

Board of Education Regular Meeting
Monday, November 14, 2016 5:00 PM

Gothenburg High School Discovery Center
1322 Avenue I
Gothenburg, NE 69138

Agenda

1. Call to Order & Pledge of Allegiance

Rationale:

The mission of Gothenburg Schools is to prepare all students to become lifelong learners within a positive and innovative learning environment

A copy of the open meetings law is posted on the wall of the Board Room and is available to the public.

2. Approve the Agenda

Rationale: The Board reserves the right to rearrange the order of items as needed.

3. Recognition of Visitors

Rationale: FFA Officers

4. Business Items

4.1. Action Items

4.1.1. Consent Agenda

Rationale:

1. Approval of Previous Minutes
2. Approval of the Treasurer's Report
3. Approval of the Warrants / Bills
 - a. Petty Cash
 - b. Student Activity
 - c. Hot Lunch
 - d. Bank Statement
 - e. Summary of Accounts and Receipts

f. Monthly Expenditure Report

4. Excuse Absent Board Members
5. Consider Option Enrollment Requests

IN:

OUT: Burson, Gracie 5th grade to Cozad 2016-17
Favinger, Dyllyn 2nd grade to Cozad 2016-17
Underwood, Annabelle 11th grade to Cozad 2016-17
Underwood, Zachary 10th grade to Cozad 2016-17

- 4.1.2. Authorize Lori Kolbo as a official signature for student activities, hot lunch and petty cash funds.

Rationale: Mrs. Kolbo has been reassigned as the district secretary to replace Mrs. Franzen. The district secretary has been authorized to sign checks in these accounts.

- 4.1.3. Review and Consider 2015-16 audit as prepared by McDermott & Miller

Rationale:

A hard copy of the district audit was distributed in the mail prior to the meeting. McDermott & Miller would be available at a meeting held on a later date if determined to be necessary. Note that we have approved McDermott & Miller for the annual audit through 2017.

District #20 Audit Summary Presentation

2015-16 Audit

Audit Materials

- Table of Contents
- Independent Auditor's Report
- Management's Discussion and Analysis (M. D. & A.)
- Basic Financial Statements – Cash Balance
- Supplemental Schedules

- Single Audit Information
- Compliance and Findings

4.2. Policy Review

Rationale:

According to the bylaws of the board, while policies may typically be introduced in one meeting and approved at a second meeting, policies may be approved in a single meeting if necessary. This may become applicable if policies are proposed which impact handbooks and are not received until after the June meeting.

Internal Board Policies

Policy 8310 - Formulation of Policies

Policy 8320 - Adoption, amendment, or suspension of polices

Bylaws of the Board

Policy 9200 - Formulation, Adoption, Amendment of Policies

4.2.1. Introduction of Policies

Rationale:

According to the bylaws of the board, while policies may typically be introduced in one meeting and approved at a second meeting, policies may be approved in a single meeting if necessary.

Internal Board Policies

Policy 8310 - Formulation of Policies

Policy 8320 - Adoption, amendment, or suspension of polices

Bylaws of the Board

Policy 9200 - Formulation, Adoption, Amendment of Policies

Introduce new policies for consideration.

The Superintendent will look for consensus on whether to move forward with the policy process on the following items.

Policy 4113: Temporary Early Retirement Incentive Dawson County School District #20 has adopted a Temporary Early Retirement Incentive program a couple of times in the past, the last being 2014. The program is designed to be an incentive and is not available every year, as it would provide no incentive to retire early. The district typically will have at least three years between incentive years. The policy is introduced in November and considered for final approval in December if the board wants to proceed.

The proposed policy includes the following:

Purpose: to encourage eligible Certificated Employees who are considering an early-leaving decision to accelerate their retirement plans.

Objectives include, but are not limited to, the following:

- To offer insurance incentives or an equivalent which will assist long-term employees considering early retirement.
- To reduce costs to the School District by replacing maximum salaried employees with lesser salaried employees.

Eligibility: Certificated employee with a 1.0 FTE and at least 55 years of age with a minimum of 14 years in the district.

Timeline: Application due by 4:00 p.m. on January 5, 2017 and to be considered at the regular January 9th board meeting.

Acceptance or rejection: The Board reserves the right to accept or reject any or all applications AND prorate benefit if necessary upon notification of applicants.

Benefit: two (2) years of single insurance or a monthly contribution to an annuity equivalent to the insurance benefit.

Term of Program: Program and policy expire as of January 10th, 2017. The intention is that the program will not be reconsidered for reinstatement for a period of not less than five years.

Policy 5303: Mandatory Drug Testing for Students involved in Extra-Curricular Activities

An additional policy that is in the discussion stage would involve random drug testing of those involved in activities. Numerous Nebraska schools have adopted policies regarding this issue. The Nebraska Attorney General and regional health organizations have indicted that teen use of marijuana has doubled since its use has been legalized in Colorado. A random-drug testing

policy would give students another reason to say "no" when being pressured into its use.

Consideration of this type of policy is intended to be proactive instead of being reactive.

The administration is meeting with student groups, parent groups and community groups to gain input into the components of a policy. A draft policy will be introduced when it is developed.

We are in the INITIAL stages of this discussion and due to the complicated nature of the issue, we have determined that the importance of engaging the community in discussions during policy development and the planning of an educational process for students and families.

Items to be considered include, but are not limited to: Mission statement and purpose for the policy, definitions of terms, identification of a drug program coordinator and a medical review officer, identification of programs included in the review, identification of the participant pool and the testing year, process for collecting samples, process for selecting a Third Party Administrator and a Medical Review Officer, scope of the tests, academic and legal aspects of testing, alignment with current discipline policies and handbooks, procedures including random testing, consent, removal from pool and summer testing, actual testing procedures including general guidelines, substances, and testing procedures, designation of collection sites and results, district and program response to positive results, prescription drug error, and appeal process, record keeping procedures and severability.

4.2.2. Local Meal Charge Policy Discussion

Rationale:

Local Meal Charge Policy:

Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

Based on these provisions, and consistent with key stakeholders' current practices, FNS has determined that students and their parents or guardians also must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal. Therefore, no later than July 1, 2017, all SFAs

operating NSLP and/or SBP must have a written and clearly communicated meal charge policy in order to ensure a consistent and transparent approach to this issue. Policies developed at the SFA level must be provided to the State agency during the Administrative Review.

4.3. Reports

4.3.1. Board of Education Reports

Rationale: 1. Personnel Committee : See Negotiations Timeline

4.3.2. Administrative Reports

Rationale:

1. Topic Specific Administrative Reports

(included in general reports)

2. General Administrative Reports

- a. Facilities & Transportation (Mr. Holmes)
- b. Teaching and Learning (Mrs. Jonas)
- c. Elementary (Mr. Widdifield)
- d. Activities (Mr. Ryker)
- e. High School (Mr. Evans)
- f. Superintendent (Dr. Teahon)

5. Next Meeting

Rationale: November 14, 2016 – Time to be determined.

6. Adjournment

BOARD OF EDUCATION MEETING

November 14, 2016

5:00 P.M.

contribution to an annuity equivalent to the insurance benefit. Term of Program: Program and policy expire as of January 10th, 2017. The intention is that the program will not be reconsidered for reinstatement for a period of not less than five years. Random Drug Testing of Activities Participants: An additional policy that is in the discussion stage would involve random drug testing of those involved in activities. Numerous Nebraska schools have adopted policies regarding this issue. The Nebraska Attorney General and regional health organizations have indicted that teen use of marijuana has doubled since its use has been legalized in Colorado. A random-drug testing policy would give students another reason to say "no" when being pressured into its use. Consideration of this type of policy is intended to be proactive instead of being reactive. We are in the INITIAL stages of this discussion and it has been determined that a 2nd semester implementation of a drug testing policy is not feasible, nor advisable, due to the complicated nature of the issue, the importance of engaging the community in discussions during policy development and the planning of an educational process for students and families.

2. Local Meal Charge Policy Discussion

Dr. Teahon

Local Meal Charge Policy: Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations. Based on these provisions, and consistent with key stakeholders current practices, FNS has determined that students and their parents or guardians also must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal. Therefore, no later than July 1, 2017, all SFAs operating NSLP and/or SBP must have a written and clearly communicated meal charge policy in order to ensure a consistent and transparent approach to this issue. Policies developed at the SFA level must be provided to the State agency during the Administrative Review.

3. Reports

1. Board of Education Reports

1. Personnel Committee : See Negotiations Timeline

2. Administrative Reports

Dr. Teahon

1. Topic Specific Administrative Reports (included in general reports) 2. General Administrative Reports a. Facilities Transportation (Mr. Holmes) b. Teaching and Learning (Mrs. Jonas) c. Elementary (Mr. Widdifield) d. Activities (Mr. Ryker) e. High School (Mr. Evans) f. Superintendent (Dr. Teahon)

5. Next Meeting

November 14, 2016 Time to be determined.

6. Adjournment

Board of Education Regular Meeting
October 10, 2016 8:00 AM
Discovery Center

The mission of Gothenburg Public Schools, in partnership with the entire community, is to prepare all students within a positive, innovative, learning environment to become lifelong learners in the 21st century.

Present Board Members:
Devin Brundage
Amber Burge
Lisa Geiken
Jon Hudson
Jeremy Sitorius
Nate Wyatt

Others Present:
Seth Ryker
Randy Evans
Jim Widdifield
Kim Graff
Ellen Mortenson--Times

Call to Order & Pledge of Allegiance
8:02 A.M.

Approve the Agenda

Motion Passed: Motion to approve the agenda passed with a motion by Amber Burge and a second by Lisa Geiken.

Devin Brundage	Yes	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Recognition of Visitors

Dick Ristine
Alex Meyer and Jessica Rudolph--Representing FFA.
Reported on projects the FFA is involved in. Chapter membership at 125 members.
Alex and Jessica will be participating at the National FFA convention. Board wished them luck, and commended them on their hard work and commitment.

Consent Agenda

Motion to approve consent agenda as presented passed with a motion by Jon Hudson and a second by Jeremy Sitorius.

Approval of Previous Minutes		Approval of the Treasurer's Report	
Approval of the Warrants / Bills		Excuse Absent Board Members	
Consider Option Enrollment Requests			
Devin Brundage	Yes	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Board of Education Reports

Negotiations Timeline. Negotiation committee: Sitorius, Wyatt, Geiken.

Administrative Reports

High School--Mr. Evans

End of 1st Quarter October 20. Parent/Teacher conference attendance at 69%.
FFA hosting bloodmobile on November 2--9:00-2:00. Discipline data report.

Board of Education Regular Meeting

October 10, 2016 8:00 AM
Discovery Center
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Activities--Mr. Ryker

Softball team District runner up. District Cross Country Thursday in Ogallala. District Golf was held in Sidney, with no state qualifiers. State Athletic Directors conference November 5-7. Musical "Little Women" was held this weekend. Cast, crew, orchestra consisted of 45 students that participated. 36 of the 45 participants were involved in other fall activities. Thank you to Miss Clark, and all who participated in the musical. Great performance.

Elementary--Mr. Widdifield

September and October field trips to Stuhr Museum and the Pumpkin Patch. Parent/Teacher conference attendance. Will be on the NCSA Executive Board and NAESP board President. Thank you for the opportunity to work with other administrators across the state. K-4 teachers working on writing curriculum. All juniors will take the ACT this spring in place of the NeSA test.

Director Teaching/Learning/SPED--Mrs. Jonas

Preschool continues to be amazing for the children. Mrs. Bell is working with other area preschool providers to touch base on scope, sequence, and questions that may come up since school started. Attended NDE workshop and SPED Law conference this month. Mentor program is a process where teachers rate themselves, set goals and follow up at the end of each month. New teachers feel this is a very beneficial program. Professional Development days have been spent discussing data, and collaborative learning. Parent surveys taken at parent/teacher conference are complete.

Superintendent--Dr. Teahon

September continues to be a busy month. School fiscal year ends August 30, auditors were here early in September. Audit report at the November meeting. Bus route philosophy. Website and Social networking continues to be informative and up to date.

Annual Special Education Report

Dr. Teahon presented the Annual Special Education Report.

Discussion Items

- Temporary Early Retirement Incentive.
- Concept of a stipend for early notification of resignation.
- Random Drug Testing of Activities Participants.

Executive Session

Motion Passed: Motion to move to Executive Session at 9:25 A.M., due to the sensitive nature of school safety, and to discuss, and consider Safe Schools Plan and Crisis Team Manual, passed with a motion by Devin Brundage and a second by Lisa Geiken.

Devin Brundage	Yes	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Board of Education Regular Meeting

October 10, 2016 8:00 AM

Discovery Center

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Exit Brundage--9:26 A.M.

Regular Session

President, Nate Wyatt declared executive session closed at 9:47 P.M., with no action taken.

Consider adoption of Safe Schools Manual and Crisis Team Manual

Motion Passed: A motion to adopt the Safe Schools Manual and Crisis Team Manual passed with a motion by Jon Hudson and a second by Amber Burge.

Devin Brundage	Absent	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Next Meeting

November 15, 2016--5:00 P.M.

Adjournment

Motion Passed: Motion to approve adjournment at 9:52 A.M., passed with a motion by Jeremy Sitorius and a second by Amber Burge.

Devin Brundage	Absent	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Kay Streeter, Business Manager/Recording Secretary

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2016

SPECIAL BUILDING FUND

09/30/16 Balance			\$ 867,984.44
10/18/16 Lincoln County Treas	\$	136.62	
10/20/16 Dawson County Treas - transfer from General Fund	\$	2,838.34	
10/20/16 Custer County Treas - transfer from General Fund	\$	1,015.35	
10/31/16 Interest DDA xxx866	\$	221.55	
Total receipts		\$ 4,211.86	
Total Warrants paid		\$ -	
10/31/16 Balance			<u>\$ 872,196.30</u>
10/31/16 First State Bank xxx866	\$	872,196.30	
10/31/16 First State Bank xxx321	\$	-	
10/31/16 Balance of investments and accounts			<u>\$ 872,196.30</u>

EMPLOYEE BENEFIT ACCOUNT

09/30/16 Balance			\$ 54,389.29
10/04/16 Boson Sept Ins	\$	385.15	
10/18/16 City of Gothburg - Clymer Ins - Oct	\$	617.46	
10/26/16 Teacher Dues/Flex Plan	\$	4,822.46	
10/26/16 Wear-vision ins	\$	8.20	
Total Receipts		\$ 5,833.27	
Total Warrants paid		\$ 5,869.94	
10/31/16 Balance			<u>\$ 54,352.62</u>
10/31/16 First State Bank - xxx545	\$	54,352.62	
10/31/16 Balance of investments and accounts			<u>\$ 54,352.62</u>

Check Journal

Fiscal Year: 2017

Table with columns: Check Number, Date, Vendor ID, Vendor Name, PO Date, Description, Payable, Direct Deposit Accrued, and Payment. It lists various transactions with their respective amounts and dates.

Check Journal

Fiscal Year: 2017

Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
					Check Total:	-136.51	136.51
00054839	10/31/2016	WESTAUDI	Westbrook Audio				
2341/2342	10/31/2016			11/08/2016	Musical		
1-1100-318-2			Purchased Services			-4,145.42	4,145.42
					Invoice Total:	-4,145.42	4,145.42
					Check Total:	-4,145.42	4,145.42
00054840	10/31/2016	YELLPAGE	Yellow Pages, Inc.				
381183904	10/31/2016			11/08/2016	Advertising		
1-2310-350-0			Advertising/printing			-179.00	179.00
					Invoice Total:	-179.00	179.00
					Check Total:	-179.00	179.00
					1 - GENERAL FUND	-63,214.05	63,214.05
					Total of Computer Checks	-63,214.05	63,214.05
Fund Summary							
1 - GENERAL FUND						-63,214.05	63,214.05
Payroll Summary							
					Report Total:	-63,214.05	63,214.05

Petty Cash Fund

Gothenburg School District #20
Gothenburg, Nebraska

October 31, 2016

TO WHOM ISSUED

AMOUNT

J's Pumpkin Patch	\$ 48.00
Rex Foster	\$ 7.50
VOID	\$ -
Pumpkin Patch	\$ 240.00

TOTAL \$295.50

Beginning Balance	\$ 2,000.00
Receipts	<u>\$ 295.50</u>
	\$ 2,295.50
Expenditures	<u>\$ 295.50</u>
	\$ 2,000.00
Statement Balance	\$ 1,762.00
Outstanding Deposits	<u>\$ 295.50</u>
Total	\$ 2,057.50
Outstanding Checks	\$ 57.50
	<u>\$ -</u>
Balance October 31, 2016	\$ 2,000.00

AMOUNT	CHECK #	DATE	TO WHOM ISSUED	DIVISION
\$448.77	12621	10/12/2016	Chesterman Co.	Food
\$7,534.64	12622	10/12/2016	NE Food Dist. Program	Food
\$10,955.19	12623	10/20/2016	First State Bank	Labor
\$11,185.48		10/20/2016	Payroll	Labor
\$8,676.19	12624	10/31/2016	Cash-Wa Dist.	Food/Supplies
\$412.38	12625	10/31/2016	Chesterman Co.	Food
\$65.18	12626	10/31/2016	Ecolab Pest Elimin	Misc.
\$2,850.97	12627	10/31/2016	Goodwin Tucker Group	Equip/Frt/Maint
\$5,747.91	12628	10/31/2016	Hiland Dairy	Milk
\$4,036.66	12629	10/31/2016	NE Food Dist. Program	Food
\$94.77	12630	10/31/2016	Peterson's Supermarket	Food/Supplies
\$10,661.15	12631	10/31/2016	The Thompson Co.	Food/Supplies
\$129.00		10/31/2016	Deluxe Checks	Supplies
\$62,798.29				
Balance				\$ 26,118.44
<u>Receipts</u>				
Maint/Repairs		\$ -		
Food Sales		\$ 1,114.86		
Food		\$ -		
Milk		\$ -		
Ticket Sales		\$ 30,839.56		
Supplies		\$ -		
Equip. Sales		\$ -		
Miscellaneous		\$ -		
Interest		\$ 1.82		
Fed. Reimbursement		\$ 1,279.77		
St. Reimbursement		\$ -		
Total Receipts		\$ 33,236.01		\$ 33,236.01
				\$ 59,354.45
<u>Expenditures</u>				
Food		\$ 30,453.08		
Freight on Food		\$ -		
Equipment		\$ 2,104.00		
Frt. On Equipment		\$ 95.77		
Supplies		\$ 1,540.48		
Milk		\$ 5,747.91		
Labor		\$ 22,140.67		
Maint/Repairs		\$ 651.20		
Miscellaneous		\$ 65.18		
Food Storage		\$ -		
Meal Refunds		\$ -		
Total Expenditures		\$ 62,798.29		\$ 62,798.29
Balance October 31, 2016				\$ (3,443.84)

First State Bank - Gothenburg
914 Lake Avenue PO Box 79
Gothenburg, NE 69138

PAGE: 3
ACCOUNT: 100101 10/31/2016
DOCUMENTS: 111

TELEPHONE: 308-537-3684

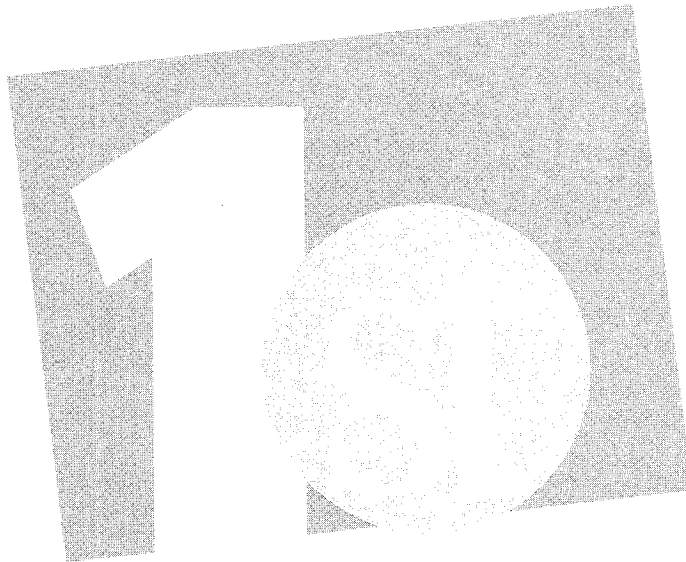
SCHOOL DISTRICT 20

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PUBLIC FUNDS ACCOUNT 100101

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- - - - - DAILY BALANCE - - - - -					
DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
10/12	409,030.36	10/18	287,786.97	10/24	721,698.47
10/13	358,753.55	10/19	285,333.34	10/25	602,576.70
10/14	344,419.81	10/20	724,745.66	10/26	603,625.61
10/17	290,920.66	10/21	724,735.66	10/27	501,741.42



Administrator Report

Meeting: August Board Meeting

Date: 11/14/16

Mrs. Allison Jonas

Pk Programs: ECERS came to evaluate in October. Our preschool is meeting the requirements of Rule 11, which is considered a minimum. ECERS is a growth opportunity document consisting of 90 pages. Our program score was a 4.35 / 7. Average is between 2 and 3. This is a testament to the excellent interactions our teacher and para are having with kids. There is so much more to this than stepping in a classroom and these ladies make it possible. We were docked for environmental concerns. Linda Myers asked several times if the room was temporary. Concerns noted were no sink in the classroom, no restroom in the classroom, not enough space, even though we meet the Rule 11 guideline of 35 square feet per child. Through our conversation we took away some improvements that we'd like to make to meet the needs of our kids even better.

Special Education: I was fortunate to get to attend the Quarterly SPED Update meeting at ESU 10 in October and just returned from the Tri-State SPED LAW conference. I always gather great information to bring back to our district. I appreciate the opportunity to attend.

Mentor Program: I continue to do walkthroughs. As I learn this new role, I also learn how to help these teachers be more effective. I continue to do walkthroughs and we continue to meet for follow up visits. I pulled all new teachers together to talk about our evaluation process and round one began the first week of November.

Professional Development: Our most recent early out focused on the Marzano strategy of Cues, Questions, and Advance Organizers. Teachers were excited to learn ways to integrate technology with this strategy and were highly engaged in this process.

Continuous Improvement: We continue to prepare for the external review. AdvancED asked us to complete an additional parent questionnaire. We're working to ensure we get enough returned to utilize the information appropriately. Our steering team is working diligently to ensure we gather all the artifacts needed.

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Mr. Widdifield

Topics:

Elementary Book Fair: We had another great week for the elementary book fair. We had muffins with mom, donuts with dad, and a day for grandparents. We appreciate all the help from the volunteers and community. Again this year we will raise money to go for books to two charities, Kids in Need Foundation and Kids in Distressed Situations. We talked to the students about giving back and for every dollar we raised Scholastics will donate a book to a charity.

AR Goals: For the 1st quarter we had approximately 6,085 books checked out from library, 79% are averaging 85% or higher and 61% were 90% and higher on their AR quizzes.

Stuhr Museum: We have had grades 1st-3rd attend programs at Stuhr Museum this semester. The sessions they have attended were Families on the Farm, Transportation, and Early Family Life. They have a great program for our students with a great opportunity to experience Nebraska history.

Youth Leadership Conference: We took six 5th grade students to UNK last week to attend the Youth Leadership Conference. They were Sydnie Elliot, Lilly Lowery, Tucker Knauss, Kooper Koehn, Sadie Thomas, and Kellen Strauser. We had a great time and they learned a lot about some of the things they do on the UNK campus and leadership qualities to bring back to Dudley.

Title Review: Over the next 3 months we will be working on our Schoolwide Title portfolio. Every three years we put together a portfolio for NDE with descriptions and artifacts that will show our progress in reading and math. This year will be submitting our portfolio electronically. We had Susan Evans from ESU 10 to help us review and update our procedures in our Title program.

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Dr. Michael Teahon, Superintendent

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Outstanding Lunch Account: We currently have over \$6,000 in delinquent lunch accounts and have used various means in trying to help families catch up.

- It is very difficult to carry the delinquent accounts and families (over 20) that get more than \$100 behind cannot or will not be able to catch up.
- We do not want to deny lunch to a hungry child.
- We do not want to embarrass or single out a child in front of their peers.
- Parents have been notified of an account balance by auto-calls, letters, and personal calls from administrators.
- We use a point of sale key system meaning that the student (or adult) goes through the line, gets their tray, and then scans in their lunch number. The only option at that point is to take the tray from the child. We do not have staff to keep delinquent accounts out of the line.

Options:

We will adopt a policy concerning this issue during the summer policy process. We will probably pilot a couple of new strategies next semester.

- Continue as we are and understand it is the cost of doing business.
- Pay-as-you-go. No one eats without money in the account. *
- Cold sandwich option. Difficult with four lines. *
- Limit accounts to a certain dollar amount. *

* These options would still involve pulling a tray from a child.

Sound System for Outdoor facilities: The sound system for the football / track facility is in need of replacement. We are working with Yanda,s and Cindermates to determine the level of system needed.

Security System for Building: We have started getting information on a potential upgrade to our security system. We will begin with DLR and have made initial contact with a couple of vendors. The challenge with this type of system is that it is easy to accept a low bid for equipment and installation from vendor outside of the area but then struggle with every day maintenance and support.

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Mr. Randy Evans, Jr./Sr. High Principal

Topics:

1) Bloodmobile

GHS and FFA hosted our annual Bloodmobile on Wednesday, November 2, 2016. Students and faculty donated over _____ of blood. THANK YOU to our FFA chapter.

2) Staff Evaluations

First semester staff evaluations have almost been completed. Great job by our 7-12 staff members.

3) Discipline Data

Detentions	Saturday School	Year
129	46	2016
64	20	2015
115	22	2014
140	28	2013

4) School Improvement meetings

Parents Meetings- Nov. 9th and December 14, 2016

Student Meetings-Monday, Nov. 14th and Tuesday, Dec. 13th

Steering Meeting-Wednesday, Nov. 16th

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Mr. Seth Ryker, Activities Director

Topics:

Fall Sports Program

District 4 legislative proposals

State Activities Director Conference – Summary

I. Fall Sports Program

- A. Fall sports program is tonight at 6:30 p.m. in the Performing Arts Center

II. Legislative Proposals

- A. Home school pressure from the State Legislature
- B. Success Factor initiative

III. Participation Numbers for Winter Sports

- Wrestling – 37
- Boys Basketball – 34
- Girls Basketball – 25



Food and
Nutrition
Service

DATE: July 8, 2016

Park Office
Center

MEMO CODE: SP 46-2016

3101 Park
Center Drive
Alexandria
VA 22302

SUBJECT: Unpaid Meal Charges: Local Meal Charge Policies

TO: Regional Directors
Special Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

The purpose of this memorandum is to address the need for school food authorities (SFAs) participating in the Food and Nutrition Service (FNS) National School Lunch Program (NSLP) and School Breakfast Program (SBP) to institute and clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals. Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

For the past several years, the U.S. Department of Agriculture (USDA) has been examining policies and practices relating to unpaid meals. This examination was undertaken in response to section 143 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296; December 13, 2010) entitled "Review of Local Policies on Meal Charges and Provision of Alternate Meals." In addition, Congress required USDA to report on the feasibility of establishing national standards for meal charges and alternate meals and, if applicable, to make recommendations for implementation.

During that examination, FNS sought feedback from key stakeholders through a variety of forums and specifically sought strategies and insight from school food service administrators with direct experience managing meal charges. In addition, FNS undertook a thorough review of meal charge policies and practices provided by State and local officials. FNS was careful to consider a wide variety of communities and the scope of this issue, understanding that the effectiveness of a policy depends on the size of an SFA, its location, and even the demographics of the students it serves. FNS has determined that due to these variations, meal charge and alternate meal policies should continue to be made at the State or local level.

Establishing a Meal Charge Policy

It is important that meal charge and alternate meal policies are clearly communicated to school administrators, school food service professionals, families, and students. Stakeholders at the local, State, and national levels emphasized that developing and communicating meal charge policies prevents confusion for students and families and promotes effective financial management of the school meal programs.

As stated in program regulations at 7 CFR 245.5, parents or guardians of all children in attendance at schools participating in a Federal school meal service program must be informed of the availability of reimbursable school meals and must be provided information about applying for free or reduced price meals. This is consistent with the Richard B. Russell National School Lunch Act (NSLA), which states at 42 U.S.C. 1758(b)(2)(A) that SFAs shall publicly announce the income eligibility guidelines for free and reduced price meals on or before the opening of school annually. Federal regulations at 7 CFR 210.12 also require that SFAs promote activities to involve students and parents or guardians in the school meal programs and inform families about the availability of the SBP. Including students, families, and the school community in establishing and developing a communication plan for the meal charge policy complements the public announcement of meal eligibility requirements in 7 CFR 245.5 and is consistent with the involvement required in 7 CFR 210.12.

Information about the availability of the school meal programs and their benefits may be communicated using a variety of methods, but the regulation requires that all families are notified. This notification is in addition to general releases such as public releases to local media outlets or those posted on school or district websites. For example, many school districts send the school meal application and instructions on how to apply in a back-to-school packet mailed to families. Consistent with this long-established practice, stakeholder feedback indicated that many SFAs also use existing notification methods to communicate their meal charge policies to parents, guardians, and students.

Based on these provisions, and consistent with key stakeholders' current practices, FNS has determined that students and their parents or guardians also must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal. Therefore, no later than July 1, 2017, all SFAs operating NSLP and/or SBP must have a written and clearly communicated meal charge policy in order to ensure a consistent and transparent approach to this issue. Policies developed at the SFA level must be provided to the State agency during the Administrative Review.

Meal Charge Policy Considerations

State agencies and SFAs have discretion in developing the specifics of individual policies including the level at which the policy is developed. Some State agencies may choose to develop a State-level meal charge policy to be implemented by all SFAs operating the NSLP and SBP throughout the State. If the State agency does not develop a State-level

policy, SFAs must develop and implement an SFA-level policy for each school operating the NSLP and SBP. While the policy is developed at the State or SFA-level, the policy may vary for elementary, middle, and high schools, as discussed below.

In developing a meal charge policy, FNS encourages adoption of policies that allow children to receive the nutrition they need to stay focused during the school day, minimize identification of children with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school food service account (NSFSA). However, the specific policy is at the discretion of the State agency or SFA, as applicable. Policies may allow students to charge all types of available reimbursable meals, offer alternate meals, impose a limit on charges, or allow neither meal charges nor offer alternate meals. Additionally, policies may be consistent for all students or vary based on student grade levels.

SFAs also must include policies regarding the collection of delinquent meal charge debt in the written meal charge policy. In establishing policies regarding collection of delinquent debt, SFAs are encouraged to consider the benefits of potential collections in the context of the costs that would be incurred to achieve those collections. Additional guidance on how Federal regulations and the definition of “bad debt” apply to the NSFSA when unpaid meal charges are not collected may be found in SP 47-2016, *Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments*, July 8, 2016.

Please note that, as with all aspects of program operations, food service management companies must operate in compliance with meal charge policies established by the State agency or SFA.

Policy Communications

Whether developed at the State or SFA-level, SFAs must ensure that the policy is provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Additionally, SFAs are encouraged to include the policy in student handbooks and/or in online portals households use to access student accounts. SFAs are encouraged to use multiple methods to disseminate the policy. The written policy also could be provided again to the household through mail or email the first time the policy is applied to a specific student.

SFAs also must provide the meal charge policy to all school or SFA-level staff responsible for policy enforcement. This includes school food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and staff involved in enforcing any other aspects of the meal charge policy. School social workers, school nurses, the homeless liaison, and other staff members that may assist students in need also should be informed of the policy. FNS also encourages SFAs to provide information about the policy to principals, assistant principals, and other administrators to ensure they are familiar with and supportive of the policy.

Policy Development Resources

FNS is currently developing resources that State agencies and SFAs can use in their efforts to create an effective meal charge policy. These resources, which will be available on the school meal programs website (<http://www.fns.usda.gov/school-meals/child-nutrition-programs>) in 2016, include:

- A handbook summarizing best practices that FNS collected from State agencies, SFAs, schools, and other key stakeholders working to overcome the challenge of unpaid meal charges;
- Webinars sharing ideas and strategies submitted from local-level officials during FNS' open comment period about unpaid meal charges from October 2014 through January 2015; and
- Relevant policy memoranda and guidance documents developed by FNS, including guidance on the process of designating delinquent debt that has been determined to be uncollectable as bad debt and obtaining assistance to offset bad debt losses, and clarification on how the definition of "bad debt" applies to the NSFSAs when unpaid meal charges are not collected.

FNS recognizes that various strategies will be successful in large part based on the scope of the meal charge issue and unique local circumstances. The best practice resources available from FNS are designed to provide examples of strategies to use as a starting point when designing a meal charge policy that meets State and local needs.

State agencies are reminded to distribute this information to Program operators immediately. Program operators should direct any questions regarding this memorandum to the appropriate State agency. State agency contact information is available at <http://www.fns.usda.gov/cnd/Contacts/StateDirectory.htm>. State agencies should direct questions to the appropriate FNS Regional Office.

Original Signed

Angela Kline
Director
Policy and Program Development Division
Child Nutrition Programs

Board of Education Regular Meeting

October 10, 2016 8:00 AM

Discovery Center

The mission of Gothenburg Public Schools, in partnership with the entire community, is to prepare all students within a positive, innovative, learning environment to become lifelong learners in the 21st century.

Present Board Members:

Devin Brundage
Amber Burge
Lisa Geiken
Jon Hudson
Jeremy Sitorius
Nate Wyatt

Others Present:

Seth Ryker
Randy Evans
Jim Widdifield
Kim Graff
Ellen Mortenson--Times

Call to Order & Pledge of Allegiance

8:02 A.M.

Approve the Agenda

Motion Passed: Motion to approve the agenda passed with a motion by Amber Burge and a second by Lisa Geiken.

Devin Brundage	Yes	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Recognition of Visitors

Dick Ristine
Alex Meyer and Jessica Rudolph--Representing FFA.
Reported on projects the FFA is involved in. Chapter membership at 125 members. Alex and Jessica will be participating at the National FFA convention. Board wished them luck, and commended them on their hard work and commitment.

Consent Agenda

Motion to approve consent agenda as presented passed with a motion by Jon Hudson and a second by Jeremy Sitorius.

Approval of Previous Minutes		Approval of the Treasurer's Report	
Approval of the Warrants / Bills		Excuse Absent Board Members	
Consider Option Enrollment Requests			
Devin Brundage	Yes	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Board of Education Reports

Negotiations Timeline. Negotiation committee: Sitorius, Wyatt, Geiken.

Administrative Reports

High School--Mr. Evans

End of 1st Quarter October 20. Parent/Teacher conference attendance at 69%. FFA hosting bloodmobile on November 2--9:00-2:00. Discipline data report.

Board of Education Regular Meeting

October 10, 2016 8:00 AM

Discovery Center

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Activities--Mr. Ryker

Softball team District runner up. District Cross Country Thursday in Ogallala. District Golf was held in Sidney, with no state qualifiers. State Athletic Directors conference November 5-7. Musical "Little Women" was held this weekend. Cast, crew, orchestra consisted of 45 students that participated. 36 of the 45 participants were involved in other fall activities. Thank you to Miss Clark, and all who participated in the musical. Great performance.

Elementary--Mr. Widdifield

September and October field trips to Stuhr Museum and the Pumpkin Patch. Parent/Teacher conference attendance. Will be on the NCSA Executive Board and NAESP board President. Thank you for the opportunity to work with other administrators across the state. K-4 teachers working on writing curriculum. All juniors will take the ACT this spring in place of the NeSA test.

Director Teaching/Learning/SPED--Mrs. Jonas

Preschool continues to be amazing for the children. Mrs. Bell is working with other area preschool providers to touch base on scope, sequence, and questions that may come up since school started. Attended NDE workshop and SPED Law conference this month. Mentor program is a process where teachers rate themselves, set goals and follow up at the end of each month. New teachers feel this is a very beneficial program. Professional Development days have been spent discussing data, and collaborative learning. Parent surveys taken at parent/teacher conference are complete.

Superintendent--Dr. Teahon

September continues to be a busy month. School fiscal year ends August 30, auditors were here early in September. Audit report at the November meeting. Bus route philosophy. Website and Social networking continues to be informative and up to date.

Annual Special Education Report

Dr. Teahon presented the Annual Special Education Report.

Discussion Items

Temporary Early Retirement Incentive.
Concept of a stipend for early notification of resignation.
Random Drug Testing of Activities Participants.

Executive Session

Motion Passed: Motion to move to Executive Session at 9:25 A.M., due to the sensitive nature of school safety, and to discuss, and consider Safe Schools Plan and Crisis Team Manual, passed with a motion by Devin Brundage and a second by Lisa Geiken.

Devin Brundage	Yes	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Board of Education Regular Meeting

October 10, 2016 8:00 AM

Discovery Center

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Exit Brundage--9:26 A.M.

Regular Session

President, Nate Wyatt declared executive session closed at 9:47 P.M., with no action taken.

Consider adoption of Safe Schools Manual and Crisis Team Manual

Motion Passed: A motion to adopt the Safe Schools Manual and Crisis Team Manual passed with a motion by Jon Hudson and a second by Amber Burge.

Devin Brundage	Absent	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Next Meeting

November 15, 2016--5:00 P.M.

Adjournment

Motion Passed: Motion to approve adjournment at 9:52 A.M., passed with a motion by Jeremy Sitorius and a second by Amber Burge.

Devin Brundage	Absent	Jon Hudson	Yes
Amber Burge	Yes	Jeremy Sitorius	Yes
Lisa Geiken	Yes	Nate Wyatt	Yes

Kay Streeter, Business Manager/Recording Secretary

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2016

GENERAL FUND

09/30/16	Balance from last month		\$	4,885,423.19
10/04/16	Peterson-rent deposit - 1910	\$	100.00	
10/04/16	The Crossing-bldg rent - 1910	\$	50.00	
10/13/16	St. of Neb-HAL 2016 - 17 Base Paymt Acct 3135	\$	2,342.00	
10/13/16	St. of Neb-HAL 2016 - 17 Matching Paymt Acct 3135	\$	6,281.00	
10/14/16	Dawson County Treasurer Direct Deposit	\$	496,034.55	
10/16/16	St. of Neb- HC Claim Pmt	\$	40.66	
10/16/16	St. of Neb- HC Claim Pmt	\$	199.06	
10/16/16	St. of Neb- HC Claim Pmt	\$	246.10	
10/17/16	Custer County Treasurer Direct Deposit	\$	168,022.15	
10/18/16	Int CD xxx732 - 1410	\$	99.26	
10/18/16	Int CD xxx888 - 1410	\$	39.30	
10/18/16	Int CD xxx889 - 1410	\$	125.10	
10/18/16	Lincoln Co Treasurer - 20 -	\$	21,744.85	
10/26/16	Hot Lunch Payroll-Oct	\$	10,955.19	
10/26/16	St/Fed Withholding Taxes-Oct	\$	3,647.73	
10/31/16	St. of Neb-State aid to education-Oct	\$	61,310.18	
10/31/16	Interest DDA xxx063	\$	419.80	
	Total receipts for month		\$	771,656.93
	Dawson County transfers to			
	Special Building Fund		\$	2,838.34
	Bond Fund		\$	29,697.08
	Custer County transfers to			
	Special Building Fund		\$	1,015.35
	Bond Fund		\$	8,417.45
	Total Warrants paid		\$	1,004,833.44
10/31/16	Balance			<u><u>\$ 4,610,278.46</u></u>
10/31/16	First State Bank xxx101	\$	501,741.42	
10/31/16	First State Bank xxx063	\$	1,423,360.78	
	COD#xxx303 First State Bank 0.30% due 11-16-16	\$	1,027,708.90	
	COD#xxx055 Gothenburg State Bank 0.40% due 5-16-17	\$	1,000,000.00	
	COD#xxx839 Gothenburg State Bank 0.40% due 6-06-17	\$	234,300.35	
	COD#xxx988 First State Bank 0.30% due 12-12-16	\$	20,705.98	
	COD#xxx306 Gothenburg State Bank 0.40% due 7-8-17	\$	250,000.00	
	COD#xxx889 First State Bank 0.60% due 1-10-17	\$	82,722.09	
	COD#xxx888 First State Bank 0.60% due 1-10-17	\$	25,983.51	
	COD#xxx732 First State Bank 0.92% due 10-10-18	\$	43,755.43	
10/31/16	Balance of investments and accounts			<u><u>\$ 4,610,278.46</u></u>

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2016

SPECIAL BUILDING FUND

09/30/16 Balance		\$ 867,984.44
10/18/16 Lincoln County Treas	\$ 136.62	
10/20/16 Dawson County Treas - transfer from General Fund	\$ 2,838.34	
10/20/16 Custer County Treas - transfer from General Fund	\$ 1,015.35	
10/31/16 Interest DDA xxx866	\$ 221.55	
Total receipts	\$ 4,211.86	
Total Warrants paid	\$ -	
10/31/16 Balance		<u>\$ 872,196.30</u>
10/31/16 First State Bank xxx866	\$ 872,196.30	
10/31/16 First State Bank xxx321	<u>\$ -</u>	
10/31/16 Balance of investments and accounts		<u>\$ 872,196.30</u>

EMPLOYEE BENEFIT ACCOUNT

09/30/16 Balance		\$ 54,389.29
10/04/16 Boson Sept Ins	\$ 385.15	
10/18/16 City of Gothburg - Clymer Ins - Oct	\$ 617.46	
10/26/16 Teacher Dues/Flex Plan	\$ 4,822.46	
10/26/16 Wear-vision ins	\$ 8.20	
Total Receipts	\$ 5,833.27	
Total Warrants paid	\$ 5,869.94	
10/31/16 Balance		<u>\$ 54,352.62</u>
10/31/16 First State Bank - xxx545	\$ 54,352.62	
10/31/16 Balance of investments and accounts		<u>\$ 54,352.62</u>

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2016

DEPRECIATION FUND

09/30/16 Balance		\$	555,962.69
10/31/16 Interest DDA xxx515	\$		44.09
Total receipts		\$	44.09
Total Warrants paid		\$	-
 10/31/16 Balance		 \$	 <u>556,006.78</u>
10/31/16 Gothenburg State Bank xxx515	\$		346,084.14
COD #xxx476 Gothenburg State Bank 0.25% due 8-20-16	\$		100,000.00
COD#xxx266 First State Bank 0.40% due 8-24-17	\$		59,922.64
COD#xxx477 Gothenburg State Bank 0.25% due 8-30-16	\$		50,000.00
 10/31/16 Balance of investments and accounts		 \$	 <u>556,006.78</u>

SCHOOL DISTRICT 20 BOND FUND

09/30/16 Balance		\$	924,945.12
10/18/16 Lincoln Co-K-8	\$		916.25
10/18/16 Lincoln Co-9-12	\$		981.12
10/20/16 Custer Co-transfer from General Fund K-8	\$		1,125.47
10/20/16 Custer Co-transfer from General Fund 9-12	\$		7,291.98
10/20/16 Dawson Co-transfer from General Fund K-8	\$		9,312.69
10/20/16 Dawson Co-transfer from General Fund 9-12	\$		20,384.39
10/31/16 Interest acct xxx753	\$		239.65
Total Receipts		\$	40,251.55
Total paid out		\$	-
 10/31/16 Balance		 \$	 <u>965,196.67</u>
10/31/16 First State Bank Acct xxx753	\$		965,196.67
 10/31/16 Balance of Investments and accounts		 \$	 <u>965,196.67</u>
 10/31/16 TOTAL DEPOSITS OF THE DISTRICT		 \$	 <u>7,058,030.83</u>

Prepared by Randall G. Waskowiak, Treasurer Dist # 20



SCHOOL DISTRICT # 20
 Treasurer's Report for the month of:
October 2016

First State Bank-total deposits

DDA xxx101 General Fund	\$	501,741.42
DDA xxx321 Special Building Fund	\$	-
DDA xxx753 Bond Fund	\$	965,196.67
DDA xxx063 General Fund	\$	1,423,360.78
DDA xxx866 Special Building Fund	\$	872,196.30
DDA xxx545 Employee Benefit Account	\$	54,352.62
CD#xxx266 Depreciation Fund	\$	59,922.64
CD#xxx732 General Fund	\$	43,755.43
CD#xxx888 General Fund	\$	25,983.51
CD#xxx889 General Fund	\$	82,722.09
CD#xxx988 General Fund	\$	20,705.98
CD#xxx303 General Fund	\$	1,027,708.90

Total deposits to be covered by Insurance
 both FDIC and securities \$ 5,077,646.34

Collateral Pledged

	<u>Amount</u>	<u>Maturity</u>	<u>Receipt #</u>
First State Bank, Gothenburg, Nebraska			
Bellevue NE Pub Safety Dept Muni Cusip: 079212U38	\$ 200,000.00	6/1/2033	603617
Central City NE RFDG Muni Cusip: 153091BC6	\$ 155,000.00	6/15/2024	606911
Colfax Cnty NE S.D. #123 Muni Cusip: 194045AU4	\$ 200,000.00	12/15/2025	100960
Douglas Cnty NE SID #404 Muni Cusip: 25932KCA1	\$ 125,000.00	1/15/2030	605757
Douglas Cnty NE SID #496 Muni Cusip: 25927LCK4	\$ 125,000.00	5/15/2032	605758
Douglas Cnty NE SID #499 Muni Cusip: 2599305CL2	\$ 200,000.00	6/15/2035	618042
Douglas Cnty NE SID #503 Muni Cusip: 25931EET3	\$ 100,000.00	8/15/2025	606310
Douglas Cnty NE SID #530 Muni Cusip: 25930LAW5	\$ 160,000.00	8/15/2028	603612
Douglas Cnty NE SID #530 Muni Cusip: 25930LVB6	\$ 100,000.00	5/15/2036	618044
Douglas Cnty NE SID #538 Muni Cusip: 25934WAC1	\$ 340,000.00	7/15/2032	
Douglas Cnty NE SID #539 Muni Cusip: 25932MBD2	\$ 150,000.00	8/15/2036	618043
Douglas Cnty NE SID #541 Muni Cusip: 25932DAC5	\$ 100,000.00	5/15/2032	606315
Edgar NE Muni Bldg Muni Cusip: 279763CT1	\$ 200,000.00	9/1/2031	603616
Federal Home Loan Bank Cusip: 3133812Z7	\$ 500,000.00	11/15/2022	618041
Furnas Cnty NE Muni Cusip: 36109PAQ1	\$ 240,000.00	12/15/2029	612254
GNMA Pass-thru Pool MA2247 Cusip: 36179QP88	\$ 788,378.43	9/20/2044	611833
Nemaha Cnty NE S.D.#29 Muni Cusip: 64044XBP5	\$ 100,000.00	12/15/2033	105579
Otoe Cnty NE S.D. #27 Muni Cusip: 68905TDT3	\$ 200,000.00	12/15/2033	102807
Papillion Neb Muni Cusip: 698856YV7	\$ 115,000.00	12/15/2023	
Papillion Neb Muni Cusip: 698927EG1	\$ 150,000.00	12/15/2031	
Red Willow Cnty NE S.D. #17 Muni Cusip: 757060BR8	\$ 50,000.00	6/15/2018	
Sarpy Cnty NE SID #202 Muni Cusip: 80377FCG6	\$ 100,000.00	1/15/2026	606311
Sarpy Cnty NE SID #235 Muni Cusip: 803763DF5	\$ 100,000.00	6/15/2033	606317
Sarpy Cnty NE SID #241 Muni Cusip: 803739CA7	\$ 100,000.00	4/15/2026	606312
Sarpy Cnty NE SID #261 Muni Cusip: 80376RDC9	\$ 100,000.00	4/15/2033	606316
Saunders Cnty NE S.D.#9 Muni Cusip: 80449PEB7	\$ 200,000.00	12/15/2033	105811
South Sioux City NE Muni Cusip: 840380BR9	\$ 200,000.00	6/15/2028	603615
Total pledged	\$ 5,098,378.43		

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2016

Gothenburg State Bank - Total deposits

COD#xxx839 General Fund	\$	234,300.35
COD#xxx306 General Fund	\$	250,000.00
COD#xxx476 Depreciation Fund	\$	100,000.00
DDA xxx515 Depreciation Fund	\$	346,084.14
COD#xxx477 Depreciation Fund	\$	50,000.00
COD#xxx055 General Fund	\$	1,000,000.00
 Total	 \$	 1,980,384.49

Reconciled by Kay Streeter

10/31/16 DDA #xxx490 Hot Lunch Fund	\$	28,598.08
10/31/16 DDA #xxx771 Student Activity Fund	\$	184,438.09
10/31/16 DDA #xxx822 Petty Cash Fund	\$	1,762.00
10/31/16 DDA #xxx852 Student Fees Fund	\$	22,297.83

Total deposits to be covered by Insurance
both FDIC and agency securities

\$ 2,217,480.49

Collateral Pledged

	<u>Amount</u>	<u>Maturity</u>	<u>Receipt #</u>
Gothenburg State Bank, Gothenburg, Nebraska			
Dodge Cnty NE S.D.#595 Muni Cusip: 256449AZ2	\$ 60,000.00	12/15/15	229032880
Dodge Cnty NE S.D.#595 Muni Cusip: 256449BA6	\$ 70,000.00	12/15/16	229032890
Douglas Cnty NE SID #432(Hillsborough Pointe) Muni Cusip: 25929BAG5	\$ 55,000.00	10/15/17	210001793
Douglas Cnty NE SID #432(Hillsborough Pointe) Muni Cusip: 25929BAH3	\$ 55,000.00	10/15/18	210001794
Federal Farm Credit Bank Cusip: 31331KZ78	\$ 695,000.00	12/5/23	210004257
Federal Home Ln Bks Cusip: 3133XFPR1	\$ 165,000.00	6/10/16	210001558
Federal Home Ln Bks Cusip: 3130A0JR2	\$ 1,000,000.00	12/13/19	210003571
GNMA Pass-thru X Platinum Pool 781824 Cusip: 36241KAZ1	\$ 40,000.00	11/15/34	280021720
GNMA Pass-thru X Platinum Pool 781824 Cusip: 36241KAZ1	\$ 40,000.00	11/15/34	280021720
GNMA Pass-thru Pool 783091 Cusip: 36241LNG7	\$ 70,000.00	6/15/40	194023397
GNMA REMIC Trust 2010-29 Cusip: 38376XQY2	\$ 175,000.00	12/20/38	194023219
GNMA REMIC Trust 2010-29 Cusip: 38376XQY2	\$ 135,000.00	12/20/38	194023219
GNMA REMIC Trust 2010-29 Cusip: 38376XQY2	\$ 145,000.00	12/20/38	194023219
GNMA REMIC Trust 2009-116 Cusip: 38376PK82	\$ 155,000.00	11/16/38	322001361
GNMA REMIC Trust 2013-116 Cusip: 38378VJ48	\$ 120,000.00	2/20/43	322001384
Ord NE Rural Fire Protn Dist Muni Cusip: 68574TAF6	\$ 70,000.00	8/15/20	210003333
Wallace Vlg NE Muni Cusip: 93239TAC8	\$ 119,000.00	10/1/29	210003511
Washington Cnty NE S.D. 24 Muni Cusip: 93811RBU7	\$ 270,000.00	12/15/2022	210003932
Total Pledged	\$ 3,439,000.00		

Check Journal

Fiscal Year: 2017

Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
Journal Number: 43 Check Journal				Posted: 10/18/2016		
Computer Checks						
1 - GENERAL FUND						
Bank Account :A - Fsb						
00054749	10/12/2016	BRACGOOD	Bracker's Good Earth Clays			
110016054	10/12/2016			10/12/2016	Supplies	
1-1100-410-2			Teaching Supplies-secondary		-21.05	21.05
					Invoice Total:	-21.05 21.05
					Check Total:	-21.05 21.05
00054750	10/12/2016	CITYGOTH	City Of Gothenburg			
September	10/12/2016			10/12/2016	Utilities	
1-2610-322-0			Electricity		-15,015.39	15,015.39
1-2610-323-0			Water/sewer		-845.10	845.10
1-2610-690-0			Other Expense		-1,510.20	1,510.20
					Invoice Total:	-17,370.69 17,370.69
					Check Total:	-17,370.69 17,370.69
00054751	10/12/2016	COUNPART	Country Partners Cooperative			
118600	10/12/2016			10/12/2016	Fuel	
1-2750-336-0			Gas & Oil		-104.86	104.86
					Invoice Total:	-104.86 104.86
					Check Total:	-104.86 104.86
00054752	10/12/2016	DAYDONUT	Daylight Donut Shop			
628797/731658	10/12/2016			10/12/2016	Supplies	
1-1100-410-1			Teaching Supplies-elementary		-42.00	42.00
1-1100-410-2			Teaching Supplies-secondary		-38.40	38.40
					Invoice Total:	-80.40 80.40
731603	10/12/2016			10/12/2016	Supplies	
1-2410-410-2			Supplies		-28.80	28.80
					Invoice Total:	-28.80 28.80
					Check Total:	-109.20 109.20
00054753	10/12/2016	HUMMINT	Hummert International			
34204	10/12/2016			10/12/2016	Supplies	
1-1450-410-2			Vocational Ag Supplies		-9.51	9.51
					Invoice Total:	-9.51 9.51
					Check Total:	-9.51 9.51
00054754	10/12/2016	KAITCLAR	Kaitlyn Clark			
Fuel	10/12/2016			10/12/2016	Fuel	
1-2750-336-0			Gas & Oil		-42.92	42.92
					Invoice Total:	-42.92 42.92
					Check Total:	-42.92 42.92
00054755	10/12/2016	LEXPUBL	Lexington Public Schools			
43-10032016	10/12/2016			10/12/2016	Para Pro Assessment	
1-1221-410-1			Teaching Supplies		-55.00	55.00
					Invoice Total:	-55.00 55.00
					Check Total:	-55.00 55.00
00054756	10/12/2016	PETESUPE	Peterson's Supermarket			

Check Journal

Fiscal Year: 2017

Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
September	10/12/2016			10/12/2016	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-3.45	3.45
1-1100-410-1			Teaching Supplies-elementary			-103.29	103.29
1-1100-410-2			Teaching Supplies-secondary			-23.13	23.13
1-1221-410-2			Teaching Supplies			-49.84	49.84
1-1450-410-2			Vocational Ag Supplies			-63.07	63.07
1-2610-410-0			Supplies			-24.39	24.39
					Invoice Total:	-267.17	267.17
					Check Total:	-267.17	267.17
00054757	10/12/2016	REGIIVNAES	Region IV Elementary Principals				
Registration	10/12/2016			10/12/2016	Registration		
1-1100-318-1			Purchased Services			-195.00	195.00
					Invoice Total:	-195.00	195.00
					Check Total:	-195.00	195.00
00054758	10/12/2016	SHOPKO	Shopko				
55660014	10/12/2016			10/12/2016	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-50.41	50.41
1-3540-410-0			Pre School Supplies			-18.41	18.41
					Invoice Total:	-68.82	68.82
					Check Total:	-68.82	68.82
00054759	10/12/2016	SOURGAS	Source Gas				
September	10/12/2016			10/12/2016	Fuel		
1-2610-321-0			Fuel			-850.89	850.89
					Invoice Total:	-850.89	850.89
					Check Total:	-850.89	850.89
00054761	10/13/2016	HORIMIDD	Horizon Middle School				
All State	10/13/2016			10/13/2016	Registration		
1-1100-318-2			Purchased Services			-32.00	32.00
					Invoice Total:	-32.00	32.00
					Check Total:	-32.00	32.00
00054762	10/14/2016	SHAPNEBR	Shape Nebraska				
Registration	10/14/2016			10/14/2016	Registration		
1-2212-313-2			Staff Development			-205.00	205.00
					Invoice Total:	-205.00	205.00
					Check Total:	-205.00	205.00
					1 - GENERAL FUND	-19,332.11	19,332.11
					Total of Computer Checks	-19,332.11	19,332.11

Fund Summary

1 - GENERAL FUND	-19,332.11	19,332.11
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Payroll Summary

Report Total:	-19,332.11	19,332.11
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Check Journal

Fiscal Year: 2017

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment	
Journal Number: 58 Check Journal				Posted: 11/09/2016				
Computer Checks								
1 - GENERAL FUND								
Bank Account :A - Fsb								
00054773 2702 1-2620-318-0	10/31/2016 10/31/2016	AAASPRINK	AAA Sprinklers Purchased Services	11/08/2016	Maintenance	-134.70 -134.70	134.70 134.70	
						Invoice Total:	-134.70	134.70
						Check Total:	-134.70	134.70
00054774 6818058 1-1100-410-2	10/31/2016 10/31/2016	BLICKART	Blick Art Materials Teaching Supplies-secondary	11/08/2016	Supplies	-14.70 -14.70	14.70 14.70	
						Invoice Total:	-14.70	14.70
						Check Total:	-14.70	14.70
00054775 149755 1-1100-318-1	10/31/2016 10/31/2016	BRAIPOP	BrainPOP LLC Purchased Services	11/08/2016	Elem. Purchased Services	-160.00 -160.00	160.00 160.00	
						Invoice Total:	-160.00	160.00
						Check Total:	-160.00	160.00
00054776 30655/30665 1-2620-318-0	10/31/2016 10/31/2016	BUSITELE	Business Telecommunications Purchased Services	11/08/2016	Maintenance	-1,298.00 -1,298.00	1,298.00 1,298.00	
						Invoice Total:	-1,298.00	1,298.00
						Check Total:	-1,298.00	1,298.00
00054777 2953 1-2620-318-0	10/31/2016 10/31/2016	BUTTELEC	Butterfield Electric, Inc. Purchased Services	11/08/2016	Maintenance	-467.76 -467.76	467.76 467.76	
						Invoice Total:	-467.76	467.76
						Check Total:	-467.76	467.76
00054778 Mileage 1-1216-670-0	10/31/2016 10/31/2016	CAROKEIS	Carol Keiser Travel	11/08/2016	Travel	-5.67 -5.67	5.67 5.67	
						Invoice Total:	-5.67	5.67
						Check Total:	-5.67	5.67
00054779 0000229 1-2510-382-0	10/31/2016 10/31/2016	CHARCOMM	Charter Communications Telephone-internet Line Usage	11/08/2016	Telephone	-192.51 -192.51	192.51 192.51	
						Invoice Total:	-192.51	192.51
						Check Total:	-192.51	192.51
00054780 October 1-2610-322-0 1-2610-323-0 1-2610-690-0	10/31/2016 10/31/2016	CITYGOTH	City Of Gothenburg Electricity Water/sewer Other Expense	11/08/2016	Utilities	-11,922.58 -937.35 -1,510.20 -14,370.13	11,922.58 937.35 1,510.20 14,370.13	
						Invoice Total:	-14,370.13	14,370.13
						Check Total:	-14,370.13	14,370.13

Check Journal

Fiscal Year: 2017

Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
00054781	10/31/2016	CNASURE	CNA Surety				
61205998	10/31/2016			11/08/2016	Bond		
1-2310-341-0			Liability Insurance			-1,250.00	1,250.00
					Invoice Total:	-1,250.00	1,250.00
					Check Total:	-1,250.00	1,250.00
00054782	10/31/2016	CONNORB	Connie Norby				
October	10/31/2016			11/08/2016	Mileage to Parents		
1-2750-333-0			Mileage To Parents			-404.78	404.78
					Invoice Total:	-404.78	404.78
					Check Total:	-404.78	404.78
00054783	10/31/2016	COUNPART	Country Partners Cooperative				
118600	10/31/2016			11/08/2016	Fuel		
1-2750-336-0			Gas & Oil			-3,506.69	3,506.69
					Invoice Total:	-3,506.69	3,506.69
					Check Total:	-3,506.69	3,506.69
00054784	10/31/2016	CULLIGAN	Culligan				
1018702	10/31/2016			11/08/2016	Maintenance		
1-2620-318-0			Purchased Services			-192.43	192.43
					Invoice Total:	-192.43	192.43
					Check Total:	-192.43	192.43
00054785	10/31/2016	DANEANDE	Danette Anderson				
October	10/31/2016			11/08/2016	OT		
1-1201-319-0			Occupational Therapy (OPPT)			-149.31	149.31
1-4400-318-1			Purchased Service			-162.54	162.54
					Invoice Total:	-311.85	311.85
					Check Total:	-311.85	311.85
00054786	10/31/2016	EAKEOFFI	Eakes Office Solutions				
610976	10/31/2016			11/08/2016	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-198.02	198.02
1-2320-410-0			Office Supplies			-297.86	297.86
					Invoice Total:	-495.88	495.88
					Check Total:	-495.88	495.88
00054787	10/31/2016	ELECENGIN	Electrical Engineering & Equipment Co.				
100599	10/31/2016			11/08/2016	Maintenance		
1-2620-318-0			Purchased Services			-874.85	874.85
					Invoice Total:	-874.85	874.85
					Check Total:	-874.85	874.85
00054788	10/31/2016	ESU #10	Esu #10				
070600	10/31/2016			11/08/2016	Voc/SPED/Staff Dev/Audiol		
1-1210-390-0			Hearing Conservation			-267.17	267.17
1-1212-318-0			Vocational Adjustment Co-op			-1,355.86	1,355.86
1-1221-319-1			In-service			-70.00	70.00
1-2212-313-1			Staff Development			-215.00	215.00
1-2212-313-2			Staff Development			-355.00	355.00
					Invoice Total:	-2,263.03	2,263.03
					Check Total:	-2,263.03	2,263.03

Check Journal

Fiscal Year: 2017

Check Number	Date	Vendor ID	Vendor Name	PO Date	Description	Direct Deposit	
						Payable	Accrued Payment
Invoice Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description				
					Check Total:	-779.92	779.92
00054815	10/31/2016	PERFTRUC	Performance Truck & Trailer				
3786/3788/3790	10/31/2016			11/08/2016	Bus Maint/Repair		
1-2750-337-0			Tires & Parts			-338.53	338.53
1-2750-338-0			Bus Repairs/main.			-425.00	425.00
					Invoice Total:	-763.53	763.53
					Check Total:	-763.53	763.53
00054816	10/31/2016	PERRGUTH	Perry, Guthery, Haase,				
71	10/31/2016			11/08/2016	Legal Fees		
1-2310-317-0			Legal Services			-300.00	300.00
					Invoice Total:	-300.00	300.00
					Check Total:	-300.00	300.00
00054817	10/31/2016	PETESUPE	Peterson's Supermarket				
October	10/31/2016			11/08/2016	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-283.93	283.93
1-1221-410-2			Teaching Supplies			-18.17	18.17
1-1450-410-2			Vocational Ag Supplies			-75.20	75.20
1-2320-410-0			Office Supplies			-26.97	26.97
1-2510-341-0			Postage			-46.22	46.22
1-2610-410-0			Supplies			-50.45	50.45
					Invoice Total:	-500.94	500.94
					Check Total:	-500.94	500.94
00054818	10/31/2016	PETTCASH	Petty Cash Fund				
October	10/31/2016			11/08/2016	Pre School/Bus License/Purchas		
1-1100-318-1			Purchased Services			-240.00	240.00
1-2750-690-0			Other Expense			-7.50	7.50
1-3540-318-0			Pre School Purchased Service			-48.00	48.00
					Invoice Total:	-295.50	295.50
					Check Total:	-295.50	295.50
00054819	10/31/2016	PINPOINT	PinPoint Communications				
0155005364	10/31/2016			11/08/2016	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-657.50	657.50
					Invoice Total:	-657.50	657.50
					Check Total:	-657.50	657.50
00054820	10/31/2016	PLATVALGLA	Platte Valley Glass & Trailers				
442558/44286	10/31/2016			11/08/2016	Maintenance		
1-2620-520-0			Building Improvements			-2,525.00	2,525.00
					Invoice Total:	-2,525.00	2,525.00
					Check Total:	-2,525.00	2,525.00
00054821	10/31/2016	R&CPETRO	R & C Petroleum, Inc.				
75311	10/31/2016			11/08/2016	Fuel		
1-2750-336-0			Gas & Oil			-42.16	42.16
					Invoice Total:	-42.16	42.16
					Check Total:	-42.16	42.16
00054822	10/31/2016	S&SAUTOP	S & S Auto Parts Inc.				
13725	10/31/2016			11/08/2016	Parts/Supplies		

Check Journal

Fiscal Year: 2017

Check Number Invoice Account Number	Date Invoice Date	Vendor ID		Vendor Name		PO Date	Description	Payable	Direct Deposit	
		PO Number	Ereq Num	Account	Description				Accrued	Payment
1-1400-410-2					Industrial Arts Supplies			-19.40		19.40
1-2750-337-0					Tires & Parts			-47.92		47.92
								Invoice Total:	-67.32	67.32
								Check Total:	-67.32	67.32
00054823	10/31/2016	SCHOLINC			Scholastic, Inc.					
13886066	10/31/2016				11/08/2016	Supplies				
1-1221-410-2						Teaching Supplies		-39.75		39.75
								Invoice Total:	-39.75	39.75
								Check Total:	-39.75	39.75
00054824	10/31/2016	SCHOMAGA			Scholastic Magazines					
M6012763	10/31/2016				11/08/2016	Supplies				
1-1100-410-2						Teaching Supplies-secondary		-305.25		305.25
								Invoice Total:	-305.25	305.25
								Check Total:	-305.25	305.25
00054825	10/31/2016	SCHOSPEC			School Specialty Inc.					
208117373439	10/31/2016				11/08/2016	Supplies				
1-2320-410-0						Office Supplies		-120.24		120.24
								Invoice Total:	-120.24	120.24
								Check Total:	-120.24	120.24
00054826	10/31/2016	SHOPKO			Shopko					
55660014	10/31/2016				11/08/2016	Supplies				
1-2130-410-0						Supplies		-79.92		79.92
1-3540-410-0						Pre School Supplies		-49.45		49.45
								Invoice Total:	-129.37	129.37
								Check Total:	-129.37	129.37
00054827	10/31/2016	SHREIT			Shred-It USA					
8121002287	10/31/2016				11/08/2016	Custodial				
1-2610-690-0						Other Expense		-132.10		132.10
								Invoice Total:	-132.10	132.10
								Check Total:	-132.10	132.10
00054828	10/31/2016	SOURGAS			Source Gas					
October	10/31/2016				11/08/2016	Fuel				
1-2610-321-0						Fuel		-1,795.25		1,795.25
								Invoice Total:	-1,795.25	1,795.25
								Check Total:	-1,795.25	1,795.25
00054829	10/31/2016	SOUTCENT			South Central Development					
October	10/31/2016				11/08/2016	Tuition				
1-1232-363-2						Sped Tuition-secondary		-4,832.80		4,832.80
								Invoice Total:	-4,832.80	4,832.80
								Check Total:	-4,832.80	4,832.80
00054830	10/31/2016	SPARDA			SparqData Solutions					
610	10/31/2016				11/08/2016	Dues/Fees				
1-2320-410-0						Office Supplies		-375.00		375.00
								Invoice Total:	-375.00	375.00
								Check Total:	-375.00	375.00
00054831	10/31/2016	STERWEST			Sterling West					

Check Journal

Fiscal Year: 2017

Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
4309	10/31/2016			11/08/2016	Maintenance		
1-2620-520-0			Building Improvements			-116.03	116.03
					Invoice Total:	-116.03	116.03
					Check Total:	-116.03	116.03
00054832	10/31/2016	STUHMUSE	Stuhr Museum				
5446	10/31/2016			11/08/2016	Fall Class		
1-1100-318-1			Purchased Services			-260.00	260.00
					Invoice Total:	-260.00	260.00
					Check Total:	-260.00	260.00
00054833	10/31/2016	TEACSTRA	Teaching Strategies, Inc.				
288432	10/31/2016			11/08/2016	Assessment		
1-1100-318-1			Purchased Services			-261.25	261.25
					Invoice Total:	-261.25	261.25
					Check Total:	-261.25	261.25
00054834	10/31/2016	TOTAHASL	Total Funds by Hasler				
6803	10/31/2016			11/08/2016	Postage		
1-2510-341-0			Postage			-500.00	500.00
					Invoice Total:	-500.00	500.00
					Check Total:	-500.00	500.00
00054835	10/31/2016	TRYOWELD	Tryon Welding				
102042	10/31/2016			11/08/2016	Supplies		
1-1450-410-2			Vocational Ag Supplies			-198.80	198.80
					Invoice Total:	-198.80	198.80
					Check Total:	-198.80	198.80
00054836	10/31/2016	UNANIMOUS	Unanimous				
17333	10/31/2016			11/08/2016	Website Support		
1-1100-318-0			Purchased Services-High Ability			-35.00	35.00
					Invoice Total:	-35.00	35.00
					Check Total:	-35.00	35.00
00054837	10/31/2016	USBANK	U.S. Bank				
9190	10/31/2016			11/08/2016	Supplies/Travel/Fuel/Books		
1-1100-410-1			Teaching Supplies-elementary			-41.15	41.15
1-1100-560-2			Computer Hardware			-1,050.00	1,050.00
1-2120-670-2			Travel Expense			-210.72	210.72
1-2120-690-1			Guidance Other-Elementary			-175.00	175.00
1-2320-670-0			Travel Expense			-192.20	192.20
1-2320-690-0			Other Expense			-48.97	48.97
1-2750-336-0			Gas & Oil			-69.83	69.83
1-2750-690-0			Other Expense			-144.05	144.05
1-4200-420-1			Textbooks			-89.84	89.84
					Invoice Total:	-2,021.76	2,021.76
					Check Total:	-2,021.76	2,021.76
00054838	10/31/2016	VERIZON	Verizon Wireless				
782996607	10/31/2016			11/08/2016	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-136.51	136.51
					Invoice Total:	-136.51	136.51

Check Journal

Fiscal Year: 2017

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Check Total:						-136.51	136.51
00054839	10/31/2016	WESTAUDI	Westbrook Audio				
2341/2342	10/31/2016			11/08/2016	Musical		
1-1100-318-2			Purchased Services			-4,145.42	4,145.42
Invoice Total:						-4,145.42	4,145.42
Check Total:						-4,145.42	4,145.42
00054840	10/31/2016	YELLPAGE	Yellow Pages, Inc.				
381183904	10/31/2016			11/08/2016	Advertising		
1-2310-350-0			Advertising/printing			-179.00	179.00
Invoice Total:						-179.00	179.00
Check Total:						-179.00	179.00
1 - GENERAL FUND						-63,214.05	63,214.05
Total of Computer Checks						-63,214.05	63,214.05
Fund Summary							
1 - GENERAL FUND						-63,214.05	63,214.05
Payroll Summary							
Report Total:						-63,214.05	63,214.05

Petty Cash Fund

Gothenburg School District #20
Gothenburg, Nebraska

October 31, 2016

TO WHOM ISSUED	AMOUNT	
J's Pumpkin Patch	\$ 48.00	
Rex Foster	\$ 7.50	
VOID	\$ -	
Pumpkin Patch	\$ 240.00	
TOTAL	\$295.50	
Beginning Balance		\$ 2,000.00
Receipts		<u>\$ 295.50</u>
		\$ 2,295.50
Expenditures		<u>\$ 295.50</u>
		\$ 2,000.00
Statement Balance	\$ 1,762.00	
Outstanding Deposits	<u>\$ 295.50</u>	
Total	\$ 2,057.50	
Outstanding Checks		\$ 57.50
		<u>\$ -</u>
Balance October 31, 2016		\$ 2,000.00

Current Cash Balance Report

ALL Data

Date: 10/01/2016 thru 10/31/2016

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A Athletics					
1000 Activities Account	232,653.36	0.00	0.00	0.00	232,653.36
1010 Activity Tickets	133,395.76	0.00	0.00	0.00	133,395.76
1015 Gates	622,368.11	8,140.10	0.00	0.00	630,508.21
1020 Sale of Equipment	12,328.85	0.00	0.00	0.00	12,328.85
1025 Meals/Lodging	-170,399.47	0.00	971.74	0.00	-171,371.21
1030 Officials	-276,102.98	0.00	3,259.00	0.00	-279,361.98
1035 Football Equipment	-114,457.92	0.00	165.77	0.00	-114,623.69
1040 Basketball Equipment	-49,807.63	0.00	0.00	0.00	-49,807.63
1045 Track Equipment	-116,993.19	0.00	6.35	0.00	-116,999.54
1050 Wrestling Equipment	-40,800.27	0.00	0.00	0.00	-40,800.27
1055 Golf Equipment	-15,222.83	0.00	0.00	0.00	-15,222.83
1060 Softball Equipment	-26,339.01	0.00	0.00	0.00	-26,339.01
1065 Misc. Athletic	-61,805.91	0.00	27.00	0.00	-61,832.91
1070 Entry Fees	26,481.01	1,148.00	0.00	0.00	27,629.01
1075 Volleyball Equipment	-26,806.67	0.00	0.00	0.00	-26,806.67
1080 Cross Country Equip.	-13,152.94	0.00	540.00	0.00	-13,692.94
1085 Supplies/Equipment	-81,767.07	0.00	0.00	0.00	-81,767.07
A Athletics Totals:	33,571.20	9,288.10	4,969.86	0.00	37,889.44
B Adult Ed.					
1100 Adult Ed.	2,024.41	0.00	0.00	0.00	2,024.41
B Adult Ed. Totals:	2,024.41	0.00	0.00	0.00	2,024.41
C School					
1200 Yearbook	8,640.98	2,840.00	0.00	0.00	11,480.98
1210 Helping Hands	5,963.17	53.00	0.00	0.00	6,016.17
1215 History Grant	1,435.07	0.00	0.00	0.00	1,435.07
1220 FCS	495.59	0.00	85.45	0.00	410.14
1225 Industrial Tech	8,387.46	0.00	0.00	0.00	8,387.46
1229 Life Skills	162.04	0.00	0.00	0.00	162.04
1230 Renaissance	10,970.69	250.00	250.00	0.00	10,970.69
1240 Band	2,480.08	367.50	1,597.93	0.00	1,249.65
1241 Flag Corp	300.17	0.00	37.03	0.00	263.14
1245 Vocal	9,371.74	2,730.00	307.12	0.00	11,794.62
1246 Special Music	2,723.93	0.00	0.00	0.00	2,723.93
1250 Art Club	4,737.95	1,317.22	111.88	0.00	5,943.29
1251 Jr. Hi. Art Club	275.22	0.00	0.00	0.00	275.22
1255 Pop/Lounge	-1,246.85	7.91	268.92	0.00	-1,507.86
1260 General	19,020.15	4,782.70	4,477.00	0.00	19,325.85
1261 Chromebook Repair	7,953.93	75.00	0.00	0.00	8,028.93
C School Totals:	81,671.32	12,423.33	7,135.33	0.00	86,959.32
D Candy					
1300 Candy Fund	403.67	2,419.08	5,219.93	0.00	-2,397.18
D Candy Totals:	403.67	2,419.08	5,219.93	0.00	-2,397.18
E Classes					
1400 Senior Class	3,335.22	0.00	0.00	0.00	3,335.22
1410 Junior Class	3,823.61	167.28	41.94	0.00	3,948.95
1415 Sophomore Class	1,225.00	0.00	0.00	0.00	1,225.00
1420 Freshmen Class	260.00	0.00	0.00	0.00	260.00
1425 8th Class	0.00	0.00	0.00	0.00	0.00
1430 7th Class	0.00	0.00	0.00	0.00	0.00
E Classes Totals:	8,643.83	167.28	41.94	0.00	8,769.17

Current Cash Balance Report

ALL Data

Date: 10/01/2016 thru 10/31/2016

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F Clubs					
1500 Cheerleaders	-3,349.83	1,624.35	965.57	0.00	-2,691.05
1505 Elem. Circle of Friends	28.72	0.00	0.00	0.00	28.72
1506 H.S. Circle of Friends	74.44	0.00	0.00	0.00	74.44
1510 Drama	0.00	0.00	0.00	0.00	0.00
1512 Entrepreneurship	-98.98	650.00	0.00	0.00	551.02
1515 FFA	2,676.31	1,000.00	28.05	0.00	3,648.26
1516 Fit Kids	125.00	0.00	0.00	0.00	125.00
1520 Sr. Hi Quiz Bowl	378.04	0.00	0.00	0.00	378.04
1521 Jr. Hi Quiz Bowl	611.66	0.00	0.00	0.00	611.66
1522 Media Production	3,724.03	0.00	0.00	0.00	3,724.03
1525 NFL	334.19	0.00	200.00	0.00	134.19
1530 NHS	658.60	0.00	0.00	0.00	658.60
1531 One Act	676.75	2,314.00	141.90	0.00	2,848.85
1535 D.I.	-219.58	0.00	0.00	0.00	-219.58
1540 SPB	1,623.38	0.00	0.00	0.00	1,623.38
1545 SADD	1,155.33	0.00	0.00	0.00	1,155.33
1550 Student Council	4,098.17	1,084.25	570.30	0.00	4,612.12
1555 Donations to School	0.00	0.00	0.00	0.00	0.00
1560 Driver's Ed.	4,290.00	0.00	0.00	0.00	4,290.00
1565 School Gala	-989.33	0.00	0.00	0.00	-989.33
1570 Improv	757.07	0.00	0.00	0.00	757.07
1575 Math A.P.	-3,892.45	0.00	0.00	0.00	-3,892.45
1580 Media	4,070.80	0.00	0.00	0.00	4,070.80
1585 Post Prom	758.10	0.00	0.00	0.00	758.10
1590 Science Club	360.45	0.00	0.00	0.00	360.45
1595 Walk Fit	105.00	0.00	0.00	0.00	105.00
1647 C.Country Club	1,340.00	0.00	0.00	0.00	1,340.00
F Clubs Totals:	19,295.87	6,672.60	1,905.82	0.00	24,062.65
G Sports					
1600 Boys Future B.Ball	1,183.56	2,218.75	649.66	0.00	2,752.65
1610 Football Club	3,226.70	0.00	0.00	0.00	3,226.70
1620 Girls Future B.Ball	4,319.84	779.72	236.00	0.00	4,863.56
1625 Boys Golf	1,733.85	0.00	0.00	0.00	1,733.85
1626 Girls Golf	2,558.60	0.00	0.00	0.00	2,558.60
1627 Gothenburg B.Ball Club	-2,792.60	0.00	43.00	0.00	-2,835.60
1628 Jr. Hi Football Club	1,112.60	150.00	100.00	0.00	1,162.60
1629 Jr. Power Wt. Lifting	499.16	0.00	0.00	0.00	499.16
1630 Softball	2,507.99	0.00	0.00	0.00	2,507.99
1635 Mat Maids	219.56	0.00	0.00	0.00	219.56
1640 VolleyBall	2,579.64	0.00	36.00	0.00	2,543.64
1643 7-8th Volleyball	-16.17	385.50	403.50	0.00	-34.17
1645 Youth Volleyball	162.42	315.00	0.00	0.00	477.42
1650 Wrestling Boosters	-598.81	0.00	0.00	0.00	-598.81
G Sports Totals:	16,696.34	3,848.97	1,468.16	0.00	19,077.15
H Elementary					
1700 Elem. Book Fair	7,495.06	0.00	0.00	0.00	7,495.06
1710 Elem. Fund Raising	21,718.96	0.00	317.99	0.00	21,400.97
1711 1st Grade	2,918.55	0.00	0.00	0.00	2,918.55
1712 2nd Grade	1,246.51	0.00	0.00	0.00	1,246.51
1713 4th Grade	315.18	0.00	10.11	0.00	305.07
1714 5th Grade	5,606.39	0.00	0.00	0.00	5,606.39

Current Cash Balance Report

ALL Data

Date: 10/01/2016 thru 10/31/2016

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1715 Elem. Lounge	3,158.10	0.00	175.92	0.00	2,982.18
1716 3rd Grade	1,250.74	0.00	0.00	0.00	1,250.74
1717 Kindergarten	93.86	0.00	0.00	0.00	93.86
1720 Elem. Stu. Co.	234.43	0.00	0.00	0.00	234.43
1725 Elem. O.D. Ed.	-50.00	0.00	0.00	0.00	-50.00
H Elementary Totals:	43,987.78	0.00	504.02	0.00	43,483.76
I Interest					
1800 DDA Interest	3,599.96	7.71	0.00	0.00	3,607.67
1810 CD Interest	8,186.13	125.00	0.00	0.00	8,311.13
I Interest Totals:	11,786.09	132.71	0.00	0.00	11,918.80
J Scholarships					
1900 Athletics Count	210.75	0.00	0.00	0.00	210.75
1910 Alberts Memorial	174.25	0.00	0.00	0.00	174.25
1915 Alumni	0.00	0.00	0.00	0.00	0.00
1920 Greene Memorial	2,630.65	0.00	0.00	0.00	2,630.65
1925 Uehling Scholarship	-2,389.99	0.00	0.00	0.00	-2,389.99
1930 J.L. Brock Scholarship	105.00	0.00	0.00	0.00	105.00
1935 Pioneer Seed Scholarship	0.00	0.00	0.00	0.00	0.00
J Scholarships Totals:	730.66	0.00	0.00	0.00	730.66
Report Totals:	218,811.17	34,952.07	21,245.06	0.00	232,518.18

ALL Data

Check Summary ReportArranged by:
Check Number

Date: 10/01/2016 thru 10/31/2016

Check Number	Check / Status	Void Date	Vendor Name	PO Number	Description	Amount
019381	C	10/03/2016	Anthony Castillo		Athletic-S.Ball	240.00
019382	V	10/03/2016	George Cornwell		Athletic-V.Ball	160.00
019383	C	10/03/2016	Melissa Boutwell		Athletic-V.Ball	95.00
019384	C	10/03/2016	Randy Evans		Athletic-V.Ball	160.00
019385	C	10/03/2016	Ray Bernal		Athletic-V.Ball	95.00
019386	C	10/03/2016	Robin Stevens		Athletic-F.Ball	250.00
019387	C	10/06/2016	Katie Lawless		Athletic-V.Ball	250.00
019388	C	10/06/2016	Randy Evans		Athletic-V.Ball	160.00
019389	C	10/06/2016	Tim Peterson		Athletic-F.Ball	250.00
019390	C	10/17/2016	George Cornwell		Athletic-V.Ball	160.00
019391	C	10/17/2016	Melissa Boutwell		Athletic-V.Ball	95.00
019392	C	10/17/2016	Ray Bernal		Athletic-V.Ball	95.00
019393	C	10/05/2016	Gear for Sports		Boys Future B.Ball	649.66
019394	C	10/05/2016	Gothenburg Times		Athletic	56.40
019395	C	10/05/2016	Pure Platium		Stu. Co.	50.00
019396	C	10/05/2016	CASH		Athletic-S.Ball	728.00
019397	O	10/12/2016	Arlan Paxton		Athletic-F.Ball	100.00
019398	C	10/12/2016	Awards Unlimited, Inc.		One Act	148.25
019399	C	10/12/2016	Bluestem Graphics		7-8 V.Ball	403.50
019400	C	10/12/2016	Bob Lantis		Athletic-F.Ball	100.00
019401	C	10/12/2016	Cash-Wa Disbributing		Candy	1,913.61
019402	C	10/12/2016	Chesterman Company		Candy/Elem Lounge	3,482.24
019403	C	10/12/2016	Dee's Floral & Gifts		Summer V.Ball	36.00
019404	C	10/12/2016	Ginny Peterson		Cheerleaders	85.13
019405	C	10/12/2016	Gothenburg Chamber of		Renaissance	250.00
019406	O	10/12/2016	Johnny on the Spot		Athletic	600.00
019407	C	10/12/2016	Mitch Williams		Athletic-F.Ball	100.00
019408	C	10/12/2016	National Speech		NFL	200.00
019409	C	10/12/2016	Patrick Spangler		Athletic-F.Ball	100.00
019410	C	10/12/2016	Peterson's Supermarket		Supplies	1,125.78
019411	C	10/12/2016	Ribbons & Roses		Athletic-	27.00
019412	C	10/12/2016	Riddell/All American Sports		Athletic	109.37
019413	C	10/12/2016	Shane Pettit		Athletic-F.Ball	100.00
019414	C	10/12/2016	Shopko		Cheerleaders	115.45
019415	C	10/12/2016	The Thompson Co.		H.S. Pop/Lounge	268.92
019416	C	10/12/2016	Jenny Daup		Vocal-Musical	232.12
019417	C	10/12/2016	North Platte Community		Vocal-Musical	75.00
019418	C	10/12/2016	Pure Platium		Stu Co.-Homecoming	305.00
019419	C	10/14/2016	CASH		Athletic-St, C.Country	77.00
019420	C	10/14/2016	Kami Graham		Cheerleaders	500.00
019421	C	10/18/2016	Pizza Hut		Jr. Hi F.Ball Club	100.00
019422	C	10/18/2016	Ginny Peterson		Cheerleaders	62.63

ALL Data

Check Summary Report

Arranged by:
Check Number

Date: 10/01/2016 thru 10/31/2016

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
019423	C	10/18/2016	Hot Lunch		Girls Future B.Ball	60.00
019424	C	10/18/2016	Louisville Girls Basketball		Girls Future B.Ball	176.00
019425	O	10/20/2016	Copper Street Brass		Band	1,500.00
019426	O	10/20/2016	YMCA		Gothenburg B.Ball Club	43.00
019427	O	10/20/2016	United Cultures, Inc.		General-Justo Lamas Group	585.00
019428	C	10/26/2016	Gothenburg Booster Club		T-Shirts for Football - 1st	3,892.00
019429	O	10/27/2016	Ashleigh Brown		Subdistrict Volleyball	40.00
019430	O	10/27/2016	Barb Hicken		Subdistrict Volleyball	30.00
019431	O	10/27/2016	Christine Haynes		Subdistrict Volleyball	40.00
019432	O	10/27/2016	Cindy Moore		Subdistrict Volleyball	10.00
019433	O	10/27/2016	Dawn Jobman		Subdistrict Volleyball	30.00
019434	V	10/27/2016	Elaine Smith		Subdistrict Volleyball	15.00
019435	O	10/27/2016	Jo Wiggins		Subdistrict Volleyball	40.00
019436	O	10/27/2016	Lynn Gillespie		Subdistrict Volleyball	237.00
019437	O	10/27/2016	Renee Davis		Subdistrict Volleyball	237.00
019438	O	10/27/2016	T.J. Brown		Subdistrict Volleyball	40.00
019439	O	10/27/2016	Tom Belanger		Subdistrict Volleyball	15.00
019440	O	10/27/2016	Vickie Keiser		Subdistrict Volleyball	15.00
019441	O	10/28/2016	Wahoo High School		Cheerleader Gate Admission	84.00
019442	O	10/31/2016	North Platte High School		Volleyball Subdistricts -	45.00

Report Total: 21,245.06

AMOUNT	CHECK #	DATE	TO WHOM ISSUED	DIVISION
\$448.77	12621	10/12/2016	Chesterman Co.	Food
\$7,534.64	12622	10/12/2016	NE Food Dist. Program	Food
\$10,955.19	12623	10/20/2016	First State Bank	Labor
\$11,185.48		10/20/2016	Payroll	Labor
\$8,676.19	12624	10/31/2016	Cash-Wa Dist.	Food/Supplies
\$412.38	12625	10/31/2016	Chesterman Co.	Food
\$65.18	12626	10/31/2016	Ecolab Pest Elimin	Misc.
\$2,850.97	12627	10/31/2016	Goodwin Tucker Group	Equip/Frt/Maint
\$5,747.91	12628	10/31/2016	Hiland Dairy	Milk
\$4,036.66	12629	10/31/2016	NE Food Dist. Program	Food
\$94.77	12630	10/31/2016	Peterson's Supermarket	Food/Supplies
\$10,661.15	12631	10/31/2016	The Thompson Co.	Food/Supplies
\$129.00		10/31/2016	Deluxe Checks	Supplies
\$62,798.29				
Balance				\$ 26,118.44
<u>Receipts</u>				
Maint/Repairs		\$	-	
Food Sales		\$	1,114.86	
Food		\$	-	
Milk		\$	-	
Ticket Sales		\$	30,839.56	
Supplies		\$	-	
Equip. Sales		\$	-	
Miscellaneous		\$	-	
Interest		\$	1.82	
Fed. Reimbursement		\$	1,279.77	
St. Reimbursement		\$	-	
Total Receipts		\$	33,236.01	\$ 33,236.01
				\$ 59,354.45
<u>Expenditures</u>				
Food		\$	30,453.08	
Freight on Food		\$	-	
Equipment		\$	2,104.00	
Frt. On Equipment		\$	95.77	
Supplies		\$	1,540.48	
Milk		\$	5,747.91	
Labor		\$	22,140.67	
Maint/Repairs		\$	651.20	
Miscellaneous		\$	65.18	
Food Storage		\$	-	
Meal Refunds		\$	-	
Total Expenditures		\$	62,798.29	\$ 62,798.29
Balance October 31, 2016				\$ (3,443.84)

First State Bank - Gothenburg
914 Lake Avenue PO Box 79
Gothenburg, NE 69138

ACCOUNT:
DOCUMENTS:

100101
111

TELEPHONE:308-537-3684

A

SCHOOL DISTRICT 20
1322 AVENUE I
GOTHENBURG NE 69138

Effective 7/1/16 the fees for new or replacement Debit/ATM card is \$10.

PUBLIC FUNDS ACCOUNT 100101

	LAST STATEMENT 09/30/16	562,763.07
MINIMUM BALANCE	285,333.34 3 CREDITS	943,811.79
AVG AVAILABLE BALANCE	500,726.56 114 DEBITS	1,004,833.44
AVERAGE BALANCE	500,726.56 THIS STATEMENT 10/31/16	501,741.42

REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT

10/26 10,955.19

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
General Fund xfer-bills	10/20	233,092.32
General Fund xfer-payroll	10/20	699,764.28

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
100*10/19 245.00	54664 10/12 255.75	54681 10/14 927.50
54520*10/05 646.15	54665 10/24 40.00	54682 10/17 59.57
54545*10/18 150.00	54666 10/12 733.00	54683 10/14 127.88
54551*10/03 393.76	54667 10/18 50.00	54684 10/14 500.00
54608*10/05 230.00	54668*10/11 5,863.00	54685*10/17 3,979.11
54628*10/05 60.00	54670 10/17 238.96	54688 10/17 110.00
54645*10/05 93,167.18	54671 10/14 138.90	54689 10/13 72.20
54656 10/17 758.00	54672*10/21 10.00	54690 10/13 1,132.18
54657 10/14 364.97	54674 10/14 100.40	54691 10/14 2,355.91
54658 10/17 6,916.48	54675 10/17 92.73	54692 10/17 680.78
54659*10/17 1,028.07	54676 10/14 809.30	54693 10/24 782.45
54661 10/18 147.60	54677 10/14 107.40	54694 10/13 205.56
54662 10/17 1,219.80	54678*10/17 195.88	54695 10/19 127.90
54663 10/13 16,827.63	54680 10/14 1,848.21	54696 10/14 1,712.89

* * * CONTINUED * * *

TELEPHONE: 308-537-3684

SCHOOL DISTRICT 20

PUBLIC FUNDS ACCOUNT 100101

CHECKS					
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
54697	10/12	370.00	54722	10/13	25,625.00
54698	10/14	121.00	54723	10/14	430.30
54699	10/17	869.87	54724	10/13	2,478.59
54700	10/24	593.00	54725	10/12	367.97
54701	10/19	1,074.85	54726	10/17	382.50
54702	10/17	12.78	54727	10/13	657.50
54703	10/14	60.10	54728	10/17	553.35
54704	10/17	425.13	54729	10/13	273.46
54705	10/13	1,655.66	54730	10/14	49.94
54706	10/17	271.00	54731	10/17	12,992.04
54707*	10/14	2,069.12	54732	10/18	100.87
54709	10/18	305.87	54733	10/27	4,832.80
54710	10/13	101.17	54734	10/12	49,697.40
54711*	10/11	385.00	54735	10/17	388.61
54713	10/12	1,563.50	54736	10/14	101.25
54714	10/18	58.32	54737	10/18	500.00
54715	10/19	99.99	54738	10/17	80.52
54716	10/14	988.22	54739*	10/17	300.00
54717	10/18	10.90	54741	10/17	210.00
54718	10/14	570.00	54742	10/13	1,143.00
54719	10/14	661.50	54743	10/17	3,500.00
54720	10/14	288.95	54744	10/20	6,749.76
54721	10/17	25.00	54745	10/18	138.45

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

OTHER DEBITS			
DESCRIPTION	DATE	AMOUNT	
GOTH SCHOOLS DEBIT 1	10/20	2,859.51	
Nebraska Revenue Neb Epay NB1DORXXXXX0565	10/20	16,094.70	
IRS USATAXPYMT 220669471310214	10/20	119,420.59	
GOTH SCHOOLS DEBIT 1	10/20	348,229.85	

INTEREST

AVERAGE LEDGER BALANCE:	.00	INTEREST EARNED:	.00
INTEREST PAID THIS PERIOD:	.00	DAYS IN PERIOD:	
		ANNUAL PERCENTAGE YIELD EARNED:	.00%

DAILY BALANCE					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
10/03	562,369.31	10/05	468,265.98	10/11	462,017.98

* * * CONTINUED * * *

First State Bank - Gothenburg
914 Lake Avenue PO Box 79
Gothenburg, NE 69138

PAGE: 3
ACCOUNT: 100101 10/31/2016
DOCUMENTS: 111

TELEPHONE: 308-537-3684

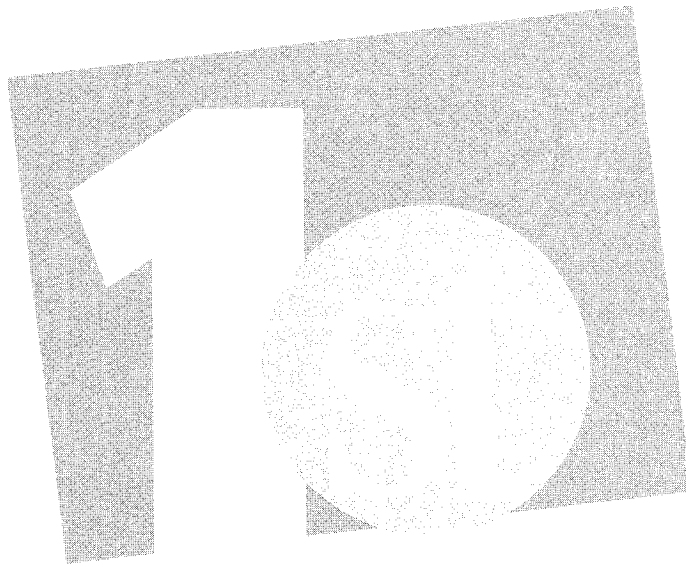
SCHOOL DISTRICT 20

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PUBLIC FUNDS ACCOUNT 100101

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- - - - - DAILY BALANCE - - - - -					
DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
10/12	409,030.36	10/18	287,786.97	10/24	721,698.47
10/13	358,753.55	10/19	285,333.34	10/25	602,576.70
10/14	344,419.81	10/20	724,745.66	10/26	603,625.61
10/17	290,920.66	10/21	724,735.66	10/27	501,741.42



Summary Statement of Accounts

Account	Description	Total Budget (Pub) + Adj.	Disbursed	Disbursed	Percentage (%)
FUND: 1					
1-1100-100	Instructional Salaries	2,747,000.00	230,912.25	458,235.45	16.68
1-1100-200	Instructional Benefits	1,129,600.00	92,107.91	183,764.64	16.27
1-1100-400	Instructional Supplies	120,500.00	2,352.43	24,074.93	19.98
1-1100-500	Capital Outlay	92,500.00	1,050.00	34,705.35	37.52
1-1100-600	Other Expenditures	20,000.00	0.00	172.57	0.86
		4,109,600.00	326,422.59	700,952.94	17.05
1-1200-100	Special Education	494,250.00	46,141.75	88,584.52	17.92
1-1200-200	Special Education	224,450.00	15,810.39	32,314.83	14.40
1-1200-300	Spec. Ed. Purchased	125,000.00	5,249.28	16,907.22	13.53
1-1200-400	Special Education	3,500.00	162.76	2,466.32	70.47
1-1200-500	Spec. Ed. Capital Outlay	1,000.00	0.00	0.00	0.00
1-1200-600	Spec. Ed. Other	2,500.00	5.67	158.54	6.34
		850,700.00	67,369.85	140,431.43	16.50
1-1300-100	Other Special Salaries	6,000.00	567.00	1,134.00	18.90
1-1300-200	Other Special Benefits	1,000.00	98.23	196.46	19.65
		7,000.00	665.23	1,330.46	19.00
1-1400-100	Vocational Salaries	383,000.00	31,475.00	62,241.25	16.25
1-1400-200	Vocational Benefits	154,350.00	11,924.52	23,840.27	15.45
1-1400-400	Vocational Supplies	24,500.00	1,436.15	1,948.24	7.95
1-1400-500	Vocational Capital	7,000.00	0.00	0.00	0.00
1-1400-600	Vocational Other	8,500.00	0.00	2,836.50	33.37
		577,350.00	44,835.67	90,866.26	15.73
1-2100-100	Pupil Support Salaries	563,500.00	54,425.00	106,446.50	18.89
1-2100-200	Pupil Support Benefits	164,500.00	18,976.91	37,735.54	22.94
1-2100-300	Pupil Supp. Purchased	500.00	0.00	245.00	49.00
1-2100-400	Pupil Support Supplies	29,500.00	118.28	653.17	2.21
1-2100-600	Pupil Support Other	1,000.00	210.72	210.72	21.07
		759,000.00	73,730.91	145,290.93	19.14
1-2200-100	Inst. Support Salaries	93,000.00	7,386.00	14,772.00	15.88
1-2200-200	Inst. Support Benefits	34,200.00	2,453.38	4,906.76	14.35
1-2200-300	Inst. Supp. Purchased	3,000.00	1,375.00	1,535.00	51.17
1-2200-400	Inst. Support Supplies	8,250.00	0.00	131.52	1.59
1-2200-500	Inst. Support Capital	1,000.00	0.00	0.00	0.00
1-2200-600	Inst. Support Other	1,360.00	0.00	0.00	0.00
		140,810.00	11,214.38	21,345.28	15.15
1-2300-100	General Adm. Salaries	188,225.00	16,282.93	32,071.29	17.04
1-2300-200	General Adm. Benefits	39,400.00	2,551.39	5,358.93	13.60
1-2300-300	Gen. Adm. Purchased	51,900.00	7,677.76	10,175.83	19.61
1-2300-400	General Adm. Supplies	6,000.00	820.07	1,097.17	18.29
1-2300-500	Gen. Adm. Capital	500.00	0.00	0.00	0.00
1-2300-600	General Adm. Other	22,000.00	1,832.62	2,991.30	13.60
		308,025.00	29,164.77	51,694.52	16.78
1-2400-100	School Adm. Salaries	343,000.00	29,267.39	58,092.88	16.94
1-2400-200	School Adm. Benefits	91,900.00	7,640.49	15,203.47	16.54
1-2400-400	School Adm. Supplies	3,000.00	28.80	800.36	26.68

Summary Statement of Accounts

Account	Description	Total Budget (Pub) + Adj.	Disbursed	Disbursed	Percentage (%)
1-2400-500	School Adm. Capital	1,000.00	0.00	0.00	0.00
1-2400-600	School Adm. Other	11,000.00	570.00	1,372.78	12.48
		449,900.00	37,506.68	75,469.49	16.77
1-2500-100	Business Support	46,250.00	3,854.00	7,708.00	16.67
1-2500-200	Business Support	21,200.00	1,842.83	3,685.66	17.39
1-2500-300	Bus.support Purchased	41,000.00	1,718.04	6,296.70	15.36
1-2500-600	Business Support Other	6,000.00	76.20	188.40	3.14
		114,450.00	7,491.07	17,878.76	15.62
1-2600-100	Bldg. & Grounds	312,000.00	26,656.14	49,588.94	15.89
1-2600-200	Bldg. & Grounds	118,150.00	11,770.66	23,366.90	19.78
1-2600-300	Bldg. & Grounds Pur.	208,000.00	31,366.56	47,186.79	22.69
1-2600-400	Bldg. & Grounds	45,000.00	936.82	11,573.78	25.72
1-2600-500	Bldg. & Grounds Cap.	140,000.00	2,641.03	77,963.43	55.69
1-2600-600	Bldg. & Grounds Other	77,750.00	3,152.50	4,774.31	6.14
		900,900.00	76,523.71	214,454.15	23.80
1-2700-100	Pupil Transportation	82,000.00	12,360.58	16,986.77	20.72
1-2700-200	Pupil Transportation	35,000.00	4,103.96	6,519.96	18.63
1-2700-300	Pupil Trans. Pur.	106,500.00	5,005.92	14,229.41	13.36
1-2700-500	Pupil Trans. Capital	40,000.00	0.00	0.00	0.00
1-2700-600	Pupil Trans. Other	23,000.00	323.55	553.55	2.41
		286,500.00	21,794.01	38,289.69	13.36
1-4200-100	Chapter I Salaries	65,000.00	5,392.00	10,784.00	16.59
1-4200-200	Chapter I Benefits	28,900.00	2,081.53	4,163.06	14.41
		93,900.00	7,473.53	14,947.06	15.91
1-4700-400	Carl Perkins Grant	1,000.00	0.00	0.00	0.00
		1,000.00	0.00	0.00	0.00
1-8000-700	Transfers	50,000.00	0.00	0.00	0.00
		50,000.00	0.00	0.00	0.00
FUND: 1		8,649,135.00	704,192.40	1,512,950.97	17.49
		8,649,135.00	704,192.40	1,512,950.97	17.49

Summary Statement of Receipts

Account	Description	Total Budget (Pub) + Adj.	Receipts	Receipts	Balance (Pub)	Percentage (%)
FUND: 1						
1-1110	Local District Taxes	8,050,000.00	614,693.35	2,273,220.57	5,776,779.43	28.24
1-1125	Motor Vehicle Taxes	420,000.00	28,583.62	55,446.95	364,553.05	13.20
1-1210	Tuition-general District	6,000.00	0.00	0.00	6,000.00	0.00
1-1410	Interest	10,000.00	683.46	997.15	9,002.85	9.97
1-1610	Local Licenses	2,500.00	0.00	0.00	2,500.00	0.00
1-1990	Other Local Receipts	1,500.00	0.00	0.00	1,500.00	0.00
1-1910	Rental And Sale Of Junk	1,500.00	150.00	200.00	1,300.00	13.33
		<u>8,491,500.00</u>	<u>644,110.43</u>	<u>2,329,864.67</u>	<u>6,161,635.33</u>	<u>27.43</u>
1-2110	County Fines & Fees	60,000.00	111.13	214.67	59,785.33	0.36
1-2120	Local Fines	500.00	50.00	100.00	400.00	20.00
		<u>60,500.00</u>	<u>161.13</u>	<u>314.67</u>	<u>60,185.33</u>	<u>0.52</u>
1-3130	Homestead Ppt	70,000.00	0.00	0.00	70,000.00	0.00
1-3180	Pro-rata Motor Vehicle	25,000.00	395.23	395.23	24,604.77	1.58
1-3110	State Aid	613,405.00	61,310.18	122,923.55	490,481.45	20.04
1-3120	Special Education	385,000.00	0.00	0.00	385,000.00	0.00
1-3135	High Ability Learners	8,500.00	8,623.00	8,623.00	-123.00	101.45
1-3200	State Apportionment	135,000.00	0.00	0.00	135,000.00	0.00
1-3512	Dist. Ed. Incentive	1,000.00	0.00	0.00	1,000.00	0.00
		<u>1,237,905.00</u>	<u>70,328.41</u>	<u>131,941.78</u>	<u>1,105,963.22</u>	<u>10.65</u>
1-4200	Title I Pt. A-LEA	120,000.00	0.00	0.00	120,000.00	0.00
1-4310	Title II Pt. A-Teacher	27,000.00	0.00	0.00	27,000.00	0.00
1-4410	IDEA	120,000.00	0.00	17,767.00	102,233.00	14.81
1-4450	Mips	0.00	485.82	494.53	-494.53	0.00
1-4404	IDEA Base	50,000.00	0.00	8,093.00	41,907.00	16.19
1-4455	MAAPS-Medicaid	18,000.00	0.00	5,714.80	12,285.20	31.75
1-4406	SPED IDEA	4,500.00	0.00	1,101.00	3,399.00	24.47
1-4700	Carl Perkins Grant	1,000.00	0.00	0.00	1,000.00	0.00
1-4990	Other Federal Sources	5,000.00	0.00	0.00	5,000.00	0.00
		<u>345,500.00</u>	<u>485.82</u>	<u>33,170.33</u>	<u>312,329.67</u>	<u>9.60</u>
1-5300	Insurance Adjustments	2,000.00	0.00	0.00	2,000.00	0.00
1-5690	Other Non-revenue	9,000.00	0.00	0.00	9,000.00	0.00
		<u>11,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,000.00</u>	<u>0.00</u>
FUND: 1		<u>10,146,405.00</u>	<u>715,085.79</u>	<u>2,495,291.45</u>	<u>7,651,113.55</u>	<u>24.59</u>
		<u>10,146,405.00</u>	<u>715,085.79</u>	<u>2,495,291.45</u>	<u>7,651,113.55</u>	<u>24.59</u>

Monthly Expense Report

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1	GENERAL FUND						
1-1100-110-1	Teachers Salaries Elementary	1,405,000.00	122,310.50	241,706.20	0.00	1,163,293.80	82.79
1-1100-110-2	Teachers Salaries Secondary	1,220,000.00	101,008.00	204,899.00	0.00	1,015,101.00	83.20
1-1100-112-1	High Ability Learner	22,000.00	1,824.00	3,648.00	0.00	18,352.00	83.41
1-1100-120-1	Sub Salaries Elementary	40,000.00	3,095.50	4,319.75	0.00	35,680.25	89.20
1-1100-120-2	Sub Salaries Secondary	40,000.00	2,674.25	3,662.50	0.00	36,337.50	90.84
1-1100-140-1	Aides & Supervisory-elem.	10,000.00	0.00	0.00	0.00	10,000.00	100.00
1-1100-140-2	Aide-secondary	10,000.00	0.00	0.00	0.00	10,000.00	100.00
1-1100-142-1	Para Subs	0.00	315.00	315.00	0.00	-315.00	0.00
1-1100-142-2	Para Subs	0.00	160.00	160.00	0.00	-160.00	0.00
1-1100-210-1	Fica-elementary	111,000.00	9,354.60	18,282.84	0.00	92,717.16	83.52
1-1100-210-2	Fica-secondary	96,400.00	7,650.57	15,378.75	0.00	81,021.25	84.04
1-1100-212-1	Social Secirity -high Ability	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-220-1	Retirement-elementary	145,200.00	12,325.02	24,303.11	0.00	120,896.89	83.26
1-1100-220-2	Retirement-secondary	122,000.00	10,041.86	20,331.61	0.00	101,668.39	83.33
1-1100-222-1	Retirement-high Ability Learn	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-230-1	Health Insurance-elementary	380,000.00	33,047.13	65,571.11	0.00	314,428.89	82.74
1-1100-230-2	Health Insurance-secondary	275,000.00	19,662.18	39,844.12	0.00	235,155.88	85.51
1-1100-232-1	Health Insurance-high Ability	0.00	26.55	53.10	0.00	-53.10	0.00
1-1100-240-1	Workmans Comp.-elementary	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-240-2	Workmans Comp.-secondary	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-283-1	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-292-1	Other Benefits-high Ability	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-318-0	Purchased Services-High Ability	60,000.00	35.00	7,656.22	0.00	52,343.78	87.23

ALL Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2016

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1100-318-1	Purchased Services	25,000.00	1,116.25	2,525.00	0.00	22,475.00	89.90
1-1100-318-2	Purchased Services	20,000.00	5,471.32	5,934.32	0.00	14,065.68	70.32
1-1100-365-0	Tuition Paid to Other Dists.	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-410-0	Supply Reserve	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-410-1	Teaching Supplies-elementary	40,000.00	252.05	950.03	0.00	39,049.97	97.62
1-1100-410-2	Teaching Supplies-secondary	40,000.00	991.76	19,103.33	0.00	20,896.67	52.24
1-1100-420-1	Textbooks-elementary	15,000.00	0.00	379.69	0.00	14,620.31	97.46
1-1100-420-2	Textbooks-secondary	15,000.00	779.92	1,222.91	0.00	13,777.09	91.84
1-1100-450-1	A V Materials-elementary	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-450-2	A V Materials-secondary	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-530-0	Furn/equipment-general	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-530-1	Furn/equipment-elementary	5,000.00	0.00	0.00	0.00	5,000.00	100.00
1-1100-530-2	Furn/equipment-secondary	5,000.00	0.00	418.72	0.00	4,581.28	91.62
1-1100-531-1	Equipment Repair-elementary	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-531-2	Equipment Repair-secondary	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-532-0	Copier Lease/Purchase	42,000.00	1,712.89	3,425.78	0.00	38,574.22	91.84
1-1100-560-2	Computer Hardware	75,000.00	1,050.00	34,286.63	0.00	40,713.37	54.28
1-1100-561-0	E-Rate Dist. Portion	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-670-1	Travel-elementary	2,000.00	0.00	0.00	0.00	2,000.00	100.00
1-1100-670-2	Travel-secondary	2,000.00	0.00	0.00	0.00	2,000.00	100.00
1-1100-690-1	Other Misc. Expense-elem.	5,000.00	0.00	0.00	0.00	5,000.00	100.00
1-1100-690-2	Other Misc. Expense-sec.	10,000.00	0.00	172.57	0.00	9,827.43	98.27
1-1100-692-1	Other Misc. High Ability Lear	0.00	0.00	0.00	0.00	0.00	0.00

ALL Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2016

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1160-110-1	Poverty Salaries	262,000.00	17,415.00	34,830.00	0.00	227,170.00	86.70
1-1160-120-1	Poverty Subs	7,500.00	0.00	0.00	0.00	7,500.00	100.00
1-1160-140-1	Poverty Para	0.00	0.00	0.00	0.00	0.00	0.00
1-1160-210-1	Poverty FICA	20,600.00	1,310.54	2,620.74	0.00	17,979.26	87.27
1-1160-220-1	Poverty Retirement	26,200.00	1,720.23	3,440.46	0.00	22,759.54	86.86
1-1160-230-1	Poverty Health	68,000.00	4,534.60	9,069.20	0.00	58,930.80	86.66
1-1160-410-1	Poverty Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-1160-420-1	Poverty Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1160-530-1	Poverty Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-1160-560-1	Poverty Hardware	0.00	0.00	0.00	0.00	0.00	0.00
1-1160-670-1	Poverty Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-1160-690-1	Poverty Misc.	0.00	0.00	0.00	0.00	0.00	0.00
1-1180-318-2	Vocal	4,500.00	0.00	625.00	0.00	3,875.00	86.11
1-1180-410-1	Vocal Supplies-elementary	500.00	0.00	0.00	0.00	500.00	100.00
1-1180-410-2	Vocal Supplies-secondary	5,000.00	0.00	787.11	0.00	4,212.89	84.25
1-1180-530-1	Vocal Equipment-elementary	0.00	0.00	0.00	0.00	0.00	0.00
1-1180-530-2	Vocal Equipment-secondary	0.00	0.00	0.00	0.00	0.00	0.00
1-1180-690-1	Vocal Other-elementary	0.00	0.00	0.00	0.00	0.00	0.00
1-1180-690-2	Vocal Other-secondary	500.00	0.00	0.00	0.00	500.00	100.00
1-1181-318-1	Instrumental Purchased Service	500.00	0.00	0.00	0.00	500.00	100.00
1-1181-318-2	Purchased Services	1,250.00	0.00	100.00	0.00	1,150.00	92.00
1-1181-410-1	Elem. Band Supplies	500.00	0.00	0.00	0.00	500.00	100.00
1-1181-410-2	Instrumental Music Supplies	5,000.00	328.70	1,631.86	0.00	3,368.14	67.36

ALL Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2016

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1181-530-2	Instrumental Music Equipment	7,500.00	0.00	0.00	0.00	7,500.00	100.00
1-1181-690-2	Instrumental Music Other	500.00	0.00	0.00	0.00	500.00	100.00
1-1201-319-0	Occupational Therapy (OPPT)	36,000.00	149.31	6,707.28	0.00	29,292.72	81.36
1-1210-390-0	Hearing Conservation	29,000.00	267.17	534.34	0.00	28,465.66	98.15
1-1212-110-0	Sped Dir. Salary	0.00	0.00	0.00	0.00	0.00	0.00
1-1212-140-0	Sped Dir. Secretary Salary	16,000.00	730.00	1,314.00	0.00	14,686.00	91.78
1-1212-210-0	Fica	1,200.00	54.09	96.94	0.00	1,103.06	91.92
1-1212-220-0	Retirement	1,600.00	72.11	129.80	0.00	1,470.20	91.88
1-1212-230-0	Health Insurance	3,500.00	12.00	24.50	0.00	3,475.50	99.30
1-1212-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1212-318-0	Vocational Adjustment Co-op	12,500.00	1,355.86	2,711.72	0.00	9,788.28	78.30
1-1212-319-0	Inservice	0.00	0.00	0.00	0.00	0.00	0.00
1-1212-670-0	Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-1212-690-0	Other Misc. Expense	0.00	0.00	149.99	0.00	-149.99	0.00
1-1214-110-0	Psychologist Salary	65,000.00	5,392.00	10,784.00	0.00	54,216.00	83.40
1-1214-140-0	Psych Clarical	0.00	0.00	0.00	0.00	0.00	0.00
1-1214-210-0	Fica	5,000.00	407.41	814.82	0.00	4,185.18	83.70
1-1214-220-0	Retirement	6,400.00	532.61	1,065.22	0.00	5,334.78	83.35
1-1214-230-0	Health Insurance	17,600.00	1,149.63	2,299.26	0.00	15,300.74	86.93
1-1214-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1214-313-0	In-service	0.00	0.00	0.00	0.00	0.00	0.00
1-1214-319-0	Diagnostic Charges	0.00	0.00	0.00	0.00	0.00	0.00
1-1214-410-0	Supplies	500.00	0.00	758.00	0.00	-258.00	-51.60

ALL Data

Monthly Expense Report

Date Range: YTD thru 10/31/2016

Arranged by:
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1216-110-0	Speech Therapy Salary	60,000.00	5,017.00	10,334.00	0.00	49,666.00	82.77
1-1216-120-0	Substitute Speech Therapy	1,250.00	52.50	52.50	0.00	1,197.50	95.80
1-1216-140-0	Salary-aid	0.00	0.00	0.00	0.00	0.00	0.00
1-1216-210-0	Fica	4,600.00	375.49	769.84	0.00	3,830.16	83.26
1-1216-220-0	Retirement	6,000.00	495.57	1,020.77	0.00	4,979.23	82.98
1-1216-230-0	Health Insurance	11,600.00	782.56	1,569.19	0.00	10,030.81	86.47
1-1216-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1216-313-1	Speech Therapy	500.00	0.00	0.00	0.00	500.00	100.00
1-1216-313-2	Speech Therapy	0.00	0.00	1,272.00	0.00	-1,272.00	0.00
1-1216-410-0	Supplies	500.00	0.00	661.50	0.00	-161.50	-32.30
1-1216-530-0	Furniture/equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-1216-670-0	Travel	500.00	5.67	8.55	0.00	491.45	98.29
1-1221-110-1	Sped Sal.	62,000.00	5,155.00	10,310.00	0.00	51,690.00	83.37
1-1221-110-2	Sped Sal.-sec.	151,000.00	12,553.00	25,106.00	0.00	125,894.00	83.37
1-1221-120-1	Sub-salaries Elem	2,500.00	210.00	420.00	0.00	2,080.00	83.20
1-1221-120-2	Sub-salaries Sec	6,000.00	735.00	840.00	0.00	5,160.00	86.00
1-1221-140-1	Aide	100,000.00	12,766.27	21,993.51	0.00	78,006.49	78.00
1-1221-140-2	Aide	30,000.00	3,530.98	6,158.51	0.00	23,841.49	79.47
1-1221-210-1	Fica	13,700.00	1,194.00	2,117.24	0.00	11,582.76	84.54
1-1221-210-2	Fica	14,300.00	1,201.79	2,286.30	0.00	12,013.70	84.01
1-1221-220-1	Retirement	17,700.00	1,770.21	3,190.85	0.00	14,509.15	81.97
1-1221-220-2	Retirement	18,000.00	1,588.74	3,088.24	0.00	14,911.76	82.84
1-1221-230-1	Health Insurance	65,000.00	4,203.68	8,407.37	0.00	56,592.63	87.06

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1-1221-230-2	Health Insurance	33,000.00	1,900.50	3,800.99	0.00	29,199.01	88.48
1-1221-290-1	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-319-1	In-service	2,250.00	70.00	1,633.50	0.00	616.50	27.40
1-1221-319-2	In-service	3,000.00	0.00	0.00	0.00	3,000.00	100.00
1-1221-327-2	Sped Lease-secondary	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-410-1	Teaching Supplies	1,000.00	55.00	835.46	0.00	164.54	16.45
1-1221-410-2	Teaching Supplies	1,500.00	107.76	211.36	0.00	1,288.64	85.90
1-1221-420-1	Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-420-2	Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-530-1	Furn./equip.	500.00	0.00	0.00	0.00	500.00	100.00
1-1221-530-2	Furn./equip.	500.00	0.00	0.00	0.00	500.00	100.00
1-1221-670-1	Travel-elementary	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-1221-670-2	Travel-secondary	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-1221-690-2	SPED Other	0.00	0.00	0.00	0.00	0.00	0.00
1-1232-313-0	Occupational Therapy	0.00	0.00	0.00	0.00	0.00	0.00
1-1232-318-0	SPED Purchsed Services (SRS)	0.00	0.00	0.00	0.00	0.00	0.00
1-1232-363-1	Sped Tuition-elementary	0.00	0.00	0.00	0.00	0.00	0.00
1-1232-363-2	Sped Tuition-secondary	60,000.00	4,832.80	9,665.60	0.00	50,334.40	83.89
1-1330-110-2	Drivers Education Salary	6,000.00	567.00	1,134.00	0.00	4,866.00	81.10
1-1330-210-2	Fica	500.00	42.22	84.44	0.00	415.56	83.11
1-1330-220-2	Retirement	500.00	56.01	112.02	0.00	387.98	77.59
1-1330-336-2	Gas & Oil	0.00	0.00	0.00	0.00	0.00	0.00

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1-1330-337-2	Tires & Parts	0.00	0.00	0.00	0.00	0.00	0.00
1-1330-410-2	Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-1330-420-2	Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1400-110-2	Ind.Tech. Sal.	60,000.00	5,017.00	10,034.00	0.00	49,966.00	83.27
1-1400-120-2	Sub. Salaries	7,500.00	420.00	498.75	0.00	7,001.25	93.35
1-1400-210-2	Fica	5,200.00	406.00	785.89	0.00	4,414.11	84.88
1-1400-220-2	Retirement	6,000.00	495.57	991.14	0.00	5,008.86	83.48
1-1400-230-2	Health Insurance	13,200.00	1,135.37	2,270.74	0.00	10,929.26	82.79
1-1400-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1400-318-2	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00
1-1400-410-2	Industrial Arts Supplies	10,000.00	19.40	19.40	0.00	9,980.60	99.80
1-1400-420-2	Industrial Arts Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1400-530-2	Industrial Arts Equipment	3,500.00	0.00	0.00	0.00	3,500.00	100.00
1-1400-531-2	Industrial Arts Equip. Repair	0.00	0.00	0.00	0.00	0.00	0.00
1-1400-670-2	Industrial Arts Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-1400-690-2	Industrial Arts Other	500.00	0.00	0.00	0.00	500.00	100.00
1-1450-110-2	Vo. Ag. Salaries	114,000.00	9,452.00	18,904.00	0.00	95,096.00	83.41
1-1450-120-2	Sub. Salaries	5,000.00	420.00	420.00	0.00	4,580.00	91.60
1-1450-210-2	Fica	9,200.00	755.20	1,478.28	0.00	7,721.72	83.93
1-1450-220-2	Retirement	11,400.00	933.65	1,867.29	0.00	9,532.71	83.62
1-1450-230-2	Health Insurance	26,700.00	2,238.25	4,517.51	0.00	22,182.49	83.08
1-1450-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1450-318-2	Voc Ag Purchased Services	750.00	0.00	509.42	0.00	240.58	32.07

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1-1450-410-2	Vocational Ag Supplies	12,500.00	1,416.75	1,917.94	0.00	10,582.06	84.65
1-1450-420-2	Vocational Ag Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1450-530-2	Vocational Ag Equipment	3,500.00	0.00	0.00	0.00	3,500.00	100.00
1-1450-531-2	Vocational Ag Equip Repair	0.00	0.00	0.00	0.00	0.00	0.00
1-1450-670-2	Vocational Ag Travel	7,500.00	0.00	2,836.50	0.00	4,663.50	62.18
1-1450-690-2	Vocational Ag Other	0.00	0.00	0.00	0.00	0.00	0.00
1-1460-110-2	Home Ec. Salaries	63,000.00	5,277.00	10,554.00	0.00	52,446.00	83.24
1-1460-120-2	Sub. Salaries	1,000.00	105.00	262.50	0.00	737.50	73.75
1-1460-210-2	Fica	4,900.00	407.32	818.63	0.00	4,081.37	83.29
1-1460-220-2	Retirement	6,300.00	521.25	1,042.50	0.00	5,257.50	83.45
1-1460-230-2	Health Insurance	13,250.00	1,120.64	2,245.75	0.00	11,004.25	83.05
1-1460-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1460-318-2	Purchased Services	500.00	0.00	10.00	0.00	490.00	98.00
1-1460-410-2	Home Economics Supplies	500.00	0.00	10.90	0.00	489.10	97.82
1-1460-420-2	Home Economics Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1460-530-2	Home Economics Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-1460-531-2	Home Ec.equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
1-1460-670-2	Home Economics Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-1460-690-2	Home Economics Other	0.00	0.00	0.00	0.00	0.00	0.00
1-1480-110-2	Bus Ed Sal.	130,000.00	10,784.00	21,568.00	0.00	108,432.00	83.40
1-1480-120-2	Sub. Salaries	2,500.00	0.00	0.00	0.00	2,500.00	100.00
1-1480-210-2	Fica	10,200.00	773.23	1,546.46	0.00	8,653.54	84.83
1-1480-220-2	Retirement	13,000.00	1,065.22	2,130.44	0.00	10,869.56	83.61

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1-1480-230-2	Health Insurance	35,000.00	2,072.82	4,145.64	0.00	30,854.36	88.15
1-1480-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-1480-318-2	Purchased Services	500.00	0.00	0.00	0.00	500.00	100.00
1-1480-410-2	Business Education Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-1480-420-2	Business Education Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-1480-530-2	Business Education Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-1480-531-2	Business Ed. Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
1-1480-670-2	Business Education Travel	250.00	0.00	0.00	0.00	250.00	100.00
1-1480-690-2	Business Education Other	250.00	0.00	0.00	0.00	250.00	100.00
1-1490-120-2	Revisions-Sub Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-210-2	Revisions-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-220-2	Revisions-Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-230-2	Revisions-Health Ins.	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-318-2	Revisions-Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-410-2	Revisions-Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-670-2	Revisions-Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-1490-690-2	Revisions-Other Expense	0.00	0.00	0.00	0.00	0.00	0.00
1-2120-110-1	Salaries-Guidance	61,000.00	0.00	0.00	0.00	61,000.00	100.00
1-2120-110-2	Salaries-guidance	132,000.00	16,032.00	32,064.00	0.00	99,936.00	75.70
1-2120-210-1	Guidance-FICA	4,700.00	0.00	0.00	0.00	4,700.00	100.00
1-2120-210-2	Fica	10,000.00	1,187.13	2,374.26	0.00	7,625.74	76.25
1-2120-220-1	Guidance-Retirement	6,100.00	0.00	0.00	0.00	6,100.00	100.00
1-2120-220-2	Retirement	13,200.00	1,583.62	3,167.24	0.00	10,032.76	76.00

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1-2120-230-1	Guidance-Health	6,400.00	0.00	0.00	0.00	6,400.00	100.00
1-2120-230-2	Health Insurance	27,000.00	3,450.49	6,900.98	0.00	20,099.02	74.44
1-2120-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2120-318-1	Guidance Purchased Services	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-2120-318-2	Purchased Services	2,000.00	0.00	1,170.00	0.00	830.00	41.50
1-2120-410-1	Supplies	1,500.00	38.36	327.87	0.00	1,172.13	78.14
1-2120-410-2	Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-2120-530-2	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-2120-670-1	Guidance-Travel	500.00	0.00	0.00	0.00	500.00	100.00
1-2120-670-2	Travel Expense	500.00	210.72	210.72	0.00	289.28	57.85
1-2120-690-1	Guidance Other-Elementary	500.00	175.00	175.00	0.00	325.00	65.00
1-2120-690-2	Other Expense	500.00	0.00	0.00	0.00	500.00	100.00
1-2130-140-0	Nurse Salary	41,500.00	3,458.00	6,916.00	0.00	34,584.00	83.33
1-2130-210-0	Fica	3,200.00	264.54	529.08	0.00	2,670.92	83.46
1-2130-220-0	Retirement	4,100.00	341.57	683.14	0.00	3,416.86	83.33
1-2130-230-0	Health Insurance	17,500.00	1,534.57	3,069.14	0.00	14,430.86	82.46
1-2130-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2130-318-0	Medicaid Outreach Claim Processing	250.00	0.00	0.00	0.00	250.00	100.00
1-2130-410-0	Supplies	1,500.00	79.92	325.30	0.00	1,174.70	78.31
1-2130-690-0	Nurse-Other	500.00	0.00	0.00	0.00	500.00	100.00
1-2150-319-0	Safe & Secure Purchased Servi	500.00	0.00	245.00	0.00	255.00	51.00
1-2150-410-0	Safe & Secure Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-2150-530-0	Safe & Secure Equipment	0.00	0.00	0.00	0.00	0.00	0.00

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1-2150-690-0	Safe & Secure Other Exp.	0.00	0.00	0.00	0.00	0.00	0.00
1-2190-110-2	Activities Salaries	370,000.00	31,685.00	63,370.00	0.00	306,630.00	82.87
1-2190-120-2	Activities Sub Salaries	12,000.00	2,520.00	2,782.50	0.00	9,217.50	76.81
1-2190-140-2	Clerical Aide	8,000.00	730.00	1,314.00	0.00	6,686.00	83.57
1-2190-210-2	Fica	30,000.00	2,601.17	5,018.44	0.00	24,981.56	83.27
1-2190-220-2	Retirement	38,500.00	2,766.86	5,498.54	0.00	33,001.46	85.71
1-2190-230-2	Health Insurance	21,000.00	5,246.96	10,494.72	0.00	10,505.28	50.02
1-2190-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2190-318-2	Activity-Purchased Services	2,500.00	0.00	0.00	0.00	2,500.00	100.00
1-2190-410-2	Supplies	25,000.00	0.00	0.00	0.00	25,000.00	100.00
1-2212-313-1	Staff Development	1,500.00	515.00	565.00	0.00	935.00	62.33
1-2212-313-2	Staff Development	1,500.00	860.00	970.00	0.00	530.00	35.33
1-2222-110-0	Technology -Salary	65,000.00	5,395.00	10,790.00	0.00	54,210.00	83.40
1-2222-110-1	Salary-library	22,000.00	1,824.00	3,648.00	0.00	18,352.00	83.41
1-2222-110-2	Salary-library	65,000.00	5,562.00	11,124.00	0.00	53,876.00	82.88
1-2222-140-0	Technology Aid-Salary	24,000.00	2,780.00	5,172.00	0.00	18,828.00	78.45
1-2222-140-1	Teacher Aide	4,000.00	0.00	0.00	0.00	4,000.00	100.00
1-2222-140-2	Teacher Aide	2,000.00	0.00	0.00	0.00	2,000.00	100.00
1-2222-210-0	Technology-FICA	1,800.00	619.16	1,208.63	0.00	591.37	32.85
1-2222-210-1	Fica	2,000.00	136.62	273.24	0.00	1,726.76	86.33
1-2222-210-2	Fica	5,100.00	399.15	798.30	0.00	4,301.70	84.34
1-2222-220-0	Technology-Retirement	2,400.00	807.51	1,576.70	0.00	823.30	34.30
1-2222-220-1	Retirement	2,600.00	180.17	360.34	0.00	2,239.66	86.14

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1-2222-220-2	Retirement	6,700.00	549.40	1,098.80	0.00	5,601.20	83.60
1-2222-230-0	Technology-Health	15,500.00	26.55	53.10	0.00	15,446.90	99.65
1-2222-230-1	Health Insurance	300.00	0.00	0.00	0.00	300.00	100.00
1-2222-230-2	Health Insurance	17,500.00	1,188.04	2,376.08	0.00	15,123.92	86.42
1-2222-290-1	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2222-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2222-318-1	Purchased Services	500.00	0.00	0.00	0.00	500.00	100.00
1-2222-318-2	Purchased Service	7,000.00	0.00	624.00	0.00	6,376.00	91.08
1-2222-410-1	Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-2222-410-2	Supplies	1,000.00	0.00	71.42	0.00	928.58	92.85
1-2222-430-1	Books	2,500.00	0.00	0.00	0.00	2,500.00	100.00
1-2222-430-2	Books	2,500.00	0.00	0.00	0.00	2,500.00	100.00
1-2222-440-1	Periodicals	0.00	0.00	0.00	0.00	0.00	0.00
1-2222-440-2	Periodicals	750.00	0.00	60.10	0.00	689.90	91.98
1-2222-530-1	Elem Library Equipment	500.00	0.00	0.00	0.00	500.00	100.00
1-2222-530-2	H.s. Media Equipment	500.00	0.00	0.00	0.00	500.00	100.00
1-2222-670-1	Library Travel	110.00	0.00	0.00	0.00	110.00	100.00
1-2222-670-2	Library Travel	250.00	0.00	0.00	0.00	250.00	100.00
1-2222-690-1	Library Other	500.00	0.00	0.00	0.00	500.00	100.00
1-2222-690-2	Library Other	500.00	0.00	0.00	0.00	500.00	100.00
1-2223-318-1	Repairs	0.00	0.00	0.00	0.00	0.00	0.00
1-2223-318-2	Repairs	0.00	0.00	0.00	0.00	0.00	0.00
1-2223-410-1	Supplies	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-2223-410-2	Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-2223-530-1	Furn./equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-2223-530-2	Furn./equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-2310-315-0	Audit	5,900.00	5,700.00	5,700.00	0.00	200.00	3.38
1-2310-317-0	Legal Services	5,000.00	375.00	2,444.12	0.00	2,555.88	51.11
1-2310-341-0	Liability Insurance	35,000.00	1,250.00	1,250.00	0.00	33,750.00	96.42
1-2310-350-0	Advertising/printing	6,000.00	352.76	781.71	0.00	5,218.29	86.97
1-2310-630-0	Dues & Fees	8,000.00	1,339.00	1,339.00	0.00	6,661.00	83.26
1-2310-641-0	Workers Comp Pool	60,000.00	0.00	0.00	0.00	60,000.00	100.00
1-2310-670-0	Travel Expense	2,500.00	0.00	0.00	0.00	2,500.00	100.00
1-2310-690-0	Other Expense	500.00	0.00	0.00	0.00	500.00	100.00
1-2320-110-0	Salary-administrative Staff	172,225.00	14,352.08	28,704.16	0.00	143,520.84	83.33
1-2320-140-0	Salary-clerical Ass't.	16,000.00	1,930.85	3,367.13	0.00	12,632.87	78.95
1-2320-210-0	Fica	14,400.00	349.73	1,005.46	0.00	13,394.54	93.01
1-2320-220-0	Retirement	18,200.00	1,608.39	3,167.93	0.00	15,032.07	82.59
1-2320-230-0	Health Insurance	6,800.00	593.27	1,185.54	0.00	5,614.46	82.56
1-2320-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2320-410-0	Office Supplies	6,000.00	820.07	1,097.17	0.00	4,902.83	81.71
1-2320-411-0	Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00
1-2320-530-0	Furn./equipment	500.00	0.00	0.00	0.00	500.00	100.00
1-2320-630-0	Dues & Fees	2,500.00	0.00	120.05	0.00	2,379.95	95.19
1-2320-670-0	Travel Expense	3,500.00	419.65	419.65	0.00	3,080.35	88.01
1-2320-690-0	Other Expense	5,000.00	73.97	1,112.60	0.00	3,887.40	77.74

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-2410-110-1	Salaries	185,000.00	15,399.00	30,798.00	0.00	154,202.00	83.35
1-2410-110-2	Salaries	110,000.00	9,114.00	18,228.00	0.00	91,772.00	83.42
1-2410-140-1	Clerical Salaries	28,000.00	2,358.06	4,678.06	0.00	23,321.94	83.29
1-2410-140-2	Clerical Salaries	20,000.00	2,396.33	4,388.82	0.00	15,611.18	78.05
1-2410-210-1	Fica	16,300.00	1,280.06	2,557.20	0.00	13,742.80	84.31
1-2410-210-2	Fica	10,000.00	869.21	1,707.48	0.00	8,292.52	82.92
1-2410-220-1	Retirement	21,300.00	1,754.01	3,504.26	0.00	17,795.74	83.54
1-2410-220-2	Retirement	13,000.00	1,136.97	2,234.05	0.00	10,765.95	82.81
1-2410-230-1	Health Insurance	24,500.00	2,038.89	4,077.78	0.00	20,422.22	83.35
1-2410-230-2	Health Insurance	6,800.00	561.35	1,122.70	0.00	5,677.30	83.48
1-2410-290-1	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2410-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2410-318-1	Purchased Services	750.00	0.00	0.00	0.00	750.00	100.00
1-2410-318-2	Purchased Services	3,500.00	0.00	0.00	0.00	3,500.00	100.00
1-2410-410-1	Supplies	1,500.00	0.00	141.11	0.00	1,358.89	90.59
1-2410-410-2	Supplies	1,500.00	28.80	659.25	0.00	840.75	56.05
1-2410-530-1	Furn./equipment	500.00	0.00	0.00	0.00	500.00	100.00
1-2410-530-2	Furn./equipment	500.00	0.00	0.00	0.00	500.00	100.00
1-2410-630-1	Dues & Fees	3,000.00	570.00	1,140.00	0.00	1,860.00	62.00
1-2410-630-2	Dues & Fees	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-2410-670-1	Travel Expense	1,500.00	0.00	12.78	0.00	1,487.22	99.14
1-2410-670-2	Travel Expense	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-2410-690-1	Other Expense	1,500.00	0.00	170.00	0.00	1,330.00	88.66

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1-2410-690-2	Other Expense	2,000.00	0.00	50.00	0.00	1,950.00	97.50
1-2510-140-0	Salary-Business Manager-Kay	46,250.00	3,854.00	7,708.00	0.00	38,542.00	83.33
1-2510-210-0	Fica	3,500.00	283.33	566.66	0.00	2,933.34	83.80
1-2510-220-0	Retirement	4,600.00	380.69	761.38	0.00	3,838.62	83.44
1-2510-230-0	Health Insurance	13,100.00	1,178.81	2,357.62	0.00	10,742.38	82.00
1-2510-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2510-300-0	Flex Pay Contract	2,500.00	185.30	615.60	0.00	1,884.40	75.37
1-2510-310-0	Prog. Service Agreements	0.00	0.00	0.00	0.00	0.00	0.00
1-2510-318-0	Purchased Services	5,500.00	0.00	99.99	0.00	5,400.01	98.18
1-2510-341-0	Postage	13,000.00	546.22	2,365.73	0.00	10,634.27	81.80
1-2510-342-0	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
1-2510-350-0	Advertising/printing	0.00	0.00	0.00	0.00	0.00	0.00
1-2510-382-0	Telephone-internet Line Usage	22,000.00	986.52	2,927.40	0.00	19,072.60	86.69
1-2510-410-0	Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-2510-530-0	Furn./equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-2510-660-0	Data Processing	1,000.00	76.20	148.40	0.00	851.60	85.16
1-2510-690-0	Other Expense	0.00	0.00	40.00	0.00	-40.00	0.00
1-2520-336-0	Gas & Oil	0.00	0.00	0.00	0.00	0.00	0.00
1-2520-337-0	Tires & Parts	2,500.00	0.00	387.97	0.00	2,112.03	84.48
1-2520-338-0	Repairs & Maintenance	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-2520-641-0	Vehicle Insurance	5,000.00	0.00	0.00	0.00	5,000.00	100.00
1-2610-140-0	Custodial Salaries	250,000.00	21,083.85	39,708.00	0.00	210,292.00	84.11
1-2610-150-0	Custodial Overtime Salary	60,000.00	5,572.29	9,880.94	0.00	50,119.06	83.53

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-2610-210-0	Fica	24,000.00	2,009.25	3,732.58	0.00	20,267.42	84.44
1-2610-220-0	Retirement	32,000.00	2,633.04	4,898.31	0.00	27,101.69	84.69
1-2610-230-0	Health Insurance	62,000.00	7,128.37	14,736.01	0.00	47,263.99	76.23
1-2610-321-0	Fuel	40,000.00	2,646.14	3,148.94	0.00	36,851.06	92.12
1-2610-322-0	Electricity	160,000.00	26,937.97	41,501.05	0.00	118,498.95	74.06
1-2610-323-0	Water/sewer	8,000.00	1,782.45	2,536.80	0.00	5,463.20	68.29
1-2610-410-0	Supplies	45,000.00	936.82	11,573.78	0.00	33,426.22	74.28
1-2610-641-0	Workers Comp. Pool	25,000.00	0.00	0.00	0.00	25,000.00	100.00
1-2610-690-0	Other Expense	17,500.00	3,152.50	4,774.31	0.00	12,725.69	72.71
1-2620-140-0	Summer Employees	2,000.00	0.00	0.00	0.00	2,000.00	100.00
1-2620-210-0	Fica	150.00	0.00	0.00	0.00	150.00	100.00
1-2620-220-0	Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-2620-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2620-300-0	Property Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1-2620-318-0	Purchased Services	120,000.00	3,929.18	7,334.75	0.00	112,665.25	93.88
1-2620-520-0	Building Improvements	100,000.00	2,641.03	28,266.03	0.00	71,733.97	71.73
1-2620-530-0	Building Equipment	40,000.00	0.00	49,697.40	0.00	-9,697.40	-24.24
1-2620-641-0	Property Insurance	60,000.00	0.00	0.00	0.00	60,000.00	100.00
1-2620-690-0	Other Expense	250.00	0.00	0.00	0.00	250.00	100.00
1-2750-140-0	Drivers Salaries	82,000.00	12,360.58	16,986.77	0.00	65,013.23	79.28
1-2750-140-2	Activity Drivers Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-2750-210-0	Fica	6,300.00	940.75	1,290.94	0.00	5,009.06	79.50
1-2750-220-0	Retirement	8,200.00	949.59	1,327.51	0.00	6,872.49	83.81

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-2750-230-0	Drivers Health Insurance	20,500.00	2,213.62	3,901.51	0.00	16,598.49	80.96
1-2750-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2750-332-0	Mileage To Option Students	0.00	0.00	0.00	0.00	0.00	0.00
1-2750-333-0	Mileage To Parents	1,000.00	404.78	1,137.78	0.00	-137.78	-13.77
1-2750-335-0	Lease Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
1-2750-336-0	Gas & Oil	55,000.00	3,789.69	3,841.21	0.00	51,158.79	93.01
1-2750-337-0	Tires & Parts	25,000.00	386.45	5,357.52	0.00	19,642.48	78.56
1-2750-338-0	Bus Repairs/main.	25,000.00	425.00	3,892.90	0.00	21,107.10	84.42
1-2750-540-0	Bus Acquisition/replace	40,000.00	0.00	0.00	0.00	40,000.00	100.00
1-2750-641-0	Vehicle Insurance	20,000.00	0.00	0.00	0.00	20,000.00	100.00
1-2750-690-0	Other Expense	3,000.00	323.55	553.55	0.00	2,446.45	81.54
1-2760-110-0	Sped. Transportation Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-2760-210-0	Fica	0.00	0.00	0.00	0.00	0.00	0.00
1-2760-220-0	Sped. Trans.-retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-2760-331-0	Sped Trans. of Students	0.00	0.00	0.00	0.00	0.00	0.00
1-2760-332-0	Sped Transport.-lease Vehicle	0.00	0.00	0.00	0.00	0.00	0.00
1-2760-333-0	Sped Trans-mileage To Patents	500.00	0.00	0.00	0.00	500.00	100.00
1-3500-410-0	St. Categorical Programs-Tree Grant	0.00	0.00	0.00	0.00	0.00	0.00
1-3540-110-0	Pre School Salaries	30,000.00	2,451.00	4,902.00	0.00	25,098.00	83.66
1-3540-120-0	Pre School Sub Salaries	0.00	52.50	157.50	0.00	-157.50	0.00
1-3540-140-0	Pre School Para	7,500.00	775.20	1,560.60	0.00	5,939.40	79.19
1-3540-210-0	Pre School FICA	2,800.00	242.16	489.12	0.00	2,310.88	82.53
1-3540-220-0	Pre School Retirement	3,700.00	318.68	638.37	0.00	3,061.63	82.74

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1-3540-230-0	Pre School Health	9,000.00	767.29	1,534.58	0.00	7,465.42	82.94
1-3540-318-0	Pre School Purchased Service	5,000.00	48.00	3,608.00	0.00	1,392.00	27.84
1-3540-410-0	Pre School Supplies	15,000.00	67.86	8,917.02	0.00	6,082.98	40.55
1-3540-420-0	Pre School Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-3540-530-0	Pre School Equipment	15,000.00	0.00	0.00	0.00	15,000.00	100.00
1-3540-690-0	Pre School Misc.	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-4200-110-1	Title I Pt. A-Salary	65,000.00	5,392.00	10,784.00	0.00	54,216.00	83.40
1-4200-120-1	Title I Pt. A-Para/Subs	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-140-1	Title I Pt. A-Secretary	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-210-1	Title I Pt. A-FICA	5,000.00	399.29	798.58	0.00	4,201.42	84.02
1-4200-220-1	Title I Pt. A-Retirement	6,400.00	532.61	1,065.22	0.00	5,334.78	83.35
1-4200-230-1	Title I Pt. A-Health Ins.	17,500.00	1,149.63	2,299.26	0.00	15,200.74	86.86
1-4200-318-1	Title I Pt. A -Purchased Services	500.00	0.00	0.00	0.00	500.00	100.00
1-4200-410-1	Title I Pt. A-Supplies	500.00	202.26	443.56	0.00	56.44	11.28
1-4200-420-1	Textbooks	0.00	89.84	89.84	0.00	-89.84	0.00
1-4200-530-1	Title I Pt. A-Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-560-1	Title I Pt. A-Hardware	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-670-1	Title I Pt. A-Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-690-1	Title I Pt. A-Other	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-110-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-120-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-140-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-210-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00

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1-4210-220-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-230-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-318-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-410-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-420-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-530-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-670-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4210-690-1	Title I Accountability	0.00	0.00	0.00	0.00	0.00	0.00
1-4310-110-1	Title II Pt. A-Classsize Reduction	57,500.00	4,786.00	9,572.00	0.00	47,928.00	83.35
1-4310-120-1	Title II Pt. A-Class Red. Sub	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-4310-210-1	Title II Pt. A -Class Red.-FICA	4,500.00	366.13	732.26	0.00	3,767.74	83.72
1-4310-220-1	Title II Pt. A-Class Red.-Retiremen	5,850.00	472.75	945.50	0.00	4,904.50	83.83
1-4310-230-1	Title II Pt. A-Class Red. Health	9,100.00	1,582.89	3,165.78	0.00	5,934.22	65.21
1-4310-310-0	Chapter li Carryover	0.00	0.00	0.00	0.00	0.00	0.00
1-4310-318-0	Title II Pt. A Class Red.-Purchase	0.00	0.00	0.00	0.00	0.00	0.00
1-4310-690-1	Title II Pt. A-Class Red.-Other	0.00	0.00	0.00	0.00	0.00	0.00
1-4400-110-1	Pre-School SPED Sal.	15,000.00	1,225.00	2,450.00	0.00	12,550.00	83.66
1-4400-140-1	Pre-School Para	0.00	0.00	0.00	0.00	0.00	0.00
1-4400-210-1	Pre-School SPED-FICA	0.00	89.38	178.76	0.00	-178.76	0.00
1-4400-220-1	Pre-School SPED-Retirement	0.00	121.00	242.00	0.00	-242.00	0.00
1-4400-230-1	Pre-School SPED-Health	4,500.00	383.48	766.96	0.00	3,733.04	82.95
1-4400-318-1	Purchased Service	7,500.00	162.54	629.29	0.00	6,870.71	91.60
1-4400-319-1	Pre School PT	5,000.00	0.00	493.94	0.00	4,506.06	90.12

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1-4400-361-1	Pre School Tuition/Daycare	500.00	0.00	0.00	0.00	500.00	100.00
1-4400-362-1	Pre School Transportation	500.00	0.00	0.00	0.00	500.00	100.00
1-4400-410-1	Pre-School SPED-Supplies	500.00	0.00	0.00	0.00	500.00	100.00
1-4400-420-1	Pre-School Books	0.00	0.00	0.00	0.00	0.00	0.00
1-4400-530-1	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-4400-670-1	Pre School Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-140-1	Pre-school Aide	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-210-1	Fica	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-220-1	Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-230-1	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-318-1	Pre-school O.t. Contracted	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-319-1	Pre-school P.t.	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-410-1	Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-4401-670-1	Pre-School SPED Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-4404-110-0	IDEA Base	35,000.00	2,902.00	5,804.00	0.00	29,196.00	83.41
1-4404-210-0	IDEA Base FICA	2,600.00	212.21	424.42	0.00	2,175.58	83.67
1-4404-220-0	IDEA Base Retirement	3,400.00	286.65	573.30	0.00	2,826.70	83.13
1-4404-230-0	IDEA Base Pre-School	9,700.00	714.44	1,428.88	0.00	8,271.12	85.26
1-4404-318-0	Pre-School Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00
1-4404-319-0	IDEA Base P.T.	0.00	0.00	0.00	0.00	0.00	0.00
1-4404-410-0	IDEA Base Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-4404-670-0	IDEA Base Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-4406-110-0	SPED IDEA	3,100.00	255.00	510.00	0.00	2,590.00	83.54

ALL Data

Monthly Expense Report

 Arranged by:
Account Number

Date Range: YTD thru 10/31/2016

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-4406-210-0	SPED IDEA-FICA	225.00	18.61	37.22	0.00	187.78	83.45
1-4406-220-0	SPED IDEA-Retirement	290.00	25.19	50.38	0.00	239.62	82.62
1-4406-230-0	SPED IDEA	900.00	79.83	159.66	0.00	740.34	82.26
1-4406-410-0	Pre School	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-110-0	IDEA Poverty	85,100.00	7,090.00	14,180.00	0.00	70,920.00	83.33
1-4410-140-0	IDEA Poverty-Para	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-210-0	IDEA Poverty FICA	6,500.00	521.38	1,042.76	0.00	5,457.24	83.95
1-4410-220-0	IDEA Poverty Retirement	8,400.00	700.34	1,400.68	0.00	6,999.32	83.32
1-4410-230-0	IDEA Poverty Health	26,000.00	2,229.34	4,458.68	0.00	21,541.32	82.85
1-4410-318-0	IDEA Poverty-Purchase Services	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-319-0	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-390-0	IDEA-Hearing Conservation	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-410-0	IDEA Poverty Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-530-0	IDEA Poverty Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-4410-690-0	IDEA Poverty-Other	0.00	0.00	0.00	0.00	0.00	0.00
1-4412-110-0	Idea-Non Public	0.00	0.00	0.00	0.00	0.00	0.00
1-4580-110-2	ARRA Education Jobs	0.00	0.00	0.00	0.00	0.00	0.00
1-4700-120-2	Carl Perkins-Substitute	0.00	0.00	0.00	0.00	0.00	0.00
1-4700-210-2	Carl Perkins-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1-4700-410-2	Carl Perkins Grant-Supplies	1,000.00	0.00	0.00	0.00	1,000.00	100.00
1-4700-530-2	Carl Perking-Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-4700-690-2	Carl Perkins Grant-Other	0.00	0.00	0.00	0.00	0.00	0.00
1-4900-690-0	Personal Property Repayment	0.00	0.00	0.00	0.00	0.00	0.00

ALL Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2016

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-4985-318-0	Title II Pt. D, Tech.-Purchased Ser	0.00	0.00	0.00	0.00	0.00	0.00
1-4985-410-0	Title II Pt. D-Technology-Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-4985-530-0	Title II Part D, Technology Equip.	0.00	0.00	0.00	0.00	0.00	0.00
1-4985-690-0	Title II Part D, Technology	0.00	0.00	0.00	0.00	0.00	0.00
1-5000-605-0	Repayment of taxes paid	0.00	0.00	0.00	0.00	0.00	0.00
1-5200-620-0	Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-110-1	Jump Start/Summer School	15,000.00	0.00	0.00	0.00	15,000.00	100.00
1-6000-110-2	Summer School	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-120-1	Jump Start/Summer School-Subs	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-120-2	Summer School-Subs	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-140-1	Jump Start/Summer School-Para	10,000.00	0.00	0.00	0.00	10,000.00	100.00
1-6000-140-2	Summer School-Para	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-210-1	Jump Start/Summer School-FICA	2,000.00	0.00	0.00	0.00	2,000.00	100.00
1-6000-210-2	Summer School-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-220-1	Jump Start/Summer School-Retire.	2,500.00	0.00	0.00	0.00	2,500.00	100.00
1-6000-220-2	Summer School-Retire.	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-230-1	Summer School Health	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-230-2	Summer School Health	0.00	0.00	0.00	0.00	0.00	0.00
1-6000-318-1	Jump Start Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
1-8000-620-0	Debt Service-Bond Payment	0.00	0.00	0.00	0.00	0.00	0.00
1-8000-751-0	Transfers/lunches	0.00	0.00	0.00	0.00	0.00	0.00
1-8000-752-0	Transfers To Activity Fund	25,000.00	0.00	0.00	0.00	25,000.00	100.00
1-8000-760-0	General Transfers	25,000.00	0.00	0.00	0.00	25,000.00	100.00

ALL Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2016

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-9000-210-0	Non Revenue Acct.	0.00	0.00	0.00	0.00	0.00	0.00
1-9000-220-0	Non Revenue Acct.	0.00	0.00	0.00	0.00	0.00	0.00
1-9000-690-0	Non-program Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
1-9001-690-0	Energy Grants	0.00	0.00	0.00	0.00	0.00	0.00
1 Current Year Account Totals:		10,030,000.00	782,310.44	1,686,675.06	0.00	8,343,324.94	83.18
1	FUND Totals:	10,030,000.00	782,310.44	1,686,675.06	0.00	8,343,324.94	83.18



Gothenburg Public Schools

District # 20 Audit Summary
November 2016



Overview of the District

- Facilities – K-12 system with land in Dawson, Custer, and Lincoln Counties.
- Statutory Lids –
 - Certified Budget Authority: \$10,582,022 (w/o SPED, Spec Grants, Exclusions)
 - Levy applied to \$1.05 levy lid : \$0.950735
- Combined levy: 1.042770
 - General Fund – 0.944601
 - Building Fund – 0.006134
 - Bond Fund – 0.92036



Financial Highlights

- Total Deposits \$8,097,211
 - Building Fund \$867,772
 - Depreciation \$555,920
- Cash flow – General Fund
 - Receipts \$9,279,697
 - Disbursements \$9,399,958
- Valuation
 - \$823,392,992 (up 14.47% over 14-15)



Financial Highlights (cont.)

- General Fund Receipts Distribution
 - Local 81.1% (up from 59.4%)
 - County 0.9%
 - State 14.3% (down from 35.3%)
 - Federal 3.6% (down from 4.2 %)
 - Non-Program 0.1%
- General Fund Disbursements Distribution
 - All Instruction – 60.4%
 - Support Services – 10.9%
 - Administration, Board & Business – 10.3%
 - Buildings & Transportation – 13.5%
 - Federal Programs – 4.9%



Debt Administration

- Refunding General Obligation Bonds
 - Refunded in 2005, 2010, and again in 2015.
 - Current bonds range from 0.3% and 2.1%
- Bond Payments in 2015
 - Refinanced \$6,600,000 in Bonds
 - \$470,000 on Principal
 - \$88,970 on Interest
- Outstanding Debt
 - \$6.13 million as of August 31, 2015



Findings

- Lack of Segregation of Duties
 - Cause: Small entity
 - Effect: Could result in misappropriation of assets
 - Recommendation: Segregate duties whenever possible.
 - Response: We segregate duties as we are able. We also utilize a random invoice selection process on a monthly basis.



Contact Information

- District Office
 - 1322 Ave I, Gothenburg, NE 69138
 - Phone: (308) 537-3651
 - Fax: (308) 537-3965
 - Email: michael.teahon@gosweddes.org
- McDermott & Miller
 - 404 E. 25th, Kearney, NE 68848
 - (308) 234-5565
 - moman@mmpcas.com

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

FINANCIAL REPORT

AUGUST 31, 2016

DAWSON COUNTY SCHOOL DISTRICT NO. 20
AUGUST 31, 2016

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**DAWSON COUNTY SCHOOL DISTRICT NO. 20
AUGUST 31, 2016**

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MCDERMOTT + MILLER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Dawson County School District No. 20
Gothenburg, Nebraska

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, and each major fund of Dawson County School District No. 20, Gothenburg, Nebraska, (the "School District"), as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the School 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, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes 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 fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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 of 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, and each major fund of the School District as of August 31, 2016, and the respective changes in financial position – cash basis thereof for the year then ended in conformity with the basis of accounting described in Note 1.

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 this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America, require that management's discussion and analysis on pages 4 through 8 and budgetary comparison information on pages 32 and 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The supplemental Combined Schedule of Cash Receipts, Disbursements and Fund Balances and the Individual Fund Schedules of Cash Receipts, Disbursements and Fund Balances as listed on pages 31 and 41 through 48 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

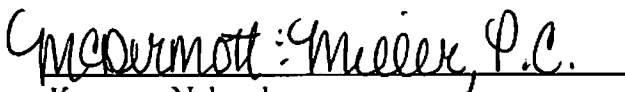
These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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, these schedules are fairly stated in all material respects in relation to the financial statements as a whole, in accordance with the basis of accounting described in Note 1.

The Analysis of Tax Accounts with County Treasurers – General Fund, Analysis of Tax Accounts with County Treasurers – Special Building Fund, and Analysis of Tax Accounts with County Treasurers – Bond Fund on pages 49 through 51 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 18, 2016, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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 the School District's internal control over financial reporting and compliance.

McDERMOTT AND MILLER, P.C.



Kearney, Nebraska

October 18, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS (M D & A)
DAWSON COUNTY SCHOOL DISTRICT #20
(Gothenburg Public Schools)

This section of the Gothenburg Public Schools annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2016. Please read it in conjunction with the school district's financial statements, which follow this section.

OVERVIEW OF THE DISTRICT

- a. **Facilities** - The Gothenburg Public Schools is a K-12 school system located in central Nebraska with land located in Custer, Dawson, and Lincoln Counties. Students attend at Dudley Elementary and the Junior/Senior High School.
- b. **Students** – The average daily membership increased slightly from 929 in 2014-15 to 938 in 2015-16. Over 90% of the student population is Caucasian with Hispanic, Native American, African American, and Asian American students making up the population.
- c. **Personnel** - The district employs 79 certificated and 32 classified staff.
- d. **Statutory Lids** - The Nebraska Legislature has enacted statutes that provide two restrictions on school district budgets; a certified budget authority and a restriction (lid) on tax levies.

Certified Budget Authority is the greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation. Budget Based Calculation method applies to District #20. The Certified Budget Authority represents the maximum allowable budget for the district not including Special Grant Funds, Special Education Disbursements, and General Fund Exclusions. The Certified Budget Authority for District #20 was \$10,582,022 for 2015-16.

In addition to the spending lid, the Nebraska Legislature provided for a lid on the tax levies of affiliated school systems. The 2015-16 District #20 fiscal year tax levy was \$0.950735 on the combined levy for the general fund and the building fund, which was below the 1.05 limit and just above the 0.945 minimum levy. The combined general, building and bond fund levy set by the Gothenburg Schools Affiliated System was 1.042770 which was an increase from 0.976579 in 2014-15.

If the district does not utilize all of the spending authority available to it, unused budget authority is generated and included in the Certificated Budget Authority of the District for the next budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. Statement 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 three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) Management's Discussion and Analysis; (2) the Basic Financial Statements – Cash Basis; and (3) Supplemental Schedules.

The accompanying basic financial statements have been prepared on the cash basis of accounting. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Dawson County School District #20.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has 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 statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

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

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as

non-operating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activities Fund and Student Fees Fund are fiduciary funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and School District commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Required Supplementary and Other Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS

The following chart gives fund balances as of the end of the fiscal year. The total position of the district has decreased during the 2015-16 fiscal year.

	<u>Aug. 31, 2015</u>	<u>Aug. 31, 2016</u>
General Fund	\$ 5,551,792	\$ 5,406,531
Building Fund	933,215	867,772
Employee Benefit	83,967	53,586
Depreciation	565,024	555,920
Bond Fund	864,685	924,733
Other Funds	<u>302,868</u>	<u>288,669</u>
TOTAL FUND BALANCES	<u>\$ 8,301,551</u>	<u>\$ 8,097,211</u>

During the year, the school district general fund disbursements were \$9,399,958, which exceeded receipts of \$9,279,697 by \$120,261.

The 2015-16 certified taxable value for the Gothenburg Public Schools was \$823,392,992; an increase of 14.47% over the 2014-15 valuation.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source of receipts for the district is property tax. The following table shows the property tax rates by fund. The levies are expressed in dollars and cents per \$100 valuation.

	2014-15 <u>Levy</u>	2015-16 <u>Levy</u>	Change
General Fund	0.7583	0.9446	0.1863
Building Fund	0.0702	0.0061	-0.0641
Bond Fund	<u>0.1481</u>	<u>0.0920</u>	<u>-0.0561</u>
TOTAL LEVY	<u>0.9766</u>	<u>1.0427</u>	<u>0.0661</u>

General Fund Budgetary Highlights

Receipts (p.29)	<u>Actual</u>	<u>Distribution by Percentage</u>
Local Sources	\$7,528,591	81.1%
County Sources	\$81,647	0.9%
State Sources	\$1,327,313	14.3%
Federal Sources	\$330,646	3.6%
Non-Program	\$11,500	0.1%
	<u>\$9,279,697</u>	

State Aid decreased from \$2,400,636 to \$249,423 (89.6%)

Disbursements (p.12)	<u>Actual</u>	<u>Distribution by Percentage</u>
All Instruction	\$5,642,679	60.0%
Support Services – Pupils	\$748,646	8.0%
Support Services – Staff	\$276,325	2.9%
General Administration & Board	\$340,458	3.6%
Office of Principal	\$537,932	5.7%
Business Services	\$90,898	1.0%
Building Maintenance	\$1,032,060	11.0%
Transportation	\$233,774	2.5%
Federal Programs	\$458,458	4.9%
Summer School	\$28,692	0.3%
State Categorical (pre-school)	\$6,765	0.0%
	<u>\$9,399,958</u>	

Transfers \$60,000

DEBT ADMINISTRATION

Refunding General Obligation bonds totaling 10,155,000 were issued on February 10, 2005, as an advance refunding of Series 2001 Bonds. The bonds bear interest at the rate of 2.25% to 4.5% and are amortized over 22 years.

Refunding General Obligation bonds totaling \$9,395,000 were issued on March 10, 2010, as an advance refunding of Series 2005 Bonds. The bonds bear interest at the rate of 2.0% to 3.8% and are amortized over 14 years.

On January 10, 2015, the School District refinanced the above-mentioned bonds in the amount of 6,600,000. The new bonds have interest rates ranging from 0.3% to 2.1%. Principal is due annually in December.

The district made payments of \$470,000 to retire principal and \$88,970 to pay interest on the general obligation debt during the 2015-16 fiscal year.

The district had \$6.13 million in outstanding debt as of August 31, 2016, with 8.5 years of payments remaining. The last payment is scheduled for December of 2024.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the District Office of Gothenburg Public Schools, 1322 Ave I, Gothenburg, NE 69138. You may reach the office at (308) 537-3651 or by fax at (308) 537-3965.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF NET POSITION - CASH BASIS
August 31, 2016**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 5,984,317	\$ 28,934	\$ 6,013,251
Cash at County Treasurer	<u>1,824,225</u>	<u>-</u>	<u>1,824,225</u>
Total assets	<u>\$ 7,808,542</u>	<u>\$ 28,934</u>	<u>\$ 7,837,476</u>
NET POSITION			
Restricted for:			
Debt service	\$ 924,733	\$ -	\$ 924,733
Capital projects and improvements	867,772	-	867,772
Unrestricted	<u>6,016,037</u>	<u>28,934</u>	<u>6,044,971</u>
Total net position	<u>\$ 7,808,542</u>	<u>\$ 28,934</u>	<u>\$ 7,837,476</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended August 31, 2016**

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities:							
Instruction	\$ 5,762,244	\$ -	\$ -	\$ -	\$ (5,762,244)	\$ -	\$ (5,762,244)
Support services:							
Pupils	748,646	-	-	-	(748,646)	-	(748,646)
Staff	276,325	-	-	-	(276,325)	-	(276,325)
Business	93,898	-	-	-	(93,898)	-	(93,898)
Maintenance and operation of plant	997,060	-	-	-	(997,060)	-	(997,060)
Pupil transportation	233,774	-	-	-	(233,774)	-	(233,774)
General administration	340,458	-	-	-	(340,458)	-	(340,458)
Office of principal	537,932	-	-	-	(537,932)	-	(537,932)
Summer school	28,962	-	-	-	(28,962)	-	(28,962)
State categorical programs	6,766	-	377,274	-	370,508	-	370,508
Federal programs	458,458	-	330,646	-	(127,812)	-	(127,812)
Capital outlay	222,377	-	-	-	(222,377)	-	(222,377)
Debt service	559,200	-	-	-	(559,200)	-	(559,200)
Total governmental activities	\$ 10,266,100	\$ -	\$ 707,920	\$ -	\$ (9,558,180)	\$ -	\$ (9,558,180)
Business-type activities:							
School nutrition fund	\$ 515,056	\$ 279,507	\$ 227,088	\$ -	\$ -	\$ (8,461)	\$ (8,461)
Total business-type activities	\$ 515,056	\$ 279,507	\$ 227,088	\$ -	\$ -	\$ (8,461)	\$ (8,461)
Total primary government	\$ 10,781,156	\$ 279,507	\$ 935,008	\$ -	\$ (9,558,180)	\$ (8,461)	\$ (9,566,641)
General receipts:							
Taxes:							
Property					\$ 7,761,061	\$ -	\$ 7,761,061
State property tax credit					451,135	-	451,135
Motor vehicle					403,336	-	403,336
Homestead					109,298	-	109,298
Prorate motor vehicle					21,405	-	21,405
Carline					23,157	-	23,157
Fines and licenses					84,894	-	84,894
Employee benefit withholdings and reimbursements					89,174	-	89,174
Tuition					5,175	-	5,175
State aid					413,720	-	413,720
Interest income					16,501	32	16,533
Other/Transfers					(10,817)	22	(10,795)
Total general receipts					\$ 9,368,039	\$ 54	\$ 9,368,093
Change in net position					(190,141)	(8,407)	(198,548)
Net position - beginning					<u>7,998,683</u>	<u>37,341</u>	<u>8,036,024</u>
Net position - ending					<u>\$ 7,808,542</u>	<u>\$ 28,934</u>	<u>\$ 7,837,476</u>

See notes to the financial statements

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
August 31, 2016**

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Depreciation Fund</u>	<u>Employee Benefit Fund</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash	\$ 3,720,987	\$ 796,826	\$ 856,998	\$ 555,920	\$ 53,586	\$ 5,984,317
Cash at County Treasurer	<u>1,685,544</u>	<u>127,907</u>	<u>10,774</u>	<u>-</u>	<u>-</u>	<u>1,824,225</u>
Total assets	<u>\$ 5,406,531</u>	<u>\$ 924,733</u>	<u>\$ 867,772</u>	<u>\$ 555,920</u>	<u>\$ 53,586</u>	<u>\$ 7,808,542</u>
FUND BALANCES						
Assigned to:						
Debt service	\$ -	\$ 924,733	\$ -	\$ -	\$ -	\$ 924,733
Capital projects	-	-	867,772	-	-	867,772
Special revenue funds	-	-	-	555,920	53,586	609,506
Unassigned, reported in:						
General fund	<u>5,406,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,406,531</u>
Total fund balances	<u>\$ 5,406,531</u>	<u>\$ 924,733</u>	<u>\$ 867,772</u>	<u>\$ 555,920</u>	<u>\$ 53,586</u>	<u>\$ 7,808,542</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2016**

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Depreciation Fund</u>	<u>Employee Benefit Fund</u>	<u>Reclassifications</u>	<u>Total Governmental Funds</u>
RECEIPTS							
Taxes:							
Property	\$ 7,083,585	\$ 573,758	\$ 103,718	\$ -	\$ -	\$ -	\$ 7,761,061
State property tax credit	418,265	30,154	2,716	-	-	-	451,135
Motor vehicle	403,336	-	-	-	-	-	403,336
Homestead	99,085	9,570	643	-	-	-	109,298
Prorate motor vehicle	18,969	1,840	596	-	-	-	21,405
Carlisle	21,192	1,827	138	-	-	-	23,157
Fines and licenses	84,894	-	-	-	-	-	84,894
Employee benefit withholdings and reimbursements	-	-	-	-	89,174	-	89,174
Tuition	5,175	-	-	-	-	-	5,175
State sources	790,994	-	-	-	-	-	790,994
Federal aid	330,646	-	-	-	-	-	330,646
Interest income	10,633	2,099	2,638	1,131	-	-	16,501
Other	12,923	-	1,250	-	10	-	14,183
Total receipts	\$ 9,279,697	\$ 619,248	\$ 111,699	\$ 1,131	\$ 89,184	\$ -	\$ 10,100,959
DISBURSEMENTS							
Instruction	\$ 5,642,679	\$ -	\$ -	\$ -	\$ 119,565	\$ -	\$ 5,762,244
Support services:							
Pupils	748,646	-	-	-	-	-	748,646
Staff	276,325	-	-	-	-	-	276,325
Business	93,898	-	-	-	-	-	93,898
Maintenance and operation of business	1,032,060	-	-	-	-	(35,000)	997,060
Pupil transportation	233,774	-	-	-	-	-	233,774
General administration	340,458	-	-	-	-	-	340,458
Office of principal	537,932	-	-	-	-	-	537,932
Summer school	28,962	-	-	-	-	-	28,962
State categorical programs	6,766	-	-	-	-	-	6,766
Federal programs	458,458	-	-	-	-	-	458,458
Capital outlay	-	-	177,142	45,235	-	-	222,377
Debt service	-	559,200	-	-	-	-	559,200
Total disbursements	\$ 9,399,958	\$ 559,200	\$ 177,142	\$ 45,235	\$ 119,565	\$ (35,000)	\$ 10,266,100
Excess (deficiency) of receipts over (under) disbursements	\$ (120,261)	\$ 60,048	\$ (65,443)	\$ (44,104)	\$ (30,381)	\$ 35,000	\$ (165,141)
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ (35,000)	\$ -
Transfers out	(25,000)	-	-	-	-	-	(25,000)
Total other financing sources (uses)	\$ (25,000)	\$ -	\$ -	\$ 35,000	\$ -	\$ (35,000)	\$ (25,000)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	\$ (145,261)	\$ 60,048	\$ (65,443)	\$ (9,104)	\$ (30,381)	\$ -	\$ (190,141)
Fund balances - beginning	\$ 5,551,792	\$ 864,685	\$ 933,215	\$ 565,024	\$ 83,967	\$ -	\$ 7,998,683
Fund balances - ending	\$ 5,406,531	\$ 924,733	\$ 867,772	\$ 555,920	\$ 53,586	\$ -	\$ 7,808,542

See notes to the financial statements.

DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA

STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
August 31, 2016

	<u>School Nutrition Fund</u>
ASSETS	
Cash	\$ 28,934
Total assets	<u>\$ 28,934</u>
NET POSITION	
Unrestricted	\$ 28,934
Total net position	<u>\$ 28,934</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
NET POSITION - CASH BASIS
PROPRIETARY FUND
For the Year Ended August 31, 2016**

	School Nutrition Fund
Operating receipts:	
Charges for sales and services:	
Lunchroom sales	\$ 279,507
Other	<u>22</u>
Total operating receipts	<u>\$ 279,529</u>
Operating disbursements:	
Cost of sales and services	<u>\$ 515,056</u>
Total operating disbursements	<u>\$ 515,056</u>
Operating income (loss)	<u>\$ (235,527)</u>
Nonoperating receipts:	
USDA and State subsidies	\$ 227,088
Investment income	<u>32</u>
Total nonoperating receipts	<u>\$ 227,120</u>
Increase (decrease) in net position	\$ (8,407)
Total net position - beginning	<u>37,341</u>
Total net position - ending	<u>\$ 28,934</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
August 31, 2016**

	Activities Fund	Student Fees Fund	Total Fiduciary Funds
ASSETS			
Cash	\$ 246,676	\$ 13,059	\$ 259,735
Total assets	\$ 246,676	\$ 13,059	\$ 259,735
 NET POSITION	 \$ 246,676	 \$ 13,059	 \$ 259,735

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
FIDUCIARY FUNDS
For the Year Ended August 31, 2016**

	<u>Activities Fund</u>	<u>Student Fees Fund</u>	<u>Total Fiduciary Funds</u>
ADDITIONS			
Activities receipts	\$ 514,514	\$ 23,336	\$ 537,850
Transfer from general	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total additions	<u>\$ 539,514</u>	<u>\$ 23,336</u>	<u>\$ 562,850</u>
DEDUCTIONS			
Activities expenditures	\$ 548,411	\$ 20,231	\$ 568,642
Total deductions	<u>\$ 548,411</u>	<u>\$ 20,231</u>	<u>\$ 568,642</u>
Increase (decrease) in net position	\$ (8,897)	\$ 3,105	\$ (5,792)
Net position - beginning	<u>255,573</u>	<u>9,954</u>	<u>265,527</u>
Net position - ending	<u>\$ 246,676</u>	<u>\$ 13,059</u>	<u>\$ 259,735</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The School District prepares its financial statements on the cash basis, which is consistent with the requirements of the Commissioner of Education and Nebraska Department of Education. Under the cash basis, revenues 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 information in accordance with accounting principles generally accepted in the United States of America.

Organization – Dawson County School District No. 20 – Gothenburg Public Schools (the “School District”) is a tax exempt political subdivision and a Class III school district of the State of Nebraska.

Reporting Entity – All significant activities and organizations on which the School exercises oversight responsibility have been included in the School District's financial statements. The School District has no component units.

Basis of Presentation – On September 1, 2003, the School District adopted the provisions of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Statement 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 two components – restricted and unrestricted.

Government-wide and Fund Financial Statements – The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has 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 statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Taxes and other items not properly included among program revenues are reported instead as general receipts.

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

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The School Nutrition Fund is considered a proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activities Fund and Student Fees Fund are considered fiduciary funds.

Major funds of the school are the General, Bond, Special Building, Depreciation and Employee Benefit Funds for the governmental funds and the School Nutrition Fund for the proprietary funds.

Fund Types – The accounts of the School District are organized on the basis of funds which are grouped into the following fund types:

Governmental Funds

General Fund – Accounts for the financing of all facets of services rendered by the School District, inclusive of operation and maintenance.

Depreciation Fund – Accumulates funds for eventual significant future capital outlays.

Employee Benefit Fund – Accounts for money utilized to make contributions on behalf of and pay benefits to participants in the School District's medical reimbursement plan.

Special Building Fund – Accounts for the acquisition, erection, alteration, or improvement of buildings and sites.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Bond Fund – Accounts for tax receipts, investment interest, and the payment of Bond principal, interest, and other related costs.

Proprietary Fund

School Nutrition Fund – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specific purposes.

Fiduciary Funds

Activities Fund – Accounts for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not accounted for in another fund.

Student Fees Fund – Accounts for fees collected for participation in extracurricular activities and summer school.

General Statement – The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The School District has applied all applicable GASB pronouncements.

Accounts Receivable – As a result of the use of the cash basis of accounting, accounts receivable and other revenue-related receivables are not reported in the financial statements.

Inventory – Inventories of expendable supplies held for consumption have been recorded as expenditures at the time the items were purchased.

Capital Assets – In accordance with the cash basis of accounting, capital assets are not recorded as assets on the government-wide or fund statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Debt – In accordance with the cash basis of accounting, 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.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences – The School District has entered into negotiated agreements with certified and noncertified personnel. In those agreements they have agreed to benefits for vacation and sick leave. In accordance with the cash basis of accounting, these benefits are recorded as expenses when paid.

Equity – In the government-wide statements, equity is classified as unrestricted and restricted net position. In the governmental fund statements, equity is classified as non-spendable, restricted, committed, assigned, and unassigned. See detail below.

Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions,” the School District classifies governmental fund balances as follows:

Non-spendable:

Fund balance amounts are considered non-spendable if they cannot be spent either because they are not in spendable form or because of legal or contractual constraints.

Restricted:

Fund balance amounts are considered restricted if they are constrained for specific purposes which are externally imposed by providers, such as creditors, or constrained due to constitutional provisions or enabling legislation.

Committed:

Fund balance amounts are considered committed if they are constrained for specific purposes that are internally imposed by the government through formal action of the Board of Education and the constraints do not lapse at year-end.

Assigned:

Fund balance amounts are considered assigned if they are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balances may be assigned by management.

Unassigned:

Fund balance amounts are considered unassigned if they are positive fund balances within the General Fund that are not classified as one of the above or negative fund balances in other governmental funds.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The School District's policy is to spend restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal restrictions that prohibit doing so. Additionally, the School District is to first spend committed, then assigned, and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

The School District does not have a formal minimum fund balance policy.

2. BUDGET PROCESS

The School District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

Prior to September 1, the Board of Education prepares a proposed operating budget on the cash basis for the general, building and bond funds for the fiscal year commencing on September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted at a public meeting to obtain taxpayer comments.

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.

Total expenditures may not legally exceed total appropriations. Appropriations lapse at year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. All unpaid taxes are delinquent as of September 1.

3. CASH AND INVESTMENTS

Nebraska Statute §79-1043 provides that the School District may, by and with the consent of the Board of Education, invest the funds of the School District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

3. CASH AND INVESTMENTS (continued)

Deposits – At year-end, the School District’s carrying amount of bank deposits was \$6,268,624 and the bank balance was \$6,646,435. All balances were covered by federal depository insurance or collateralized with securities held by the pledging financial institution’s trust department or agent in the School District’s name.

For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

- 1) Insured or collateralized with securities held by the School District or by its agent in the School District’s name.
- 2) Collateralized with securities held by the pledging financial institution’s trust department or agent in the School District’s name.
- 3) Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District’s name.

Deposits and investments of the School District at August 31, 2016, consisted of the following:

	Level 1	Level 2	Level 3
Cash - demand deposits	\$ 500,000	\$3,194,617	\$ -
Certificates of deposit	-	2,951,818	-
	\$ 500,000	\$6,146,435	\$ -

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes. The types of deposit and investment risks are the following:

Interest rate risk – As a means of limiting its exposure to fair value losses arising from interest rate risk, the School District’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

Credit risk – The School District’s investment policies regarding credit risk are governed by state statutes as described above.

Concentration of credit risk – The School District’s investment policy places no limits on the amounts that may be invested in any one issuer.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

3. CASH AND INVESTMENTS (continued)

Custodial credit risk – deposits – Custodial credit risk for deposits is the risk that, in the event of a bank failure, the School District’s deposits may not be returned to it. The School District’s policy regarding custodial credit risk is determined by state statute as described above.

Custodial credit risk – investments – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The School District’s policy regarding custodial credit risk is determined by state statute as described above.

None of the School District’s deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless (a) the financial institution gives a surety bond, (b) the financial institution provides the School District with securities as collateral on the excess funds or (c) the financial institution issues a joint custody receipt to the benefit of the School District where a third party financial institution actually holds the security.

4. RETIREMENT PLAN

Plan Description – Dawson County School District No. 20 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, 2015, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

4. RETIREMENT PLAN (continued)

service, multiplied by a formula factor of two percent, 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 of two percent, and an actuarial factor based on age.

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

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

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

For the District's year ended August 31, 2016, the District's total payroll for all employees was \$5,882,339. Total covered payroll was \$5,713,848. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions – The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from September 1, 2014, to August 31, 2015, and from September 1, 2015, to August 31, 2016. The School District (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2016, was \$565,140.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

4. RETIREMENT PLAN (continued)

Pension Liabilities – At June 30, 2015, the District had a liability of \$2,890,689 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 89.86% funded as of June 30, 2015, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the District’s proportion was 0.2654 percent, which was an increase of 0.0049 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2015, the District’s allocated pension income was \$37,233.

Actuarial Assumptions – The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age
Amortization method	Level Dollar, Closed for valuations before July 1, 2013. Level percent of Payroll, Closed effective July 1, 2013.
Single equivalent amortization period	26 years
Asset valuation method	5 year smoothing
Actuarial Assumptions:	
Inflation	3.25%
Investment rate of return, net of investment expense and including inflation.	8.0%
Projected salary increases, including inflation	4.0%-9.0%
Cost-of-living adjustments (COLA)	2.50% with a floor benefit equal to 75% purchasing power of original benefit.*

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

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

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

4. RETIREMENT PLAN (continued)

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

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

The actuarial assumptions used in the July 1, 2015, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the five year period ending June 30, 2011. The experience study report is dated August 20, 2012.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of the first quarter of 2016, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U. S. Stocks	29.0%	4.4%
Non-U.S. Stocks	13.5%	5.2%
Global Stocks	15.0%	4.8%
Fixed Income	30.0%	2.1%
Real Estate	7.5%	4.4%
Private Equity	5.0%	6.7%
Total	100%	

Discount Rate – The discount rate used to measure the Total Pension Liability at both June 30, 2014, and June 30, 2015, was 8 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2006, through June 30, 2011. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

4. RETIREMENT PLAN (continued)

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.0 percent) or 1-percentage-point higher (9.0 percent) than the current rate:

	Discount Rate	District's Proportionate Share of Net Pension Liability (Asset)
1% decrease	7.0%	\$6,563,484
Current discount rate	8.0%	\$2,890,689
1% increase	9.0%	(\$163,510)

Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement System 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

5. LONG-TERM DEBT

On March 15, 2010, general obligation bonds were issued in the amount of \$9,395,000 for the purpose of constructing additions to and renovations of the existing school facilities. The bonds had interest rates ranging from 2.00% to 3.80%. Principal was due annually in December.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

5. LONG-TERM DEBT (continued)

On January 20, 2015, the School District refinanced the above-mentioned bonds in the amount of \$6,600,000. The new bonds have interest rates ranging from 0.30% to 2.10%. Principal is due annually in December.

The schedule of maturities is as follows:

	Principal	Interest	Total
August 31, 2017	\$ 650,000	\$ 86,640	\$ 736,640
2018	655,000	82,395	737,395
2019	660,000	43,530	703,530
2020	670,000	68,658	738,658
2021	675,000	59,407	734,407
2022-2025	2,820,000	113,883	2,933,883
	\$ 6,130,000	\$ 454,513	\$ 6,584,513

Total interest paid during the years ending August 31, 2016 and 2015, on bonds outstanding was \$88,970 and \$339,379, respectively.

6. RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees and to the public; or natural disasters. For the fiscal year ended August 31, 2016, the School has approved insurance coverage through a commercial insurance company. The School's insurance coverage is as follows for various insurance policies: General Liability exposure, Umbrella Liability coverage, and Public Officials Errors and Omission exposure.

7. INTERFUND TRANSFERS

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

A transfer of \$35,000 to the Depreciation Fund has been recorded as an operational disbursement in the General Fund in accordance with the basis of accounting described above. The transfer was used to accumulate funds for future capital purchases. A transfer of \$25,000 to the Activities Fund was recorded to help cover operating expenses.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

8. COMMITMENTS AND CONTINGENCIES

The School District participates in numerous federal and state assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To the extent that the School District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

The School District has elected to be a reimbursable employer with regard to unemployment claims filed by former employees. Therefore, the School District is required to reimburse the State of Nebraska for any claims paid on behalf of the School District. During the year ended August 31, 2016 and 2015, claims of \$0 and \$181, respectively, were paid.

9. MAJOR REVENUE SOURCES AND DEPENDENCY OF OPERATIONS

The School District's ability to operate is dependent on the funding sources continuing to provide funds to the School District. Changes by the funding sources due to economic, regulatory or other factors could have an adverse effect on the District's ability to continue to operate at its current level.

During the year ending August 31, 2016, the composition of the School District's general fund receipts is as follows:

	<u>Receipts</u>	<u>% of Total</u>
Local sources	\$ 7,528,591	81.1
County sources	81,647	0.9
State sources	1,327,313	14.3
Federal sources	330,646	3.6
Other sources	<u>11,500</u>	<u>0.1</u>
Total general fund	<u>\$ 9,279,697</u>	<u>100.0</u>

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

10. LEASES

On January 21, 2013, Dawson County School District No. 20 entered into a lease agreement with Eakes Office Products for several photocopiers. Monthly payments of \$1,713 began in January of 2013 and will continue for 5 years.

On November 21, 2011, Dawson County School District No. 20 entered into a lease agreement with Midwest Mailing Systems, Inc. for a postage machine. Monthly payments of \$370 began in December of 2011 and will end in August of 2017.

Future minimum lease payments follow:

	<u>Copiers</u>	<u>Postage Machine</u>	<u>Total</u>
August 31, 2017	\$ 20,555	\$ 4,440	\$ 24,995
2018	<u>6,852</u>	<u>-</u>	<u>6,852</u>
	<u>\$ 27,407</u>	<u>\$ 4,440</u>	<u>\$ 31,847</u>

11. SUBSEQUENT EVENTS

Upon evaluation, management notes that there were no material subsequent events between the date of the financial statements and October 18, 2016, the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY AND OTHER INFORMATION

DAWSON COUNTY SCHOOL DISTRICT NO. 20
 GOTHENBURG, NEBRASKA
 SUPPLEMENTAL SCHEDULE
 COMBINED SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCES
 Year Ended August 31, 2016

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Fund Balances At End Of Year	Fund Balance Composition	
							Cash in Bank and on Hand	Cash at County Treasurer
GENERAL FUND	\$ 5,551,792	\$ 9,279,697	\$ 9,399,958	\$ (25,000)	\$ (145,261)	\$ 5,406,531	\$ 3,720,987	\$ 1,685,544
ACTIVITIES FUND	255,573	514,514	548,411	25,000	(8,897)	246,676	246,676	-
SCHOOL NUTRITION FUND	37,341	506,649	515,056	-	(8,407)	28,934	28,934	-
BOND FUND	864,685	619,248	559,200	-	60,048	924,733	796,826	127,907
DEPRECIATION FUND	565,024	1,131	45,235	35,000	(9,104)	555,920	555,920	-
SPECIAL BUILDING FUND	933,215	111,699	177,142	-	(65,443)	867,772	856,998	10,774
EMPLOYEE BENEFIT FUND	83,967	89,184	119,565	-	(30,381)	53,586	53,586	-
STUDENT FEES FUND	9,954	23,336	20,231	-	3,105	13,059	13,059	-
GRAND TOTAL - ALL FUNDS	\$ 8,301,551	\$ 11,145,458	\$ 11,384,798	\$ 35,000	\$ (204,340)	\$ 8,097,211	\$ 6,272,986	\$ 1,824,225

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - GENERAL FUND
ACTUAL AND BUDGET**

For the Fiscal Year Ended August 31, 2016

RECEIPTS	<u>Actual</u>	<u>Budget Original and Final</u>
LOCAL SOURCES		
Property taxes	\$ 7,083,585	\$ 7,700,000
Carline taxes	21,192	-
Motor vehicle taxes	403,336	400,000
Tuition - regular	5,175	6,000
Interest received	10,633	15,000
Licenses	3,247	2,750
Other local receipts	1,423	1,500
Total local sources	<u>\$ 7,528,591</u>	<u>\$ 8,125,250</u>
COUNTY SOURCES		
Fines and licenses	\$ 81,647	\$ 60,500
Total county sources	<u>\$ 81,647</u>	<u>\$ 60,500</u>
STATE SOURCES		
State aid	\$ 249,423	\$ 249,423
Special education	368,569	400,000
State apportionment	128,294	135,000
Homestead exemption	99,085	75,000
Property tax credit	418,265	-
In-lieu taxes	21,369	-
Prorate motor vehicle taxes	18,969	14,000
High ability learner	8,705	8,500
State categorical programs	1,433	4,000
Other state receipts	13,201	-
Total state sources	<u>\$ 1,327,313</u>	<u>\$ 885,923</u>
FEDERAL SOURCES		
Title I, current	\$ 118,658	\$ 115,000
Medicaid Administrative Activities (MAAPS)	34,498	45,000
Carl Perkins grant	910	3,000
Title II, Part A	25,915	27,000
IDEA Enrollment/Poverty	146,770	170,000
Other federal receipts	3,895	4,500
Total federal sources	<u>\$ 330,646</u>	<u>\$ 364,500</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - GENERAL FUND
ACTUAL AND BUDGET (CONTINUED)
For the Fiscal Year Ended August 31, 2016**

	Actual	Budget Original and Final
NON-REVENUE RECEIPTS		
Insurance adjustments	\$ -	\$ 2,000
Other non-revenue receipts	11,500	15,000
Total non-revenue receipts	\$ 11,500	\$ 17,000
Total receipts from all sources	\$ 9,279,697	\$ 9,453,173
 DISBURSEMENTS		
PROGRAM		
Regular instruction	\$ 5,642,679	\$ 6,135,833
Pupil support	748,646	726,757
Staff support	276,325	295,830
General administration	340,458	335,017
Office of principal	537,932	567,629
Business support	93,898	98,474
Vehicle acquisition and maintenance	5,049	8,000
Plant operation and maintenance	1,027,011	1,178,400
Pupil transportation	233,774	280,669
Summer school	28,962	23,300
State categorical programs	6,766	-
Federal programs	458,458	456,791
Total program disbursements	\$ 9,399,958	\$ 10,106,700
Transfers to other funds	25,000	50,000
Total disbursements	\$ 9,424,958	\$ 10,156,700
Fund Balance, August 31, 2015	\$ 5,551,792	
Total cash receipts	9,279,697	
Total cash disbursements	9,424,958	
Fund Balance, August 31, 2016	\$ 5,406,531	
 ANALYSIS OF FUND BALANCE		
	August 31, 2016	August 31, 2015
Cash at First State Bank, Gothenburg, NE		
Cash in checking and money market accounts	\$ 1,033,811	\$ 1,779,617
Cash in certificates of deposit	1,200,876	1,200,876
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in certificates of deposit	1,484,300	1,484,300
Petty cash checking account	2,000	2,000
Cash at County Treasurer	1,685,544	1,084,999
Total Fund Balance	\$ 5,406,531	\$ 5,551,792

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED AUGUST 31, 2016**

1. BUDGETARY ACCOUNTING

The School District prepares its budget for the Governmental Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND**

For the Fiscal Years Ended August 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REGULAR INSTRUCTION		
Regular salaries	\$ 2,517,036	\$ 2,725,658
High Ability Learner	28,224	27,720
Substitute salaries	70,969	86,382
Clerical and aide salaries	8,888	22,987
Payroll taxes	192,225	218,153
Employee benefits	878,055	979,112
Purchased services	76,382	97,968
Teaching supplies and materials	67,628	108,902
Textbooks	15,206	46,649
Furniture and equipment replacement	49,451	47,588
Computer hardware	35,001	18,855
Travel and mileage	1,717	1,746
Other expense	7,471	17,402
Drivers education	7,843	7,704
Vocal music	13,130	26,227
Instrumental music	15,483	18,000
Vocational education	91,204	116,229
Agriculture	205,692	152,980
Home economics	87,493	87,296
Business education	183,452	182,589
Total regular instruction	<u>\$ 4,552,550</u>	<u>\$ 4,990,147</u>
 POVERTY		
Regular salaries	\$ 218,628	\$ 160,622
Payroll taxes	16,273	13,981
Employee benefits	79,549	59,774
Total poverty	<u>\$ 314,450</u>	<u>\$ 234,377</u>
 SPECIAL EDUCATION		
Physical therapy	\$ 32,824	\$ 36,460
Hearing conservation	23,684	21,127
Supervisor	11,192	2,486
Psychologist	95,848	88,591
Speech therapy	81,427	82,651
General special education	491,328	493,272
Occupational therapy	39,376	15,290
Total special education	<u>\$ 775,679</u>	<u>\$ 739,877</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND (CONTINUED)**

For the Fiscal Years Ended August 31, 2016 and 2015

	2016	2015
GUIDANCE		
Regular salaries	\$ 129,564	\$ 127,272
Payroll taxes	9,588	9,317
Employee benefits	46,884	45,637
Purchased services	699	2,322
Supplies and materials	990	2,439
Travel and mileage	512	32
Other expense	608	985
Total guidance	\$ 188,845	\$ 188,004
 SECURITY		
Purchased services	\$ 560	\$ 315
Supplies	165	-
Total security	\$ 725	\$ 315
 HEALTH SERVICES		
Regular salaries	\$ 40,196	\$ 38,000
Payroll taxes	3,075	2,907
Employee benefits	21,493	20,936
Supplies and materials	2,654	3,194
Other expense	-	4,204
Total health services	\$ 67,618	\$ 69,241
 ACTIVITIES		
Regular salaries	\$ 356,654	\$ 334,733
Substitute salaries	11,680	10,386
Clerical and aide salaries	-	7,596
Payroll taxes	27,305	26,103
Employee benefits	95,819	91,811
Purchased services	-	3,802
Total activities	\$ 491,458	\$ 474,431
 INSTRUCTIONAL STAFF SUPPORT		
Purchased services	\$ 3,640	\$ 4,184
Total instructional staff support	\$ 3,640	\$ 4,184
 AUDIOVISUAL SERVICES		
Repairs	\$ -	\$ 158
Total audiovisual services	\$ -	\$ 158

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND (CONTINUED)**

For the Fiscal Years Ended August 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
LIBRARY SERVICES		
Regular salaries	\$ 167,279	\$ 99,685
Clerical and aide salaries	27,539	2,046
Payroll taxes	14,412	7,415
Employee benefits	35,596	25,178
Purchased services	8,963	10,044
Supplies and materials	4,603	3,613
Library books	8,534	10,685
Periodicals	4,108	566
Furniture and equipment replacement	992	755
Travel and mileage	520	549
Other expense	139	125
Total library services	<u>\$ 272,685</u>	<u>\$ 160,661</u>
 BOARD OF EDUCATION		
Audit services	\$ 5,700	\$ 5,150
Legal services	2,820	7,689
Liability insurance	30,183	50,179
Advertising and printing	5,652	6,121
Dues and fees	7,344	8,080
Workers' compensation pool	47,009	63,977
Travel and mileage	2,263	1,896
Other expense	-	379
Total board of education	<u>\$ 100,971</u>	<u>\$ 143,471</u>
 EXECUTIVE ADMINISTRATION		
Administrative salaries	\$ 171,392	\$ 167,288
Clerical and aide salaries	17,265	9,299
Payroll taxes	11,167	10,491
Employee benefits	25,410	23,938
Supplies and materials	6,381	5,225
Dues and fees	2,540	3,724
Travel and mileage	1,403	3,928
Other expense	3,929	6,420
Total executive administration	<u>\$ 239,487</u>	<u>\$ 230,313</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND (CONTINUED)
For the Fiscal Years Ended August 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
OFFICE OF PRINCIPAL		
Salaries	\$ 357,325	\$ 337,629
Clerical and aide salaries	45,728	44,397
Payroll taxes	29,715	28,002
Employee benefits	81,489	84,718
Purchased services	11,766	3,586
Supplies and materials	2,237	2,629
Furniture and equipment replacement	1,802	-
Dues and fees	3,660	5,993
Travel and mileage	2,192	6,353
Other expense	2,018	4,872
Total office of principal	<u>\$ 537,932</u>	<u>\$ 518,179</u>
GENERAL BUSINESS SUPPORT SERVICES		
Salaries	\$ 45,252	\$ 44,004
Payroll taxes	3,324	3,215
Employee benefits	5,107	4,972
Purchased services	27,954	28,615
Postage	11,362	12,500
Data processing	899	821
Total general business support services	<u>\$ 93,898</u>	<u>\$ 94,127</u>
VEHICLE ACQUISITION AND MAINTENANCE		
Tires and parts	\$ 3,152	\$ 11,823
Repairs and maintenance	1,897	100
Total vehicle acquisition and maintenance	<u>\$ 5,049</u>	<u>\$ 11,923</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND (CONTINUED)**

For the Fiscal Years Ended August 31, 2016 and 2015

	2016	2015
OPERATION OF PLANT		
Custodial salaries	\$ 290,827	\$ 295,496
Payroll taxes	21,602	21,812
Employee benefits	112,713	102,482
Fuel	31,271	48,427
Electricity	142,872	167,250
Water and sewer	8,165	8,582
Custodial supplies	48,947	50,359
Workers' compensation pool	19,939	22,832
Other expense	17,434	15,732
Total operation of plant	\$ 693,770	\$ 732,972
MAINTENANCE OF PLANT		
Purchased services	\$ 143,421	\$ 162,454
Furniture and equipment replacement	119,811	470,790
Property insurance	70,009	129,235
Capital outlay	-	80,000
Other expense	-	45
Total maintenance of plant	\$ 333,241	\$ 842,524
PUPIL TRANSPORTATION		
Salaries	\$ 68,639	\$ 69,356
Payroll taxes	5,213	5,274
Employee benefits	23,845	20,242
Vehicle insurance	8,615	22,209
Tires and parts	30,218	28,380
Mileage to parents	763	12,010
Gas and oil	37,682	44,536
Repairs and maintenance	21,187	23,730
Vehicle acquisition	35,000	-
Other expense	2,154	3,045
Special education mileage to parents	458	-
Total pupil transportation	\$ 233,774	\$ 228,782
SUMMER SCHOOL		
Salaries	\$ 22,000	\$ 22,483
Payroll taxes	1,608	1,696
Employee benefits	4,844	4,414
Purchased services	510	-
Total summer school	\$ 28,962	\$ 28,593

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND (CONTINUED)
For the Fiscal Years Ended August 31, 2016 and 2015**

	2016	2015
STATE CATEGORICAL PROGRAMS		
State early childhood	\$ 6,766	\$ -
Total state categorical programs	\$ 6,766	\$ -
TITLE I-A		
Salaries	\$ 127,152	\$ 85,788
Payroll taxes	9,242	-
Employee benefits	45,403	38,000
Supplies and materials	7,629	-
Other expense	4,800	-
Total Title I-A	\$ 194,226	\$ 123,788
TITLE II-A		
Salaries	\$ 56,436	\$ 26,411
Payroll taxes	4,317	-
Employee benefits	23,297	-
Total Title II-A	\$ 84,050	\$ 26,411
IDEA		
Salaries	\$ 115,359	\$ 120,432
Payroll taxes	8,260	8,926
Employee benefits	45,890	30,133
Purchased services	9,922	11,580
Supplies and materials	85	727
Travel and mileage	-	72
Total IDEA	\$ 179,516	\$ 171,870
OTHER FEDERAL PROGRAMS		
Carl Perkins	\$ 666	\$ 4,451
Total other federal programs	\$ 666	\$ 4,451
TRANSFERS		
Transfers to school nutrition fund	\$ -	\$ 25,000
Transfers to activities fund	25,000	25,000
Total transfers	\$ 25,000	\$ 50,000
Total disbursements	\$ 9,424,958	\$ 10,068,799

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, TRANSFERS, DISBURSEMENTS
AND FUND BALANCE - ACTIVITIES FUND
For the Fiscal Year Ended August 31, 2016**

	Balance (Deficit) <u>8/31/2015</u>	Receipts	Transfers	Disbursements	Balance (Deficit) <u>8/31/2016</u>
Athletics	\$ 29,104	\$ 133,281	\$ 25,000	\$ 159,520	\$ 27,865
Adult education	2,024	-	-	-	2,024
Annual	10,944	10,674	-	8,204	13,414
Helping hands	5,552	1,353	-	1,046	5,859
History grant	1,435	-	-	-	1,435
Family & consumers sciences	644	2,193	-	2,325	512
Industrial arts	19,484	6,177	-	17,256	8,405
Life skills	162	-	-	-	162
Renaissance	12,280	6,388	-	8,183	10,485
Flag corp	136	772	-	87	821
Band	6,003	11,774	-	15,707	2,070
Vocal	6,810	3,338	-	561	9,587
Special music	2,724	-	-	-	2,724
Arts/ceramics	2,863	2,930	-	1,977	3,816
Junior High art club	422	962	-	1,109	275
Pop	(813)	148	-	605	(1,270)
General	19,200	20,204	-	20,639	18,765
Chromebook repair	9,213	8,527	-	9,725	8,015
Candy	(6,407)	33,738	-	28,482	(1,151)
Seniors	1,198	2,620	-	483	3,335
Juniors	1,197	8,783	-	6,640	3,340
Sophomores	1,000	1,191	-	1,166	1,025
Freshmen	-	1,025	-	1,025	-
Cheerleaders	(522)	31,428	-	35,947	(5,041)
Elem circle of friends	8	500	-	479	29
HS circle of friends	(920)	2,591	-	1,597	74
Entrepreneurship	1,046	12,344	-	14,389	(999)
FFA	8,068	71,840	-	77,370	2,538
Fit kids	15	110	-	-	125
Senior High quiz bowl	634	236	-	492	378
Junior High quiz bowl	552	337	-	277	612
Media production	3,723	515	-	514	3,724
NFL	9	9,837	-	9,172	674
National honor society	659	-	-	-	659
One acts	(347)	8,280	-	6,524	1,409
Destination imagination	(220)	-	-	-	(220)
Sigma Phi Beta	1,458	165	-	-	1,623
SADD	1,155	-	-	-	1,155
Student council	531	4,940	-	3,544	1,927
Drivers education	4,290	-	-	-	4,290
School gala	(989)	-	-	-	(989)
Improv	757	-	-	-	757
Math A.P.	(1,156)	345	-	3,082	(3,893)
Media	3,994	1,421	-	1,344	4,071
Science club	166	835	-	641	360
Subtotal	<u>\$ 148,086</u>	<u>\$ 401,802</u>	<u>\$ 25,000</u>	<u>\$ 440,112</u>	<u>\$ 134,776</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, TRANSFERS, DISBURSEMENTS
AND FUND BALANCE - ACTIVITIES FUND (CONTINUED)
For the Fiscal Year Ended August 31, 2016**

	Balance (Deficit) 8/31/2015	Receipts	Transfers	Disbursements	Balance (Deficit) 8/31/2016
Walk fit	\$ 105	\$ -	\$ -	\$ -	\$ 105
C country club	171	2,565	-	1,396	1,340
Boys future basketball	3,274	10,379	-	12,469	1,184
Football camp	4,714	3,116	-	4,882	2,948
Girls future basketball	3,951	5,611	-	5,243	4,319
Golf-boys	1,325	825	-	416	1,734
Golf-girls	2,211	1,450	-	873	2,788
Gburg bball club	449	4,624	-	7,866	(2,793)
Junior High football club	1,157	-	-	44	1,113
Jr power wt lifting	-	749	-	240	509
Softball	336	10,397	-	7,311	3,422
Mat maids	220	-	-	-	220
Volleyball	1,302	14,969	-	13,548	2,723
7th-8th volleyball	(16)	-	-	-	(16)
Youth volleyball	1,527	1,266	-	1,926	867
Wrestling boosters	343	9,723	-	10,632	(566)
Elementary book fair	5,256	10,048	-	7,809	7,495
Elementary fundraising	25,407	4,534	-	8,242	21,699
Kindergarten	-	58	-	55	3
1st grade	2,640	1,159	-	751	3,048
2nd grade	1,074	308	-	136	1,246
3rd grade	742	665	-	156	1,251
4th grade	415	745	-	956	204
5th grade	6,163	4,005	-	4,562	5,606
Elementary lounge	2,229	2,139	-	1,210	3,158
Elementary student council	234	-	-	-	234
Elementary outdoor education	(50)	-	-	-	(50)
DDA interest	3,507	86	-	-	3,593
CD interest	8,061	125	-	-	8,186
Athletics count	211	-	-	-	211
Alberts memorial	2,647	6	-	-	2,653
Greene memorial	6,610	261	-	-	6,871
Uehling scholarship	(103)	425	-	800	(478)
J.L. Brock scholarship	105	-	-	-	105
Pioneer seed scholarship	-	-	-	-	-
FFA sod project	21,270	22,474	-	16,776	26,968
Subtotal	<u>\$ 107,487</u>	<u>\$ 112,712</u>	<u>\$ -</u>	<u>\$ 108,299</u>	<u>\$ 111,900</u>
Totals	<u>\$ 255,573</u>	<u>\$ 514,514</u>	<u>\$ 25,000</u>	<u>\$ 548,411</u>	<u>\$ 246,676</u>

ANALYSIS OF FUND BALANCE

	August 31, 2016	August 31, 2015
Cash in Gothenburg State Bank checking accounts	\$ 157,124	\$ 172,121
Cash in Gothenburg State Bank savings accounts	1,946	1,945
Cash in Gothenburg State Bank certificates of deposit	56,719	56,719
Cash in Gothenburg State Bank Sod Project checking account	26,968	21,269
Cash on hand	3,919	3,519
Total Fund Balance	<u>\$ 246,676</u>	<u>\$ 255,573</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, TRANSFERS, DISBURSEMENTS
AND FUND BALANCE - STUDENT FEES FUND
For the Fiscal Year Ended August 31, 2016**

	Balance (Deficit) 8/31/2015	Receipts	Transfers	Disbursements	Balance (Deficit) 8/31/2016
Athletics	\$ 9,900	\$ 13,938	\$ -	\$ 10,843	\$ 12,995
Home economics	-	1,865	-	1,865	-
Industrial arts	-	2,193	-	2,193	-
FFA	-	80	-	80	-
Miscellaneous	367	10	-	-	377
Science fair	(313)	450	-	450	(313)
Driver's ed	-	4,800	-	4,800	-
Totals	\$ 9,954	\$ 23,336	\$ -	\$ 20,231	\$ 13,059

ANALYSIS OF FUND BALANCE

	August 31, 2016	August 31, 2015
Cash in Gothenburg State Bank checking account	\$ 13,059	\$ 9,954
Total Fund Balance	\$ 13,059	\$ 9,954

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BOND FUND
For the Fiscal Year Ended August 31, 2016**

Fund Balance, August 31, 2015 **\$ 864,685**

CASH RECEIPTS:

Property taxes	\$	573,758
Carline tax		1,827
Interest		2,099
Homestead exemption		9,570
Prorate motor vehicle		1,840
State property tax credit		<u>30,154</u>

Total cash receipts 619,248

Total funds available **\$ 1,483,933**

CASH DISBURSEMENTS:

Bond principal payments	\$	470,000
Bond interest payments		88,970
Miscellaneous		<u>230</u>

Total cash disbursements 559,200

Fund Balance, August 31, 2016 **\$ 924,733**

ANALYSIS OF FUND BALANCE

	<u>August 31, 2016</u>	<u>August 31, 2015</u>
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in checking	\$ 796,826	\$ 697,935
Cash held at County Treasurer	<u>127,907</u>	<u>166,750</u>
Total Fund Balance	<u>\$ 924,733</u>	<u>\$ 864,685</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - SCHOOL NUTRITION FUND
For the Fiscal Year Ended August 31, 2016**

Fund Balance, August 31, 2015		\$ 37,341
CASH RECEIPTS:		
Sale of breakfast and lunches	\$ 271,309	
Other food sales	8,198	
Federal reimbursements	222,443	
State reimbursements	4,645	
Interest	32	
Other receipts	<u>22</u>	
Total cash receipts		<u>506,649</u>
Total funds available		\$ 543,990
CASH DISBURSEMENTS:		
Food purchases	\$ 220,900	
Milk purchases	50,803	
Equipment	2,130	
Salaries and benefits	223,444	
Supplies	11,547	
Maintenance and repair	1,443	
Storage and other	<u>4,789</u>	
Total cash disbursements		<u>515,056</u>
Fund Balance, August 31, 2016		\$ <u>28,934</u>
ANALYSIS OF FUND BALANCE		
	August 31, 2016	August 31, 2015
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in checking account	\$ 28,491	\$ 36,898
Cash on hand	<u>443</u>	<u>443</u>
Total Fund Balance	\$ <u>28,934</u>	\$ <u>37,341</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - DEPRECIATION FUND
For the Fiscal Year Ended August 31, 2016**

Fund Balance, August 31, 2015		\$ 565,024
CASH RECEIPTS:		
Interest income	\$ 1,131	
Transfer from General Fund	<u>35,000</u>	
Total cash receipts		<u>36,131</u>
Total funds available		\$ 601,155
CASH DISBURSEMENTS:		
Equipment	\$ 45,085	
Miscellaneous	<u>150</u>	
Total cash disbursements		<u>45,235</u>
Fund Balance, August 31, 2016		\$ <u>555,920</u>
ANALYSIS OF FUND BALANCE		
	August 31, 2016	August 31, 2015
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in checking account	\$ 345,997	\$ 355,101
Cash in certificates of deposit	150,000	150,000
Cash at First State Bank, Gothenburg, NE		
Cash in certificates of deposit	<u>59,923</u>	<u>59,923</u>
Total Fund Balance	<u>\$ 555,920</u>	<u>\$ 565,024</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - SPECIAL BUILDING FUND
For the Fiscal Year Ended August 31, 2016**

Fund Balance, August 31, 2015		\$ 933,215
CASH RECEIPTS:		
Property taxes	\$ 103,718	
Carline	138	
Interest	2,638	
State property tax credit	2,716	
Prorate motor vehicle tax	596	
Homestead exemption	643	
Other	<u>1,250</u>	
Total cash receipts		<u>111,699</u>
Total funds available		\$ 1,044,914
CASH DISBURSEMENTS:		
Building acquisition and improvements	<u>\$ 177,142</u>	
Total cash disbursements		<u>177,142</u>
Fund Balance, August 31, 2016		<u>\$ 867,772</u>
ANALYSIS OF FUND BALANCE		
	<u>August 31, 2016</u>	<u>August 31, 2015</u>
Cash at First State Bank, Gothenburg, NE		
Cash in checking account	\$ 856,998	\$ 835,921
Cash at County Treasurer	<u>10,774</u>	<u>97,294</u>
Total Fund Balance	<u>\$ 867,772</u>	<u>\$ 933,215</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - EMPLOYEE BENEFIT FUND
For the Fiscal Year Ended August 31, 2016**

Fund Balance, August 31, 2015		\$ 83,967
CASH RECEIPTS:		
Employee benefit withholdings and reimbursements	\$ 89,174	
Miscellaneous	<u>10</u>	
Total cash receipts		<u>89,184</u>
Total funds available		\$ 173,151
CASH DISBURSEMENTS:		
Health insurance	\$ 42,856	
Flex plan	76,699	
Miscellaneous	<u>10</u>	
Total cash disbursements		<u>119,565</u>
Fund Balance, August 31, 2016		<u>\$ 53,586</u>
ANALYSIS OF FUND BALANCE		
	<u>August 31, 2016</u>	<u>August 31, 2015</u>
Cash at First State Bank, Gothenburg, NE		
Cash in checking account	<u>\$ 53,586</u>	<u>\$ 83,967</u>
Total Fund Balance	<u>\$ 53,586</u>	<u>\$ 83,967</u>

See notes to the financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**ANALYSIS OF TAX ACCOUNTS WITH COUNTY TREASURERS - GENERAL FUND
For the Fiscal Year Ended August 31, 2016**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
Cash Balance - September 1, 2015	\$ 918,773	\$ 101,529	\$ 64,697	\$ 1,084,999
Collections:				
Local property taxes	\$ 5,561,947	\$ 848,329	\$ 754,024	\$ 7,164,300
Motor vehicle taxes	385,911	17,424	1	403,336
Homestead exemption	96,178	1,610	1,297	99,085
Prorate motor vehicle	15,053	2,323	1,593	18,969
In-lieu of tax	1,418	36	19,915	21,369
Carline	16,508	4,684	-	21,192
State property tax credit	311,555	50,595	56,115	418,265
Fines and licenses	80,207	1,440	-	81,647
Total collections	\$ 6,468,777	\$ 926,441	\$ 832,945	\$ 8,228,163
Disbursements:				
To school district withdrawals	\$ 5,867,828	\$ 847,162	\$ 831,913	\$ 7,546,903
County Treasurer fees	64,089	8,512	8,114	80,715
Total disbursements	\$ 5,931,917	\$ 855,674	\$ 840,027	\$ 7,627,618
Cash Balance - August 31, 2016	\$ 1,455,633	\$ 172,296	\$ 57,615	\$ 1,685,544

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**ANALYSIS OF TAX ACCOUNTS WITH COUNTY TREASURERS - SPECIAL BUILDING FUND
For the Fiscal Year Ended August 31, 2016**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
Cash Balance - September 1, 2015	\$ 82,110	\$ 9,364	\$ 5,820	\$ 97,294
Collections:				
Local property taxes	\$ 82,573	\$ 9,580	\$ 12,642	\$ 104,795
Homestead exemption	625	9	9	643
Prorate motor vehicle	479	69	48	596
Carline	108	30	-	138
State property tax credit	2,023	328	365	2,716
Total collections	<u>\$ 85,808</u>	<u>\$ 10,016</u>	<u>\$ 13,064</u>	<u>\$ 108,888</u>
Disbursements:				
To school district withdrawals	\$ 157,780	\$ 18,166	\$ 18,385	\$ 194,331
County Treasurer fees	851	96	130	1,077
Total disbursements	<u>\$ 158,631</u>	<u>\$ 18,262</u>	<u>\$ 18,515</u>	<u>\$ 195,408</u>
Cash Balance - August 31, 2016	<u>\$ 9,287</u>	<u>\$ 1,118</u>	<u>\$ 369</u>	<u>\$ 10,774</u>

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**ANALYSIS OF TAX ACCOUNTS WITH COUNTY TREASURERS - BOND FUND
For the Fiscal Year Ended August 31, 2016**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
Cash Balance - September 1, 2015	\$ 144,431	\$ 15,201	\$ 7,118	\$ 166,750
Collections:				
Local property taxes	\$ 463,563	\$ 73,338	\$ 43,010	\$ 579,911
Homestead exemption	9,353	156	61	9,570
Prorate motor vehicle	1,492	243	105	1,840
Carline	1,608	219	-	1,827
State property tax credit	23,068	4,191	2,895	30,154
Total collections	<u>\$ 499,084</u>	<u>\$ 78,147</u>	<u>\$ 46,071</u>	<u>\$ 623,302</u>
Disbursements:				
To school district withdrawals	\$ 526,540	\$ 79,610	\$ 49,842	\$ 655,992
County Treasurer fees	4,959	735	459	6,153
Total disbursements	<u>\$ 531,499</u>	<u>\$ 80,345</u>	<u>\$ 50,301</u>	<u>\$ 662,145</u>
Cash Balance - August 31, 2016	<u>\$ 112,016</u>	<u>\$ 13,003</u>	<u>\$ 2,888</u>	<u>\$ 127,907</u>



MCDERMOTT + MILLER

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S 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***

Board of Education
Dawson County School District No. 20
Gothenburg, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, and each major fund of Dawson County School District No. 20, as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 18, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dawson County School District No. 20's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dawson County School District No. 20's internal control. Accordingly, we do not express an opinion on the effectiveness of Dawson County School District No. 20's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness 2016-001.

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. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dawson County School District No. 20's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the School District in a separate letter dated, October 18, 2016.

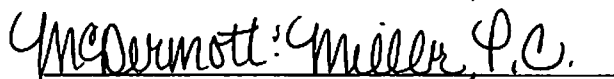
Dawson County School District No. 20's Response to Findings

Dawson County School District No. 20's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Dawson County School District No. 20's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

McDERMOTT AND MILLER, P.C.



Kearney, Nebraska

October 18, 2016

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended August 31, 2016**

I. FINANCIAL STATEMENT FINDINGS

Finding 2016-001: Lack of Segregation of Duties in One or More Areas

Criteria: Proper internal controls require that an entity has adequate segregation of duties within a significant account process.

Condition: The entity does not have adequate personnel to assign responsibilities in such a way that different employees handle different portions of a transaction.

Context: We reviewed the District's internal control environment and noted that the District's financial recording duties are concentrated with one individual.

Effect or Potential Effect: An individual controlling a transaction from beginning to conclusion does not have oversight from other individuals to ensure that the transaction was properly executed and recorded.

Cause: The entity has a limited number of personnel.

Recommendation: We would recommend that the Board of Education take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue to strengthen compensating controls.

Views of Responsible Officials and Planned Corrective Actions: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions.

II. FINDINGS FOR THE YEAR ENDED AUGUST 31, 2015

Findings for the year ended August 31, 2015: Lack of segregation of duties in one or more areas and eligibility verification noncompliance.

Auditee Response: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions. Management also concurred with the eligibility verification noncompliance audit finding. The individual reviewing the income verification files has been informed of the error, and management will continue to perform a quality control review over future report submissions.

Internal Board Policies - Methods of OperationFormulation of Policies

It shall be the policy of Gothenburg Public Schools that the Board of Education, representing the people of the Gothenburg School District, will be the governing body which determines all questions of general policy to be employed in the governance of the Gothenburg Public Schools.

Proposals regarding school district policies and operation may be initiated by any of several sources: a parent, a taxpayer, a professional employee, a school board member, a non-professional employee, a professional consultant, a civic group, etc. Ordinarily policies will be developed for presentation to the Board of Education by the Superintendent.

Formal action on policy proposals, whatever their source, will be taken by the Board of Education in accordance with its bylaws. Ordinarily, the Board of Education shall take action on such matters upon the basis of recommendations presented to the Board of Education by the Superintendent.

Legal Reference: §79-554
 §79-520

Date of Adoption: April 14, 2008

Internal Board Policies - Methods of OperationAdoption, Amendment or Suspension of Policies

- A. Proposed policies introduced and recommended to the Board shall require a majority vote of the Board for adoption and if so passed shall take effect immediately.
- B. Any policy of the Board may be suspended for an agreed upon period of time by a majority vote of the members of the Board.
- C. The Superintendent of Schools, in case of emergency or to comply with legal requirements, may suspend any part of these policies and regulations as it pertains to administration of schools provided, however, that the Superintendent shall report the fact and the reason for such suspension at the next meeting of the Board of Education and, provided further that the suspension shall expire at the time of said report unless continued in effect by action of the Board of Education.

Date of Adoption: April 14, 2008

Bylaws of the Board - Bylaws, Policies and Regulations

Formulation, Adoption, Amendment of Policies

Policy proposals and suggested amendments to or revisions of existing policies shall normally be submitted to all members of the Board of Education by the Superintendent in writing prior to a regularly scheduled Board of Education meeting in which such proposed policies, amendments, or revisions thereof shall be read and discussed.

Policies will typically be introduced at one meeting and approved at the next meeting of the Board of Education. However, policy may be approved in a single meeting if necessary. The agenda and minutes shall be marked to indicate policy matters.

The formal adoption of policies shall be by majority vote of all members of the Board of Education and the actions shall be recorded in the minutes of the Board of Education. Only those written statements so adopted and so recorded shall be regarded as official policy.

Policies shall be reviewed at least every three (3) years or at such other periodic time periods as may be required by law.

Adoption and Amendment of Bylaws

Proposed new bylaws and suggested amendments to or revisions of existing bylaws may be adopted by a majority vote of ALL members of the Board during the second of two (2) regularly scheduled meetings of the Board not less than four (4) weeks apart in the calls for which meeting the proposed additions, amendments or revisions shall have been described in writing.

Approval and Amendment of Administrative Regulations

The Board does not adopt administrative regulations unless specifically required to do so by law, or unless requested to do so by the Superintendent, or as required by negotiated agreements with employee organizations, in which case, any such regulation shall become a part of any such agreement and shall be subject to amendment as provided in any such agreement.

The Board reserves the right to review and demand revisions of administrative regulations should they, in the Board's judgment, be inconsistent with the policies adopted by the Board.

Suspension of Policies, Bylaws and Regulations

Policies and rules may be suspended unless in conflict with state law by a unanimous vote of all Board members in attendance at any regular or special meeting.

Legal Reference: §79-526
Reference: Robert's Rules of Order

Date of Adoption: May 12, 2008

**GOTHENBURG PUBLIC SCHOOLS
TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM**

A. PURPOSE

The purpose of this program is to encourage eligible Certificated Employees who are considering an early-leaving decision to accelerate their retirement plans. Objectives include, but are not limited to, the following:

1. To offer insurance incentives or an equivalent which will assist long-term employees considering early retirement.
2. To reduce costs to the School District by replacing maximum salaried employees with lesser salaried employees.

B. QUALIFICATIONS

1. **Certificated Employees:** To be a participant, a person must be employed by the School District, as of date of acceptance of the person's application, and in the position of a fully certified teacher or administrator.
2. **Full-Time Equivalency:** Certificated Employees may participate in the Temporary Early Retirement Incentive Insurance Program only if their FTE is 1.0.
3. **Minimum Age and Years of Service:** In order for a Certificated Employee to be eligible for this program, the employee must be fifty-five (55) years of age on or before **August 31, 2017** and have completed at least **fourteen (14) years of credited service** to the Gothenburg Public Schools on or before **July 1, 2017**. Credited service shall mean continuous employment with the School District as a Certificated Employee through the employee's last year of service. Board approved military service, sabbatical and/or approved leave of absence, or other leave required to be granted according to law, shall not be included as credited years of service, but such events shall not disrupt continuous employment for purposes of this paragraph. In determining years of credited service with the School District, part-time employment is equal to full-time employment. Additionally, a one-year service credit shall be granted if more than one-half of a school year has been completed by the employee.

C. ENROLLMENT REQUIREMENTS

1. **Resignation:** Employee participants in the program shall resign their position with the School District at the close of the **2016-17** school year, in consideration for the benefits outlined in paragraph "D" below.
2. **Application and Agreement:** Any employee who attains the minimum eligibility requirements shall be eligible to participate in the incentive program. Each qualified employee who wishes to participate must submit an Application and Agreement form properly executed, which is to be received in the office of the Superintendent before 4:00 p.m. on **January 5th, 2017**. The Board of Education will consider the application and resignation at the board meeting scheduled for January 9th, 2017.

FAILURE TO SUBMIT THE APPLICATION OR AGREEMENT WITHIN THE TIME FRAME SPECIFIED IN THIS PARAGRAPH MAY RESULT IN THE REJECTION OF SUCH APPLICATION OR AGREEMENT.

3. **Acceptance or Rejection of Application:** The Board of Education of the School District, in its sole and absolute discretion, reserves the right to accept or reject any or all applications based

on financial exigencies, availability of funds, budgets, expenses, revenue, and other school finance issues. **The Board of Education for the School District may prorate the benefit if numerous applications are filed.** The employee will be notified in writing if the benefit is to be prorated.

D. BENEFITS

The qualified employee is eligible for one (1) of the following options:

a. two (2) years of single insurance equivalent to single insurance provided to certificated employees employed by the district and approved through the district's negotiated agreement. The insurance will be provided by the district and payment of the insurance will be made directly by the district.

OR

b. two (2) years of monthly contributions to an annuity equivalent to the amount of monthly premiums defined in paragraph "a."

E. WAIVER AND RELEASE OF CLAIMS

1. The district and employee recognize that participation in the Insurance Incentive Program is completely voluntary in nature.

2. **Waiver and Release of Claims:** The Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA) 29 USC 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, Neb.Rev.Stat. 48-1001 et seq., the Employee Retirement Income Security Act of 1974 (ERISA) , 29 USCS 51001 et seq., and all other state and federal constitutions, statutes, and regulations that relate to the validity of the TERIP, and allow the employee to revoke the Application and Agreement at any time within seven (7) days after signing the contract ***if such revocation occurs prior to the start of the January Board meeting***, and advise the employee to consult with an attorney before signing the Application and Agreement.

F. TERM OF PROGRAM

The School District's Temporary Early Retirement Incentive Program shall be offered only to eligible employees as defined herein, who meet requirements prior to **August 31, 2017** and who timely submit an Application and Agreement. This program and policy, and all benefits provided herein, will be repealed and shall expire and be of no force and effect on, and as of **January 10, 2017**.

While the board reserves the right to do so, it is its intention that this policy not be considered for reinstatement for a period of not less than five (5) years.

**GOTHENBURG PUBLIC SCHOOLS
TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM
APPLICATION AND AGREEMENT**

NOTE: The Application and Agreement must be submitted to the Superintendent of Schools before 4:00 P.M. on **January 5th, 2017**.

WHEREAS, the Dawson County School District 20, a/k/a/ Gothenburg Public School District (School District), has established a Temporary Early Retirement Incentive Program (TERIP) to be offered for the purpose of encouraging eligible Certificated Employees who are considering an early leave decision to accelerate the retirement plans, and,

WHEREAS, the Certificated Employee is desirous of voluntarily participating in the TERIP sponsored by the School District and in the voluntary termination of the Certificated Employee's employment; and,

WHEREAS, the Certificated Employee is or will be fifty-five (55) years of age on or before **August 31, 2017**, and will have completed at least **fourteen (14) years of credited service to the School District** on or before **July 1, 2017**; and,

WHEREAS, the Certificated Employee acknowledges that the Certificated Employee's participation in the TERIP is voluntary, and that the Certificated Employee was not coerced in any manner to participate in the TERIP sponsored by the School District.

NOW, THEREFORE, in consideration of the mutual covenants, conditions, and stipulations set forth in this Application and Agreement, the Certificated Employee and the School District do hereby agree as follows:

1. CERTIFICATED EMPLOYEE RESIGNATION: The Certificated Employee, by signing this Application and Agreement, hereby voluntarily, unconditionally, and irrevocably resigns from the Certificated Employee's teaching position and from all other employment relations with the School District effective at the end of the **2016-17** school year, and further hereby waives any and all notice of action by the board of education of the School District to accept the resignation and to terminate the Certificated Employee's continuing contract and employment with the School District, and waives any and all rights the Certificated Employee may have under Neb.Rev.Stat. 79-8247 to 79-839, or other laws as they now exist or as they may be amended. The Certificated Employee further authorizes the board of education of the School District to advertise for, and contract with, a replacement Certificated Employee, if deemed appropriate, for the **2017-18** school year.

The School District, by approving and signing this Application and Agreement, hereby unconditionally and irrevocably accepts the Certificated Employee's resignation, ending all employment relations between the School District and the Certificated Employee, effective at the end of the **2016-17** school year. The Certificated Employee authorizes the School District to approve and accept this Application and Agreement immediately upon its presentation to the School District by the Certificated Employee.

2. EARLY RETIREMENT BENEFITS

The qualified employee is eligible for either

- a. two (2) years of single insurance equivalent to single insurance provided to certificated employees employed by the district and approved through the district's negotiated agreement. The insurance will be provided by the district and payment of the insurance will be made directly by the district.

OR

- b. two (2) years of monthly contributions to an annuity equivalent to the amount of monthly premiums defined in paragraph "a."

3. WAIVER AND RELEASE OF CLAIMS: By entering into this Agreement, the Certificated Employee hereby waives the Certificated Employee's rights under the Age Discrimination in Employment Act (ADEA) and the Older Workers Benefit Protection Act (OWBPA), 29 USC 621-634, the Employee Retirement Income Security Act of 1974 (ERISA), 29 USC 1001 et.seq., and the Act Prohibiting Unjust Discrimination in Employment on the Basis of Age, Neb.Rev.Stat. 48-1001 et. seq., and all other local, state, or federal laws, constitutions, statutes, and regulations, or common law or court decisions that relate to the validity of the TERIIP, this Application and Agreement, or any rights or claims arising thereunder or hereunder. The Certificated Employee further hereby covenants not to sue, and agrees to indemnify and hold the School District harmless from any such claims as set forth herein. This Waiver and Release of Claims does not cover rights or claims arising after the date of the execution of this Application and Agreement.

This waiver, release, covenant not to sue, and indemnification agreement is given in exchange for consideration in addition to that which the Certificated Employee is already entitled to pursuant to law. The Certificated Employee acknowledges that the Certificated Employee has been advised by this Application and Agreement to consult with an attorney before entering into the TERIP or signing this Application and Agreement. The Certificated Employee further acknowledges that the Certificated Employee has had sufficient time to decide whether or not to execute this TERIP Application and Agreement, including sufficient time to consider the waiver and release of claims and all other matters contained herein.

4. REVOCATION AND CANCELLATION OF AGREEMENT: The Certificated Employee and the School District acknowledge that the Certificated Employee may revoke this Application and Agreement, and any waiver, release of claims, covenant not to sue, or indemnification contained herein, and cancel this Application and Agreement, at any time on or before the expiration of seven (7) days following the date when it was received by the office of superintendent, *if such cancellation occurs prior to the start of the January Board meeting.*

**GOTHENBURG PUBLIC SCHOOLS
TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM
APPLICATION AND AGREEMENT**

NOTE: This Application and Agreement must be submitted to the Board of Education on or before **January 5th, 2017**.

This temporary Early Retirement Incentive Program (TERIP) Application and Agreement is offered and made this _____ day of _____, _____, between Dawson County School District 20, a/k/a/ Gothenburg Public School District (School District), and _____, (Certificated Employee), whose address is _____ in _____, Nebraska.

EARLY RETIREMENT BENEFITS: In consideration of the Certificated Employee's resignation, and of other covenants and conditions set forth in this Application and Agreement, the Certificated Employee shall receive the following benefits:

1. The Certified Employee will receive either:
 - a. a single insurance benefits for two years starting in September of 2017, OR
_____signature indicates choice
 - b. two years of monthly contributions to an annuity equivalent to the amount of monthly premiums defined in paragraph "a."
_____signature indicates choice

EMPLOYEE AGREEMENT

On this _____ day of _____, 20____, I, _____ state that I am the certificated employee identified above, that I have read the foregoing Temporary Early Retirement Incentive Program Application and Agreement, know the contents thereof, signed the same as my voluntary act and deed, and submit this Application and Agreement for acceptance by the Board of Education.

Certificated Employee

NOTARY

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____

Notary Public

ACCEPTANCE

Upon the action of the Board of Education on the 9th day of January, 2017, approving and ratifying the foregoing Application and Agreement, and the acceptance by the Board of Education of the resignation of the Eligible Employee identified above, the above Temporary Early Retirement Incentive Program Application and Agreement is hereby deemed to have been accepted and approved by the Eligible Employee and the Dawson County School District 24-0020, a/k/a Gothenburg Public School District, and shall be carried into effect by the Administration.

Dated this _____ day of _____, 2017.

Superintendent of Schools

StudentsMandatory Drug Testing for Students involved in Extra-Curricular Activities

The Board of Education for Gothenburg Public Schools values students' participation in extracurricular activities. Students involved in activities serve as role models for other students and are a key to our goal to provide the best possible educational program for our students.

Participation in extracurricular activities is a privilege that can be revoked for failure to comply with this policy. The purpose of the policy is to:

- 1) provide for the health and safety of all students;
- 2) undermine the effects of peer pressure by providing legitimate reason for students to refuse use of illegal drugs and/or alcohol;
- 3) identify students who use illegal drugs and/or alcohol; and
- 4) encourage students who use illegal drugs and/or alcohol to participate in appropriate treatment programs.

Items to be considered for inclusion in the policy with greater specifics include, but are not limited to:

- Definitions of Terms
 - identification of a drug program coordinator and a medical review officer, identification of programs included in the review, identification of the participant pool and the testing year, process for collecting samples, process for selecting a Third Party Administrator and a Medical Review Officer, scope of the tests, academic and legal aspects of testing, alignment with current discipline policies and handbooks,
- Drug Testing
 - procedures including random testing, consent, removal from pool and summer testing, actual testing procedures including general guidelines, substances, and testing procedures, designation of collection sites and results, district and program response to positive results, prescription drug error, and appeal process, record keeping procedures and
- Severability

Date of Adoption: TBD



Food and
Nutrition
Service

Park Office
Center

3101 Park
Center Drive
Alexandria
VA 22302

DATE: July 8, 2016

MEMO CODE: SP 46-2016

SUBJECT: Unpaid Meal Charges: Local Meal Charge Policies

TO: Regional Directors
Special Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

The purpose of this memorandum is to address the need for school food authorities (SFAs) participating in the Food and Nutrition Service (FNS) National School Lunch Program (NSLP) and School Breakfast Program (SBP) to institute and clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals. Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

For the past several years, the U.S. Department of Agriculture (USDA) has been examining policies and practices relating to unpaid meals. This examination was undertaken in response to section 143 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296; December 13, 2010) entitled “Review of Local Policies on Meal Charges and Provision of Alternate Meals.” In addition, Congress required USDA to report on the feasibility of establishing national standards for meal charges and alternate meals and, if applicable, to make recommendations for implementation.

During that examination, FNS sought feedback from key stakeholders through a variety of forums and specifically sought strategies and insight from school food service administrators with direct experience managing meal charges. In addition, FNS undertook a thorough review of meal charge policies and practices provided by State and local officials. FNS was careful to consider a wide variety of communities and the scope of this issue, understanding that the effectiveness of a policy depends on the size of an SFA, its location, and even the demographics of the students it serves. FNS has determined that due to these variations, meal charge and alternate meal policies should continue to be made at the State or local level.

Establishing a Meal Charge Policy

It is important that meal charge and alternate meal policies are clearly communicated to school administrators, school food service professionals, families, and students. Stakeholders at the local, State, and national levels emphasized that developing and communicating meal charge policies prevents confusion for students and families and promotes effective financial management of the school meal programs.

As stated in program regulations at 7 CFR 245.5, parents or guardians of all children in attendance at schools participating in a Federal school meal service program must be informed of the availability of reimbursable school meals and must be provided information about applying for free or reduced price meals. This is consistent with the Richard B. Russell National School Lunch Act (NSLA), which states at 42 U.S.C. 1758(b)(2)(A) that SFAs shall publicly announce the income eligibility guidelines for free and reduced price meals on or before the opening of school annually. Federal regulations at 7 CFR 210.12 also require that SFAs promote activities to involve students and parents or guardians in the school meal programs and inform families about the availability of the SBP. Including students, families, and the school community in establishing and developing a communication plan for the meal charge policy complements the public announcement of meal eligibility requirements in 7 CFR 245.5 and is consistent with the involvement required in 7 CFR 210.12.

Information about the availability of the school meal programs and their benefits may be communicated using a variety of methods, but the regulation requires that all families are notified. This notification is in addition to general releases such as public releases to local media outlets or those posted on school or district websites. For example, many school districts send the school meal application and instructions on how to apply in a back-to-school packet mailed to families. Consistent with this long-established practice, stakeholder feedback indicated that many SFAs also use existing notification methods to communicate their meal charge policies to parents, guardians, and students.

Based on these provisions, and consistent with key stakeholders' current practices, FNS has determined that students and their parents or guardians also must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal. Therefore, no later than July 1, 2017, all SFAs operating NSLP and/or SBP must have a written and clearly communicated meal charge policy in order to ensure a consistent and transparent approach to this issue. Policies developed at the SFA level must be provided to the State agency during the Administrative Review.

Meal Charge Policy Considerations

State agencies and SFAs have discretion in developing the specifics of individual policies including the level at which the policy is developed. Some State agencies may choose to develop a State-level meal charge policy to be implemented by all SFAs operating the NSLP and SBP throughout the State. If the State agency does not develop a State-level

policy, SFAs must develop and implement an SFA-level policy for each school operating the NSLP and SBP. While the policy is developed at the State or SFA-level, the policy may vary for elementary, middle, and high schools, as discussed below.

In developing a meal charge policy, FNS encourages adoption of policies that allow children to receive the nutrition they need to stay focused during the school day, minimize identification of children with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school food service account (NSFSA). However, the specific policy is at the discretion of the State agency or SFA, as applicable. Policies may allow students to charge all types of available reimbursable meals, offer alternate meals, impose a limit on charges, or allow neither meal charges nor offer alternate meals. Additionally, policies may be consistent for all students or vary based on student grade levels.

SFAs also must include policies regarding the collection of delinquent meal charge debt in the written meal charge policy. In establishing policies regarding collection of delinquent debt, SFAs are encouraged to consider the benefits of potential collections in the context of the costs that would be incurred to achieve those collections. Additional guidance on how Federal regulations and the definition of “bad debt” apply to the NSFSA when unpaid meal charges are not collected may be found in SP 47-2016, *Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments*, July 8, 2016.

Please note that, as with all aspects of program operations, food service management companies must operate in compliance with meal charge policies established by the State agency or SFA.

Policy Communications

Whether developed at the State or SFA-level, SFAs must ensure that the policy is provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Additionally, SFAs are encouraged to include the policy in student handbooks and/or in online portals households use to access student accounts. SFAs are encouraged to use multiple methods to disseminate the policy. The written policy also could be provided again to the household through mail or email the first time the policy is applied to a specific student.

SFAs also must provide the meal charge policy to all school or SFA-level staff responsible for policy enforcement. This includes school food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and staff involved in enforcing any other aspects of the meal charge policy. School social workers, school nurses, the homeless liaison, and other staff members that may assist students in need also should be informed of the policy. FNS also encourages SFAs to provide information about the policy to principals, assistant principals, and other administrators to ensure they are familiar with and supportive of the policy.

Policy Development Resources

FNS is currently developing resources that State agencies and SFAs can use in their efforts to create an effective meal charge policy. These resources, which will be available on the school meal programs website (<http://www.fns.usda.gov/school-meals/child-nutrition-programs>) in 2016, include:

- A handbook summarizing best practices that FNS collected from State agencies, SFAs, schools, and other key stakeholders working to overcome the challenge of unpaid meal charges;
- Webinars sharing ideas and strategies submitted from local-level officials during FNS' open comment period about unpaid meal charges from October 2014 through January 2015; and
- Relevant policy memoranda and guidance documents developed by FNS, including guidance on the process of designating delinquent debt that has been determined to be uncollectable as bad debt and obtaining assistance to offset bad debt losses, and clarification on how the definition of "bad debt" applies to the NSFSFA when unpaid meal charges are not collected.

FNS recognizes that various strategies will be successful in large part based on the scope of the meal charge issue and unique local circumstances. The best practice resources available from FNS are designed to provide examples of strategies to use as a starting point when designing a meal charge policy that meets State and local needs.

State agencies are reminded to distribute this information to Program operators immediately. Program operators should direct any questions regarding this memorandum to the appropriate State agency. State agency contact information is available at <http://www.fns.usda.gov/cnd/Contacts/StateDirectory.htm>. State agencies should direct questions to the appropriate FNS Regional Office.

Original Signed

Angela Kline

Director

Policy and Program Development Division

Child Nutrition Programs

Nebraska Collective Bargaining Timeline

September 1: On or before September 1 of the year preceding the contract year in question, the certificated and instructional employees' collective-bargaining agent shall request recognition as bargaining agent.

October 1: The governing board shall respond to such request not later than the following October 1.

November 1: On or before November 1 of the year preceding the contract year in question, negotiations shall begin.

February 8: If an agreement is not reached on or before the following February 8, the parties shall submit to mandatory mediation or factfinding as ordered by the commission pursuant to sections 48-811 and 48-816 unless the parties mutually agree in writing to forgo mandatory mediation or factfinding.

March 25: On or before March 25 of the year preceding the contract year in question or within twenty-five days after the certification of the amounts to be distributed to each local system and each school district pursuant to the Tax Equity and Educational Opportunities Support Act as provided in section 79-1022 for the contract year in question, whichever occurs last in time, negotiations, mediation, and factfinding shall end.

September 15: If an agreement for the contract year in question has not been achieved on or before the date for negotiation, mediation, or factfinding to end in subsection (5) of this section, either party may, within fourteen days after such date, file a petition with the commission pursuant to section 48-811 and subsection (1) of section 48-818 to resolve the industrial dispute for the contract year in question. The commission shall render a decision on such industrial dispute on or before September 15 of the contract year in question.

Taken from Nebraska Revised Statutes §48-818.01

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Mr. Widdifield

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Topics:

Elementary Book Fair: We had another great week for the elementary book fair. We had muffins with mom, donuts with dad, and a day for grandparents. We appreciate all the help from the volunteers and community. Again this year we will raise money to go for books to two charities, Kids in Need Foundation and Kids in Distressed Situations. We talked to the students about giving back and for every dollar we raised Scholastics will donate a book to a charity.

AR Goals: For the 1st quarter we had approximately 6,085 books checked out from library, 79% are averaging 85% or higher and 61% were 90% and higher on their AR quizzes.

Stuhr Museum: We have had grades 1st-3rd attend programs at Stuhr Museum this semester. The sessions they have attended were Families on the Farm, Transportation, and Early Family Life. They have a great program for our students with a great opportunity to experience Nebraska history.

Youth Leadership Conference: We took six 5th grade students to UNK last week to attend the Youth Leadership Conference. They were Sydnie Elliot, Lilly Lowery, Tucker Knauss, Kooper Koehn, Sadie Thomas, and Kellen Strauser. We had a great time and they learned a lot about some of the things they do on the UNK campus and leadership qualities to bring back to Dudley.

Title Review: Over the next 3 months we will be working on our Schoolwide Title portfolio. Every three years we put together a portfolio for NDE with descriptions and artifacts that will show our progress in reading and math. This year will be submitting our portfolio electronically. We had Susan Evans from ESU 10 to help us review and update our procedures in our Title program.

Administrator Report

Meeting: August Board Meeting

Date: 11/14/16

Mrs. Allison Jonas

Pk Programs: ECERS came to evaluate in October. Our preschool is meeting the requirements of Rule 11, which is considered a minimum. ECERS is a growth opportunity document consisting of 90 pages. Our program score was a 4.35 / 7. Average is between 2 and 3. This is a testament to the excellent interactions our teacher and para are having with kids. There is so much more to this than stepping in a classroom and these ladies make it possible. We were docked for environmental concerns. Linda Myers asked several times if the room was temporary. Concerns noted were no sink in the classroom, no restroom in the classroom, not enough space, even though we meet the Rule 11 guideline of 35 square feet per child. Through our conversation we took away some improvements that we'd like to make to meet the needs of our kids even better.

Special Education: I was fortunate to get to attend the Quarterly SPED Update meeting at ESU 10 in October and just returned from the Tri-State SPED LAW conference. I always gather great information to bring back to our district. I appreciate the opportunity to attend.

Mentor Program: I continue to do walkthroughs. As I learn this new role, I also learn how to help these teachers be more effective. I continue to do walkthroughs and we continue to meet for follow up visits. I pulled all new teachers together to talk about our evaluation process and round one began the first week of November.

Professional Development: Our most recent early out focused on the Marzano strategy of Cues, Questions, and Advance Organizers. Teachers were excited to learn ways to integrate technology with this strategy and were highly engaged in this process.

Continuous Improvement: We continue to prepare for the external review. AdvancED asked us to complete an additional parent questionnaire. We're working to ensure we get enough returned to utilize the information appropriately. Our steering team is working diligently to ensure we gather all the artifacts needed.

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Mr. Seth Ryker, Activities Director

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Topics:

Fall Sports Program

District 4 legislative proposals

State Activities Director Conference – Summary

I. Fall Sports Program

- A. Fall sports program is tonight at 6:30 p.m. in the Performing Arts Center

II. Legislative Proposals

- A. Home school pressure from the State Legislature
- B. Success Factor initiative

III. Participation Numbers for Winter Sports

- Wrestling – 37
- Boys Basketball – 34
- Girls Basketball – 25

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Mr. Randy Evans, Jr./Sr. High Principal

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Topics:

1) Bloodmobile

GHS and FFA hosted our annual Bloodmobile on Wednesday, November 2, 2016. Students and faculty donated over _____ of blood. THANK YOU to our FFA chapter.

2) Staff Evaluations

First semester staff evaluations have almost been completed. Great job by our 7-12 staff members.

3) Discipline Data

Detentions	Saturday School	Year
129	46	2016
64	20	2015
115	22	2014
140	28	2013

4) School Improvement meetings

Parents Meetings- Nov. 9th and December 14, 2016

Student Meetings-Monday, Nov. 14th and Tuesday, Dec. 13th

Steering Meeting-Wednesday, Nov. 16th

Administrator Report

Meeting: November Board Meeting

Date: 11/14/16

Dr. Michael Teahon, Superintendent

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Outstanding Lunch Account: We currently have over \$6,000 in delinquent lunch accounts and have used various means in trying to help families catch up.

- It is very difficult to carry the delinquent accounts and families (over 20) that get more than \$100 behind cannot or will not be able to catch up.
- We do not want to deny lunch to a hungry child.
- We do not want to embarrass or single out a child in front of their peers.
- Parents have been notified of an account balance by auto-calls, letters, and personal calls from administrators.
- We use a point of sale key system meaning that the student (or adult) goes through the line, gets their tray, and then scans in their lunch number. The only option at that point is to take the tray from the child. We do not have staff to keep delinquent accounts out of the line.

Options:

We will adopt a policy concerning this issue during the summer policy process. We will probably pilot a couple of new strategies next semester.

- Continue as we are and understand it is the cost of doing business.
 - Pay-as-you-go. No one eats without money in the account. *
 - Cold sandwich option. Difficult with four lines. *
 - Limit accounts to a certain dollar amount. *
- * These options would still involve pulling a tray from a child.

Sound System for Outdoor facilities: The sound system for the football / track facility is in need of replacement. We are working with Yanda,s and Cindermates to determine the level of system needed.

Security System for Building: We have started getting information on a potential upgrade to our security system. We will begin with DLR and have made initial contact with a couple of vendors. The challenge with this type of system is that it is easy to accept a low bid for equipment and installation from vendor outside of the area but then struggle with every day maintenance and support.