00048840	11/09/2017	LAQUINTA		La Quinta Inns & Suites Kearney	
68542077	10/12/2017		11/03/2017	NE Library Assoc Lodging - JK	99.95
Check Total					99.95
00048841	11/09/2017	LINWELD		Matheson Tri-Gas Inc	
51237398	10/31/2017		11/03/2017	ITE Gases	219.32
Check Total					219.32
00048842	11/09/2017	MARCINC		Marco, Inc	
21555979	10/30/2017		11/03/2017	Copier Lease/Overages	2,693.31
Check Total					2,693.31
00048843	11/09/2017	MENGOV		Menards-Norfolk	
29037	11/05/2017		11/08/2017	ITE Supplies	143.15
Check Total					143.15
00048844	11/09/2017	MGTRUS		MG Trust Company	
2403B.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,150.00
2403BROTH.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,965.00
Check Total					3,115.00
00048845	11/09/2017	MILLBLDG		Miller Building Supply	
3340	10/04/2017		11/03/2017	ITE Supplies	34.00
3423	10/09/2017		11/03/2017	Supplies	11.00
3580	10/16/2017		11/03/2017	Supplies	80.05
3586	10/16/2017		11/03/2017	ITE Supplies	164.27
3648	10/19/2017		11/03/2017	Folding Fence	5.95
3708	10/24/2017		11/03/2017	Gabage Cans	147.07
3717	10/24/2017		11/03/2017	ITE Supplies	25.14
3740	10/25/2017		11/03/2017	ITE Supplies	11.55
3776	10/27/2017		11/03/2017	Supplies	18.18
3818	10/30/2017		11/03/2017	ITE Supplies	9.90
3829	10/31/2017		11/03/2017	BB Supplies	23.55
Check Total					530.66
00048846	11/09/2017	NEBRASK3		IA/NE State Bank	
2FICA.409	11/14/2017		11/14/2017	Nov 2017 Payroll	17,655.30
2FICM.409	11/14/2017		11/14/2017	Nov 2017 Payroll	4,129.07
2USIT.409	11/14/2017		11/14/2017	Nov 2017 Payroll	25,303.12
3FICA.409	11/14/2017		11/14/2017	Nov 2017 Payroll	17,655.30
3FICM.409	11/14/2017		11/14/2017	Nov 2017 Payroll	4,129.07

ALL Data

Check RegisterArranged by:
Check Number

Direct

Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date Description	Amount
				Check Total	68,871.86
	00048847	11/09/2017	NEBRASK4	Nebraska Dept Of Revenue	
	2NEIT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	9,514.53
				Check Total	9,514.53
	00048848	11/09/2017	NEBRASK5	Nebraska Retirement System	
	2NTRT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	26,834.56
	3NTRT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	27,102.87
				Check Total	53,937.43
	00048849	11/09/2017	NECHISUP	Nebraska Child Support Payment Center	
	2CHSUP.409	11/14/2017		11/14/2017 Nov 2017 Payroll	627.00
				Check Total	627.00
	00048850	11/09/2017	ONESOUR	One Source	
	2218-20171031	10/31/2017		11/03/2017 Background Checks	32.00
				Check Total	32.00
	00048851	11/09/2017	ORKIN	Orkin Exterminating Inc	
	163326925	11/01/2017		11/03/2017 Pest Control	116.37
				Check Total	116.37
	00048852	11/09/2017	PACNSAVE	Pac N Save, Inc.	
	0628	10/10/2017		11/03/2017 FCS Supplies	35.82
	3144	10/04/2017		11/03/2017 COF Supplies - AR Acct	5.16
	4876	10/17/2017		11/03/2017 FCS Supplies	6.03
	5662	10/11/2017		11/03/2017 FCS Supplies	67.08
	8013	10/25/2017		11/03/2017 COF Supplies - AR Acct	5.50
				Check Total	119.59
	00048853	11/09/2017	PITNBOWE	Pitney Bowes, Inc.	
	3304759686	11/01/2017		11/03/2017 Postage Machine Rental	531.48
				Check Total	531.48
	00048854	11/09/2017	RONHANNE	Anne Ronhovde	
	Oct2017	10/20/2017		11/03/2017 COF Supplies	4.49
				Check Total	4.49
	00048855	11/09/2017	SIDELINES	SIDELINES Bar & Grille	
	3440	10/25/2017		11/03/2017 Negotiation Mtg	55.25
				Check Total	55.25
	00048856	11/09/2017	TRISTURF	Tri-State Turf & Irrigation	
	33232	10/31/2017		11/03/2017 Winterize Sprinkler System	95.00
				Check Total	95.00
	00048857	11/09/2017	USTREAS	United States Treasury	

ALL Data

Check Register

 Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
	Invoice	Invoice Date	PO Number	Description	
	Nov2017	11/13/2017		Empl 47-6050013 Form 941	14.51
				Check Total	14.51
00048858		11/09/2017	VISA	VISA	
00776G		10/12/2017		Pizza Ranch - Map Testing Insv	22.00
152309231042		09/23/2017		Hobby Lobby-Trojan Pride Suppl	103.08
2143401		10/17/2017		Amazon - Science Supplies	37.95
2725		10/12/2017		NE Library Assoc Meals - JK	15.12
3124233		09/28/2017		Amazon - PK Board Books	25.67
5260314		10/03/2017		Sheetmusic.com-Vocal Music	15.96
54213		10/18/2017		Dakota PC-iPad Repair	181.96
54238		10/08/2017		NMEA-All State Choir Reg	165.00
60697125040		09/29/2017		Walking Belts-Treadmill Repair	159.99
625387		10/04/2017		Pflanz-Football Field Speakers	828.50
686085293		10/13/2017		Oriental Trading - Beads	88.31
698523280		10/19/2017		B&H Photo - Chromebook Cart	658.10
9015572		10/13/2017		Cubby's - Fuel	69.20
Oct2017-Rnwl		10/18/2017		Sams Club Membership	45.00
PH0R2001		10/14/2017		Amazon Prime	11.70
Return-1		11/09/2017		Hobby Lobby - Return	-113.90
				Check Total	2,313.64
00048860		11/09/2017	WAKEREP3	The Wakefield Republican	
29418		10/05/2017		Para Job Ad	28.50
29541		10/12/2017		Meeting Notice	8.73
29941		10/26/2017		Mtg Proceedings/Calendars	348.02
				Check Total	385.25
00048861		11/09/2017	WALMART2	Walmart Community	
019493		10/19/2017		Grandparents Day Supplies	269.05
729900659383		10/26/2017		Classroom Supplies - CH	18.27
730600512975		11/02/2017		Classroom Supplies - CH	51.26
730900113264		11/04/2017		PK Supplies	23.44
				Check Total	362.02
00048862		11/09/2017	WAYNEHER	Wayne Herald	
Oct2017		10/31/2017		Para Job Ad	264.00
				Check Total	264.00
00048863		11/09/2017	WCS-GEN	WCS-General Fund	
2LCU.409		11/14/2017		Nov 2017 Payroll	59.00
2SUMINR.409		11/14/2017		Nov 2017 Payroll	438.87
2SUMRDV.409		11/14/2017		Nov 2017 Payroll	2.61
				Check Total	500.48
00048864		11/09/2017	WCSINTER	Wakefield School-Interim	
4452		10/25/2017		PSAT Registration	32.00
Oct17		10/10/2017		Pitney Bowes - Postage	400.00

ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
				Check Total	432.00
00048865	11/09/2017	WIGMAN		Wigman Company	
269354	10/31/2017		11/03/2017	Faucet	117.14
				Check Total	117.14
1 - GENERAL FUND Totals:					364,225.43

ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	
Invoice	Invoice Date	PO Number	PO Date	Description	Amount

Checks Printed

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

00048866	11/13/2017	HARDRIV	Hard Drive Outlet	
IN26705	11/08/2017		Printer Leases	659.39

Check Total	659.39
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1 - GENERAL FUND Totals:	659.39
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Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

2 - LUNCH FUND

Bank Account :B - Iowa-Nebraska State Bank

00004426	11/09/2017	BLUECROS		Blue Cross and Blue Shield of NE	
3BCBS.409	11/14/2017		11/14/2017	Nov 2017 Payroll	1,215.86
3DENT.409	11/14/2017		11/14/2017	Nov 2017 Payroll	57.34
Check Total					1,273.20

00004427	11/09/2017	MADINATI		Madison National Life	
2SALP.409	11/14/2017		11/14/2017	Nov 2017 Payroll	12.56
2SUPP.409	11/14/2017		11/14/2017	Nov 2017 Payroll	4.20
3LIFE.409	11/14/2017		11/14/2017	Nov 2017 Payroll	29.25
Check Total					46.01

00004428	11/09/2017	VSP		Vision Service Plan	
2VISR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	24.63
Check Total					24.63

00004429	11/09/2017	APPEARA		Appeara	
0249151	10/05/2017		11/03/2017	Aprons, Mops, Towels	33.69
0250962	10/12/2017		11/03/2017	Aprons, Mops, Towels	30.82
0252769	10/19/2017		11/03/2017	Aprons, Mops, Towels	33.69
0254686	10/26/2017		11/03/2017	Aprons, Mops, Towels	30.82
Check Total					129.02

00004430	11/09/2017	AXISPLUS		AxisPlus Benefits	
2MEDR.409	11/14/2017		11/14/2017	Nov 2017 Payroll	125.00
Check Total					125.00

00004431	11/09/2017	BRAUFOOD		Braunger Foods	
548905	10/04/2017		11/03/2017	Food	187.73
549600	10/11/2017		11/03/2017	Food	541.13
550311	10/18/2017		11/03/2017	Food/Supplies	406.43
551012	10/25/2017		11/03/2017	Food	584.73
Check Total					1,720.02

00004432	11/09/2017	CENTERP		CenterPoint Energy Services Retail LLC	
2893163	10/31/2017		11/03/2017	Sept Natural Gas - NGM811131	77.89
Check Total					77.89

00004433	11/09/2017	DOLLGEN		Dollar General	
1000672997	10/02/2017		11/03/2017	PT Conf Supplies	10.00
Check Total					10.00

00004434	11/09/2017	EARTHBAK		Earthgrains Baking Companies, Inc.	
54164419014	10/06/2017		11/03/2017	Bread	91.74
54164419135	10/13/2017		11/03/2017	Bread	213.10
54164419202	10/17/2017		11/03/2017	Bread	121.36
54164419324	10/24/2017		11/03/2017	Bread	183.48

ALL Data

Check Register

 Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
	Invoice	Invoice Date	PO Number	PO Date Description	
	54164419372	10/27/2017		11/03/2017 Bread	91.74
	54164419452	10/31/2017		11/03/2017 Bread	265.91
				Check Total	967.33
00004435		11/09/2017	HILADAIR	Hiland Dairy	
	432648	10/03/2017		11/03/2017 Milk/Juice	504.66
	432693	10/06/2017		11/03/2017 Milk/Juice	315.51
	432744	10/10/2017		11/03/2017 Milk	152.91
	432745	10/10/2017		11/03/2017 Milk	17.76
	432787	10/13/2017		11/03/2017 Milk/Juice	342.15
	432840	10/17/2017		11/03/2017 Milk/Juice	789.61
	432887	10/20/2017		11/03/2017 Milk/Juice	171.75
	432937	10/24/2017		11/03/2017 Milk/Juice	475.89
	432979	10/27/2017		11/03/2017 Milk/Juice	378.28
	433034	10/31/2017		11/03/2017 Milk/Juice	493.58
				Check Total	3,642.10
00004436		11/09/2017	MAJOREFRI	Major Refrigeration Co.	
	IB11256	10/31/2017		11/08/2017 Walkin Freezer Repair	435.50
				Check Total	435.50
00004437		11/09/2017	MGTRUS	MG Trust Company	
	2403B.409	11/14/2017		11/14/2017 Nov 2017 Payroll	200.00
	2403BROTH.409	11/14/2017		11/14/2017 Nov 2017 Payroll	100.00
				Check Total	300.00
00004438		11/09/2017	NEBRASK3	IA/NE State Bank	
	2FICA.409	11/14/2017		11/14/2017 Nov 2017 Payroll	458.26
	2FICM.409	11/14/2017		11/14/2017 Nov 2017 Payroll	107.17
	2USIT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	650.49
	3FICA.409	11/14/2017		11/14/2017 Nov 2017 Payroll	458.26
	3FICM.409	11/14/2017		11/14/2017 Nov 2017 Payroll	107.17
				Check Total	1,781.35
00004439		11/09/2017	NEBRASK4	Nebraska Dept Of Revenue	
	2NEIT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	174.05
				Check Total	174.05
00004440		11/09/2017	NEBRASK5	Nebraska Retirement System	
	2NTRT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	690.43
	3NTRT.409	11/14/2017		11/14/2017 Nov 2017 Payroll	697.33
				Check Total	1,387.76
00004441		11/09/2017	NEBRCOM	Nebraska Food Distribution	
	21302	09/22/2017		11/03/2017 Commodities	-8.50
	22064	11/01/2017		11/08/2017 Commodities	247.53
				Check Total	239.03

ALL Data

Check RegisterArranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
	Invoice	Invoice Date	PO Number	PO Date Description	
	00004442	11/09/2017	PACNSAVE	Pac N Save, Inc.	
	0857	10/18/2017		11/03/2017 Food	30.11
	3373	10/20/2017		11/03/2017 Food	15.40
				Check Total	45.51
	00004443	11/09/2017	PEGLSYSC	Sysco Lincoln	
	161518170	10/06/2017		11/03/2017 Food/Supplies	2,052.04
	161529228	10/13/2017		11/03/2017 Food/Supplies	2,409.48
	161540048	10/20/2017		11/03/2017 Food/Supplies	2,466.21
	161550922	10/27/2017		11/03/2017 Food/Supplies	1,654.64
				Check Total	8,582.37
	00004444	11/09/2017	VISA	VISA	
	492736	10/23/2017		11/03/2017 Panera-Teacher InService	96.99
				Check Total	96.99
				2 - LUNCH FUND Totals:	21,057.76

ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	
Invoice	Invoice Date	PO Number	PO Date	Description	Amount

6 - EMPLOYEE BENEFIT FUND

Bank Account :F - Nebraska State Bank

00001237	11/09/2017	AXISPLUS		AxisPlus Benefits	
2715	10/20/2017		11/03/2017	Sept Admin Fees	97.50
					Check Total
					97.50

00001238	11/09/2017	NEBUCFUN		Nebraska UC Fund	
0161344001-1017	10/23/2017		11/03/2017	Unemployment Claim - MM	278.00
					Check Total
					278.00

6 - EMPLOYEE BENEFIT FUND Totals:	375.50
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Total of Checks Printed:	385,658.69
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ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	
Invoice	Invoice Date	PO Number	PO Date	Description	Amount

6 - EMPLOYEE BENEFIT FUND

Bank Account :F - Nebraska State Bank

00001239	11/13/2017	AXISPLUS	AxisPlus Benefits	
2748	11/09/2017		Participant Fee	97.50

Check Total 97.50

6 - EMPLOYEE BENEFIT FUND Totals: 97.50

Total of Checks Printed: 756.89

Report Total: 756.89

ALL Data

Check Register

 Arranged by:
 Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	
Invoice	Invoice Date	PO Number	PO Date	Description	Amount

Deposit Emails

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

E	00001239	11/09/2017	HSA-CARRSH	State Nebraska Bank	
	3HSASC.409	11/14/2017		11/14/2017	Nov 2017 Payroll
					267.89

Check Total	267.89
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E	00001240	11/09/2017	HSACARSLA	Iowa-Nebraska State Bank	
	3HSACARSLA.40	11/14/2017		11/14/2017	Nov 2017 Payroll
	9				95.01

Check Total	95.01
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E	00001241	11/09/2017	HSATSOD	State Nebraska Bank	
	3HSATSOD.409	11/14/2017		11/14/2017	Nov 2017 Payroll
					95.01

Check Total	95.01
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1 - GENERAL FUND Totals:	457.91
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Total of Deposit Emails:	457.91
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Report Total:	386,116.60
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ALL Data

Cash Summary Report

Arranged by:

Date Range: 10/01/2017 thru 10/31/2017

Fund ID

Fund	Beginning	Revenue	Expenditures	Other	Ending	Encumbrances	Payables	Unencumbered
1	GENERAL FUND							
	1,376,699.69	308,606.49	-448,347.81	0.00	1,236,958.37	0.00	0.00	1,236,958.37
2	LUNCH FUND							
	106,893.04	31,893.05	-22,354.25	0.00	116,431.84	0.00	0.00	116,431.84
3	BOND FUND							
	38,565.31	6.76	0.00	0.00	38,572.07	0.00	0.00	38,572.07
4	COOPERATIVE FUND							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	DEPRECIATION FUND							
	703,282.69	477.85	0.00	0.00	703,760.54	0.00	0.00	703,760.54
6	EMPLOYEE BENEFIT FUND							
	21,502.03	2.83	0.00	0.00	21,504.86	0.00	0.00	21,504.86
7	SPECIAL BUILDING FUND							
	599,921.36	4,025.96	0.00	0.00	603,947.32	0.00	0.00	603,947.32
8	QUALIFIED CAPITAL PURPOSE UNDE							
	176,080.47	6,108.36	0.00	0.00	182,188.83	0.00	0.00	182,188.83
9	Interim							
	3,643.37	1,561.71	-432.00	0.00	4,773.08	0.00	0.00	4,773.08
Report Totals:	3,026,587.96	352,683.01	-471,134.06	0.00	2,908,136.91	0.00	0.00	2,908,136.91

BUDGET REPORT

October 31, 2017

		Annual Budget	Monthly Expense	YTD	Budget Balance	Percent Remain
1100	General Ed	2,771,124.00	223,200.08	448,782.63	2,322,341.37	83.81%
1125	Flex Funding	32,541.00	2,136.83	5,459.21	27,081.79	83.22%
1150	LEP Plan	170,091.00	16,170.01	30,333.72	139,757.28	82.17%
1160	Poverty Plan	229,162.00	19,139.05	37,882.02	191,279.98	83.47%
1180	Technology	189,988.00	9,449.67	14,497.06	175,490.94	92.37%
1190	Pre-School	75,221.00	5,701.56	10,918.17	64,302.83	85.49%
1200/91	Special Education	1,027,807.00	52,221.57	94,759.30	933,047.70	90.78%
2100	Guid/Support Services	184,452.00	14,113.62	26,712.11	157,739.89	85.52%
2212/22	Staff Dev/Media Center	79,781.00	6,562.04	10,454.63	69,326.37	86.90%
2310	Board of Ed	48,375.00	2,057.41	2,288.41	46,086.59	95.27%
2320	Superintendent	168,916.00	13,208.83	26,564.66	142,351.34	84.27%
2330	District Legal Services	20,000.00	189.00	428.00	19,572.00	97.86%
2400	Principal	307,321.00	25,422.88	51,077.60	256,243.40	83.38%
2510	Business	123,162.00	7,243.23	37,690.45	85,471.55	69.40%
2600	Plant Oper/Maint	455,449.00	30,873.12	52,823.43	402,625.57	88.40%
2750/60	Transportation	257,990.00	11,608.64	20,265.42	237,724.58	92.14%
3135	High Ability Grant	7,757.00	646.09	1,292.18	6,464.82	83.34%
4200	Title I Part A	81,516.00	7,105.27	13,833.23	67,682.77	83.03%
4310	Title II Part A	10,901.00	513.53	513.53	10,387.47	95.29%
4400	ECSE/IDEA	102,979.00	0.00	0.00	102,979.00	100.00%
4700	Perkins Grant	2,500.00	0.00	0.00	2,500.00	100.00%
4925	Title III - Limited English	13,931.00	785.38	1,427.97	12,503.03	89.75%
4992	REAP Grant	28,000.00	0.00	0.00	28,000.00	100.00%
6000	Summer School	11,380.00	0.00	0.00	11,380.00	100.00%
8000	Transfers	95,000.00	0.00	0.00	95,000.00	100.00%
TOTAL		6,495,344.00	448,347.81	888,003.73	5,607,340.27	86.33%
PREVIOUS YEAR		6,378,506.00	427,277.66	989,084.24	5,389,421.76	84.49%

GENERAL FUND - #195103
TREASURER'S REPORT AS OF OCTOBER 31, 2017

BALANCE AS OF OCTOBER 1, 2017 **\$1,376,699.69**

REVENUE

WCS-General - Limited Computer Use	59.00	
Various Summer Insurance Premium Reimb.	441.48	
L Siebrandt Health/Dental/Vision Ins Prm	708.46	
Personal Copies/Fax	0.45	
CNA Textbooks	67.50	
ITE - Woods Projects	75.00	
Faith Regional Duplicate Payment	100.00	
PSAT Registration	32.00	
iPad Deposit/Repair	525.00	
ESU #7 - Title III Reimb	3,190.00	
ESU #1 - ReVision Workshop Sub Reimb	440.00	
Laurel-Concord-Coleridge - SPED Reimb	1,600.00	
Autism Action - Circle of Friends Grant	2,500.00	
High Ability Learner's Grant	5,182.00	
SON - State Aid	56,940.00	
Thurston County - Proceeds	9,248.06	
Dixon County - Proceeds	129,504.78	
Wayne County- Proceeds	99,539.34	
Bank - Interest	902.31	
TOTAL REVENUE		<u>\$311,055.38</u>

EXPENSES

October Payables	254,863.67	
October Payroll	195,933.03	
TOTAL EXPENDITURES		<u>\$450,796.70</u>

TOTAL		<u>\$1,236,958.37</u>
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GENERAL FUND AS OF OCTOBER 31, 2017 **\$1,236,958.37**

ALL Data

Current Cash Balance Report

Date: 09/01/2017 thru 10/31/2017

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ATHLETICS					
100 FOOTBALL	727.36	0.00	245.17	0.00	482.19
105 JH FOOTBALL	0.00	0.00	0.00	0.00	0.00
110 VOLLEYBALL	3,387.93	9,125.00	7,532.35	0.00	4,980.58
115 JH VOLLEYBALL	0.00	0.00	0.00	0.00	0.00
120 GIRLS GOLF	0.00	0.00	0.00	0.00	0.00
125 BOYS BASKETBALL	2,772.97	0.00	0.00	0.00	2,772.97
130 GIRLS BASKETBALL	1,145.12	0.00	0.00	0.00	1,145.12
135 JH BOYS BASKETBALL	0.00	0.00	0.00	0.00	0.00
140 JH GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00
145 TRACK	0.00	0.00	0.00	0.00	0.00
150 JH TRACK	0.00	0.00	0.00	0.00	0.00
155 BOYS GOLF	0.00	0.00	0.00	0.00	0.00
160 NEW UNIFORMS	2,778.38	0.00	1,065.00	0.00	1,713.38
170 WRESTLING	1,893.89	0.00	0.00	0.00	1,893.89
175 GEN ATHLETICS	15,718.66	21,884.49	10,335.12	0.00	27,268.03
180 JH WRESTLING	0.00	0.00	0.00	0.00	0.00
190 ACTIVITY PASSES	0.00	0.00	0.00	0.00	0.00
A ATHLETICS Totals:	28,424.31	31,009.49	19,177.64	0.00	40,256.16
B CLASSES					
200 CLASS OF 2019 (11th Grade)	552.44	3,055.90	0.00	0.00	3,608.34
205 CLASS OF 2020 (10th Grade)	101.39	0.00	0.00	0.00	101.39
210 CLASS OF 2021 (9th Grade)	315.41	0.00	0.00	0.00	315.41
211 CLASS OF 2022 (8th Grade)	211.31	0.00	0.00	0.00	211.31
212 CLASS OF 2023 (7th Grade)	0.00	0.00	0.00	0.00	0.00
235 CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
236 CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
B CLASSES Totals:	1,180.55	3,055.90	0.00	0.00	4,236.45
C ORGANIZATIONS					
301 POWER DRIVE	1,140.74	0.00	0.00	0.00	1,140.74
302 FFA	205.42	0.00	0.00	0.00	205.42
303 Speech Club	3,203.10	0.00	0.00	0.00	3,203.10
305 DISTRICT 7 FCCLA	1,208.31	0.00	156.67	513.00	1,564.64
306 MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
310 NATIONAL HONOR SOCIETY	3,727.93	0.00	671.53	0.00	3,056.40
315 FBLA	63.50	1,681.00	1,340.00	0.00	404.50
320 ANNUAL	-4,164.21	2,279.18	0.00	0.00	-1,885.03
325 TOTAD	577.22	0.00	0.00	0.00	577.22
330 FCCLA	2,269.50	4,633.10	3,035.95	-513.00	3,353.65
335 STUCO	1,317.66	0.00	249.97	0.00	1,067.69
340 SPEECH & DRAMA	-1,971.01	0.00	0.00	0.00	-1,971.01
345 ONE ACT	-521.40	0.00	455.78	0.00	-977.18
346 ART CLUB	1,343.69	0.00	0.00	0.00	1,343.69
385 LIBRARY	1,436.26	1,570.31	1,570.31	0.00	1,436.26
395 HOMECOMING	-697.29	738.86	704.51	0.00	-662.94
501 HIGH SCHOOL SWING CHOIR	1,036.57	2,353.00	1,344.00	0.00	2,045.57
553 ELEMENTARY STUCO	743.01	0.00	0.00	0.00	743.01
C ORGANIZATIONS Totals:	10,919.00	13,255.45	9,528.72	0.00	14,645.73
D CONCESSIONS					
400 CONCESSIONS	0.00	5,350.11	4,056.63	0.00	1,293.48
D CONCESSIONS Totals:	0.00	5,350.11	4,056.63	0.00	1,293.48

ALL Data

Current Cash Balance Report

Arranged by:

Date: 09/01/2017 thru 10/31/2017

Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
E MISC					
350 SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
502 YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00
503 LOUNGE	2,166.49	0.00	121.65	0.00	2,044.84
505 CHECKING INTEREST	12,357.13	39.56	0.00	0.00	12,396.69
510 CD INTEREST	2,592.30	0.00	0.00	0.00	2,592.30
520 ELEMENTARY	6,647.72	447.60	399.60	0.00	6,695.72
540 POP FUND	9,529.72	434.55	173.50	0.00	9,790.77
550 STUDENT FEES	240.00	0.00	0.00	0.00	240.00
555 WAKEFIELD PLAYGROUND FUND	500.00	0.00	0.00	0.00	500.00
560 MEMORIALS	200.00	0.00	0.00	0.00	200.00
576 PE UNIFORMS	482.00	205.00	540.00	0.00	147.00
577 STATE TOURNAMENTS	1,376.34	0.00	0.00	0.00	1,376.34
E MISC Totals:	36,841.70	1,126.71	1,234.75	0.00	36,733.66
Z Inactive					
215 CLASS OF 2005	0.00	0.00	0.00	0.00	0.00
220 CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
225 CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
226 CLASS OF 2008	0.00	0.00	0.00	0.00	0.00
227 CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
228 CLASS OF 2010	0.00	0.00	0.00	0.00	0.00
229 CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
230 CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
231 CLASS OF 2013	0.00	0.00	0.00	0.00	0.00
232 CLASS OF 2014	0.00	0.00	0.00	0.00	0.00
233 CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
234 CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
300 VOCAL/INSTRUMENTAL CONTESTS	0.00	0.00	0.00	0.00	0.00
355 ENTREPRENEURSHIP	0.00	0.00	0.00	0.00	0.00
360 CINCO DE MAYO	0.00	0.00	0.00	0.00	0.00
365 VICA	0.00	0.00	0.00	0.00	0.00
370 EMBROIDERY	0.00	0.00	0.00	0.00	0.00
390 STUDENT ASSISTANCE	500.00	500.00	0.00	0.00	1,000.00
405 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
551 5TH BUSINESS FAIR	0.00	0.00	0.00	0.00	0.00
552 TITLE I CARNIVAL	0.00	0.00	0.00	0.00	0.00
575 Wakefield VB	0.00	0.00	0.00	0.00	0.00
Z Inactive Totals:	500.00	500.00	0.00	0.00	1,000.00
Report Totals:	77,865.56	54,297.66	33,997.74	0.00	98,165.48

SELECTED

Receipt History Detail

 Arranged by:
 Receipt Date

Receipt Date	Receipt Number	Deposit Slip Number	Received From	Receipt Description	Amount
10/03/2017	000000		Yearbook	Sales	1,245.00
10/03/2017	000000		FBLA	Pizza Kits	1,406.00
Date Total for 10/03/2017:					2,651.00
10/06/2017	000000		FB Gate	Creighton	977.00
Date Total for 10/06/2017:					977.00
10/09/2017	000000		Lifetouch	Pictures	234.18
10/09/2017	000000		Concessions	NHS	392.76
10/09/2017	000000		VB	Gate	607.00
Date Total for 10/09/2017:					1,233.94
10/10/2017	000000		Yearbook	Sales	530.00
10/10/2017	000000		Concessions	Stuco	81.00
Date Total for 10/10/2017:					611.00
10/11/2017	000000		Act Pass	Lois Borg	50.00
10/11/2017	000000		Yearbook	sales	150.00
10/11/2017	000000		Concessions	FCCLA	687.75
10/11/2017	000000		VB	Gate	533.00
10/11/2017	000000		Book Fair		1,570.31
Date Total for 10/11/2017:					2,991.06
10/12/2017	000000		Swing Choir	Sales	2,309.00
10/12/2017	000000		FBLA	Dues	160.00
Date Total for 10/12/2017:					2,469.00
10/13/2017	000000		Swing Choir	Donations	54.00
10/13/2017	000000		Allen High School	Entry Fee	60.00
Date Total for 10/13/2017:					114.00
10/16/2017	000000		Act Pass	Conley	60.00
10/16/2017	000000		FB	Gate	706.00
10/16/2017	000000		Concessions	Swing Choir	209.40
Date Total for 10/16/2017:					975.40
10/18/2017	000000		Elem	Pop	144.60
10/18/2017	000000		Vending Machine		22.75
Date Total for 10/18/2017:					167.35
10/20/2017	000000		Concessions	8th Grade	482.70
10/20/2017	000000		VB	Gate	358.00
Date Total for 10/20/2017:					840.70
10/24/2017	000000		Great American		239.40
10/24/2017	000000		Concessions	Swing Choir	482.80
10/24/2017	000000		Gate	Conference	1,191.00
Date Total for 10/24/2017:					1,913.20
10/25/2017	000000		Pop Machine		411.80
Date Total for 10/25/2017:					411.80
10/26/2017	000000		Yearbook	Sales	85.00
10/26/2017	000000		PE	Uniforms	86.00
Date Total for 10/26/2017:					171.00
10/31/2017	000000		Interest	October 2017	21.85
Date Total for 10/31/2017:					21.85
Report Total:					15,548.30

Check Summary Report

Date: 09/01/2017 thru 11/01/2017

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
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09/12/2017

009096	V	10/05/2017	Derek Jueden		FB Official	0.00
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10/02/2017

009135	V	10/05/2017	Leland Miner		FB Official	0.00
009134	C	10/02/2017	Monty Miller		FB Official	100.00
009133	C	10/02/2017	Roger Lueth		JH/JV FB Official	90.00
009130	C	10/02/2017	Wakefield Community Club		PT Conferences	225.00
009132	C	10/02/2017	Kevin Hill		FB Official	100.00
009138	C	10/02/2017	Ron Williams		JH/JV FB Official	90.00
009137	C	10/02/2017	Jerry Nicholson		FB Official	100.00
009136	C	10/02/2017	Mike Mogus		JH/JV FB Official	90.00
009129	C	10/02/2017	Gaylord Brockmeier		FB Official	100.00
009131	C	10/02/2017	Nick Curnyn		JH/JV FB Official	90.00

10/02/2017 Total:	985.00
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10/03/2017

009142	C	10/03/2017	Hauff Mid-America Sports			155.46
009144	C	10/03/2017	Pepsi-Cola of Siouxland			189.20
009143	C	10/03/2017	Little Ceaser's Pizza Kits		Pizza Kits	1,100.00

10/03/2017 Total:	1,444.66
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10/05/2017

009145	C	10/05/2017	Iris Borg		Refund /Munsell and	22.00
009147	C	10/05/2017	Ted Harder		FB Official	100.00
009146	C	10/05/2017	Derek Jueden		FB Official	100.00

10/05/2017 Total:	222.00
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10/07/2017

009148	C	10/07/2017	Paul Eaton		VB Official	125.00
009149	C	10/07/2017	Rod L'Heureux		VB Official	125.00

10/07/2017 Total:	250.00
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10/09/2017

009150	O	10/09/2017	Kristi Arlt		VB Official	125.00
009155	V	10/11/2017	Mylissa Krupka		JHVB Official	0.00
009151	C	10/09/2017	Pat Henderson		VB Official	70.00
009153	C	10/09/2017	Steve Greve		VB Official	70.00
009154	C	10/09/2017	Tara Miller		VB Official	125.00
009152	C	10/09/2017	Mylissa Krupka		JHVB Official	60.00

Check Summary Report

Date: 09/01/2017 thru 11/01/2017

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
10/09/2017 Total:						450.00
10/10/2017						
009157	C	10/10/2017	Gary Eikmeier		FB Official	100.00
009160	C	10/10/2017	Tim Wobken		FB Official	100.00
009156	C	10/10/2017	Mark Burenheide		FB Official	100.00
009158	C	10/10/2017	Tom Grovijohn		FB Official	100.00
009159	C	10/10/2017	John Klosen		FB Official	100.00
10/10/2017 Total:						500.00
10/11/2017						
009161	V	10/19/2017	Brad Hoskins		VB Official	0.00
009162	C	10/11/2017	Morgan Hansen		JHVB Official	60.00
10/11/2017 Total:						60.00
10/12/2017						
009163	C	10/12/2017	Scholastic Book Fairs			1,444.31
009164	C	10/12/2017	Wyhe's Choice Fundraising		Butterbraids	1,344.00
10/12/2017 Total:						2,788.31
10/13/2017						
009165	C	10/13/2017	Dramatic Publishing Co		Scripts	14.15
009168	C	10/13/2017	Iris Borg		VB	51.42
009167	C	10/13/2017	Pat Henderson		VB Official	105.00
009169	C	10/13/2017	Steve Greve		VB Official	105.00
009166	C	10/13/2017	Michelle Gallas		NNS Induction	123.87
10/13/2017 Total:						399.44
10/16/2017						
009170	V	10/16/2017	Mylissa Krupka		JHVB Official	0.00
009171	C	10/16/2017	Steve Greve		JHVB Official	60.00
10/16/2017 Total:						60.00
10/19/2017						
009173	C	10/19/2017	Brad Hoskins		VB Official	130.00
009175	C	10/19/2017	Rod L'Heureux		VB Official	130.00
009172	C	10/19/2017	Michelle Gallas		Reimbursement	156.67
009174	C	10/19/2017	Janet Sue Creations		Names on VB Warm Up	80.18
10/19/2017 Total:						496.85

SELECTED Data

Check Summary Report

Arranged by:
Check Date

Date: 09/01/2017 thru 11/01/2017

Check Number	Check / Status	Void Date	Vendor Name	PO Number	Description	Amount
10/20/2017						
009176	O	10/20/2017	Steve Larson		VB Conf Official	132.00
009177	O	10/20/2017	Von Bornholtz		VB Conf Official	132.00
10/20/2017 Total:						264.00
10/25/2017						
009178	O	10/25/2017	Lewis & Clark Conference		Conference VB	572.40
Report Total:						8,492.66

**ANNUAL FINANCIAL REPORT
OF NEBRASKA SCHOOL DISTRICTS**
For the Fiscal Year Ended on August 31, 2017

County-District Number: 90-0560-000
Class of District: 3
Name of District: Wakefield Public Schools

**Upload this Spreadsheet and complete the Narratives listed below through
the AFR Online System located in the NDE Portal by November 2:**

- 2016/17 Limited English Proficiency Programs**
- 2016/17 Poverty Programs**

*Please note: LEP and Poverty Narratives are required if district reports
disbursements in LEP (1150) and/or Poverty (1160) programs
listed above and other related Federal/State grant programs.*

*For example, schools not receiving the Poverty Allowance in
Equalization Aid but does record receipts/disbursements of
Title I funds are required to complete the Poverty Narrative.*

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

1000 LOCAL RECEIPTS

01-1-X1XXX-000

1110	Local Property Taxes	1110	4,583,274.00
1111	Local Property Taxes - Learning Community Common Levy	1111	
1115	Carline Tax	1115	
1120	Public Power District Sales Tax	1120	
1125	Motor Vehicle Taxes	1125	148,376.00
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	8,900.00
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	3,387.00
1610	Local License Fees	1610	2,120.00
1620	Police Court Fines	1620	
1810	Community Service Activities	1810	
1910	Rental of School Equipment and Facilities	1910	475.00
1920	Contributions and Donations	1920	
1925	Categorical Grants from Corporations & Other Private Interests	1925	
1950	Postsecondary Receipts	1950	
1990	Other Local Receipts	1990	

1000 Total Local Receipts (Add 1110 through 1990)**1000 4,746,532.00****2000 COUNTY AND ESU RECEIPTS**

01-1-X2XXX-000

2110	County Fines and License Fees	2110	26,053.00
2130	Other County Receipts	2130	
2210	Educational Service Unit Receipts	2210	

2000 Total County and ESU Receipts (Add 2110 through 2210)**2000 26,053.00****3000 STATE RECEIPTS**

01-1-X3XXX-000

3110	State Aid	3110	240,407.00
3120	Special Education Programs (School Age)	3120	300,216.00
3125	Special Education Transportation (School Age)	3125	3,372.00
3130	Homestead Exemption	3130	95,147.00
3131	Property Tax Credit	3131	196,999.00
3132	Personal Property Tax Credit	3132	10,057.00
3133	Nameplate Capacity Tax	3133	
3135	Payments for High Ability Learners	3135	5,015.00
3155	Textbook Loan	3155	
3160	Payments Received for Wards of the State/Court (Regular Education)	3160	
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	16,194.00
3175	Adult Basic Education	3175	
3180	Pro-Rate Motor Vehicle	3180	10,114.00
3200	State Apportionment	3200	55,893.00
3300	In-Lieu-Of School Land Tax	3300	
3500	State Categorical Programs	3500	
3512	Distance Education Incentive Payments	3512	
3540	State Early Childhood	3540	
3541	Early Childhood Endowment Grants	3541	
3551	Career Education	3551	
3570	Teacher Evaluation Development Grants	3570	4,923.00
3575	Nebraska Innovation Grant Program	3575	
3590	Extended Learning Opportunity Grants	3590	
3990	Other State Receipts	3990	

3000 Total State Receipts (Add 3110 through 3990)**3000 938,337.00**

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

4000 FEDERAL RECEIPTS

01-1-X4XXX-000

4200	Title I, Part A ESEA/ESSA Improving Basic Programs by LEA	4200	111,225.00
4210	Title I Accountability ESEA/ESSA 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	4230	
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction	4310	18,304.00
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/IDEA Enrollment/Poverty (619) Allocation	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	
4450	MEDICAID in Public Schools	4450	2,516.00
4455	Medicaid Administrative Activities (MAAPS)	4455	18,864.00
4500	Title 8 (Impact Aid)	4500	
4600	Johnson-O'Malley	4600	
4620	Flood Control	4620	
4640	Forest Reserve	4640	
4690	Other Federal Non-Categorical Receipts	4690	
4700	Federal Vocational & Applied Technology Education (Carl Perkins)	4700	4,454.00
4850	Universal Service Fund (E-Rate)	4850	47,194.00
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	3,800.00
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	
4980	Adult Basic Education	4980	
4990	Other Federal Categorical Receipts	4990	4,500.00
4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	4992	27,225.00

4000 Total Federal Receipts (Add 4200 through 4999)**4000 238,082.00****5000 NON-REVENUE RECEIPTS**

01-1-XXXXX-000

5150	Tax Anticipation Notes	5150	
5200	Long Term Loans	5200	
5300	Insurance Adjustments	5300	14,700.00
5400	Sale of Property	5400	5,018.00
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	1,581.00

5000 Total Non-Revenue Receipts (Add 5150 through 5690)**5000 21,299.00****10000 GRAND TOTAL OF ALL RECEIPTS**

(Add 1000, 2000, 3000, 4000, and 5000)

10000 5,970,303.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

1100 REGULAR INSTRUCTIONAL PROGRAMS

01-2-01100-XXX

110	Salary - Teachers	110	1,610,980.00
120	Salary - Substitutes	120	63,686.00
130	Salary - Stipends	130	
140	Salary - Clerical and Paraprofessional Staff	140	62,203.00
161	Salary - Classroom Management	161	
200	Employee Benefits	200	671,197.00
221	Increased Retirement Contribution Rate	221	81,347.00
284	Early Retirement or Termination	284	
285	Voluntary Terminations	285	
300	Purchased Services	300	39,122.00
364	Tuition Paid to Other Districts	364	
382	Distance Education & Telecommunications	382	23,116.00
400	Supplies and Materials	400	175,953.00
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	2,509.00
1100	Total Regular Instructional Programs	1100	2,730,113.00
	<i>(Add 110 through 600)</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	
1115	Total Career Academy Programs (Rule 47)	1115	0.00
	<i>(Add 110 through 600)</i>		

1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)

01-2-01125-XXX

110	Salary - Teachers	110	
120	Salary - Substitutes	120	
130	Salary - Stipends	130	
140	Salary - Clerical and Paraprofessional Staff	140	15,810.00
161	Salary - Classroom Management	161	
200	Employee Benefits	200	7,936.00
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	
1125	Total Regular Instructional Programs School Age (Flex-Spending)	1125	23,746.00
	<i>(Add 110 through 600)</i>		

1150 LIMITED ENGLISH PROFICIENCY PROGRAMS

01-2-01150-XXX

110	Salary - Teachers	110	77,979.00
120	Salary - Substitutes	120	
130	Salary - Stipends	130	
140	Salary - Clerical and Paraprofessional Staff	140	38,015.00
161	Salary - Classroom Management	161	
200	Employee Benefits	200	45,424.00
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	
1150	Total Limited English Proficiency Programs	1150	161,418.00
	<i>(Add 110 through 600)</i>		

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

1160	POVERTY PROGRAMS	01-2-01160-XXX		
110	Salary - Teachers		110	139,892.00
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	3,610.00
161	Salary - Classroom Management		161	
200	Employee Benefits		200	72,087.00
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	
1160	Total Poverty Programs		1160	215,589.00
	<i>(Add 110 through 600)</i>			
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	01-2-01190-XXX		
110	Salary - Teachers		110	44,574.00
120	Salary - Substitutes		120	2,174.00
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
161	Salary - Classroom Management		161	
200	Employee Benefits		200	13,699.00
221	Increased Retirement Contribution Rate		221	
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	4,165.00
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1190	Total Early Childhood Educational Programs		1190	64,612.00
	<i>(Add 110 through 600)</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	
1195	Total Regular Instructional Programs Below Age Five (Flex-Spending)		1195	0.00
	<i>(Add 110 through 600)</i>			
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	01-2-01200-XXX		
110	Salary - Teachers		110	195,827.00
120	Salary - Substitutes		120	5,520.00
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	139,981.00
161	Salary - Classroom Management		161	
200	Employee Benefits		200	143,395.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	230,810.00
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	3,163.00
420	Textbooks		420	240.00
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	1,673.00
1200	Total Special Education Instructional Programs		1200	720,609.00
	<i>(Add 110 through 600)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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	
1280	Total Special Education Instructional Programs - Unified Sports		1280	0.00
	<i>(Add 110 through 600)</i>			
1291	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	01-2-01291-XXX		
110	Salary - Teachers		110	47,795.00
120	Salary - Substitutes		120	1,470.00
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	1,742.00
161	Salary - Classroom Management		161	
200	Employee Benefits		200	27,854.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	91,791.00
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	
1291	Total Special Education Instructional Programs - Ages 3-5		1291	170,652.00
	<i>(Add 110 through 600)</i>			
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	
1292	Total Special Education Instructional Programs - Ages 0-2		1292	0.00
	<i>(Add 110 through 600)</i>			
2100	SUPPORT SERVICES - PUPILS	01-2-02100-XXX		
110	Salary - Professional Staff		110	96,997.00
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	16,209.00
143	Salary - Technical Staff		143	
200	Employee Benefits		200	41,747.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	3,274.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	2,973.00
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	4,975.00
2100	Total Support Services - Pupils		2100	166,175.00
	<i>(Add 110 through 600)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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	1,003.00
500	Capital Outlay		500	
600	Other Expenses		600	
2150	Total Safety & Security	2150		1,003.00
	(Add 110 through 600)			
2200	SUPPORT SERVICES - STAFF	01-2-02200-XXX		
110	Salary - Professional Staff		110	49,538.00
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	9,453.00
200	Employee Benefits		200	28,638.00
221	Increased Retirement Contribution Rate		221	
281	Retirement Incentive Plan		281	
282	Staff Development Assistance		282	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	7,333.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	9,101.00
500	Capital Outlay		500	
600	Other Expenses		600	425.00
2200	Total Support Services - Staff	2200		104,488.00
	(Add 110 through 600)			
99500	Total Staff Development Disbursements	01-2-99500-000		4,775.00
2213	SCHOOL IMPROVEMENT	01-2-02213-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional 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	
2213	Total School Improvement	2213		0.00
	(Add 110 through 600)			
2214	IMPLEMENTATION OF STANDARDS	01-2-02214-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional 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	
2214	Total Implementation of Standards	2214		0.00
	(Add 110 through 600)			
2310	BOARD OF EDUCATION	01-2-02310-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	7,547.00
314	Lobbyist Fees and Expenses		314	
315	Accounting and Auditing Services		315	7,370.00
341	Liability Insurance		341	
342	Fidelity Bond Premiums		342	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	345.00
500	Capital Outlay		500	
600	Other Expenses		600	15,095.00
2310	Total Board of Education	2310		30,357.00
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

2320	EXECUTIVE ADMINISTRATION SERVICES	01-2-02320-XXX		
105	Salary - Superintendent		105	117,465.00
110	Salary - Other Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	39,481.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
314	Lobbyist Fees and Expenses		314	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	341.00
500	Capital Outlay		500	
600	Other Expenses		600	1,855.00
2320	Total Executive Administration Services	2320		159,142.00
	<i>(Add 105 through 600)</i>			
2330	DISTRICT LEGAL SERVICES	01-2-02330-XXX		
110	Salary - Other Professional Staff		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	
317	Contracted Legal Services		317	34,371.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2330	Total District Legal Services	2330		34,371.00
	<i>(Add 110 through 600)</i>			
2400	OFFICE OF THE PRINCIPAL	01-2-02400-XXX		
110	Salary - Professional Staff		110	145,576.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	68,979.00
200	Employee Benefits		200	74,687.00
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	991.00
500	Capital Outlay		500	
600	Other Expenses		600	4,468.00
2400	Total Office of the Principal	2400		294,701.00
	<i>(Add 110 through 600)</i>			
2510	GENERAL ADMINISTRATION - BUSINESS SERVICES	01-2-02510-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	36,898.00
200	Employee Benefits		200	13,079.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	34,154.00
314	Lobbyist Fees and Expenses		314	
382	Distance Education & Telecommunications		382	5,194.00
400	Supplies and Materials		400	1,614.00
500	Capital Outlay		500	
600	Other Expenses		600	954.00
2510	Total General Administration - Business Services	2510		91,893.00
	<i>(Add 110 through 600)</i>			
2520	VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION	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	
2520	Total Vehicle Acquisition and Maintenance	2520		0.00
	<i>(Add 110 through 600)</i>			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

2600	SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)	01-2-02600-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical and Custodial Staff		140	124,467.00
200	Employee Benefits		200	41,000.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	143,140.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	29,210.00
500	Capital Outlay		500	
600	Other Expenses		600	
2600	Total Maintenance and Operation of Building(s) and Site(s)		2600	337,817.00
	(Add 110 through 600)			
2750	REGULAR PUPIL TRANSPORTATION	01-2-02750-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff and Drivers		140	71,040.00
200	Employee Benefits		200	17,601.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	48,708.00
332	Mileage to Parents (K-12 only)		332	
333	Transportation Paid to Other Districts		333	
382	Distance Education & Telecommunications		382	775.00
400	Supplies and Materials		400	4,554.00
500	Capital Outlay		500	
600	Other Expenses		600	1,199.00
2750	Total Regular Pupil Transportation		2750	143,877.00
	(Add 110 through 600)			
2755	REGULAR PUPIL TRANSPORTATION - OPEN ENROLLMENT 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	
2755	Total Regular Pupil Transportation - Open Enrollment in Learning Community		2755	0.00
	(Add 110 through 600)			
2760	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	01-2-02760-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff and Drivers		140	1,072.00
200	Employee Benefits		200	179.00
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	641.00
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	
2760	Total School Age Special Education Pupil Transportation		2760	1,892.00
	(Add 110 through 600)			
2765	BELOW AGE FIVE SPECIAL EDUCATION PUPIL TRANSPORTATION	01-2-02765-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	
2765	Total Below Age Five Special Education Pupil Transportation		2765	0.00
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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	
3000	Total Community Services		3000	0.00
	(Add 110 through 600)			
3400	CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS	01-2-03400-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	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
3400	Total Categorical Grants from Corporations & Other Private Interests		3400	0.00
	(Add 110 through 600)			
3500	STATE CATEGORICAL PROGRAMS	01-2-03500-XXX		
110	Salary - Professional Staff		110	9,704.00
130	Salary - Stipends		130	
140	Salary - Clerical and Others		140	
200	Employee Benefits		200	1,226.00
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	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
3500	Total State Categorical Programs		3500	10,930.00
	(Add 110 through 600)			
4200	TITLE I, PART A ESEA/ESSA IMPROVING BASIC PROGRAMS OPERATED BY LEA	01-2-04200-XXX		
110	Salary - Professional Staff		110	68,200.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	26,427.00
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	1,503.00
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		4200	96,130.00
	(Add 110 through 600)			
4210	TITLE I ACCOUNTABILITY ESEA/ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	01-2-04210-XXX		
110	Salary - Professional Staff		110	6,122.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	1,082.00
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
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	
4210	Total Title I Accountability ESEA/ESSA Improving Basic Programs Accountability		4210	7,204.00
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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	
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)	4215	0.00
	<i>(Add 110 through 600)</i>		
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	
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	4,535.00
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	653.00
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
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	1,819.00
4310	Total Title II, Part A ESEA/ESSA Supporting Effective Instruction (Add 110 through 600)	4310	7,007.00
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	
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 (Add 110 through 600)	4315	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	
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 (Add 110 through 600)	4330	0.00

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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
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	0.00
	<i>(Add 110 through 600)</i>		
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
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	0.00
	<i>(Add 110 through 600)</i>		
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		35,907.00
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	35,907.00
	<i>(Add 110 through 600)</i>		
4406	IDEA PRESCHOOL (619) BASE ALLOCATION	01-2-04406-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		479.00
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	479.00
	<i>(Add 110 through 600)</i>		
4407	IDEA PRESCHOOL (619) BASE ALLOCATION TRANSPORTATION	01-2-04407-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
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>		

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

4409	IDEA ENROLLMENT/POVERTY (619)	01-2-04409-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
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)	01-2-04410-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
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	62,214.00
	<i>(Add 110 through 600)</i>		
4411	IDEA PART B EARLY INTERVENING SERVICES	01-2-04411-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
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>		
4412	IDEA PART B PROPORTIONATE SHARE	01-2-04412-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
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	4412	0.00
	<i>(Add 110 through 600)</i>		
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
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	4414	0.00
	<i>(Add 110 through 600)</i>		

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

4415	IDEA SPECIAL PROJECTS	01-2-04415-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
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4415	Total IDEA Special Projects	4415	0.00
	<i>(Add 110 through 600)</i>		
4450	MEDICAD in Public Schools	01-2-04450-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
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4450	Total MEDICAD in Public Schools	4450	0.00
	<i>(Add 110 through 600)</i>		
4690	OTHER FEDERAL NON-CATEGORICAL EXPENDITURES	01-2-04690-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
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4690	Total Other Federal Non Categorical Expenditures	4690	0.00
	<i>(Add 110 through 600)</i>		
4700	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	01-2-04700-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
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4700	Total Federal Vocation & Applied Technology Education (Carl Perkins)	4700	2,640.00
	<i>(Add 110 through 600)</i>		
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
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
	<i>(Add 110 through 600)</i>		

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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	
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		
110	Salary - Professional Staff	110	6,209.00
130	Salary - Stipends	130	
140	Salary - Clerical Staff	140	
200	Employee Benefits	200	1,034.00
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
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	
4925	TITLE III Part A ESEA/ESSA English Language Acquisition, Language Enhancement & Academic Achievement (Add 110 through 600)	4925	7,243.00
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	
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)		
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	
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
	(Add 110 through 600)		
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	
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
	(Add 110 through 600)		

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

4968	TITLE IV, PART B ESEA/ESSA 21st CENTURY COMMUNITY LEARNING CENTERS	01-2-04968-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
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	0.00
	(Add 110 through 600)		
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
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
	(Add 110 through 600)		
4990	OTHER FEDERAL CATEGORICAL EXPENDITURES	01-2-04990-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
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4990	Total Other Federal Categorical Expenditures	4990	0.00
	(Add 110 through 600)		
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
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4992	Total REAP	4992	27,226.00
	(Add 110 through 600)		
4000	TOTAL FEDERAL PROGRAMS	01-2-04000-XXX	4000 246,050.00
	(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	

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

6000 SUMMER SCHOOL	01-2-06000-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	
420 Textbooks		420	
425 E-Books		425	
500 Capital Outlay		500	
600 Other Expenses		600	
6000 Total Summer School		6000	0.00
(Add 110 through 600)			
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	
7000 Total Adult Education		7000	0.00
(Add 110 through 600)			
8000 TRANSFERS	01-2-08000-XXX		
750 Transfers To the School Lunch Fund		750	
752 Transfers To the Activities Fund		752	10,000.00
754 Transfers To the Bond Fund		754	
8000 Total Transfers		8000	10,000.00
(Add 750 through 754)			
20000 TOTAL CURRENT EXPENSE	01-2-20000-000		5,227,191.00
<i>(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)</i>			
20100 ADJUSTMENTS TO CURRENT EXPENSE	01-2-20100-000		0.00
<i>(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)</i>			
20200 TOTAL ADJUSTED CURRENT EXPENSE	01-2-20200-000		5,227,191.00
<i>(20000 minus 20100)</i>			
20400 TOTAL GENERAL FUND EXPENDITURES	01-2-20400-000		5,473,385.00
<i>(20000 plus 1190, 1195, 1291, 1292, 2765, 3000, 3400, 3500, 5000, 5100, 7000 and 8000:754)</i>			
20500 TOTAL DISBURSEMENTS	01-2-20500-000		5,719,435.00
<i>(Add 4000 and 20400)</i>			
SUMMARY OF CASH BALANCE			
COH Cash On Hand - Beginning Balance	01-0-COH -BEG		488,133.00
TREAS Cash At County Treasurers - Beginning Balance	01-0-TREAS -BEG		926,943.00
COH Cash On Hand - Ending Balance	01-0-COH -END		458,341.00
TREAS Cash At County Treasurers - Ending Balance	01-0-TREAS -END		1,207,603.00

DEPRECIATION FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

1000	LOCAL RECEIPTS	02-1-XXXXX-000		
1410	Interest		1410	2,625.00
5000	NON-REVENUE RECEIPTS	02-1-XXXXX-000		
5500	Transfers From the General Fund (As Expensed 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, 5610 & 5690)		5000	0.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)		10000	2,625.00

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	36,589.00
2500	Support Services - Business (Add 400 through 500)		2500	36,589.00
8000	TRANSFERS	02-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS	02-2-20500-000		36,589.00
	(Add 2500: 400, 420, 425, 500 and 8000:755)			

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	02-0-COH	-BEG	736,833.00
COH	Cash On Hand - Ending Balance	02-0-COH	-END	702,869.00

EMPLOYEE BENEFIT FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

1000	LOCAL RECEIPTS	03-1-XXXXXX-000		
1410	Interest		1410	27.00
5000	NON-REVENUE RECEIPTS	03-1-XXXXXX-000		
5500	Transfers From the General Fund (As Expensed From the General Fund)		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	6,570.00
5000	Total Non-Revenue Receipts (Add 5500 & 5610)		5000	6,570.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)		10000	6,597.00

DISBURSEMENTS

2500	SUPPORT SERVICES - BUSINESS	03-2-02500-XXX		
200	Employee Benefits		200	4,880.00
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	4,880.00
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		4,880.00

	SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	03-0-COH	-BEG	19,782.00
COH	Cash On Hand - Ending Balance	03-0-COH	-END	21,499.00

CONTINGENCY FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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 0.00

ACTIVITIES FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

1000	LOCAL RECEIPTS	05-1-XXXXXX-000	
1410	Interest		1410
1710	Activities Receipts		1710 124,897.00
1990	Other Local Receipts		1990
1000	Total Local Receipts		1000 124897.00
	(Add 1410 through 1990)		
5000	NON-REVENUE RECEIPTS	05-1-XXXXXX-000	
5500	Transfers From the General Fund		5500 10,000.00
5610	Cash Balance from Dissolved/Merged Districts		5610
5690	Other Non-Revenue Receipts		5690
5000	Total Non-Revenue Receipts		5000 10,000.00
	(Add 5500 through 5690)		
10000	GRAND TOTAL OF ALL RECEIPTS		10000 134,897.00
	(Add 1000 and 5000)		

DISBURSEMENTS

2100	SUPPORT SERVICES - PUPILS	05-2-02100-XXX	
300	Purchased Services		300
400	Supplies and Materials		400 155,691.00
500	Capital Outlay		500
600	Other Expenses		600
2100	Total Support Services - Pupils		2100 155,691.00
	(Add 300 through 600)		
8000	TRANSFERS	05-2-08000-XXX	
755	Transfers To the General Fund		755
20500	TOTAL DISBURSEMENTS	05-2-20500-000	155,691.00
	(Add 2100 and 8000:755)		
	SUMMARY OF CASH BALANCE		
COH	Cash On Hand - Beginning Balance	05-0-COH	-BEG 98,661.00
COH	Cash On Hand - Ending Balance	05-0-COH	-END 77,867.00

SCHOOL NUTRITION FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

1000	LOCAL RECEIPTS	06-1-XXXXX-000		
1410	Interest		1410	335.00
1720	Sale of Lunches/Milk		1720	95,966.00
1990	Other Local Receipts		1990	
1000	Total Local Receipts (Add 1410 through 1990)		1000	96,301.00
3000	STATE RECEIPTS	06-1-XXXXX-000		
3150	State Reimbursement		3150	1,908.00
3990	Other State Receipts		3990	
3000	Total State Receipts (Add 3150 and 3990)		3000	1,908.00
4000	FEDERAL RECEIPTS	06-1-XXXXX-000		
4800	Federal Reimbursement		4800	188,329.00
4945	Child and Adult Care Food Program		4945	
4990	Other Federal Categorical Receipts		4990	
4000	Total Federal Receipts (Add 4800 through 4990)		4000	188,329.00
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	300.00
5000	Total Non-Revenue Receipts (Add 5500 through 5690)		5000	300.00
10000	GRAND TOTAL OF ALL RECEIPTS (Add 1000, 3000, 4000 and 5000)		10000	286,838.00

DISBURSEMENTS

2100	SUPPORT SERVICES - PUPILS	06-2-02100-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical and Cooks		140	66,938.00
200	Employee Benefits		200	30,265.00
300	Purchased Services		300	6,310.00
400	Supplies and Materials (Excluding Food)		400	5,127.00
470	Food (Excluded from Indirect Costs)		470	150,481.00
500	Capital Outlay (Excluded from Indirect Costs)		500	14,342.00
600	Other Expenses		600	593.00
695	Indirect Costs		695	
2100	Total Support Services - Pupils (Add 110 through 695)		2100	274,056.00
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		274,056.00
SUMMARY OF CASH BALANCE				
COH	Cash On Hand - Beginning Balance	06-0-COH	-BEG	86,248.00
COH	Cash On Hand - Ending Balance	06-0-COH	-END	99,030.00

BOND FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

1000	LOCAL RECEIPTS	07-1-XXXXX-000		
1110	Local Property Taxes	1110	2,922.00	
1115	Carline Taxes	1115		
1410	Interest	1410	63.00	
1990	Other Local Receipts	1990		
1000	Total Local Receipts	1000	2,985.00	
	(Add 1110 through 1990)			
3000	STATE RECEIPTS	07-1-XXXXX-000		
3130	Homestead Exemption	3130		
3131	Property Tax Credit	3131		
3132	Personal Property Tax Credit	3132		
3133	Nameplate Capacity Tax	3133		
3180	Pro-Rate Motor Vehicle	3180	8.00	
3300	In-Lieu-Of School Land Tax	3300		
3990	Other State Receipts	3990		
3000	Total State Receipts	3000	8.00	
	(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	2,993.00	
	(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		
620	Debt Service Interest	620		
690	Other Miscellaneous Expenses	690		
5000	Total Debt Services	5000	0.00	
	(Add 607 through 690)			
8000	TRANSFERS	07-2-08000-XXX		
755	Transfers To the General Fund	755		
20500	TOTAL DISBURSEMENTS	07-2-20500-000	0.00	
	(Add 5000 and 8000:755)			
99200	BONDS OUTSTANDING AT END OF YEAR	07-2-99200-000		

SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	07-0-COH	-BEG \$ 30,763.00
TREAS	Cash At County Treasurers - Beginning Balance	07-0-TREAS	-BEG \$ 4,802.00
COH	Cash On Hand - Ending Balance	07-0-COH	-END \$ 38,558.00
TREAS	Cash At County Treasurers - Ending Balance	07-0-TREAS	-END \$ -

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number:

RECEIPTS

1000	LOCAL RECEIPTS	08-1-XXXXX-000	
1110	Local Property Taxes		1110
1111	Local Property Taxes - Learning Community Common Levy		1111
1115	Carline Taxes		1115
1410	Interest		1410
1990	Other Local Receipts		1990
1000	Total Local Receipts		1000
	(Add 1110 through 1990)		
3000	STATE RECEIPTS	08-1-XXXXX-000	
3130	Homestead Exemption		3130
3131	Property Tax Credit		3131
3132	Personal Porperty Tax Credit		3132
3133	Nameplate Capacity Tax		3133
3180	Pro-Rate Motor Vehicle		3180
3300	In-Lieu-Of School Land Tax		3300
3500	State Categorical Grants		3500
3990	Other State Receipts		3990
3000	Total State Receipts		3000
	(Add 3130 through 3990)		
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
4000	Total Federal Receipts		4000
	(Add 4410 through 4990)		
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
5000	Total Non-Revenue Receipts		5000
	(Add 5100 through 5690)		
10000	GRAND TOTAL OF ALL RECEIPTS		10000
	(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
2150	Total Support Services - Pupils - Safety & Security		2150
	(Add 300 through 600)		

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number:

2515	FUNCTION - BUILDINGS AND SITES	<div>08-2-02515-XXX</div>	
300	Purchased Services		300
500	Capital Outlay (New Only)		500
510	Site Acquisition and Improvements		510
520	Building, Acquisition and Improvements		520
600	Other Expenses		600
2515	Total Buildings and Sites		2515
	<i>(Add 300 through 600)</i>		
4410	IDEA ENROLLMENT/POVERTY (611)	<div>08-2-04410-XXX</div>	
300	Purchased Services		300
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
	<i>(Add 300 through 600)</i>		
5000	DEBT SERVICES	<div>08-2-05000-XXX</div>	
607	Repayment of Taxes Paid for Revalued Property		607
610	Redemption of Principal		610
620	Debt Service Interest		620
5000	Total Debt Services		5000
	<i>(Add 607 through 620)</i>		
8000	TRANSFERS	<div>08-2-08000-XXX</div>	
755	Transfers To the General Fund		755
20500	TOTAL DISBURSEMENTS	<div>08-2-20500-000</div>	
	<i>(Add 2150, 2515, 4410, 4610, 5000 and 8000:755)</i>		
SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	08-0-COH	-BEG
TREAS	Cash At County Treasurers - Beginning Balance	08-0-TREAS	-BEG
COH	Cash On Hand - Ending Balance	08-0-COH	-END
TREAS	Cash At County Treasurers - Ending Balance	08-0-TREAS	-END

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

90-0560-000

66,577.00

2,208.00

68,785.00

459.00

4,295.00

107.00

80.00

--

4,941.00

0.00

0.00

73,726.00

0.00

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

90-0560-000

0.00

0.00

0.00

0.00

523,427.00
2,428.00
580,404.00
19,177.00

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUNDNDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

1000	LOCAL RECEIPTS	09-1-XXXXXX-000		
1110	Local Property Taxes		1110	125,562.00
1115	Carline Taxes		1115	
1410	Interest		1410	366.00
1990	Other Local Receipts		1990	
1000	Total Local Receipts		1000	125,928.00
	(Add 1110 through 1990)			
3000	STATE RECEIPTS	09-1-XXXXXX-000		
3130	Homestead Exemption		3130	765.00
3131	Property Tax Credit		3131	7,158.00
3132	Personal Property Tax Credit		3132	177.00
3133	Nameplate Capacity Tax		3133	
3180	Pro-Rate Motor Vehicle		3180	278.00
3300	In-Lieu-Of School Land Tax		3300	
3990	Other State Receipts		3990	
3000	Total State Receipts		3000	8,378.00
	(Add 3130 through 3990)			
4000	FEDERAL RECEIPTS	09-1-XXXXXX-000		
4410	IDEA Enrollment/Poverty		4410	
4930	Federal Asbestos		4930	
4990	Other Federal Categorical Receipts		4990	
4000	Total Federal Receipts		4000	0.00
	(Add 4410 through 4990)			
5000	NON-REVENUE RECEIPTS	09-1-XXXXXX-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		5000	0.00
	(Add 5100 through 5690)			
10000	GRAND TOTAL OF ALL RECEIPTS		10000	134,306.00
	(Add 1000, 3000, 4000 and 5000)			

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

DISBURSEMENTS

2515	BUILDINGS AND SITES	09-2-02515-XXX	
100	Salaries		100
200	Employee Benefits		200
300	Purchased Services		300
500	Capital Outlay (New Only)		500
520	Building, Acquisition and Improvement		520
600	Other Expenses		600
2515	Total Buildings and Sites	2515	0.00
	<i>(Add 100 through 600)</i>		
4410	IDEA ENROLLMENT/POVERTY (611)	09-2-04410-XXX	
300	Purchased Services		300
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	FUNCTION - DEBT SERVICES	09-2-05000-XXX	
607	Repayment of Property Taxes Paid for Revalued Property		607
610	Redemption of Principal		610 108,805.00
620	Debt Service Interest		620 9,172.00
690	Other Miscellaneous Expense		690
5000	Total Debt Services	5000	117,977.00
	<i>(Add 607 through 690)</i>		
8000	TRANSFERS	09-2-08000-XXX	
755	Transfers To the General Fund		755
20500	TOTAL DISBURSEMENTS	09-2-20500-000	117,977.00
	<i>(Add 2515, 4410, 5000 and 8000:755)</i>		
99200	BONDS OUTSTANDING AT END OF YEAR	09-2-99200-000	793,323.00
	SUMMARY OF CASH BALANCE		
COH	Cash On Hand - Beginning Balance	09-0-COH -BEG	130,869.00
TREAS	Cash At County Treasurers - Beginning Balance	09-0-TREAS -BEG	28,820.00
COH	Cash On Hand - Ending Balance	09-0-COH -END	144,061.00
TREAS	Cash At County Treasurers - Ending Balance	09-0-TREAS -END	31,957.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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	1000	0.00
	(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	3000	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
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	4000	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	5000	0.00
	(Add 5400 through 5690)		
10000	GRAND TOTAL OF ALL RECEIPTS	10000	0.00
	(Add 1000, 3000, 4000 and 5000)		

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

DISBURSEMENTS

1000 ALL INSTRUCTION

1100 REGULAR INSTRUCTIONAL PROGRAMS

10-2-01100-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

1100 **Total Regular Instructional Programs** 1100 **0.00**
(Add 110 through 600)

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)** 1115 **0.00**
(Add 110 through 600)

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)** 1125 **0.00**
(Add 110 through 600)

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** 1150 **0.00**

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

(Add 110 through 600)

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

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)		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)		0.00
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)		0.00
1280	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - UNIFIED SPORTS	01-2-01280-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)		0.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

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	1291	0.00
	<i>(Add 110 through 600)</i>		
1292	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	01-2-01292-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	1292	0.00
	<i>(Add 110 through 600)</i>		
		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	
2214	Total Support Services - Implementation of Standards	2214	
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	
3400	Total Categorical Grants from Corporations & Other Private Interests	3400	
3500	Total State Categorical Programs	3500	

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

RECEIPTS

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
4412	IDEA Part B Proportionate Share		4412
4414	IDEA Part C		4414
4415	IDEA Special Projects		4415
4450	MEDICAID in Public Schools		4450
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 (Add 4200 through 4992)		40000.00
6000	Total Summer School		6000
7000	Total Adult Education		7000
20500	TOTAL DISBURSEMENTS (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)	10-2-20500-000	0.00
SUMMARY OF CASH BALANCE			
COH	Cash On Hand - Beginning Balance	10-0-COH -BEG	
COH	Cash On Hand - Ending Balance	10-0-COH -END	-

STUDENT FEE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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		7,580.00
	(Add 1410 through 1743)		
10000	GRAND TOTAL OF ALL RECEIPTS		7,580.00

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		7,580.00
	(Add 110 through 600)		
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		0.00
	(Add 300 through 600)		
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		0.00
	(Add 110 through 600)		
20500	TOTAL DISBURSEMENTS	12-2-20500-000	7,580.00
	(Add 1100, 2100 and 6000)		
	SUMMARY OF CASH BALANCE		
COH	Cash On Hand - Beginning Balance	12-0-COH	-BEG
COH	Cash On Hand - Ending Balance	12-0-COH	-END
			0.00

PER PUPIL INFORMATION

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 90-0560-000

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

		00-0-XXXXX-000		
99431	Buildings		99431	17,175,680.00
99441	Contents of Buildings		99441	4,293,920.00
99249	Total Value of Buildings and Contents		99249	21,469,600.00

UNIT (PER PUPIL) COSTS

		00-0-XXXXX-000		
99810	Average Daily Attendance [All Grades K & Up]		99810	411.20
99820	Average Daily Membership [All Grades K & Up]		99820	427.27
99821	Indicate the Amount of ADM that is Elementary		99821	227.68
99822	Indicate the Amount of ADM that is Secondary		99822	199.59
20200	Total Adjusted Current Expense [Page 12, 20200]		20200	5,227,191.00
99830	Annual Depreciation of Buildings & Contents [99249 x 3%]		99830	644,088.00
99840	Total Annual Costs [Add 20200 and 99830]		99840	5,871,279.00
99850	Annual Cost Per Pupil, ADA [99840 / 99810]		99850	14,278.40
99860	Annual Cost Per Pupil, ADM [99840 / 99820]		99860	13,741.38

ADJUSTED PER PUPIL COST INFORMATION

		00-0-XXXXX-000		
1100	Total Non-Special Education Programs [General Fund (GF) Expenditure Function 1100]		1100	2,730,113.00
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	23,746.00
1150	Total Limited English Proficiency Programs [GF Expenditure Function 1150]		1150	161,418.00
1160	Total Poverty Programs [GF Expenditure Function 1160]		1160	215,589.00
1200	Total Special Education Programs [GF Expenditure Function 1200]		1200	720,609.00
1280	Total Special Education Programs - Unified Sports [GF Expenditure Function 1280]		1280	0.00
6000	Total Summer School Programs [GF Expenditure Function 6000]		6000	0.00
1000	All Instruction [Add 1100, 1115, 1125, 1150, 1160, 1200, 1280 and 6000]		1000	3,851,475.00
1001	Indicate the Amount of 1000 that is Elementary		1001	2,090,133.00
1002	Indicate the Amount of 1000 that is Secondary		1002	1,761,342.00

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WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2017



**DANA F. COLE
& COMPANY**
CERTIFIED PUBLIC ACCOUNTANTS

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Cash Basis	4 - 6
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in	
Fund Balances - Cash Basis and Statement of Assets,	
Liabilities, and Fund Balances - Cash Basis -	
Governmental Funds	7 - 9
Statement of Net Position - Cash Basis - Fiduciary Funds	10
NOTES TO FINANCIAL STATEMENTS	11 - 21
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts,	
Disbursements, and Changes in Fund Balances - Cash Basis	
and Schedule of Assets, Liabilities, and Fund Balances -	
Cash Basis	22 - 24
Schedules of Receipts, Disbursements, and Changes in Fund	
Balance - Cash Basis - Budget and Actual	
General Fund	25 - 27
Depreciation Fund	28
Employee Benefit Fund	29
School Nutrition Fund	30
Bond Fund	31
Special Building Fund	32
Qualified Capital Purpose Undertaking Fund	33
Student Fee Fund	34
Notes to Budgetary Schedules	35
General Fund - Schedule of Cash Disbursements (Unaudited)	36 - 40
Activities Fund - Schedule of Changes in Cash Balances	
(Unaudited)	41
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS	
Independent Auditors' Report on Internal Control Over Financial	
Reporting and on Compliance and Other Matters Based on an	
Audit of Financial Statements Performed in Accordance with	
Government Auditing Standards	42 - 43
SCHEDULE OF FINDINGS AND RESPONSES	44 - 46



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Wakefield Community School District No. 560
Wakefield, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2017, and the respective changes in financial position - cash basis for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements. The supplementary information on pages 22 - 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 35, related to the August 31, 2017, financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 22 - 35 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information on pages 22 - 35 related to the August 31, 2016, financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statements. The information was subjected to auditing procedures applied in the August 31, 2016, audit of the basic financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the financial statements as a whole.

The other supplementary information, pages 36 - 41, which is the responsibility of management, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2017, on our consideration of Wakefield Community School District No. 560, Wakefield, 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 Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over financial reporting and compliance.

O'Neill, Nebraska
[REDACTED], 2017

Preliminary Draft for Internal Use Only!

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

				Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts		Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental Activities				
Regular instruction	3,199,792		16,194	(3,183,598)
Special education	891,261	8,900	300,216	(582,145)
Support services				
Pupils	166,175			(166,175)
Safety and security	1,003			(1,003)
Staff	104,488			(104,488)
Maintenance and operation of buildings and plant	337,817			(337,817)
Pupil transportation	145,769		3,372	(142,397)
General and administrative				
Board of education	30,357			(30,357)
Executive administration	193,513			(193,513)
Office of the Principal	294,701			(294,701)
Business services	91,893			(91,893)
State categorical programs	10,930		9,938	(992)
Federal programs	245,850		169,508	(76,342)
Debt service				
Principal	108,805			(108,805)
Interest	9,172			(9,172)
Capital outlay	36,589			(36,589)
Summer school	7,959	22,280		14,321
Activities Fund support	10,000			(10,000)
School lunch program	274,056	95,966	190,237	12,147
Total governmental activities	<u>6,160,130</u>	<u>127,146</u>	<u>689,465</u>	<u>(5,343,519)</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

				Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts		Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General Receipts				
Taxes				
Property taxes - general purpose				4,649,851
Property taxes - debt service				128,484
Motor vehicle taxes				148,376
Interest				9,011
County fines and license fees				28,173
State aid				240,407
State apportionment				55,893
Homestead exemption				198,223
Property tax credit and personal property tax credit				116,941
State and federal funds not restricted for specific purpose				79,054
Other				13,661
Total general receipts				<u>5,668,074</u>
CHANGE IN NET POSITION				324,555
NET POSITION, beginning of year				<u>2,979,048</u>
NET POSITION, end of year				<u><u>3,303,603</u></u>
ASSETS				
Cash and cash equivalents				2,044,866
Cash at County Treasurer				<u>1,258,737</u>
TOTAL ASSETS				<u><u>3,303,603</u></u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

				Net (Disbursements) Receipts and Changes in Net Position
				Primary Government
	Disburse- ments	Charges for Services	Program Receipts Operating Grants and Contributions	Total Governmental Activities
NET POSITION				
Restricted for capital outlay				599,581
Restricted for debt service				214,576
Unrestricted				<u>2,489,446</u>
TOTAL NET POSITION				<u><u>3,303,603</u></u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Major Funds					Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
RECEIPTS	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund			
Local receipts							
Property taxes - general purpose	4,583,274		66,577	2,922		125,562	4,649,851
Property taxes - debt service							128,484
Motor vehicle taxes	148,376						148,376
Interest	6,039	335	2,208	63		366	9,011
Licenses and fees	2,120						2,120
Other local receipts	9,375						9,375
Lunch sales		95,966					95,966
County and ESU receipts	26,053						26,053
State receipts	938,337	1,908	4,941	8		8,378	953,572
Federal receipts	238,082	188,329					426,411
Other	35,166	300					35,466
Total receipts	5,986,822	286,838	73,726	2,993		134,306	6,484,685
DISBURSEMENTS							
Regular instruction	3,199,792						3,199,792
Special education	891,261						891,261
Support services							
Pupils	166,175						166,175
Safety and security	1,003						1,003
Staff	104,488						104,488
Maintenance and operation of buildings and plant	337,817						337,817
Pupil transportation	145,769						145,769

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	
DISBURSEMENTS (Continued)						
General and administrative						
Board of education	30,357					30,357
Executive administration	193,513					193,513
Office of the Principal	294,701					294,701
Business services	91,893					91,893
State categorical programs	10,930					10,930
Federal programs	245,850					245,850
Debt service						
Principal					108,805	108,805
Interest					9,172	9,172
Capital outlay	36,589					36,589
Summer school	7,959					7,959
Activities Fund support	10,000					10,000
School lunch program		274,056				274,056
Total disbursements	5,768,097	274,056			117,977	6,160,130
RECEIPTS OVER DISBURSEMENTS	218,725	12,782	78,726	2,993	16,329	324,555
FUND BALANCES, beginning of year	2,171,691	86,248	525,855	35,565	159,689	2,979,048
FUND BALANCES, end of year	2,390,416	99,030	599,581	38,558	176,018	3,303,603

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Major Funds					Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund			
ASSETS							
Cash and cash equivalents	1,182,813	99,030	580,404	38,558		144,061	2,044,866
County Treasurer's balances	1,207,603		19,177			31,957	1,258,737
TOTAL ASSETS	<u>2,390,416</u>	<u>99,030</u>	<u>599,581</u>	<u>38,558</u>		<u>176,018</u>	<u>3,303,603</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
FUND BALANCES							
Restricted							
Debt service							
Capital outlays							
Assigned							
Lunch program		99,030					99,030
Capital outlays	702,869					176,018	702,869
Employee benefits	21,499						21,499
Future year's budget	367,384						367,384
Unassigned	1,298,664						1,298,664
Total fund balances	<u>2,390,416</u>	<u>99,030</u>	<u>599,581</u>	<u>38,558</u>		<u>176,018</u>	<u>3,303,603</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>2,390,416</u>	<u>99,030</u>	<u>599,581</u>	<u>38,558</u>		<u>176,018</u>	<u>3,303,603</u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2017

	Agency Fund <u>Activities</u> Fund
ASSETS	
Cash and cash equivalents	<u>77,867</u>
LIABILITIES	
Due to student groups and others	<u>77,867</u>
NET POSITION	<u> </u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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 Wakefield Community School District No. 560, Wakefield, Nebraska (the District).

Reporting Entity

The Wakefield Community School District No. 560, Wakefield, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

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

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

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

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

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB No. 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlays by reserving such monies from the General Fund.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is expended for the purposes for which it was collected from the students. The only activity reported in this fund is the receipt and disbursement of driver's education fees. The fees are fully expended each year and the District absorbs the balance of the cost.

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund expenditures for the purpose of this fund are not allowed.

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. It is reported as an agency fund.

Major Funds

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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.

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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.

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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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.

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

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

In accordance with the cash basis of accounting, vacation and sick leave are recorded when paid.

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental-type activities	2,044,866
Fiduciary Funds	77,867
Total deposits	<u>2,122,733</u>

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

Demand deposits	2,107,093
Certificates of deposits	15,640
Total cash and investments	<u>2,122,733</u>

At August 31, 2017, there were no certificates of deposit maturing beyond one year.

Custodial Credit Risk - Deposits

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

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

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

NOTE 3. RETIREMENT PLAN

Plan Description

The Wakefield Community School District No. 560 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. All permanent employees working at least 20 hours per week on an on-going, regular basis, or with a full-time contract are covered members.

Benefits Provided

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

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

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

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. 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, 2017, was \$317,680.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 4. LONG-TERM DEBT

Nebraska Department of Energy Loan

On July 14, 2014, the District entered into a loan agreement with the Nebraska Department of Energy for purposes of funding an energy conservation project in the total amount of \$1,121,920. The loan carries a fixed interest rate of 1%, with annual payments of principal and interest due by January 20 of each year beginning in 2015. The loan is being serviced by the Qualified Capital Purpose Undertaking Fund.

Changes in Long-Term Debt

Balance, beginning of year	902,128
Principal payments	(108,805)
Balance, end of year	<u>793,323</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Future Maturities

Maturities on the above long-term debt are as follows:

Years Ending August 31,	Department of Energy Loan	
	Principal	Interest
2018	109,933	8,043
2019	111,047	6,929
2020	112,173	5,803
2021	113,298	4,678
2022	114,459	3,517
2023 - 2024	232,413	3,541
	<u>793,323</u>	<u>32,511</u>

NOTE 5. TRANSFERS

Transfers for the year ended August 31, 2017, consisted of \$10,000 transferred from the General Fund to the Activities Fund for support.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 7. DIXON COUNTY COMMON SCHOOL COOPERATIVE ACCOUNT

In February 2007, the District approved an agreement to establish the Dixon County Common School Cooperative, pursuant to the Nebraska Interlocal Cooperation Act, with five other area schools to receive and distribute funds received pursuant to certain civil penalties ordered by the United States District Court. The funds were for exclusive use and support of educational programs of said schools and were to be used for any purpose authorized under the general fund budget of expenditures. The terms of the Agreement automatically extends the life of the Cooperative for additional fiscal years until all funds are paid out or the Agreement is otherwise terminated. Separate accounts were required to be established for each member by the fiscal agent of the Cooperative, Ponca Public Schools. The initial share of the funds for Wakefield Public School was \$133,220. Requests for disbursement may be made at any time upon authorization of the Board.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. DIXON COUNTY COMMON SCHOOL COOPERATIVE ACCOUNT (Continued)

As of August 31, 2017, the balance of the separate account maintained for Wakefield Community School was \$166,557. These funds are not recognized as assets of the District since funds are held by the fiscal agent, Ponca Public School and are not available for use of the District until authorized by the Board of Education in accordance with the intent of the Interlocal Agreement.

NOTE 8. SUBSEQUENT EVENTS

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

Preliminary Draft for Internal Use Only

Preliminary Draft for Internal Use Only!

SUPPLEMENTARY INFORMATION

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -
CASH BASIS AND SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

RECEIPTS	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Total General Fund
Local receipts					
Property taxes - general purpose	4,583,274				4,583,274
Motor vehicle taxes	148,376				148,376
Interest	3,387	2,625	27		6,039
Licenses and fees	2,120				2,120
Other local receipts	9,375				9,375
County and ESU receipts	26,053				26,053
State receipts	938,337				938,337
Federal receipts	238,082				238,082
Other	6,816				6,816
Total receipts	5,955,320	2,625	6,570	22,280	5,986,822

DISBURSEMENTS					
Regular instruction	3,194,912		4,880		3,199,792
Special education	891,261				891,261
Support services					
Pupils	166,175				166,175
Safety and security	1,003				1,003
Staff	104,488				104,488
Maintenance and operation of buildings and plant	337,817				337,817
Pupil transportation	145,769				145,769

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -
CASH BASIS AND SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative					
Board of education	30,357				30,357
Executive administration	193,513				193,513
Office of the Principal	294,701				294,701
Business services	91,893				91,893
State categorical programs	10,930				10,930
Federal programs	245,850				245,850
Summer school				7,959	7,959
Capital outlay		36,589			36,589
Activities Fund support	<u>10,000</u>	<u>36,589</u>	<u>4,880</u>	<u>7,959</u>	<u>10,000</u>
Total disbursements	5,718,669	36,589	4,880	7,959	5,768,097
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	236,651	(33,964)	1,717	14,321	218,725
FUND BALANCES, beginning of year	1,415,076	736,833	19,782		2,171,691
FUND BALANCES, end of year	<u>1,651,727</u>	<u>702,869</u>	<u>21,499</u>	<u>14,321</u>	<u>2,390,416</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -
CASH BASIS AND SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Total General Fund
ASSETS					
Cash and cash equivalents	444,124	702,869	21,499	14,321	1,182,813
County Treasurer's balances	<u>1,207,603</u>				<u>1,207,603</u>
TOTAL ASSETS	<u>1,651,727</u>	<u>702,869</u>	<u>21,499</u>	<u>14,321</u>	<u>2,390,416</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
FUND BALANCES					
Assigned					
Capital outlays		702,869			702,869
Employee benefits			21,499		21,499
Future year's budget	367,384				367,384
Unassigned	<u>1,284,343</u>			<u>14,321</u>	<u>1,298,664</u>
Total fund balances	<u>1,651,727</u>	<u>702,869</u>	<u>21,499</u>		<u>2,390,416</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>1,651,727</u>	<u>702,869</u>	<u>21,499</u>	<u>14,321</u>	<u>2,390,416</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Local sources			
Taxes			
Property taxes - general purpose	4,668,212	4,583,274	4,114,235
Motor vehicle taxes	136,000	148,376	145,692
Interest	1,000	3,387	1,805
Licenses and fees	1,800	2,120	1,820
Tuition from other districts - SPED	9,000	8,900	8,900
Other local receipts	7,000	475	6,705
Total local sources	<u>4,823,012</u>	<u>4,746,532</u>	<u>4,279,157</u>
County and ESU sources			
Educational service unit receipts			7,291
Fines and licenses	<u>14,000</u>	<u>26,053</u>	<u>18,469</u>
Total county sources	<u>14,000</u>	<u>26,053</u>	<u>25,760</u>
State sources			
State aid	240,407	240,407	437,929
Special education	340,000	300,216	341,325
Special education transportation	5,000	3,372	4,389
Property tax credit		196,999	269,858
Personal property tax credit		10,057	
Homestead exemption		95,147	25,964
Pro-rate motor vehicle tax	8,500	10,114	9,586
State apportionment	54,000	55,893	56,831
Teacher evaluation development grants		4,923	
High-ability learners	7,000	5,015	5,079
Flex funding: school age support services		16,194	
Distance education	<u>2,000</u>		<u>2,000</u>
Total state sources	<u>656,907</u>	<u>938,337</u>	<u>1,152,961</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS (Continued)			
Federal sources			
Title I	88,500	111,225	74,987
IDEA - Base	12,000		35,886
IDEA - Base Preschool	110,000		486
IDEA - Below Age 5 Supp.			38,011
IDEA - Poverty Enrollment			56,637
MAAPS	15,000	18,864	16,228
REAP grants	27,000	27,225	27,545
Title II A		18,304	8,861
Title III	12,000	3,800	12,959
Federal Vocational - Carl Perkins		4,454	
Medicaid in Public Schools	2,000	2,516	2,404
Universal service fund		47,194	
Private grants	4,500		4,500
Other federal categorical receipts		4,500	
Total federal sources	<u>271,000</u>	<u>238,082</u>	<u>278,504</u>
Nonrevenue receipts			
Insurance adjustments			
Sale of property		5,018	8,250
Other nonrevenue receipts		1,298	
Total nonrevenue receipts		<u>6,316</u>	<u>8,250</u>
Total receipts	<u>5,764,919</u>	<u>5,955,320</u>	<u>5,744,632</u>
DISBURSEMENTS			
Regular instruction	3,222,210	2,721,938	2,632,070
Flex funding		25,231	40,649
Limited English Proficiency		161,618	131,649
Poverty programs		221,513	209,217
Early childhood educational programs		64,612	59,304

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
DISBURSEMENTS (Continued)			
Special education	985,870	720,609	682,514
Special education preschool		170,652	156,952
Support services			
Pupils	175,559	166,175	152,236
Safety and security		1,003	513
Staff	115,955	104,488	101,967
Maintenance and operation of buildings and plant	445,420	337,817	671,341
Regular pupil transportation	140,320	143,877	189,755
Special education pupil transportation	5,963	1,892	
General and administrative			
Board of Education	44,000	30,357	48,822
Executive administration	191,000	193,513	154,395
Office of the Principal	295,916	294,701	283,594
Business services	122,621	91,893	95,880
State categorical programs	6,302	10,930	7,350
Federal programs	229,013	245,850	238,233
Summer school	10,000		5,769
Transfers	110,000	10,000	20,000
Total disbursements	<u>6,100,149</u>	<u>5,718,669</u>	<u>5,882,210</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(335,230)	236,651	(137,578)
FUND BALANCE, beginning of year	<u>1,126,054</u>	<u>1,415,076</u>	<u>1,552,654</u>
FUND BALANCE, end of year	<u>790,824</u>	<u>1,651,727</u>	<u>1,415,076</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Interest	800	2,625	802
Interfund transfers - expensed from the General Fund	<u>75,000</u>		<u>300,000</u>
Total receipts	<u>75,800</u>	<u>2,625</u>	<u>300,802</u>
DISBURSEMENTS			
Capital outlay	<u>812,550</u>	<u>36,589</u>	<u>38,903</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(736,750)	(33,964)	261,899
FUND BALANCE, beginning of year	<u>736,750</u>	<u>736,833</u>	<u>474,934</u>
FUND BALANCE, end of year	<u> </u>	<u>702,869</u>	<u>736,833</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Interest	5	27	12
Other	3,500	6,570	5,293
Total receipts	<u>3,505</u>	<u>6,597</u>	<u>5,305</u>
DISBURSEMENTS			
Unemployment and benefits	20,131	1,856	3,787
Purchased services	3,156	3,024	
Total disbursements	<u>23,287</u>	<u>4,880</u>	<u>3,787</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(19,782)	1,717	1,518
FUND BALANCE, beginning of year	<u>19,782</u>	<u>19,782</u>	<u>18,264</u>
FUND BALANCE, end of year	<u> </u>	<u>21,499</u>	<u>19,782</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Federal reimbursements	170,000	188,329	153,669
State reimbursements	1,800	1,908	1,905
Sale of lunches	88,900	95,966	84,291
Interest	100	335	120
Nonrevenue receipts		300	
Total receipts	<u>260,800</u>	<u>286,838</u>	<u>239,985</u>
DISBURSEMENTS			
Cost of food supplies	174,301	150,481	127,105
Salaries and benefits	109,000	97,203	87,497
Purchased services	20,000	6,310	9,213
Supplies and materials	12,000	5,127	5,144
Capital outlay	25,000	14,342	3,650
Other expenses	1,500	593	608
Total disbursements	<u>341,801</u>	<u>274,056</u>	<u>233,217</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(81,001)	12,782	6,768
FUND BALANCE, beginning of year	<u>81,001</u>	<u>86,248</u>	<u>79,480</u>
FUND BALANCE, end of year	<u> </u>	<u>99,030</u>	<u>86,248</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Local property taxes		2,922	28,357
Interest	20	63	34
Pro-rate motor vehicle		8	87
Homestead exemption			156
Property tax relief			1,420
Total receipts	<u>20</u>	<u>2,993</u>	<u>30,054</u>
DISBURSEMENTS			
Repayment of principal			75,000
Debt service - interest			975
Other expenses			431
Total disbursements			<u>76,406</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	20	2,993	(46,352)
FUND BALANCE, beginning of year	<u>50,403</u>	<u>35,565</u>	<u>81,917</u>
FUND BALANCE, end of year	<u>50,423</u>	<u>38,558</u>	<u>35,565</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Local			
Property taxes	75,083	66,577	23,032
Interest	750	2,208	876
State			
Homestead exemption		459	75
Property tax credit		4,295	710
Personal property tax credit		107	
Pro-rate motor vehicle	50	80	89
Total receipts	<u>75,883</u>	<u>73,726</u>	<u>24,782</u>
DISBURSEMENTS			
Capital outlay	<u>628,683</u>		
RECEIPTS OVER (UNDER) DISBURSEMENTS	(552,800)	73,726	24,782
FUND BALANCE, beginning of year	<u>552,800</u>	<u>525,855</u>	<u>501,073</u>
FUND BALANCE, end of year		<u>599,581</u>	<u>525,855</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Local			
Property taxes	125,138	125,562	137,548
Interest	125	366	157
State			
Homestead exemption		765	937
Property tax credit		7,158	8,520
Personal property tax credit		177	
Pro-rate motor vehicle	320	278	345
Total receipts	<u>125,583</u>	<u>134,306</u>	<u>147,507</u>
DISBURSEMENTS			
Building and site improvement	42,147		
Debt service principal	158,805	108,805	107,599
Debt service interest	14,172	9,172	10,377
Total disbursements	<u>215,124</u>	<u>117,977</u>	<u>117,976</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(89,541)	16,329	29,531
FUND BALANCE, beginning of year	<u>176,030</u>	<u>159,689</u>	<u>130,158</u>
FUND BALANCE, end of year	<u>86,489</u>	<u>176,018</u>	<u>159,689</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
STUDENT FEE FUND
YEAR ENDED AUGUST 31, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2016)

	Original and Final Budget	2017 Actual	2016 Actual
RECEIPTS			
Extracurricular fees	<u>1,700</u>	<u>22,280</u>	<u> </u>
DISBURSEMENTS			
Extracurricular expenses	<u>1,948</u>	<u>7,959</u>	<u>240</u>
RECEIPTS UNDER DISBURSEMENTS	(248)	14,321	(240)
FUND BALANCE, beginning of year	<u>248</u>	<u> </u>	<u>240</u>
FUND BALANCE, end of year	<u> </u>	<u>14,321</u>	<u> </u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

The Student Fee Fund disbursements exceeded the budget by \$6,011.

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 financial reporting 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>204,404</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	236,651
Depreciation Fund	(33,964)
Employee Benefit Fund	1,717
	<u>204,404</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

INSTRUCTIONAL SERVICES

REGULAR INSTRUCTION

Salaries - regular	1,605,940
Salaries - substitute	63,686
Salaries - aides	62,203
Employee benefits	670,313
Increased retirement contribution rate	81,347
Purchased services	38,460
Distance education and telecommunications	23,116
Supplies, materials, and computer hardware	174,457
Other expenses	2,416
Total regular instruction	<u>2,721,938</u>

FLEX-SPENDING

Salaries - clerical and aides	15,810
Employee benefits	7,936
Supplies and materials	1,485
Total flex-spending programs	<u>25,231</u>

LIMITED ENGLISH PROFICIENCY PROGRAMS

Salaries - regular	77,979
Salaries - clerical and aides	38,185
Employee benefits	45,454
Total limited English proficiency programs	<u>161,618</u>

POVERTY PROGRAMS

Salaries - regular	144,932
Salaries - clerical and aides	3,610
Employee benefits	72,971
Total poverty programs	<u>221,513</u>

EARLY CHILDHOOD EDUCATIONAL PROGRAMS

Salaries - regular	44,574
Salaries - substitute	2,174
Employee benefits	13,699
Supplies and materials	4,165
Total early childhood educational programs	<u>64,612</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

SPECIAL EDUCATION	
Salaries - regular	195,827
Salaries - substitute	5,520
Salaries - clerical and aides	139,981
Employee benefits	143,395
Purchased services	230,810
Supplies and materials	3,163
Textbooks	240
Other expenses	1,673
Total special education	<u>720,609</u>
SPECIAL EDUCATION PRESCHOOL	
Salaries - regular	47,795
Salaries - substitute	1,470
Salaries - clerical and aides	1,742
Employee benefits	27,854
Purchased services	91,791
Total special education preschool	<u>170,652</u>
TOTAL INSTRUCTIONAL SERVICES	<u>4,086,173</u>
SUPPORT SERVICES - PUPILS	
Salaries - regular	96,997
Salaries - clerical and aides	16,209
Employee benefits	41,747
Purchased services	3,274
Supplies	2,973
Other expenses	4,975
Total support services - pupils	<u>166,175</u>
SUPPORT SERVICES - PUPILS - SAFETY AND SECURITY	
Supplies and materials	<u>1,003</u>
SUPPORT SERVICES - STAFF	
Salaries - regular	49,538
Salaries - clerical and aides	9,453

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - STAFF (Continued)

Employee benefits	28,638
Purchased services	7,333
Supplies and materials	9,101
Other expenses	425
Total support services - staff	<u>104,488</u>

GENERAL ADMINISTRATION

BOARD OF EDUCATION

Purchased services	7,547
Accounting and auditing services	7,370
Supplies and materials	345
Other expenses	15,095
Total Board of Education	<u>30,357</u>

EXECUTIVE ADMINISTRATION

Salaries - professional staff	117,465
Employee benefits	39,481
Supplies and materials	341
Other expenses	1,855
Total executive administration	<u>159,142</u>

DISTRICT LEGAL SERVICES

Contracted legal services	<u>34,371</u>
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TOTAL GENERAL ADMINISTRATION

495,536

SCHOOL ADMINISTRATION

OFFICE OF THE PRINCIPAL

Salaries - professional staff	145,576
Salaries - clerical	68,979
Employee benefits	74,687
Supplies and materials	991
Other expenses	4,468

Total school administration - Office of the
Principal

294,701

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

SUPPORT SERVICES - BUSINESS SERVICES

Salaries - clerical	36,898
Employee benefits	13,079
Purchased services	34,154
Distance education and telecommunications	5,194
Supplies and materials	1,614
Other expenses	954
Total support services - business services	<u>91,893</u>

SUPPORT SERVICES - BUILDINGS AND GROUNDS

OPERATION AND MAINTENANCE OF PLANT

Salaries - clerical and custodial staff	124,467
Employee benefits	41,000
Purchased services	143,140
Supplies and materials	29,210
Total support services - buildings and grounds operation and maintenance of plant	<u>337,817</u>

SUPPORT SERVICES - PUPIL TRANSPORTATION

REGULAR

Salaries - clerical staff and drivers	71,040
Employee benefits	17,601
Contracted pupil transportation	48,708
Distance education and telecommunications	775
Supplies and materials	4,554
Other expenses	1,199
Total support services - pupil transportation regular	<u>143,877</u>

SUPPORT SERVICES - PUPIL TRANSPORTATION

SPECIAL EDUCATION

Salaries - clerical staff and drivers	1,072
Employee benefits	179
Contracted pupil transportation	641
Total support services - pupil transportation special education	<u>1,892</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

STATE CATEGORICAL PROGRAMS

Salaries - professional staff	9,704
Employee benefits	1,226
Total state categorical programs	<u>10,930</u>

FEDERAL PROGRAMS

Title I, Part A, ESEA/ESSA Improving Basic Programs operated by LEA	96,130
Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	7,204
Title II, Part A, ESEA/ESSA Supporting Effective Instruction	7,007
IDEA Part B (611) Base Allocation	35,907
IDEA Preschool (619) Base Allocation	479
IDEA Enrollment/Poverty (611)	62,214
Federal Vocational and Applied Technology Education (Carl Perkins)	2,640
Title III, Part A ESEA/ESSA English Language Acquisition	7,043
REAP Grant	27,226
Total federal programs	<u>245,850</u>

TRANSFERS

Activities Fund	<u>10,000</u>
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TOTAL DISBURSEMENTS

5,718,669

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2017

	Balance 9/1/16	Receipts	Disburse- ments	Balance 8/31/17
National Honor Society	4,007	1,261	1,540	3,728
Athletics	32,971	66,659	71,205	28,425
Concessions		16,183	16,183	
Classes	1,482	6,108	6,410	1,180
Interest	14,799	204	54	14,949
PE Uniforms	585	1,301	1,404	482
FBLA	784	11,227	11,947	64
FCCLA	2,424	8,610	7,556	3,478
FFA	160		(45)	205
Student Assistance	500			500
Speech and Drama	1,392	3,564	3,723	1,233
Student Council	2,774	585	1,298	2,061
HS Lounge	1,737	976	546	2,167
Annual	3,050	3,778	10,992	(4,164)
TOTAD	578			578
Library	1,420	2,275	2,259	1,436
Pop Fund	10,384	2,758	3,613	9,529
Power Drive	1,141			1,141
Wakefield Elementary	8,430	2,282	4,065	6,647
One Act			521	(521)
HS Swing Choir	1,435	2,820	3,219	1,036
Youth Foundation	750			750
Playground Fund	500			500
Homecoming		643	1,340	(697)
Art Club	1,824	2,361	2,841	1,344
Memorials	200			200
State Tournaments	5,094	1,302	5,020	1,376
Student Fees	240			240
TOTAL ACTIVITIES FUND	<u>98,661</u>	<u>134,897</u>	<u>155,691</u>	<u>77,867</u>
BUDGET	<u>86,650</u>	<u>150,000</u>	<u>236,650</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
Wakefield Community School District No. 560
Wakefield, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements, and have issued our report thereon dated _____, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wakefield Community School District No. 560, Wakefield, 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 Wakefield Community School District No. 560, Wakefield, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Wakefield Community School District No. 560, Wakefield, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2017-001, 2017-002, and 2017-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wakefield Community School District No. 560, Wakefield, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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*. The following immaterial item was noted regarding compliance with the Nebraska Budget Act.

The Nebraska Budget Act requires that the Student Fee Fund be included in the annual budget. The expenditures of the Student Fee Fund exceeded the budget by \$6,011.

We noted certain other matters that we reported to management in a separate letter dated [REDACTED], 2017.

Wakefield Community School District No. 560, Wakefield, Nebraska's Response to Findings

Wakefield Community School District No. 560, Wakefield, Nebraska's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. Wakefield Community School District No. 560, Wakefield, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

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

O'Neill, Nebraska
[REDACTED] 2017

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2017

2017-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements, processes payroll, including initiation and control of automated banking transactions, makes journal entries, and manages the general ledger functions. Activities Fund gate receipts are subject to dual counting; however, funds are turned over for deposit to the same person responsible for the bookkeeping and bank reconciliation.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

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

Recommendations

Our recommendation is to implement procedures such as review of bank statements and bank reconciliations by a board member or the superintendent to improve segregation of duties issues. In addition, the Activities Fund bank statements should be reviewed by someone independent of the bookkeeping for the fund. Deposits for gate receipts or other significant cash deposits should be verified to the supporting documents (such as cash count sheets or receipts) by an independent person, such as the Activities Director. All activity fund bills should be approved by the board and such approval documented in the minutes.

District's Response

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2017

2017-002 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, 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 financial statements and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to prepare a draft of the financial statements, including the related note disclosures.

Cause

Management has requested that the auditors prepare the financial statements and related notes to the financial statements in accordance with the cash basis of accounting.

Potential Effect

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

Recommendations

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

District's Response

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2017

2017-003 DOCUMENTATION OF PROCEDURES

Criteria

Good management practices include written job descriptions, system procedures, and control policies. This not only enhances internal control but helps provide continuity as personnel and conditions change.

Condition

The District does not have a complete set of formal accounting policies and procedures and related control procedures, including antifraud programs and controls.

Cause

The District has limited number of personnel.

Potential Effect

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

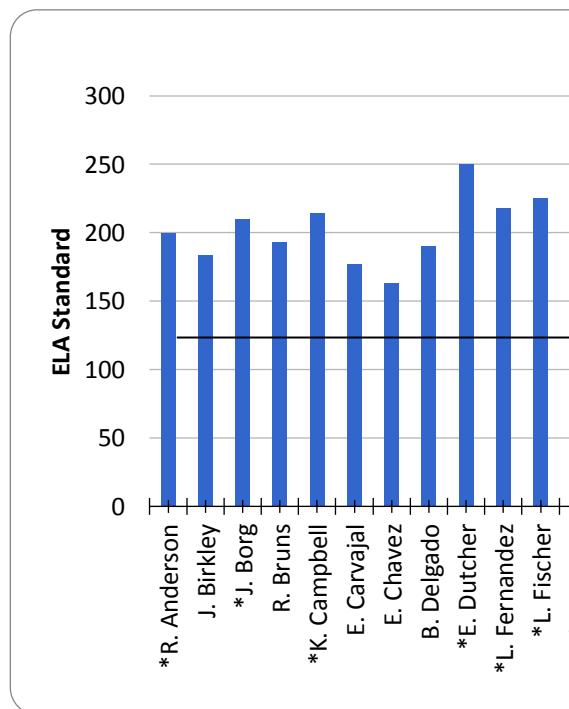
Recommendations

The District has developed written procedures and policies in some areas. We recommend that the District continue to develop and formalize written policies and procedures to include all significant processes.

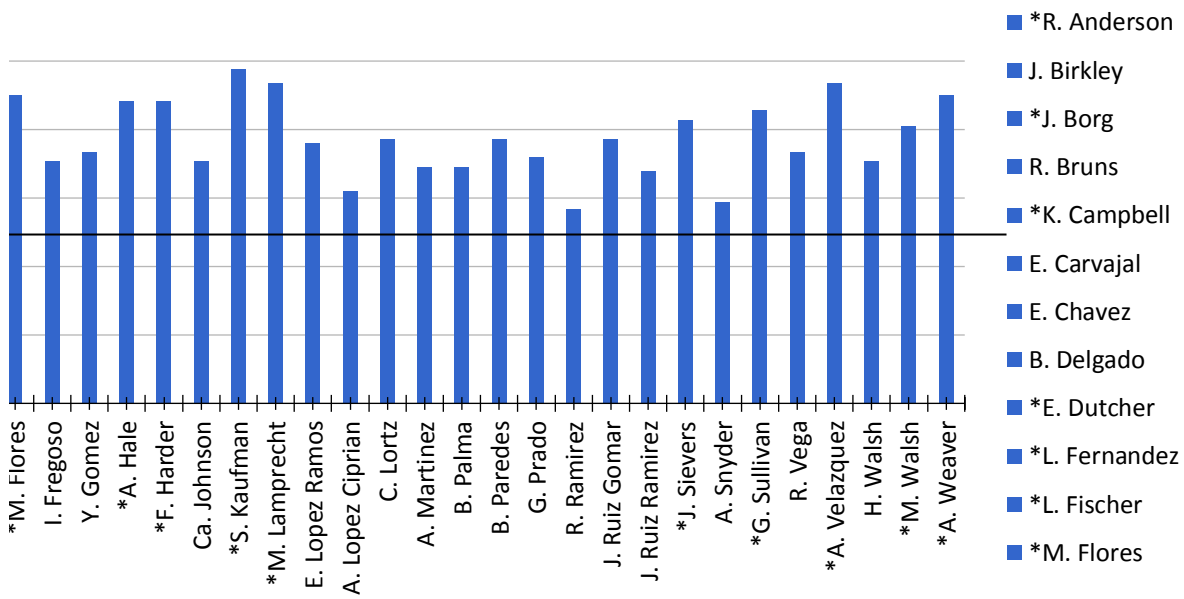
District's Response

The District utilizes the chart of accounts and accounting procedures prescribed by the Nebraska Department of Education. Informal control procedures are adequate due to our small size and supervisory activities by the Board and administrators. We will adopt any proposed revisions of this process as may be suggested by the auditor.

	ELA Standard	Math Standard	Science
*R. Anderson	200	124	
J. Birkley	184	140	
*J. Borg	210	132	
R. Bruns	193	70	
*K. Campbell	214	151	
E. Carvajal	177	94	
E. Chavez	163	75	
B. Delgado	190	105	
*E. Dutcher	250	136	
*L. Fernandez	218	81	
*L. Fischer	225	100	
*M. Flores	225	108	
I. Fregoso	177	94	
Y. Gomez	184	51	
*A. Hale	221	70	
*F. Harder	221	157	
Ca. Johnson	177	108	
*S. Kaufman	244	187	
*M. Lamprecht	234	165	
E. Lopez Ramos	190	91	
A. Lopez Ciprian	155	75	
C. Lortz	193	111	
A. Martinez	173	75	
B. Palma	173	78	
B. Paredes	193	145	
G. Prado	180	89	
R. Ramirez	142	58	
J. Ruiz Gomar	193	75	
J. Ruiz Ramirez	170	114	
*J. Sievers	207	121	
A. Snyder	147	75	
*G. Sullivan	214	121	
R. Vega	184	108	
*A. Velazquez	234	145	
H. Walsh	177	124	
*M. Walsh	203	111	
*A. Weaver	225	114	

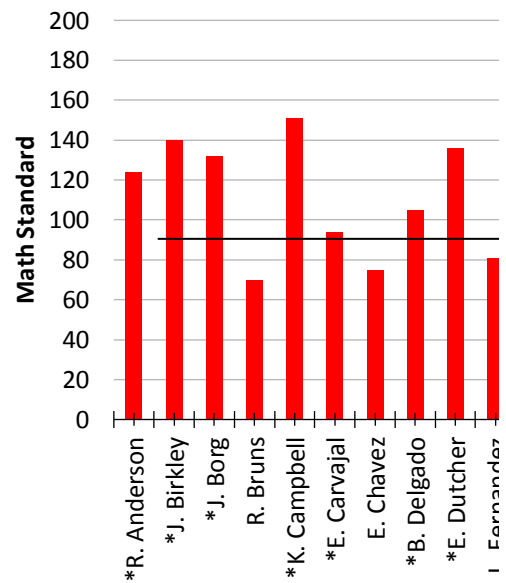


Class of 2026 S17

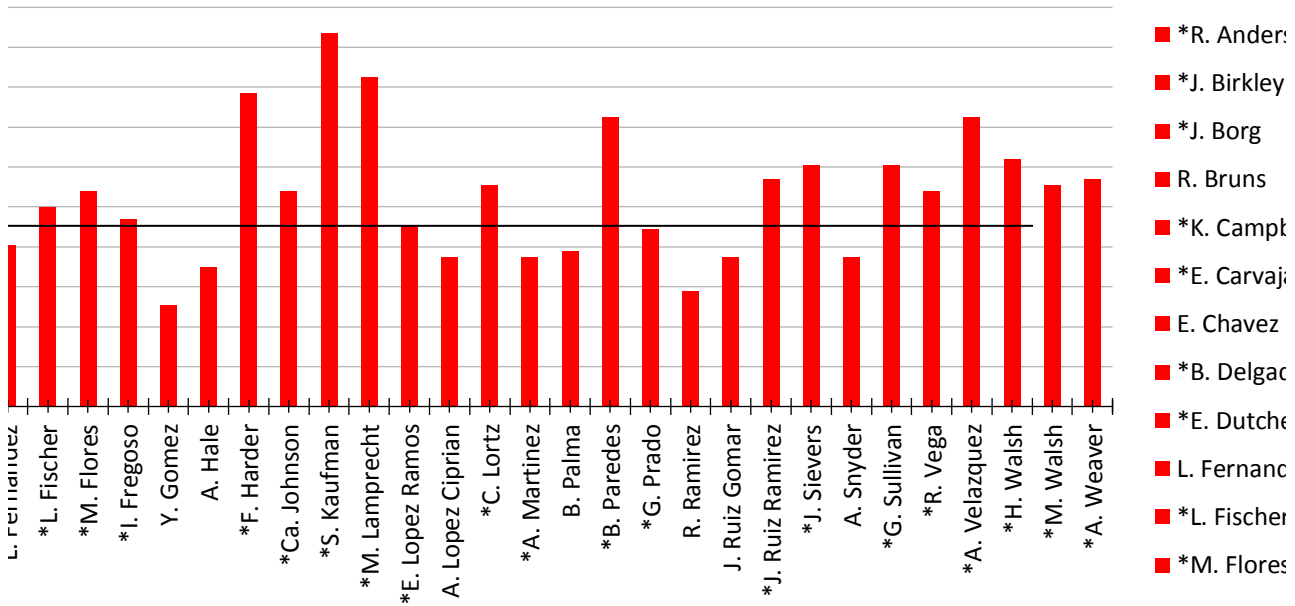


Math Standard

*R. Anderson	124
*J. Birkley	140
*J. Borg	132
R. Bruns	70
*K. Campbell	151
*E. Carvajal	94
E. Chavez	75
*B. Delgado	105
*E. Dutcher	136
L. Fernandez	81
*L. Fischer	100
*M. Flores	108
*I. Fregoso	94
Y. Gomez	51
A. Hale	70
*F. Harder	157
*Ca. Johnson	108
*S. Kaufman	187
*M. Lamprecht	165
*E. Lopez Ramos	91
A. Lopez Ciprian	75
*C. Lortz	111
*A. Martinez	75
B. Palma	78
*B. Paredes	145
*G. Prado	89
R. Ramirez	58
J. Ruiz Gomar	75
*J. Ruiz Ramirez	114
*J. Sievers	121
A. Snyder	75
*G. Sullivan	121
*R. Vega	108
*A. Velazquez	145
*H. Walsh	124
*M. Walsh	111
*A. Weaver	114



Class of 2026-S17

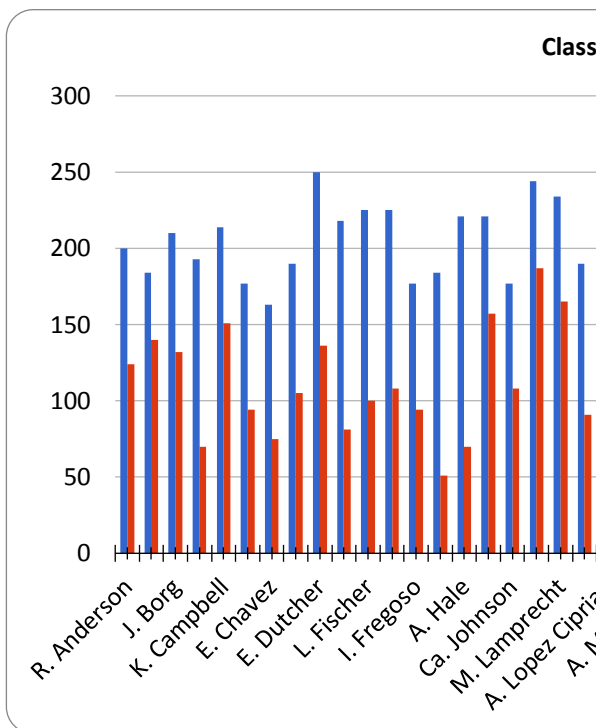


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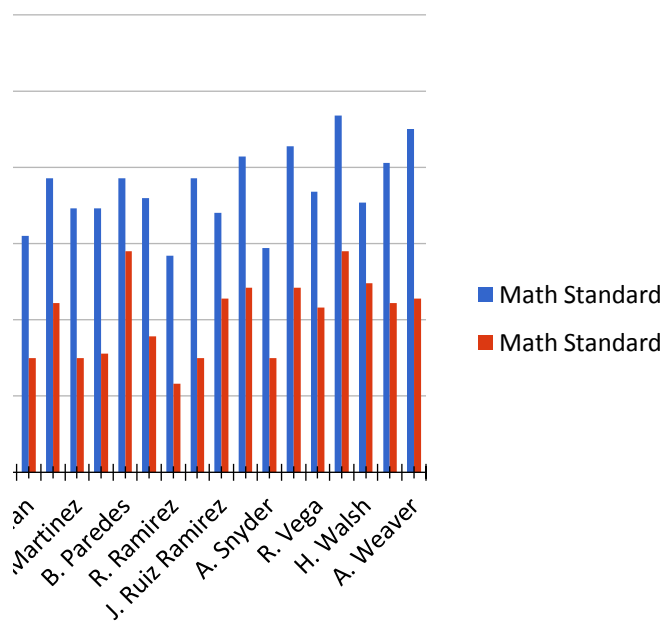
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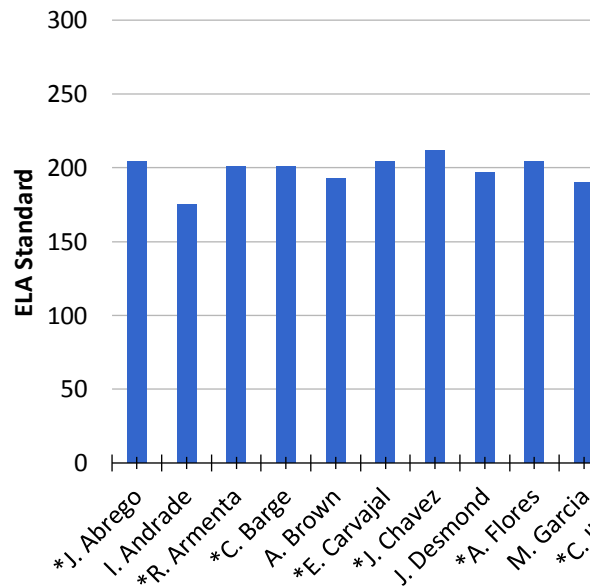
	ELA Standard	Math Standard
R. Anderson	200	124
J. Birkley	184	140
J. Borg	210	132
R. Bruns	193	70
K. Campbell	214	151
E. Carvajal	177	94
E. Chavez	163	75
B. Delgado	190	105
E. Dutcher	250	136
L. Fernandez	218	81
L. Fischer	225	100
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I. Fregoso	177	94
Y. Gomez	184	51
A. Hale	221	70
F. Harder	221	157
Ca. Johnson	177	108
S. Kaufman	244	187
M. Lamprecht	234	165
E. Lopez Ramos	190	91
A. Lopez Ciprian	155	75
C. Lortz	193	111
A. Martinez	173	75
B. Palma	173	78
B. Paredes	193	145
G. Prado	180	89
R. Ramirez	142	58
J. Ruiz Gomar	193	75
J. Ruiz Ramirez	170	114
J. Sievers	207	121
A. Snyder	147	75
G. Sullivan	214	121
R. Vega	184	108
A. Velazquez	234	145
H. Walsh	177	124
M. Walsh	203	111
A. Weaver	225	114



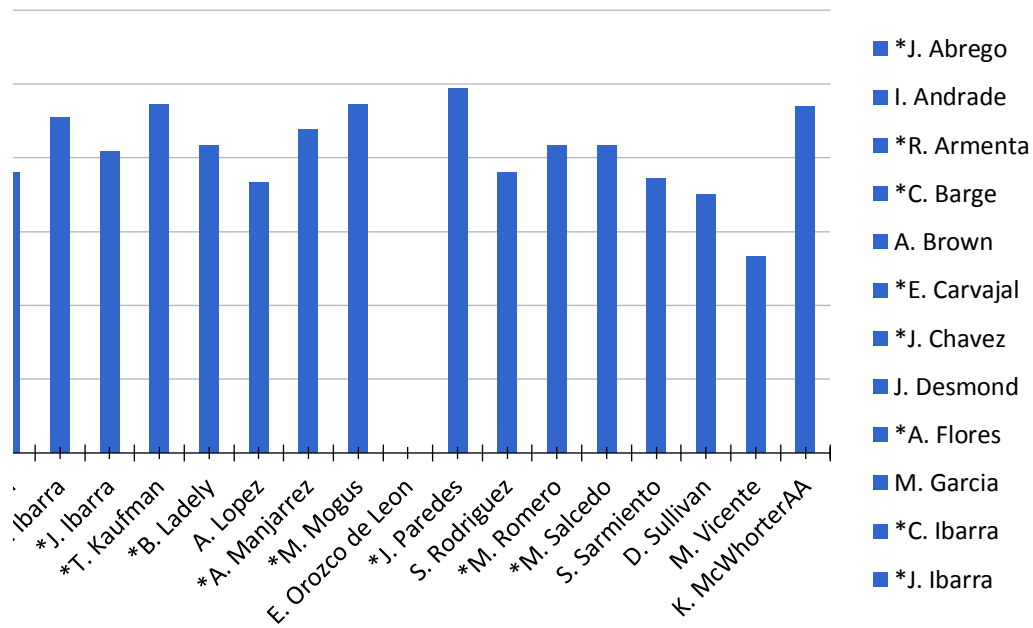
of 2026-S17



	ELA Standard	Math Standard	Science
*J. Abrego	204		128
I. Andrade	175		113
*R. Armenta	201		111
*C. Barge	201		132
A. Brown	193		103
*E. Carvajal	204		113
*J. Chavez	212		128
J. Desmond	197		148
*A. Flores	204		135
M. Garcia	190		122
*C. Ibarra	227		113
*J. Ibarra	204		96
*T. Kaufman	236		175
*B. Ladely	208		119
A. Lopez	183		113
*A. Manjarrez	219		96
*M. Mogus	236		128
E. Orozco de Leon			77
*J. Paredes	247		139
S. Rodriguez	190		103
*M. Romero	208		96
*M. Salcedo	208		116
S. Sarmiento	186		91
D. Sullivan	175		91
M. Vicente	133		54
K. McWhorterAA	235		174

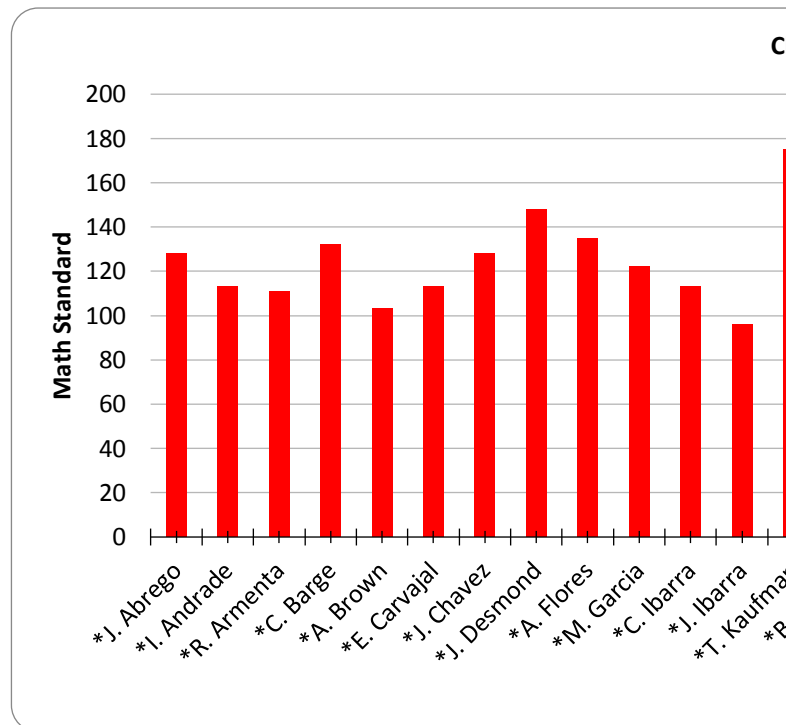


Class of 2025-S17

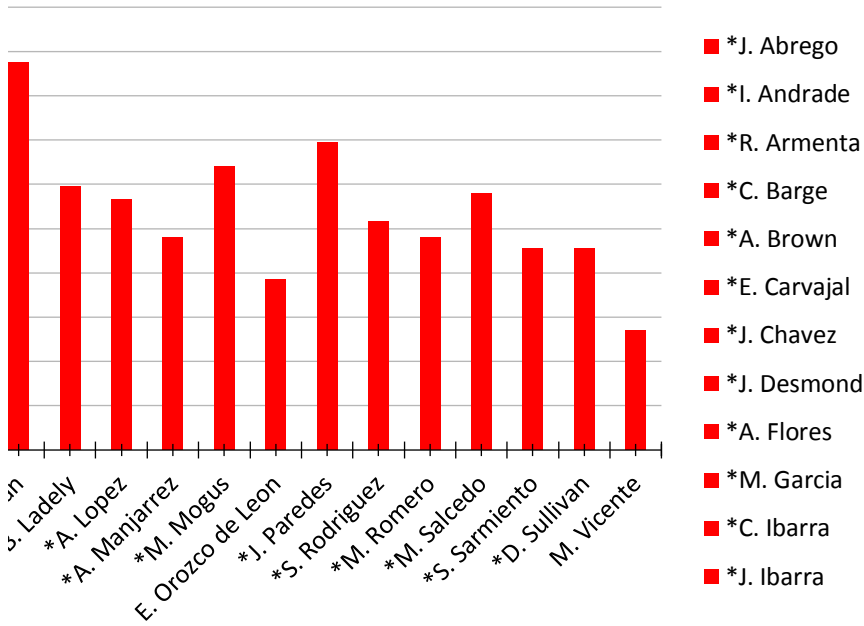


Math Standard

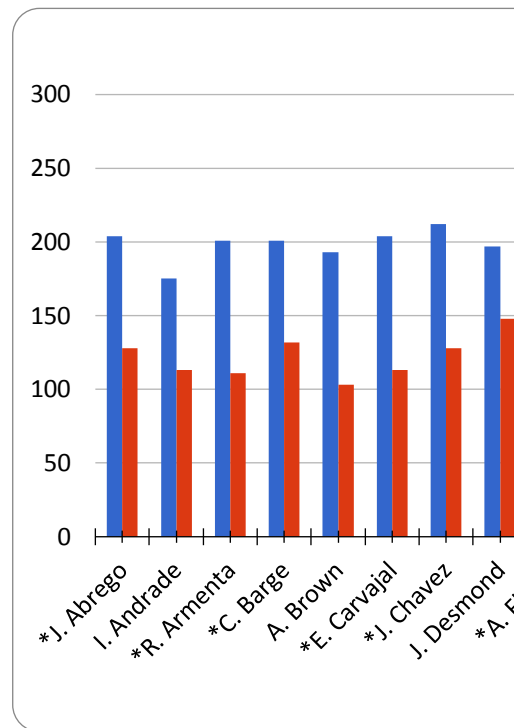
*J. Abrego	128
*I. Andrade	113
*R. Armenta	111
*C. Barge	132
*A. Brown	103
*E. Carvajal	113
*J. Chavez	128
*J. Desmond	148
*A. Flores	135
*M. Garcia	122
*C. Ibarra	113
*J. Ibarra	96
*T. Kaufman	175
*B. Ladely	119
*A. Lopez	113
*A. Manjarrez	96
*M. Mogus	128
E. Orozco de Leo	77
*J. Paredes	139
*S. Rodriguez	103
*M. Romero	96
*M. Salcedo	116
*S. Sarmiento	91
*D. Sullivan	91
M. Vicente	54



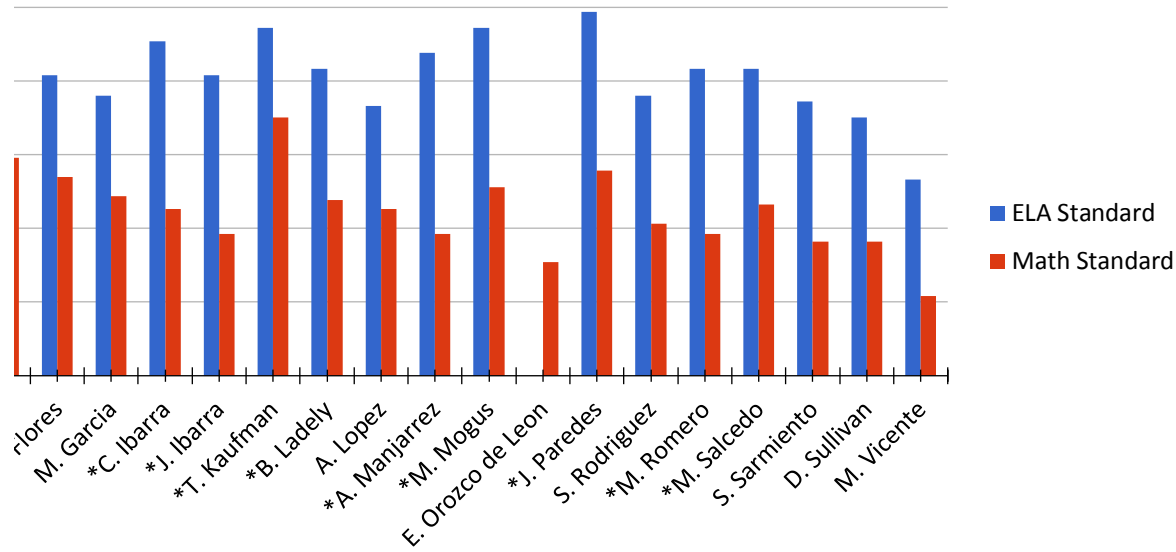
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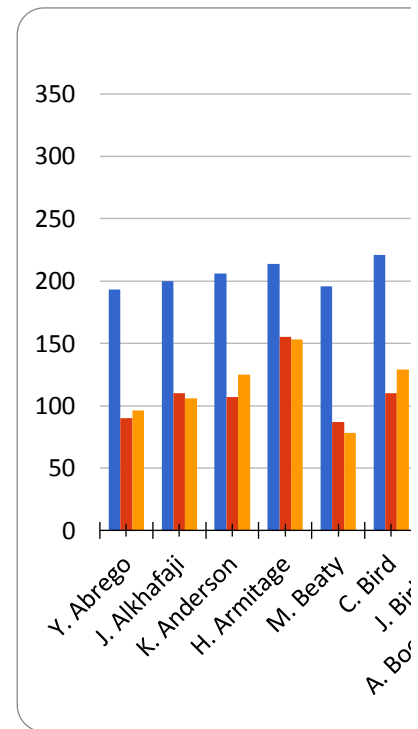
	ELA Standard	Math Standard
*J. Abrego	204	128
I. Andrade	175	113
*R. Armenta	201	111
*C. Barge	201	132
A. Brown	193	103
*E. Carvajal	204	113
*J. Chavez	212	128
J. Desmond	197	148
*A. Flores	204	135
M. Garcia	190	122
*C. Ibarra	227	113
*J. Ibarra	204	96
*T. Kaufman	236	175
*B. Ladely	208	119
A. Lopez	183	113
*A. Manjarrez	219	96
*M. Mogus	236	128
E. Orozco de Leon		77
*J. Paredes	247	139
S. Rodriguez	190	103
*M. Romero	208	96
*M. Salcedo	208	116
S. Sarmiento	186	91
D. Sullivan	175	91
M. Vicente	133	54



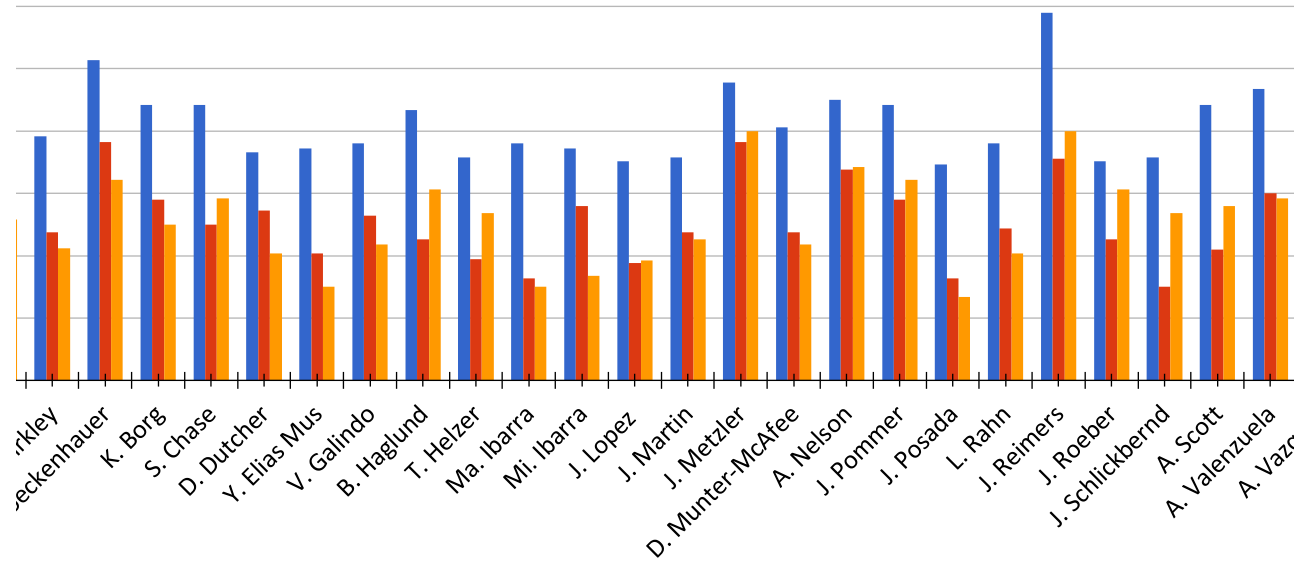
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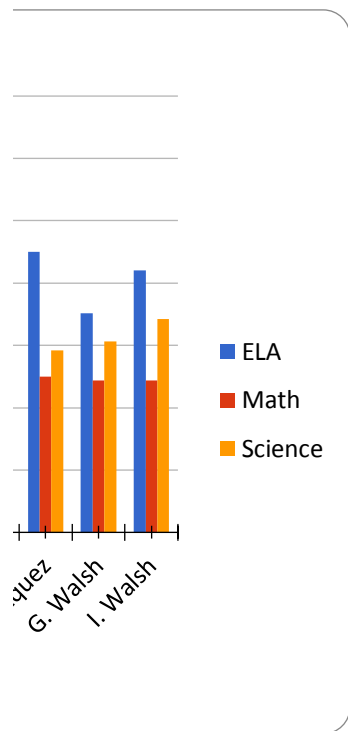


	ELA	Math	Science
Y. Abrego	193	90	96
J. Alkhafaji	200	110	106
K. Anderson	206	107	125
H. Armitage	214	155	153
M. Beaty	196	87	78
C. Bird	221	110	129
J. Birkley	196	119	106
A. Boeckenhauer	257	191	161
K. Borg	221	145	125
S. Chase	221	125	146
D. Dutcher	183	136	102
Y. Elias Mus	186	102	75
V. Galindo	190	132	109
B. Haglund	217	113	153
T. Helzer	179	97	134
Ma. Ibarra	190	82	75
Mi. Ibarra	186	140	84
J. Lopez	176	94	96
J. Martin	179	119	113
J. Metzler	239	191	200
D. Munter-McAfee	203	119	109
A. Nelson	225	169	171
J. Pommer	221	145	161
J. Posada	173	82	67
L. Rahn	190	122	102
J. Reimers	295	178	200
J. Roeber	176	113	153
J. Schlickbernd	179	75	134
A. Scott	221	105	140
A. Valenzuela	234	150	146
A. Vazquez	225	125	146
G. Walsh	176	122	153
I. Walsh	210	122	171



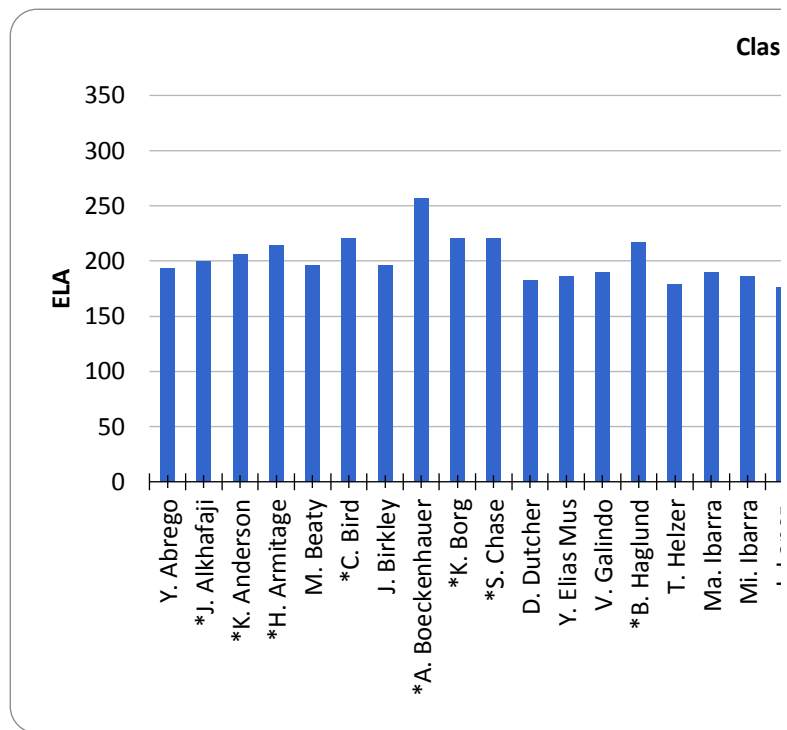
Class of 2024-S17



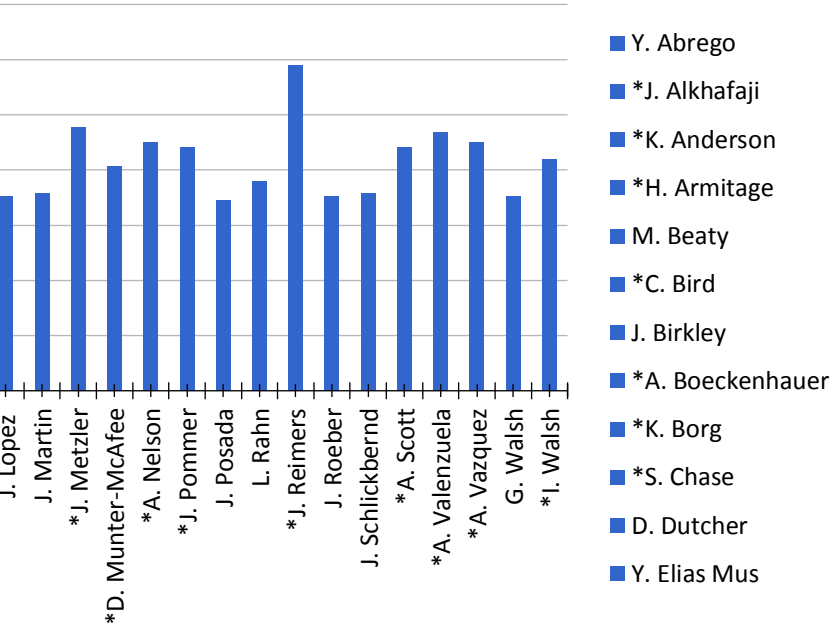


ELA

Y. Abrego	193
*J. Alkhafaji	200
*K. Anderson	206
*H. Armitage	214
M. Beaty	196
*C. Bird	221
J. Birkley	196
*A. Boeckenhauer	257
*K. Borg	221
*S. Chase	221
D. Dutcher	183
Y. Elias Mus	186
V. Galindo	190
*B. Haglund	217
T. Helzer	179
Ma. Ibarra	190
Mi. Ibarra	186
J. Lopez	176
J. Martin	179
*J. Metzler	239
*D. Munter-McAfee	203
*A. Nelson	225
*J. Pommer	221
J. Posada	173
L. Rahn	190
*J. Reimers	295
J. Roeber	176
J. Schlickbernd	179
*A. Scott	221
*A. Valenzuela	234
*A. Vazquez	225
G. Walsh	176
*I. Walsh	210

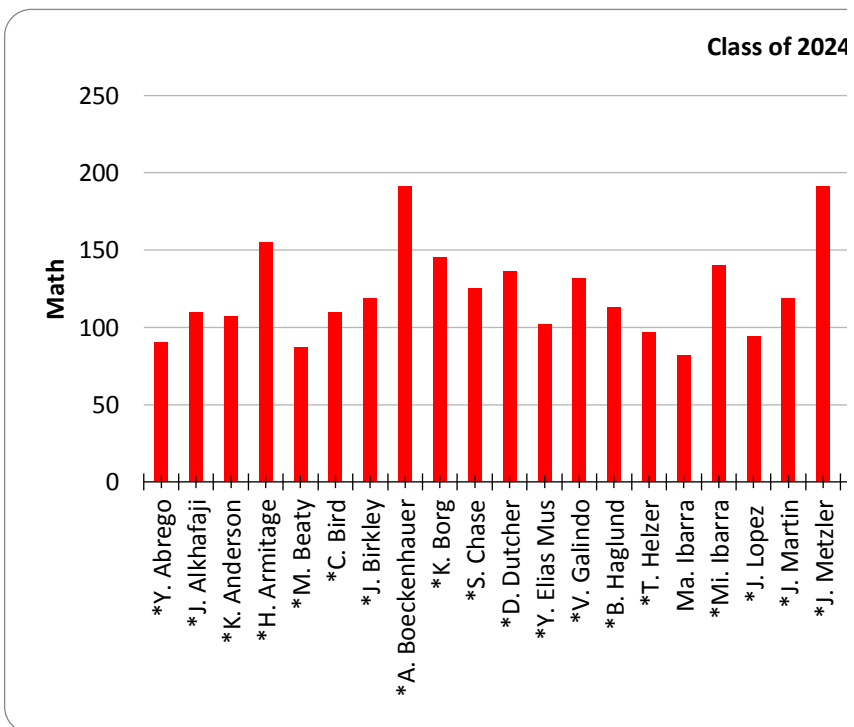


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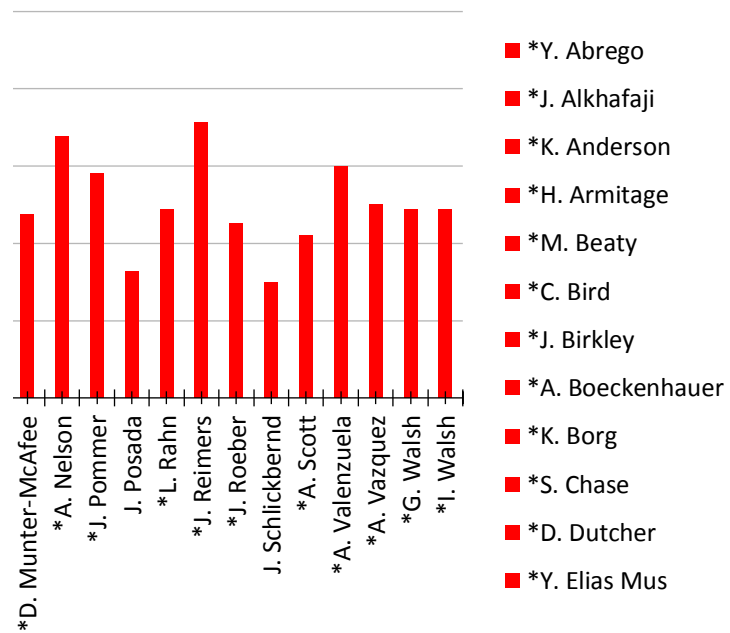


Math

*Y. Abrego	90
*J. Alkhafaji	110
*K. Anderson	107
*H. Armitage	155
*M. Beaty	87
*C. Bird	110
*J. Birkley	119
*A. Boeckenhaue	191
*K. Borg	145
*S. Chase	125
*D. Dutcher	136
*Y. Elias Mus	102
*V. Galindo	132
*B. Haglund	113
*T. Helzer	97
Ma. Ibarra	82
*Mi. Ibarra	140
*J. Lopez	94
*J. Martin	119
*J. Metzler	191
*D. Munter-McAfee	119
*A. Nelson	169
*J. Pommer	145
J. Posada	82
*L. Rahn	122
*J. Reimers	178
*J. Roeber	113
J. Schlickbernd	75
*A. Scott	105
*A. Valenzuela	150
*A. Vazquez	125
*G. Walsh	122
*I. Walsh	122

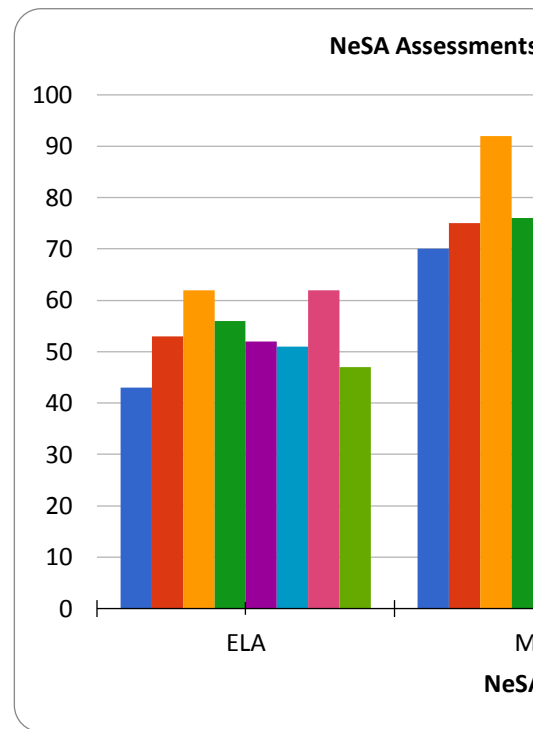


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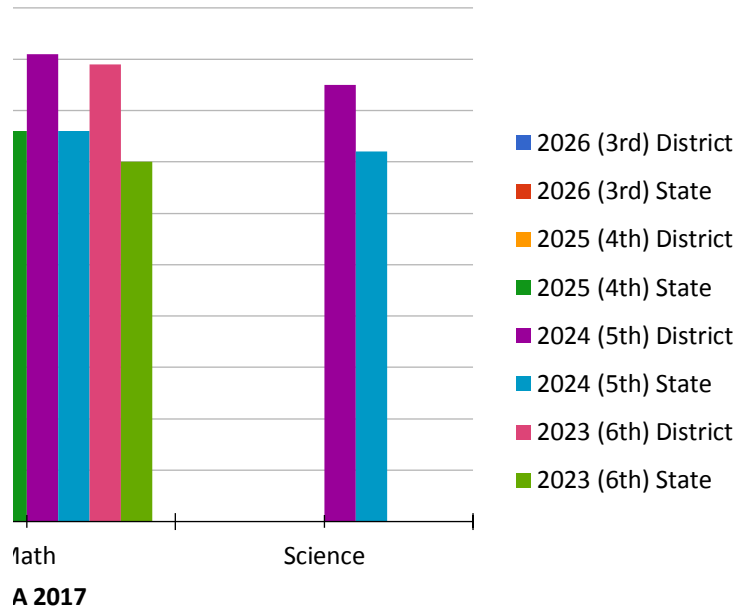


	ELA	Math	Science
R. Anderson		219	136
G. Arriaza		172	123
M. Borg		212	114
J. Bruckner		219	169
C. Chase		237	145
M. Decker		215	101
R. Ekberg		271	169
K. Fischer		201	145
P. Gonzalez		169	114
J. Henderson		185	92
Ca. Johnson		212	161
R. Juarez	RAL		30
M. Laaker		208	126
M. Ladely		212	140
A. Lopez		191	104
W. Lundahl		223	90
B. Martinez		172	85
T. Meek		232	132
M. Meyer		205	111
M. Miguel		135	66
J. Paredes		212	132
T. Peterson		227	129
D. Ruvalcaba		175	96
E. Sarmiento		178	94
S. Snyder		172	114
K. Sullivan		178	80
J. Weaver		215	149

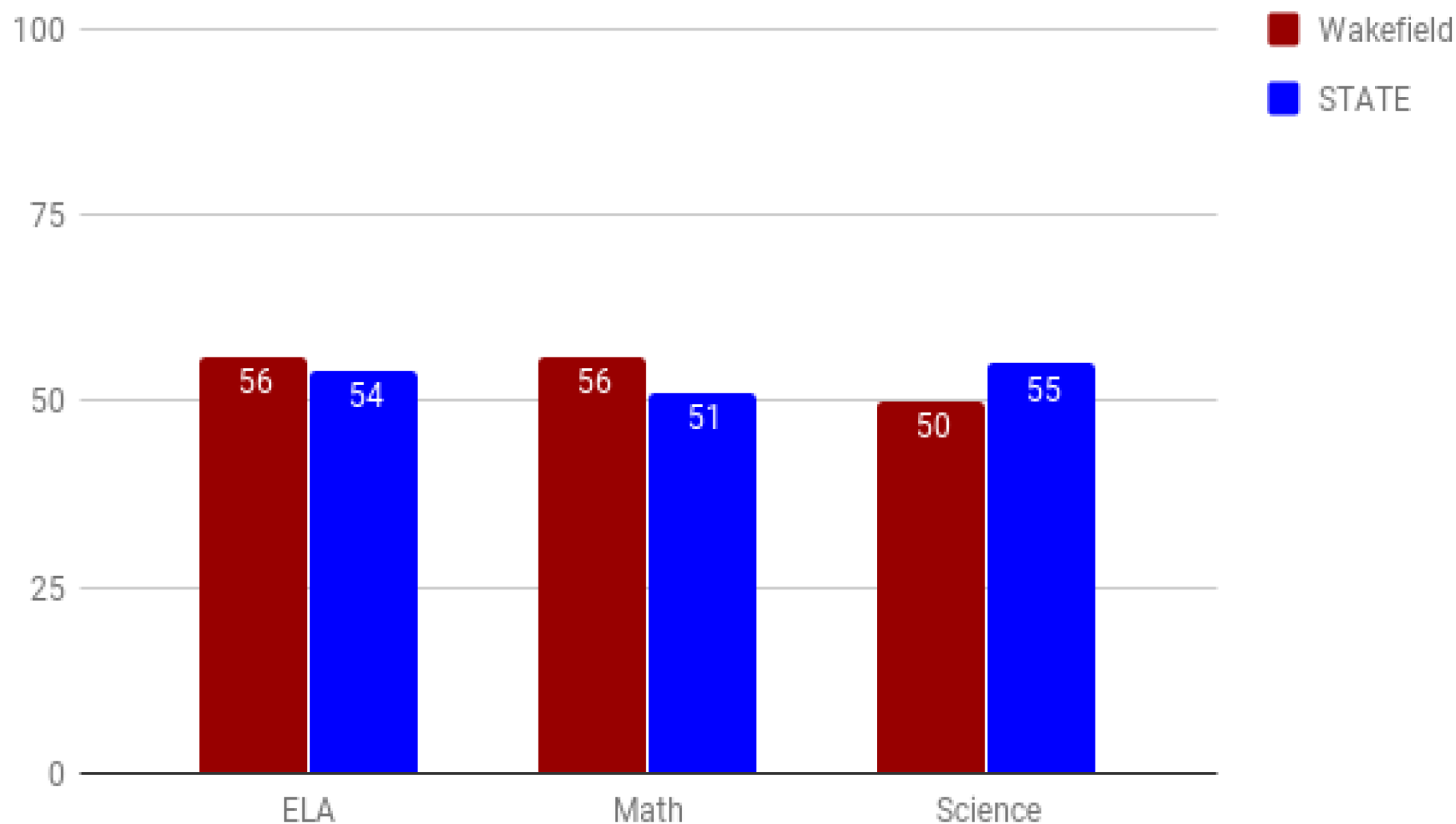
NeSA 2017	ELA	Math	Science
2026 (3rd) District		43	70
2026 (3rd) State		53	75
2025 (4th) District		62	92
2025 (4th) State		56	76
2024 (5th) District		52	91
2024 (5th) State		51	76
2023 (6th) District		62	89
2023 (6th) State		47	70



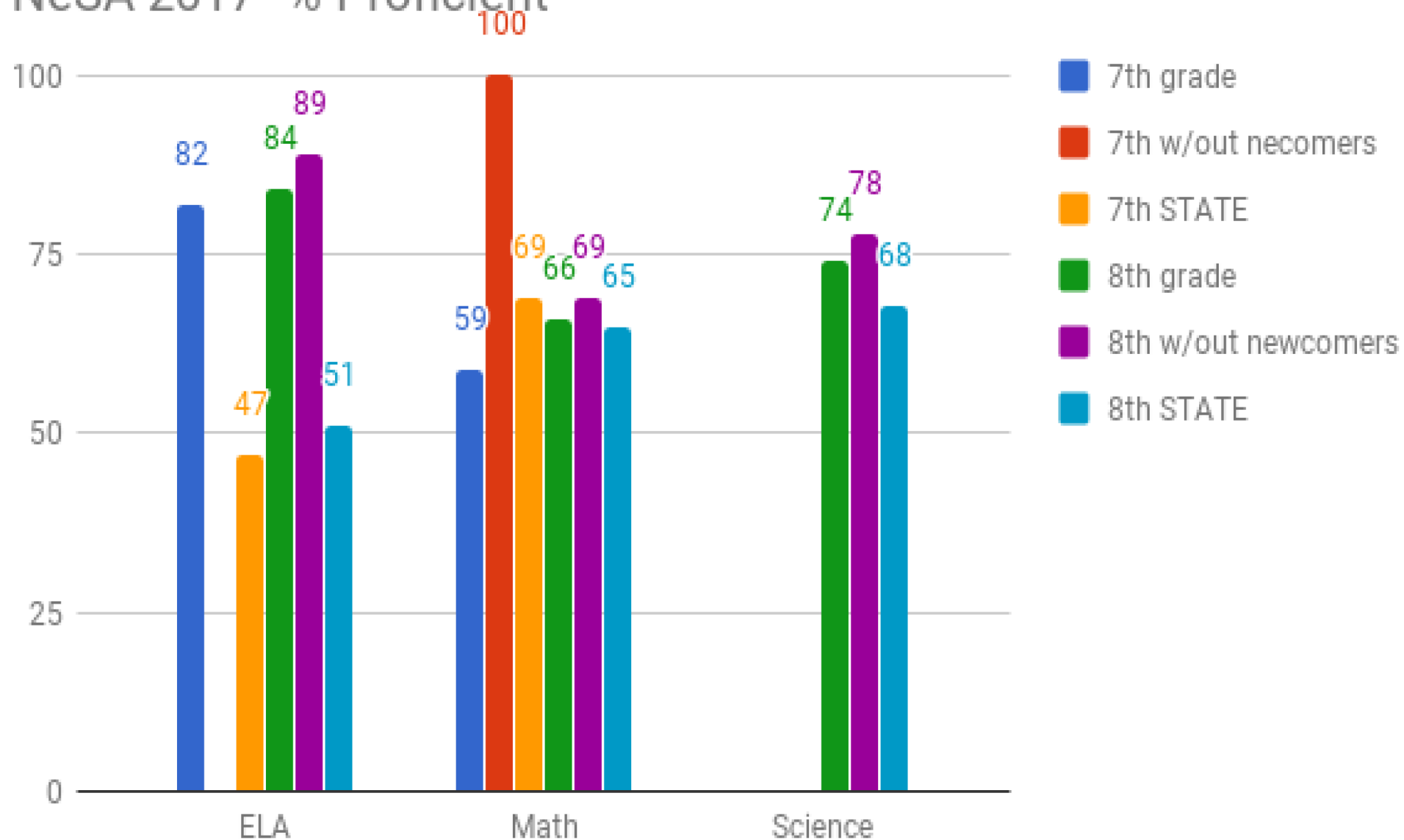
s-Percentage Meet/Exceed-Spring 2017



2017 ACT--% On Track or Above



NeSA 2017--% Proficient



WAKEFIELD COMMUNITY SCHOOL
SUPERINTENDENT EVALUATION

Please rate your perception of the Superintendent's performance on each of the following items using the following scale:

MET – Met or exceeds expectations NOT MET - Unsatisfactory or needs improvement

1. Board of Education	MET	NOT MET
1.1 Attends board meetings and participates in a positive manner	_____	_____
1.2 Develops the board meeting agenda in consultation with the board president	_____	_____
1.3 Supervises the preparation and distribution of reports and information prior to board meetings	_____	_____
1.4 Recommends policies for the board's consideration and provides for the continuous review and revision of the board's policy manual	_____	_____
1.5 Interprets and implements all board policies and relevant laws and regulations	_____	_____
1.6 Represents the board as a liaison between the school district and the community	_____	_____
Overall Rating (Goals and Objectives)	_____	_____

Comments: _____

MET NOT MET

2. Personnel

2.1 Recommends to the board the selection of high equality employees for the school district

2.2 Makes appropriate staffing assignments and holds employees accountable for high quality job performance pursuant to their qualifications

2.3 Supervises and evaluates the staff members directly to him/her and ensures that all other personnel are supervised and evaluated

2.4 Ensures staff participation in relevant professional development activities

Overall Rating (Organization)

Comments: _____

3. Public Relations

3.1 Participates in community activities and organizations

3.2 Ensures that the board is kept abreast of proposed legislation

3.3. Establishes and maintains a good relationship between the school district and the community

Overall Rating: (Public Relations)

Comments: _____

	MET	NOT MET
4. Students		
4.1 Is responsible for the proper classification and promotion of students according to board policy	_____	_____
4.2 Oversees student discipline in accordance with board policies and student due process rights	_____	_____
Overall Rating: (Students)	_____	_____
Comments: _____		

5. Business/Financial Management

5.1 Assumes responsibility for the overall financial planning of the district and for the preparation of the annual budget	_____	_____
5.2 Establishes and maintains efficient procedures and effective controls for all expenditures of school funds in accordance with the adopted budget, subject to the direction and approval of the board	_____	_____
Overall Rating: (Business/Financial Management)	_____	_____
Comments: _____		

MET NOT MET

6. Planning/School Improvement

6.1 Ensures that the district regularly engages in a strategic planning process

6.2 Supervises the implementation of goals established in the planning process and ensures that progress is regularly reported to the board.

6.3 Assumes responsibility for the efficient maintenance and use of the facilities and sites, and for recommending to the board plans for needed improvements

Overall Rating: (Planning/School Improvement)

Comments: _____

7. Curriculum/Instructional Management

7.1 Defines educational needs and formulates policies and implementation plans for recommendation to the board

7.2 Ensures that the district complies with all legal requirements and maintains its state accreditation

Overall Rating: (Curriculum/Instructional Management)

Comments: _____

MET NOT MET

8. Professional Growth

8.1 Attends such conventions and conferences as are necessary to keep abreast of the latest trends that might have an impact in the schools, in keeping with board policies and regulations

Overall Rating: (Professional Growth)

Comments: _____

9. Standards and Assessments

9.1 Assigns responsibility to ensure the school district completes all required state standards testing

9.1 Ensures that the school district develops standards that are adequate to represent the knowledge of the students

9.2 Ensures that all standards for which reporting is required are taught, assessed and reported at the local level

9.3 Ensures that test results are reported to the Nebraska State Department of Education in the appropriate manner and at the appropriate time

Overall Rating: (Standards and Assessments)

Comments: _____

Superintendent Evaluation

Superintendent of Schools

Board of Education President

Date