

Board of Education Regular Meeting  
Monday, November 12, 2018 5:30 PM  
Boardroom  
802 Highland Street  
Wakefield, NE 68784

1. Opening Procedures
  1. Call to Order
  2. Open Meetings Act
  3. 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
6. Reports
  1. Administrators
    1. Elementary Principal Report  
Mr. Wulf
    2. Secondary Principal Report  
Mr. Heitz
    3. Superintendent Report  
Mr. Bejot
  2. Board Committee Reports
    1. Board Policy  
Borg

2. Building, Sites & Transportation  
Donner
  3. Business & Finance  
Victor
  4. Curriculum, Americanism & Technology  
Johnson
  5. Public & Personnel Relations  
Brown
  6. 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 action to approve the 2017 - 18 audit.  
Bejot
  4. Discuss District ACT Assessment Results.  
Mr. Heitz
  5. Discuss the 2017-18 multi-cultural report.  
Mr. Wulf & Mr. Heitz
  6. Discuss and take appropriate action on RTI installation.  
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 2018

**Goal #1: Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21<sup>st</sup> 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. During this time we have also spent time discussing and looking at various Kagan Structures. In addition, we spent significant time working on and preparing for the school fair. Ideas will be shared at upcoming staff meetings.

**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.
- Vicky Sanchez recently resigned for a different position in Sioux City. We hired Dulce Torres as paraprofessional. Ana Urquidez moved to a school-age position and Dulce is working in preschool. Dulce comes to us with a Bachelor's degree from Wayne State College.

**Wakefield Community School  
Board of Education  
High School Principal Report  
November 2018**

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

- During our Nov. 2 in-service day, we spent some time discussing the “School Fair” idea. Mr. Wulf and I will talk briefly about this at the board meeting.
- During the Nov. 12 faculty meeting, we began to “dig deeper” into the Pre-ACT data, as well as discussed ACT prep activities. We also continued with our book study and talked again about the School Fair.
- We are now able to use iPads for MAP testing, which means we can test all students at one time. We tried it for the first time on some of the tests this fall. In the Spring, we will be able to be certain about scheduling the tests, and should be able to get them all done in a matter of a few days. MAP make-up tests should be completed in the next two weeks.

**Miscellaneous**

- The football team completed their season with a record of 6-2, and undefeated in district play. The volleyball team finished 13-17. Winter Sports practices began Nov. 12, with 15 wrestlers, 23 boys basketball players and 29 in girls basketball.
- Wakefield School hosted the annual Veteran’s Day Program on Monday, Nov. 12 at 9:00 in the main gym. The program was followed by the monthly community club meeting, held in the multi-purpose room. Several students participated in the program.
- The One-Act did their public performance on Nov. 10. The Conference One-Act competition is at Ponca on Nov. 13. They will also be performing for the student body on Nov. 21 (before our 1:00 dismissal). District Competition is at Stanton on Nov. 27.
- Dylon Harder, Solomon Peitz, Sam Heitz, Jamie Dolph, Olivia Scott, and Katelynn Pommer were selected for Conference Honor Choir.
- NSAA Academic All-State for fall activities include: Gabe Peitz and Solomon Peitz for football; Jessica Borg and Cassidy Thomas for volleyball; Jamie Dolph for one-act.

## **Superintendent's Report**

**November 12, 2018**

- 1. Goal #1:** Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21<sup>st</sup> Century learning for all students. (Curriculum, Americanism & Technology)
  - a.** The career and technical education committee met last week reviewing Wakefield's reVision action plan approved by NDE. Examining the CTE programs as well as community feedback out CTE programs will 1) align all CTE classes with Nebraska Career Readiness Standards; 2) Provide student with real-world work/career experiences; and 3) Prepare students for high demand, high skilled occupations that require some college, no degree or a higher level of educational attainment than high school. Initial team discussion focused on expanding career readiness skills through job shadowing activities, career preparation skills and by developing business leader mentorship and internships for our students. The team discussed possibly initiating a junior and senior interview day.

CTE departments are beginning the process of course alignment with standards for each career pathway. The alignment process is a component of our reVision process. The team will submit for a reVision grant next spring.
- 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 2.64% under budget for the year. Local General Fund tax receipts in September was \$581,128. General Fund balances as of November 1, 2018 are General Fund \$1,513,215; Depreciation Fund \$581,522; Employee Benefit Fund \$28,600; Lunch Fund \$143,968; Bond Fund \$38,749; Special Building Fund \$681,657; Qualified Capital Purchase Undertaking Fund (QCPUF) \$178,968; Interim Fund \$4,323 and Student Fees Fund is \$6,829. Total unencumbered funds all funds is \$3,177,833. Comparing our general fund percent of budget remaining we are at 85.95% compared to the previous year of 84.49%

**3. Goal #3:** Wakefield Community School will facilitate communication with staff, parents, patrons, and students (Public and Personnel Relations)

- a. Last Wednesday Allen and Wakefield conducted a softball survey of girls in fifth through eleventh grades. A total of 138 girls participated in the survey. Survey data will be presented to the Allen-Wakefield Board Special Committee for review and discussion. Both boards will review the data at their December board meetings.
- b. NSAA Region 3 meeting was held in Norfolk on Wednesday. Mr. Brenn and Mr. Clay presented a proposal to adjust eight-man numbers with a calculation for poverty percentages for schools above the 50 percentile. The research data out of Minnesota states that student participation in football was directly affected by poverty levels. This is the second year Wakefield presented the proposal which was voted down.

Region 3 proposed NSAA conduct a nine-man football classification study. The addition of 9-man football would enable those C-2 schools an opportunity to continue junior varsity programs that are struggling to participate in 11-man due to low participation numbers. The proposal passed in region 2 and subsequently passed 39-13. All the regions will need to pass a similar proposal and forwarded to the NSAA for approval. A proposal regarding transfer students transferring back to their home district would be ineligible for period of 90 days passed. The final item of interest is a proposal for bowling as a NSAA winter sport, which passed at the meeting.

- c. School fair was discussed during the morning portion of our in-service time. I explained to the staff community questions regarding our school's academic curriculum and how we might create a show casing of both school's academic curriculum. Staff were several hours to collaborate on their presentations.

**4. Miscellaneous**

- a. The 100<sup>th</sup> year celebration of NASB is occurring at the 100<sup>th</sup> NASB State Convention in LaVista, November 14 – 16, 2018. If you would like to attend the convention with Bree and I, we need to know tonight, so we can get you registered and a hotel room.

## NASB Monthly Update for Board Meetings

Agenda Item: NOVEMBER 2018

### **“NASB Update”**

November is here, and that means it is time for the annual State Education Conference. This will be the last year in La Vista before heading downtown in 2019. This year's theme is Recognizing our Roots and Reaching Beyond, to not only honor the past 100 years, but look towards the future as our role continually evolves. Meetings and activities start as early as Tuesday, November 13<sup>th</sup>, with the full conference kicking off that Thursday morning. With over 1,200 attendees, this is an incredible week of networking, learning and recognition for all school board members do to make Nebraska a great place to live.

Items of note for this year's State Education Conference include

- the 100<sup>th</sup> Birthday Party on Wednesday, November 14<sup>th</sup> from 6 to 7 PM
- and the annual Delegate Assembly on Friday morning, November 16<sup>th</sup> at 8 AM.

Being an election year, NASB will be conducting New Board Member Workshops for newly elected board members, as well as those who have served two years or less. Veteran board members and administration who wish to accompany those newer to the board are also welcome. Those workshops will be in:

- Gering on November 27
- North Platte on November 28
- Grand Island on November 29
- Norfolk on December 4, and
- La Vista on December 5

To learn more, view the agenda and register for the location nearest you, visit [www.NASBOnline.org](http://www.NASBOnline.org)

Before we know it, 2019 will be here. NASB has been engaged in a number of interim hearings at the Capitol this Fall, in preparation for the next Legislative Session, which begins January 9<sup>th</sup>.

Mark your calendars for the 2019 Legislative Issues Conference, January 27 & 28, at the Cornhusker Hotel in Lincoln. Hear from committee chairs, the Speaker, and key senators who will have a say in all of the bills, good and bad, that will have an impact on education in Nebraska. The conference always ends with the opportunity to have lunch with a number of the senators and have your questions answered.

We encourage you to keep an eye on the Capitol and utilize NASB with any and all questions or concerns. Look for 'Legislative Notes' updates as key information arises, and for those of you would like to be more involved in the overall process, be it from a seat inside the Capitol itself, or from your own couch, we have a role for you! Every little bit helps as we work with you, to share the stories of how these bills impact districts across Nebraska.

Stay engaged online at [www.NASBonline.org](http://www.NASBonline.org) and follow NASB on twitter at [www.twitter.com/NASBonline](https://www.twitter.com/NASBonline) using the hashtag #liveNASB - Thanks for all you do for your board, your community and the entire state by serving public education in Nebraska.

**WAKEFIELD COMMUNITY SCHOOL  
BOARD OF EDUCATION REGULAR MEETING  
WEDNESDAY, OCTOBER 10, 2018 5:30 PM**

The Board of Education Regular Meeting convened in open and public session on Wednesday, October 10, 2018 at 5:30 PM in the Board of Education Room at the Boardroom, 802 Highland Street Wakefield, NE 68784.

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 5:30 PM:**

**Present:** Karen Borg, Bree Brown, Arianne Conley, Ben Donner, Shannon Johnson, Mark Victor.

**Present:** 6, **Absent:** 0.

Also in attendance: Superintendent Bejot, Elementary Principal Wulf, Secondary Principal Heitz, Recording Secretary Gothier, Veronica Schmidt and three of her students and parents.

**APPROVAL OF AGENDA**

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

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

Nay: None

Yea: 6, Nay: 0

**AWARDS AND SPECIAL RECOGNITION**

New members inducted into National Honor Society on September 19 are: Antonio Sarmiento, Vianney Marquez, Gabe Peitz, and Katelynn Pommer

**RECOGNITION OF VISITORS/COMMUNICATION FROM THE PUBLIC**

- Three of Mrs. Schmidt's students, Mason Lamprecht, Adrian Flores-Garcia and Jason Abrego shared their picture book assignments.
- The 9th and 10th Graders thanked the board for allowing them to attend College Access Day at UNL.
- The board received a thank you from the Migrant Education Program for the use of our facility to conduct summer school.
- The Wakefield Celebration committee thanked the board for the use of the facilities during Balloons 'N BBQ.

**REPORTS**

**ELEMENTARY PRINCIPAL REPORT**

- All elementary students have completed the fall MAP window.
- During our early out meetings; teachers have been asked to implement Kagan Cooperative Learning Strategies into their classroom. Teachers will each select their own strategy, read the process and implement in their classroom. They will then present and teach their peers the strategy and how it can be implemented in their classroom.
- Our Family Group kick off was held on September 28th. 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.
- Parent Teacher conferences were held on October 4th. If teachers were unable to meet with parents during their scheduled time, individual meetings must be set up with them to discuss student performance.
- GPD/VIP Day was held on September 21st. We had approximately 200 guests.

**SECONDARY PRINCIPAL REPORT**

- We are planning another "Lockdown-No Response" Drill for Friday, Oct. 19. We will be evacuating to the churches, and practicing our reunification procedures.

- MAP testing for 7-12 will begin Oct. 22
- Parent-Teacher Conferences were held on October 4. 45% of our students were represented at conferences.
- The Freshmen and Sophomores attended UNL College Access Day on Oct. 3. The Sophomores will also be attending WSC Career Day on Oct. 16.
- We have 13 cast members, 2 student asst. directors, and 10 crew members in One Act this year. We are hosting Conference One Act (in Ponca) on November 13. District One Act is in Stanton on November 27.

#### **SUPERINTENDENT REPORT**

- Received the Certified Evaluation from the Nebraska Department of Revenue adjusting our valuation by an increase of \$1,021,007. The certified valuation for Wakefield Community Schools is \$490,034,725. The new valuation will be used for calculating taxable value and the TEEOSA formula.
- The Board of Education retreat discussed goal 3 to improve public communication by developing a community "School Fair," to highlight student learning activities occurring at Wakefield Community School. The board and administration desire to highlight PreK-2, grades 3 – 6 and grades 7 – 12.
- The Allen – Wakefield board special committee continues to meet. We discussed the upcoming survey regarding the possibility of adding softball next year. A survey is being developed to be given during the sports interim in November.

#### **BOARD COMMITTEE REPORTS**

##### **PUBLIC & PERSONNEL RELATIONS**

- The first Negotiation meeting with WEA will be October 16th.

#### **DISCUSSION AND ACTION ITEMS**

##### **CONSENT AGENDA**

Motion to approve the Consent Agenda passed with a motion by Conley 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: \$266,162.14; Employee Benefit: \$98.00; Lunch: \$25,615.23; Payroll: \$213,144.53; Activities: \$29,187.00.

#### **DISCUSS AND TAKE APPROPRIATE ACTION ON THE 2018-19 BOARD OF EDUCATION GOALS.**

During the September Board retreat the Board of Education Goals were reviewed and revised. The three goal areas are:

- Wakefield Community School will increase student achievement through relationships, engagement and relevant learning for all.
- Wakefield Community School will make an efficient use of all resources.
- Wakefield Community School will facilitate communication with staff, parents, patrons, and students.

Motion to approve the 2018-19 Board of Education Goals 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 OPTION ENROLLMENTS.**

Motion to approve the option enrollment of Mrs. Juana Lopez passed with a motion by Victor and a second by Donner.

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

Nay: None

Yea: 6, Nay: 0

**DISCUSS AND TAKE APPROPRIATE ACTION ON POLICY 5004 OPTION ENROLLMENT.**

During the September board meeting we elected to table the Option Enrollment Resolution in order to allow time for modifications of the plan to allow staff to have their children in our schools if they elect to do so. Board attorney Karen Haase recommends a change in our Option Enrollment Policy 5004 to accommodate required changes.

Motion to approve the revised option enrollment policy with the addition of classified staff on point ii passed with a motion by Conley and a second by Victor.

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

Nay: None

Yea: 6, Nay: 0

**DISCUSS AND TAKE APPROPRIATE ACTION ON A RESOLUTION ON SCHOOL DISTRICT STANDARDS FOR ACCEPTANCE OR REJECTION OF OPTION ENROLLMENT APPLICATIONS.**

Currently Wakefield Community School has 541 students Pre-K - 12 grade. Enrollment grades K - 12, which this resolution addresses is 461 students. This year we are up 54 students across all grades. When we wrote the initial resolution we did not anticipate the student growth numbers we are experiencing. The administrators met discussing our current limits on full class numbers for option enrollment purposes. As you can see we are recommending the following numbers:

- Grades K - 3: 18 students per classroom
- Grades 4 - 6: 22 students per classroom
- Grades 7 - 8: 44 students per grade level
- Grades 9 - 12: 44 students per grade level
- Students in special education programs requiring specific academic and behavioral support: 5% of the total student population at each building level. This level limits sets the total enrollment at 540 students for option enrollments.

Motion to approve resolution for option enrollment 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 THE WAKEFIELD SCHOOL PROJECT TIERS 2018-19.**

During the September board retreat we examined and discussed the Tiered project priorities for 2018-19. The revisions to the tiered plan places capital projects in the following categories: Building Maintenance, Facilities, Safety & Security and Technology Upgrades.

Motion to approve Wakefield School Project Tiers 2018-19 with corrections as stated passed with a motion by Johnson and a second by Donner.

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

Nay: None

Yea: 6, Nay: 0

**DISCUSS AND TAKE APPROPRIATE ACTION ON SUPERINTENDENT GOALS FOR 2018-19.**

Motion to approve the 2018-19 Superintendent Goals passed with a motion by Brown and a second by Victor.

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

Nay: None

Yea: 6, Nay: 0

**DISCUSS THE ELEMENTARY ASSESSMENT SCORES.**

Mr. Wulf is presenting the elementary MAPS assessment scores for fall 2018 and his reflections on each class.

**DISCUSS AND TAKE APPROPRIATE ACTION ON DISTRICT SURVEILLANCE SYSTEM.**

Administratively we have discussed our situation and we believe it is time to upgrade to digital cameras, new servers and add cabling to the cameras. We are not looking to add new cameras to our

system. Three companies have been to examine our current system and have submitted bids.

Motion to select RTI for installation of a new surveillance system passed with a motion by Victor and a second by Donner.

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

Nay: None

Yea: 6, Nay: 0

#### **UPCOMING DATES AND TIMES**

Public and Personnel Relations - October 16 at 5:30PM followed by Negotiations at Sidelines at 6:30PM

Allen Coop Meeting - October 24 at 5:00PM

Regular Board Meeting - November 12 at 5:30PM

#### **ADJOURNMENT**

Motion to adjourn the meeting at 7:10PM passed with a motion by Donner and a second by Johnson.

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

Nay: None

Yea: 6, Nay: 0

# Wakefield Community School

## Accounts Payable Check Payments By Fund Report

Accounting Cycle: FY18-19; Begin Date: 11/01/2018; End Date: 11/12/2018; Display Element Description: BUILDING; Check Type: [All]; Sort By Element: FUND; Account Code Expression: [All]; Created On: 11/8/2018 2:49:20 PM

Sorted By	Description			
FUND	General Fund			
Check Number	Check Date	Payee	Reason	Amount
50115	11/12/2018	American Band Accessories LLC	Shipping	\$19.95
50115	11/12/2018	American Band Accessories LLC	Size 13 Black Drill Masters marching shoes.	\$57.90
50115	11/12/2018	American Band Accessories LLC	Size 14 Drill Masters Black Marching Shoe.	\$57.90
50115	11/12/2018	American Band Accessories LLC	Size 15 Drill Masters marching shoe.	\$28.95
		<b>American Band Accessories LLC Total</b>		<b>\$164.70</b>
50116	11/12/2018	Appeara	ITE Shop Coat, Towels & Mops	\$26.74
50116	11/12/2018	Appeara	Mops, Towels & Uniforms	\$266.08
50116	11/12/2018	Appeara	BB Towels & Uniforms	\$59.35
50116	11/12/2018	Appeara	BB Towels & Uniforms	\$59.36
		<b>Appeara Total</b>		<b>\$411.53</b>
50117	11/12/2018	CenterPoint Energy Services Retail LLC	Sept Natural Gas - BHE195185	\$143.78
50117	11/12/2018	CenterPoint Energy Services Retail LLC	Sept Natural Gas - BHE231582	\$96.87
50117	11/12/2018	CenterPoint Energy Services Retail LLC	Sept Natural Gas - NGM829096	\$45.78
		<b>CenterPoint Energy Services Retail LLC Total</b>		<b>\$286.43</b>
50118	11/12/2018	Century Link	Phone Service	\$350.92
50118	11/12/2018	Century Link	BB Phone Service	\$74.53
		<b>Century Link Total</b>		<b>\$425.45</b>
50119	11/12/2018	City of Wakefield	Oct BB Utilities	\$33.24
50119	11/12/2018	City of Wakefield	Oct Utilities	\$305.75
50119	11/12/2018	City of Wakefield	Oct BB Utilities	\$174.01
50119	11/12/2018	City of Wakefield	Oct Utilities	\$4,576.72
		<b>City of Wakefield Total</b>		<b>\$5,089.72</b>
50120	11/12/2018	Computer Logic Group Inc.	Annl Hosing Svcs Rnwl - PowerSchool	\$2,000.00
		<b>Computer Logic Group Inc. Total</b>		<b>\$2,000.00</b>
50121	11/12/2018	Crescent Electric Supply Company	Amphenol Connector	\$28.25
50121	11/12/2018	Crescent Electric Supply Company	Shipping	\$15.00
		<b>Crescent Electric Supply Company Total</b>		<b>\$43.25</b>
50122	11/12/2018	Cubby's Inc.	Mower Diesel	\$34.76
50122	11/12/2018	Cubby's Inc.	Skid Loader Diesel	\$31.23
50122	11/12/2018	Cubby's Inc.	Bus Diesel	\$2,346.18
50122	11/12/2018	Cubby's Inc.	Fuel	\$360.14
		<b>Cubby's Inc. Total</b>		<b>\$2,772.31</b>
50123	11/12/2018	Dollar General	FCS Supplies	\$11.95
50123	11/12/2018	Dollar General	SPED Supplies	\$23.70
		<b>Dollar General Total</b>		<b>\$35.65</b>
50124	11/12/2018	Egan Supply Co.	Supplies	\$408.39
50124	11/12/2018	Egan Supply Co.	Supplies	\$894.62
		<b>Egan Supply Co. Total</b>		<b>\$1,303.01</b>

Check Number	Check Date	Payee	Reason	Amount
50125	11/12/2018	Ekberg Auto Parts, Inc.	Miscellaneous Supplies	\$6.24
50125	11/12/2018	Ekberg Auto Parts, Inc.	Mower Repair	\$31.27
50125	11/12/2018	Ekberg Auto Parts, Inc.	Fuse	\$2.49
50125	11/12/2018	Ekberg Auto Parts, Inc.	Mower Repair	\$53.47
		<b>Ekberg Auto Parts, Inc. Total</b>		<b>\$93.47</b>
50126	11/12/2018	ESU #1	Laminating	\$17.55
50126	11/12/2018	ESU #1	Laminating	\$75.16
50126	11/12/2018	ESU #1	First Quarter Billing	\$25.00
50126	11/12/2018	ESU #1	First Quarter Billing	\$5,215.26
50126	11/12/2018	ESU #1	UPS Shipping - Hearing Aids	\$19.45
50126	11/12/2018	ESU #1	First Quarter Billing	\$19,150.00
50126	11/12/2018	ESU #1	First Quarter Billing	\$24,075.00
50126	11/12/2018	ESU #1	First Quarter Billing	\$1,180.00
50126	11/12/2018	ESU #1	First Quarter Billing	\$232.00
50126	11/12/2018	ESU #1	ADVISER Work Day - LZ	\$20.00
50126	11/12/2018	ESU #1	ACT Writing Data Review - ZV	\$20.00
50126	11/12/2018	ESU #1	MAP Essential Reports - AB/MB	\$40.00
50126	11/12/2018	ESU #1	First Quarter Billing	\$9,915.75
		<b>ESU #1 Total</b>		<b>\$59,985.17</b>
50127	11/12/2018	ESU #7	Latino Youth Conf Reg	\$90.00
		<b>ESU #7 Total</b>		<b>\$90.00</b>
50128	11/12/2018	Gill Hauling, Inc.	Garbage Service	\$233.75
		<b>Gill Hauling, Inc. Total</b>		<b>\$233.75</b>
50129	11/12/2018	Hard Drive Outlet	Printer Usage	\$227.59
50129	11/12/2018	Hard Drive Outlet	Printer Usage	\$227.58
		<b>Hard Drive Outlet Total</b>		<b>\$455.17</b>
50130	11/12/2018	Harris School Solutions	AptaFund Annual Subscription	\$1,621.62
		<b>Harris School Solutions Total</b>		<b>\$1,621.62</b>
50131	11/12/2018	Holiday Inn Kearney	Lodging	\$104.00
		<b>Holiday Inn Kearney Total</b>		<b>\$104.00</b>
50132	11/12/2018	John's Welding & Tool LLC	Welding Practice Metal	\$153.28
		<b>John's Welding &amp; Tool LLC Total</b>		<b>\$153.28</b>
50133	11/12/2018	Johnson Controls Fire Protection LP	Annual Service Contract	\$2,178.00
50133	11/12/2018	Johnson Controls Fire Protection LP	Bell Repair	\$542.50
		<b>Johnson Controls Fire Protection LP Total</b>		<b>\$2,720.50</b>
50134	11/12/2018	Josten's Inc.	Diplomas	\$145.20
50134	11/12/2018	Josten's Inc.	Shipping	\$11.44
		<b>Josten's Inc. Total</b>		<b>\$156.64</b>
50135	11/12/2018	Klein, Jolene A	NLA Conf Parking Reimb	\$22.50
		<b>Klein, Jolene A Total</b>		<b>\$22.50</b>
50136	11/12/2018	KSB School Law, PC LLO	Legal Services	\$372.00
		<b>KSB School Law, PC LLO Total</b>		<b>\$372.00</b>
50137	11/12/2018	Lab-Aids	Science Curriculum	\$2,215.81
50137	11/12/2018	Lab-Aids	Shipping	\$110.79

Check Number	Check Date	Payee	Reason	Amount
		<b>Lab-Aids Total</b>		<b>\$2,326.60</b>
50138	11/12/2018	Laura Rodriguez	Mileage Reimb	\$1,316.72
		<b>Laura Rodriguez Total</b>		<b>\$1,316.72</b>
50139	11/12/2018	Major Refrigeration Co.	Ice Machine Water Filters	\$197.60
50139	11/12/2018	Major Refrigeration Co.	Shipping	\$18.71
		<b>Major Refrigeration Co. Total</b>		<b>\$216.31</b>
50140	11/12/2018	Matheson Tri-Gas Inc	ITE Supplies	\$339.52
50140	11/12/2018	Matheson Tri-Gas Inc	Tank Refills	\$243.36
		<b>Matheson Tri-Gas Inc Total</b>		<b>\$582.88</b>
50141	11/12/2018	McGraw-Hill School Education LLC	Reading Mastery Reading/Literature Strand Grade 4, Workbook	\$19.77
50141	11/12/2018	McGraw-Hill School Education LLC	Reading Mastery Reading/Literature Strand Grade 5, Workbook	\$19.56
50141	11/12/2018	McGraw-Hill School Education LLC	Shipping	\$11.91
		<b>McGraw-Hill School Education LLC Total</b>		<b>\$51.24</b>
50142	11/12/2018	Miller Building Supply	Miscellaneous Supplies	\$213.35
50142	11/12/2018	Miller Building Supply	UPS Shipping	\$13.15
50142	11/12/2018	Miller Building Supply	Supplies	\$47.66
50142	11/12/2018	Miller Building Supply	BB Supplies	\$75.98
		<b>Miller Building Supply Total</b>		<b>\$350.14</b>
50143	11/12/2018	NCECBVI	Tuition	\$8,750.00
		<b>NCECBVI Total</b>		<b>\$8,750.00</b>
50144	11/12/2018	Nebr Assoc Of School Boards	State Education Conf	\$257.00
50144	11/12/2018	Nebr Assoc Of School Boards	State Education PreConf	\$70.00
50144	11/12/2018	Nebr Assoc Of School Boards	Facilities & Const Workshop	\$95.00
50144	11/12/2018	Nebr Assoc Of School Boards	State Education Conf	\$257.00
		<b>Nebr Assoc Of School Boards Total</b>		<b>\$679.00</b>
50145	11/12/2018	One Source	Background Checks	\$32.00
		<b>One Source Total</b>		<b>\$32.00</b>
50146	11/12/2018	Orkin Exterminating Inc	Pest Control	\$117.53
		<b>Orkin Exterminating Inc Total</b>		<b>\$117.53</b>
50147	11/12/2018	Pac N Save, Inc.	FCS Supplies	\$88.25
50147	11/12/2018	Pac N Save, Inc.	COF Supplies - JD	\$20.79
		<b>Pac N Save, Inc. Total</b>		<b>\$109.04</b>
50148	11/12/2018	Pearson Education	Elevate Science Gr3	\$431.47
50148	11/12/2018	Pearson Education	Elevate Science Gr5	\$517.47
50148	11/12/2018	Pearson Education	Elevate Science GrK	\$1,438.88
50148	11/12/2018	Pearson Education	Shipping	\$167.13
		<b>Pearson Education Total</b>		<b>\$2,554.95</b>
50149	11/12/2018	Pitney Bowes, Inc.	Postage Machine Lease	\$531.48
		<b>Pitney Bowes, Inc. Total</b>		<b>\$531.48</b>
50150	11/12/2018	Quality Foods	FCS Supplies	\$22.52
50150	11/12/2018	Quality Foods	FCS Supplies	\$85.55
		<b>Quality Foods Total</b>		<b>\$108.07</b>

Check Number	Check Date	Payee	Reason	Amount
50151	11/12/2018	Rasmussen Mechanical Service, Inc.	Terminal Resistors Repair	\$629.81
50151	11/12/2018	Rasmussen Mechanical Service, Inc.	Boiler Pump seal kit	\$400.41
50151	11/12/2018	Rasmussen Mechanical Service, Inc.	Shipping	\$18.02
		<b>Rasmussen Mechanical Service, Inc. Total</b>		<b>\$1,048.24</b>
50152	11/12/2018	Ray's Mid-Bell Music, Inc.	On Stage Sustain Pedal	\$23.70
50152	11/12/2018	Ray's Mid-Bell Music, Inc.	Lesson Books	\$69.86
		<b>Ray's Mid-Bell Music, Inc. Total</b>		<b>\$93.56</b>
50153	11/12/2018	RTI	Copier Leases	\$678.94
50153	11/12/2018	RTI	Copier Leases	\$678.94
50153	11/12/2018	RTI	Copier Staples	\$198.00
50153	11/12/2018	RTI	3 Year ADP w/ Shield	\$1,580.00
50153	11/12/2018	RTI	Google Management Console	\$500.00
50153	11/12/2018	RTI	HP Chromebook 11 G6 EE 11.6" LCD Chromebook	\$4,360.00
		<b>RTI Total</b>		<b>\$7,995.88</b>
50154	11/12/2018	Sheridan Seating Inc	Bleacher Repair	\$124.00
		<b>Sheridan Seating Inc Total</b>		<b>\$124.00</b>
50155	11/12/2018	SIDELINES Bar & Grille	Circle of Friends - JD	\$80.94
		<b>SIDELINES Bar &amp; Grille Total</b>		<b>\$80.94</b>
50156	11/12/2018	Staples Credit Plan	Supplies	\$14.58
50156	11/12/2018	Staples Credit Plan	Supplies	\$56.73
		<b>Staples Credit Plan Total</b>		<b>\$71.31</b>
50157	11/12/2018	Tri-State Turf & Irrigation	Winterize Sprinklers	\$97.50
		<b>Tri-State Turf &amp; Irrigation Total</b>		<b>\$97.50</b>
50158	11/12/2018	University of NE - Lincoln	College Access Day	\$400.00
		<b>University of NE - Lincoln Total</b>		<b>\$400.00</b>
	11/12/2018	VISA	Subscription Renewal	\$109.95
	11/12/2018	VISA	Conference Registration Fee	\$100.00
	11/12/2018	VISA	7/8" RD/WH/BL Metallic Ribbon	\$12.00
	11/12/2018	VISA	Shipping	\$4.49
	11/12/2018	VISA	AmazonBasics Mini DisplayPort to VGA Adapter	\$59.95
	11/12/2018	VISA	AmazonBasics Wireless Keyboard - Quiet and Compact - US Layout (QWERTY)	\$59.97
	11/12/2018	VISA	EPSON V13H010L42 ELPLP42 Replacement Projector Lamp for PowerLite 822+/822p/83+/83c	\$66.77
	11/12/2018	VISA	Epson V13H010L60 ELPLP60 Replacement Lamp. REPLACEMENT LAMP POWERLITE 92 93 95 96W 905 PJ-LMP. 200 W Projector Lamp - UHE	\$76.26
	11/12/2018	VISA	Logitech MK270 Wireless Keyboard and Mouse Combo — Keyboard and Mouse Included, 2.4GHz Dropout-Free Connection, Long Battery Life	\$59.97
	11/12/2018	VISA	T-Power ( 6.6ft Long Cable ) Ac Adapter For Elmo 9419 TT-02S TT-02 TT-02RX TT02 TT-02u TT02u ADS0243-U120200 P30 XGA Visual Presenter P/N : Elmo 5ZA0000104C 12V 2A 24W Charger Cord Plug .	\$27.98

Check Number	Check Date	Payee	Reason	Amount
	11/12/2018	VISA	VGA Cable with Audio 30Ft, Premium VGA Cable with Audio 3.5mm AUX Jack HD15 Male to Male M/M VGA SVGA UXGA with Auxiliary Headset Stereo Sound Connection Wire Cord Plug for LCD LED Monitor TV HDTV	\$12.99
	11/12/2018	VISA	Spelling Bee Registration	\$142.00
	11/12/2018	VISA	Spelling Bee Registration	\$142.00
	11/12/2018	VISA	NETA Lodging Deposit	\$371.02
	11/12/2018	VISA	State Writing Meals - CM	\$22.00
	11/12/2018	VISA	NETA Lodging Deposit	\$371.02
	11/12/2018	VISA	NSLA Conf Lodging - JK	\$241.50
	11/12/2018	VISA	Book House Arrest	\$18.25
	11/12/2018	VISA	Subscription Renewal	\$48.00
	11/12/2018	VISA	MacBook Air Charger,Replacement 45W Magsafe 2 Power Adapter T-Tip Magnetic Connector Charger for MacBook Air 11 inch and 13 inch (45T)	\$51.98
	11/12/2018	VISA	Sabrent USB 3.0 to SATA I/II/III Dual Bay External Hard Drive Docking Station for 2.5 or 3.5in HDD, SSD with Hard Drive Duplicator/Cloner Function [10TB Support] (EC-HD2B)	\$36.99
	11/12/2018	VISA	Gear Motor	\$52.00
	11/12/2018	VISA	30 Mil Graphic Quality PVC Cards	\$27.45
	11/12/2018	VISA	YMCKO Color Ribbon	\$47.85
	11/12/2018	VISA	Van Fuel	\$31.70
	11/12/2018	VISA	EQUIP Rubric Training - MV	\$30.00
		<b>VISA Total</b>		<b>\$2,224.09</b>
50159	11/12/2018	Wakefield Family Medicine	Random Drug Testing	\$450.00
		<b>Wakefield Family Medicine Total</b>		<b>\$450.00</b>
50160	11/12/2018	Wakefield Republican, The	Meeting Proceedings	\$237.50
50160	11/12/2018	Wakefield Republican, The	Meeting Proceedings	\$237.50
50160	11/12/2018	Wakefield Republican, The	Calendar	\$200.00
50160	11/12/2018	Wakefield Republican, The	Hearing, Budget & Mtg Notice	\$149.82
50160	11/12/2018	Wakefield Republican, The	Meeting Notice	\$9.33
50160	11/12/2018	Wakefield Republican, The	Meeting Proceedings	\$434.79
		<b>Wakefield Republican, The Total</b>		<b>\$1,268.94</b>
50161	11/12/2018	Wakefield School-Interim	NAJE HAWKFEST Honor Choir	\$45.00
50161	11/12/2018	Wakefield School-Interim	O'Conner Field Trip	\$150.00
50161	11/12/2018	Wakefield School-Interim	Pitney Bowes - Postage	\$800.00
		<b>Wakefield School-Interim Total</b>		<b>\$995.00</b>
50162	11/12/2018	Walmart Community	Batteries & Laminating Pouches	\$58.18
50162	11/12/2018	Walmart Community	Batteries & Laminating Pouches	\$125.52
50162	11/12/2018	Walmart Community	Supplies	\$38.49
50162	11/12/2018	Walmart Community	Various Supplies	\$45.15
50162	11/12/2018	Walmart Community	Supplies	\$371.14
		<b>Walmart Community Total</b>		<b>\$638.48</b>
50163	11/12/2018	Wayne Herald	Para Job Ad	\$52.50
		<b>Wayne Herald Total</b>		<b>\$52.50</b>
		<b>Grand Total</b>		
<b>Sub Total</b>				<b>\$111,806.55</b>
<b>Sorted By</b>	<b>Description</b>			
FUND	Depreciation Fund			

Check Number	Check Date	Payee	Reason	Amount
Check Number	Check Date	Payee	Reason	Amount
1115	11/12/2018	RTI	5 Megapixel Network Cameral Monochrome-Nigh vision	\$8,094.60
1115	11/12/2018	RTI	C2G 3ft Cat6 Sngless Unshielded (UTP) Slim Ethernet Network Patch Cables	\$269.10
1115	11/12/2018	RTI	Merak Enterprise w/ 5 years Enterprise Support - MS120-48FP Cloud Managed-Subscription License 1 switch.	\$238.50
1115	11/12/2018	RTI	Meraki Enterprise License & Support MV Series Security Camera License 5 year.	\$17,010.00
1115	11/12/2018	RTI	Meraki Enterprise License & Support- MS 120-24P Cloud Managed Switch - 5 year license period.	\$193.50
1115	11/12/2018	RTI	Meraki MS 120-48FP Ethernet Switch	\$2,085.75
1115	11/12/2018	RTI	Meraki MS120-24P Ethernet Switch - 24 x Gigabit Ethernet Netwrok	\$1,131.75
1115	11/12/2018	RTI	Meraki MV12WE, 4 Megapixel Network Camera - Color Night Vision	\$13,486.50
1115	11/12/2018	RTI	Patch Cables	(\$239.20)
<b>Sub Total</b>				<b>\$42,270.50</b>

Sorted By	Description			
FUND	Employee Benefit Fund			
Check Number	Check Date	Payee	Reason	Amount
1250	11/12/2018	AxisPlus Benefits	Sept Participant Fee	\$104.00
Sub Total				\$104.00

Sorted By	Description			
FUND	School Nutrition Fund			
Check Number	Check Date	Payee	Reason	Amount
	11/12/2018	Sysco Lincoln	Food & Supplies	\$780.85
	11/12/2018	Sysco Lincoln	Credit Memo	(\$27.71)
	11/12/2018	Sysco Lincoln	Food & Supplies	\$9,237.20
		Sysco Lincoln Total		\$9,990.34
4736	11/12/2018	Appeara	Aprons, Mops & Towels	\$139.22
		Appeara Total		\$139.22
4737	11/12/2018	CenterPoint Energy Services Retail LLC	Sept Natural Gas - NGM811131	\$96.28
		CenterPoint Energy Services Retail LLC Total		\$96.28
4738	11/12/2018	Cubby's Inc.	PT Conf	\$120.00
		Cubby's Inc. Total		\$120.00
4739	11/12/2018	Dean Foods	Milk & Juice	\$3,592.37
4739	11/12/2018	Dean Foods	Return	(\$8.90)
		Dean Foods Total		\$3,583.47
4740	11/12/2018	Earthgrains Baking Companies, Inc.	Bread	\$986.95
		Earthgrains Baking Companies, Inc. Total		\$986.95
4741	11/12/2018	Gill Hauling, Inc.	Garbage Service	\$178.75
		Gill Hauling, Inc. Total		\$178.75
4742	11/12/2018	Greenberg Fruit Co.	Fruit	\$2,323.31
		Greenberg Fruit Co. Total		\$2,323.31
4743	11/12/2018	Nebraska Food Distribution	Commodities	\$2,310.51
4743	11/12/2018	Nebraska Food Distribution	Credit Memo	(\$4.35)

Check Number	Check Date	Payee	Reason	Amount
		<b>Nebraska Food Distribution Total</b>		<b>\$2,306.16</b>
4744	11/12/2018	Pac N Save, Inc.	Food	\$64.98
		<b>Pac N Save, Inc. Total</b>		<b>\$64.98</b>
4745	11/12/2018	US Foods	Food	\$3,243.89
		<b>US Foods Total</b>		<b>\$3,243.89</b>
		<b>Grand Total</b>		\$23,033.35
<b>Sub Total</b>				<b>\$23,033.35</b>
<b>Sorted By</b>		<b>Description</b>		
FUND		Student Fees Fund		
Check Number	Check Date	Payee	Reason	Amount
	11/12/2018	VISA	iPad Repair	\$404.94
	11/12/2018	VISA	iPad Repairs	\$404.97
<b>Sub Total</b>				<b>\$809.91</b>
<b>Grand Total</b>				<b>\$178,024.31</b>

# Wakefield Community School

## Cash Summary Report

Accounting Cycle: FY18-19; Beginning Period: Period 02 (10/01/2018 - 10/31/2018) ; Ending Period: Period 02 (10/01/2018 - 10/31/2018) ; Show Prior Year

Expense/Encumbrance: No; Prior Year Ending Balance for Beginning Balance: No; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted

Transactions: No; Created On: 11/8/2018 3:48:35 PM

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$1,438,026.77	\$581,128.35	(\$473,456.54)	\$0.00	\$1,545,698.58	(\$32,483.55)	\$0.00	\$1,513,215.03
02	Depreciation Fund	\$635,572.43	\$1,359.32	\$0.00	\$0.00	\$636,931.75	(\$55,409.70)	\$0.00	\$581,522.05
03	Employee Benefit Fund	\$28,686.24	\$11.98	(\$98.00)	\$0.00	\$28,600.22	\$0.00	\$0.00	\$28,600.22
06	School Nutrition Fund	\$139,089.17	\$35,401.61	(\$30,522.61)	\$0.00	\$143,968.17	\$0.00	\$0.00	\$143,968.17
07	Bond Fund	\$38,733.13	\$16.19	\$0.00	\$0.00	\$38,749.32	\$0.00	\$0.00	\$38,749.32
08	Special Building Fund	\$673,392.83	\$8,264.46	\$0.00	\$0.00	\$681,657.29	\$0.00	\$0.00	\$681,657.29
09	QCPUF Fund	\$168,493.48	\$10,474.96	\$0.00	\$0.00	\$178,968.44	\$0.00	\$0.00	\$178,968.44
11	Interim Fund	\$4,737.89	\$430.42	(\$845.00)	\$0.00	\$4,323.31	\$0.00	\$0.00	\$4,323.31
12	Student Fees Fund	\$6,778.71	\$50.00	\$0.00	\$0.00	\$6,828.71	\$0.00	\$0.00	\$6,828.71
<b>Sub Total</b>		<b>\$3,133,510.65</b>	<b>\$637,137.29</b>	<b>(\$504,922.15)</b>	<b>\$0.00</b>	<b>\$3,265,725.79</b>	<b>(\$87,893.25)</b>	<b>\$0.00</b>	<b>\$3,177,832.54</b>

# BUDGET REPORT

## October 31, 2018

		Annual	Monthly			Budget	Percent
		Budget	Expense	YTD	Encumbrance	Available	of Budget
							Remaining
1100	General Ed	2,800,475.43	216,259.80	439,557.43	25,300.11	2,335,617.89	84.30%
1125	Flex Funding	31,790.28	2,566.99	5,134.00	0.00	26,656.28	83.85%
1150	LEP Plan	188,357.31	17,394.96	33,391.75	0.00	154,965.56	82.27%
1160	Poverty Plan	283,064.15	25,528.74	49,045.78	0.00	234,018.37	82.67%
1190	Pre-School	85,397.81	8,025.30	15,354.06	263.70	69,780.05	82.02%
1200	Special Education	815,465.96	45,437.20	86,480.20	106.08	728,879.68	89.39%
1291	PK Special Education	267,283.29	20,330.09	37,754.42	0.00	229,528.87	85.87%
2120	Guidance	127,177.31	10,009.56	20,019.23	0.00	107,158.08	84.26%
2130	Health Services	49,810.23	4,067.66	7,537.56	615.00	41,657.67	84.87%
2190	Student Support Services	19,420.02	593.21	1,476.36	0.00	17,943.66	92.40%
2213	Instructional Staff Training	9,000.00	2,055.00	2,055.00	0.00	6,945.00	77.17%
2220	Library or Media Center	68,165.14	5,331.39	11,059.28	18.25	57,087.61	83.78%
2310	Board of Education	49,775.00	1,284.97	1,299.97	0.00	48,475.03	97.39%
2320	Superintendent	162,150.80	13,011.74	26,302.02	0.00	135,848.78	83.78%
2330	District Legal Services	20,000.00	1,182.00	1,629.50	0.00	18,370.50	91.85%
2400	Principal	333,980.38	26,347.57	54,216.78	0.00	279,763.60	83.77%
2510	Fiscal Services	128,014.75	17,792.24	23,596.20	0.00	104,418.55	81.57%
2580	Technology	199,213.49	6,727.30	23,504.94	1,353.95	174,354.60	88.20%
2610	Operation of Buildings	461,743.90	27,374.16	47,762.50	2,628.65	411,352.75	89.66%
2630	Grounds Upkeep	27,558.86	775.89	1,720.41	1,754.83	24,083.62	93.76%
2670	Safety	1,000.00	97.20	97.20	366.30	536.50	90.28%
2710	Vehicle Operation	179,900.47	10,521.71	24,818.83	0.00	155,081.64	86.20%
2712	SPED Vehicle Operation	17,353.00	984.48	1,313.66	0.00	16,039.34	92.43%
2730	Vehicle Service/Maint	46,092.12	1,181.14	2,585.33	0.00	43,506.79	94.39%
2732	SPED Vehicle Svc/Maint	1,100.00	0.00	0.00	0.00	1,100.00	100.00%
3535	High Ability Grant	7,711.00	1,005.34	1,641.35	0.00	6,069.65	78.71%
6200	Title I Part A	97,109.34	7,550.90	16,199.17	76.68	80,833.49	83.32%
6310	Title II Part A	8,876.38	20.00	20.00	0.00	8,856.38	99.77%
6404	ECSE/IDEA	106,279.00	0.00	0.00	0.00	106,279.00	100.00%
6700	Perkins Grant	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
6925	Title III - Limited English	4,113.47	0.00	0.00	0.00	4,113.47	100.00%
6992	REAP Grant	38,707.00	0.00	0.00	0.00	38,707.00	100.00%
8000	Transfers	20,000.00	0.00	0.00	0.00	20,000.00	100.00%

TOTAL	6,658,585.89	473,456.54	935,572.93	32,483.55	5,690,529.41	85.95%
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PREVIOUS YEAR	6,378,506.00	427,277.66	989,084.24	0.00	5,389,421.76	84.49%
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**GENERAL FUND - #195103**  
**TREASURER'S REPORT AS OF OCTOBER 31, 2018**

**BALANCE AS OF OCTOBER 1, 2018** **\$1,438,026.77**

**REVENUE**

WCS-General - Limited Computer Use	63.00	
Various Summer Insurance Premium Reimb.	662.17	
L Siebrandt Health/Dental/Vision Ins Prm	708.46	
Personal Copies/Fax	20.00	
Region III Dues Reimbursement	20.00	
Music Boosters Reimbursement	164.70	
Community Club Facility Rent	200.00	
Fan Bus	64.00	
High Ability Learner's Grant	4,922.00	
SON - IDEA Reimbursement	66,614.00	
SON - State Aid	63,348.00	
Thurston County - Proceeds	16,086.80	
Dixon County - Proceeds	368,307.17	
Wayne County- Proceeds	59,816.83	
Bank - Interest	1,738.54	
<b>TOTAL REVENUE</b>		<b>\$582,735.67</b>

**EXPENSES**

October Payables	265,988.29	
October Payroll	209,075.57	
<b>TOTAL EXPENDITURES</b>		<b>\$475,063.86</b>

<b>TOTAL</b>		<b>\$1,545,698.58</b>
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**GENERAL FUND AS OF OCTOBER 31, 2018** **\$1,545,698.58**

ALL Data

## Current Cash Balance Report

Arranged by:

Date: 09/01/2018 thru 10/31/2018

Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A ATHLETICS</b>					
100 FOOTBALL	1,724.70	2,738.00	974.81	0.00	3,487.89
110 VOLLEYBALL	11,730.22	0.00	5,883.23	0.00	5,846.99
125 BOYS BASKETBALL	5,556.53	0.00	156.15	0.00	5,400.38
130 GIRLS BASKETBALL	2,115.81	0.00	249.00	0.00	1,866.81
160 NEW UNIFORMS	5,823.31	5,198.02	10,659.94	0.00	361.39
170 WRESTLING	1,846.66	0.00	0.00	0.00	1,846.66
175 GEN ATHLETICS	19,362.44	13,492.75	10,714.24	0.00	22,140.95
<b>A ATHLETICS Totals:</b>	<b>48,159.67</b>	<b>21,428.77</b>	<b>28,637.37</b>	<b>0.00</b>	<b>40,951.07</b>
<b>B CLASSES</b>					
200 CLASS OF 2019 (12th Grade)	228.75	0.00	0.00	0.00	228.75
205 CLASS OF 2020 (11th Grade)	1,001.34	2,581.25	1,381.20	0.00	2,201.39
210 CLASS OF 2021 (10th Grade)	783.24	0.00	0.00	0.00	783.24
211 CLASS OF 2022 (9th Grade)	443.46	0.00	0.00	0.00	443.46
212 CLASS OF 2023 (8th Grade)	0.00	0.00	0.00	0.00	0.00
215 CLASS OF 2024 (7th Grade)	0.00	0.00	0.00	0.00	0.00
<b>B CLASSES Totals:</b>	<b>2,456.79</b>	<b>2,581.25</b>	<b>1,381.20</b>	<b>0.00</b>	<b>3,656.84</b>
<b>C ORGANIZATIONS</b>					
301 POWER DRIVE	1,022.87	0.00	0.00	0.00	1,022.87
302 FFA	205.42	0.00	0.00	0.00	205.42
303 SPEECH CLUB	5,210.94	0.00	0.00	0.00	5,210.94
305 DISTRICT 7 FCCLA	2,286.17	1,392.00	153.00	593.00	4,118.17
306 MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
310 NATIONAL HONOR SOCIETY	3,995.17	0.00	240.06	0.00	3,755.11
315 FBLA	1,552.50	2,887.00	1,287.00	0.00	3,152.50
320 ANNUAL	1,966.83	0.00	0.00	0.00	1,966.83
325 TOTAD	577.22	0.00	0.00	0.00	577.22
330 FCCLA	3,903.89	4,934.55	2,866.80	-593.00	5,378.64
335 STUCO	1,196.49	0.00	213.25	0.00	983.24
340 SPEECH & DRAMA	0.00	0.00	0.00	0.00	0.00
345 ONE ACT	0.00	32.00	395.90	0.00	-363.90
346 ART CLUB	1,335.92	0.00	0.00	0.00	1,335.92
385 LIBRARY	1,436.26	1,374.14	1,284.14	0.00	1,526.26
395 HOMECOMING	0.00	470.00	256.29	0.00	213.71
501 HIGH SCHOOL SWING CHOIR	1,344.09	0.00	0.00	0.00	1,344.09
553 ELEMENTARY STUCO	535.64	0.00	14.00	0.00	521.64
<b>C ORGANIZATIONS Totals:</b>	<b>26,569.41</b>	<b>11,089.69</b>	<b>6,710.44</b>	<b>0.00</b>	<b>30,948.66</b>
<b>D CONCESSIONS</b>					
400 CONCESSIONS	0.00	6,901.21	5,077.50	0.00	1,823.71
<b>D CONCESSIONS Totals:</b>	<b>0.00</b>	<b>6,901.21</b>	<b>5,077.50</b>	<b>0.00</b>	<b>1,823.71</b>
<b>E MISC</b>					
350 SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
390 STUDENT ASSISTANCE	1,000.00	0.00	0.00	0.00	1,000.00
502 YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00
503 LOUNGE	2,453.29	0.00	173.70	0.00	2,279.59
505 CHECKING INTEREST	12,633.29	74.15	0.00	0.00	12,707.44
510 CD INTEREST	2,592.30	0.00	0.00	0.00	2,592.30
520 ELEMENTARY	4,168.80	196.90	778.17	0.00	3,587.53
540 POP FUND	8,920.64	282.32	383.20	0.00	8,819.76
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	-350.00	12.00	0.00	0.00	-338.00

ALL Data

**Current Cash Balance Report**

Arranged by:

Date: 09/01/2018 thru 10/31/2018

Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
577 STATE TOURNAMENTS	0.00	0.00	0.00	0.00	0.00
E MISC Totals:	33,108.32	565.37	1,335.07	0.00	32,338.62
Z Inactive					
105 JH FOOTBALL	0.00	0.00	0.00	0.00	0.00
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
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
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
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
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
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
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:	0.00	0.00	0.00	0.00	0.00
Report Totals:	110,294.19	42,566.29	43,141.58	0.00	109,718.90

SELECTED

## Receipt History Detail

Arranged by:  
Receipt Date

Receipt Date	Receipt Number	Deposit Slip Number	Received From	Receipt Description	Amount
10/01/2018	000000		Kaden Kratke	Lost Track Uniform	20.00
10/01/2018	000000		FBLA	TShirts	186.00
10/01/2018	000000		FBLA	Dues	30.00
Date Total for 10/01/2018:					236.00
10/03/2018	000000		Concessions	FCCLA	879.00
10/03/2018	000000		VB	Gate	1,032.00
10/03/2018	000000		Elementary	Pop	196.90
Date Total for 10/03/2018:					2,107.90
10/08/2018	000000		Great American	Class of 2020	131.50
Date Total for 10/08/2018:					131.50
10/09/2018	000000		Pop Machine		256.00
Date Total for 10/09/2018:					256.00
10/16/2018	000000		First Choice Vending	Sales	26.32
Date Total for 10/16/2018:					26.32
10/17/2018	000000		FBLA	Donut Sales	1,996.00
10/17/2018	000000		FB	Gate	532.00
10/17/2018	000000		Concessions	7th Grade	202.00
10/17/2018	000000		Library	Start Up Bag Book Fair	126.00
10/17/2018	000000		Library	Book Fair	1,248.14
Date Total for 10/17/2018:					4,104.14
10/22/2018	000000		FB Gate	Wisner	1,119.00
10/22/2018	000000		District 7 FCCLA		1,119.00
Date Total for 10/22/2018:					2,238.00
10/23/2018	000000		FB	Gate/Entered Wrong Amount	-1.00
Date Total for 10/23/2018:					-1.00
10/24/2018	000000		Football	TShirt Sales	2,738.00
Date Total for 10/24/2018:					2,738.00
10/29/2018	000000		Logan View Public School	Conf Registration	273.00
10/29/2018	000000		One Act	Black Shirt	27.00
Date Total for 10/29/2018:					300.00
10/31/2018	000000		Interest	October	37.83
Date Total for 10/31/2018:					37.83
Report Total:					12,174.69

## Check Summary Report

Date: 09/01/2018 thru 11/01/2018

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
<b>10/01/2018</b>						
009634	O	10/01/2018	Stadium Sports		T Shirts	553.00
009630	O	10/01/2018	Hauff Mid-America Sports		FB Homecoming	37.12
009633	O	10/01/2018	Steve Greve		VBJH Official	60.00
009629	O	10/01/2018	Dollar General			15.75
009631	O	10/01/2018	Emily Jensen		VB Official	120.00
009632	O	10/01/2018	Sydney McCorkindale		VB Official	120.00
009628	O	10/01/2018	Angie Hansen		Cake/Elem Activity	20.02
009635	O	10/01/2018	Wayne Community Theatre		Registration	90.00
<b>10/01/2018 Total:</b>						<b>1,015.89</b>
<b>10/02/2018</b>						
009637	O	10/02/2018	Pepsi-Cola of Siouxland		Pop	449.70
009636	O	10/02/2018	Miller Building Supply			49.27
009638	O	10/02/2018	VISA			101.28
009639	O	10/02/2018	Iowa-Nebraska State Bank		Book Fair	126.00
<b>10/02/2018 Total:</b>						<b>726.25</b>
<b>10/04/2018</b>						
009640	O	10/04/2018	Ozark Delight Candy Company		Suckers	366.69
009641	O	10/04/2018	Pac N Save			231.50
<b>10/04/2018 Total:</b>						<b>598.19</b>
<b>10/08/2018</b>						
009642	O	10/08/2018	Steve Greve		JHVB Official	60.00
<b>10/09/2018</b>						
009644	V	10/09/2018	Cubbys			0.00
009643	V	10/09/2018	Wakefield Community Club		PT Conferences	0.00
009645	V	10/09/2018	Miller Building Supply			0.00
009646	V	10/09/2018	Quality Foods			0.00
009648	O	10/09/2018	Cubbys			970.65
009647	O	10/09/2018	Wakefield Community Club		PT Conferences	370.00
009649	O	10/09/2018	Miller Building Supply			89.98
009650	O	10/09/2018	Quality Foods			30.25
<b>10/09/2018 Total:</b>						<b>1,460.88</b>
<b>10/10/2018</b>						
009659	O	10/10/2018	Stadium Sports		T Shirts	172.00
009658	O	10/10/2018	Scholastic Book Fairs			1,158.14
009652	O	10/10/2018	Gary Eikmeier		FB Official	110.00

## Check Summary Report

Date: 09/01/2018 thru 11/01/2018

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
009656	O	10/10/2018	Roger Lueth		JHFB Official	90.00
009661	O	10/10/2018	Ron Williams		JHFB Official	90.00
009657	O	10/10/2018	Mike Mogus		JHFB Official	90.00
009660	O	10/10/2018	Tim Wobken		FB Official	110.00
009653	O	10/10/2018	Tom Grovijohn		FB Official	110.00
009655	O	10/10/2018	Adam Kreikmeier		FB Official	110.00
009651	O	10/10/2018	Chad Clay		JHFB Official	90.00
009654	O	10/10/2018	John Klosen		FB Official	110.00

10/10/2018 Total:	2,240.14
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## 10/13/2018

009662	O	10/13/2018	Steve Greve		VB Official	100.00
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## 10/15/2018

009664	O	10/15/2018	Roger Lueth		JHJV FB Official	90.00
009666	O	10/15/2018	Ron Williams		JHJV FB Official	90.00
009665	O	10/15/2018	Mike Mogus		JHJV FB Official	90.00
009663	O	10/15/2018	Nick Curnyn		JHJV FB Official	90.00

10/15/2018 Total:	360.00
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## 10/16/2018

009667	O	10/16/2018	Krispy Kreme Donuts		Donuts	995.00
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## 10/17/2018

009669	O	10/17/2018	Gary Eikmeier		FB Official	110.00
009672	O	10/17/2018	Tim Wobken		FB Official	110.00
009668	O	10/17/2018	Mark Burenheide		FB Official	110.00
009670	O	10/17/2018	Tom Grovijohn		FB Official	110.00
009671	O	10/17/2018	Adam Kreikmeier		FB Official	110.00

10/17/2018 Total:	550.00
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## 10/23/2018

009674	O	10/23/2018	Winside High School		VB Admission	44.00
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## 10/25/2018

009677	O	10/25/2018	Chartwells Dining Services		Lunch	153.00
009680	O	10/25/2018	Great American Opportunities,			1,381.20
009683	O	10/25/2018	Kristyna Muller		VB Workers	390.00
009682	O	10/25/2018	Joe Brown		FB Workers	45.00
009684	O	10/25/2018	Lauren Lehmkuhl		VB Workers	60.00
009685	O	10/25/2018	Mark Johnson		FB Workers	60.00
009690	O	10/25/2018	Susan Metzler		VB Workers	150.00

SELECTED Data

# Check Summary Report

 Arranged by:  
 Check Date

Date: 09/01/2018 thru 11/01/2018

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
009686	O	10/25/2018	Megan Borg		VB Workers	255.00
009675	O	10/25/2018	Jon Barge		FB Workers	45.00
009687	O	10/25/2018	Jeard Miller		FB Workers	30.00
009681	O	10/25/2018	Joey Borg		FB Workers	60.00
009676	O	10/25/2018	Cory Brown		FB Workers	15.00
009679	O	10/25/2018	Gloria Dowling		VB Workers	200.00
009691	O	10/25/2018	Brad Weiland		VB Workers	220.00
009689	O	10/25/2018	Sarah Hansen		VB Workers	60.00
009678	O	10/25/2018	Nikki Decker		VB Workers	30.00
009688	O	10/25/2018	Rachel Brudigam		VB Workers	180.00
<b>10/25/2018 Total:</b>						<b>3,334.20</b>

**10/29/2018**

009693	O	10/29/2018	Norfolk High School		Admission	72.00
009694	O	10/29/2018	VISA			2,236.97
009692	O	10/29/2018	Dollar General			23.00
<b>10/29/2018 Total:</b>						<b>2,331.97</b>

**10/30/2018**

009695	O	10/30/2018	Post Prom		Year End Sales From FB	138.06
<b>Report Total:</b>						<b>13,954.58</b>

# Wakefield Community School

## Payroll Voucher By Vendor Report

Accounting Cycle: FY18-19; Voucher: 111418,111418HSA; Vendor: [All]; Order By: Vendor; Account Type: Liability; Created On: 11/7/2018 10:41:23 AM

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103	50108	Aflac	\$947.05
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	01-00941-000	Aflac - Accident 125		\$417.04
111418	11/14/2018	01-00901-000	Aflac - Cancer 125		(\$16.17)
111418	11/14/2018	01-00941-000	Aflac - Cancer 125		\$340.52
111418	11/14/2018	01-00941-000	Aflac - Short Term Disability		\$205.66
<b>Sub Total</b>					<b>\$947.05</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418HSA	Iowa-Nebraska State Bank	195103		Angela Hansen - HSA	\$95.01
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	01-00941-000	HSA Angela Sonder		\$95.01
<b>Sub Total</b>					<b>\$95.01</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103	50109	AxisPlus Benefits	\$6,162.45
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	01-00941-000	Child Care 125		\$3,023.30
111418	11/14/2018	01-00941-000	Med Reimb 125		\$2,972.48
111418	11/14/2018	06-00941-000	Med Reimb 125		\$166.67
<b>Sub Total</b>					<b>\$6,162.45</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103	50110	Blue Cross and Blue Shield of NE	\$71,176.90
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	01-00941-000	BCBS Empl Dental 125		\$1,622.42
111418	11/14/2018	01-00941-000	BCBS Empl Health 125		\$4,333.06
111418	11/14/2018	01-00941-000	BCBS Employer Dental		\$1,639.04
111418	11/14/2018	06-00941-000	BCBS Employer Dental		\$57.34
111418	11/14/2018	01-00901-000	BCBS Employer Hlth		\$700.23
111418	11/14/2018	01-00941-000	BCBS Employer Hlth		\$61,703.96
111418	11/14/2018	06-00941-000	BCBS Employer Hlth		\$1,120.85
<b>Sub Total</b>					<b>\$71,176.90</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418HSA	Iowa-Nebraska State Bank	207276		Christy Roberts - HSA	\$95.01
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	06-00941-000	HSA Christy Roberts		\$95.01
<b>Sub Total</b>					<b>\$95.01</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103		Federal Reserve KC	\$220,607.86
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	01-00941-000	Direct Deposit		\$214,874.75
111418	11/14/2018	06-00941-000	Direct Deposit		\$5,733.11
<b>Sub Total</b>					<b>\$220,607.86</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103		IA/NE State Bank	\$71,609.58
Register	Register Paid Date	Account Code	Deduction		Amount
111418	11/14/2018	01-00941-000	Federal Withholding		\$22,697.81
111418	11/14/2018	06-00941-000	Federal Withholding		\$584.55
111418	11/14/2018	01-00941-000	FICA		\$38,152.18
111418	11/14/2018	06-00941-000	FICA		\$1,015.02
111418	11/14/2018	01-00941-000	Medicare		\$8,922.64
111418	11/14/2018	06-00941-000	Medicare		\$237.38
<b>Sub Total</b>					<b>\$71,609.58</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103		Iowa Department of Revenue	\$300.00

Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	Iowa State Tax	\$300.00	
Sub Total				\$300.00	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418HSA	Iowa-Nebraska State Bank	195103		Kim Barge - HSA	\$95.01
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	HSA Kim Barge	\$95.01	
Sub Total				\$95.01	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418HSA	Iowa-Nebraska State Bank	195103		LaVonne Carson - HSA	\$95.01
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	HSA LaVonne Carson	\$95.01	
Sub Total				\$95.01	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103	50111	Madison National Life	\$2,188.08
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	Dependent Life Ins	\$30.70	
111418	11/14/2018	06-00941-000	Dependent Life Ins	\$2.10	
111418	11/14/2018	01-00901-000	Life Ins Employer	\$15.75	
111418	11/14/2018	01-00941-000	Life Ins Employer	\$711.75	
111418	11/14/2018	06-00941-000	Life Ins Employer	\$29.25	
111418	11/14/2018	01-00941-000	Long Term Disability	\$1,398.53	
Sub Total				\$2,188.08	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	207276		MG Trust Company	\$3,395.00
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	403b Plan	\$1,250.00	
111418	11/14/2018	06-00941-000	403b Plan	\$200.00	
111418	11/14/2018	01-00941-000	403b Plan ROTH	\$1,845.00	
111418	11/14/2018	06-00941-000	403b Plan ROTH	\$100.00	
Sub Total				\$3,395.00	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103		Nebraska Child Support Payment Center	\$627.00
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	Child Support	\$627.00	
Sub Total				\$627.00	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103		Nebraska Department of Revenue	\$10,048.01
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	State Withholding - NE	\$9,853.68	
111418	11/14/2018	06-00941-000	State Withholding - NE	\$194.33	
Sub Total				\$10,048.01	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418	Iowa-Nebraska State Bank	195103		Nebraska Retirement System	\$60,346.67
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	NPERS	\$58,848.46	
111418	11/14/2018	06-00941-000	NPERS	\$1,498.21	
Sub Total				\$60,346.67	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418HSA	Iowa-Nebraska State Bank	195103		Shannon Carroll - HSA	\$267.89
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	HSA Shannon Carroll	\$267.89	
Sub Total				\$267.89	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111418HSA	Iowa-Nebraska State Bank	195103		Teresa Soderberg - HSA	\$95.01
Register	Register Paid Date	Account Code	Deduction	Amount	
111418	11/14/2018	01-00941-000	HSA Teresa Soderberg	\$95.01	
Sub Total				\$95.01	

<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111418HSA	Iowa-Nebraska State Bank	195103		Tina Nuernberger - HSA	\$95.01
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111418	11/14/2018	01-00941-000	HSA Tina Nuernberger	\$95.01	
<b>Sub Total</b>				<b>\$95.01</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111418	Iowa-Nebraska State Bank	207276	4734	Vision Service Plan	\$667.40
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111418	11/14/2018	01-00941-000	Vision 125	\$626.34	
111418	11/14/2018	06-00941-000	Vision 125	\$32.83	
<b>Sub Total</b>				<b>\$659.17</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111418	Iowa-Nebraska State Bank	195103	50112	Vision Service Plan	\$667.40
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111418	11/14/2018	01-00901-000	Vision 125	\$8.23	
<b>Sub Total</b>				<b>\$8.23</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111418	Iowa-Nebraska State Bank	195103	50113	Washington National Insurance Co	\$410.19
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111418	11/14/2018	01-00941-000	Addtl Life Ins	\$35.49	
111418	11/14/2018	01-00941-000	WA Natl - Cancer Ins 125	\$313.80	
111418	11/14/2018	06-00941-000	WA Natl - Cancer Ins 125	\$60.90	
<b>Sub Total</b>				<b>\$410.19</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111418	Iowa-Nebraska State Bank	195103	50114	WCS-General Fund	\$716.80
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111418	11/14/2018	01-00941-000	Limited Computer Use	\$62.00	
111418	11/14/2018	01-00941-000	Summer Ins 125	\$654.80	
<b>Sub Total</b>				<b>\$716.80</b>	
<b>Grand Total</b>				<b>\$450,040.94</b>	

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ACCOUNT	DESCRIPTION	AMOUNT
01-1-01110-000	Local Property Taxes	4,222,561.00
01-1-01111-000	Local Property Taxes - Learning Community Common Levy	0.00
01-1-01115-000	Carline Tax	0.00
01-1-01120-000	Public Power District Sales Tax	0.00
01-1-01125-000	Motor Vehicle Taxes	156,960.00
01-1-01210-000	Tuition Received from Other Districts (Regular Education)	0.00
01-1-01215-000	Tuition Received from Educational Entities (Distance Education)	0.00
01-1-01220-000	Tuition Received from Individuals (Regular Education)	0.00
01-1-01230-000	Tuition Received from Other Districts (Special Education)	8,950.00
01-1-01235-000	Tuition Received from Other Districts (Pre-School Special Education)	0.00
01-1-01240-000	Tuition Received from Individuals (Special Education)	0.00
01-1-01250-000	Summer School Tuition and Fees (All Sources)	6,060.00
01-1-01260-000	Adult Education Tuition and Fees (All Sources)	0.00
01-1-01270-000	Preschool Tuition and Fees (All Sources)	0.00
01-1-01310-000	Transportation Received from Other Districts (Regular Education)	0.00
01-1-01320-000	Transportation Received from Individuals (Regular Education)	0.00
01-1-01325-000	Transportation Received from Individuals (Early Childhood)	0.00
01-1-01330-000	Transportation Received from Other Districts (Special Education)	0.00
01-1-01410-000	Interest	12,099.00
01-1-01610-000	Local License Fees	2,545.00
01-1-01620-000	Police Court Fines	0.00
01-1-01810-000	Community Service Activities	0.00
01-1-01910-000	Rental of School Equipment and Facilities	280.00
01-1-01920-000	Contributions and Donations	0.00
01-1-01925-000	Categorical Grants from Corporations & Other Private Interests	0.00
01-1-01950-000	Postsecondary Receipts	0.00
01-1-01990-000	Other Local Receipts	0.00
01-1-01995-000	Presidential Declared Disaster Receipts	0.00
01-1-01000-000	<b>Total Local Receipts</b>	<b>4,409,455.00</b>
01-1-02110-000	County Fines and License Fees	20,922.00
01-1-02130-000	Other County Receipts	0.00
01-1-02210-000	Educational Service Unit Receipts	0.00
01-1-02000-000	<b>Total County and ESU Receipts</b>	<b>20,922.00</b>
01-1-03110-000	State Aid	569,402.00
01-1-03120-000	Special Education Programs (School Age)	352,085.00
01-1-03125-000	Special Education Transportation (School Age)	5,087.00
01-1-03130-000	Homestead Exemption	27,825.00
01-1-03131-000	Property Tax Credit	298,113.00

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01-1-03132-000	Personal Property Tax Credit	8,777.00
01-1-03133-000	Nameplate Capacity Tax	0.00
01-1-03134-000	Personal Property Tax Credit - Railroads & Public Service	0.00
01-1-03135-000	Payments for High Ability Learners	5,182.00
01-1-03155-000	Textbook Loan	0.00
01-1-03160-000	Payments Received for Wards of the State/Court (Regular Education)	0.00
01-1-03161-000	Payments Received for Wards of the State/Court (Special Education)	0.00
01-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	0.00
01-1-03166-000	Flex Funding: School Age Support Services (State)	12,094.00
01-1-03175-000	Adult Basic Education	0.00
01-1-03180-000	Pro-Rate Motor Vehicle	10,397.00
01-1-03200-000	State Apportionment	62,417.00
01-1-03300-000	In-Lieu-Of School Land Tax	0.00
01-1-03500-000	State Categorical Programs	0.00
01-1-03512-000	Distance Education Incentive Payments	0.00
01-1-03540-000	State Early Childhood	0.00
01-1-03541-000	Early Childhood Endowment Grants	0.00
01-1-03551-000	Career Education	0.00
01-1-03570-000	Teacher Evaluation Development Grants	0.00
01-1-03575-000	Nebraska Innovation Grant Program	0.00
01-1-03590-000	Extended Learning Opportunity Grants	0.00
01-1-03990-000	Other State Receipts	0.00
01-1-03995-000	Presidential Declared Disaster Receipts	0.00
01-1-03000-000	<b>Total State Receipts</b>	<b>1,351,379.00</b>
01-1-04200-000	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA	107,389.00
01-1-04210-000	Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	7,204.00
01-1-04215-000	Title I, Part 1003G School Improvement Grants (SIG)	0.00
01-1-04230-000	Title I, Part D Subpart 2 Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth	0.00
01-1-04310-000	Title II, Part A ESEA/ESSA Supporting Effective Instruction	14,333.00
01-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
01-1-04330-000	Title VI, Part B, REAP (Rural Low Income Grants - from NDE)	0.00
01-1-04404-000	IDEA Part B (611) Base Allocation	35,907.00
01-1-04405-000	IDEA Part B Supplemental Payments	0.00
01-1-04406-000	IDEA Preschool (619) Base Allocation	479.00
01-1-04410-000	IDEA Enrollment/Poverty	62,214.00
01-1-04411-000	IDEA Part B Early Intervening Services	0.00
01-1-04412-000	IDEA Part B Proportionate Share	0.00
01-1-04414-000	IDEA PART C	0.00
01-1-04415-000	IDEA Special Projects	0.00
01-1-04417-000	IDEA Part B Transition Projects	0.00

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01-1-04450-000	Medicaid In Public Schools	0.00
01-1-04455-000	Medicaid Administrative Activities (MAAPS)	5,915.00
01-1-04500-000	Title 8 (Impact Aid)	0.00
01-1-04600-000	Johnson-O'Malley	0.00
01-1-04620-000	Flood Control	0.00
01-1-04640-000	Forest Reserve	0.00
01-1-04690-000	Other Federal Non-Categorical Receipts	0.00
01-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	5,362.00
01-1-04850-000	Universal Service Fund (E-Rate)	9,591.00
01-1-04910-000	Indian Education	0.00
01-1-04915-000	Title I, Part C ESEA/ESSA Education of Migratory Children	3,813.00
01-1-04925-000	Title III Part A ESEA/ESSA English Language Acquisition/Lang Enhancement/Academic Achievement	7,263.00
01-1-04926-000	Title III NCLB Immigrant Education	0.00
01-1-04940-000	Head Start	0.00
01-1-04945-000	Child and Adult Care Food Program	0.00
01-1-04968-000	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	0.00
01-1-04980-000	Adult Basic Education	0.00
01-1-04990-000	Other Federal Categorical Receipts	4,500.00
01-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	47,703.00
01-1-04995-000	Presidential Declared Disaster Receipts	0.00
01-1-04000-000	<b>Total Federal Receipts</b>	<b>311,673.00</b>
01-1-05150-000	Tax Anticipation Notes	0.00
01-1-05200-000	Long Term Loans	0.00
01-1-05300-000	Insurance Adjustments	0.00
01-1-05400-000	Sale of Property	4,270.00
01-1-05500-000	Transfers From Other Funds	0.00
01-1-05610-000	Cash Balance from Merged/Dissolved School Districts	0.00
01-1-05650-000	Cash Balance from Nonresident High School Tuition Funds	0.00
01-1-05690-000	Other Non-Revenue Receipts	366.00
01-1-05000-000	<b>Total Non-Revenue Receipts</b>	<b>4,636.00</b>
01-1-10000-000	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>6,098,065.00</b>
01-2-01100-110	Salary - Teachers	1,631,436.00
01-2-01100-120	Salary - Substitutes	68,392.00
01-2-01100-130	Salary - Stipends	0.00
01-2-01100-140	Salary - Clerical and Paraprofessional Staff	72,217.00
01-2-01100-161	Salary - Classroom Management	0.00
01-2-01100-200	Employee Benefits	732,794.00
01-2-01100-221	Increased Retirement Contribution Rate	82,657.00
01-2-01100-284	Early Retirement or Termination	0.00
01-2-01100-285	Voluntary Terminations	0.00

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01-2-01100-300	Purchased Services	53,074.00
01-2-01100-364	Tuition Paid to Other Districts	0.00
01-2-01100-382	Distance Education & Telecommunications	16,744.00
01-2-01100-400	Supplies and Materials	171,744.00
01-2-01100-420	Textbooks	0.00
01-2-01100-425	E-Books	0.00
01-2-01100-500	Capital Outlay	0.00
01-2-01100-600	Other Expenses	4,069.00
01-2-01100-955	Presidential Declared Disaster	0.00
<b>01-2-01100-000</b>	<b>Total Regular Instructional Programs</b>	<b>2,833,127.00</b>
01-2-01115-110	Salary - Teachers	0.00
01-2-01115-120	Salary - Substitutes	0.00
01-2-01115-130	Salary - Stipends	0.00
01-2-01115-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01115-161	Salary - Classroom Management	0.00
01-2-01115-200	Employee Benefits	0.00
01-2-01115-221	Increased Retirement Contribution Rate	0.00
01-2-01115-284	Early Retirement or Termination	0.00
01-2-01115-285	Voluntary Terminations	0.00
01-2-01115-300	Purchased Services	0.00
01-2-01115-364	Tuition Paid to Other Districts	0.00
01-2-01115-382	Distance Education & Telecommunications	0.00
01-2-01115-400	Supplies and Materials	0.00
01-2-01115-420	Textbooks	0.00
01-2-01115-425	E-Books	0.00
01-2-01115-500	Capital Outlay	0.00
01-2-01115-600	Other Expenses	0.00
01-2-01115-955	Presidential Declared Disaster	0.00
<b>01-2-01115-000</b>	<b>Total Career Academy Programs (Rule 47)</b>	<b>0.00</b>
01-2-01125-110	Salary - Teachers	21,631.00
01-2-01125-120	Salary - Substitutes	0.00
01-2-01125-130	Salary - Stipends	0.00
01-2-01125-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01125-161	Salary - Classroom Management	0.00
01-2-01125-200	Employee Benefits	4,539.00
01-2-01125-221	Increased Retirement Contribution Rate	0.00
01-2-01125-284	Early Retirement or Termination	0.00
01-2-01125-285	Voluntary Terminations	0.00
01-2-01125-300	Purchased Services	0.00
01-2-01125-364	Tuition Paid to Other Districts	0.00
01-2-01125-382	Distance Education & Telecommunications	0.00

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01-2-01125-400	Supplies and Materials	0.00
01-2-01125-420	Textbooks	0.00
01-2-01125-425	E-Books	0.00
01-2-01125-500	Capital Outlay	0.00
01-2-01125-600	Other Expenses	0.00
01-2-01125-955	Presidential Declared Disaster	0.00
<b>01-2-01125-000</b>	<b>Total Regular Instructional Programs School Age (Flex-Spending)</b>	<b>26,170.00</b>
01-2-01150-110	Salary - Teachers	83,980.00
01-2-01150-120	Salary - Substitutes	0.00
01-2-01150-130	Salary - Stipends	0.00
01-2-01150-140	Salary - Clerical and Paraprofessional Staff	41,258.00
01-2-01150-161	Salary - Classroom Management	0.00
01-2-01150-200	Employee Benefits	47,213.00
01-2-01150-221	Increased Retirement Contribution Rate	0.00
01-2-01150-284	Early Retirement or Termination	0.00
01-2-01150-285	Voluntary Terminations	0.00
01-2-01150-300	Purchased Services	0.00
01-2-01150-364	Tuition Paid to Other Districts	0.00
01-2-01150-382	Distance Education & Telecommunications	0.00
01-2-01150-400	Supplies and Materials	0.00
01-2-01150-420	Textbooks	0.00
01-2-01150-425	E-Books	0.00
01-2-01150-500	Capital Outlay	0.00
01-2-01150-600	Other Expenses	0.00
01-2-01150-955	Presidential Declared Disaster	0.00
<b>01-2-01150-000</b>	<b>Total Limited English Proficiency Instructional Programs</b>	<b>172,451.00</b>
01-2-01160-110	Salary - Teachers	148,440.00
01-2-01160-120	Salary - Substitutes	0.00
01-2-01160-130	Salary - Stipends	0.00
01-2-01160-140	Salary - Clerical and Paraprofessional Staff	3,575.00
01-2-01160-161	Salary - Classroom Management	0.00
01-2-01160-200	Employee Benefits	76,924.00
01-2-01160-221	Increased Retirement Contribution Rate	0.00
01-2-01160-284	Early Retirement or Termination	0.00
01-2-01160-285	Voluntary Terminations	0.00
01-2-01160-300	Purchased Services	0.00
01-2-01160-364	Tuition Paid to Other Districts	0.00
01-2-01160-382	Distance Education & Telecommunications	0.00
01-2-01160-400	Supplies and Materials	0.00
01-2-01160-420	Textbooks	0.00
01-2-01160-425	E-Books	0.00

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01-2-01160-500	Capital Outlay	0.00
01-2-01160-600	Other Expenses	0.00
01-2-01160-955	Presidential Declared Disaster	0.00
<b>01-2-01160-000</b>	<b>Total Poverty Instructional Programs</b>	<b>228,939.00</b>
01-2-01190-110	Salary - Teachers	48,755.00
01-2-01190-120	Salary - Substitutes	1,153.00
01-2-01190-130	Salary - Stipends	0.00
01-2-01190-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01190-161	Salary - Classroom Management	0.00
01-2-01190-200	Employee Benefits	13,955.00
01-2-01190-221	Increased Retirement Contribution Rate	0.00
01-2-01190-284	Early Retirement or Termination	0.00
01-2-01190-285	Voluntary Terminations	0.00
01-2-01190-300	Purchased Services	0.00
01-2-01190-332	Mileage to Parents (Early Childhood only)	0.00
01-2-01190-382	Distance Education & Telecommunications	0.00
01-2-01190-400	Supplies and Materials	5,339.00
01-2-01190-420	Textbooks	0.00
01-2-01190-425	E-Books	0.00
01-2-01190-500	Capital Outlay	0.00
01-2-01190-600	Other Expenses	0.00
01-2-01190-955	Presidential Declared Disaster	0.00
<b>01-2-01190-000</b>	<b>Total Early Childhood Educational Programs</b>	<b>69,202.00</b>
01-2-01195-110	Salary - Teachers	0.00
01-2-01195-120	Salary - Substitutes	0.00
01-2-01195-130	Salary - Stipends	0.00
01-2-01195-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01195-161	Salary - Classroom Management	0.00
01-2-01195-200	Employee Benefits	0.00
01-2-01195-221	Increased Retirement Contribution Rate	0.00
01-2-01195-284	Early Retirement or Termination	0.00
01-2-01195-285	Voluntary Terminations	0.00
01-2-01195-300	Purchased Services	0.00
01-2-01195-364	Tuition Paid to Other Districts	0.00
01-2-01195-382	Distance Education & Telecommunications	0.00
01-2-01195-400	Supplies and Materials	0.00
01-2-01195-420	Textbooks	0.00
01-2-01195-425	E-Books	0.00
01-2-01195-500	Capital Outlay	0.00
01-2-01195-600	Other Expenses	0.00
01-2-01195-955	Presidential Declared Disaster	0.00

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01-2-01195-000	Total Regular Instructional Programs Below Age Five (Flex-Spending)	0.00
01-2-01200-110	Salary - Teachers	178,560.00
01-2-01200-120	Salary - Substitutes	3,750.00
01-2-01200-130	Salary - Stipends	0.00
01-2-01200-140	Salary - Clerical and Paraprofessional Staff	148,770.00
01-2-01200-161	Salary - Classroom Management	0.00
01-2-01200-200	Employee Benefits	140,629.00
01-2-01200-221	Increased Retirement Contribution Rate	0.00
01-2-01200-284	Early Retirement or Termination	0.00
01-2-01200-285	Voluntary Terminations	0.00
01-2-01200-300	Purchased Services	200,012.00
01-2-01200-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01200-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01200-382	Distance Education & Telecommunications	0.00
01-2-01200-400	Supplies and Materials	4,054.00
01-2-01200-420	Textbooks	1,466.00
01-2-01200-425	E-Books	0.00
01-2-01200-500	Capital Outlay	0.00
01-2-01200-600	Other Expenses	2,772.00
01-2-01200-955	Presidential Declared Disaster	0.00
01-2-01200-000	Total Special Education Instructional Programs	680,013.00
01-2-01280-110	Salary - Teachers	0.00
01-2-01280-120	Salary - Substitutes	0.00
01-2-01280-130	Salary - Stipends	0.00
01-2-01280-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01280-161	Salary - Classroom Management	0.00
01-2-01280-200	Employee Benefits	0.00
01-2-01280-221	Increased Retirement Contribution Rate	0.00
01-2-01280-284	Early Retirement or Termination	0.00
01-2-01280-285	Voluntary Terminations	0.00
01-2-01280-300	Purchased Services	0.00
01-2-01280-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01280-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01280-382	Distance Education & Telecommunications	0.00
01-2-01280-400	Supplies and Materials	0.00
01-2-01280-420	Textbooks	0.00
01-2-01280-425	E-Books	0.00
01-2-01280-500	Capital Outlay	0.00
01-2-01280-600	Other Expenses	0.00
01-2-01280-955	Presidential Declared Disaster	0.00
01-2-01280-000	Total Special Education Instructional Programs - Unified Sports	0.00

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01-2-01291-110	Salary - Teachers	50,148.00
01-2-01291-120	Salary - Substitutes	750.00
01-2-01291-130	Salary - Stipends	0.00
01-2-01291-140	Salary - Clerical and Paraprofessional Staff	2,152.00
01-2-01291-161	Salary - Classroom Management	0.00
01-2-01291-200	Employee Benefits	29,792.00
01-2-01291-221	Increased Retirement Contribution Rate	0.00
01-2-01291-284	Early Retirement or Termination	0.00
01-2-01291-285	Voluntary Terminations	0.00
01-2-01291-300	Purchased Services	112,548.00
01-2-01291-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01291-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01291-382	Distance Education & Telecommunications	0.00
01-2-01291-400	Supplies and Materials	0.00
01-2-01291-420	Textbooks	0.00
01-2-01291-425	E-Books	0.00
01-2-01291-500	Capital Outlay	0.00
01-2-01291-600	Other Expenses	0.00
01-2-01291-955	Presidential Declared Disaster	0.00
<b>01-2-01291-000</b>	<b>Total Early Childhood Special Education Instructional Programs - Ages 3-5</b>	<b>195,390.00</b>
01-2-01292-110	Salary - Teachers	0.00
01-2-01292-120	Salary - Substitutes	0.00
01-2-01292-130	Salary - Stipends	0.00
01-2-01292-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01292-161	Salary - Classroom Management	0.00
01-2-01292-200	Employee Benefits	0.00
01-2-01292-221	Increased Retirement Contribution Rate	0.00
01-2-01292-284	Early Retirement or Termination	0.00
01-2-01292-285	Voluntary Terminations	0.00
01-2-01292-300	Purchased Services	2,455.00
01-2-01292-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01292-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01292-382	Distance Education & Telecommunications	0.00
01-2-01292-400	Supplies and Materials	0.00
01-2-01292-420	Textbooks	0.00
01-2-01292-425	E-Books	0.00
01-2-01292-500	Capital Outlay	0.00
01-2-01292-600	Other Expenses	0.00
01-2-01292-955	Presidential Declared Disaster	0.00
<b>01-2-01292-000</b>	<b>Total Early Childhood Special Education Instructional Programs - Ages 0-2</b>	<b>2,455.00</b>
01-2-02100-110	Salary - Professional Staff	100,138.00

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01-2-02100-130	Salary - Stipends	0.00
01-2-02100-140	Salary - Clerical and Paraprofessional Staff	13,699.00
01-2-02100-143	Salary - Technical Staff	0.00
01-2-02100-200	Employee Benefits	42,771.00
01-2-02100-221	Increased Retirement Contribution Rate	0.00
01-2-02100-284	Early Retirement or Termination	0.00
01-2-02100-285	Voluntary Terminations	0.00
01-2-02100-300	Purchased Services	7,729.00
01-2-02100-382	Distance Education & Telecommunications	0.00
01-2-02100-400	Supplies and Materials	3,674.00
01-2-02100-425	E-Books	0.00
01-2-02100-500	Capital Outlay	0.00
01-2-02100-600	Other Expenses	3,530.00
01-2-02100-955	Presidential Declared Disaster	0.00
<b>01-2-02100-000</b>	<b>Total Support Services - Pupils</b>	<b>171,541.00</b>
01-2-02150-110	Salary - Professional Staff	0.00
01-2-02150-130	Salary - Stipends	0.00
01-2-02150-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02150-143	Salary - Technical Staff	0.00
01-2-02150-200	Employee Benefits	0.00
01-2-02150-221	Increased Retirement Contribution Rate	0.00
01-2-02150-284	Early Retirement or Termination	0.00
01-2-02150-285	Voluntary Terminations	0.00
01-2-02150-300	Purchased Services	0.00
01-2-02150-382	Distance Education & Telecommunications	0.00
01-2-02150-400	Supplies and Materials	1,376.00
01-2-02150-500	Capital Outlay	0.00
01-2-02150-600	Other Expenses	0.00
01-2-02150-955	Presidential Declared Disaster	0.00
<b>01-2-02150-000</b>	<b>Total Support Services - Pupils - Safety &amp; Security</b>	<b>1,376.00</b>
01-2-02200-110	Salary - Professional Staff	28,557.00
01-2-02200-130	Salary - Stipends	0.00
01-2-02200-140	Salary - Clerical and Paraprofessional Staff	5,498.00
01-2-02200-200	Employee Benefits	15,505.00
01-2-02200-221	Increased Retirement Contribution Rate	0.00
01-2-02200-281	Retirement Incentive Plan	0.00
01-2-02200-282	Staff Development Assistance	0.00
01-2-02200-284	Early Retirement or Termination	0.00
01-2-02200-285	Voluntary Terminations	0.00
01-2-02200-300	Purchased Services	5,971.00
01-2-02200-382	Distance Education & Telecommunications	0.00

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01-2-02200-400	Supplies and Materials	8,690.00
01-2-02200-500	Capital Outlay	0.00
01-2-02200-600	Other Expenses	310.00
01-2-02200-955	Presidential Declared Disaster	0.00
01-2-02200-000	<b>Total Support Services - Staff</b>	<b>64,531.00</b>
01-2-99500-000	Total Staff Development Disbursements	5,971.00
01-2-02213-110	Salary - Professional Staff	0.00
01-2-02213-130	Salary - Stipends	0.00
01-2-02213-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02213-200	Employee Benefits	0.00
01-2-02213-221	Increased Retirement Contribution Rate	0.00
01-2-02213-284	Early Retirement or Termination	0.00
01-2-02213-285	Voluntary Terminations	0.00
01-2-02213-300	Purchased Services	0.00
01-2-02213-382	Distance Education & Telecommunications	0.00
01-2-02213-400	Supplies and Materials	0.00
01-2-02213-500	Capital Outlay	0.00
01-2-02213-600	Other Expenses	0.00
01-2-02213-955	Presidential Declared Disaster	0.00
01-2-02213-000	<b>Total Support Services - School Improvement</b>	<b>0.00</b>
01-2-02214-110	Salary - Professional Staff	0.00
01-2-02214-130	Salary - Stipends	0.00
01-2-02214-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02214-200	Employee Benefits	0.00
01-2-02214-221	Increased Retirement Contribution Rate	0.00
01-2-02214-284	Early Retirement or Termination	0.00
01-2-02214-285	Voluntary Terminations	0.00
01-2-02214-300	Purchased Services	0.00
01-2-02214-382	Distance Education & Telecommunications	0.00
01-2-02214-400	Supplies and Materials	0.00
01-2-02214-500	Capital Outlay	0.00
01-2-02214-600	Other Expenses	0.00
01-2-02214-955	Presidential Declared Disaster	0.00
01-2-02214-000	<b>Total Support Services - Implementation of Standards</b>	<b>0.00</b>
01-2-02310-110	Salary - Professional Staff	0.00
01-2-02310-130	Salary - Stipends	0.00
01-2-02310-140	Salary - Clerical Staff	0.00
01-2-02310-200	Employee Benefits	0.00
01-2-02310-221	Increased Retirement Contribution Rate	0.00
01-2-02310-284	Early Retirement or Termination	0.00
01-2-02310-285	Voluntary Terminations	0.00

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01-2-02310-300	Purchased Services	33,505.00
01-2-02310-314	Lobbyist Fees and Expenses	0.00
01-2-02310-315	Accounting and Auditing Services	8,400.00
01-2-02310-341	Liability Insurance	0.00
01-2-02310-342	Fidelity Bond Premiums	550.00
01-2-02310-382	Distance Education & Telecommunications	0.00
01-2-02310-400	Supplies and Materials	76.00
01-2-02310-500	Capital Outlay	0.00
01-2-02310-600	Other Expenses	12,926.00
01-2-02310-955	Presidential Declared Disaster	0.00
<b>01-2-02310-000</b>	<b>Total Board of Education</b>	<b>55,457.00</b>
01-2-02320-105	Salary - Superintendent	118,166.00
01-2-02320-110	Salary - Other Professional Staff	0.00
01-2-02320-130	Salary - Stipends	0.00
01-2-02320-140	Salary - Clerical Staff	0.00
01-2-02320-200	Employee Benefits	35,253.00
01-2-02320-221	Increased Retirement Contribution Rate	0.00
01-2-02320-284	Early Retirement or Termination	0.00
01-2-02320-285	Voluntary Terminations	0.00
01-2-02320-300	Purchased Services	0.00
01-2-02320-314	Lobbyist Fees and Expenses	0.00
01-2-02320-382	Distance Education & Telecommunications	0.00
01-2-02320-400	Supplies and Materials	168.00
01-2-02320-500	Capital Outlay	0.00
01-2-02320-600	Other Expenses	2,276.00
01-2-02320-955	Presidential Declared Disaster	0.00
<b>01-2-02320-000</b>	<b>Total Executive Administration Services</b>	<b>155,863.00</b>
01-2-02330-110	Salary - Other Professional Staff	0.00
01-2-02330-115	Salary - Legal Staff Salary	0.00
01-2-02330-130	Salary - Stipends	0.00
01-2-02330-140	Salary - Clerical Staff	0.00
01-2-02330-200	Employee Benefits	0.00
01-2-02330-221	Increased Retirement Contribution Rate	0.00
01-2-02330-284	Early Retirement or Termination	0.00
01-2-02330-285	Voluntary Terminations	0.00
01-2-02330-300	Purchased Services	0.00
01-2-02330-317	Contracted Legal Services	4,440.00
01-2-02330-382	Distance Education & Telecommunications	0.00
01-2-02330-400	Supplies and Materials	0.00
01-2-02330-500	Capital Outlay	0.00
01-2-02330-600	Other Expenses	0.00

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01-2-02330-955	Presidential Declared Disaster	0.00
01-2-02330-000	Total District Legal Services	4,440.00
01-2-02400-110	Salary - Professional Staff	148,769.00
01-2-02400-130	Salary - Stipends	0.00
01-2-02400-140	Salary - Clerical Staff	73,970.00
01-2-02400-200	Employee Benefits	79,008.00
01-2-02400-221	Increased Retirement Contribution Rate	0.00
01-2-02400-284	Early Retirement or Termination	0.00
01-2-02400-285	Voluntary Terminations	0.00
01-2-02400-300	Purchased Services	0.00
01-2-02400-382	Distance Education & Telecommunications	0.00
01-2-02400-400	Supplies and Materials	1,255.00
01-2-02400-500	Capital Outlay	0.00
01-2-02400-600	Other Expenses	3,334.00
01-2-02400-955	Presidential Declared Disaster	0.00
01-2-02400-000	Total Office of the Principal	306,336.00
01-2-02510-110	Salary - Professional Staff	0.00
01-2-02510-130	Salary - Stipends	0.00
01-2-02510-140	Salary - Clerical Staff	44,928.00
01-2-02510-200	Employee Benefits	15,132.00
01-2-02510-221	Increased Retirement Contribution Rate	0.00
01-2-02510-284	Early Retirement or Termination	0.00
01-2-02510-285	Voluntary Terminations	0.00
01-2-02510-300	Purchased Services	38,519.00
01-2-02510-314	Lobbyist Fees and Expenses	0.00
01-2-02510-382	Distance Education & Telecommunications	6,487.00
01-2-02510-400	Supplies and Materials	1,190.00
01-2-02510-500	Capital Outlay	0.00
01-2-02510-600	Other Expenses	2,230.00
01-2-02510-955	Presidential Declared Disaster	0.00
01-2-02510-000	Total General Administration - Business Services	108,486.00
01-2-02520-110	Salary - Professional Staff	0.00
01-2-02520-140	Salary - Clerical Staff	0.00
01-2-02520-200	Employee Benefits	0.00
01-2-02520-221	Increased Retirement Contribution Rate	0.00
01-2-02520-284	Early Retirement or Termination	0.00
01-2-02520-285	Voluntary Terminations	0.00
01-2-02520-300	Purchased Services	0.00
01-2-02520-382	Distance Education & Telecommunications	0.00
01-2-02520-400	Supplies and Materials	0.00
01-2-02520-500	Capital Outlay	0.00

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01-2-02520-600	Other Expenses	0.00
01-2-02520-955	Presidential Declared Disaster	0.00
01-2-02520-000	Total Vehicle Acquisition and Maintenance Other Than Pupil Transportation Vehicles	0.00
01-2-02600-110	Salary - Professional Staff	0.00
01-2-02600-140	Salary - Clerical and Custodial Staff	124,623.00
01-2-02600-200	Employee Benefits	44,993.00
01-2-02600-221	Increased Retirement Contribution Rate	0.00
01-2-02600-284	Early Retirement or Termination	0.00
01-2-02600-285	Voluntary Terminations	0.00
01-2-02600-300	Purchased Services	197,106.00
01-2-02600-382	Distance Education & Telecommunications	0.00
01-2-02600-400	Supplies and Materials	39,165.00
01-2-02600-500	Capital Outlay	0.00
01-2-02600-600	Other Expenses	4,100.00
01-2-02600-955	Presidential Declared Disaster	0.00
01-2-02600-000	Total Maintenance and Operation of Building(s) and Site(s)	409,987.00
01-2-02750-110	Salary - Professional Staff	0.00
01-2-02750-140	Salary - Clerical Staff and Drivers	72,128.00
01-2-02750-200	Employee Benefits	18,470.00
01-2-02750-221	Increased Retirement Contribution Rate	0.00
01-2-02750-284	Early Retirement or Termination	0.00
01-2-02750-285	Voluntary Terminations	0.00
01-2-02750-300	Purchased Services	63,652.00
01-2-02750-332	Mileage to Parents (K-12 only)	0.00
01-2-02750-333	Transportation Paid to Other Districts	0.00
01-2-02750-382	Distance Education & Telecommunications	901.00
01-2-02750-400	Supplies and Materials	4,612.00
01-2-02750-500	Capital Outlay	0.00
01-2-02750-600	Other Expenses	230.00
01-2-02750-955	Presidential Declared Disaster	0.00
01-2-02750-000	Total Regular Pupil Transportation	159,993.00
01-2-02755-110	Salary - Professional Staff	0.00
01-2-02755-140	Salary - Clerical Staff and Drivers	0.00
01-2-02755-200	Employee Benefits	0.00
01-2-02755-221	Increased Retirement Contribution Rate	0.00
01-2-02755-284	Early Retirement or Termination	0.00
01-2-02755-285	Voluntary Terminations	0.00
01-2-02755-300	Purchased Services	0.00
01-2-02755-333	Transportation Paid to Other Districts	0.00
01-2-02755-382	Distance Education & Telecommunications	0.00

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01-2-02755-400	Supplies and Materials	0.00
01-2-02755-500	Capital Outlay	0.00
01-2-02755-600	Other Expenses	0.00
01-2-02755-955	Presidential Declared Disaster	0.00
01-2-02755-000	Total Regular Pupil Transportation Open Enrollment Option Student in Learning Community	0.00
01-2-02760-110	Salary - Professional Staff	0.00
01-2-02760-140	Salary - Clerical Staff and Drivers	753.00
01-2-02760-200	Employee Benefits	96.00
01-2-02760-221	Increased Retirement Contribution Rate	0.00
01-2-02760-284	Early Retirement or Termination	0.00
01-2-02760-285	Voluntary Terminations	0.00
01-2-02760-300	Purchased Services	650.00
01-2-02760-333	Transportation Paid to Other Districts	0.00
01-2-02760-382	Distance Education & Telecommunications	0.00
01-2-02760-400	Supplies and Materials	0.00
01-2-02760-500	Capital Outlay	0.00
01-2-02760-600	Other Expenses	0.00
01-2-02760-955	Presidential Declared Disaster	0.00
01-2-02760-000	Total School Age Special Education Pupil Transportation	1,499.00
01-2-02765-110	Salary - Professional Staff	0.00
01-2-02765-140	Salary - Clerical Staff and Drivers	0.00
01-2-02765-200	Employee Benefits	0.00
01-2-02765-221	Increased Retirement Contribution Rate	0.00
01-2-02765-284	Early Retirement or Termination	0.00
01-2-02765-285	Voluntary Terminations	0.00
01-2-02765-300	Purchased Services	0.00
01-2-02765-333	Transportation Paid to Other Districts	0.00
01-2-02765-382	Distance Education & Telecommunications	0.00
01-2-02765-400	Supplies and Materials	0.00
01-2-02765-500	Capital Outlay	0.00
01-2-02765-600	Other Expenses	0.00
01-2-02765-955	Presidential Declared Disaster	0.00
01-2-02765-000	Total Below Age Five Special Education Pupil Transportation	0.00
01-2-03000-110	Salary - Professional Staff	0.00
01-2-03000-130	Salary - Stipends	0.00
01-2-03000-140	Salary - Clerical and Others	0.00
01-2-03000-200	Employee Benefits	0.00
01-2-03000-221	Increased Retirement Contribution Rate	0.00
01-2-03000-284	Early Retirement or Termination	0.00
01-2-03000-285	Voluntary Terminations	0.00

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01-2-03000-382	Distance Education & Telecommunications	0.00
01-2-03000-500	Capital Outlay	0.00
01-2-03000-600	Other Expenses	0.00
01-2-03000-955	Presidential Declared Disaster	0.00
01-2-03000-000	<b>Total Community Services</b>	<b>0.00</b>
01-2-03400-110	Salary - Professional Staff	0.00
01-2-03400-130	Salary - Stipends	0.00
01-2-03400-140	Salary - Clerical Staff	0.00
01-2-03400-200	Employee Benefits	0.00
01-2-03400-221	Increased Retirement Contribution Rate	0.00
01-2-03400-284	Early Retirement or Termination	0.00
01-2-03400-285	Voluntary Terminations	0.00
01-2-03400-300	Purchased Services	0.00
01-2-03400-382	Distance Education & Telecommunications	0.00
01-2-03400-400	Supplies and Materials	0.00
01-2-03400-420	Textbooks	0.00
01-2-03400-425	E-Books	0.00
01-2-03400-500	Capital Outlay	0.00
01-2-03400-600	Other Expenses	0.00
01-2-03400-955	Presidential Declared Disaster	0.00
01-2-03400-000	<b>Categorical Grants from Corporations &amp; Other Private Interests</b>	<b>0.00</b>
01-2-03500-110	Salary - Professional Staff	6,600.00
01-2-03500-130	Salary - Stipends	0.00
01-2-03500-140	Salary - Clerical and Others	0.00
01-2-03500-200	Employee Benefits	1,050.00
01-2-03500-221	Increased Retirement Contribution Rate	0.00
01-2-03500-284	Early Retirement or Termination	0.00
01-2-03500-285	Voluntary Terminations	0.00
01-2-03500-300	Purchased Services	0.00
01-2-03500-382	Distance Education & Telecommunications	0.00
01-2-03500-400	Supplies and Materials	0.00
01-2-03500-420	Textbooks	0.00
01-2-03500-425	E-Books	0.00
01-2-03500-500	Capital Outlay	0.00
01-2-03500-600	Other Expenses	0.00
01-2-03500-955	Presidential Declared Disaster	0.00
01-2-03500-000	<b>Total State Categorical Programs</b>	<b>7,650.00</b>
01-2-04200-110	Salary - Professional Staff	62,186.00
01-2-04200-130	Salary - Stipends	0.00
01-2-04200-140	Salary - Clerical Staff	0.00
01-2-04200-200	Employee Benefits	30,580.00

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01-2-04200-221	Increased Retirement Contribution Rate	0.00
01-2-04200-300	Purchased Services	0.00
01-2-04200-382	Distance Education & Telecommunications	0.00
01-2-04200-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04200-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04200-400	Supplies and Materials	2,096.00
01-2-04200-420	Textbooks	0.00
01-2-04200-425	E-Books	0.00
01-2-04200-500	Capital Outlay	0.00
01-2-04200-600	Other Expenses	0.00
01-2-04200-000	Total Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA	94,862.00
01-2-04210-110	Salary - Professional Staff	5,292.00
01-2-04210-130	Salary - Stipends	0.00
01-2-04210-140	Salary - Clerical Staff	0.00
01-2-04210-200	Employee Benefits	927.00
01-2-04210-221	Increased Retirement Contribution Rate	0.00
01-2-04210-300	Purchased Services	0.00
01-2-04210-382	Distance Education & Telecommunications	0.00
01-2-04210-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04210-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04210-400	Supplies and Materials	0.00
01-2-04210-420	Textbooks	0.00
01-2-04210-425	E-Books	0.00
01-2-04210-500	Capital Outlay	0.00
01-2-04210-600	Other Expenses	0.00
01-2-04210-000	Total Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	6,219.00
01-2-04215-110	Salary - Professional Staff	0.00
01-2-04215-130	Salary - Stipends	0.00
01-2-04215-140	Salary - Clerical Staff	0.00
01-2-04215-200	Employee Benefits	0.00
01-2-04215-221	Increased Retirement Contribution Rate	0.00
01-2-04215-300	Purchased Services	0.00
01-2-04215-382	Distance Education & Telecommunications	0.00
01-2-04215-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04215-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04215-400	Supplies and Materials	0.00
01-2-04215-420	Textbooks	0.00
01-2-04215-425	E-Books	0.00
01-2-04215-500	Capital Outlay	0.00

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01-2-04215-600	Other Expenses	0.00
01-2-04215-000	Total Title I, Part 1003G School Improvement Grants (SIG)	0.00
01-2-04230-110	Salary - Professional Staff	0.00
01-2-04230-130	Salary - Stipends	0.00
01-2-04230-140	Salary - Clerical Staff	0.00
01-2-04230-200	Employee Benefits	0.00
01-2-04230-221	Increased Retirement Contribution Rate	0.00
01-2-04230-300	Purchased Services	0.00
01-2-04230-382	Distance Education & Telecommunications	0.00
01-2-04230-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04230-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04230-400	Supplies and Materials	0.00
01-2-04230-420	Textbooks	0.00
01-2-04230-425	E-Books	0.00
01-2-04230-500	Capital Outlay	0.00
01-2-04230-600	Other Expenses	0.00
01-2-04230-000	Total Title I Part D Subpart 2 Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth	0.00
01-2-04310-110	Salary - Professional Staff	0.00
01-2-04310-130	Salary - Stipends	0.00
01-2-04310-140	Salary - Clerical Staff	0.00
01-2-04310-200	Employee Benefits	0.00
01-2-04310-221	Increased Retirement Contribution Rate	0.00
01-2-04310-300	Purchased Services	0.00
01-2-04310-382	Distance Education & Telecommunications	0.00
01-2-04310-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04310-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04310-400	Supplies and Materials	0.00
01-2-04310-420	Textbooks	0.00
01-2-04310-425	E-Books	0.00
01-2-04310-500	Capital Outlay	0.00
01-2-04310-600	Other Expenses	0.00
01-2-04310-000	Title II, Part A NCLB Teacher Quality Grants	0.00
01-2-04315-110	Salary - Professional Staff	0.00
01-2-04315-130	Salary - Stipends	0.00
01-2-04315-140	Salary - Clerical Staff	0.00
01-2-04315-200	Employee Benefits	0.00
01-2-04315-221	Increased Retirement Contribution Rate	0.00
01-2-04315-300	Purchased Services	0.00
01-2-04315-382	Distance Education & Telecommunications	0.00
01-2-04315-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00

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01-2-04315-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04315-400	Supplies and Materials	0.00
01-2-04315-420	Textbooks	0.00
01-2-04315-425	E-Books	0.00
01-2-04315-500	Capital Outlay	0.00
01-2-04315-600	Other Expenses	0.00
<b>01-2-04315-000</b>	<b>Title II, Part B NCLB Math &amp; Science Partnerships</b>	<b>0.00</b>
01-2-04330-110	Salary - Professional Staff	0.00
01-2-04330-130	Salary - Stipends	0.00
01-2-04330-140	Salary - Clerical Staff	0.00
01-2-04330-200	Employee Benefits	0.00
01-2-04330-221	Increased Retirement Contribution Rate	0.00
01-2-04330-300	Purchased Services	0.00
01-2-04330-382	Distance Education & Telecommunications	0.00
01-2-04330-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04330-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04330-400	Supplies and Materials	0.00
01-2-04330-420	Textbooks	0.00
01-2-04330-425	E-Books	0.00
01-2-04330-500	Capital Outlay	0.00
01-2-04330-600	Other Expenses	0.00
<b>01-2-04330-000</b>	<b>Title VI Part B REAP (Rural Low Income Grants from NDE)</b>	<b>0.00</b>
01-2-04402-110	Salary - Professional Staff	0.00
01-2-04402-130	Salary - Stipends	0.00
01-2-04402-140	Salary - Clerical Staff	0.00
01-2-04402-200	Employee Benefits	0.00
01-2-04402-221	Increased Retirement Contribution Rate	0.00
01-2-04402-300	Purchased Services	0.00
01-2-04402-382	Distance Education & Telecommunications	0.00
01-2-04402-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04402-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04402-400	Supplies and Materials	0.00
01-2-04402-420	Textbooks	0.00
01-2-04402-425	E-Books	0.00
01-2-04402-500	Capital Outlay	0.00
01-2-04402-600	Other Expenses	0.00
<b>01-2-04402-000</b>	<b>Total IDEA Part B (611) Base Allocation Transportation</b>	<b>0.00</b>
01-2-04403-110	Salary - Professional Staff	0.00
01-2-04403-130	Salary - Stipends	0.00
01-2-04403-140	Salary - Clerical Staff	0.00
01-2-04403-200	Employee Benefits	0.00

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01-2-04403-221	Increased Retirement Contribution Rate	0.00
01-2-04403-300	Purchased Services	0.00
01-2-04403-382	Distance Education & Telecommunications	0.00
01-2-04403-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04403-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04403-400	Supplies and Materials	0.00
01-2-04403-420	Textbooks	0.00
01-2-04403-425	E-Books	0.00
01-2-04403-500	Capital Outlay	0.00
01-2-04403-600	Other Expenses	0.00
<b>01-2-04403-000</b>	<b>Total IDEA Part B (611) Base Allocation - School Age</b>	<b>0.00</b>
01-2-04404-110	Salary - Professional Staff	0.00
01-2-04404-130	Salary - Stipends	0.00
01-2-04404-140	Salary - Clerical Staff	0.00
01-2-04404-200	Employee Benefits	0.00
01-2-04404-221	Increased Retirement Contribution Rate	0.00
01-2-04404-300	Purchased Services	35,886.00
01-2-04404-382	Distance Education & Telecommunications	0.00
01-2-04404-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04404-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04404-400	Supplies and Materials	0.00
01-2-04404-420	Textbooks	0.00
01-2-04404-425	E-Books	0.00
01-2-04404-500	Capital Outlay	0.00
01-2-04404-600	Other Expenses	0.00
<b>01-2-04404-000</b>	<b>Total IDEA Part B (611) Base Allocation - Birth Through Age Four</b>	<b>35,886.00</b>
01-2-04406-110	Salary - Professional Staff	0.00
01-2-04406-130	Salary - Stipends	0.00
01-2-04406-140	Salary - Clerical Staff	0.00
01-2-04406-200	Employee Benefits	0.00
01-2-04406-221	Increased Retirement Contribution Rate	0.00
01-2-04406-300	Purchased Services	479.00
01-2-04406-382	Distance Education & Telecommunications	0.00
01-2-04406-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04406-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04406-400	Supplies and Materials	0.00
01-2-04406-420	Textbooks	0.00
01-2-04406-425	E-Books	0.00
01-2-04406-500	Capital Outlay	0.00
01-2-04406-600	Other Expenses	0.00
<b>01-2-04406-000</b>	<b>IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation</b>	<b>479.00</b>

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01-2-04407-110	Salary - Professional Staff	0.00
01-2-04407-130	Salary - Stipends	0.00
01-2-04407-140	Salary - Clerical Staff	0.00
01-2-04407-200	Employee Benefits	0.00
01-2-04407-221	Increased Retirement Contribution Rate	0.00
01-2-04407-300	Purchased Services	0.00
01-2-04407-382	Distance Education & Telecommunications	0.00
01-2-04407-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04407-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04407-400	Supplies and Materials	0.00
01-2-04407-420	Textbooks	0.00
01-2-04407-425	E-Books	0.00
01-2-04407-500	Capital Outlay	0.00
01-2-04407-600	Other Expenses	0.00
<b>01-2-04407-000</b>	<b>Total IDEA Preschool (619) Base Allocation Transportation</b>	<b>0.00</b>
01-2-04409-110	Salary - Professional Staff	0.00
01-2-04409-130	Salary - Stipends	0.00
01-2-04409-140	Salary - Clerical Staff	0.00
01-2-04409-200	Employee Benefits	0.00
01-2-04409-221	Increased Retirement Contribution Rate	0.00
01-2-04409-300	Purchased Services	0.00
01-2-04409-382	Distance Education & Telecommunications	0.00
01-2-04409-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04409-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04409-400	Supplies and Materials	0.00
01-2-04409-420	Textbooks	0.00
01-2-04409-425	E-Books	0.00
01-2-04409-500	Capital Outlay	0.00
01-2-04409-600	Other Expenses	0.00
<b>01-2-04409-000</b>	<b>Total IDEA Enrollment/Poverty (619)</b>	<b>0.00</b>
01-2-04410-110	Salary - Professional Staff	0.00
01-2-04410-130	Salary - Stipends	0.00
01-2-04410-140	Salary - Clerical Staff	0.00
01-2-04410-200	Employee Benefits	0.00
01-2-04410-221	Increased Retirement Contribution Rate	0.00
01-2-04410-300	Purchased Services	66,614.00
01-2-04410-382	Distance Education & Telecommunications	0.00
01-2-04410-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04410-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04410-400	Supplies and Materials	0.00
01-2-04410-420	Textbooks	0.00

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01-2-04410-425	E-Books	0.00
01-2-04410-500	Capital Outlay	0.00
01-2-04410-600	Other Expenses	0.00
<b>01-2-04410-000</b>	<b>Total IDEA Enrollment/Poverty (611)</b>	<b>66,614.00</b>
01-2-04411-110	Salary - Professional Staff	0.00
01-2-04411-130	Salary - Stipends	0.00
01-2-04411-140	Salary - Clerical Staff	0.00
01-2-04411-200	Employee Benefits	0.00
01-2-04411-221	Increased Retirement Contribution Rate	0.00
01-2-04411-300	Purchased Services	0.00
01-2-04411-382	Distance Education & Telecommunications	0.00
01-2-04411-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04411-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04411-400	Supplies and Materials	0.00
01-2-04411-420	Textbooks	0.00
01-2-04411-425	E-Books	0.00
01-2-04411-500	Capital Outlay	0.00
01-2-04411-600	Other Expenses	0.00
<b>01-2-04411-000</b>	<b>IDEA Part B Early Intervening Services</b>	<b>0.00</b>
01-2-04412-110	Salary - Professional Staff	0.00
01-2-04412-130	Salary - Stipends	0.00
01-2-04412-140	Salary - Clerical Staff	0.00
01-2-04412-200	Employee Benefits	0.00
01-2-04412-221	Increased Retirement Contribution Rate	0.00
01-2-04412-300	Purchased Services	0.00
01-2-04412-382	Distance Education & Telecommunications	0.00
01-2-04412-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04412-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04412-400	Supplies and Materials	0.00
01-2-04412-420	Textbooks	0.00
01-2-04412-425	E-Books	0.00
01-2-04412-500	Capital Outlay	0.00
01-2-04412-600	Other Expenses	0.00
<b>01-2-04412-000</b>	<b>IDEA Part B Proportionate Share</b>	<b>0.00</b>
01-2-04414-110	Salary - Professional Staff	0.00
01-2-04414-130	Salary - Stipends	0.00
01-2-04414-140	Salary - Clerical Staff	0.00
01-2-04414-200	Employee Benefits	0.00
01-2-04414-221	Increased Retirement Contribution Rate	0.00
01-2-04414-300	Purchased Services	0.00
01-2-04414-382	Distance Education & Telecommunications	0.00

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01-2-04414-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04414-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04414-400	Supplies and Materials	0.00
01-2-04414-420	Textbooks	0.00
01-2-04414-425	E-Books	0.00
01-2-04414-500	Capital Outlay	0.00
01-2-04414-600	Other Expenses	0.00
<b>01-2-04414-000</b>	<b>IDEA Part C</b>	<b>0.00</b>
01-2-04415-110	Salary - Professional Staff	0.00
01-2-04415-130	Salary - Stipends	0.00
01-2-04415-140	Salary - Clerical Staff	0.00
01-2-04415-200	Employee Benefits	0.00
01-2-04415-221	Increased Retirement Contribution Rate	0.00
01-2-04415-300	Purchased Services	0.00
01-2-04415-382	Distance Education & Telecommunications	0.00
01-2-04415-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04415-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04415-400	Supplies and Materials	0.00
01-2-04415-420	Textbooks	0.00
01-2-04415-425	E-Books	0.00
01-2-04415-500	Capital Outlay	0.00
01-2-04415-600	Other Expenses	0.00
<b>01-2-04415-000</b>	<b>IDEA Special Projects</b>	<b>0.00</b>
01-2-04417-110	Salary - Professional Staff	0.00
01-2-04417-130	Salary - Stipends	0.00
01-2-04417-140	Salary - Clerical Staff	0.00
01-2-04417-200	Employee Benefits	0.00
01-2-04417-221	Increased Retirement Contribution Rate	0.00
01-2-04417-300	Purchased Services	0.00
01-2-04417-382	Distance Education & Telecommunications	0.00
01-2-04417-395	Sub-Awards/Sub-Contracts - \$25,000 or less	0.00
01-2-04417-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04417-400	Supplies and Materials	0.00
01-2-04417-420	Textbooks	0.00
01-2-04417-425	E-Books	0.00
01-2-04417-500	Capital Outlay	0.00
01-2-04417-600	Other Expenses	0.00
<b>01-2-04417-000</b>	<b>IDEA Part B Transition Projects</b>	<b>0.00</b>
01-2-04690-110	Salary - Professional Staff	0.00
01-2-04690-130	Salary - Stipends	0.00
01-2-04690-140	Salary - Clerical Staff	0.00

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01-2-04690-200	Employee Benefits	0.00
01-2-04690-221	Increased Retirement Contribution Rate	0.00
01-2-04690-300	Purchased Services	0.00
01-2-04690-382	Distance Education & Telecommunications	0.00
01-2-04690-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04690-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04690-400	Supplies and Materials	0.00
01-2-04690-420	Textbooks	0.00
01-2-04690-425	E-Books	0.00
01-2-04690-500	Capital Outlay	0.00
01-2-04690-600	Other Expenses	0.00
01-2-04690-000	Other Federal Non-Categorical Expenditures	0.00
01-2-04700-110	Salary - Professional Staff	0.00
01-2-04700-130	Salary - Stipends	0.00
01-2-04700-140	Salary - Clerical Staff	0.00
01-2-04700-200	Employee Benefits	0.00
01-2-04700-221	Increased Retirement Contribution Rate	0.00
01-2-04700-300	Purchased Services	0.00
01-2-04700-382	Distance Education & Telecommunications	0.00
01-2-04700-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04700-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04700-400	Supplies and Materials	0.00
01-2-04700-420	Textbooks	0.00
01-2-04700-425	E-Books	0.00
01-2-04700-500	Capital Outlay	0.00
01-2-04700-600	Other Expenses	4,493.00
01-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	4,493.00
01-2-04910-110	Salary - Professional Staff	0.00
01-2-04910-130	Salary - Stipends	0.00
01-2-04910-140	Salary - Clerical Staff	0.00
01-2-04910-200	Employee Benefits	0.00
01-2-04910-221	Increased Retirement Contribution Rate	0.00
01-2-04910-300	Purchased Services	0.00
01-2-04910-382	Distance Education & Telecommunications	0.00
01-2-04910-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04910-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04910-400	Supplies and Materials	0.00
01-2-04910-420	Textbooks	0.00
01-2-04910-425	E-Books	0.00
01-2-04910-500	Capital Outlay	0.00
01-2-04910-600	Other Expenses	0.00

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01-2-04910-000	Indian Education	0.00
01-2-04915-110	Salary - Professional Staff	0.00
01-2-04915-130	Salary - Stipends	0.00
01-2-04915-140	Salary - Clerical Staff	0.00
01-2-04915-200	Employee Benefits	0.00
01-2-04915-221	Increased Retirement Contribution Rate	0.00
01-2-04915-300	Purchased Services	0.00
01-2-04915-382	Distance Education & Telecommunications	0.00
01-2-04915-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04915-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04915-400	Supplies and Materials	0.00
01-2-04915-420	Textbooks	0.00
01-2-04915-425	E-Books	0.00
01-2-04915-500	Capital Outlay	0.00
01-2-04915-600	Other Expenses	0.00
01-2-04915-000	Total Title I, Part C ESEA/ESSA Education of Migratory Children	0.00
01-2-04925-110	Salary - Professional Staff	2,785.00
01-2-04925-130	Salary - Stipends	0.00
01-2-04925-140	Salary - Clerical Staff	680.00
01-2-04925-200	Employee Benefits	607.00
01-2-04925-221	Increased Retirement Contribution Rate	0.00
01-2-04925-300	Purchased Services	0.00
01-2-04925-382	Distance Education & Telecommunications	0.00
01-2-04925-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04925-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04925-400	Supplies and Materials	0.00
01-2-04925-420	Textbooks	0.00
01-2-04925-425	E-Books	0.00
01-2-04925-500	Capital Outlay	0.00
01-2-04925-600	Other Expenses	0.00
01-2-04925-000	TITLE III ESEA/ESSA English Language Acquisition, Language Enhancement & Academic Achievement	4,072.00
01-2-04926-110	Salary - Professional Staff	0.00
01-2-04926-130	Salary - Stipends	0.00
01-2-04926-140	Salary - Clerical Staff	0.00
01-2-04926-200	Employee Benefits	0.00
01-2-04926-221	Increased Retirement Contribution Rate	0.00
01-2-04926-300	Purchased Services	0.00
01-2-04926-382	Distance Education & Telecommunications	0.00
01-2-04926-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04926-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00

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01-2-04926-400	Supplies and Materials	0.00
01-2-04926-420	Textbooks	0.00
01-2-04926-425	E-Books	0.00
01-2-04926-500	Capital Outlay	0.00
01-2-04926-600	Other Expenses	0.00
01-2-04926-000	<b>Total Title III ESEA/ESSA Immigrant Education</b>	<b>0.00</b>
01-2-04940-110	Salary - Professional Staff	0.00
01-2-04940-130	Salary - Stipends	0.00
01-2-04940-140	Salary - Clerical Staff	0.00
01-2-04940-200	Employee Benefits	0.00
01-2-04940-221	Increased Retirement Contribution Rate	0.00
01-2-04940-300	Purchased Services	0.00
01-2-04940-382	Distance Education & Telecommunications	0.00
01-2-04940-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04940-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04940-400	Supplies and Materials	0.00
01-2-04940-420	Textbooks	0.00
01-2-04940-425	E-Books	0.00
01-2-04940-500	Capital Outlay	0.00
01-2-04940-600	Other Expenses	0.00
01-2-04940-000	<b>Head Start</b>	<b>0.00</b>
01-2-04945-110	Salary - Professional Staff	0.00
01-2-04945-130	Salary - Stipends	0.00
01-2-04945-140	Salary - Clerical Staff	0.00
01-2-04945-200	Employee Benefits	0.00
01-2-04945-221	Increased Retirement Contribution Rate	0.00
01-2-04945-300	Purchased Services	0.00
01-2-04945-382	Distance Education & Telecommunications	0.00
01-2-04945-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04945-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04945-400	Supplies and Materials	0.00
01-2-04945-420	Textbooks	0.00
01-2-04945-425	E-Books	0.00
01-2-04945-500	Capital Outlay	0.00
01-2-04945-600	Other Expenses	0.00
01-2-04945-000	<b>Child and Adult Care Food Program</b>	<b>0.00</b>
01-2-04968-110	Salary - Professional Staff	0.00
01-2-04968-130	Salary - Stipends	0.00
01-2-04968-140	Salary - Clerical Staff	0.00
01-2-04968-200	Employee Benefits	0.00
01-2-04968-221	Increased Retirement Contribution Rate	0.00

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01-2-04968-300	Purchased Services	0.00
01-2-04968-382	Distance Education & Telecommunications	0.00
01-2-04968-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04968-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04968-400	Supplies and Materials	0.00
01-2-04968-420	Textbooks	0.00
01-2-04968-425	E-Books	0.00
01-2-04968-500	Capital Outlay	0.00
01-2-04968-600	Other Expenses	0.00
01-2-04968-000	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	0.00
01-2-04980-110	Salary - Professional Staff	0.00
01-2-04980-130	Salary - Stipends	0.00
01-2-04980-140	Salary - Clerical Staff	0.00
01-2-04980-200	Employee Benefits	0.00
01-2-04980-221	Increased Retirement Contribution Rate	0.00
01-2-04980-300	Purchased Services	0.00
01-2-04980-382	Distance Education & Telecommunications	0.00
01-2-04980-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04980-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04980-400	Supplies and Materials	0.00
01-2-04980-420	Textbooks	0.00
01-2-04980-425	E-Books	0.00
01-2-04980-500	Capital Outlay	0.00
01-2-04980-600	Other Expenses	0.00
01-2-04980-000	Adult Basic Education	0.00
01-2-04990-110	Salary - Professional Staff	0.00
01-2-04990-130	Salary - Stipends	0.00
01-2-04990-140	Salary - Clerical Staff	0.00
01-2-04990-200	Employee Benefits	0.00
01-2-04990-221	Increased Retirement Contribution Rate	0.00
01-2-04990-300	Purchased Services	0.00
01-2-04990-382	Distance Education & Telecommunications	0.00
01-2-04990-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04990-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04990-400	Supplies and Materials	0.00
01-2-04990-420	Textbooks	0.00
01-2-04990-425	E-Books	0.00
01-2-04990-500	Capital Outlay	0.00
01-2-04990-600	Other Expenses	0.00
01-2-04990-000	Other Federal Categorical Expenditures	0.00
01-2-04992-110	Salary - Professional Staff	0.00

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01-2-04992-130	Salary - Stipends	0.00
01-2-04992-140	Salary - Clerical Staff	0.00
01-2-04992-200	Employee Benefits	0.00
01-2-04992-221	Increased Retirement Contribution Rate	0.00
01-2-04992-300	Purchased Services	0.00
01-2-04992-382	Distance Education & Telecommunications	0.00
01-2-04992-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
01-2-04992-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
01-2-04992-400	Supplies and Materials	47,704.00
01-2-04992-420	Textbooks	0.00
01-2-04992-425	E-Books	0.00
01-2-04992-500	Capital Outlay	0.00
01-2-04992-600	Other Expenses	0.00
01-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	47,704.00
<b>01-2-04000-000</b>	<b>Total Federal Programs</b>	<b>260,329.00</b>
01-2-05000-605	Repayment of Taxes Paid	0.00
01-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
01-2-05000-610	Redemption of Principal	0.00
01-2-05000-620	Debt Service Interest	0.00
01-2-05000-000	Total Debt Services	0.00
01-2-05100-000	IDEA Maintenance of Effort Non-Compliance Recovery	0.00
01-2-06000-110	Salary - Professional Staff	4,350.00
01-2-06000-130	Salary - Stipends	0.00
01-2-06000-140	Salary - Clerical Staff	0.00
01-2-06000-200	Employee Benefits	747.00
01-2-06000-221	Increased Retirement Contribution Rate	0.00
01-2-06000-284	Early Retirement or Termination	0.00
01-2-06000-285	Voluntary Terminations	0.00
01-2-06000-300	Purchased Services	465.00
01-2-06000-382	Distance Education & Telecommunications	0.00
01-2-06000-400	Supplies and Materials	100.00
01-2-06000-420	Textbooks	0.00
01-2-06000-425	E-Books	0.00
01-2-06000-500	Capital Outlay	0.00
01-2-06000-600	Other Expenses	48.00
01-2-06000-955	Presidential Declared Disaster	0.00
01-2-06000-000	Total Summer School	5,710.00
01-2-07000-110	Salary - Professional Staff	0.00
01-2-07000-130	Salary - Stipends	0.00
01-2-07000-140	Salary - Clerical Staff	0.00
01-2-07000-200	Employee Benefits	0.00

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01-2-07000-221	Increased Retirement Contribution Rate	0.00
01-2-07000-284	Early Retirement or Termination	0.00
01-2-07000-285	Voluntary Terminations	0.00
01-2-07000-300	Purchased Services	0.00
01-2-07000-382	Distance Education & Telecommunications	0.00
01-2-07000-400	Supplies and Materials	0.00
01-2-07000-600	Other Expenses	0.00
01-2-07000-955	Presidential Declared Disaster	0.00
01-2-07000-000	Total Adult Education	0.00
01-2-08000-750	Transfers To the School Lunch Fund	0.00
01-2-08000-752	Transfers To the Activity Fund	25,000.00
01-2-08000-754	Transfers To the Bond Fund	0.00
01-2-08000-000	Total Transfers	25,000.00
01-2-20000-000	<b>TOTAL CURRENT EXPENSE</b>	<b>5,410,919.00</b>
01-2-20100-000	<b>ADJUSTMENTS TO CURRENT EXPENSE</b>	<b>0.00</b>
01-2-20200-000	<b>TOTAL ADJUSTED CURRENT EXPENSE</b>	<b>5,410,919.00</b>
01-2-20400-000	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,685,616.00</b>
01-2-20500-000	<b>TOTAL DISBURSEMENTS</b>	<b>5,945,945.00</b>
01-0-COH -BEG	General Fund - Cash On Hand - Beginning Balance	444,124.00
01-0-TREAS-BEG	General Fund - Cash At County Treasurers - Beginning Balance	1,207,603.00
01-0-COH -END	General Fund - Cash On Hand - Ending Balance	824,630.00
01-0-TREAS-END	General Fund - Cash At County Treasurers - Ending Balance	979,217.00
02-1-01410-000	Interest	6,559.00
02-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	4,100.00
02-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
02-1-05690-000	Other Non-Revenue Receipts	0.00
02-1-05000-000	Total Non-Revenue Receipts	4,100.00
02-1-10000-000	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>10,659.00</b>
02-2-02500-400	Supplies & Materials	0.00
02-2-02500-420	Textbooks	0.00
02-2-02500-425	E-Books	0.00
02-2-02500-500	Capital Outlay	79,625.00
02-2-02500-000	Support Servcies - Business	79,625.00
02-2-08000-755	Transfers To the General Fund	0.00
02-2-20500-000	<b>TOTAL DISBURSEMENTS</b>	<b>79,625.00</b>
02-0-COH -BEG	Depreciation Fund - Cash on Hand - Beginning Balance	702,869.00
02-0-COH -END	Depreciation Fund - Cash on Hand - Ending Balance	633,903.00
03-1-01410-000	Interest	50.00
03-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	0.00
03-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
03-1-05690-000	Other Non-Revenue Receipts	8,223.00

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03-1-05000-000	Total Non-Revenue Receipts	8,223.00
<b>03-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>8,273.00</b>
03-2-02500-200	Employee Benefits	1,086.00
03-2-02500-221	Increased Retirement Contribution Rate	0.00
03-2-02500-281	Retirement Incentive Plan	0.00
03-2-02500-282	Staff Development Assistance	0.00
03-2-02500-000	Total Support Services - Business	1,086.00
03-2-08000-755	Transfers To the General Fund	0.00
<b>03-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>1,086.00</b>
03-0-COH -BEG	Employee Benefit Fund - Cash On Hand - Beginning Balance	21,499.00
03-0-COH -END	Employee Benefit Fund - Cash On Hand - Ending Balance	28,686.00
04-1-01410-000	Interest	0.00
04-1-05500-000	Transfers From the General Fund	0.00
04-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
04-1-05690-000	Other Non-Revenue Receipts	0.00
04-1-05000-000	Total Non-Revenue Receipts	0.00
<b>04-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>0.00</b>
04-2-02310-317	Legal Services	0.00
04-2-02310-643	Judgements/Settlements	0.00
04-2-02310-000	Total Board of Education	0.00
04-2-08000-755	Transfers To the General Fund	0.00
<b>04-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>0.00</b>
04-0-COH -BEG	Contingency Fund - Cash on Hand - Beginning Balance	0.00
04-0-COH -END	Contingency Fund - Cash on Hand - Ending Balance	0.00
05-1-01410-000	Interest	0.00
05-1-01710-000	Activities Receipts	147,613.00
05-1-01990-000	Other Local Receipts	0.00
05-1-01000-000	Total Local Receipts	147,613.00
05-1-05500-000	Transfers From the General Fund	25,000.00
05-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
05-1-05690-000	Other Non-Revenue Receipts	0.00
05-1-05000-000	Total Non-Revenue Receipts	25,000.00
<b>05-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>172,613.00</b>
05-2-02100-300	Purchased Services	0.00
05-2-02100-400	Supplies and Materials	140,186.00
05-2-02100-500	Capital Outlay	0.00
05-2-02100-600	Other Expenses	0.00
05-2-02100-000	Total Support Services - Pupils	140,186.00
05-2-08000-755	Transfers To the General Fund	0.00
<b>05-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>140,186.00</b>
05-0-COH -BEG	Activities Fund - Cash on Hand - Beginning Balance	77,867.00

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05-0-COH -END	Activities Fund - Cash on Hand - Ending Balance	110,294.00
06-1-01410-000	Interest	850.00
06-1-01720-000	Sale of Lunches/Milk	107,407.00
06-1-01990-000	Other Local Receipts	0.00
06-1-01000-000	<b>Total Local Receipts</b>	<b>108,257.00</b>
06-1-03150-000	State Reimbursement	1,867.00
06-1-03990-000	Other State Receipts	0.00
06-1-03000-000	<b>Total State Receipts</b>	<b>1,867.00</b>
06-1-04800-000	Federal Reimbursement	188,181.00
06-1-04945-000	Child and Adult Care Food Program	0.00
06-1-04990-000	Other Federal Categorical Receipts	0.00
06-1-04000-000	<b>Total Federal Receipts</b>	<b>188,181.00</b>
06-1-05500-000	Transfers From the General Fund	0.00
06-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
06-1-05690-000	Other Non-Revenue Receipts	0.00
06-1-05000-000	<b>Total Non-Revenue Receipts</b>	<b>0.00</b>
06-1-10000-000	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>298,305.00</b>
06-2-02100-110	Salary - Professional Staff	0.00
06-2-02100-140	Salary - Clerical and Cooks	71,862.00
06-2-02100-200	Employee Benefits	32,877.00
06-2-02100-300	Purchased Services	6,500.00
06-2-02100-400	Supplies and Materials (Excluding Food)	11,912.00
06-2-02100-470	Food (Excluded from Indirect Costs)	134,411.00
06-2-02100-500	Capital Outlay (Excluded from Indirect Costs)	7,199.00
06-2-02100-600	Other Expenses	1,005.00
06-2-02100-695	Indirect Costs	0.00
06-2-02100-000	<b>Total Support Services - Pupils</b>	<b>265,766.00</b>
06-2-95000-000	Non-Restricted Indirect Cost Rate used to determine Indirect Costs	0.00
06-2-08000-755	Transfers To the General Fund	0.00
06-2-20500-000	<b>TOTAL DISBURSEMENTS</b>	<b>265,766.00</b>
06-0-COH -BEG	School Lunch Fund - Cash on Hand - Beginning Balance	99,030.00
06-0-COH -END	School Lunch Fund - Cash on Hand - Ending Balance	131,569.00
07-1-01110-000	Local Property Taxes	90.00
07-1-01115-000	Carline Taxes	0.00
07-1-01410-000	Interest	85.00
07-1-01990-000	Other Local Receipts	0.00
07-1-01000-000	<b>Total Local Receipts</b>	<b>175.00</b>
07-1-03130-000	Homestead Exemption	0.00
07-1-03131-000	Property Tax Credit	0.00
07-1-03132-000	Personal Property Tax Credit	0.00
07-1-03133-000	Nameplate Capacity Tax	0.00

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07-1-03134-000	Personal Property Tax Credit - Railroads & Public Service	0.00
07-1-03180-000	Pro-Rate Motor Vehicle	0.00
07-1-03300-000	In-Lieu-Of School Land Tax	0.00
07-1-03990-000	Other State Receipts	0.00
07-1-03000-000	<b>Total State Receipts</b>	<b>0.00</b>
07-1-05100-000	Sale of Bonds (Re-Funding Only)	0.00
07-1-05500-000	Transfers From the General Fund	0.00
07-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
07-1-05690-000	Other Non-Revenue Receipts	0.00
07-1-05000-000	<b>Total Non-Revenue Receipts</b>	<b>0.00</b>
<b>07-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>175.00</b>
07-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
07-2-05000-610	Redemption of Principal	0.00
07-2-05000-620	Debt Service Interest	0.00
07-2-05000-690	Other Miscellaneous Expenses	0.00
07-2-05000-000	<b>Total Debt Services</b>	<b>0.00</b>
07-2-08000-755	Transfers To the General Fund	0.00
<b>07-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>0.00</b>
07-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	0.00
07-0-COH -BEG	Bond Fund - Cash on Hand - Beginning Balance	38,558.00
07-0-TREAS-BEG	Bond Fund - Cash At County Treasurers - Beginning Balance	0.00
07-0-COH -END	Bond Fund - Cash on Hand - Ending Balance	38,733.00
07-0-TREAS-END	Bond Fund - Cash At County Treasurers - Ending Balance	0.00
08-1-01110-000	Local Property Taxes	67,087.00
08-1-01111-000	Local Property Taxes - Learning Community Common Levy	0.00
08-1-01115-000	Carline Taxes	0.00
08-1-01410-000	Interest	6,257.00
08-1-01990-000	Other Local Receipts	0.00
08-1-01995-000	Presidential Declared Disaster Receipts	0.00
08-1-01000-000	<b>Total Local Receipts</b>	<b>73,344.00</b>
08-1-03130-000	Homestead Exemption	441.00
08-1-03131-000	Property Tax Credit	4,838.00
08-1-03132-000	Personal Property Tax Credit	23.00
08-1-03133-000	Nameplate Capacity Tax	0.00
08-1-03134-000	Personal Property Tax Credit - Railroads & Public Service	0.00
08-1-03180-000	Pro-Rate Motor Vehicle	165.00
08-1-03300-000	In-Lieu-Of School Land Tax	0.00
08-1-03500-000	State Categorical Grants	0.00
08-1-03990-000	Other State Receipts	0.00
08-1-03995-000	Presidential Declared Disaster Receipts	0.00
08-1-03000-000	<b>Total State Receipts</b>	<b>5,467.00</b>

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08-1-04410-000	IDEA Enrollment/Poverty	0.00
08-1-04500-000	Title 8 (Impact Aid)	0.00
08-1-04930-000	Federal Asbestos	0.00
08-1-04990-000	Other Federal Categorical Receipts	0.00
08-1-04995-000	Presidential Declared Disaster Receipts	0.00
08-1-04000-000	Total Federal Receipts	0.00
08-1-05100-000	Sale of Bonds	0.00
08-1-05200-000	Long Term Loans	0.00
08-1-05400-000	Sale of Property	0.00
08-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
08-1-05690-000	Other Non-Revenue Receipts	0.00
08-1-05000-000	Total Non-Revenue Receipts	0.00
<b>08-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>78,811.00</b>
08-2-02150-300	Purchased Services	0.00
08-2-02150-500	Capital Outlay (New Only)	0.00
08-2-02150-510	Site Improvements	0.00
08-2-02150-520	Building Improvements	0.00
08-2-02150-600	Other Expenses	0.00
08-2-02150-955	Presidential Declared Disaster	0.00
08-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
08-2-02515-300	Purchased Services	0.00
08-2-02515-500	Capital Outlay (New Only)	0.00
08-2-02515-510	Site Acquisition and Improvements	0.00
08-2-02515-520	Building Acquisition and Improvements	5,000.00
08-2-02515-600	Other Expenses	0.00
08-2-02515-955	Presidential Declared Disaster	0.00
08-2-02515-000	Total Buildings and Sites	5,000.00
08-2-04410-300	Purchased Services	0.00
08-2-04410-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
08-2-04410-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
08-2-04410-500	Capital Outlay (New Only)	0.00
08-2-04410-510	Site Acquisition and Improvements	0.00
08-2-04410-520	Building Acquisition and Improvements	0.00
08-2-04410-600	Other Expenses	0.00
08-2-04410-000	Total IDEA Enrollment/Poverty	0.00
08-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
08-2-05000-610	Redemption of Principal	0.00
08-2-05000-620	Debt Service Interest	0.00
08-2-05000-000	Total Debt Services	0.00
08-2-08000-755	Transfers To the General Fund	0.00
<b>08-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>5,000.00</b>

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08-0-COH -BEG	Special Building Fund - Cash on Hand - Beginning Balance	580,404.00
08-0-TREAS-BEG	Special Building Fund - Cash At County Treasurers - Beginning Balance	19,177.00
08-0-COH -END	Special Building Fund - Cash on Hand - Ending Balance	658,107.00
08-0-TREAS-END	Special Building Fund - Cash At County Treasurers - Ending Balance	15,285.00
09-1-01110-000	Local Property Taxes	101,409.00
09-1-01115-000	Carline Taxes	0.00
09-1-01410-000	Interest	838.00
09-1-01990-000	Other Local Receipts	0.00
09-1-01000-000	<b>Total Local Receipts</b>	<b>102,247.00</b>
09-1-03130-000	Homestead Exemption	661.00
09-1-03131-000	Property Tax Credit	7,082.00
09-1-03132-000	Personal Property Tax Credit	227.00
09-1-03133-000	Nameplate Capacity Tax	0.00
09-1-03134-000	Personal Property Tax Credit - Railroads & Public Service	0.00
09-1-03180-000	Pro-Rate Motor Vehicle	234.00
09-1-03300-000	In-Lieu-Of School Land Tax	0.00
09-1-03990-000	Other State Receipts	0.00
09-1-03000-000	<b>Total State Receipts</b>	<b>8,204.00</b>
09-1-04410-000	IDEA Enrollment/Poverty	0.00
09-1-04930-000	Federal Asbestos	0.00
09-1-04990-000	Other Federal Categorical Receipts	0.00
09-1-04000-000	<b>Total Federal Receipts</b>	<b>0.00</b>
09-1-05100-000	Sale of Bonds	0.00
09-1-05110-000	Qualified Zone Academy Bonds	0.00
09-1-05111-000	Qualified School Construction Bonds	0.00
09-1-05200-000	Long Term Loans	0.00
09-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
09-1-05690-000	Other Non-Revenue Receipts	0.00
09-1-05000-000	<b>Total Non-Revenue Receipts</b>	<b>0.00</b>
09-1-10000-000	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>110,451.00</b>
09-2-02515-100	Salaries	0.00
09-2-02515-200	Employee Benefits	0.00
09-2-02515-300	Purchased Services	0.00
09-2-02515-500	Capital Outlay (New Only)	0.00
09-2-02515-520	Building Acquisition and Improvement	0.00
09-2-02515-600	Other Expenses	0.00
09-2-02515-000	<b>Total Buildings and Sites</b>	<b>0.00</b>
09-2-04410-300	Purchased Services	0.00
09-2-04410-395	Sub-Awards/Sub-Contracts: \$25,000 or less	0.00
09-2-04410-396	Sub-Awards/Sub-Contracts in excess of \$25,000	0.00
09-2-04410-500	Capital Outlay (New Only)	0.00

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09-2-04410-510	Site Acquisition and Improvements	0.00
09-2-04410-520	Building Acquisition and Improvements	0.00
09-2-04410-600	Other Expenses	0.00
09-2-04410-000	<b>Total IDEA Enrollment/Poverty</b>	<b>0.00</b>
09-2-05000-607	Repayment of Property Taxes Paid for Revalued Property	0.00
09-2-05000-610	Redemption of Principal	109,933.00
09-2-05000-620	Debt Service Interest	8,043.00
09-2-05000-690	Other Miscellaneous Expenses	0.00
09-2-05000-000	<b>Total Debt Services</b>	<b>117,976.00</b>
09-2-08000-755	Transfers To the General Fund	0.00
09-2-20500-000	<b>TOTAL DISBURSEMENTS</b>	<b>117,976.00</b>
09-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	683,390.00
09-0-COH -BEG	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Beginning Balance	144,061.00
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Beginning Balance	31,957.00
09-0-COH -END	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Ending Balance	145,566.00
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Ending Balance	22,927.00
10-1-01210-000	Tuition Received from Other Districts (Regular Education)	0.00
10-1-01230-000	Tuition Received from Other Districts (Special Education)	0.00
10-1-01235-000	Tuition Received from Other Districts (Pre-School Special Education)	0.00
10-1-01925-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-1-01990-000	Other Local Receipts	0.00
10-1-01000-000	<b>Total Local Receipts</b>	<b>0.00</b>
10-1-03120-000	Special Education Programs (School Age)	0.00
10-1-03125-000	Special Education Transportation (School Age)	0.00
10-1-03135-000	Payments for High Ability Learners	0.00
10-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	0.00
10-1-03166-000	Flex Funding: School Age Support Services (State)	0.00
10-1-03175-000	Adult Basic Education	0.00
10-1-03400-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-1-03500-000	State Categorical Programs	0.00
10-1-03990-000	Other State Receipts	0.00
10-1-03000-000	<b>Total State Receipts</b>	<b>0.00</b>
10-1-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00
10-1-04210-000	Title I NCLB Improving Basic Programs Accountability	0.00
10-1-04215-000	Title I, Part 1003G School Improvement Grants	0.00
10-1-04230-000	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	0.00
10-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	0.00

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10-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
10-1-04330-000	Title VI REAP (Rural Low Income Grants - from NDE)	0.00
10-1-04404-000	IDEA Part B Base Allocation	0.00
10-1-04405-000	IDEA Part B Supplemental Payments	0.00
10-1-04406-000	IDEA Preschool (619) Enrollment/Poverty	0.00
10-1-04410-000	IDEA Enrollment/Poverty	0.00
10-1-04411-000	IDEA Part B Early Intervening Services	0.00
10-1-04412-000	IDEA Part B Proportionate Share	0.00
10-1-04414-000	IDEA Part C	0.00
10-1-04415-000	IDEA Special Projects	0.00
10-1-04417-000	IDEA Part B Transition Projects	0.00
10-1-04450-000	Medicaid In Public Schools	0.00
10-1-04690-000	Other Federal Non-Categorical Receipts	0.00
10-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00
10-1-04910-000	Indian Education	0.00
10-1-04915-000	Title I, Part C NCLB Migrant Education	0.00
10-1-04925-000	Title III NCLB Limited English Proficient Grant	0.00
10-1-04926-000	Title III NCLB Immigrant Education	0.00
10-1-04940-000	Head Start	0.00
10-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
10-1-04980-000	Adult Basic Education	0.00
10-1-04990-000	Other Federal Categorical Receipts	0.00
10-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	0.00
10-1-04000-000	<b>Total Federal Programs</b>	<b>0.00</b>
10-1-05400-000	Sale of Property	0.00
10-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
10-1-05690-000	Other Non-Revenue Receipts	0.00
10-1-05000-000	<b>Total Non-Revenue Receipts</b>	<b>0.00</b>
10-1-10000-000	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>0.00</b>
10-2-01100-110	Salary - Teachers	0.00
10-2-01100-120	Salary - Substitutes	0.00
10-2-01100-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01100-161	Salary - Classroom Management	0.00
10-2-01100-200	Employee Benefits	0.00
10-2-01100-221	Increased Retirement Contribution Rate	0.00
10-2-01100-284	Early Retirement or Termination	0.00
10-2-01100-285	Voluntary Terminations	0.00
10-2-01100-300	Purchased Services	0.00
10-2-01100-400	Supplies and Materials	0.00
10-2-01100-420	Textbooks	0.00

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10-2-01100-425	E-Books	0.00
10-2-01100-500	Capital Outlay	0.00
10-2-01100-600	Other Expenses	0.00
<b>10-2-01100-000</b>	<b>Total Regular Instructional Programs</b>	<b>0.00</b>
10-2-01115-110	Salary - Teachers	0.00
10-2-01115-120	Salary - Substitutes	0.00
10-2-01115-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01115-161	Salary - Classroom Management	0.00
10-2-01115-200	Employee Benefits	0.00
10-2-01115-221	Increased Retirement Contribution Rate	0.00
10-2-01115-284	Early Retirement or Termination	0.00
10-2-01115-285	Voluntary Terminations	0.00
10-2-01115-300	Purchased Services	0.00
10-2-01115-400	Supplies and Materials	0.00
10-2-01115-420	Textbooks	0.00
10-2-01115-425	E-Books	0.00
10-2-01115-500	Capital Outlay	0.00
10-2-01115-600	Other Expenses	0.00
<b>10-2-01115-000</b>	<b>Total Career Academy Programs (Rule 47)</b>	<b>0.00</b>
10-2-01125-110	Salary - Teachers	0.00
10-2-01125-120	Salary - Substitutes	0.00
10-2-01125-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01125-161	Salary - Classroom Management	0.00
10-2-01125-200	Employee Benefits	0.00
10-2-01125-221	Increased Retirement Contribution Rate	0.00
10-2-01125-284	Early Retirement or Termination	0.00
10-2-01125-285	Voluntary Terminations	0.00
10-2-01125-300	Purchased Services	0.00
10-2-01125-364	Tuition Paid to Other Districts	0.00
10-2-01125-400	Supplies and Materials	0.00
10-2-01125-420	Textbooks	0.00
10-2-01125-425	E-Books	0.00
10-2-01125-500	Capital Outlay	0.00
10-2-01125-600	Other Expenses	0.00
<b>10-2-01125-000</b>	<b>Total Regular Instructional Programs</b>	<b>0.00</b>
10-2-01150-110	Salary - Teachers	0.00
10-2-01150-120	Salary - Substitutes	0.00
10-2-01150-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01150-161	Salary - Classroom Management	0.00
10-2-01150-200	Employee Benefits	0.00
10-2-01150-221	Increased Retirement Contribution Rate	0.00

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10-2-01150-284	Early Retirement or Termination	0.00
10-2-01150-285	Voluntary Terminations	0.00
10-2-01150-300	Purchased Services	0.00
10-2-01150-364	Tuition Paid to Other Districts	0.00
10-2-01150-400	Supplies and Materials	0.00
10-2-01150-420	Textbooks	0.00
10-2-01150-425	E-Books	0.00
10-2-01150-500	Capital Outlay	0.00
10-2-01150-600	Other Expenses	0.00
10-2-01150-000	Total Limited English Proficiency Instructional Programs (Add 110 through 600)	0.00
10-2-01160-110	Salary - Teachers	0.00
10-2-01160-120	Salary - Substitutes	0.00
10-2-01160-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01160-161	Salary - Classroom Management	0.00
10-2-01160-200	Employee Benefits	0.00
10-2-01160-221	Increased Retirement Contribution Rate	0.00
10-2-01160-284	Early Retirement or Termination	0.00
10-2-01160-285	Voluntary Terminations	0.00
10-2-01160-300	Purchased Services	0.00
10-2-01160-364	Tuition Paid to Other Districts	0.00
10-2-01160-400	Supplies and Materials	0.00
10-2-01160-420	Textbooks	0.00
10-2-01160-425	E-Books	0.00
10-2-01160-500	Capital Outlay	0.00
10-2-01160-600	Other Expenses	0.00
10-2-01160-000	Total Poverty Instructional Programs (Add 110 through 600)	0.00
10-2-01190-110	Salary - Teachers	0.00
10-2-01190-120	Salary - Substitutes	0.00
10-2-01190-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01190-161	Salary - Classroom Management	0.00
10-2-01190-200	Employee Benefits	0.00
10-2-01190-221	Increased Retirement Contribution Rate	0.00
10-2-01190-284	Early Retirement or Termination	0.00
10-2-01190-285	Voluntary Terminations	0.00
10-2-01190-300	Purchased Services	0.00
10-2-01190-400	Supplies and Materials	0.00
10-2-01190-420	Textbooks	0.00
10-2-01190-425	E-Books	0.00
10-2-01190-500	Capital Outlay	0.00
10-2-01190-600	Other Expenses	0.00

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10-2-01190-000	Total Early Childhood Educational Programs (Add 110 through 600)	0.00
10-2-01200-110	Salary - Teachers	0.00
10-2-01200-120	Salary - Substitutes	0.00
10-2-01200-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01200-161	Salary - Classroom Management	0.00
10-2-01200-200	Employee Benefits	0.00
10-2-01200-221	Increased Retirement Contribution Rate	0.00
10-2-01200-284	Early Retirement or Termination	0.00
10-2-01200-285	Voluntary Terminations	0.00
10-2-01200-300	Purchased Services	0.00
10-2-01200-400	Supplies and Materials	0.00
10-2-01200-420	Textbooks	0.00
10-2-01200-425	E-Books	0.00
10-2-01200-500	Capital Outlay	0.00
10-2-01200-600	Other Expenses	0.00
10-2-01200-000	Total Special Education Instructional Programs	0.00
10-2-01280-110	Salary - Teachers	0.00
10-2-01280-120	Salary - Substitutes	0.00
10-2-01280-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01280-161	Salary - Classroom Management	0.00
10-2-01280-200	Employee Benefits	0.00
10-2-01280-221	Increased Retirement Contribution Rate	0.00
10-2-01280-284	Early Retirement or Termination	0.00
10-2-01280-285	Voluntary Terminations	0.00
10-2-01280-300	Purchased Services	0.00
10-2-01280-400	Supplies and Materials	0.00
10-2-01280-420	Textbooks	0.00
10-2-01280-425	E-Books	0.00
10-2-01280-500	Capital Outlay	0.00
10-2-01280-600	Other Expenses	0.00
10-2-01280-000	Total Special Education Instructional Programs - Unified Sports	0.00
10-2-01291-110	Salary - Teachers	0.00
10-2-01291-120	Salary - Substitutes	0.00
10-2-01291-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01291-161	Salary - Classroom Management	0.00
10-2-01291-200	Employee Benefits	0.00
10-2-01291-221	Increased Retirement Contribution Rate	0.00
10-2-01291-284	Early Retirement or Termination	0.00
10-2-01291-285	Voluntary Terminations	0.00
10-2-01291-300	Purchased Services	0.00
10-2-01291-400	Supplies and Materials	0.00

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10-2-01291-420	Textbooks	0.00
10-2-01291-425	E-Books	0.00
10-2-01291-500	Capital Outlay	0.00
10-2-01291-600	Other Expenses	0.00
10-2-01291-000	Total Early Childhood Special Education Instructional Programs - Ages 3-5	0.00
10-2-01292-110	Salary - Teachers	0.00
10-2-01292-120	Salary - Substitutes	0.00
10-2-01292-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01292-161	Salary - Classroom Management	0.00
10-2-01292-200	Employee Benefits	0.00
10-2-01292-221	Increased Retirement Contribution Rate	0.00
10-2-01292-284	Early Retirement or Termination	0.00
10-2-01292-285	Voluntary Terminations	0.00
10-2-01292-300	Purchased Services	0.00
10-2-01292-400	Supplies and Materials	0.00
10-2-01292-420	Textbooks	0.00
10-2-01292-425	E-Books	0.00
10-2-01292-500	Capital Outlay	0.00
10-2-01292-600	Other Expenses	0.00
10-2-01292-000	Total Early Childhood Special Education Instructional Programs - Ages 0-2	0.00
10-2-02100-000	Total Support Services - Pupils	0.00
10-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
10-2-02200-000	Total Support Services - Staff	0.00
10-2-02213-000	Total Support Services - School Improvement	0.00
10-2-02214-000	Total Support Services - Implementation of Standards	0.00
10-2-02320-000	Total Executive Administration Services	0.00
10-2-02330-000	Total District Legal Services	0.00
10-2-02400-000	Total Office of the Principal	0.00
10-2-02510-000	Total General Administration - Business Services	0.00
10-2-02520-000	Vehicle Acquisition And Maintenance Other than Pupil Transportation Vehicles	0.00
10-2-02600-000	Support Services - Maintenance and Operation of Building(s) and Site(s)	0.00
10-2-02750-000	Regular Pupil Transportation	0.00
10-2-02760-000	School Age Special Education Pupil Transportation	0.00
10-2-03000-000	Total Community Services	0.00
10-2-03400-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-2-03500-000	Total State Categorical Programs	0.00
10-2-04200-000	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA	0.00
10-2-04210-000	Title I ESEA/ESSA Accountability Improving Basic Programs Accountability	0.00
10-2-04215-000	Title I, Part 1003G School Improvement Grants (SIG)	0.00

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10-2-04230-000	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth	0.00
10-2-04310-000	Title II, Part A ESEA/ESSA Supporting Effective Instruction	0.00
10-2-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
10-2-04330-000	Title VI REAP (Rural Low Income Grants - from NDE)	0.00
10-2-04402-000	IDEA Part B (611) Base Allocation - Transportation	0.00
10-2-04403-000	IDEA Part B (611) Base Allocation - School Age	0.00
10-2-04404-000	IDEA Part B (611) Base Allocation - Birth Through Age Four	0.00
10-2-04405-000	IDEA Part B Supplemental Payments	0.00
10-2-04406-000	IDEA Preschool (619) Base Allocation	0.00
10-2-04407-000	IDEA Preschool (619) Base Allocation Transportation	0.00
10-2-04409-000	IDEA Enrollment/Poverty (619)	0.00
10-2-04410-000	IDEA Enrollment/Poverty (611)	0.00
10-2-04411-000	IDEA Part B Early Intervening Services	0.00
10-2-04412-000	IDEA Part B Proportionate Share	0.00
10-2-04414-000	IDEA Part C	0.00
10-2-04415-000	IDEA Special Projects	0.00
10-2-04417-000	IDEA Part B Transition Projects	0.00
10-2-04690-000	Other Federal Non-Categorical Expenditures	0.00
10-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00
10-2-04910-000	Indian Education	0.00
10-2-04915-000	Title I, Part C ESEA/ESSA Education of Migratory Children	0.00
10-2-04925-000	Title III ESEA/ESSA English Language Acquisition/Lang Enhancement/Academic Achievement	0.00
10-2-04926-000	Title III ESEA/ESSA Immigrant Education	0.00
10-2-04940-000	Head Start	0.00
10-2-04968-000	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	0.00
10-2-04980-000	Adult Basic Education	0.00
10-2-04990-000	Other Federal Categorical Expenditures	0.00
10-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	0.00
10-2-04000-000	<b>Total Federal Programs</b>	<b>0.00</b>
10-2-06000-000	Total Summer School	0.00
10-2-07000-000	Total Adult Education	0.00
<b>10-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>0.00</b>
10-0-COH -BEG	Cooperative Fund - Cash on Hand - Beginning Balance	0.00
10-0-COH -END	Cooperative Fund - Cash on Hand - Ending Balance	0.00
12-1-01410-000	Interest	0.00
12-1-01741-000	Extracurricular Activity Fees	10,750.00
12-1-01742-000	Postsecondary Education Fees	0.00
12-1-01743-000	Summer or Night School Fees	0.00
12-1-01000-000	<b>Total Local Receipts</b>	<b>10,750.00</b>

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<b>12-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>10,750.00</b>
12-2-01100-110	Salary - Professional Staff	0.00
12-2-01100-140	Salary - Clerical Staff	0.00
12-2-01100-200	Employee Benefits	0.00
12-2-01100-221	Increased Retirement Contribution Rate	0.00
12-2-01100-300	Purchased Services	856.00
12-2-01100-400	Supplies and Materials	3,115.00
12-2-01100-420	Textbooks	0.00
12-2-01100-425	E-Books	0.00
12-2-01100-500	Capital Outlay	0.00
12-2-01100-600	Other Expenses	0.00
<b>12-2-01100-000</b>	<b>Total Regular Instructional Programs</b>	<b>3,971.00</b>
12-2-02100-300	Purchased Services	0.00
12-2-02100-400	Supplies and Materials	0.00
12-2-02100-500	Capital Outlay	0.00
12-2-02100-600	Other Expenses	0.00
<b>12-2-02100-000</b>	<b>Total Support Services - Pupils</b>	<b>0.00</b>
12-2-06000-110	Salary - Professional Staff	0.00
12-2-06000-140	Salary - Clerical Staff	0.00
12-2-06000-200	Employee Benefits	0.00
12-2-06000-221	Increased Retirement Contribution Rate	0.00
12-2-06000-400	Supplies and Materials	0.00
12-2-06000-420	Textbooks	0.00
12-2-06000-425	E-Books	0.00
12-2-06000-600	Other Expenses	0.00
<b>12-2-06000-000</b>	<b>Total Summer School</b>	<b>0.00</b>
<b>12-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>3,971.00</b>
12-0-COH -BEG	Student Fee Fund - Cash on Hand - Beginning Balance	14,321.00
12-0-COH -END	Student Fee Fund - Cash on Hand - Ending Balance	21,100.00
00-0-99431-000	Buildings	17,728,160.00
00-0-99441-000	Contents of Buildings	4,432,040.00
<b>00-0-99249-000</b>	<b>Total Value of Building and Contents</b>	<b>22,160,200.00</b>
00-0-99810-000	Average Daily Attendance (All Grades K & Up)	427.38
00-0-99820-000	Average Daily Membership (All Grades K & Up)	444.19
00-0-99821-000	Indicate the Amount of ADM that is Elementary	239.08
00-0-99822-000	Indicate the Amount of ADM that is Secondary	205.11
<b>00-0-20200-000</b>	<b>Total Adjusted Current Expense</b>	<b>5,410,919.00</b>
<b>00-0-99830-000</b>	<b>Annual Depreciation of Building &amp; Contents</b>	<b>664,806.00</b>
<b>00-0-99840-000</b>	<b>Total Annual Costs</b>	<b>6,075,725.00</b>
<b>00-0-99850-000</b>	<b>Annual Cost Per Pupil ADA</b>	<b>14,216.21</b>
<b>00-0-99860-000</b>	<b>Annual Cost Per Pupil ADM</b>	<b>13,678.21</b>

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
**2017-2018 ANNUAL FINANCIAL REPORT**  
**AS APPROVED BY THE DISTRICT ON 10/31/2018**

**WAKEFIELD PUBLIC SCHOOLS (90-0560-000)**

00-0-01100-000	Total Non-Special Education	2,833,127.00
00-0-01115-000	Total Career Academy Programs (Rule 47)	0.00
00-0-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	26,170.00
00-0-01150-000	Total Limited English Proficiency Instructional Programs	172,451.00
00-0-01160-000	Total Poverty Instructional Programs	228,939.00
00-0-01200-000	Total Special Education Programs	680,013.00
00-0-01280-000	Total Special Education Programs - Unified Sports	0.00
00-0-06000-000	Total Summer School Programs	5,710.00
00-0-01000-000	All Instruction	3,946,410.00
00-0-01001-000	Indicate the Amount of 1000 that is Elementary	2,158,775.00
00-0-01002-000	Indicate the Amount of 1000 that is Secondary	1,787,635.00

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2018



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
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, 2018, 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, 2018, 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 - 42 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 36, related to the August 31, 2018, 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 - 36 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information on pages 25 - 35 related to the August 31, 2017, 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 2017 basic financial statements. The information was subjected to auditing procedures applied in the August 31, 2017, 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 37 - 42, 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 October 30, 2018, 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.

Dana F Cole + Company, LLP

O'Neill, Nebraska  
October 30, 2018

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
	Disburse- ments			Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental Activities				
Regular instruction	3,330,975	18,973	12,094	(3,299,908)
Special education	877,858	8,950	352,085	(516,823)
Support services				
Pupils	171,541			(171,541)
Safety and security	1,376			(1,376)
Staff	64,531			(64,531)
Maintenance and operation of buildings and plant	485,512			(485,512)
Pupil transportation	161,492		5,087	(156,405)
General and administrative				
Board of Education	55,457			(55,457)
Executive administration	160,303			(160,303)
Office of the Principal	306,336			(306,336)
Business services	108,486			(108,486)
State categorical programs	7,650		5,182	(2,468)
Federal programs	260,329		296,167	35,838
Debt service				
Principal	109,933			(109,933)
Interest	8,043			(8,043)
Capital outlay	5,000			(5,000)
Summer school	9,681	6,060		(3,621)
Activities Fund support	25,000			(25,000)
School lunch program	265,766	107,407	190,048	31,689
Total governmental activities	<u>6,415,269</u>	<u>141,390</u>	<u>860,663</u>	<u>(5,413,216)</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

				Net (Disbursements) Receipts and Changes in Net Position
				Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General Receipts				
Taxes				
Property taxes - general purpose				4,289,648
Property taxes - debt service				101,499
Motor vehicle taxes				156,960
Interest				26,738
Licenses and fees				23,467
State aid				569,402
State apportionment				62,417
Homestead exemption				299,215
Property tax credit and personal property tax credit				48,772
State and federal funds not restricted for specific purpose				26,302
Other				4,916
Total general receipts				5,609,336
CHANGE IN NET POSITION				196,120
NET POSITION, beginning of year				3,303,603
NET POSITION, end of year				3,499,723
ASSETS				
Cash				2,482,294
Cash at County Treasurers				1,017,429
TOTAL ASSETS				3,499,723

				Net (Disbursements) Receipts and Changes in Net Position
			Program Receipts	Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
NET POSITION				
Restricted for capital outlay				673,392
Restricted for debt service				207,226
Restricted for student fees				21,100
Unrestricted				2,598,005
TOTAL NET POSITION				3,499,723

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WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds				
		General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund
						Total Governmental Funds
<b>RECEIPTS</b>						
Local receipts						
Property taxes - general purpose		4,222,561		67,087		4,289,648
Property taxes - debt service					90	101,409
Motor vehicle taxes		156,960				156,960
Interest		18,708	850	6,257	85	26,738
Licenses and fees		2,545				2,545
Other local receipts		15,290				15,290
Lunch sales			107,407			107,407
County and ESU receipts		20,922				20,922
State receipts		1,351,379	1,867	5,467		1,366,917
Federal receipts		311,673	188,181			499,854
Other		23,609				23,609
Total receipts		<u>6,123,647</u>	<u>298,305</u>	<u>78,811</u>	<u>175</u>	<u>6,611,389</u>
<b>DISBURSEMENTS</b>						
Regular instruction		3,330,975				3,330,975
Special education		877,858				877,858
Support services						
Pupils		171,541				171,541
Safety and security		1,376				1,376
Staff		64,531				64,531
Maintenance and operation of buildings and plant		485,512				485,512
Pupil transportation		161,492				161,492

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds					
		General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
DISBURSEMENTS (Continued)							
General and administrative							
Board of Education		55,457					55,457
Executive administration		160,303					160,303
Office of the Principal		306,336					306,336
Business services		108,486					108,486
State categorical programs		7,650					7,650
Federal programs		260,329					260,329
Debt service							
Principal						109,933	109,933
Interest						8,043	8,043
Capital outlay				5,000			5,000
Summer school		9,681					9,681
Activities Fund support		25,000					25,000
School lunch program			265,766				265,766
Total disbursements		<u>6,026,527</u>	<u>265,766</u>	<u>5,000</u>		<u>117,976</u>	<u>6,415,269</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		97,120	32,539	73,811	175	(7,525)	196,120
FUND BALANCES, beginning of year		<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>
FUND BALANCES, end of year		<u>2,487,536</u>	<u>131,569</u>	<u>673,392</u>	<u>38,733</u>	<u>168,493</u>	<u>3,499,723</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds					
		General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS							
ASSETS							
Cash		1,508,319	131,569	658,107	38,733	145,566	2,482,294
County Treasurers balances		<u>979,217</u>		<u>15,285</u>		<u>22,927</u>	<u>1,017,429</u>
<b>9</b> TOTAL ASSETS		<u>2,487,536</u>	<u>131,569</u>	<u>673,392</u>	<u>38,733</u>	<u>168,493</u>	<u>3,499,723</u>
FUND BALANCES							
FUND BALANCES							
Restricted							
Debt service					38,733	168,493	207,226
Capital outlay				673,392			673,392
Student fees		21,100					21,100
Assigned							
Lunch program			131,569				131,569
Capital outlay		633,903					633,903
Employee benefits		28,686					28,686
Future year's budget		503,220					503,220
Unassigned		<u>1,300,627</u>					<u>1,300,627</u>
Total fund balances		<u>2,487,536</u>	<u>131,569</u>	<u>673,392</u>	<u>38,733</u>	<u>168,493</u>	<u>3,499,723</u>
TOTAL FUND BALANCES		<u>2,487,536</u>	<u>131,569</u>	<u>673,392</u>	<u>38,733</u>	<u>168,493</u>	<u>3,499,723</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, 2018

	Agency Fund
	<u>Activities</u>
	Fund
ASSETS	
Cash	<u>110,294</u>
LIABILITIES	
Due to student groups and others	<u>110,294</u>
NET POSITION	<u><u>- 0 -</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 outlay 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 disbursed for the purposes for which it was collected from the students. The primary activities reported in this fund are the receipts and disbursements of driver's education and iPad fees and related repair costs.

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

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 on the financial statements.

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

Governmental-type activities	2,482,294
Fiduciary Funds	<u>110,294</u>
Total cash and investments	<u>2,592,588</u>

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

Demand deposits	2,576,948
Certificates of deposits	<u>15,640</u>
Total cash and investments	<u>2,592,588</u>

At August 31, 2018, 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, 2018, 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, 2018.

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.

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

**Benefits Provided**

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2%) set by statute, and an actuarial factor based on age.

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

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

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

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

**Contributions**

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

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

The District's contribution to the Plan for its year ended August 31, 2018, was \$322,257.

**Plan Fiduciary Net Position**

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

NOTE 4. 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.

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

NOTE 4. LONG-TERM DEBT (Continued)

Changes in Long-Term Debt

Balance, beginning of year	793,323
Principal payments	<u>(109,933)</u>
Balance, end of year	<u>683,390</u>

Future Maturities

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

Year Ending August 31,	Department of Energy Loan	
	Principal	Interest
2019	111,047	6,929
2020	112,173	5,803
2021	113,298	4,678
2022	114,459	3,517
2023	115,620	2,356
2024	<u>116,793</u>	<u>1,184</u>
	<u>683,390</u>	<u>24,467</u>

NOTE 5. TRANSFERS

Transfers for the year ended August 31, 2018, consisted of \$25,000 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

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

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

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.

As of August 31, 2018, the balance of the separate account maintained for Wakefield Community School was \$109,929. 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. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2018. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be renamed as custodial funds and a statement of changes will be a required financial statement. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after December 15, 2019. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 9. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 30, 2018, the date the financial statements were available to be issued.

## 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 AND FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Total General Fund
RECEIPTS					
Local receipts					
Property taxes - general purpose	4,222,561				4,222,561
Motor vehicle taxes	156,960				156,960
Interest	12,099	6,559	50		18,708
Licenses and fees	2,545				2,545
Other local receipts	15,290				15,290
County and ESU receipts	20,922				20,922
State receipts	1,351,379				1,351,379
Federal receipts	311,673				311,673
Other	4,636		8,223	10,750	23,609
Total receipts	<u>6,098,065</u>	<u>6,559</u>	<u>8,273</u>	<u>10,750</u>	<u>6,123,647</u>
DISBURSEMENTS					
Regular instruction	3,329,889		1,086		3,330,975
Special education	877,858				877,858
Support services					
Pupils	171,541				171,541
Safety and security	1,376				1,376
Staff	64,531				64,531
Maintenance and operation of buildings and plant	405,887	79,625			485,512
Pupil transportation	161,492				161,492

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 AND FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative					
Board of Education	55,457				55,457
Executive administration	160,303				160,303
Office of the Principal	306,336				306,336
Business services	108,486				108,486
State categorical programs	7,650				7,650
Federal programs	260,329				260,329
Summer school	5,710			3,971	9,681
Activities Fund support	25,000				25,000
Total disbursements	<u>5,941,845</u>	<u>79,625</u>	<u>1,086</u>	<u>3,971</u>	<u>6,026,527</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	<u>156,220</u>	<u>(73,066)</u>	<u>7,187</u>	<u>6,779</u>	<u>97,120</u>
OTHER FINANCING SOURCES (USES)					
Transfers	<u>(4,100)</u>	<u>4,100</u>			
NET CHANGE IN FUND BALANCES	<u>152,120</u>	<u>(68,966)</u>	<u>7,187</u>	<u>6,779</u>	<u>97,120</u>
FUND BALANCES, beginning of year	<u>1,651,727</u>	<u>702,869</u>	<u>21,499</u>	<u>14,321</u>	<u>2,390,416</u>
FUND BALANCES, end of year	<u>1,803,847</u>	<u>633,903</u>	<u>28,686</u>	<u>21,100</u>	<u>2,487,536</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 AND FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Total General Fund
<b>ASSETS</b>					
ASSETS					
Cash and cash equivalents	824,630	633,903	28,686	21,100	1,508,319
County Treasurer's balances	<u>979,217</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>979,217</u>
24 TOTAL ASSETS	<u><u>1,803,847</u></u>	<u><u>633,903</u></u>	<u><u>28,686</u></u>	<u><u>21,100</u></u>	<u><u>2,487,536</u></u>
<b>FUND BALANCES</b>					
FUND BALANCES					
Restricted					
Student Fees				21,100	21,100
Assigned					
Capital outlay		633,903			633,903
Employee benefits			28,686		28,686
Future year's budget	503,220				503,220
Unassigned	<u>1,300,627</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>1,300,627</u>
Total fund balances	<u><u>1,803,847</u></u>	<u><u>633,903</u></u>	<u><u>28,686</u></u>	<u><u>21,100</u></u>	<u><u>2,487,536</u></u>
TOTAL FUND BALANCES	<u><u>1,803,847</u></u>	<u><u>633,903</u></u>	<u><u>28,686</u></u>	<u><u>21,100</u></u>	<u><u>2,487,536</u></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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

		Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year		<u>1,234,056</u>	<u>1,651,727</u>	<u>1,415,076</u>
RECEIPTS				
Local sources				
Taxes				
1110	Property taxes - general purpose	4,719,038	4,222,561	4,583,274
1125	Motor vehicle taxes	136,000	156,960	148,376
1410	Interest	1,000	12,099	3,387
1610	Licenses and fees	10,000	2,545	2,120
1230	Tuition from other districts (special education)	8,900	8,950	8,900
1250	Summer school tuition and fees		6,060	
1910	Other local receipts	100	280	475
	Total local sources	<u>4,875,038</u>	<u>4,409,455</u>	<u>4,746,532</u>
County and ESU sources				
2110	Fines and licenses	<u>8,000</u>	<u>20,922</u>	<u>26,053</u>
State sources				
3110	State aid	569,402	569,402	240,407
3120	Special education	325,000	352,085	300,216
3125	Special education pupil transportation	3,000	5,087	3,372
3131	Property tax credit		298,113	196,999
3132	Personal property tax credit		8,777	10,057
3130	Homestead exemption		27,825	95,147
3180	Pro-rate motor vehicle tax	6,000	10,397	10,114
3200	State apportionment	50,000	62,417	55,893
3570	Teacher evaluation development grants			4,923
3135	High-ability learners	5,500	5,182	5,015
3166	Flex funding: school age support services		12,094	16,194
3500	State categorical programs	<u>2,000</u>		
	Total state sources	<u>960,902</u>	<u>1,351,379</u>	<u>938,337</u>
Federal sources				
4200	Title I, Part A, ESEA/ESSA Improving Basic Programs operated by LEA	85,000	107,389	111,225
4210	Title I Accountability ESEA/ESSA Improving Basic Programs Accountability		7,204	

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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

		Original and Final Budget	2018 Actual	2017 Actual
RECEIPTS (Continued)				
	Federal sources (Continued)			
4404	IDEA Part B (611) Base Allocation		35,907	
4406	IDEA Preschool (619) Base Allocation		479	
4410	IDEA Enrollment/Poverty (611)	95,000	62,214	
4455	MAAPS	5,000	5,915	18,864
4992	REAP grants	25,500	47,703	27,225
4310	Title II, Part A, ESEA/ESSA Supporting Effective Instruction	10,000	14,333	18,304
4925	Title III, Part A ESEA/ESSA English Language Acquisition	3,000	7,263	3,800
4700	Federal Vocational and Applied Technology Education(Carl Perkins)		5,362	4,454
4450	Medicaid in Public Schools	1,000		2,516
4850	Universal Service Fund (E-Rate)		9,591	47,194
4915	Title I, Part C ESEA/ESSA Education of Migratory Children		3,813	
4995	Private grants	4,500		
4990	Other federal categorical receipts	4,500	4,500	4,500
	Total federal sources	<u>233,500</u>	<u>311,673</u>	<u>238,082</u>
	Nonrevenue receipts			
5400	Sale of property		4,270	5,018
5690	Other nonrevenue receipts	603,804	366	1,298
	Total nonrevenue receipts	<u>603,804</u>	<u>4,636</u>	<u>6,316</u>
	Total receipts	<u>6,681,244</u>	<u>6,098,065</u>	<u>5,955,320</u>
TOTAL FUNDS AVAILABLE		<u>7,915,300</u>	<u>7,749,792</u>	<u>7,370,396</u>
DISBURSEMENTS				
1100	Regular instruction	3,435,824	2,833,127	2,721,938
1125	Flex funding		26,170	25,231
1150	Limited English Proficiency		172,451	161,618
1160	Poverty programs		228,939	221,513

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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
DISBURSEMENTS (Continued)			
1190 Early childhood educational programs		69,202	64,612
1200 Special education	972,650	680,013	720,609
1291 Special education preschool		197,845	170,652
Support services			
2100 Pupils	185,420	171,541	166,175
2150 Safety and security		1,376	1,003
2200 Staff	115,955	64,531	104,488
2600 Maintenance and operation of buildings and plant	403,500	409,987	337,817
2750 Regular pupil transportation	265,000	159,993	143,877
2760 Special education pupil transportation	2,500	1,499	1,892
General and administrative			
2310 Board of Education	50,000	55,457	30,357
2320 Executive administration	172,500	155,863	159,142
2330 District legal services	20,000	4,440	34,371
2400 Office of the Principal	346,800	306,336	294,701
2510 Business services	123,800	108,486	91,893
3500 State categorical programs	8,500	7,650	10,930
4000 Federal programs	213,375	260,329	245,850
6000 Summer school	9,000	5,710	
8000 Transfers	120,000	25,000	10,000
Budget Contingency	603,804		
Total disbursements	<u>7,048,628</u>	<u>5,945,945</u>	<u>5,718,669</u>
FUND BALANCE, end of year	<u>866,672</u>	<u>1,803,847</u>	<u>1,651,727</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		824,630	444,124
County Treasurers		<u>979,217</u>	<u>1,207,603</u>
TOTAL FUND BALANCE		<u>1,803,847</u>	<u>1,651,727</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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>702,622</u>	<u>702,869</u>	<u>736,833</u>
RECEIPTS			
Interest	1,100	6,559	2,625
Interfund transfers - expensed from the General Fund	<u>100,000</u>	<u>4,100</u>	
Total receipts	<u>101,100</u>	<u>10,659</u>	<u>2,625</u>
TOTAL FUNDS AVAILABLE	<u>803,722</u>	<u>713,528</u>	<u>739,458</u>
DISBURSEMENTS			
Technology	10,000		
Vehicle acquisition	100,000		
Equipment	50,000		
Capital outlay	543,722	79,625	36,589
Transfers to General Fund	<u>100,000</u>		
Total disbursements	<u>803,722</u>	<u>79,625</u>	<u>36,589</u>
FUND BALANCE, end of year	<u>          </u>	<u>633,903</u>	<u>702,869</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>633,903</u>	<u>702,869</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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>21,496</u>	<u>21,499</u>	<u>19,782</u>
RECEIPTS			
Interest	20	50	27
Other	<u>3,500</u>	<u>8,223</u>	<u>6,570</u>
Total receipts	<u>3,520</u>	<u>8,273</u>	<u>6,597</u>
TOTAL FUNDS AVAILABLE	<u>25,016</u>	<u>29,772</u>	<u>26,379</u>
DISBURSEMENTS			
Unemployment and benefits	22,516		1,856
Purchased services	<u>2,500</u>	<u>1,086</u>	<u>3,024</u>
Total disbursements	<u>25,016</u>	<u>1,086</u>	<u>4,880</u>
FUND BALANCE, end of year	<u>          </u>	<u>28,686</u>	<u>21,499</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>28,686</u>	<u>21,499</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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>109,336</u>	<u>99,030</u>	<u>86,248</u>
RECEIPTS			
Federal reimbursements	170,000	188,181	188,329
State reimbursements	2,000	1,867	1,908
Sale of lunches	88,900	107,407	95,966
Interest	150	850	335
Nonrevenue receipts			300
Total receipts	<u>261,050</u>	<u>298,305</u>	<u>286,838</u>
TOTAL FUNDS AVAILABLE	<u>370,386</u>	<u>397,335</u>	<u>373,086</u>
DISBURSEMENTS			
Cost of food supplies	196,886	134,411	150,481
Salaries and benefits	115,000	104,739	97,203
Purchased services	20,000	6,500	6,310
Supplies and materials	12,000	11,912	5,127
Capital outlay	25,000	7,199	14,342
Other expenses	1,500	1,005	593
Total disbursements	<u>370,386</u>	<u>265,766</u>	<u>274,056</u>
FUND BALANCE, end of year	<u>          </u>	<u>131,569</u>	<u>99,030</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>131,569</u>	<u>99,030</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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>43,432</u>	<u>38,558</u>	<u>35,565</u>
RECEIPTS			
Local property taxes		90	2,922
Interest	40	85	63
Pro-rate motor vehicle			8
Total receipts	<u>40</u>	<u>175</u>	<u>2,993</u>
TOTAL FUNDS AVAILABLE	<u>43,472</u>	<u>38,733</u>	<u>38,558</u>
DISBURSEMENTS			
Repayment of principal	<u>43,472</u>		
FUND BALANCE, end of year	<u><u>      </u></u>	<u><u>38,733</u></u>	<u><u>38,558</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>38,733</u></u>	<u><u>38,558</u></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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>582,994</u>	<u>599,581</u>	<u>525,855</u>
RECEIPTS			
Local			
Property taxes	74,745	67,087	66,577
Interest	1,000	6,257	2,208
State			
Homestead exemption		441	459
Property tax credit		4,838	4,295
Personal property tax credit		23	107
Pro-rate motor vehicle	75	165	80
Total receipts	<u>75,820</u>	<u>78,811</u>	<u>73,726</u>
TOTAL FUNDS AVAILABLE	<u>658,814</u>	<u>678,392</u>	<u>599,581</u>
DISBURSEMENTS			
Capital outlay	483,814		
Site acquisition and improvements	25,000		
Building acquisition and improvement	150,000	5,000	
Total disbursements	<u>658,814</u>	<u>5,000</u>	
FUND BALANCE, end of year		<u>673,392</u>	<u>599,581</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		658,107	580,404
County Treasurers		<u>15,285</u>	<u>19,177</u>
TOTAL FUND BALANCE		<u>673,392</u>	<u>599,581</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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>174,095</u>	<u>176,018</u>	<u>159,689</u>
RECEIPTS			
Local			
Property taxes	112,118	101,409	125,562
Interest	200	838	366
State			
Homestead exemption		661	765
Property tax credit		7,082	7,158
Personal property tax credit		227	177
Pro-rate motor vehicle	250	234	278
Total receipts	<u>112,568</u>	<u>110,451</u>	<u>134,306</u>
TOTAL FUNDS AVAILABLE	<u>286,663</u>	<u>286,469</u>	<u>293,995</u>
DISBURSEMENTS			
Building and site improvement	79,741		
Debt service principal	109,933	109,933	108,805
Debt service interest	8,043	8,043	9,172
Total disbursements	<u>197,717</u>	<u>117,976</u>	<u>117,977</u>
FUND BALANCE, end of year	<u>88,946</u>	<u>168,493</u>	<u>176,018</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		145,566	144,061
County Treasurers		<u>22,927</u>	<u>31,957</u>
TOTAL FUND BALANCE		<u>168,493</u>	<u>176,018</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, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>          </u>	<u>14,321</u>	<u>          </u>
RECEIPTS			
Summer school and iPad fees	<u>5,550</u>	<u>10,750</u>	<u>22,280</u>
TOTAL FUNDS AVAILABLE	<u>5,550</u>	<u>25,071</u>	<u>22,280</u>
DISBURSEMENTS			
Summer school and other	<u>5,550</u>	<u>3,971</u>	<u>7,959</u>
FUND BALANCE, end of year	<u>          </u>	<u>21,100</u>	<u>14,321</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>21,100</u>	<u>14,321</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  
ACTIVITIES FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>87,111</u>	<u>77,867</u>	<u>98,661</u>
RECEIPTS			
Local receipts			
Activities receipts	115,000	147,613	134,897
General Fund support	<u>20,000</u>	<u>25,000</u>	
Total receipts	<u>135,000</u>	<u>172,613</u>	<u>134,897</u>
TOTAL FUNDS AVAILABLE	<u>222,111</u>	<u>250,480</u>	<u>233,558</u>
DISBURSEMENTS			
Support services pupils			
Other disbursements	<u>222,111</u>	<u>140,186</u>	<u>155,691</u>
FUND BALANCE, end of year	<u>          </u>	<u>110,294</u>	<u>77,867</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		94,654	62,227
Certificate of deposit		<u>15,640</u>	<u>15,640</u>
		<u>110,294</u>	<u>77,867</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.

The \$4,100 transfer to the Depreciation Fund is included in maintenance and operations of buildings plant for budgetary reporting purposes.

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.

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>97,120</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	152,120
Depreciation Fund	(68,966)
Employee Benefit Fund	7,187
Student Fee Fund	6,779
	<u>97,120</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

INSTRUCTIONAL SERVICES

REGULAR INSTRUCTION

Salaries - regular	1,631,436
Salaries - substitute	68,392
Salaries - aides	72,217
Employee benefits	732,794
Increased retirement contribution rate	82,657
Purchased services	53,074
Distance education and telecommunications	16,744
Supplies, materials, and computer hardware	171,744
Other expenses	4,069
Total regular instruction	<u>2,833,127</u>

FLEX-SPENDING PROGRAMS

Salaries - clerical and aides	21,631
Employee benefits	4,539
Total flex-spending programs	<u>26,170</u>

LIMITED ENGLISH PROFICIENCY PROGRAMS

Salaries - regular	83,980
Salaries - clerical and aides	41,258
Employee benefits	47,213
Total limited English proficiency programs	<u>172,451</u>

POVERTY PROGRAMS

Salaries - regular	148,440
Salaries - clerical and aides	3,575
Employee benefits	76,924
Total poverty programs	<u>228,939</u>

EARLY CHILDHOOD EDUCATIONAL PROGRAMS

Salaries - regular	48,755
Salaries - substitute	1,153
Employee benefits	13,955
Supplies and materials	5,339
Total early childhood educational programs	<u>69,202</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

SPECIAL EDUCATION	
Salaries - regular	178,560
Salaries - substitute	3,750
Salaries - clerical and aides	148,770
Employee benefits	140,629
Purchased services	200,012
Supplies and materials	4,054
Textbooks	1,466
Other expenses	2,772
Total special education	<u>680,013</u>
SPECIAL EDUCATION PRESCHOOL	
Salaries - regular	50,148
Salaries - substitute	750
Salaries - clerical and aides	2,152
Employee benefits	29,792
Purchased services	115,003
Total special education preschool	<u>197,845</u>
TOTAL INSTRUCTIONAL SERVICES	<u>4,207,747</u>
SUPPORT SERVICES - PUPILS	
Salaries - regular	100,138
Salaries - clerical and aides	13,699
Employee benefits	42,771
Purchased services	7,729
Supplies	3,674
Other expenses	3,530
Total support services - pupils	<u>171,541</u>
SUPPORT SERVICES - PUPILS - SAFETY AND SECURITY	
Supplies and materials	<u>1,376</u>
SUPPORT SERVICES - STAFF	
Salaries - regular	28,557
Salaries - clerical and aides	5,498
Employee benefits	15,505

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

SUPPORT SERVICES - STAFF (Continued)

Purchased services	5,971
Supplies and materials	8,690
Other expenses	310
Total support services - staff	<u>64,531</u>

GENERAL ADMINISTRATION

BOARD OF EDUCATION

Purchased services	33,505
Accounting and auditing services	8,400
Fidelity bond premiums	550
Supplies and materials	76
Other expenses	12,926
Total Board of Education	<u>55,457</u>

EXECUTIVE ADMINISTRATION

Salaries - professional staff	118,166
Employee benefits	35,253
Supplies and materials	168
Other expenses	2,276
Total executive administration	<u>155,863</u>

DISTRICT LEGAL SERVICES

Contracted legal services	<u>4,440</u>
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TOTAL GENERAL ADMINISTRATION

453,208

SCHOOL ADMINISTRATION

OFFICE OF THE PRINCIPAL

Salaries - professional staff	148,769
Salaries - clerical	73,970
Employee benefits	79,008
Supplies and materials	1,255
Other expenses	3,334
Total school administration - Office of the Principal	<u>306,336</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

SUPPORT SERVICES - BUSINESS SERVICES

Salaries - clerical	44,928
Employee benefits	15,132
Purchased services	38,519
Distance education and telecommunications	6,487
Supplies and materials	1,190
Other expenses	2,230
Total support services - business services	<u>108,486</u>

SUPPORT SERVICES - BUILDINGS AND GROUNDS

OPERATION AND MAINTENANCE OF PLANT

Salaries - clerical and custodial staff	124,623
Employee benefits	44,993
Purchased services	197,106
Supplies and materials	39,165
Other expenses - transfer to depreciation fund	4,100
Total support services - buildings and grounds operation and maintenance of plant	<u>409,987</u>

SUPPORT SERVICES - PUPIL TRANSPORTATION

REGULAR

Salaries - clerical staff and drivers	72,128
Employee benefits	18,470
Contracted pupil transportation	63,652
Distance education and telecommunications	901
Supplies and materials	4,612
Other expenses - transfer to Depreciation Fund	230
Total support services - pupil transportation regular	<u>159,993</u>

SUPPORT SERVICES - PUPIL TRANSPORTATION

SPECIAL EDUCATION

Salaries - clerical staff and drivers	753
Employee benefits	96
Contracted pupil transportation	650
Total support services - pupil transportation special education	<u>1,499</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

STATE CATEGORICAL PROGRAMS

Salaries - professional staff	6,600
Employee benefits	1,050
Total state categorical programs	<u>7,650</u>

FEDERAL PROGRAMS

Title I, Part A, ESEA/ESSA Improving Basic Programs Operated by LEA	94,862
Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	6,219
Title II, Part A, ESEA/ESSA Supporting Effective Instruction IDEA Part B (611) Base Allocation	35,886
IDEA Preschool (619) Base Allocation	479
IDEA Enrollment/Poverty (611)	66,614
Federal Vocational and Applied Technology Education (Carl Perkins)	4,493
Title III, Part A ESEA/ESSA English Language Acquisition REAP Grant	4,072
	47,704
Total federal programs	<u>260,329</u>

SUMMER SCHOOL

Salaries	4,350
Employee benefits	747
Purchased services	465
Supplies and materials	100
Other	48
Total summer school	<u>5,710</u>

TRANSFERS

Activities Fund	<u>25,000</u>
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TOTAL DISBURSEMENTS

5,945,945

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
National Honor Society	3,728	1,513	1,246	3,995
Athletics	28,425	86,780	67,045	48,160
Concessions		19,255	19,255	
Classes	1,180	8,328	7,051	2,457
Interest	14,949	276		15,225
PE Uniforms	482	876	1,708	(350)
FBLA	64	7,743	6,254	1,553
FCCLA	3,478	9,604	6,892	6,190
FFA	205			205
Student Assistance	500	500		1,000
Speech and Drama	1,233	11,725	7,746	5,212
Student Council	2,061	589	918	1,732
HS Lounge	2,167	815	529	2,453
Annual	(4,164)	6,987	856	1,967
TOTAD	578			578
Library	1,436	1,570	1,570	1,436
Pop Fund	9,529	1,823	2,432	8,920
Power Drive	1,141		118	1,023
Wakefield Elementary	6,647	1,845	4,324	4,168
One Act	(521)	2,525	2,004	
HS Swing Choir	1,036	2,705	2,397	1,344
Youth Foundation	750			750
Playground Fund	500			500
Homecoming	(697)	2,317	1,620	
Art Club	1,344	2,128	2,136	1,336
Memorials	200			200
State Tournaments	1,376	2,709	4,085	
Student Fees	240			240
<b>TOTAL ACTIVITIES FUND</b>	<b><u>77,867</u></b>	<b><u>172,613</u></b>	<b><u>140,186</u></b>	<b><u>110,294</u></b>
<b>BUDGET</b>	<b><u>87,111</u></b>	<b><u>135,000</u></b>	<b><u>222,111</u></b>	



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
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, 2018, 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 October 30, 2018.

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 2018-001, 2018-002, and 2018-003.

## 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*.

### 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 are 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.

Dana F Cole + Company, LLP

O'Neill, Nebraska  
October 30, 2018

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2018

2018-001 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. Controls over Activities Fund receipts, especially gate receipts, are also limited.

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

The District has responded to this deficiency by implementing procedures such as reviews of bank statements and bank reconciliations by a person independent of the bank reconciliation process to improve segregation of duties issues. The Board of Education also reviews and approves all disbursements.

District's Response

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

2018-002 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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2018

2018-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District financial statements and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to 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.

2018-003 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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2018

2018-003 DOCUMENTATION OF PROCEDURES (Continued)

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.

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2018-001, 2018-002, and 2018-003 were also reported for the year ended August 31, 2017, in our report dated November 3, 2017.



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

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O'NEILL, NEBRASKA 68763  
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**DANACOLE.COM**

October 30, 2018

To the Board of Education  
Wakefield Community School District No. 560  
802 Highland Street  
Wakefield, NE 68784

Dear Members of the Board:

Our audit for Wakefield Community School District No. 560 for the year ended August 31, 2018, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Wakefield Community School District No. 560's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest tenth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2018, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its quarterly Student Summary Attendance report to the District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2018.

The following items were noted regarding attendance and membership reporting, which were not reportable instances of noncompliance required to be reported in the 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*.

The total days of enrollment in the first quarter in the NSSRS was exceeded by the District's attendance records as follows:

	School System	NSSRS	Difference
Kindergarten	1,336	1,333	3
1 <sup>st</sup> Grade	1,643	1,640	3
2 <sup>nd</sup> Grade	1,308	1,266	42
3 <sup>rd</sup> Grade	1,364	1,306	58
5 <sup>th</sup> Grade	1,074	1,060	14
11 <sup>th</sup> Grade	998	984	14

The total days of enrollment in the second quarter in the NSSRS was exceeded by the District's attendance records as follows:

	School System	NSSRS	Difference
2 <sup>nd</sup> Grade	1,624	1,577	47
3 <sup>rd</sup> Grade	1,551	1,504	47
6 <sup>th</sup> Grade	1,551	1,504	47
10 <sup>th</sup> Grade	1,504	1,457	47

The total days of enrollment in the third quarter in the NSSRS was exceeded by the District's attendance records as follows:

	School System	NSSRS	Difference
2 <sup>nd</sup> Grade	1,526	1,482	44
3 <sup>rd</sup> Grade	1,496	1,452	44

The total days of enrollment in the fourth quarter in the NSSRS was exceeded by the District's attendance records as follows:

	School System	NSSRS	Difference
2 <sup>nd</sup> Grade	1,540	1,496	44
3 <sup>rd</sup> Grade	1,496	1,452	44

Management did identify after the yearend that one student was omitted in the NSSRS data due to a software issue, and was able to correct the data with NSSRS. The District will contact NSSRS to resolve the remaining issues.

Wakefield Community School District No. 560  
October 30, 2018  
Page three

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

A handwritten signature in black ink that reads "Dana F. Cole & Company, LLP". The signature is written in a cursive, flowing style.

DANA F. COLE & COMPANY, LLP

Table 1.1. Five Year Trends—Percent of Students Who Met College Readiness Benchmarks

Year	Number of Students Tested		Percent Who Met Benchmarks									
	School	State	English		Mathematics		Reading		Science		Met All Four	
			School	State	School	State	School	State	School	State	School	State
2013-2014	0	0	.	.	.	.	.	.	.	.	.	.
2014-2015	0	0	.	.	.	.	.	.	.	.	.	.
2015-2016	0	0	.	.	.	.	.	.	.	.	.	.
2016-2017	33	21,647	61	50	30	31	27	34	27	30	12	19
2017-2018	23	21,949	61	50	30	31	39	35	30	29	26	18

Table 1.2. Five Year Trends—Average ACT Scores

Year	Number of Students Tested		Average ACT Scores									
	School	State	English		Mathematics		Reading		Science		Composite	
			School	State	School	State	School	State	School	State	School	State
2013-2014	0	0	.	.	.	.	.	.	.	.	.	.
2014-2015	0	0	.	.	.	.	.	.	.	.	.	.
2015-2016	0	0	.	.	.	.	.	.	.	.	.	.
2016-2017	33	21,647	19.1	18.4	19.2	19.4	19.1	19.5	18.7	19.5	19.1	19.3
2017-2018	23	21,949	20.5	18.4	19.6	19.3	18.9	19.5	19.0	19.7	19.7	19.4

Table 1.3. Five Year Trends—Average ACT Scores Statewide

Year	Number of Students Tested		Average ACT Scores				
			English	Mathematics	Reading	Science	Composite
2013-2014	0		.	.	.	.	.
2014-2015	0		.	.	.	.	.
2015-2016	0		.	.	.	.	.
2016-2017	21,647		18.4	19.4	19.5	19.5	19.3
2017-2018	21,949		18.4	19.3	19.5	19.7	19.4

October 17, 2018  
Code: 282450

PRINCIPAL  
WAKEFIELD HIGH SCHOOL  
PO BOX 330  
WAKEFIELD, NE 68784



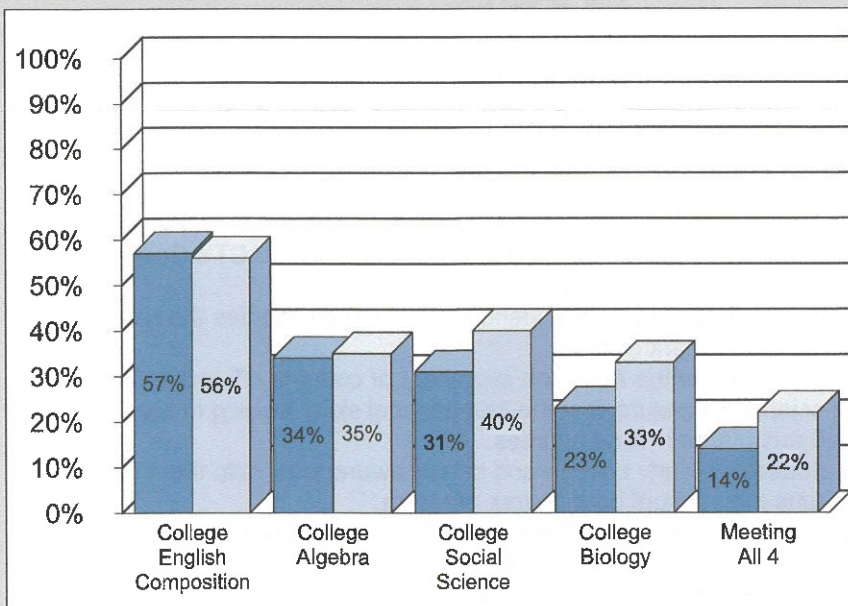
011061110

This report reflects the achievement of your graduates on the ACT over time and an indication of the extent to which they are prepared for college-level work. The ACT consists of curriculum-based tests of educational development in English, mathematics, reading, and science designed to measure the skills needed for success in first-year college coursework. Table 1 shows the five-year trend of your ACT-tested graduates. Beginning with the 2013 Graduating Class, all students whose scores are college reportable, both standard and extended time tests, are included in this report.

**Table 1: Five Year Trends - Average ACT Scores**

Grad Year	Total Tested		English		Mathematics		Reading		Science		Composite	
	School	State	School	State	School	State	School	State	School	State	School	State
2014	17	17,768	17.7	21.3	19.1	21.1	18.1	22.0	19.0	21.7	18.6	21.7
2015	23	18,347	20.0	21.1	19.6	21.0	22.1	21.9	20.3	21.6	20.6	21.5
2016	17	18,598	19.9	20.9	20.6	20.8	22.1	21.8	20.8	21.5	21.1	21.4
2017	22	18,993	20.2	20.9	20.4	20.9	19.9	21.9	21.0	21.5	20.5	21.4
2018	35	24,516	18.9	19.4	19.7	19.8	20.0	20.4	18.5	20.1	19.4	20.1

**Figure 1. Percent of ACT-Tested Students Ready for College-Level Coursework**



## Are Your Students Ready for College?

Through collaborative research with postsecondary institutions nationwide, ACT has established the following as college readiness benchmark scores for designated college courses.

A benchmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

- \* English Composition: 18 on ACT English Test
- \* College Algebra: 22 on ACT Mathematics Test
- \* Social Science: 22 on ACT Reading Test
- \* Biology: 23 on ACT Science Test

■ Your School  
■ State

A District College Readiness Letter has been sent to the Superintendent of the district.

## Multicultural Activities 2017-2018

- We discussed how we are alike and different. There is a use for manners in every culture, not just our own. We used animal mascots/icons to remind us about the pillars and how other children react to you when you use these pillars.
- During the holiday season we incorporate discussions about each student's family traditions surrounding the holidays and how culture plays a part in our beliefs through song, art, and writing. Again, how are we different? How are we the same?
- Birthdays are a big part of kindergarten culture. We read and discuss how our families celebrate a birthday and why we do. Where did that decision/tradition come from?
- Our goal for each year is to instill Trojan Pride in an "automatic" way. Our goal includes learning about interacting with others who may be different than we are. Are some of our "Everyday" manners different in other cultures? Is it okay to react in one way rather than another?
- What is Trojan Pride? How are we intrinsically motivated to do what is right; do our best always; and how we treat others when no one is watching.
- We made an "All About Me" Flag to show where we come from. Students presented these and through discussion further understand that each family is different just like each culture is different.
- Family groups as provided provided another way to explore students' families and culture.
- Read books on Martin Luther King.
- Did a math cut/paste activity for Martin Luther King.
- Read books about different holidays - Kwanzaa...Hanukkah
- Discussed different holidays in classroom discussions.
- Throughout the year, my reading class has read books that have pertained to multicultural themes. Some books include: "Goin' Somewhere Special" and "The Night of San Juan Hill". We also read chapter books such as Swan Lake, Maniac Magee and Touching Spirit Bear that led discussions and research dealing with Tlingit Indians, segregation and students with learning disabilities.
- The Envisions program incorporates multicultural people on the video and names. The story problems are real life situations that deal with different cultural themes.
- The third grade social studies curriculum consisted of various multicultural lessons and projects. Students engaged in Christmas around the world activities, Native American history, influential African American research, and many other multicultural traditions from around the world.
- Throughout the year, students were immersed in multicultural literature in guided reading, shared reading, read alouds, and independent reading. The classroom library includes a large quantity of books that include many titles with multicultural characters, settings, and plots. Our Scholastic News magazines also included numerous articles dealing with current events around the world.

- Day-to-day discussions and lessons incorporated comparisons and connections between our cultures and the cultures of others. Multiculturalism is embraced and valued everyday in our classroom.
- Multicultural activities we have engaged in throughout the year include labeling our classroom in English and Spanish and having multicultural dolls in our house area. We also did different activities talking about how every student is different and come from different backgrounds. We did an “All About Me” unit. Many books were read discussing the same topic and there were many multicultural books. The students brought pictures of their families and had the opportunity to talk about them. When students did crafts where they made pictures of themselves, they used a crayon or paper that matched their skin color.
- Guided Reading Groups - Books are listed below
  - Dr. King’s Memorial (a-z)
  - Martin Luther King Jr. (a-z)
  - Each Kindness by: Jacqueline Woodson
  - Henry’s Freedom Box by: Ellen Levine
  - New Shoes (Battle of the Books)
  - Holidays Around the World (a-z)
- Country Research Project for the Winter Olympics
- We made “Me on the Map” interactive notebooks in order to help us understand where we are in the world in correlation/proximity to others. Though this is a very abstract idea for lower elementary students we are able to find many ways to connect through technology. We were able to use real pictures/videos which show how children from other places go to school, celebrate holidays, etc.
- Where do our clothes, shoes, foods come from? What do we buy or sell from how many different countries? Non-fiction picture books were utilized as well as the internet to study imports and exports essentially. Real photos and videos have helped students gain not only interest but knowledge about a wide array of products such as the food we eat and the vehicles we drive. This was very interesting and exciting for the children.
- Harmony Among Cultures read aloud and prompt
- Literature: Read Stone Fox, Walk Two Moons, Family Under the Bridge, Dr. Martin Luther King, Jr., Twenty and Ten, When the Soldiers Were Gone, One April Morning, World’s Cities, Cinco de Mayo Celebrations, Ruby Bridges, The Importance of Little Rock Arkansas High School, American Highways, Mighty Jackie, Wild Horses, Mystic Horse, Me and Uncle Romie, Sparrowhawk Red, Hiroshima, Day of Tears, False Prince, May B, A Diamond in the Desert, Eight Keys.
- Reviewed numerous poems

- Created picture books in 5th and 6th grade

## **MULTI-CULTURALISM**

### **SOCIAL STUDIES**

Discuss various Native American tribes and their role in American History 1600-1865. Discuss slavery in southern U.S. impact and effects on the people and country. Also discuss gender roles in American History male and female.

Civil Rights issues in government and its impact on society. Gender roles and its impact on society. Various amendments with these issues.

### **ENGLISH**

There are a number of multicultural activities that we do in the classroom. One activity centers around the unit "Folk Literature" in the 10<sup>th</sup> grade literature book. This unit includes selections about the following countries and/or cultures: Greece, Navajo, England, Mali, Finland, Germany, and Spain. The cultural differences provide a springboard for much discussion. Following the reading of the unit, students are asked to research one of the cultures and present to the class information they've learned.

### **MUSIC**

Numerous multi-cultural lessons for elementary music, African songs, African American Spirituals, Japanese folk songs. Lessons include information about the culture and traditions of other countries.

High School women's choir performed "Sisi Ni Moja", an African song in Swahili at District Music Contest.

Music in other foreign languages including Latin, German, Italian, Hebrew.

### **SPANISH**

We discussed on a daily basis some aspect of Hispanic culture or the history of a Hispanic country and its affect on the culture. When we discussed we compared and contrasted the cultural beliefs of the Hispanic country to the similar cultural belief of the United States, and/or to various regions and ethnic groups in the United States.

Some of the major culture concepts we discussed were as follows:

- attitude towards family,
- concept of family,
- attitude towards older members of family,
- attitude towards time,
- concept of the individual,
- attitude towards death,
- concept of the future,
- concept of "work-ethic vs. enjoyment"
- role of women,
- attitude towards religion,

observances of holidays,  
etc.

For the various concepts we would discuss what their attitudes are, why these attitudes exist, whether they are changing and why, how they are alike and different from the attitudes of different regions and ethnic groups in the US, why certain attitudes exist in the US, and whether the attitude in the US is in the process of changing.

#### INDUSTRIAL TECH.

In my drafting class we talked about the different styles of buildings that are built through out the world. We also talked about the different modes of transportation that are used through out the world. The final way that we talked about multicultural events is when we talked about manufacturing process and where is it is most cost effective to take place.

#### MATH

In Integrated Algebra we utilized different number systems and talked about their impact on our decimal system.

In all of my classes we talked about how different cultures affect the wording in our problems that we solve.

In Algebra and Advanced Algebra we discussed several mathematicians and groups of people that had an impact on the curriculum that we have today.

In Advanced Math we discussed the background of topics such as trigonometry and discovered which cultures developed them.

#### FCS

Health Careers: Students practice communication skills in a hospital setting – focusing on diverse backgrounds. Example; pointing your finger in American cultural is fine, but in others it is considered rude.

Child Development: Students watch the movie called “Babies” – the movie is a documentary that shows how babies develop different because of their surrounds in four different areas of the world.

Nutrition: Students study foreign foods for one month. They learn different foods and eating patterns as well as cooking styles. Students make Day of the Dead mask for Latin American Cultural.

Design: Students studied fashion customs around the world.

#### SCIENCE

Discussed different recessive and dominant genetic disorders. Some genetic disorders only affect certain races, like Tay-Sachs disease is usually among Jews of eastern Europe decent, or sickle cell anemia is usually among African Americans

Discussed blood types. Look up the American Red Cross and noticed that certain blood types are more popular in different races. For example, Hispanics are more of O positive, African Americans are O positive, and Asians are more O and A positive

## Additional Meraki Cameras

Quote #CS019079 v2

**Prepared For:**

**Wakefield Community Schools**

Mark Bejot  
P.O. Box 330 802 Highland St.  
Wakefield, NE 68784

**P:** (402) 287-2012

**E:** mbejot@wakefieldschools.org

**Contract:**

**Prepared By:**

**Riverside Technologies**

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**P:** 866.804.4388

**E:** cstratman@riversidetechnologies.com

**Date Issued:**

**11.08.2018**

**Expires:**

**12.07.2018**

Hardware		Price	Qty	Ext. Price
<b>Indoor Cameras</b>				
MV12WE-HW	<b>Meraki MV12WE 4 Megapixel Network Camera - Color - 49.21 ft Night Vision - H.264, MPEG-4 - 2.80 mm - CMOS - Cable, Wireless - Mini Dome - Wall Mount</b>	\$449.55	5	\$2,247.75
<b>Outdoor Cameras</b>				
MV71-HW	<b>Meraki MV71 5 Megapixel Network Camera - Monochrome - 98.43 ft Night Vision - H.264 - 1280 x 720 - 3 mm - 10 mm - 3.3x Optical - CMOS - Cable - Wall Mount, Ceiling Mount, Pole Mount</b>	\$674.55	2	\$1,349.10
			Subtotal:	<b>\$3,596.85</b>

5-Year Maintenance		Price	Qty	Ext. Price
LIC-MV-5YR	<b>Meraki Enterprise License and Support - Meraki MV Series Security Camera - License - 5 Year License Validation Period</b>	\$405.00	7	\$2,835.00
			Subtotal:	<b>\$2,835.00</b>

Services		Price	Qty	Ext. Price
RTI-SVC-CBL	<b>8 additional runs with the mounting/positioning of the cameras</b>	\$1,820.00	1	\$1,820.00
			Subtotal:	<b>\$1,820.00</b>

Quote Summary			Amount
Hardware			\$3,596.85
5-Year Maintenance			\$2,835.00
Services			\$1,820.00
Total:			<b>\$8,251.85</b>

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.