

Board of Education Regular Meeting

Monday, November 13, 2017 7:00 PM

Gothenburg Public Schools Discovery Center  
(Greenhouse Classroom)  
1322 Avenue I  
Gothenburg, Nebraska 69138

## Agenda

1. Call to Order & Pledge of Allegiance

**Rationale:**

The mission of Gothenburg Public Schools is to prepare all students 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

- 3.1. Public Participation

**Rationale:**

Opportunity for Public Expression:

- This item serves as the time entitled for public forum during which patrons may address the Board on matters of general concern per **Board Policy 8346, Opportunity for Public Expression**. (A copy of the policy is available.)
- Patrons will be allowed five (5) minutes to express their view. Board of Education Members will refrain from expressing personal opinions during the Public Forum unless asked a direct question by a patron recognized by the Board President as having the floor. The board imposed time limit may be extended by a majority vote of the Board. The board may limit collective comments on a particular topic when necessary. The Board may not take action on matters discussed in the Public Forum unless the item appears on the prepared agenda.
- All concerns and complaints should go through the chain of command beginning with the teacher/sponsor and then to the building administrator/program supervisor and finally to the Superintendent. If the initiating party is not satisfied with the response of the

Superintendent, said party may address a written appeal to the Board of Education through the Secretary of the Board.

As a meeting of the Gothenburg Board of Education is a meeting held in public and not a public meeting, visitors should refrain from comments unless recognized by the chair.

### 3.2. Presentations

#### **Rationale:**

FFA Officers

Sophomore Heath Keiser, 5th place in Creed Speaking at National FFA

Senior Ali Bartels, Feed the Farmer Project

## 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
  - g. Check Journal
4. Excuse Absent Board Members
5. Consider Option Enrollment Requests

4.1.2. Personnel

4.1.3. Declare items surplus and authorize Superintendent to facilitate disposal of said items.

**Rationale:**

The Superintendent is authorized and directed to dispose of books, furniture, equipment, real estate, and other property that is obsolete or no longer needed for school operations. Any sale of school property is contingent on approval by the vote of at least two-thirds of the members of the Board of Education at a regular meeting.

Such disposal may be by private sale, auction, trade-in, or by taking bids and selling to the highest or most responsible bidder.

The following items are no longer of use in the district and have been determined to have value:

Weight Equipment

Jointer

Approval of this item authorizes the Superintendent to facilitate disposal of said items.

4.1.4. Review and Consider 2016-17 audit as prepared by KSO CPAs and Advisors

**Rationale:**

A hard copy of the district audit was distributed to board members prior to the meeting. Representatives from KSO will at the December meeting. Note that we approved McDermott & Miller, now KSO, for the annual audit through 2017. We will need to determine if we want to renew the agreement or issue an RFP.

District #20 Audit Summary Presentation

2016-17 Audit

4.1.5. Review of current policies.

**Rationale:**

It was suggested at the board work session that we systematically review our board policy Mr. Wyatt is the only member who was serving during the

complete revision of policy. We will review a section of policy each month. Policies will not be attached as they are available on the school website.

## 4.2. Reports

### 4.2.1. Board of Education Reports

#### **Rationale:**

Committee Reports (Chair in bold)

- Personnel Committee (**Mr. Wyatt**, Mr. Sitorius, Mr. Brundage)
- Transportation and Facilities (**Mr. Hudson**, Mrs. Jobman, Mrs. Fornoff)
- Finance (**Mr. Sitorius**, Mr. Hudson, Mrs. Jobman)
- Curriculum & Americanism (**Mr. Brundage**, Mr. Wyatt, Mr. Fornoff)
- Policy Review (**Mr. Fornoff, Mrs. Jobman**)

### 4.2.2. Administrative Reports

#### **Rationale:**

#### 1. Topic Specific Administrative Reports

#### 2. General Administrative Reports

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

## 5. Discussion Items

**Rationale:**

State Education Conference - November 15-17 in LaVista, NE

We will be staying at the Element in the Mid-Town Crossing area.

The Board of Education needs to discuss procedure for Superintendent's Evaluation.

6. Executive (Closed) Session

**Rationale:**

The Board of Education may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) strategy sessions with respect to collective bargaining, real estate purchases, or litigation; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations or misconduct; or (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person.

The vote to hold a closed session shall be taken in open session. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The Board shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken.

7. Next Meeting

**Rationale:**

December 11, 2017 – TBD

8. Adjournment

Board of Education Regular Meeting  
Monday, November 13, 2017 7:00 PM

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

###### 4.1.2. Personnel

- 4.1.2.1. Consider resignation of certificated staff.

4.1.3. Declare items surplus and authorize Superintendent to facilitate disposal of said items.

**Rationale:**

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4. Curriculum & Americanism (**Mr. Brundage**, Mr. Wyatt, Mr. Fornoff)
5. Policy Review (**Mr. Fornoff**, **Mrs. Jobman**)

### 4.2.2. Administrative Reports

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1. Topic Specific Administrative Reports
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#### 7. Next Meeting

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December 11, 2017 – TBD

#### 8. Adjournment

**Board of Education Regular Meeting**

September 11, 2017, 7:00 P.M.

Discovery Center

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

**Attendance Taken at 7:01 P.M.**

Present Board Members:

Kyle Fornoff  
Jon Hudson  
Becky Jobman  
Jeremy Sitorius  
Nate Wyatt

Others Present:

Ellen Mortenson--Times  
Allison Jonas  
James Widdifield  
Tyler Herman  
Michael Teahon--Superintendent  
Kay Streeter, Business Manager  
Jay Holmes

**Call to Order & Pledge of Allegiance**

7:02 P.M.

**Approve the Agenda**

**Motion Passed:** Motion to approve agenda as presented passed with a motion by Jeremy Sitorius and a second by Becky Jobman.

Devin Brundage	Absent	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Recognition of Visitors**

None.

**Consent Agenda**

**Motion Passed:** Motion to approve consent agenda as presented passed with a motion by Kyle Fornoff and a second by Jon Hudson.

Devin Brundage	Absent	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Discuss, consider and approve adoption of 2017-2018 Budget through Board Resolution 9-11-17-1**

**Motion Passed:** Motion to adopt 2017-2018 Budget through Board Resolution 9-11-17-1 passed with a motion by Jon Hudson and a second by Becky Jobman.

Devin Brundage	Absent	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Discuss, consider and approve adoption of Board Resolution 9-11-17-2 to set property tax request for 2017-2018.**

**Motion Passed:** Motion to adopt Board Resolution 9-11-17-2, set property tax request for 2017-2018 passed with a motion by Jeremy Sitorius and a second by Kyle Fornoff.

Devin Brundage	Absent	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Board of Education Regular Meeting**

September 11, 2017 7:00 P.M.

Discovery Center

Page 2

Meeting turned over to Vice President Hudson, as President Wyatt filed conflict of interest for the upcoming action item.

**Discuss, consider and approve Board Resolution 9-11-17-3, designate Gothenburg State Bank and First State Bank as official depositories for District #20 funds for 2017-2018 fiscal year.**

**Motion Passed:** Motion to adopt Board Resolution 9-11-17-3, designate Gothenburg State Bank and First State Bank as official depositories for District #20 funds for 2017-2018 fiscal year passed with a motion by Becky Jobman and a second by Kyle Fornoff.

Devin Brundage	Absent	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Abstain

Continue with President Wyatt.

**Board of Education Reports**

Board of Education Committee Assignments for 2017-18

**Administrative Reports**

**Mr. Holmes--Maintenance Supervisor**

Route bus replacement is currently being used on the South Route. Gym seating in North gym, North side is scheduled for delivery the 2nd week in October. Average bus route numbers.

**Mrs. Jonas-Director of Teaching/Learning**

Preschool is going very well. Amazed at the growth we can see early on. Early Development Network has transitioned to ESU 10. Local contacts will be Lyndi Miller and Mary Streeter. SPED team is busy with student specific meetings to discuss IEP, 504, SAT plans. Professional Development--Early outs are going well. Positive response to our Collaboration 101 class.

**Mr. Herman-Activities Director/Asst. Principal**

Fall Activity participation numbers. Many upcoming activities in September that GHS will host. Scores, results, pictures, etc., will be placed on Twitter (@Gothenburg AD). First random drug testing took place August 30, with 20 students being selected. Went very well for the first time.

**Mr. Widdifield-Elementary Principal**

Pre-school and Kindergarten students going full day. Outdoor Ed will be at Block's farm and Lafayette Park September 22. Getting assessments done as early as possible. Looking at data on Friday of parent teacher conferences with staff from ESU 10. Parent/Teacher conferences September 13 and September 15. Teachers from 5th and 6th grades will be in the Dudley gym.

**Mr. Ryker-High School Principal**

Progress reports sent September 6. Swede Lead program will recognize students that set examples of leadership among the student body. Teacher Leadership Team has been established in an effort to improve our culture and increase communication. Our mission is simply Positive solutions to make GPS a great place to teach and learn.

**Board of Education Regular Meeting**

September 11, 2017 7:00 P.M.

Discovery Center

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**Dr. Teahon-Superintendent**

Gothenburg Schools worked with Gothenburg Health, Gothenburg PD, Dawson County Sherriff, EMS and Gothenburg VFD in a mock mass casualty drill on Wednesday, September 6. We activated our Crisis Team for the drill and the team preformed admirably. Continue to be involved in STANCE and GNS.

**Discussion Items**

None

**Next Meetings**

October 9, 2017--7:30 P.M.

**Adjournment**

**Motion Passed:** Motion to approve adjournment at 7:35 P.M. passed with a motion by Becky Jobman and a second by Jeremy Sitorius.

Devin Brundage	Absent	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

Kay Streeter, Business Manager/Recording Secretary

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**GENERAL FUND**

09/29/17	<b>Balance from last month</b>		<b>\$ 5,175,667.68</b>
10/03/17	St. of Neb-GMS Payments Idea Code 4404	\$ 8,223.00	
10/03/17	St. of Neb-GMS Payments Idea Code 4406	\$ 379.00	
10/06/17	Hot Lunch Payroll-Sept	\$ 9,429.26	
10/06/17	NWEA - overpmt - 100-318-1	\$ 4,000.00	
10/06/17	Journey Ed pd twice - 1100-318-1	\$ 1,209.95	
10/06/17	Spectrum - 2510-382-0	\$ 117.44	
10/13/17	Int CD xxx732 - 1410	\$ 99.26	
10/13/17	Int CD xxx888 - 1410	\$ 49.12	
10/13/17	Int CD xxx889 - 1410	\$ 156.38	
10/13/17	Custer County Treasurer Direct Deposit	\$ 109,508.37	
10/13/17	Dawson County Treasurer Direct Deposit	\$ 464,633.26	
10/16/17	Lincoln Co Treasurer - 20 -	\$ 103,211.25	
10/18/17	St/Fed Withholding Taxes-Oct	\$ 3,885.53	
10/19/17	Hot Lunch Payroll-Oct	\$ 13,204.37	
10/19/17	ESU 10 - mileage 5690	\$ 64.20	
10/19/17	ESU 10 - new teacher sub-5690	\$ 100.00	
10/23/17	St. of Neb-HAL 2017 - 18 Base Paymt Acct 3135	\$ 2,342.00	
10/23/17	St. of Neb-HAL 2017 - 18 Matching Paymt Acct 3135	\$ 5,945.00	
10/31/17	St. of Neb-State aid to education-Oct	\$ 61,442.00	
10/31/17	Interest DDA xxx063	\$ 1,250.40	
	<b>Total receipts for month</b>		<b>\$ 789,249.79</b>
	<b>Dawson County transfers to</b>		
	<b>Special Building Fund</b>	<b>\$ 3,737.73</b>	
	<b>Bond Fund</b>	<b>\$ 34,602.81</b>	
	<b>Custer County transfers to</b>		
	<b>Special Building Fund</b>	<b>\$ 944.93</b>	
	<b>Bond Fund</b>	<b>\$ 6,579.13</b>	
	<b>Total Warrants paid</b>		<b>\$ 959,235.65</b>
10/31/17	<b>Balance</b>		<b><u>\$ 4,959,817.22</u></b>
10/31/17	First State Bank xxx101	\$ 570,340.55	
10/31/17	First State Bank xxx063	\$ 1,704,300.41	
	COD#xxx303 First State Bank 0.50% due 11-16-17	\$ 1,027,708.90	
	COD#xxx055 Gothenburg State Bank 0.55% due 5-16-18	\$ 1,000,000.00	
	COD#xxx839 Gothenburg State Bank 0.55% due 6-06-18	\$ 234,300.35	
	COD#xxx988 First State Bank 0.50% due 12-13-17	\$ 20,705.98	
	COD#xxx306 Gothenburg State Bank 0.554% due 7-18-18	\$ 250,000.00	
	COD#xxx889 First State Bank 0.75% due 1-10-19	\$ 82,722.09	
	COD#xxx888 First State Bank 0.75% due 1-10-19	\$ 25,983.51	
	COD#xxx732 First State Bank 0.92% due 10-10-18	\$ 43,755.43	
10/31/17	<b>Balance of investments and accounts</b>		<b><u>\$ 4,959,817.22</u></b>

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**SPECIAL BUILDING FUND**

09/29/17 Balance		\$	944,960.83
10/16/17 Lincoln County Treas	\$	956.39	
10/17/17 Dawson County Treas - transfer from General Fund	\$	3,737.73	
10/17/17 Custer County Treas - transfer from General Fund	\$	944.93	
10/31/17 Interest DDA xxx866	\$	623.10	
<b>Total receipts</b>		<b>\$</b>	<b>6,262.15</b>
<b>Total Warrants paid</b>		<b>\$</b>	<b>-</b>
 10/31/17 Balance			 <b>\$</b> <u><u>951,222.98</u></u>
10/31/17 First State Bank xxx866	\$	951,222.98	
10/31/17 First State Bank xxx321	\$	-	
 10/31/17 Balance of investments and accounts			 <b>\$</b> <u><u>951,222.98</u></u>

**EMPLOYEE BENEFIT ACCOUNT**

09/29/17 Balance		\$	79,084.91
10/19/17 City of Gothburg - Clymer Ins	\$	666.80	
10/18/17 Teacher Dues/Flex Plan	\$	4,396.16	
<b>Total Receipts</b>		<b>\$</b>	<b>5,062.96</b>
<b>Total Warrants paid</b>		<b>\$</b>	<b>11,955.27</b>
 10/31/17 Balance			 <b>\$</b> <u><u>72,192.60</u></u>
10/31/17 First State Bank - xxx545	\$	72,192.60	
 10/31/17 Balance of investments and accounts			 <b>\$</b> <u><u>72,192.60</u></u>

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
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**DEPRECIATION FUND**

09/29/17	<b>Balance</b>		<b>\$ 592,918.79</b>
10/31/17	Interest DDA xxx515	\$ 50.37	
	<b>Total receipts</b>	<b>\$ 50.37</b>	
	<b>Total Warrants paid</b>	<b>\$ -</b>	
	<b>Transfer from General Fund</b>	<b>\$ -</b>	
10/31/17	<b>Balance</b>		<b><u>\$ 592,969.16</u></b>
10/31/17	Gothenburg State Bank xxx515	\$ 383,046.52	
	COD #xxx476 Gothenburg State Bank 0.554% due 8-20-18	\$ 100,000.00	
	COD#xxx266 First State Bank 0.65% due 8-24-18	\$ 59,922.64	
	COD#xxx477 Gothenburg State Bank 0.554% due 8-30-18	\$ 50,000.00	
10/31/17	<b>Balance of investments and accounts</b>		<b><u>\$ 592,969.16</u></b>

**SCHOOL DISTRICT 20 BOND FUND**

09/29/17	<b>Balance</b>		<b>\$ 910,901.14</b>
10/17/17	Custer Co-transfer from General Fund K-8	\$ 726.52	
10/17/17	Custer Co-transfer from General Fund 9-12	\$ 5,852.61	
10/17/17	Dawson Co-transfer from General Fund K-8	\$ 11,451.66	
10/17/17	Dawson Co-transfer from General Fund 9-12	\$ 23,151.15	
10/16/17	Lincoln Co-K-8	\$ 5,970.32	
10/16/17	Lincoln Co-9-12	\$ 5,923.78	
10/31/17	Interest acct xxx753	\$ 615.55	
	<b>Total Receipts</b>	<b>\$ 53,691.59</b>	
	<b>Total paid out</b>	<b>\$ -</b>	
10/31/17	<b>Balance</b>		<b><u>\$ 964,592.73</u></b>
10/31/17	First State Bank Acct xxx753	\$ 964,592.73	
10/31/17	<b>Balance of Investments and accounts</b>		<b><u>\$ 964,592.73</u></b>
10/31/17	<b>TOTAL DEPOSITS OF THE DISTRICT</b>		<b><u>\$ 7,540,794.69</u></b>

Prepared by Randall G. Waskowiak, Treasurer Dist # 20



**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
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**First State Bank-total deposits**

DDA xxx101 General Fund	\$ 570,340.55
DDA xxx321 Special Building Fund	\$ -
DDA xxx753 Bond Fund	\$ 964,592.73
DDA xxx063 General Fund	\$ 1,704,300.41
DDA xxx866 Special Building Fund	\$ 951,222.98
DDA xxx545 Employee Benefit Account	\$ 72,192.60
CD#xxx266 Depreciation Fund	\$ 59,922.64
CD#xxx732 General Fund	\$ 43,755.43
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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 \$ 5,523,447.82

**Collateral Pledged**

	<u>Amount</u>	<u>Maturity</u>	<u>Receipt #</u>
<b>First State Bank, Gothenburg, Nebraska</b>			
Bellevue NE Pub Safety Dept Muni Cusip: 079212U38	\$ 200,000.00	6/1/2033	603617
Buffalo Cnty NE S.D. 2 Muni Cusip: 119466CE8	\$ 300,000.00	12/15/2032	623591
Cedar Bluffs NE Muni Cusip: 15005WAL6	\$ 250,000.00	12/15/2036	623590
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 #473 Muni Cusip: 25933EBW7	\$ 200,000.00	11/15/2040	623246
Douglas Cnty NE SID #473 Muni Cusip: 25933EDB1	\$ 100,000.00	9/15/2036	625042
Douglas Cnty NE SID #496 Muni Cusip: 25927LCK4	\$ 125,000.00	5/15/2032	605758
Douglas Cnty NE SID #499 Muni Cusip: 259305CL2	\$ 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: 25930LBV6	\$ 100,000.00	5/15/2036	618044
Douglas Cnty NE SID #538 Muni Cusip: 25934WAC1	\$ 340,000.00	7/15/2032	620006
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
Douglas Cnty NE S.D. 54 Muni Cusip: 259345ND4	\$ 250,000.00	12/15/2025	623588
Edgar NE Muni Bldg Muni Cusip: 279763CT1	\$ 200,000.00	9/1/2031	603616
Fed Home Loan Bank Agency Cusip: 3133812Z7	\$ 500,000.00	11/15/2022	625043
Furnas Cnty NE Muni Cusip: 36109PAQ1	\$ 240,000.00	12/15/2029	612254
Gordon NE Muni Cusip: 382779DV5	\$ 250,000.00	10/1/2036	623589
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	619998
Papillion Neb Muni Cusip: 698927EG1	\$ 150,000.00	12/15/2031	619999
Red Willow Cnty NE S.D. #17 Muni Cusip: 757060BR8	\$ 50,000.00	6/15/2018	619997
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 #251 Muni Cusip: 80379VAQ9	\$ 260,000.00	10/15/2031	623248
Sarpy Cnty NE SID #258 Muni Cusip: 80379RAR6	\$ 250,000.00	8/15/2031	623247
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
<b>Total pledged</b>	<b>\$ 5,970,000.00</b>		

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**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	\$ 383,046.52
COD#xxx477 Depreciation Fund	\$ 50,000.00
COD#xxx055 General Fund	\$ 1,000,000.00
<b>Total</b>	<b>\$ 2,017,346.87</b>

Reconciled by Kay Streeter

10/31/17 DDA #xxx490 Hot Lunch Fund	\$ 29,544.25
10/31/17 DDA #xxx771 Student Activity Fund	\$ 198,960.97
10/31/17 DDA #xxx822 Petty Cash Fund	\$ 1,901.00
10/31/17 DDA #xxx852 Student Fees Fund	\$ 21,197.82

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

**\$ 2,268,950.91**

**Collateral Pledged**

**Gothenburg State Bank, Gothenburg, Nebraska**

	<u>Amount</u>	<u>Maturity</u>	<u>Receipt #</u>
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
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
<b>Total Pledged</b>	<b>\$ 3,329,000.00</b>		

# Check Journal

Fiscal Year: 2018

Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date		Accrued
Account Number			Account Description			Payment

**Journal Number: 50      Check Journal      Posted: 10/16/2017**

**Computer Checks**

**1 - GENERAL FUND**

Bank Account :A - Fsb

00055961	10/09/2017	DAYDONUT	Daylight Donut Shop			
665757	10/09/2017			10/09/2017	Supplies	
1-1100-410-2			Teaching Supplies-secondary			44.40
					-44.40	44.40
					Invoice Total:	44.40
					Check Total:	44.40
00055962	10/09/2017	NCSPEARS	NCS Pearson, Inc.			
11318825	10/09/2017			10/09/2017	Supplies	
1-1221-410-1			Teaching Supplies			15.75
					-15.75	15.75
					Invoice Total:	15.75
					Check Total:	15.75
00055963	10/09/2017	PEAREDINC	Pearson Education, Inc			
7025815368	10/09/2017			10/09/2017	Textbpps	
1-1100-420-1			Textbooks-elementary			2,151.20
					-2,151.20	2,151.20
					Invoice Total:	2,151.20
					Check Total:	2,151.20
00055964	10/09/2017	SUPRSCHO	Supreme School Supply			
67227	10/09/2017			10/09/2017	Supplies	
1-1100-410-2			Teaching Supplies-secondary			349.81
					-349.81	349.81
					Invoice Total:	349.81
					Check Total:	349.81
					<b>1 - GENERAL FUND</b>	<b>2,561.16</b>
					<b>Total of Computer Checks</b>	<b>2,561.16</b>

Fund Summary

1 - GENERAL FUND	-2,561.16	2,561.16
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Payroll Summary

<b>Report Total:</b>	<b>-2,561.16</b>	<b>2,561.16</b>
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# Check Journal

Fiscal Year: 2018

Check Number	Date	Vendor ID	Vendor Name	Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	Accrued
Account Number	Account Description	PO Date	Description	Payment
Payable				
<b>Journal Number: 75      Check Journal      Posted: 11/09/2017</b>				
<b>Computer Checks</b>				
<b>1 - GENERAL FUND</b>				
Bank Account :A - Fsb				
00055975	10/20/2017	CLIFFBROCK	Cliff Brock	
sEPTEMBER	10/20/2017		10/17/2017	Purchased Service
1-2750-140-2			Activity Drivers Salaries	-405.00      405.00
			Invoice Total:	-405.00      405.00
			Check Total:	-405.00      405.00
00055976	10/20/2017	JAIMBURK	Jaime Burkink	
September	10/20/2017		10/17/2017	Purchased Service
1-1100-120-1			Sub Salaries Elementary	-165.00      165.00
			Invoice Total:	-165.00      165.00
			Check Total:	-165.00      165.00
00055977	10/19/2017	CASH1	Cash	
Travel	10/19/2017		10/19/2017	Travel
1-1100-670-2			Travel-secondary	-1,280.00      1,280.00
			Invoice Total:	-1,280.00      1,280.00
			Check Total:	-1,280.00      1,280.00
00055978	10/19/2017	DAYDONUT	Daylight Donut Shop	
665758/666809	10/19/2017		10/19/2017	Supplies
1-1100-690-1			Other Misc. Expense-elem.	-46.20      46.20
1-1100-690-2			Other Misc. Expense-sec.	-11.10      11.10
			Invoice Total:	-57.30      57.30
			Check Total:	-57.30      57.30
00055979	10/19/2017	DEEWEAV	Dee Weaver	
Travel	10/19/2017		10/19/2017	Mileage
1-1460-670-2			Home Economics Travel	-40.92      40.92
			Invoice Total:	-40.92      40.92
			Check Total:	-40.92      40.92
00055980	10/19/2017	IRS	Internal Revenue Service	
LTR852C	10/19/2017		10/19/2017	941 correction
1-1100-120-2			Sub Salaries Secondary	-1,201.35      1,201.35
1-1100-210-1			Fica-elementary	-1,201.36      1,201.36
			Invoice Total:	-2,402.71      2,402.71
			Check Total:	-2,402.71      2,402.71
00055981	10/19/2017	J.W.PEPP	J.W. Pepper & Son, Inc.	
712448	10/19/2017		10/19/2017	Supplies
1-1181-410-2			Instrumental Music Supplies	-239.79      239.79
			Invoice Total:	-239.79      239.79
			Check Total:	-239.79      239.79
00055982	10/19/2017	KITTMUSI	Kittle's Music	
1492	10/19/2017		10/19/2017	Supplies
1-1181-410-2			Instrumental Music Supplies	-836.24      836.24
			Invoice Total:	-836.24      836.24
			Check Total:	-836.24      836.24

# Check Journal

Fiscal Year: 2018

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
00055983	10/19/2017	LIVEJUDG	Livestock Judging				
697	10/19/2017			10/19/2017	Ag Supplies		
1-1450-410-2			Vocational Ag Supplies			-200.00	200.00
					Invoice Total:	-200.00	200.00
					Check Total:	-200.00	200.00
00055984	10/19/2017	R&CPETRO	R & C Petroleum, Inc.				
860	10/19/2017			10/19/2017	Fuel		
1-2750-336-0			Gas & Oil			-189.62	189.62
					Invoice Total:	-189.62	189.62
					Check Total:	-189.62	189.62
00055985	10/19/2017	TRI-KLAWN	Tri-K-Lawn Services				
12765	10/19/2017			10/19/2017	Maintenance		
1-2620-318-0			Purchased Services			-2,586.25	2,586.25
					Invoice Total:	-2,586.25	2,586.25
					Check Total:	-2,586.25	2,586.25
00055986	10/19/2017	TYLEHERM	Tyler Herman				
September	10/19/2017			10/19/2017	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-123.78	123.78
					Invoice Total:	-123.78	123.78
					Check Total:	-123.78	123.78
00055987	10/31/2017	CASH1	Cash				
Travel	10/31/2017			11/07/2017	Travel		
1-2320-670-0			Travel Expense			-800.00	800.00
					Invoice Total:	-800.00	800.00
					Check Total:	-800.00	800.00
00055988	10/31/2017	MIKETEAH	Mike Teahon				
Travel	10/31/2017			11/07/2017	Travel		
1-2320-670-0			Travel Expense			-2,971.50	2,971.50
					Invoice Total:	-2,971.50	2,971.50
					Check Total:	-2,971.50	2,971.50
00055990	10/31/2017	ACROMAT	AcroMat				
124645	10/31/2017			11/09/2017	Supplies		
1-2610-410-0			Supplies			-850.96	850.96
					Invoice Total:	-850.96	850.96
					Check Total:	-850.96	850.96
00055991	10/31/2017	APPLCOMP	Apple Computer, Inc.				
4464252815	10/31/2017			11/09/2017	Supplies		
1-1100-560-2			Computer Hardware			-1,049.00	1,049.00
					Invoice Total:	-1,049.00	1,049.00
					Check Total:	-1,049.00	1,049.00
00055992	10/31/2017	AWARUNLIM	Awards Unlimited, Inc.				
440053/440363	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-20.72	20.72
					Invoice Total:	-20.72	20.72
					Check Total:	-20.72	20.72
00055993	10/31/2017	BLACHILLS	Black Hills Energy				

# Check Journal

Fiscal Year: 2018

Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description		Accrued
Account Number			Account Description			Payable	Payment
October	10/31/2017			11/09/2017	Fuel		
1-2610-321-0			Fuel			-2,521.04	2,521.04
					Invoice Total:	-2,521.04	2,521.04
					Check Total:	-2,521.04	2,521.04
00055994	10/31/2017	CENTLINK	CenturyLink				
Sept/Oct	10/31/2017			11/09/2017	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-147.60	147.60
					Invoice Total:	-147.60	147.60
					Check Total:	-147.60	147.60
00055995	10/31/2017	CHARCOMM	Charter Communications				
2291402417	10/31/2017			11/09/2017	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-211.28	211.28
					Invoice Total:	-211.28	211.28
					Check Total:	-211.28	211.28
00055996	10/31/2017	CHEMSEAR	Chemsearch				
2891153	10/31/2017			11/09/2017	Supplies		
1-2610-410-0			Supplies			-537.86	537.86
					Invoice Total:	-537.86	537.86
					Check Total:	-537.86	537.86
00055997	10/31/2017	CITYGOTH	City Of Gothenburg				
October	10/31/2017			11/09/2017	Utilities		
1-2610-322-0			Electricity			-11,892.38	11,892.38
1-2610-323-0			Water/sewer			-788.34	788.34
1-2610-690-0			Other Expense			-1,510.20	1,510.20
					Invoice Total:	-14,190.92	14,190.92
					Check Total:	-14,190.92	14,190.92
00055998	10/31/2017	CNASURE	CNA Surety				
61205998	10/31/2017			11/09/2017	Surety 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
00055999	10/31/2017	CONNORB	Connie Norby				
October	10/31/2017			11/09/2017	Mileage to Parents		
1-2750-333-0			Mileage To Parents			-426.08	426.08
					Invoice Total:	-426.08	426.08
					Check Total:	-426.08	426.08
00056000	10/31/2017	COUNPART	Country Partners Cooperative				
118600	10/31/2017			11/09/2017	Fuel		
1-2750-336-0			Gas & Oil			-3,136.77	3,136.77
					Invoice Total:	-3,136.77	3,136.77
					Check Total:	-3,136.77	3,136.77
00056001	10/31/2017	CULLIGAN	Culligan				
1018702	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-170.20	170.20
					Invoice Total:	-170.20	170.20
					Check Total:	-170.20	170.20

# Check Journal

Fiscal Year: 2018

Check Number Invoice Account Number	Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
00056002	10/31/2017	DASSTATE	DAS State Acctg-Central Finance				
1083944	10/31/2017			11/09/2017	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-234.93	234.93
					Invoice Total:	-234.93	234.93
					Check Total:	-234.93	234.93
00056003	10/31/2017	DYNAMIS	Dynamism, Inc.				
161749	10/31/2017			11/09/2017	Supplies		
1-1400-410-2			Industrial Arts Supplies			-237.24	237.24
					Invoice Total:	-237.24	237.24
					Check Total:	-237.24	237.24
00056004	10/31/2017	EAKEOFFI	Eakes Office Solutions				
20156	10/31/2017			11/09/2017	Copier Lease		
1-1100-532-0			Copier Lease/Purchase			-3,943.75	3,943.75
					Invoice Total:	-3,943.75	3,943.75
610973	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-55.20	55.20
1-2320-410-0			Office Supplies			-146.11	146.11
					Invoice Total:	-201.31	201.31
					Check Total:	-4,145.06	4,145.06
00056005	10/31/2017	ELECENGIN	Electrical Engineering & Equipment Co.				
5207388/	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-228.00	228.00
					Invoice Total:	-228.00	228.00
					Check Total:	-228.00	228.00
00056006	10/31/2017	ESU #10	Esu #10				
070600	10/31/2017			11/09/2017	DL/Voc Cent/Teach Dev/Deaf/Vis		
1-1210-390-0			Hearing Conservation			-2,200.32	2,200.32
1-1212-318-0			Vocational Adjustment Co-op			-1,433.44	1,433.44
1-1232-313-0			Occupational Therapy			-846.71	846.71
1-2212-313-2			Staff Development			-545.00	545.00
1-2510-382-0			Telephone-internet Line Usage			-3,000.00	3,000.00
					Invoice Total:	-8,025.47	8,025.47
					Check Total:	-8,025.47	8,025.47
00056007	10/31/2017	FRANINC	Franzen Inc.				
134976	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-204.00	204.00
					Invoice Total:	-204.00	204.00
					Check Total:	-204.00	204.00
00056008	10/31/2017	GOTHDISC	Gothenburg Discount Pharmacy				
45647	10/31/2017			11/09/2017	Supplies		
1-2130-410-0			Supplies			-25.00	25.00
					Invoice Total:	-25.00	25.00
					Check Total:	-25.00	25.00
00056009	10/31/2017	GOTHHOSP	Gothenburg Memorial Hospital				
103464	10/31/2017			11/09/2017	B us Driver Testing		
1-2750-690-0			Other Expense			-205.00	205.00

# Check Journal

Fiscal Year: 2018

Check Number	Date	Vendor ID	Vendor Name	Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	Accrued
Account Number	Account Description	PO Date	Description	Payment
			Invoice Total:	-205.00
			Check Total:	-205.00
00056010	10/31/2017	GOTHSTAT	Gothenburg State Bank	
Payroll	10/31/2017		11/09/2017	October Payroll
1-2510-660-0			Data Processing	-77.80
			Invoice Total:	-77.80
			Check Total:	-77.80
00056011	10/31/2017	GOTHTIME	Gothenburg Times	
October	10/31/2017		11/09/2017	Advertising
1-2310-350-0			Advertising/printing	-116.25
			Invoice Total:	-116.25
			Check Total:	-116.25
00056012	10/31/2017	HICKLUMB	Hicken Lumber Center	
383002	10/31/2017		11/09/2017	Supplies
1-1100-410-2			Teaching Supplies-secondary	-1.29
1-1400-410-2			Industrial Arts Supplies	-220.00
1-2610-410-0			Supplies	-256.28
1-2620-318-0			Purchased Services	-21.99
			Invoice Total:	-499.56
			Check Total:	-499.56
00056013	10/31/2017	HOMELEAS	Hometown Leasing	
12794001	10/31/2017		11/09/2017	Copier Lease
1-1100-532-0			Copier Lease/Purchase	-1,590.87
			Invoice Total:	-1,590.87
			Check Total:	-1,590.87
00056014	10/31/2017	IDEALINE	Ideal Linen Supply	
0711775	10/31/2017		11/09/2017	Supplies
1-2610-410-0			Supplies	-225.00
			Invoice Total:	-225.00
			Check Total:	-225.00
00056015	10/31/2017	INTERKAL	Interkal, LLC	
54900	10/31/2017		11/09/2017	Maintenance
1-2620-520-0			Building Improvements	-43,338.00
			Invoice Total:	-43,338.00
			Check Total:	-43,338.00
00056016	10/31/2017	ISLASUPP	Island Supply Welding Co.	
176389	10/31/2017		11/09/2017	Supplies
1-1450-410-2			Vocational Ag Supplies	-158.10
			Invoice Total:	-158.10
			Check Total:	-158.10
00056017	10/31/2017	JOHNDEER	John Deere Financial	
43621	10/31/2017		11/09/2017	Supplies
1-1100-410-2			Teaching Supplies-secondary	-24.99
1-1450-410-2			Vocational Ag Supplies	-495.99
			Invoice Total:	-520.98
			Check Total:	-520.98

# Check Journal

Fiscal Year: 2018

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
00056018	10/31/2017	KARLBRYA	Karla Bryant, Pt				
October	10/31/2017			11/09/2017	PT		
1-1201-319-0			Occupational Therapy (OPPT)			-750.08	750.08
1-4400-318-1			Purchased Service			-436.48	436.48
					Invoice Total:	-1,186.56	1,186.56
					Check Total:	-1,186.56	1,186.56
00056019	10/31/2017	KITTMUSI	Kittle's Music				
1492	10/31/2017			11/09/2017	Supplies		
1-1181-410-2			Instrumental Music Supplies			-288.40	288.40
					Invoice Total:	-288.40	288.40
					Check Total:	-288.40	288.40
00056020	10/31/2017	LANDIMPLE	Landmark Implement				
10359009	10/31/2017			11/09/2017	Parts		
1-2750-337-0			Tires & Parts			-505.50	505.50
					Invoice Total:	-505.50	505.50
					Check Total:	-505.50	505.50
00056021	10/31/2017	LEXPUBL	Lexington Public Schools				
61-10062017	10/31/2017			11/09/2017	Para Pro Assessment		
1-1100-318-1			Purchased Services			-55.00	55.00
					Invoice Total:	-55.00	55.00
					Check Total:	-55.00	55.00
00056022	10/31/2017	MIDAMRES	Mid-American Research Chemical				
619932	10/31/2017	midamres		11/09/2017	Supplies		
1-2610-410-0			Supplies			-1,179.93	1,179.93
					Invoice Total:	-1,179.93	1,179.93
					Check Total:	-1,179.93	1,179.93
00056023	10/31/2017	NAEA	NAEA				
Symposium	10/31/2017			11/09/2017	Registration		
1-1450-410-2			Vocational Ag Supplies			-50.00	50.00
					Invoice Total:	-50.00	50.00
					Check Total:	-50.00	50.00
00056024	10/31/2017	NASB	Nasb				
43048	10/31/2017			11/09/2017	Registration		
1-2310-630-0			Dues & Fees			-1,624.00	1,624.00
					Invoice Total:	-1,624.00	1,624.00
					Check Total:	-1,624.00	1,624.00
00056025	10/31/2017	NATLFFA	National FFA Organization				
Conv-Reg-58802	10/31/2017			11/09/2017	Registration		
1-1450-318-2			Voc Ag Purchased Services			-1,534.00	1,534.00
					Invoice Total:	-1,534.00	1,534.00
					Check Total:	-1,534.00	1,534.00
00056026	10/31/2017	NCSPEARS	NCS Pearson, Inc.				
11362753	10/31/2017			11/09/2017	Supplies		
1-1221-410-1			Teaching Supplies			-50.25	50.25
					Invoice Total:	-50.25	50.25
					Check Total:	-50.25	50.25

# Check Journal

Fiscal Year: 2018

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
00056027	10/31/2017	NEOPOST	Neopost				
1923	10/31/2017			11/09/2017	Postage		
1-2510-341-0			Postage			-1,000.00	1,000.00
					Invoice Total:	-1,000.00	1,000.00
					Check Total:	-1,000.00	1,000.00
00056028	10/31/2017	NOVAFITT	Nova Fitness Equipment				
34449	10/31/2017			11/09/2017	Equipment		
1-2620-530-0			Building Equipment			-2,950.10	2,950.10
					Invoice Total:	-2,950.10	2,950.10
					Check Total:	-2,950.10	2,950.10
00056029	10/31/2017	PAYFLEX	Pay Flex				
1049064	10/31/2017			11/09/2017	Flex Plan		
1-2510-300-0			Flex Pay Contract			-158.05	158.05
					Invoice Total:	-158.05	158.05
					Check Total:	-158.05	158.05
00056030	10/31/2017	PERFTRUC	Performance Truck & Trailer				
5160/5199	10/31/2017			11/09/2017	Maint/Repair		
1-2750-337-0			Tires & Parts			-175.37	175.37
1-2750-338-0			Bus Repairs/main.			-222.50	222.50
					Invoice Total:	-397.87	397.87
					Check Total:	-397.87	397.87
00056031	10/31/2017	PERRGUTH	Perry,Guthery,Haase,				
81	10/31/2017			11/09/2017	Legal Services		
1-2310-317-0			Legal Services			-450.00	450.00
					Invoice Total:	-450.00	450.00
					Check Total:	-450.00	450.00
00056032	10/31/2017	PETESUPE	Peterson's Supermarket				
October	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-140.72	140.72
1-1221-410-2			Teaching Supplies			-42.25	42.25
1-1450-410-2			Vocational Ag Supplies			-23.98	23.98
1-2130-410-0			Supplies			-22.94	22.94
1-2510-341-0			Postage			-52.65	52.65
					Invoice Total:	-282.54	282.54
					Check Total:	-282.54	282.54
00056033	10/31/2017	PETTCASH	Petty Cash Fund				
October	10/31/2017			11/09/2017	October Expenses		
1-1100-318-2			Purchased Services			-250.00	250.00
1-1100-318-2			Purchased Services			219.00	-219.00
1-2320-690-0			Other Expense			-561.60	561.60
1-2410-630-1			Dues & Fees			-195.00	195.00
1-3540-318-0			Pre School Purchased Service			-68.00	68.00
					Invoice Total:	-855.60	855.60
					Check Total:	-855.60	855.60
00056034	10/31/2017	PINPOINT	PinPoint Communications				
155005364	10/31/2017			11/09/2017	Telephone		

# Check Journal

Fiscal Year: 2018

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
1-2510-382-0			Telephone-internet Line Usage			-657.50	657.50
					Invoice Total:	-657.50	657.50
					Check Total:	-657.50	657.50
00056035	10/31/2017	PRO-TINT	Pro-Tint				
555924	10/31/2017			11/09/2017	Maintenance		
1-2620-520-0			Building Improvements			-2,557.50	2,557.50
					Invoice Total:	-2,557.50	2,557.50
					Check Total:	-2,557.50	2,557.50
00056036	10/31/2017	SCHOSPEC	School Specialty Inc.				
208119389985	10/31/2017			11/09/2017	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-159.78	159.78
					Invoice Total:	-159.78	159.78
					Check Total:	-159.78	159.78
00056037	10/31/2017	SHOPKO	Shopko				
55660014	10/31/2017			11/09/2017	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-5.58	5.58
1-1100-410-2			Teaching Supplies-secondary			-249.91	249.91
1-1450-410-2			Vocational Ag Supplies			-11.13	11.13
1-3540-410-0			Pre School Supplies			-37.93	37.93
					Invoice Total:	-304.55	304.55
					Check Total:	-304.55	304.55
00056038	10/31/2017	SHREIT	Shred-It USA				
8123318002	10/31/2017			11/09/2017	Custodial		
1-2610-690-0			Other Expense			-194.48	194.48
					Invoice Total:	-194.48	194.48
					Check Total:	-194.48	194.48
00056039	10/31/2017	SPORSAFE	Sport Safe Testing Service, Inc.				
9353	10/31/2017			11/09/2017	Drug Screening		
1-2190-318-2			Activity-Purchased Services			-870.00	870.00
					Invoice Total:	-870.00	870.00
					Check Total:	-870.00	870.00
00056040	10/31/2017	STUDACTI	Student Activity Fund				
Refund	10/31/2017			11/09/2017	Travel Refund		
1-1100-670-1			Travel-elementary			-5,006.40	5,006.40
					Invoice Total:	-5,006.40	5,006.40
					Check Total:	-5,006.40	5,006.40
00056041	10/31/2017	SUPEDUPE	Super Duper Publications				
2286420	10/31/2017			11/09/2017	Supplies		
1-1216-410-0			Supplies			-59.95	59.95
					Invoice Total:	-59.95	59.95
					Check Total:	-59.95	59.95
00056042	10/31/2017	TACOCORP	Tacony Corporation				
309831/310392	10/31/2017			11/09/2017	Supplies		
1-2610-410-0			Supplies			-352.02	352.02
					Invoice Total:	-352.02	352.02
					Check Total:	-352.02	352.02

# Check Journal

Fiscal Year: 2018

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		
00056043	10/31/2017	TIMEFOKIDS	Time for Kids			
3796902462	10/31/2017			11/09/2017	Supplies	
1-1100-410-1			Teaching Supplies-elementary		-336.60	336.60
					Invoice Total:	-336.60
					Check Total:	-336.60
00056044	10/31/2017	TRANE	Trane			
38519890/	10/31/2017			11/09/2017	Maintenance	
1-2620-318-0			Purchased Services		-3,504.14	3,504.14
					Invoice Total:	-3,504.14
					Check Total:	-3,504.14
00056045	10/31/2017	TRI-KLAWN	Tri-K-Lawn Services			
12766	10/31/2017			11/09/2017	Maintenance	
1-2620-318-0			Purchased Services		-2,586.25	2,586.25
					Invoice Total:	-2,586.25
					Check Total:	-2,586.25
00056046	10/31/2017	TRYOWELD	Tryon Welding			
104408/104519/	10/31/2017			11/09/2017	Ag Ed.	
1-1450-410-2			Vocational Ag Supplies		-674.12	674.12
					Invoice Total:	-674.12
					Check Total:	-674.12
00056047	10/31/2017	VERIZON	Verizon Wireless			
782996607	10/31/2017			11/09/2017	Telephone	
1-2510-382-0			Telephone-internet Line Usage		-136.78	136.78
					Invoice Total:	-136.78
					Check Total:	-136.78
00056048	10/31/2017	WESTINTER	West Interactive Services Corporation			
105230	10/31/2017			11/09/2017	School Messenger	
1-1100-318-0			Purchased Services-High Ability		-1,395.00	1,395.00
					Invoice Total:	-1,395.00
					Check Total:	-1,395.00
<b>1 - GENERAL FUND</b>					<b>-128,004.67</b>	<b>128,004.67</b>
<b>Total of Computer Checks</b>					<b>-128,004.67</b>	<b>128,004.67</b>
Fund Summary						
1 - GENERAL FUND					-128,004.67	128,004.67
Payroll Summary						
<b>Report Total:</b>					<b>-128,004.67</b>	<b>128,004.67</b>

Petty Cash Fund

Gothenburg School District #20  
Gothenburg, Nebraska

October 31, 2017

TO WHOM ISSUED	AMOUNT
Region IV Elem. Princ.	\$ 195.00
Shape NE	\$ 250.00
J's Jack-O-Lanterns	\$ 68.00
Gothenburg YMCA	\$ 561.60
<b>TOTAL</b>	<b>\$1,074.60</b>
Beginning Balance	\$ 2,000.00
Receipts	<u>\$ 855.60</u>
	\$ 2,855.60
Expenditures	<u>\$ 855.60</u>
	\$ 2,000.00
Statement Balance	\$ 1,901.00
Outstanding Deposits	<u>\$ 855.60</u>
Total	\$ 2,756.60
Outstanding Checks	\$ 756.60
	<u>\$ -</u>
Balance October 31, 2017	<b>\$ 2,000.00</b>

ALL Data

**Current Cash Balance Report**

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

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A Athletics</b>					
1000 Activities Account	258,053.36	0.00	0.00	0.00	258,053.36
1010 Activity Tickets	152,108.51	195.00	0.00	0.00	152,303.51
1015 Gates	675,963.75	8,170.00	2,406.70	0.00	681,727.05
1020 Sale of Equipment	13,078.59	20.00	0.00	0.00	13,098.59
1025 Meals/Lodging	-190,042.50	0.00	60.00	0.00	-190,102.50
1030 Officials	-306,866.68	0.00	5,710.00	0.00	-312,576.68
1035 Football Equipment	-128,916.53	0.00	806.67	0.00	-129,723.20
1040 Basketball Equipment	-53,791.53	0.00	0.00	0.00	-53,791.53
1045 Track Equipment	-124,109.54	0.00	881.80	0.00	-124,991.34
1050 Wrestling Equipment	-44,254.25	0.00	0.00	0.00	-44,254.25
1055 Golf Equipment	-16,109.87	0.00	0.00	0.00	-16,109.87
1060 Softball Equipment	-29,175.26	0.00	4,031.61	0.00	-33,206.87
1065 Misc. Athletic	-66,806.21	0.00	460.19	0.00	-67,266.40
1070 Entry Fees	29,557.01	760.00	100.00	0.00	30,217.01
1075 Volleyball Equipment	-28,935.62	0.00	409.50	0.00	-29,345.12
1080 Cross Country Equip.	-15,792.21	0.00	550.70	0.00	-16,342.91
1085 Supplies/Equipment	-83,298.27	0.00	154.98	0.00	-83,453.25
<b>A Athletics Totals:</b>	<b>40,662.75</b>	<b>9,145.00</b>	<b>15,572.15</b>	<b>0.00</b>	<b>34,235.60</b>
<b>B Adult Ed.</b>					
1100 Adult Ed.	2,024.41	0.00	81.53	0.00	1,942.88
<b>B Adult Ed. Totals:</b>	<b>2,024.41</b>	<b>0.00</b>	<b>81.53</b>	<b>0.00</b>	<b>1,942.88</b>
<b>C School</b>					
1200 Yearbook	7,959.41	80.00	3,365.00	0.00	4,674.41
1210 Helping Hands	6,020.47	200.00	0.00	0.00	6,220.47
1215 History Grant	1,435.07	0.00	0.00	0.00	1,435.07
1220 FCS	-76.14	0.00	104.46	0.00	-180.60
1225 Industrial Tech	13,689.01	0.00	0.00	0.00	13,689.01
1229 Life Skills	162.04	0.00	0.00	0.00	162.04
1230 Renaissance	18,895.77	45.00	0.00	0.00	18,940.77
1240 Band	3,105.11	614.60	1,718.62	0.00	2,001.09
1241 Flag Corp	283.79	405.30	144.00	0.00	545.09
1245 Vocal	11,832.68	5,607.00	6,248.23	0.00	11,191.45
1246 Special Music	2,723.93	0.00	0.00	0.00	2,723.93
1250 Art Club	5,947.87	713.25	309.32	0.00	6,351.80
1251 Jr. Hi. Art Club	-71.29	30.00	0.00	0.00	-41.29
1255 Pop/Lounge	-1,771.29	4.90	382.57	0.00	-2,148.96
1260 General	19,525.43	805.26	293.00	0.00	20,037.69
1261 Chromebook Repair	6,863.04	550.00	462.40	0.00	6,950.64
<b>C School Totals:</b>	<b>96,524.90</b>	<b>9,055.31</b>	<b>13,027.60</b>	<b>0.00</b>	<b>92,552.61</b>
<b>D Candy</b>					
1300 Candy Fund	-1,624.01	2,556.97	5,225.46	0.00	-4,292.50
<b>D Candy Totals:</b>	<b>-1,624.01</b>	<b>2,556.97</b>	<b>5,225.46</b>	<b>0.00</b>	<b>-4,292.50</b>
<b>E Classes</b>					
1400 Senior Class	1,606.76	0.00	0.00	0.00	1,606.76
1410 Junior Class	3,529.56	238.09	0.00	0.00	3,767.65
1415 Sophomore Class	880.00	0.00	0.00	0.00	880.00
1420 Freshmen Class	300.00	0.00	0.00	0.00	300.00
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
<b>E Classes Totals:</b>	<b>6,316.32</b>	<b>238.09</b>	<b>0.00</b>	<b>0.00</b>	<b>6,554.41</b>

ALL Data

**Current Cash Balance Report**

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

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>F Clubs</b>					
1500 Cheerleaders	2,483.90	2,414.00	922.46	0.00	3,975.44
1505 Elem. Circle of Friends	589.10	0.00	11.98	0.00	577.12
1506 H.S. Circle of Friends	1,227.77	0.00	466.88	0.00	760.89
1510 Drama	0.00	0.00	0.00	0.00	0.00
1511 English Activities	141.77	0.00	0.00	0.00	141.77
1512 Entrepreneurship	1,104.38	0.00	0.00	0.00	1,104.38
1515 FFA	4,756.13	573.00	3,086.57	0.00	2,242.56
1516 Fit Kids	125.00	0.00	0.00	0.00	125.00
1520 Sr. Hi Quiz Bowl	923.63	151.99	0.00	0.00	1,075.62
1521 Jr. Hi Quiz Bowl	298.55	0.00	0.00	0.00	298.55
1522 Media Production	4,274.03	0.00	0.00	0.00	4,274.03
1525 NFL	715.85	0.00	125.00	0.00	590.85
1530 NHS	658.60	0.00	0.00	0.00	658.60
1531 One Act	1,149.08	1,500.00	2,372.98	0.00	276.10
1535 D.I.	-219.58	0.00	0.00	0.00	-219.58
1540 SPB	1,788.38	0.00	0.00	0.00	1,788.38
1545 SADD	1,155.33	0.00	0.00	0.00	1,155.33
1550 Student Council	1,531.01	2,461.36	347.88	0.00	3,644.49
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.	-4,192.77	0.00	0.00	0.00	-4,192.77
1580 Media	4,368.76	0.00	44.09	0.00	4,324.67
1585 Post Prom	0.00	339.81	0.00	0.00	339.81
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	2,146.00	0.00	0.00	0.00	2,146.00
<b>F Clubs Totals:</b>	<b>29,548.11</b>	<b>7,440.16</b>	<b>7,377.84</b>	<b>0.00</b>	<b>29,610.43</b>
<b>G Sports</b>					
1600 Boys Future B.Ball	-556.61	1,637.39	113.49	0.00	967.29
1610 Football Club	2,553.56	0.00	30.25	0.00	2,523.31
1620 Girls Future B.Ball	3,289.79	0.00	40.00	0.00	3,249.79
1625 Boys Golf	910.25	0.00	0.00	0.00	910.25
1626 Girls Golf	2,844.71	0.00	0.00	0.00	2,844.71
1627 Gothenburg B.Ball Club	-1,957.53	0.00	0.00	0.00	-1,957.53
1628 Jr. Hi Football Club	1,116.57	0.00	180.43	0.00	936.14
1629 Jr. Power Wt. Lifting	322.16	115.00	0.00	0.00	437.16
1630 Softball	2,579.91	0.00	0.00	0.00	2,579.91
1635 Mat Maids	219.56	0.00	0.00	0.00	219.56
1640 VolleyBall	1,219.71	371.00	0.00	0.00	1,590.71
1643 7-8th Volleyball	43.07	0.00	0.00	0.00	43.07
1645 Youth Volleyball	71.42	80.00	0.00	0.00	151.42
1650 Wrestling Boosters	-3,097.65	0.00	50.00	0.00	-3,147.65
1651 Summer Wrestling	12,850.00	0.00	0.00	0.00	12,850.00
<b>G Sports Totals:</b>	<b>22,408.92</b>	<b>2,203.39</b>	<b>414.17</b>	<b>0.00</b>	<b>24,198.14</b>
<b>H Elementary</b>					
1700 Elem. Book Fair	8,921.63	0.00	6,332.17	0.00	2,589.46
1710 Elem. Fund Raising	24,154.93	38.61	413.95	0.00	23,779.59
1711 1st Grade	4,006.49	0.00	0.00	0.00	4,006.49
1712 2nd Grade	1,700.75	0.00	0.00	0.00	1,700.75

## Current Cash Balance Report

ALL Data

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

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1713 4th Grade	172.64	0.00	36.72	0.00	135.92
1714 5th Grade	6,164.16	0.00	0.00	0.00	6,164.16
1715 Elem. Lounge	2,786.73	72.40	76.42	0.00	2,782.71
1716 3rd Grade	1,419.30	0.00	0.00	0.00	1,419.30
1717 Kindergarten	2.63	647.53	97.63	0.00	552.53
1720 Elem. Stu. Co.	234.43	0.00	0.00	0.00	234.43
1725 Elem. O.D. Ed.	-4,560.50	0.00	0.00	0.00	-4,560.50
<b>H Elementary Totals:</b>	<b>45,003.19</b>	<b>758.54</b>	<b>6,956.89</b>	<b>0.00</b>	<b>38,804.84</b>
<b>I Interest</b>					
1800 DDA Interest	3,694.43	9.03	0.00	0.00	3,703.46
1810 CD Interest	8,511.13	0.00	0.00	0.00	8,511.13
<b>I Interest Totals:</b>	<b>12,205.56</b>	<b>9.03</b>	<b>0.00</b>	<b>0.00</b>	<b>12,214.59</b>
<b>J Scholarships</b>					
1900 Athletics Count	210.75	0.00	0.00	0.00	210.75
1910 Alberts Memorial	184.17	0.00	0.00	0.00	184.17
1915 Alumni	0.00	0.00	0.00	0.00	0.00
1920 Greene Memorial	2,397.61	0.00	0.00	0.00	2,397.61
1925 Uehling Scholarship	-2,366.73	0.00	0.00	0.00	-2,366.73
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
<b>J Scholarships Totals:</b>	<b>530.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>530.80</b>
<b>Report Totals:</b>	<b>253,600.95</b>	<b>31,406.49</b>	<b>48,655.64</b>	<b>0.00</b>	<b>236,351.80</b>

# Check Summary Report

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

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
000001	C	10/24/2017	Deluxe Checks		General-Deposit Books	101.00
012561	V	10/03/2017	Sarah Wilke		Athletic-V.Ball	150.00
012561	C	10/03/2017	Sarah Wilke		Athletic-V.Ball	150.00
012562	V	10/03/2017	Amber Berliner		Athletic-V.Ball	150.00
012562	C	10/03/2017	Amber Berliner		Athletic-V.Ball	150.00
012563	V	10/03/2017	Gloria Anderson		Athletic-V.Ball	150.00
012563	C	10/03/2017	Gloria Anderson		Athletic-V.Ball	150.00
012564	V	10/03/2017	Shannon Etherton		Athletic-V.Ball	150.00
012564	C	10/03/2017	Shannon Etherton		Athletic-V.Ball	150.00
012565	C	10/24/2017	Fillmore Central		Athletic-C.Country	100.00
012566	C	10/26/2017	Darren Esch		Athletic-V.Ball	430.00
012567	O	10/27/2017	Eric Fuentes-ruiz		Athletic-V.Ball	150.00
012568	O	10/27/2017	Bruce Brooks		Athletic-V.Ball	150.00
012569	O	10/30/2017	Nebraska School Activities		Athletic-Round 1 F.Ball	1,482.56
012570	O	10/30/2017	Aquinas Catholic		Athletic-Round 1 F.Ball	924.14
012571	O	10/30/2017	North Platte High School		Athletic-Sub Dist.-Cheer	58.00
012572	O	10/31/2017	North Platte High School		Athletic- Sub Dist	62.00
020227	V	10/09/2017	Roger Koehler		Athletic-F.Ball	-250.00
020299	C	10/02/2017	Robin Stevens		Athletic-F.Ball	290.00
020300	C	10/06/2017	Bill Brecks		Athletic-F.Ball	450.00
020301	C	10/09/2017	Allison Jonas		Athletic-V.Ball	90.00
020302	C	10/09/2017	Jim Widdifield		Athletic-V.Ball	90.00
020303	C	10/09/2017	Preston Foster		Athletic-F.Ball	250.00
020304	C	10/09/2017	Tracy Ryland		Athletic-V.Ball	240.00
020305	C	10/10/2017	George Cornwell		Athletic-V.Ball	360.00
020306	C	10/10/2017	Preston Foster		Athletic-F.Ball	290.00
020307	C	10/12/2017	Tim Peterson		Athletic-F.Ball	250.00
020308	V	10/11/2017	Tracy Ryland		Athletic-V.Ball	0.00
020309	C	10/16/2017	Dan Yilk		Athletic-F.Ball	250.00
020310	C	10/19/2017	Tim Valleau		Athletic-F.Ball	450.00
020311	O	10/23/2017	George Cornwell		Athletic-V.Ball	300.00
020312	V	10/26/2017	Eric Fuentes-ruiz		Athletic-V.Ball	300.00
020313	C	10/09/2017	Awards Unlimited, Inc.		Athletic	767.93
020314	C	10/09/2017	Cash-Wa Disbributing		Candy	1,713.05
020315	C	10/09/2017	Chesterman Company		Candy/Elem Lounge	3,047.41
020316	C	10/09/2017	Fundraising University		Athletic-Gold Cards	290.00
020317	C	10/09/2017	Hot Lunch		Girls Future B.Ball	240.00
020318	C	10/09/2017	Lilybugz Designs		Flag Corp	144.00
020319	C	10/09/2017	McCook High School		Athletic	102.38
020320	C	10/09/2017	Misko Sports		Athletic	3,749.00
020321	C	10/09/2017	Natural Resourse Dist		FFA-Land Judging	24.00
020322	C	10/09/2017	Peterson's Supermarket		Stu	736.50

## Check Summary Report

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

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
020323	C	10/09/2017	Sayler Screenprinting		H.S. Circle of Friends	372.00
020324	C	10/09/2017	Shopko		Cheerleaders	77.89
020325	C	10/09/2017	The Thompson Co.		H.S. Lounge	267.92
020326	C	10/09/2017	CCS Presentation Sustersms		Elem. Book Fair	6,332.17
020327	C	10/10/2017	Lilybugz Designs		Band	1,200.00
020328	C	10/11/2017	George Cornwell		Athletic-V.Ball	120.00
020329	C	10/11/2017	Tracy Ryland		Athletic-V.Ball	300.00
020330	C	10/13/2017	Samuel French Inc.		One Act	315.00
020331	C	10/19/2017	Awards Unlimited, Inc.		Athletic	10.36
020332	C	10/19/2017	CASH		Athletic-C.Country	60.00
020333	C	10/19/2017	Erin Feather		Elem. Circle of Friends	11.98
020334	C	10/19/2017	Hot Lunch		Error--Parent paid for yearbook	40.00
020335	C	10/19/2017	Jill Jorgenson		Vocal-Musical	53.36
020336	C	10/19/2017	Johnny on the Spot		Elem F.R./Athletic	325.00
020337	C	10/19/2017	Kaitlyn Clark		Vocal-Musical	12.03
020338	C	10/19/2017	Misko Sports		Athletic	776.97
020339	C	10/19/2017	North Platte Community		Vocal-Musical	100.00
020340	C	10/19/2017	PSAT/NMSQT		General PSAT	192.00
020341	C	10/19/2017	Sayler Screenprinting		Vocal-Musical	853.00
020342	C	10/19/2017	Suann Hubbard		Adult Ed.	81.53
020343	C	10/19/2017	Varsity Spirit Fashions		Cheerleaders	240.45
020344	C	10/19/2017	Walsworth Publishing		Yearbooks	3,325.00
020345	C	10/19/2017	Westbrook Audio		Vocal-Musical	3,457.83
020346	O	10/23/2017	Amy Hostetler		One Act	270.00
020347	O	10/23/2017	Central Plains Library System		Media	13.80
020348	O	10/23/2017	Ian Borden	q	One Act	250.00
020349	C	10/23/2017	NE FFA Association		FFA	675.00
020350	C	10/23/2017	Pizza Hut		JR F.Ball Club	159.84
020352	O	10/31/2017	Chris Healey		Boys Future B.Ball	113.49
020353	O	10/31/2017	AssetGenie, Inc.		Chromebook Repair	462.40
020354	O	10/31/2017	Awards Unlimited, Inc.		Athletic	881.80
020355	O	10/31/2017	Brittany Viter		Kindergarten	30.00
020356	O	10/31/2017	Cash-Wa Disbributing		Candy	526.67
020357	O	10/31/2017	Central Nebraska Forensics		NFL	125.00
020358	O	10/31/2017	Dan Scherer		FFA	825.49
020359	O	10/31/2017	Dee's Floral & Gifts		Athletic	527.49
020360	O	10/31/2017	Gothenburg Schools		Band	147.00
020361	O	10/31/2017	Hicken Lumber		Stu Co/One Act	63.51
020362	O	10/31/2017	Hot Lunch		Stu Co.	18.21
020363	O	10/31/2017	Kaylee Wahlgren		Cheerleaders	57.07
020364	O	10/31/2017	Lou's Sporting Goods		Athletic	370.19
020365	O	10/31/2017	Molly Koehn		Kindergarten	27.64
020366	O	10/31/2017	National FFA Organization		FFA	1,404.09

ALL Data

# Check Summary Report

Arranged by:  
Check Number

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

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
020367	O	10/31/2017	Nebraska Wesleyan University		Musical	1,772.01
020368	O	10/31/2017	Peterson's Supermarket		FCS/Stu Co/Band/FFA/Art	762.35
020369	O	10/31/2017	Ribbons & Roses		Athletic	57.50
020370	O	10/31/2017	Sayler Screenprinting		One Act	1,064.20
020371	O	10/31/2017	Sharon Andres		Cheerleaders	37.40
020372	O	10/31/2017	Shopko		Kindergarten/Athletic	56.98
020373	O	10/31/2017	The Thompson Co.		HS Pop/Lounge	114.65
020374	O	10/31/2017	Top Notch Auto &		Wrestling Boosters	50.00
020375	O	10/31/2017	Varsity Spirit Fashions		Cheerleaders	435.40
<b>Report Total:</b>						<b>48,655.64</b>

## Hot Lunch Fund

Gothenburg School District #20  
Gothenburg, Nebraska

October 31, 2017

\$1,142.63	12755	10/9/2017	NE Food Dist. Program	Food	
\$13,204.37	12756	10/20/2017	First State Bank	Labor	
\$13,824.54		10/20/2017	Payroll	Labor	
\$14,934.44	12757	10/31/2017	Cash-Wa Dist.	Food/Supplies	
\$395.67	12758	10/31/2017	Chesterman Co.	Food	
\$67.46	12759	10/361/17	Ecolab Pest Elimination	Misc.	
\$5,790.23	12760	10/31/2017	Hiland Dairy	Milk	
\$8,551.74	12761	10/31/2017	NE Food Dist. Program	Food	
\$79.48	12762	10/31/2017	Petersons Supermarket	Food/Supplies	
\$13,844.34	12763	10/31/2017	The Thompson Co.	Food/Supplies	
<b>\$71,834.90</b>					
Balance					\$ (8,431.63)
<b>Receipts</b>					
Maint/Repairs		\$	-		
Food Sales		\$	1,395.92		
Food		\$	-		
Milk		\$	-		
Ticket Sales		\$	27,541.45		
Supplies		\$	-		
Equip. Sales		\$	-		
Miscellaneous		\$	-		
Interest		\$	1.09		
Fed. Reimbursement		\$	38,165.73		
St. Reimbursement		\$	-		
Labor		\$	-		
<b>Total Receipts</b>		\$	67,104.19		\$ 67,104.19
					\$ 58,672.56
<b>Expenditures</b>					
Food		\$	37,502.08		
Freight on Food		\$	-		
Equipment		\$	-		
Fr. On Equipment		\$	-		
Supplies		\$	1,446.22		
Milk		\$	5,790.23		
Labor		\$	27,028.91		
Maint/Repairs		\$	-		
Miscellaneous		\$	67.46		
Food Storage		\$	-		
Meal Refunds		\$	-		
<b>Total Expenditures</b>		\$	71,834.90		\$ 71,834.90
Balance October 31, 2017					\$ (13,162.34)

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

ACCOUNT:  
 DOCUMENTS:

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TELEPHONE:308-537-3684

SCHOOL DISTRICT 20  
 1322 AVENUE I  
 GOTHENBURG NE 69138

Effective July 1, 2017 the fee for daily item overdraft items will be \$30.00 for the first item and \$25.00 for any subsequent items.  
 Example: If two non-sufficient fund items present, the first item will be assessed a fee of \$30.00, the second item fee will be \$25.00.

PUBLIC FUNDS ACCOUNT 100101

		LAST STATEMENT 09/29/17	637,371.77
MINIMUM BALANCE	433,157.73	4 CREDITS	892,204.43
AVG AVAILABLE BALANCE	566,545.68	113 DEBITS	959,235.65
AVERAGE BALANCE	566,545.68	THIS STATEMENT 10/31/17	570,340.55

DEPOSITS

REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT
10/06 9,429.26	10/19 13,204.37	

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
General fund xfer-bills	10/17	156,801.81
General Fund xfer-payroll	10/20	712,768.99

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
55671*10/19 62.50	55884 10/06 1,197.50	55895*10/16 1,272.74
55750*10/12 1,400.00	55885 10/03 74.20	55897 10/17 73.80
55766*10/03 122.09	55886 10/05 1,208.95	55898 10/13 16,831.25
55802*10/02 1,195.00	55887 10/03 2,405.30	55899 10/16 404.78
55830*10/10 182.51	55888 10/24 15.00	55900 10/11 4,506.52
55846*10/02 19.61	55889 10/17 7.50	55901 10/12 60.90
55853*10/16 4,061.48	55890 10/31 96.39	55902 10/12 2,069.12
55864*10/23 958.50	55891 10/05 219.00	55903 10/16 234.93
55869 10/06 108,441.56	55892 10/05 7,936.39	55904 10/12 11.10
55870*10/06 8,428.40	55893 10/12 5,352.00	55905 10/18 70.27
55874*10/03 258.71	55894 10/16 1,111.05	55906 10/13 5,387.16

\* \* \* C O N T I N U E D \* \* \*

TELEPHONE: 308-537-3684

SCHOOL DISTRICT 20

===== PUBLIC FUNDS ACCOUNT 100101 =====

----- CHECKS -----								
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
55907	10/13	214.68	55934	10/13	300.50	55960	10/16	136.99
55908	10/16	99.20	55935	10/19	140.00	55961	10/13	44.40
55909	10/13	5,305.47	55936	10/13	382.60	55962	10/16	15.75
55910	10/13	195.74	55937	10/13	2,623.67	55963	10/16	2,151.20
55911	10/12	10.45	55938	10/13	416.23	55964	10/16	349.81
55912	10/17	2,665.32	55939	10/11	219.00	55965	10/23	4,537.90
55913	10/13	110.00	55940	10/12	657.50	55966	10/23	108,216.21
55914	10/13	40.00	55941	10/17	538.40	55967	10/23	8,435.67
55915	10/16	29.40	55942	10/16	390.69	55968	10/19	97,435.19
55916	10/13	1,590.87	55943	10/19	1,113.00	55969	10/27	244.46
55917	10/11	50.00	55944	10/16	570.00	55970*	10/18	4,371.62
55918	10/17	105.00	55945	10/19	51.23	55972	10/24	1,523.82
55919	10/16	872.32	55946	10/16	173.80	55973	10/23	5,047.33
55920	10/17	153.00	55947	10/11	77.00	55974	10/23	1,406.54
55921	10/20	189.99	55948	10/13	39.95	55975	10/23	405.00
55922	10/13	884.15	55949	10/16	16,474.70	55976	10/20	165.00
55923	10/12	1,164.16	55950	10/17	537.00	55977	10/19	1,280.00
55924	10/16	142.00	55951	10/16	96.34	55978*	10/24	57.30
55925	10/17	166.50	55952	10/17	8.00	55980	10/25	2,402.71
55926	10/19	411.36	55953	10/16	211.70	55981	10/27	239.79
55927	10/25	110.00	55954	10/23	46.94	55982	10/24	836.24
55928	10/18	836.93	55955	10/16	97.00	55983	10/25	200.00
55929	10/16	2,166.03	55956	10/17	827.39	55984*	10/23	189.62
55930*	10/16	135.20	55957	10/13	230.00	55986	10/31	123.78
55932	10/17	150.00	55958	10/16	138.55			
55933	10/17	500.00	55959	10/12	444.00			

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

----- OTHER DEBITS -----		
DESCRIPTION	DATE	AMOUNT
GOTH SCHOOLS DEBIT 1	10/20	3,702.32
Nebraska Revenue Neb Epay NB1DORXXXXX3985	10/20	16,164.10
IRS USATAXPYMT 220769353606988	10/20	121,534.94
GOTH SCHOOLS DEBIT 1	10/20	357,238.79

----- DAILY BALANCE -----					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
10/02	636,157.16	10/06	515,294.32	10/12	499,090.06
10/03	633,296.86	10/10	515,111.81	10/13	464,493.39
10/05	623,932.52	10/11	510,259.29	10/16	433,157.73

\* \* \* C O N T I N U E D \* \* \*

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

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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
10/17	584,227.63	10/20	705,433.75	10/25	571,044.97
10/18	578,948.81	10/23	576,190.04	10/27	570,560.72
10/19	491,659.90	10/24	573,757.68	10/31	570,340.55

# Summary Statement of Accounts

Account	Description	Total Budget (Pub) + Adj.	Disbursed	Disbursed	Percentage (%)
<b>FUND: 1</b>					
1-1100-100	Instructional Salaries	2,747,000.00	230,797.60	455,020.10	16.56
1-1100-200	Instructional Benefits	1,129,600.00	95,472.42	189,609.21	16.79
1-1100-400	Instructional Supplies	120,500.00	2,753.43	32,022.07	26.57
1-1100-500	Capital Outlay	92,500.00	1,049.00	3,505.92	3.79
1-1100-600	Other Expenditures	20,000.00	6,343.70	6,354.80	31.77
		<u>4,109,600.00</u>	<u>336,416.15</u>	<u>686,512.10</u>	<u>16.70</u>
1-1200-100	Special Education	494,250.00	52,847.05	98,488.17	19.93
1-1200-200	Special Education	224,450.00	20,300.08	38,985.04	17.37
1-1200-300	Spec. Ed. Purchased	125,000.00	3,797.11	9,011.73	7.21
1-1200-400	Special Education	3,500.00	152.45	1,020.22	29.15
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	0.00	422.33	16.89
		<u>850,700.00</u>	<u>77,096.69</u>	<u>147,927.49</u>	<u>17.38</u>
1-1300-100	Other Special Salaries	6,000.00	574.75	1,149.50	19.16
1-1300-200	Other Special Benefits	1,000.00	99.57	199.14	19.91
		<u>7,000.00</u>	<u>674.32</u>	<u>1,348.64</u>	<u>19.26</u>
1-1400-100	Vocational Salaries	383,000.00	30,773.00	60,611.00	15.83
1-1400-200	Vocational Benefits	154,350.00	11,156.59	22,241.65	14.41
1-1400-400	Vocational Supplies	24,500.00	2,070.56	9,497.35	38.76
1-1400-500	Vocational Capital	7,000.00	0.00	0.00	0.00
1-1400-600	Vocational Other	8,500.00	40.92	2,287.70	26.91
		<u>577,350.00</u>	<u>44,041.07</u>	<u>94,637.70</u>	<u>16.39</u>
1-2100-100	Pupil Support Salaries	563,500.00	47,920.37	93,445.67	16.58
1-2100-200	Pupil Support Benefits	164,500.00	18,724.73	37,343.29	22.70
1-2100-300	Pupil Supp. Purchased	500.00	0.00	0.00	0.00
1-2100-400	Pupil Support Supplies	29,500.00	47.94	399.13	1.35
1-2100-600	Pupil Support Other	1,000.00	0.00	0.00	0.00
		<u>759,000.00</u>	<u>66,693.04</u>	<u>131,188.09</u>	<u>17.28</u>
1-2200-100	Inst. Support Salaries	93,000.00	7,615.00	15,230.00	16.38
1-2200-200	Inst. Support Benefits	34,200.00	2,587.99	5,155.33	15.07
1-2200-300	Inst. Supp. Purchased	3,000.00	545.00	920.00	30.67
1-2200-400	Inst. Support Supplies	8,250.00	0.00	1,337.01	16.21
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
		<u>140,810.00</u>	<u>10,747.99</u>	<u>22,642.34</u>	<u>16.08</u>
1-2300-100	General Adm. Salaries	188,225.00	16,919.49	33,125.19	17.60
1-2300-200	General Adm. Benefits	39,400.00	2,966.99	5,808.09	14.74
1-2300-300	Gen. Adm. Purchased	51,900.00	1,816.25	2,857.44	5.51
1-2300-400	General Adm. Supplies	6,000.00	146.11	4,020.97	67.02
1-2300-500	Gen. Adm. Capital	500.00	0.00	0.00	0.00
1-2300-600	General Adm. Other	22,000.00	5,957.10	7,044.45	32.02
		<u>308,025.00</u>	<u>27,805.94</u>	<u>52,856.14</u>	<u>17.15</u>
1-2400-100	School Adm. Salaries	343,000.00	21,595.94	42,469.91	12.38
1-2400-200	School Adm. Benefits	91,900.00	6,876.27	13,625.97	14.83
1-2400-400	School Adm. Supplies	3,000.00	0.00	69.61	2.32

# 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	195.00	252.20	2.29
		<u>449,900.00</u>	<u>28,667.21</u>	<u>56,417.69</u>	<u>12.54</u>
1-2500-100	Business Support	46,250.00	4,167.00	8,334.00	18.02
1-2500-200	Business Support	21,200.00	1,990.73	3,981.46	18.78
1-2500-300	Bus.support Purchased	41,000.00	5,605.13	8,793.01	21.45
1-2500-600	Business Support Other	6,000.00	77.80	152.00	2.53
		<u>114,450.00</u>	<u>11,840.66</u>	<u>21,260.47</u>	<u>18.57</u>
1-2600-100	Bldg. & Grounds	312,000.00	27,443.46	49,158.02	15.76
1-2600-200	Bldg. & Grounds	118,150.00	10,794.32	20,773.14	17.58
1-2600-300	Bldg. & Grounds Pur.	208,000.00	15,201.76	46,558.96	22.38
1-2600-400	Bldg. & Grounds	45,000.00	3,402.05	8,657.70	19.24
1-2600-500	Bldg. & Grounds Cap.	140,000.00	48,845.60	49,958.60	35.68
1-2600-600	Bldg. & Grounds Other	77,750.00	1,704.68	4,821.42	6.20
		<u>900,900.00</u>	<u>107,391.87</u>	<u>179,927.84</u>	<u>19.97</u>
1-2700-100	Pupil Transportation	82,000.00	13,259.25	20,837.25	25.41
1-2700-200	Pupil Transportation	35,000.00	4,418.99	7,931.23	22.66
1-2700-300	Pupil Trans. Pur.	106,500.00	4,655.84	21,194.23	19.90
1-2700-500	Pupil Trans. Capital	40,000.00	0.00	0.00	0.00
1-2700-600	Pupil Trans. Other	23,000.00	205.00	480.19	2.09
		<u>286,500.00</u>	<u>22,539.08</u>	<u>50,442.90</u>	<u>17.60</u>
1-4200-100	Chapter I Salaries	65,000.00	5,470.00	10,940.00	16.83
1-4200-200	Chapter I Benefits	28,900.00	2,186.89	4,373.78	15.13
		<u>93,900.00</u>	<u>7,656.89</u>	<u>15,313.78</u>	<u>16.30</u>
1-4400-300	Pre-school Purchased	0.00	0.00	141.75	0.00
		<u>0.00</u>	<u>0.00</u>	<u>141.75</u>	<u>0.00</u>
1-4700-400	Carl Perkins Grant	1,000.00	0.00	0.00	0.00
		<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
1-8000-700	Transfers	50,000.00	0.00	0.00	0.00
		<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>FUND: 1</b>		<u>8,649,135.00</u>	<u>741,570.91</u>	<u>1,460,616.93</u>	<u>16.88</u>
		<u>8,649,135.00</u>	<u>741,570.91</u>	<u>1,460,616.93</u>	<u>16.88</u>

# Summary Statement of Receipts

Account	Description	Total Budget (Pub) + Adj.	Receipts	Receipts	Balance (Pub)	Percentage (%)
<b>FUND: 1</b>						
1-1110	Local District Taxes	8,050,000.00	603,899.24	2,286,754.32	5,763,245.68	28.41
1-1125	Motor Vehicle Taxes	420,000.00	25,378.14	56,202.98	363,797.02	13.38
1-1210	Tuition-general District	6,000.00	0.00	0.00	6,000.00	0.00
1-1410	Interest	10,000.00	1,555.16	2,536.39	7,463.61	25.36
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	0.00	100.00	1,400.00	6.67
		<u>8,491,500.00</u>	<u>630,832.54</u>	<u>2,345,593.69</u>	<u>6,145,906.31</u>	<u>27.62</u>
1-2110	County Fines & Fees	60,000.00	142.18	370.80	59,629.20	0.62
1-2120	Local Fines	500.00	100.00	275.00	225.00	55.00
		<u>60,500.00</u>	<u>242.18</u>	<u>645.80</u>	<u>59,854.20</u>	<u>1.06</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	1,968.72	1,968.72	23,031.28	7.87
1-3110	State Aid	613,405.00	61,442.00	129,190.00	484,215.00	21.06
1-3120	Special Education	385,000.00	0.00	0.00	385,000.00	0.00
1-3135	High Ability Learners	8,500.00	8,287.00	8,287.00	213.00	97.49
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
1-3540	Pre School Grant	0.00	0.00	75,000.00	-75,000.00	0.00
		<u>1,237,905.00</u>	<u>71,697.72</u>	<u>214,445.72</u>	<u>1,023,459.28</u>	<u>17.32</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	21,082.00	98,918.00	17.57
1-4404	IDEA Base	50,000.00	8,223.00	8,223.00	41,777.00	16.45
1-4455	MAAPS-Medicaid	18,000.00	0.00	0.00	18,000.00	0.00
1-4406	SPED IDEA	4,500.00	379.00	379.00	4,121.00	8.42
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>8,602.00</u>	<u>29,684.00</u>	<u>315,816.00</u>	<u>8.59</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	164.20	561.08	8,438.92	6.23
		<u>11,000.00</u>	<u>164.20</u>	<u>561.08</u>	<u>10,438.92</u>	<u>5.10</u>
<b>FUND: 1</b>		<u>10,146,405.00</u>	<u>711,538.64</u>	<u>2,590,930.29</u>	<u>7,555,474.71</u>	<u>25.53</u>
		<u>10,146,405.00</u>	<u>711,538.64</u>	<u>2,590,930.29</u>	<u>7,555,474.71</u>	<u>25.53</u>

ALL Data

# Monthly Expense Report

Arranged by:  
Account Number

Date Range: YTD thru 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
<b>1</b>	<b>GENERAL FUND</b>						
1-1100-110-1	Teachers Salaries Elementary	1,405,000.00	117,807.00	235,669.00	0.00	1,169,331.00	83.22
1-1100-110-2	Teachers Salaries Secondary	1,220,000.00	100,742.00	201,484.00	0.00	1,018,516.00	83.48
1-1100-112-1	High Ability Learner	22,000.00	1,850.00	3,700.00	0.00	18,300.00	83.18
1-1100-120-1	Sub Salaries Elementary	40,000.00	6,374.00	9,179.00	0.00	30,821.00	77.05
1-1100-120-2	Sub Salaries Secondary	40,000.00	3,996.35	4,959.85	0.00	35,040.15	87.60
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	28.25	28.25	0.00	9,971.75	99.71
1-1100-142-1	Para Subs	0.00	409.50	807.00	0.00	-807.00	0.00
1-1100-142-2	Para Subs	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-210-1	Fica-elementary	111,000.00	10,416.17	19,455.78	0.00	91,544.22	82.47
1-1100-210-2	Fica-secondary	96,400.00	7,637.32	15,132.38	0.00	81,267.62	84.30
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	11,850.37	23,675.34	0.00	121,524.66	83.69
1-1100-220-2	Retirement-secondary	122,000.00	9,996.39	19,966.61	0.00	102,033.39	83.63
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	36,230.48	72,391.51	0.00	307,608.49	80.94
1-1100-230-2	Health Insurance-secondary	275,000.00	19,313.02	38,930.25	0.00	236,069.75	85.84
1-1100-232-1	Health Insurance-high Ability	0.00	28.67	57.34	0.00	-57.34	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	1,395.00	11,930.00	0.00	48,070.00	80.11

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# Monthly Expense Report

Arranged by:  
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Date Range: YTD thru 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1100-318-1	Purchased Services	25,000.00	-5,154.95	-5,004.95	0.00	30,004.95	120.01
1-1100-318-2	Purchased Services	20,000.00	31.00	518.00	0.00	19,482.00	97.41
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	501.96	10,957.33	0.00	29,042.67	72.60
1-1100-410-2	Teaching Supplies-secondary	40,000.00	887.04	14,397.17	0.00	25,602.83	64.00
1-1100-420-1	Textbooks-elementary	15,000.00	0.00	4,390.73	0.00	10,609.27	70.72
1-1100-420-2	Textbooks-secondary	15,000.00	0.00	205.00	0.00	14,795.00	98.63
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	1,115.98	0.00	-1,115.98	0.00
1-1100-530-1	Furn/equipment-elementary	5,000.00	0.00	836.93	0.00	4,163.07	83.26
1-1100-530-2	Furn/equipment-secondary	5,000.00	0.00	0.00	0.00	5,000.00	100.00
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	5,534.62	11,069.24	0.00	30,930.76	73.64
1-1100-560-2	Computer Hardware	75,000.00	1,049.00	1,553.01	0.00	73,446.99	97.92
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	5,006.40	5,006.40	0.00	-3,006.40	-150.32
1-1100-670-2	Travel-secondary	2,000.00	1,280.00	1,280.00	0.00	720.00	36.00
1-1100-690-1	Other Misc. Expense-elem.	5,000.00	46.20	46.20	0.00	4,953.80	99.07
1-1100-690-2	Other Misc. Expense-sec.	10,000.00	11.10	22.20	0.00	9,977.80	99.77
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 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1160-110-1	Poverty Salaries	262,000.00	14,332.00	28,664.00	0.00	233,336.00	89.05
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	1,074.81	2,149.62	0.00	18,450.38	89.56
1-1160-220-1	Poverty Retirement	26,200.00	1,415.69	2,831.38	0.00	23,368.62	89.19
1-1160-230-1	Poverty Health	68,000.00	4,310.87	8,621.71	0.00	59,378.29	87.32
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	267.00	0.00	4,233.00	94.06
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	79.27	0.00	4,920.73	98.41
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	1,437.00	0.00	-187.00	-14.96
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	1,364.43	1,992.57	0.00	3,007.43	60.14

ALL Data

# Monthly Expense Report

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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
1-1190-110-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-210-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-230-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-318-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-410-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-420-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-530-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-670-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-690-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1201-319-0	Occupational Therapy (OPPT)	36,000.00	750.08	3,684.38	0.00	32,315.62	89.76
1-1210-390-0	Hearing Conservation	29,000.00	2,200.32	4,400.64	0.00	24,599.36	84.82
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	0.00	0.00	0.00	16,000.00	100.00
1-1212-210-0	Fica	1,200.00	0.00	0.00	0.00	1,200.00	100.00
1-1212-220-0	Retirement	1,600.00	0.00	0.00	0.00	1,600.00	100.00
1-1212-230-0	Health Insurance	3,500.00	0.00	0.00	0.00	3,500.00	100.00
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	1,433.44	2,866.88	0.00	9,633.12	77.06
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	0.00	0.00	0.00	0.00

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# Monthly Expense Report

Arranged by:  
Account Number

Date Range: YTD thru 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1214-110-0	Psychologist Salary	65,000.00	5,470.00	10,940.00	0.00	54,060.00	83.16
1-1214-140-0	Psych Clarical	0.00	862.00	1,583.93	0.00	-1,583.93	0.00
1-1214-210-0	Fica	5,000.00	475.80	940.57	0.00	4,059.43	81.18
1-1214-220-0	Retirement	6,400.00	625.47	1,237.10	0.00	5,162.90	80.67
1-1214-230-0	Health Insurance	17,600.00	1,247.67	2,496.05	0.00	15,103.95	85.81
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	80.00	0.00	-80.00	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	0.00	0.00	500.00	100.00
1-1216-110-0	Speech Therapy Salary	60,000.00	5,090.00	10,180.00	0.00	49,820.00	83.03
1-1216-120-0	Substitute Speech Therapy	1,250.00	110.00	110.00	0.00	1,140.00	91.20
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	384.28	760.15	0.00	3,839.85	83.47
1-1216-220-0	Retirement	6,000.00	502.78	1,005.56	0.00	4,994.44	83.24
1-1216-230-0	Health Insurance	11,600.00	845.15	1,690.30	0.00	9,909.70	85.42
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	958.50	0.00	-458.50	-91.70
1-1216-313-2	Speech Therapy	0.00	0.00	0.00	0.00	0.00	0.00
1-1216-410-0	Supplies	500.00	59.95	318.59	0.00	181.41	36.28
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	0.00	4.82	0.00	495.18	99.03
1-1221-110-1	Sped Sal.	62,000.00	7,295.00	14,590.00	0.00	47,410.00	76.46
1-1221-110-2	Sped Sal.-sec.	151,000.00	10,350.00	20,700.00	0.00	130,300.00	86.29

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# Monthly Expense Report

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1-1221-120-1	Sub-salaries Elem	2,500.00	275.00	275.00	0.00	2,225.00	89.00
1-1221-120-2	Sub-salaries Sec	6,000.00	110.00	110.00	0.00	5,890.00	98.16
1-1221-140-1	Aide	100,000.00	15,778.94	27,009.95	0.00	72,990.05	72.99
1-1221-140-2	Aide	30,000.00	8,368.11	13,614.72	0.00	16,385.28	54.61
1-1221-210-1	Fica	13,700.00	1,647.21	2,925.46	0.00	10,774.54	78.64
1-1221-210-2	Fica	14,300.00	1,298.24	2,349.60	0.00	11,950.40	83.56
1-1221-220-1	Retirement	17,700.00	2,279.23	4,109.19	0.00	13,590.81	76.78
1-1221-220-2	Retirement	18,000.00	1,848.94	3,389.54	0.00	14,610.46	81.16
1-1221-230-1	Health Insurance	65,000.00	5,511.24	11,112.74	0.00	53,887.26	82.90
1-1221-230-2	Health Insurance	33,000.00	3,634.07	6,968.78	0.00	26,031.22	78.88
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
1-1221-318-1	SPED Purchased Services	0.00	0.00	384.00	0.00	-384.00	0.00
1-1221-318-2	SPED Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-319-1	In-service	2,250.00	0.00	0.00	0.00	2,250.00	100.00
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	50.25	409.35	0.00	590.65	59.06
1-1221-410-2	Teaching Supplies	1,500.00	42.25	113.00	0.00	1,387.00	92.46
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	179.28	0.00	-179.28	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

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1221-670-1	Travel-elementary	1,000.00	0.00	417.51	0.00	582.49	58.24
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	550.00	0.00	-550.00	0.00
1-1232-313-0	Occupational Therapy	0.00	846.71	846.71	0.00	-846.71	0.00
1-1232-318-0	SPED Purchsed Services (SRS)	0.00	0.00	846.71	0.00	-846.71	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	0.00	0.00	0.00	60,000.00	100.00
1-1330-110-2	Drivers Education Salary	6,000.00	574.75	1,149.50	0.00	4,850.50	80.84
1-1330-210-2	Fica	500.00	42.80	85.60	0.00	414.40	82.88
1-1330-220-2	Retirement	500.00	56.77	113.54	0.00	386.46	77.29
1-1330-336-2	Gas & Oil	0.00	0.00	0.00	0.00	0.00	0.00
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	3,510.00	7,020.00	0.00	52,980.00	88.30
1-1400-120-2	Sub. Salaries	7,500.00	110.00	220.00	0.00	7,280.00	97.06
1-1400-210-2	Fica	5,200.00	275.68	551.36	0.00	4,648.64	89.39
1-1400-220-2	Retirement	6,000.00	346.71	693.42	0.00	5,306.58	88.44
1-1400-230-2	Health Insurance	13,200.00	28.67	57.34	0.00	13,142.66	99.56
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	457.24	3,254.25	0.00	6,745.75	67.45
1-1400-420-2	Industrial Arts Textbooks	0.00	0.00	2,665.32	0.00	-2,665.32	0.00

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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	9,588.00	19,176.00	0.00	94,824.00	83.17
1-1450-120-2	Sub. Salaries	5,000.00	385.00	385.00	0.00	4,615.00	92.30
1-1450-210-2	Fica	9,200.00	762.92	1,496.39	0.00	7,703.61	83.73
1-1450-220-2	Retirement	11,400.00	947.09	1,894.18	0.00	9,505.82	83.38
1-1450-230-2	Health Insurance	26,700.00	2,455.82	4,911.64	0.00	21,788.36	81.60
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	1,534.00	1,534.00	0.00	-784.00	-104.53
1-1450-410-2	Vocational Ag Supplies	12,500.00	1,613.32	2,787.76	0.00	9,712.24	77.69
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	2,169.78	0.00	5,330.22	71.06
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	5,470.00	10,940.00	0.00	52,060.00	82.63
1-1460-120-2	Sub. Salaries	1,000.00	110.00	165.00	0.00	835.00	83.50
1-1460-210-2	Fica	4,900.00	421.54	838.87	0.00	4,061.13	82.88
1-1460-220-2	Retirement	6,300.00	540.31	1,080.62	0.00	5,219.38	82.84
1-1460-230-2	Health Insurance	13,250.00	1,212.31	2,424.62	0.00	10,825.38	81.70
1-1460-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00

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1-1460-318-2	Purchased Services	500.00	0.00	0.00	0.00	500.00	100.00
1-1460-410-2	Home Economics Supplies	500.00	0.00	790.02	0.00	-290.02	-58.00
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	40.92	40.92	0.00	-40.92	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	10,940.00	21,880.00	0.00	108,120.00	83.16
1-1480-120-2	Sub. Salaries	2,500.00	660.00	825.00	0.00	1,675.00	67.00
1-1480-210-2	Fica	10,200.00	846.36	1,654.85	0.00	8,545.15	83.77
1-1480-220-2	Retirement	13,000.00	1,080.62	2,161.24	0.00	10,838.76	83.37
1-1480-230-2	Health Insurance	35,000.00	2,238.56	4,477.12	0.00	30,522.88	87.20
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	77.00	0.00	173.00	69.20
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

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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	5,118.00	10,236.00	0.00	50,764.00	83.21
1-2120-110-2	Salaries-guidance	132,000.00	11,145.00	22,290.00	0.00	109,710.00	83.11
1-2120-210-1	Guidance-FICA	4,700.00	383.88	767.76	0.00	3,932.24	83.66
1-2120-210-2	Fica	10,000.00	811.37	1,622.74	0.00	8,377.26	83.77
1-2120-220-1	Guidance-Retirement	6,100.00	505.55	1,011.10	0.00	5,088.90	83.42
1-2120-220-2	Retirement	13,200.00	1,100.88	2,201.76	0.00	10,998.24	83.32
1-2120-230-1	Guidance-Health	6,400.00	606.20	1,212.40	0.00	5,187.60	81.05
1-2120-230-2	Health Insurance	27,000.00	3,120.00	6,240.00	0.00	20,760.00	76.88
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	-1,400.00	0.00	3,400.00	170.00
1-2120-410-1	Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-2120-410-2	Supplies	1,500.00	0.00	195.74	0.00	1,304.26	86.95
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	0.00	0.00	0.00	500.00	100.00
1-2120-690-1	Guidance Other-Elementary	500.00	0.00	0.00	0.00	500.00	100.00
1-2120-690-2	Other Expense	500.00	0.00	0.00	0.00	500.00	100.00

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1-2130-140-0	Nurse Salary	41,500.00	3,583.00	7,166.00	0.00	34,334.00	82.73
1-2130-210-0	Fica	3,200.00	274.10	548.20	0.00	2,651.80	82.86
1-2130-220-0	Retirement	4,100.00	353.92	707.84	0.00	3,392.16	82.73
1-2130-230-0	Health Insurance	17,500.00	1,657.18	3,314.36	0.00	14,185.64	81.06
1-2130-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2130-318-0	Purchased Services	250.00	0.00	0.00	0.00	250.00	100.00
1-2130-410-0	Supplies	1,500.00	47.94	203.39	0.00	1,296.61	86.44
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	0.00	0.00	500.00	100.00
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
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	29,662.87	59,325.74	0.00	310,674.26	83.96
1-2190-120-2	Activities Sub Salaries	12,000.00	2,667.50	3,080.00	0.00	8,920.00	74.33
1-2190-140-2	Clerical Aide	8,000.00	862.00	1,583.93	0.00	6,416.07	80.20
1-2190-210-2	Fica	30,000.00	2,484.49	4,795.10	0.00	25,204.90	84.01
1-2190-220-2	Retirement	38,500.00	2,768.64	5,523.44	0.00	32,976.56	85.65
1-2190-230-2	Health Insurance	21,000.00	6,154.15	12,389.85	0.00	8,610.15	41.00
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	870.00	1,421.00	0.00	1,079.00	43.16
1-2190-410-2	Supplies	25,000.00	0.00	0.00	0.00	25,000.00	100.00
1-2212-110-0	Teaching & Learning-Salary	0.00	7,871.00	15,742.00	0.00	-15,742.00	0.00
1-2212-210-0	Teaching & Learning-Fica	0.00	549.16	1,098.32	0.00	-1,098.32	0.00

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1-2212-220-0	Teaching & Learning-Retirement	0.00	777.48	1,554.96	0.00	-1,554.96	0.00
1-2212-230-0	Teaching & Learning-Health Ins.	0.00	1,657.18	3,314.36	0.00	-3,314.36	0.00
1-2212-313-1	Staff Development	1,500.00	0.00	250.00	0.00	1,250.00	83.33
1-2212-313-2	Staff Development	1,500.00	545.00	670.00	0.00	830.00	55.33
1-2212-318-0	Teaching & Learning-Purchased Servi	0.00	0.00	15.00	0.00	-15.00	0.00
1-2212-410-0	Teaching & Learning-Supplies	0.00	0.00	236.94	0.00	-236.94	0.00
1-2212-530-0	Teaching & Learning-Equip	0.00	0.00	0.00	0.00	0.00	0.00
1-2212-670-0	Teaching & Learning-Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-2212-690-0	Teaching & Learning-Other	0.00	0.00	630.00	0.00	-630.00	0.00
1-2222-110-0	Technology -Salary	65,000.00	5,779.00	11,558.00	0.00	53,442.00	82.21
1-2222-110-1	Salary-library	22,000.00	1,850.00	3,700.00	0.00	18,300.00	83.18
1-2222-110-2	Salary-library	65,000.00	5,765.00	11,530.00	0.00	53,470.00	82.26
1-2222-140-0	Technology Aid-Salary	24,000.00	2,751.38	5,348.07	0.00	18,651.93	77.71
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	646.17	1,280.51	0.00	519.49	28.86
1-2222-210-1	Fica	2,000.00	138.46	276.92	0.00	1,723.08	86.15
1-2222-210-2	Fica	5,100.00	435.50	850.35	0.00	4,249.65	83.32
1-2222-220-0	Technology-Retirement	2,400.00	842.62	1,669.96	0.00	730.04	30.41
1-2222-220-1	Retirement	2,600.00	182.74	365.48	0.00	2,234.52	85.94
1-2222-220-2	Retirement	6,700.00	569.46	1,138.92	0.00	5,561.08	83.00
1-2222-230-0	Technology-Health	15,500.00	28.67	57.34	0.00	15,442.66	99.63
1-2222-230-1	Health Insurance	300.00	0.00	0.00	0.00	300.00	100.00

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1-2222-230-2	Health Insurance	17,500.00	1,261.83	2,523.66	0.00	14,976.34	85.57
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	3,522.00	0.00	3,478.00	49.68
1-2222-410-1	Supplies	1,500.00	0.00	70.27	0.00	1,429.73	95.31
1-2222-410-2	Supplies	1,000.00	0.00	1,129.75	0.00	-129.75	-12.97
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	136.99	0.00	613.01	81.73
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
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

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1-2310-315-0	Audit	5,900.00	0.00	0.00	0.00	5,900.00	100.00
1-2310-317-0	Legal Services	5,000.00	450.00	916.50	0.00	4,083.50	81.67
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	116.25	690.94	0.00	5,309.06	88.48
1-2310-630-0	Dues & Fees	8,000.00	1,624.00	1,624.00	0.00	6,376.00	79.70
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	14,643.75	29,287.50	0.00	142,937.50	82.99
1-2320-140-0	Salary-clerical Ass't.	16,000.00	2,275.74	3,837.69	0.00	12,162.31	76.01
1-2320-210-0	Fica	14,400.00	1,279.41	2,504.85	0.00	11,895.15	82.60
1-2320-220-0	Retirement	18,200.00	1,671.27	3,272.04	0.00	14,927.96	82.02
1-2320-230-0	Health Insurance	6,800.00	16.31	31.20	0.00	6,768.80	99.54
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	146.11	4,020.97	0.00	1,979.03	32.98
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	0.00	0.00	2,500.00	100.00
1-2320-670-0	Travel Expense	3,500.00	3,771.50	3,771.50	0.00	-271.50	-7.75
1-2320-690-0	Other Expense	5,000.00	561.60	1,648.95	0.00	3,351.05	67.02
1-2410-110-1	Salaries	185,000.00	7,986.00	15,972.00	0.00	169,028.00	91.36
1-2410-110-2	Salaries	110,000.00	8,667.00	17,334.00	0.00	92,666.00	84.24
1-2410-140-1	Clerical Salaries	28,000.00	2,394.94	4,466.91	0.00	23,533.09	84.04

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1-2410-140-2	Clerical Salaries	20,000.00	2,548.00	4,697.00	0.00	15,303.00	76.51
1-2410-210-1	Fica	16,300.00	779.35	1,533.98	0.00	14,766.02	90.58
1-2410-210-2	Fica	10,000.00	832.69	1,634.85	0.00	8,365.15	83.65
1-2410-220-1	Retirement	21,300.00	1,025.41	2,018.92	0.00	19,281.08	90.52
1-2410-220-2	Retirement	13,000.00	1,107.80	2,176.18	0.00	10,823.82	83.26
1-2410-230-1	Health Insurance	24,500.00	1,122.14	2,244.28	0.00	22,255.72	90.83
1-2410-230-2	Health Insurance	6,800.00	2,008.88	4,017.76	0.00	2,782.24	40.91
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	0.00	0.00	1,500.00	100.00
1-2410-410-2	Supplies	1,500.00	0.00	69.61	0.00	1,430.39	95.35
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	195.00	195.00	0.00	2,805.00	93.50
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	0.00	0.00	1,500.00	100.00
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	35.00	0.00	1,465.00	97.66
1-2410-690-2	Other Expense	2,000.00	0.00	22.20	0.00	1,977.80	98.89
1-2510-140-0	Salary-Business Manager-Kay	46,250.00	4,167.00	8,334.00	0.00	37,916.00	81.98
1-2510-210-0	Fica	3,500.00	306.12	612.24	0.00	2,887.76	82.50

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1-2510-220-0	Retirement	4,600.00	411.61	823.22	0.00	3,776.78	82.10
1-2510-230-0	Health Insurance	13,100.00	1,273.00	2,546.00	0.00	10,554.00	80.56
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	158.05	540.65	0.00	1,959.35	78.37
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	0.00	0.00	5,500.00	100.00
1-2510-341-0	Postage	13,000.00	1,052.65	1,577.90	0.00	11,422.10	87.86
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	4,394.43	6,263.10	0.00	15,736.90	71.53
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	77.80	152.00	0.00	848.00	84.80
1-2510-690-0	Other Expense	0.00	0.00	0.00	0.00	0.00	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	411.36	0.00	2,088.64	83.54
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	22,256.53	40,459.85	0.00	209,540.15	83.81
1-2610-150-0	Custodial Overtime Salary	60,000.00	5,186.93	8,698.17	0.00	51,301.83	85.50
1-2610-210-0	Fica	24,000.00	2,070.84	3,702.39	0.00	20,297.61	84.57
1-2610-220-0	Retirement	32,000.00	2,702.21	4,847.13	0.00	27,152.87	84.85
1-2610-230-0	Health Insurance	62,000.00	6,021.27	12,223.62	0.00	49,776.38	80.28

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1-2610-321-0	Fuel	40,000.00	2,521.04	4,389.27	0.00	35,610.73	89.02
1-2610-322-0	Electricity	160,000.00	11,892.38	39,352.07	0.00	120,647.93	75.40
1-2610-323-0	Water/sewer	8,000.00	788.34	2,817.62	0.00	5,182.38	64.77
1-2610-410-0	Supplies	45,000.00	3,402.05	8,657.70	0.00	36,342.30	80.76
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	1,704.68	4,821.42	0.00	12,678.58	72.44
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	9,300.83	13,397.41	0.00	106,602.59	88.83
1-2620-520-0	Building Improvements	100,000.00	45,895.50	47,008.50	0.00	52,991.50	52.99
1-2620-530-0	Building Equipment	40,000.00	2,950.10	2,950.10	0.00	37,049.90	92.62
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	12,854.25	20,432.25	0.00	61,567.75	75.08
1-2750-140-2	Activity Drivers Salaries	0.00	405.00	405.00	0.00	-405.00	0.00
1-2750-210-0	Fica	6,300.00	977.37	1,547.57	0.00	4,752.43	75.43
1-2750-220-0	Retirement	8,200.00	963.90	1,528.41	0.00	6,671.59	81.36
1-2750-230-0	Drivers Health Insurance	20,500.00	2,477.72	4,855.25	0.00	15,644.75	76.31
1-2750-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2750-318-0	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00

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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	426.08	1,065.20	0.00	-65.20	-6.52
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	3,326.39	13,088.81	0.00	41,911.19	76.20
1-2750-337-0	Tires & Parts	25,000.00	680.87	5,286.32	0.00	19,713.68	78.85
1-2750-338-0	Bus Repairs/main.	25,000.00	222.50	1,753.90	0.00	23,246.10	92.98
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	205.00	480.19	0.00	2,519.81	83.99
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	3,817.00	7,634.00	0.00	22,366.00	74.55
1-3540-120-0	Pre School Sub Salaries	0.00	55.00	55.00	0.00	-55.00	0.00
1-3540-140-0	Pre School Para	7,500.00	1,512.00	2,603.25	0.00	4,896.75	65.29
1-3540-210-0	Pre School FICA	2,800.00	385.61	734.82	0.00	2,065.18	73.75
1-3540-220-0	Pre School Retirement	3,700.00	526.38	1,011.20	0.00	2,688.80	72.67
1-3540-230-0	Pre School Health	9,000.00	1,242.96	2,485.92	0.00	6,514.08	72.37
1-3540-318-0	Pre School Purchased Service	5,000.00	68.00	68.00	0.00	4,932.00	98.64

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1-3540-410-0	Pre School Supplies	15,000.00	37.93	986.11	0.00	14,013.89	93.42
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
1-3541-110-0	Preschool Start Up Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-120-0	Preschool Start Up Sub Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-140-0	Preschool Start up Para	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-210-0	Preschool Start Up FICA	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-220-0	Preschool Start Up Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-230-0	Preschool Start Up Health	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-318-0	Preschool Start Up Purchased Servic	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-410-0	Preschool Start Up Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-420-0	Preschool Start Up Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-530-0	Preschool Start Up Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-690-0	Preschool Start Up Misc.	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-110-1	Title I Pt. A-Salary	65,000.00	5,470.00	10,940.00	0.00	54,060.00	83.16
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	405.08	810.16	0.00	4,189.84	83.79
1-4200-220-1	Title I Pt. A-Retirement	6,400.00	540.32	1,080.64	0.00	5,319.36	83.11
1-4200-230-1	Title I Pt. A-Health Ins.	17,500.00	1,241.49	2,482.98	0.00	15,017.02	85.81
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	0.00	0.00	0.00	500.00	100.00

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1-4200-420-1	Textbooks	0.00	0.00	0.00	0.00	0.00	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
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	6,201.00	0.00	-6,201.00	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	4,856.00	9,712.00	0.00	47,788.00	83.10
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	371.48	742.96	0.00	3,757.04	83.48
1-4310-220-1	Title II Pt. A-Class Red.-Retiremen	5,850.00	479.67	959.34	0.00	4,890.66	83.60
1-4310-230-1	Title II Pt. A-Class Red. Health	9,100.00	1,454.86	2,909.72	0.00	6,190.28	68.02
1-4310-310-0	Chapter II Carryover	0.00	0.00	0.00	0.00	0.00	0.00

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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	0.00	0.00	0.00	15,000.00	100.00
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	0.00	0.00	0.00	0.00	0.00
1-4400-220-1	Pre-School SPED-Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-4400-230-1	Pre-School SPED-Health	4,500.00	0.00	0.00	0.00	4,500.00	100.00
1-4400-318-1	Purchased Service	7,500.00	436.48	1,144.96	0.00	6,355.04	84.73
1-4400-319-1	Pre School PT	5,000.00	0.00	0.00	0.00	5,000.00	100.00
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.f. Contracted	0.00	0.00	141.75	0.00	-141.75	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

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1-4404-110-0	IDEA Base	35,000.00	2,783.00	5,566.00	0.00	29,434.00	84.09
1-4404-210-0	IDEA Base FICA	2,600.00	203.49	406.98	0.00	2,193.02	84.34
1-4404-220-0	IDEA Base Retirement	3,400.00	274.90	549.80	0.00	2,850.20	83.82
1-4404-230-0	IDEA Base Pre-School	9,700.00	729.38	1,458.76	0.00	8,241.24	84.96
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	234.00	468.00	0.00	2,632.00	84.90
1-4406-210-0	SPED IDEA-FICA	225.00	17.10	34.20	0.00	190.80	84.80
1-4406-220-0	SPED IDEA-Retirement	290.00	23.12	46.24	0.00	243.76	84.05
1-4406-230-0	SPED IDEA	900.00	76.20	152.40	0.00	747.60	83.06
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	6,497.00	12,994.00	0.00	72,106.00	84.73
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	477.13	954.26	0.00	5,545.74	85.31
1-4410-220-0	IDEA Poverty Retirement	8,400.00	641.76	1,283.52	0.00	7,116.48	84.72
1-4410-230-0	IDEA Poverty Health	26,000.00	2,204.02	4,408.04	0.00	21,591.96	83.04
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

ALL Data

# Monthly Expense Report

Arranged by:  
Account Number

Date Range: YTD thru 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
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
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	100.00	0.00	14,900.00	99.33
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	7.45	0.00	1,992.55	99.62
1-6000-210-2	Summer School-FICA	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 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-6000-220-1	Jump Start/Summer School-Retire.	2,500.00	0.00	9.88	0.00	2,490.12	99.60
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	30.72	0.00	-30.72	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
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
<b>1 Current Year Account Totals:</b>		<b>10,030,000.00</b>	<b>835,840.48</b>	<b>1,670,064.11</b>	<b>0.00</b>	<b>8,359,935.89</b>	<b>83.34</b>
<b>1</b>	<b>FUND Totals:</b>	<b>10,030,000.00</b>	<b>835,840.48</b>	<b>1,670,064.11</b>	<b>0.00</b>	<b>8,359,935.89</b>	<b>83.34</b>

## **Administrator Report**

Meeting: November Board Meeting

Date: 11/13/17

Mrs. Allison Jonas

**Pk Programs:** ECERS will come to evaluate early this month. I will give a report to the board when we have our scores back.

**Special Education:** I just returned from the Tri-State law conference. It always amazes me how much changes based on current interpretation of the law. Our Special Education teachers spend a great deal of time on paperwork. Not only are the experts working with students with special needs but we require them to be experts in paperwork and current interpretation of law. They are a hard working bunch and between them and our para staff, we're very fortunate. Thank you for supporting our endeavors in this area.

**Mentor Program:** The first round of formal evaluations will be completed this week! We've seen an incredible amount of progress in our new teachers. There is nothing more exciting than being in a classroom for a walkthrough and identifying some areas where we could maybe try some new strategies and improve effectiveness and then seeing those strategies in place! We've got a great process going for our staff!

### **Completed Staff Evaluations:**

Formal: 24

Walkthroughs: 90

**Professional Development:** We currently have 1/3 of our staff that have attended the PLC conference. Feedback has been very, very positive. Our work time on Wednesdays is full of excellent collaboration among colleagues. None of them would tell you this is easy, but they've all gained a greater understanding of their content and what is required at the state level. Thank you for allowing us the time to collaborate!

**Curriculum:** We meet tomorrow to decide which program we'd like to propose to the board for adoption. We've completed two six week pilots K-6 and are preparing for some great discussion. I look forward to providing you with an update in December.

**Administrator Report**

Meeting: November Board Meeting

Date: 11/13/17

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.

Youth Leadership Conference: We took six 5<sup>th</sup> grade students to UNK last week to attend the Youth Leadership Conference. We had a great time, Kyle Larson, former Husker and NFL punter, was the speaker and they learned a lot about some of the things they do on the UNK campus and leadership qualities to bring back to Dudley. We will be looking at things we can put up around the elementary to promote leadership and positive qualities.

ESSA Title Review: Over the next couple of months we will be working on our ESSA Title monitoring visit. We are in our off year for our Title review, this visit is where the state will send out someone from NDE to review what we are doing for the school year and how our Title funds are being used.

**Administrator Report**

Meeting: September Board Meeting

Date: 11/13/17

Mr. Seth Ryker, Jr/Sr. High Principal

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**Topics:**

FFA Bloodmobile

Staff Evaluations

PLC Process

**I. GHS and the FFA Hosted a bloodmobile on 11/3**

- a. This is a great project for the FFA and opens the eyes of our students to the need to donate blood.

**II. Staff Evaluations**

- a. Evaluations for the JH/HS are almost complete
- b. We have a great staff and I continue to be impressed by our new teachers

**III. PLC Update**

- a. Our teachers who have had the opportunity to attend a conference have each brought back strategies that immediately changed their classrooms.
- b. Through the collaboration process those strategies have been effectively implemented in other classrooms as well.
- c. This next summer will be very busy as we plan to get the remaining staff to an institute during June and July.

**Administrator Report**

Meeting: October Board Meeting

Date: 11/13/17

Dr. Michael Teahon, Superintendent

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**Lunch Program:**

In order to be in compliance with Meal Charge Policy #3571, this is the procedure we have put into place.

(from Joni) Students are required to bring their ID card that has their barcode on it to lunch. These cards are scanned while students are in line to check the balance of the account. If the account is \$-25 or more, they are sent to eat at the deli line. After receiving their food, they then go through the salad bar, and to the cashier. This adds to the serving time for the student, however it has cut down on the accounts receivable.

During the month of October \$5,544.70 has been deposited into the lunch account through e-funds. Since August \$15,531.00. Our accounts receivable last year at this time was -6,897.00

This year is -3265.00.

**Audit:** CSO CPAs (formerly McDermott & Miller) have completed data collection for the annual audit and the annual financial report. We will present information from the audit at the November meeting.

**Bus Routes:** The district philosophy on bus routes is to minimize collective seat time for students on each route. The goal is to get as many students off the bus as quickly as possible. This does not, however, allow us to reverse routes when the routes run perpendicular to town.

**STORM:** The annual "storm" letter was sent to rural parents this past week. Parents ultimately are the final decision makers in determining whether the roads are safe enough for them to make it to school. Storm related absences are excused.

**PLCs:** Mr. Herman and I have attended a PLC summit in San Antonio with eight staff.

Internal Board Policies - Methods of OperationAgenda Construction and Control

- A. Written meeting agendas will be prepared by the Superintendent of Schools in corroboration with the President of the Board of Education. Any Board member may submit agenda items to be placed on the agenda by the Superintendent and the Board President.
- B. Control of the agenda is the responsibility of the Board President.
- C. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.
- D. An agenda, kept continuously current, shall be readily available for public inspection at the office of the Superintendent of School of the Gothenburg School District during normal business hours. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled commencement of the meeting. The School Board shall have the right to modify the agenda to include items of an emergency nature only by action taken at the public meeting at which the item is to be considered.

Legal Reference: § 84-1411

Date of Adoption: November 13, 2006

Internal Board Policies - Methods of OperationProcedures During Meetings

In the absence of the President and the Vice President of the Board of Education at any meeting, the Board shall choose a President pro tempore. In the absence of the Secretary at any meeting, the Board shall also choose a Secretary pro tempore.

Any action taken on a question or a motion duly moved and seconded shall be by roll call vote of the Board in open session, and the record shall state how each member voted, or if the member was absent or abstained.

The vote to elect the leadership of the Board of Education at the reorganization meeting shall be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes of the meeting.

Legal Reference:     §79-569  
                          §79-520  
                          §84-1413

Date of Adoption: April 14, 2008

Bylaws of the Board - MeetingsRegular Meetings

The Board shall meet in regular session on the second Monday of each calendar month, unless otherwise designated by the president with the approval of the Board. All meetings shall be held in the boardroom at the Gothenburg Schools unless otherwise designated by the president with the approval of the Board. In each odd-numbered year, the January meeting will be held on or after the first Thursday after the first Tuesday.

Legal Reference: §79-554 §79-555 §84-1401

Special Meetings

A special meeting of the Board may be called by the president when in his opinion it is necessary, or upon recommendation of the Superintendent of Schools, or any two (2) Board members. No business shall be transacted at any special meeting, which does not come within the purpose, or purposes set forth in the call for the meeting unless it is of an emergency nature. Special Board sessions may be adjourned to a definite date and time.

Legal Reference: §79-520 §79-554 §79-555 §84-1401

Advance Delivery of Meeting Materials

The Board shall require the Superintendent to prepare an agenda which, with the minutes, shall be mailed or delivered to the Board members on Friday or prior to each regular monthly Board meeting.

Items not placed on the regular agenda may be tabled until the regular meeting on the following month to provide the Board adequate time to research the item in question. All citizens in the district boundary are permitted to place an item on the agenda. Those persons outside the district may place an item on the agenda by permission of the President of the Board or the Superintendent of Schools.

Order of Business

The following shall be the order of business for the regular meetings. The order of business may be changed by consent of all members present.

Meeting call to order, Pledge of Allegiance, Approval/Changes to Agenda, Recognition of Visitors, Business Items (Consent Agenda, Action Items, Policy Review, and Reports), Discussion Items, Time/Date of Next Meeting, Adjournment.

Parliamentary Procedure

The rules of parliamentary procedures as embodied in Robert's Rules of Order shall govern the school Board in its deliberation when the issue in question is not covered by these policies and bylaws.

Minutes

The Board of Education shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes shall be prepared by the secretary immediately following the meeting, shall be written, shall be available for inspection by the public and for distribution to the members of the Board within ten (10) working days, or prior to the next convened meeting, whichever occurs earlier, and shall be a part of the agenda for the next regular meeting at which time they shall be corrected, if necessary, and approved. The minutes shall be kept in the office of the superintendent and shall be public records and open to public inspection during normal business hours.

Legal Reference: §79-577 §79-555 §§ 84-1408-1414

Voting

Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the Board in open session, and the record shall state how each member voted, or if the member was absent or not voting. The requirement of a roll call or viva voce vote may be satisfied by used of an electronic voting device, which allows the yeas and nays of each member of the board to be readily seen by the public.

Date of Adoption: May 12, 2008

Date of Revision: August 8, 2016

Internal Board Policies - Methods of OperationOpportunity for Public Expression

The Board of Education as a representative body, recognizes the importance of the public's viewpoint relative to the direction of the educational programs in Gothenburg Public Schools. Therefore, the following guidelines have been established for patrons to efficiently and effectively give expression to their suggestions, concerns, and grievances:

- A. Public Forum - Each Board meeting shall have on its agenda a specific time entitled Public Forum, during which patrons may address the Board on matters of general concern. Patrons wishing to address the Board during the Public Forum will be allowed five (5) minutes to express their view. Board of Education members will refrain from expressing personal opinions during the Public Forum unless asked a direct question by a patron recognized by the Board President as having the floor. The Board imposed time limit may be extended by a majority vote of the Board following a request to do so. Board action may not be taken on matters discussed during the Public Forum unless the matter specifically appears on the prepared agenda. In the discretion of the Board President, the Public Forum may be omitted or bypassed at some, but not all, meetings of the Board of Education.
  
- B. Concerns and Complaints - Board action shall not be taken regarding a concern or complaint unless the following procedure has been followed:
  - Step 1. All Complaints concerning a particular school situation shall be submitted to the Principal of the building. They should be submitted in writing when practical. If the party involved is other than an individual, then the organization or persons represented shall be identified. If the problem involves other than an individual building, then the matter shall be directed to the Superintendent.
  - Step 2. Should the matter not be resolved to the satisfaction of the parties involved, they may appeal to the Superintendent.
  - Step 3. If the initiating party is not satisfied with the response of the Superintendent, said party may address a written appeal to the Board of Education through the Secretary of the Board.
  
- C. Speak to Agenda Item - Patrons or visitors who desire to have an item placed on the monthly Board meeting agenda and speak on that item should make their wishes known to the Superintendent prior to the distribution of the meeting agenda. Upon receipt of a request to be heard the Superintendent may, in the discretion of the Superintendent, place the item on the agenda. The Board President shall then allow the patron or visitors to address the Board at the appropriate time. The length of this presentation will be determined at the discretion of the Board President. Persons who wish to speak to an agenda item will not be required to have their name be placed on the agenda prior to the meeting in order to speak about items on the agenda.

Legal Reference: §84-1412

Date of Adoption: July 14, 2008

**Board of Education Regular Meeting**

October 9, 2017, 7:30 P.M.  
Discovery Center

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

**Attendance Taken at 7:25 P.M.**

Present Board Members:

Devin Brundage  
Kyle Fornoff  
Jon Hudson  
Becky Jobman  
Jeremy Sitorius  
Nate Wyatt

Others Present:

Ellen Mortenson--Times                      Seth Ryker  
Allison Jonas  
James Widdifield  
Tyler Herman  
Michael Teahon--Superintendent  
Kay Streeter, Business Manager

**Call to Order & Pledge of Allegiance**

7:35 P.M.

**Approve the Agenda**

**Motion Passed:** Motion to approve agenda as presented passed with a motion by Jeremy Sitorius and a second by Becky Jobman.

Devin Brundage	Yes	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Recognition of Visitors**

Tony Neels--Attending as a class requirement.

**Consent Agenda**

**Motion Passed:** Motion to approve consent agenda as presented passed with a motion by Becky Jobman and a second by Jon Hudson.

Approve Regular Minutes	Yes	Approve Budget Hearing Minutes	Yes
Approve Tax Request Hearing Minutes	Yes	Approve Treas. Report	Yes
Approve Warrants/Bills	Yes	Excuse Absent Board Members-None	Yes
Consider Option Enrollment Requests-None	Yes		Yes

Devin Brundage	Yes	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Review Current Policies**

**Motion Passed:** Due to computer issues, it was moved by Kyle Fornoff and seconded by Jeremy Sitorius to table review of current Board Policies, to the November Board Meeting.

Devin Brundage	Yes	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

## **Board of Education Regular Meeting**

October 9, 2017 7:30 P.M.

Discovery Center

Page 2

### **Administrative Reports**

#### **Mr. Holmes--Maintenance Supervisor**

#### **Mrs. Jonas-Director of Teaching/Learning**

Completed Rule 11 program report. ECERS review next month. Raw data from fall assessments show Kindergarten class with highest incoming scores at Dudley Elem. SPED Law conference in November. Mentor Program--Teachers set goals for themselves and we follow up at the end of each month. Later this month, Mentor teachers will get to observe their mentee teaching. Early outs are going well. We discussed prioritizing standards and will begin deconstructing standards soon. Officially began EUREKA pilot on Monday. Several staff members began implementing the day after we returned from the training.

#### **Mr. Herman-Activities Director/Asst. Principal**

District softball traveled to McCook Thursday and Friday; SWC Cross Country was held in Minden Monday, with Dist. in Ogallala October 12. Dist. Girl Golf in Sidney. We did not have a state qualifier this year. State AD Conference November 4-6. High School Musical will take place October 14-7:00, along with two performances October 15--2:00 and 7:00. Gothenburg Schools will host B6 Dist. Play Production December 1 and B4 Dist. Wrestling Feb. 9-10.

#### **Mr. Widdifield-Elementary Principal**

First Grade to Stuhr Museum, October 12 and Second grade November 13. Parent/Teacher conferences were attended at 94% overall. Changes in NeSA testing this year for grades 3-8. Served on the panel to determine the Nebraska teacher of the year. Very interesting process that NDE uses to determine this teacher.

#### **Mr. Ryker-High School Principal**

Progress Reports went out for the first time. Making progress on reducing the number of names of the list. Great participation from students and teachers for Homecoming Week. Parent/Teacher conferences attended at 69%. Be sure to attend the High School Musical (Fiddler on the Roof) October 14 and 15.

### **Board of Education Reports**

Negotiations meeting scheduled for October 24, 7:00 P.M.

#### **Dr. Teahon-Superintendent**

September and October continue to be busy in the District office, with fiscal year end reports to file. CSO CPA's have completed their yearly audit for the District. They will present their information from the audit at the November meeting. Bus Route philosophy discussed. Mrs. V. Keiser and Mrs. Moore are doing an outstanding job of maintaining website and social media. All staff have been very engaged in our PLC process.

#### **Mrs. Jonas--Director Teaching/Learning**

Annual Special Education Report.

### **Discussion Items**

Safe Schools Manual

Crisis Team Manual

**Board of Education Regular Meeting**

October 9, 2017 7:30 P.M.

Discovery Center

Page 2

**Executive Session**

**Motion Passed:** Motion to move into executive session at 8:40 P.M. for the purpose of discussing school security and safety passed with a motion by Devin Brundage and a second by Kyle Fornoff.

Devin Brundage	Yes	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Open Meeting**

Mr. Wyatt declared executive session over at 9:04 P.M., with no action taken.

**Safe Schools/Crisis Team Manuals**

**Motion Passed:** Motion to approve the Safe School Manual and the Crisis Team Manual passed with a motion by Kyle Fornoff, and a second by Jeremy Sitorius.

Devin Brundage	Yes	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

**Adjournment**

**Motion Passed:** Motion to approve adjournment at 9:10 P.M. passed with a motion by Becky Jobman and a second by Jon Hudson.

Devin Brundage	Yes	Becky Jobman	Yes
Kyle Fornoff	Yes	Jeremy Sitorius	Yes
Jon Hudson	Yes	Nate Wyatt	Yes

Kay Streeter, Business Manager/Recording Secretary

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**GENERAL FUND**

09/29/17 <b>Balance from last month</b>			<b>\$ 5,175,667.68</b>
10/03/17 St. of Neb-GMS Payments Idea Code 4404	\$	8,223.00	
10/03/17 St. of Neb-GMS Payments Idea Code 4406	\$	379.00	
10/06/17 Hot Lunch Payroll-Sept	\$	9,429.26	
10/06/17 NWEA - overpmt - 100-318-1	\$	4,000.00	
10/06/17 Journey Ed pd twice - 1100-318-1	\$	1,209.95	
10/06/17 Spectrum - 2510-382-0	\$	117.44	
10/13/17 Int CD xxx732 - 1410	\$	99.26	
10/13/17 Int CD xxx888 - 1410	\$	49.12	
10/13/17 Int CD xxx889 - 1410	\$	156.38	
10/13/17 Custer County Treasurer Direct Deposit	\$	109,508.37	
10/13/17 Dawson County Treasurer Direct Deposit	\$	464,633.26	
10/16/17 Lincoln Co Treasurer - 20 -	\$	103,211.25	
10/18/17 St/Fed Withholding Taxes-Oct	\$	3,885.53	
10/19/17 Hot Lunch Payroll-Oct	\$	13,204.37	
10/19/17 ESU 10 - mileage 5690	\$	64.20	
10/19/17 ESU 10 - new teacher sub-5690	\$	100.00	
10/23/17 St. of Neb-HAL 2017 - 18 Base Paymt Acct 3135	\$	2,342.00	
10/23/17 St. of Neb-HAL 2017 - 18 Matching Paymt Acct 3135	\$	5,945.00	
10/31/17 St. of Neb-State aid to education-Oct	\$	61,442.00	
10/31/17 Interest DDA xxx063	\$	1,250.40	
 <b>Total receipts for month</b>			 <b>\$ 789,249.79</b>
 <b>Dawson County transfers to</b>			
<b>Special Building Fund</b>			<b>\$ 3,737.73</b>
<b>Bond Fund</b>			<b>\$ 34,602.81</b>
<b>Custer County transfers to</b>			
<b>Special Building Fund</b>			<b>\$ 944.93</b>
<b>Bond Fund</b>			<b>\$ 6,579.13</b>
 <b>Total Warrants paid</b>			 <b>\$ 959,235.65</b>
 10/31/17 <b>Balance</b>			 <b>\$ <u>4,959,817.22</u></b>
10/31/17 First State Bank xxx101	\$	570,340.55	
10/31/17 First State Bank xxx063	\$	1,704,300.41	
COD#xxx303 First State Bank 0.50% due 11-16-17	\$	1,027,708.90	
COD#xxx055 Gothenburg State Bank 0.55% due 5-16-18	\$	1,000,000.00	
COD#xxx839 Gothenburg State Bank 0.55% due 6-06-18	\$	234,300.35	
COD#xxx988 First State Bank 0.50% due 12-13-17	\$	20,705.98	
COD#xxx306 Gothenburg State Bank 0.554% due 7-18-18	\$	250,000.00	
COD#xxx889 First State Bank 0.75% due 1-10-19	\$	82,722.09	
COD#xxx888 First State Bank 0.75% due 1-10-19	\$	25,983.51	
COD#xxx732 First State Bank 0.92% due 10-10-18	\$	43,755.43	
 10/31/17 <b>Balance of investments and accounts</b>			 <b>\$ <u>4,959,817.22</u></b>

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**SPECIAL BUILDING FUND**

09/29/17 Balance			\$ 944,960.83
10/16/17 Lincoln County Treas	\$	956.39	
10/17/17 Dawson County Treas - transfer from General Fund	\$	3,737.73	
10/17/17 Custer County Treas - transfer from General Fund	\$	944.93	
10/31/17 Interest DDA xxx866	\$	623.10	
<b>Total receipts</b>		<b>\$ 6,262.15</b>	
<b>Total Warrants paid</b>		<b>\$ -</b>	
 10/31/17 <b>Balance</b>			 <u><b>\$ 951,222.98</b></u>
10/31/17 First State Bank xxx866	\$	951,222.98	
10/31/17 First State Bank xxx321	\$	-	
 10/31/17 <b>Balance of investments and accounts</b>			 <u><b>\$ 951,222.98</b></u>

**EMPLOYEE BENEFIT ACCOUNT**

09/29/17 <b>Balance</b>			\$ 79,084.91
10/19/17 City of Gothburg - Clymer Ins	\$	666.80	
10/18/17 Teacher Dues/Flex Plan	\$	4,396.16	
<b>Total Receipts</b>		<b>\$ 5,062.96</b>	
<b>Total Warrants paid</b>		<b>\$ 11,955.27</b>	
 10/31/17 <b>Balance</b>			 <u><b>\$ 72,192.60</b></u>
10/31/17 First State Bank - xxx545	\$	72,192.60	
 10/31/17 <b>Balance of investments and accounts</b>			 <u><b>\$ 72,192.60</b></u>

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**DEPRECIATION FUND**

09/29/17 Balance			\$ 592,918.79
10/31/17 Interest DDA xxx515	\$	50.37	
<b>Total receipts</b>		<b>\$ 50.37</b>	
<b>Total Warrants paid</b>		<b>\$ -</b>	
<b>Transfer from General Fund</b>		<b>\$ -</b>	
 10/31/17 Balance			 <u>\$ 592,969.16</u>
10/31/17 Gothenburg State Bank xxx515	\$	383,046.52	
COD #xxx476 Gothenburg State Bank 0.554% due 8-20-18	\$	100,000.00	
COD#xxx266 First State Bank 0.65% due 8-24-18	\$	59,922.64	
COD#xxx477 Gothenburg State Bank 0.554% due 8-30-18	\$	50,000.00	
 10/31/17 Balance of investments and accounts			 <u>\$ 592,969.16</u>

**SCHOOL DISTRICT 20 BOND FUND**

09/29/17 Balance			\$ 910,901.14
10/17/17 Custer Co-transfer from General Fund K-8	\$	726.52	
10/17/17 Custer Co-transfer from General Fund 9-12	\$	5,852.61	
10/17/17 Dawson Co-transfer from General Fund K-8	\$	11,451.66	
10/17/17 Dawson Co-transfer from General Fund 9-12	\$	23,151.15	
10/16/17 Lincoln Co-K-8	\$	5,970.32	
10/16/17 Lincoln Co-9-12	\$	5,923.78	
10/31/17 Interest acct xxx753	\$	615.55	
<b>Total Receipts</b>		<b>\$ 53,691.59</b>	
<b>Total paid out</b>		<b>\$ -</b>	
 10/31/17 Balance			 <u>\$ 964,592.73</u>
10/31/17 First State Bank Acct xxx753	\$	964,592.73	
 10/31/17 Balance of Investments and accounts			 <u>\$ 964,592.73</u>
 10/31/17 TOTAL DEPOSITS OF THE DISTRICT			 <u>\$ 7,540,794.69</u>

Prepared by Randall G. Waskowiak, Treasurer Dist # 20



**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**First State Bank-total deposits**

DDA xxx101 General Fund	\$	570,340.55
DDA xxx321 Special Building Fund	\$	-
DDA xxx753 Bond Fund	\$	964,592.73
DDA xxx063 General Fund	\$	1,704,300.41
DDA xxx866 Special Building Fund	\$	951,222.98
DDA xxx545 Employee Benefit Account	\$	72,192.60
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 \$ 5,523,447.82

**Collateral Pledged**

**First State Bank, Gothenburg, Nebraska**

	<u>Amount</u>	<u>Maturity</u>	<u>Receipt #</u>
Bellevue NE Pub Safety Dept Muni Cusip: 079212U38	\$ 200,000.00	6/1/2033	603617
Buffalo Cnty NE S.D. 2 Muni Cusip: 119466CE8	\$ 300,000.00	12/15/2032	623591
Cedar Bluffs NE Muni Cusip: 15005WAL6	\$ 250,000.00	12/15/2036	623590
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 #473 Muni Cusip: 25933EBW7	\$ 200,000.00	11/15/2040	623246
Douglas Cnty NE SID #473 Muni Cusip: 25933EDB1	\$ 100,000.00	9/15/2036	625042
Douglas Cnty NE SID #496 Muni Cusip: 25927LCK4	\$ 125,000.00	5/15/2032	605758
Douglas Cnty NE SID #499 Muni Cusip: 259305CL2	\$ 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: 25930LBV6	\$ 100,000.00	5/15/2036	618044
Douglas Cnty NE SID #538 Muni Cusip: 25934WAC1	\$ 340,000.00	7/15/2032	620006
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
Douglas Cnty NE S.D. 54 Muni Cusip: 259345ND4	\$ 250,000.00	12/15/2025	623588
Edgar NE Muni Bldg Muni Cusip: 279763CT1	\$ 200,000.00	9/1/2031	603616
Fed Home Loan Bank Agency Cusip: 3133812Z7	\$ 500,000.00	11/15/2022	625043
Furnas Cnty NE Muni Cusip: 36109PAQ1	\$ 240,000.00	12/15/2029	612254
Gordon NE Muni Cusip: 382779DV5	\$ 250,000.00	10/1/2036	623589
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	619998
Papillion Neb Muni Cusip: 698927EG1	\$ 150,000.00	12/15/2031	619999
Red Willow Cnty NE S.D. #17 Muni Cusip: 757060BR8	\$ 50,000.00	6/15/2018	619997
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 #251 Muni Cusip: 80379VAQ9	\$ 260,000.00	10/15/2031	623248
Sarpy Cnty NE SID #258 Muni Cusip: 80379RAR6	\$ 250,000.00	8/15/2031	623247
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
<b>Total pledged</b>	<b>\$ 5,970,000.00</b>		

**SCHOOL DISTRICT # 20**  
Treasurer's Report for the month of:  
**October 2017**

**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	\$ 383,046.52
COD#xxx477 Depreciation Fund	\$ 50,000.00
COD#xxx055 General Fund	\$ 1,000,000.00
 Total	 \$ 2,017,346.87

Reconciled by Kay Streeter

10/31/17 DDA #xxx490 Hot Lunch Fund	\$ 29,544.25
10/31/17 DDA #xxx771 Student Activity Fund	\$ 198,960.97
10/31/17 DDA #xxx822 Petty Cash Fund	\$ 1,901.00
10/31/17 DDA #xxx852 Student Fees Fund	\$ 21,197.82

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

**\$ 2,268,950.91**

**Collateral Pledged**

	<u>Amount</u>	<u>Maturity</u>	<u>Receipt #</u>
<b>Gothenburg State Bank, Gothenburg, Nebraska</b>			
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
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
<b>Total Pledged</b>	<b>\$ 3,329,000.00</b>		

Petty Cash Fund

Gothenburg School District #20  
Gothenburg, Nebraska

October 31, 2017

TO WHOM ISSUED	AMOUNT	
Region IV Elem. Princ.	\$ 195.00	
Shape NE	\$ 250.00	
J's Jack-O-Lanterns	\$ 68.00	
Gothenburg YMCA	\$ 561.60	
<b>TOTAL</b>		<b>\$1,074.60</b>
Beginning Balance		\$ 2,000.00
Receipts		<u>\$ 855.60</u>
		\$ 2,855.60
Expenditures		<u>\$ 855.60</u>
		\$ 2,000.00
Statement Balance	\$ 1,901.00	
Outstanding Deposits	<u>\$ 855.60</u>	
Total	\$ 2,756.60	
Outstanding Checks		\$ 756.60
		<u>\$ -</u>
Balance October 31, 2017		<b>\$ 2,000.00</b>

ALL Data

**Current Cash Balance Report**

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

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A Athletics</b>					
1000 Activities Account	258,053.36	0.00	0.00	0.00	258,053.36
1010 Activity Tickets	152,108.51	195.00	0.00	0.00	152,303.51
1015 Gates	675,963.75	8,170.00	2,406.70	0.00	681,727.05
1020 Sale of Equipment	13,078.59	20.00	0.00	0.00	13,098.59
1025 Meals/Lodging	-190,042.50	0.00	60.00	0.00	-190,102.50
1030 Officials	-306,866.68	0.00	5,710.00	0.00	-312,576.68
1035 Football Equipment	-128,916.53	0.00	806.67	0.00	-129,723.20
1040 Basketball Equipment	-53,791.53	0.00	0.00	0.00	-53,791.53
1045 Track Equipment	-124,109.54	0.00	881.80	0.00	-124,991.34
1050 Wrestling Equipment	-44,254.25	0.00	0.00	0.00	-44,254.25
1055 Golf Equipment	-16,109.87	0.00	0.00	0.00	-16,109.87
1060 Softball Equipment	-29,175.26	0.00	4,031.61	0.00	-33,206.87
1065 Misc. Athletic	-66,806.21	0.00	460.19	0.00	-67,266.40
1070 Entry Fees	29,557.01	760.00	100.00	0.00	30,217.01
1075 Volleyball Equipment	-28,935.62	0.00	409.50	0.00	-29,345.12
1080 Cross Country Equip.	-15,792.21	0.00	550.70	0.00	-16,342.91
1085 Supplies/Equipment	-83,298.27	0.00	154.98	0.00	-83,453.25
<b>A Athletics Totals:</b>	<b>40,662.75</b>	<b>9,145.00</b>	<b>15,572.15</b>	<b>0.00</b>	<b>34,235.60</b>
<b>B Adult Ed.</b>					
1100 Adult Ed.	2,024.41	0.00	81.53	0.00	1,942.88
<b>B Adult Ed. Totals:</b>	<b>2,024.41</b>	<b>0.00</b>	<b>81.53</b>	<b>0.00</b>	<b>1,942.88</b>
<b>C School</b>					
1200 Yearbook	7,959.41	80.00	3,365.00	0.00	4,674.41
1210 Helping Hands	6,020.47	200.00	0.00	0.00	6,220.47
1215 History Grant	1,435.07	0.00	0.00	0.00	1,435.07
1220 FCS	-76.14	0.00	104.46	0.00	-180.60
1225 Industrial Tech	13,689.01	0.00	0.00	0.00	13,689.01
1229 Life Skills	162.04	0.00	0.00	0.00	162.04
1230 Renaissance	18,895.77	45.00	0.00	0.00	18,940.77
1240 Band	3,105.11	614.60	1,718.62	0.00	2,001.09
1241 Flag Corp	283.79	405.30	144.00	0.00	545.09
1245 Vocal	11,832.68	5,607.00	6,248.23	0.00	11,191.45
1246 Special Music	2,723.93	0.00	0.00	0.00	2,723.93
1250 Art Club	5,947.87	713.25	309.32	0.00	6,351.80
1251 Jr. Hi. Art Club	-71.29	30.00	0.00	0.00	-41.29
1255 Pop/Lounge	-1,771.29	4.90	382.57	0.00	-2,148.96
1260 General	19,525.43	805.26	293.00	0.00	20,037.69
1261 Chromebook Repair	6,863.04	550.00	462.40	0.00	6,950.64
<b>C School Totals:</b>	<b>96,524.90</b>	<b>9,055.31</b>	<b>13,027.60</b>	<b>0.00</b>	<b>92,552.61</b>
<b>D Candy</b>					
1300 Candy Fund	-1,624.01	2,556.97	5,225.46	0.00	-4,292.50
<b>D Candy Totals:</b>	<b>-1,624.01</b>	<b>2,556.97</b>	<b>5,225.46</b>	<b>0.00</b>	<b>-4,292.50</b>
<b>E Classes</b>					
1400 Senior Class	1,606.76	0.00	0.00	0.00	1,606.76
1410 Junior Class	3,529.56	238.09	0.00	0.00	3,767.65
1415 Sophomore Class	880.00	0.00	0.00	0.00	880.00
1420 Freshmen Class	300.00	0.00	0.00	0.00	300.00
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
<b>E Classes Totals:</b>	<b>6,316.32</b>	<b>238.09</b>	<b>0.00</b>	<b>0.00</b>	<b>6,554.41</b>

ALL Data

**Current Cash Balance Report**

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

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>F Clubs</b>					
1500 Cheerleaders	2,483.90	2,414.00	922.46	0.00	3,975.44
1505 Elem. Circle of Friends	589.10	0.00	11.98	0.00	577.12
1506 H.S. Circle of Friends	1,227.77	0.00	466.88	0.00	760.89
1510 Drama	0.00	0.00	0.00	0.00	0.00
1511 English Activities	141.77	0.00	0.00	0.00	141.77
1512 Entrepreneurship	1,104.38	0.00	0.00	0.00	1,104.38
1515 FFA	4,756.13	573.00	3,086.57	0.00	2,242.56
1516 Fit Kids	125.00	0.00	0.00	0.00	125.00
1520 Sr. Hi Quiz Bowl	923.63	151.99	0.00	0.00	1,075.62
1521 Jr. Hi Quiz Bowl	298.55	0.00	0.00	0.00	298.55
1522 Media Production	4,274.03	0.00	0.00	0.00	4,274.03
1525 NFL	715.85	0.00	125.00	0.00	590.85
1530 NHS	658.60	0.00	0.00	0.00	658.60
1531 One Act	1,149.08	1,500.00	2,372.98	0.00	276.10
1535 D.I.	-219.58	0.00	0.00	0.00	-219.58
1540 SPB	1,788.38	0.00	0.00	0.00	1,788.38
1545 SADD	1,155.33	0.00	0.00	0.00	1,155.33
1550 Student Council	1,531.01	2,461.36	347.88	0.00	3,644.49
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.	-4,192.77	0.00	0.00	0.00	-4,192.77
1580 Media	4,368.76	0.00	44.09	0.00	4,324.67
1585 Post Prom	0.00	339.81	0.00	0.00	339.81
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	2,146.00	0.00	0.00	0.00	2,146.00
<b>F Clubs Totals:</b>	<b>29,548.11</b>	<b>7,440.16</b>	<b>7,377.84</b>	<b>0.00</b>	<b>29,610.43</b>
<b>G Sports</b>					
1600 Boys Future B.Ball	-556.61	1,637.39	113.49	0.00	967.29
1610 Football Club	2,553.56	0.00	30.25	0.00	2,523.31
1620 Girls Future B.Ball	3,289.79	0.00	40.00	0.00	3,249.79
1625 Boys Golf	910.25	0.00	0.00	0.00	910.25
1626 Girls Golf	2,844.71	0.00	0.00	0.00	2,844.71
1627 Gothenburg B.Ball Club	-1,957.53	0.00	0.00	0.00	-1,957.53
1628 Jr. Hi Football Club	1,116.57	0.00	180.43	0.00	936.14
1629 Jr. Power Wt. Lifting	322.16	115.00	0.00	0.00	437.16
1630 Softball	2,579.91	0.00	0.00	0.00	2,579.91
1635 Mat Maids	219.56	0.00	0.00	0.00	219.56
1640 VolleyBall	1,219.71	371.00	0.00	0.00	1,590.71
1643 7-8th Volleyball	43.07	0.00	0.00	0.00	43.07
1645 Youth Volleyball	71.42	80.00	0.00	0.00	151.42
1650 Wrestling Boosters	-3,097.65	0.00	50.00	0.00	-3,147.65
1651 Summer Wrestling	12,850.00	0.00	0.00	0.00	12,850.00
<b>G Sports Totals:</b>	<b>22,408.92</b>	<b>2,203.39</b>	<b>414.17</b>	<b>0.00</b>	<b>24,198.14</b>
<b>H Elementary</b>					
1700 Elem. Book Fair	8,921.63	0.00	6,332.17	0.00	2,589.46
1710 Elem. Fund Raising	24,154.93	38.61	413.95	0.00	23,779.59
1711 1st Grade	4,006.49	0.00	0.00	0.00	4,006.49
1712 2nd Grade	1,700.75	0.00	0.00	0.00	1,700.75

ALL Data

## Current Cash Balance Report

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

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1713 4th Grade	172.64	0.00	36.72	0.00	135.92
1714 5th Grade	6,164.16	0.00	0.00	0.00	6,164.16
1715 Elem. Lounge	2,786.73	72.40	76.42	0.00	2,782.71
1716 3rd Grade	1,419.30	0.00	0.00	0.00	1,419.30
1717 Kindergarten	2.63	647.53	97.63	0.00	552.53
1720 Elem. Stu. Co.	234.43	0.00	0.00	0.00	234.43
1725 Elem. O.D. Ed.	-4,560.50	0.00	0.00	0.00	-4,560.50
<b>H Elementary Totals:</b>	<b>45,003.19</b>	<b>758.54</b>	<b>6,956.89</b>	<b>0.00</b>	<b>38,804.84</b>
<b>I Interest</b>					
1800 DDA Interest	3,694.43	9.03	0.00	0.00	3,703.46
1810 CD Interest	8,511.13	0.00	0.00	0.00	8,511.13
<b>I Interest Totals:</b>	<b>12,205.56</b>	<b>9.03</b>	<b>0.00</b>	<b>0.00</b>	<b>12,214.59</b>
<b>J Scholarships</b>					
1900 Athletics Count	210.75	0.00	0.00	0.00	210.75
1910 Alberts Memorial	184.17	0.00	0.00	0.00	184.17
1915 Alumni	0.00	0.00	0.00	0.00	0.00
1920 Greene Memorial	2,397.61	0.00	0.00	0.00	2,397.61
1925 Uehling Scholarship	-2,366.73	0.00	0.00	0.00	-2,366.73
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
<b>J Scholarships Totals:</b>	<b>530.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>530.80</b>
<b>Report Totals:</b>	<b>253,600.95</b>	<b>31,406.49</b>	<b>48,655.64</b>	<b>0.00</b>	<b>236,351.80</b>

## Check Summary Report

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

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
000001	C	10/24/2017	Deluxe Checks		General-Deposit Books	101.00
012561	V	10/03/2017	Sarah Wilke		Athletic-V.Ball	150.00
012561	C	10/03/2017	Sarah Wilke		Athletic-V.Ball	150.00
012562	V	10/03/2017	Amber Berliner		Athletic-V.Ball	150.00
012562	C	10/03/2017	Amber Berliner		Athletic-V.Ball	150.00
012563	V	10/03/2017	Gloria Anderson		Athletic-V.Ball	150.00
012563	C	10/03/2017	Gloria Anderson		Athletic-V.Ball	150.00
012564	V	10/03/2017	Shannon Etherton		Athletic-V.Ball	150.00
012564	C	10/03/2017	Shannon Etherton		Athletic-V.Ball	150.00
012565	C	10/24/2017	Fillmore Central		Athletic-C.Country	100.00
012566	C	10/26/2017	Darren Esch		Athletic-V.Ball	430.00
012567	O	10/27/2017	Eric Fuentes-ruiz		Athletic-V.Ball	150.00
012568	O	10/27/2017	Bruce Brooks		Athletic-V.Ball	150.00
012569	O	10/30/2017	Nebraska School Activities		Athletic-Round 1 F.Ball	1,482.56
012570	O	10/30/2017	Aquinas Catholic		Athletic-Round 1 F.Ball	924.14
012571	O	10/30/2017	North Platte High School		Athletic-Sub Dist.-Cheer	58.00
012572	O	10/31/2017	North Platte High School		Athletic- Sub Dist	62.00
020227	V	10/09/2017	Roger Koehler		Athletic-F.Ball	-250.00
020299	C	10/02/2017	Robin Stevens		Athletic-F.Ball	290.00
020300	C	10/06/2017	Bill Brecks		Athletic-F.Ball	450.00
020301	C	10/09/2017	Allison Jonas		Athletic-V.Ball	90.00
020302	C	10/09/2017	Jim Widdifield		Athletic-V.Ball	90.00
020303	C	10/09/2017	Preston Foster		Athletic-F.Ball	250.00
020304	C	10/09/2017	Tracy Ryland		Athletic-V.Ball	240.00
020305	C	10/10/2017	George Cornwell		Athletic-V.Ball	360.00
020306	C	10/10/2017	Preston Foster		Athletic-F.Ball	290.00
020307	C	10/12/2017	Tim Peterson		Athletic-F.Ball	250.00
020308	V	10/11/2017	Tracy Ryland		Athletic-V.Ball	0.00
020309	C	10/16/2017	Dan Yilk		Athletic-F.Ball	250.00
020310	C	10/19/2017	Tim Valleau		Athletic-F.Ball	450.00
020311	O	10/23/2017	George Cornwell		Athletic-V.Ball	300.00
020312	V	10/26/2017	Eric Fuentes-ruiz		Athletic-V.Ball	300.00
020313	C	10/09/2017	Awards Unlimited, Inc.		Athletic	767.93
020314	C	10/09/2017	Cash-Wa Disbributing		Candy	1,713.05
020315	C	10/09/2017	Chesterman Company		Candy/Elem Lounge	3,047.41
020316	C	10/09/2017	Fundraising University		Athletic-Gold Cards	290.00
020317	C	10/09/2017	Hot Lunch		Girls Future B.Ball	240.00
020318	C	10/09/2017	Lilybugz Designs		Flag Corp	144.00
020319	C	10/09/2017	McCook High School		Athletic	102.38
020320	C	10/09/2017	Misko Sports		Athletic	3,749.00
020321	C	10/09/2017	Natural Resourse Dist		FFA-Land Judging	24.00
020322	C	10/09/2017	Peterson's Supermarket		Stu	736.50

ALL Data

# Check Summary Report

Arranged by:  
Check Number

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

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
020323	C	10/09/2017	Sayler Screenprinting		H.S. Circle of Friends	372.00
020324	C	10/09/2017	Shopko		Cheerleaders	77.89
020325	C	10/09/2017	The Thompson Co.		H.S. Lounge	267.92
020326	C	10/09/2017	CCS Presentation Sustoms		Elem. Book Fair	6,332.17
020327	C	10/10/2017	Lilybugz Designs		Band	1,200.00
020328	C	10/11/2017	George Cornwell		Athletic-V.Ball	120.00
020329	C	10/11/2017	Tracy Ryland		Athletic-V.Ball	300.00
020330	C	10/13/2017	Samuel French Inc.		One Act	315.00
020331	C	10/19/2017	Awards Unlimited, Inc.		Athletic	10.36
020332	C	10/19/2017	CASH		Athletic-C.Country	60.00
020333	C	10/19/2017	Erin Feather		Elem. Circle of Friends	11.98
020334	C	10/19/2017	Hot Lunch		Error--Parent paid for yearbook	40.00
020335	C	10/19/2017	Jill Jorgenson		Vocal-Musical	53.36
020336	C	10/19/2017	Johnny on the Spot		Elem F.R./Athletic	325.00
020337	C	10/19/2017	Kaitlyn Clark		Vocal-Musical	12.03
020338	C	10/19/2017	Misko Sports		Athletic	776.97
020339	C	10/19/2017	North Platte Community		Vocal-Musical	100.00
020340	C	10/19/2017	PSAT/NMSQT		General PSAT	192.00
020341	C	10/19/2017	Sayler Screenprinting		Vocal-Musical	853.00
020342	C	10/19/2017	Suann Hubbard		Adult Ed.	81.53
020343	C	10/19/2017	Varsity Spirit Fashions		Cheerleaders	240.45
020344	C	10/19/2017	Walsworth Publishing		Yearbooks	3,325.00
020345	C	10/19/2017	Westbrook Audio		Vocal-Musical	3,457.83
020346	O	10/23/2017	Amy Hostetler		One Act	270.00
020347	O	10/23/2017	Central Plains Library System		Media	13.80
020348	O	10/23/2017	Ian Borden	q	One Act	250.00
020349	C	10/23/2017	NE FFA Association		FFA	675.00
020350	C	10/23/2017	Pizza Hut		JR F.Ball Club	159.84
020352	O	10/31/2017	Chris Healey		Boys Future B.Ball	113.49
020353	O	10/31/2017	AssetGenie, Inc.		Chromebook Repair	462.40
020354	O	10/31/2017	Awards Unlimited, Inc.		Athletic	881.80
020355	O	10/31/2017	Brittany Viter		Kindergarten	30.00
020356	O	10/31/2017	Cash-Wa Disbributing		Candy	526.67
020357	O	10/31/2017	Central Nebraska Forensics		NFL	125.00
020358	O	10/31/2017	Dan Scherer		FFA	825.49
020359	O	10/31/2017	Dee's Floral & Gifts		Athletic	527.49
020360	O	10/31/2017	Gothenburg Schools		Band	147.00
020361	O	10/31/2017	Hicken Lumber		Stu Co/One Act	63.51
020362	O	10/31/2017	Hot Lunch		Stu Co.	18.21
020363	O	10/31/2017	Kaylee Wahlgren		Cheerleaders	57.07
020364	O	10/31/2017	Lou's Sporting Goods		Athletic	370.19
020365	O	10/31/2017	Molly Koehn		Kindergarten	27.64
020366	O	10/31/2017	National FFA Organization		FFA	1,404.09

ALL Data

# Check Summary Report

Arranged by:  
Check Number

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

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
020367	O	10/31/2017	Nebraska Wesleyan University		Musical	1,772.01
020368	O	10/31/2017	Peterson's Supermarket		FCS/Stu Co/Band/FFA/Art	762.35
020369	O	10/31/2017	Ribbons & Roses		Athletic	57.50
020370	O	10/31/2017	Sayler Screenprinting		One Act	1,064.20
020371	O	10/31/2017	Sharon Andres		Cheerleaders	37.40
020372	O	10/31/2017	Shopko		Kindergarten/Athletic	56.98
020373	O	10/31/2017	The Thompson Co.		HS Pop/Lounge	114.65
020374	O	10/31/2017	Top Notch Auto &		Wrestling Boosters	50.00
020375	O	10/31/2017	Varsity Spirit Fashions		Cheerleaders	435.40

**Report Total:** 48,655.64

## Hot Lunch Fund

Gothenburg School District #20  
Gothenburg, Nebraska

October 31, 2017

\$1,142.63	12755	10/9/2017	NE Food Dist. Program	Food
\$13,204.37	12756	10/20/2017	First State Bank	Labor
\$13,824.54		10/20/2017	Payroll	Labor
\$14,934.44	12757	10/31/2017	Cash-Wa Dist.	Food/Supplies
\$395.67	12758	10/31/2017	Chesterman Co.	Food
\$67.46	12759	10/361/17	Ecolab Pest Elimin	Misc.
\$5,790.23	12760	10/31/2017	Hiland Dairy	Milk
\$8,551.74	12761	10/31/2017	NE Food Dist. Program	Food
\$79.48	12762	10/31/2017	Petersons Supermarket	Food/Supplies
\$13,844.34	12763	10/31/2017	The Thompson Co.	Food/Supplies

**\$71,834.90**

Balance

\$ (8,431.63)

Receipts

Maint/Repairs	\$ -
Food Sales	\$ 1,395.92
Food	\$ -
Milk	\$ -
Ticket Sales	\$ 27,541.45
Supplies	\$ -
Equip. Sales	\$ -
Miscellaneous	\$ -
Interest	\$ 1.09
Fed. Reimbursement	\$ 38,165.73
St. Reimbursement	\$ -
Labor	\$ -
<b>Total Receipts</b>	<b>\$ 67,104.19</b>

\$ 67,104.19

\$ 58,672.56

Expenditures

Food	\$ 37,502.08
Freight on Food	\$ -
Equipment	\$ -
Fr. On Equipment	\$ -
Supplies	\$ 1,446.22
Milk	\$ 5,790.23
Labor	\$ 27,028.91
Maint/Repairs	\$ -
Miscellaneous	\$ 67.46
Food Storage	\$ -
Meal Refunds	\$ -
<b>Total Expenditures</b>	<b>\$ 71,834.90</b>

\$ 71,834.90

Balance October 31, 2017

\$ (13,162.34)

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

ACCOUNT:  
 DOCUMENTS:

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TELEPHONE:308-537-3684

SCHOOL DISTRICT 20  
 1322 AVENUE I  
 GOTHENBURG NE 69138

Effective July 1, 2017 the fee for daily item overdraft items will be \$30.00 for the first item and \$25.00 for any subsequent items.  
 Example: If two non-sufficient fund items present, the first item will be assessed a fee of \$30.00, the second item fee will be \$25.00.

PUBLIC FUNDS ACCOUNT 100101

		LAST STATEMENT 09/29/17	637,371.77
MINIMUM BALANCE	433,157.73	4 CREDITS	892,204.43
AVG AVAILABLE BALANCE	566,545.68	113 DEBITS	959,235.65
AVERAGE BALANCE	566,545.68	THIS STATEMENT 10/31/17	570,340.55

DEPOSITS

REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT
10/06 9,429.26	10/19 13,204.37	

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
General fund xfer-bills	10/17	156,801.81
General Fund xfer-payroll	10/20	712,768.99

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
55671*10/19 62.50	55884 10/06 1,197.50	55895*10/16 1,272.74
55750*10/12 1,400.00	55885 10/03 74.20	55897 10/17 73.80
55766*10/03 122.09	55886 10/05 1,208.95	55898 10/13 16,831.25
55802*10/02 1,195.00	55887 10/03 2,405.30	55899 10/16 404.78
55830*10/10 182.51	55888 10/24 15.00	55900 10/11 4,506.52
55846*10/02 19.61	55889 10/17 7.50	55901 10/12 60.90
55853*10/16 4,061.48	55890 10/31 96.39	55902 10/12 2,069.12
55864*10/23 958.50	55891 10/05 219.00	55903 10/16 234.93
55869 10/06 108,441.56	55892 10/05 7,936.39	55904 10/12 11.10
55870*10/06 8,428.40	55893 10/12 5,352.00	55905 10/18 70.27
55874*10/03 258.71	55894 10/16 1,111.05	55906 10/13 5,387.16

\* \* \* C O N T I N U E D \* \* \*

TELEPHONE:308-537-3684

SCHOOL DISTRICT 20

PUBLIC FUNDS ACCOUNT 100101

CHECKS					
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
55907	10/13	214.68	55934	10/13	300.50
55908	10/16	99.20	55935	10/19	140.00
55909	10/13	5,305.47	55936	10/13	382.60
55910	10/13	195.74	55937	10/13	2,623.67
55911	10/12	10.45	55938	10/13	416.23
55912	10/17	2,665.32	55939	10/11	219.00
55913	10/13	110.00	55940	10/12	657.50
55914	10/13	40.00	55941	10/17	538.40
55915	10/16	29.40	55942	10/16	390.69
55916	10/13	1,590.87	55943	10/19	1,113.00
55917	10/11	50.00	55944	10/16	570.00
55918	10/17	105.00	55945	10/19	51.23
55919	10/16	872.32	55946	10/16	173.80
55920	10/17	153.00	55947	10/11	77.00
55921	10/20	189.99	55948	10/13	39.95
55922	10/13	884.15	55949	10/16	16,474.70
55923	10/12	1,164.16	55950	10/17	537.00
55924	10/16	142.00	55951	10/16	96.34
55925	10/17	166.50	55952	10/17	8.00
55926	10/19	411.36	55953	10/16	211.70
55927	10/25	110.00	55954	10/23	46.94
55928	10/18	836.93	55955	10/16	97.00
55929	10/16	2,166.03	55956	10/17	827.39
55930*	10/16	135.20	55957	10/13	230.00
55932	10/17	150.00	55958	10/16	138.55
55933	10/17	500.00	55959	10/12	444.00

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

OTHER DEBITS		
DESCRIPTION	DATE	AMOUNT
GOTH SCHOOLS DEBIT 1	10/20	3,702.32
Nebraska Revenue Neb Epay NB1DORXXXXX3985	10/20	16,164.10
IRS USATAXPYMT 220769353606988	10/20	121,534.94
GOTH SCHOOLS DEBIT 1	10/20	357,238.79

DAILY BALANCE					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
10/02	636,157.16	10/06	515,294.32	10/12	499,090.06
10/03	633,296.86	10/10	515,111.81	10/13	464,493.39
10/05	623,932.52	10/11	510,259.29	10/16	433,157.73

\* \* \* C O N T I N U E D \* \* \*

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

ACCOUNT:  
DOCUMENTS:

PAGE: 3  
100101 10/31/2017  
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TELEPHONE:308-537-3684

SCHOOL DISTRICT 20

=====

PUBLIC FUNDS ACCOUNT 100101

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- - - - - DAILY BALANCE - - - - -

DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
10/17	584,227.63	10/20	705,433.75	10/25	571,044.97
10/18	578,948.81	10/23	576,190.04	10/27	570,560.72
10/19	491,659.90	10/24	573,757.68	10/31	570,340.55

# Summary Statement of Accounts

Account	Description	Total Budget (Pub) + Adj.	Disbursed	Disbursed	Percentage (%)
<b>FUND: 1</b>					
1-1100-100	Instructional Salaries	2,747,000.00	230,797.60	455,020.10	16.56
1-1100-200	Instructional Benefits	1,129,600.00	95,472.42	189,609.21	16.79
1-1100-400	Instructional Supplies	120,500.00	2,753.43	32,022.07	26.57
1-1100-500	Capital Outlay	92,500.00	1,049.00	3,505.92	3.79
1-1100-600	Other Expenditures	20,000.00	6,343.70	6,354.80	31.77
		<u>4,109,600.00</u>	<u>336,416.15</u>	<u>686,512.10</u>	<u>16.70</u>
1-1200-100	Special Education	494,250.00	52,847.05	98,488.17	19.93
1-1200-200	Special Education	224,450.00	20,300.08	38,985.04	17.37
1-1200-300	Spec. Ed. Purchased	125,000.00	3,797.11	9,011.73	7.21
1-1200-400	Special Education	3,500.00	152.45	1,020.22	29.15
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	0.00	422.33	16.89
		<u>850,700.00</u>	<u>77,096.69</u>	<u>147,927.49</u>	<u>17.38</u>
1-1300-100	Other Special Salaries	6,000.00	574.75	1,149.50	19.16
1-1300-200	Other Special Benefits	1,000.00	99.57	199.14	19.91
		<u>7,000.00</u>	<u>674.32</u>	<u>1,348.64</u>	<u>19.26</u>
1-1400-100	Vocational Salaries	383,000.00	30,773.00	60,611.00	15.83
1-1400-200	Vocational Benefits	154,350.00	11,156.59	22,241.65	14.41
1-1400-400	Vocational Supplies	24,500.00	2,070.56	9,497.35	38.76
1-1400-500	Vocational Capital	7,000.00	0.00	0.00	0.00
1-1400-600	Vocational Other	8,500.00	40.92	2,287.70	26.91
		<u>577,350.00</u>	<u>44,041.07</u>	<u>94,637.70</u>	<u>16.39</u>
1-2100-100	Pupil Support Salaries	563,500.00	47,920.37	93,445.67	16.58
1-2100-200	Pupil Support Benefits	164,500.00	18,724.73	37,343.29	22.70
1-2100-300	Pupil Supp. Purchased	500.00	0.00	0.00	0.00
1-2100-400	Pupil Support Supplies	29,500.00	47.94	399.13	1.35
1-2100-600	Pupil Support Other	1,000.00	0.00	0.00	0.00
		<u>759,000.00</u>	<u>66,693.04</u>	<u>131,188.09</u>	<u>17.28</u>
1-2200-100	Inst. Support Salaries	93,000.00	7,615.00	15,230.00	16.38
1-2200-200	Inst. Support Benefits	34,200.00	2,587.99	5,155.33	15.07
1-2200-300	Inst. Supp. Purchased	3,000.00	545.00	920.00	30.67
1-2200-400	Inst. Support Supplies	8,250.00	0.00	1,337.01	16.21
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
		<u>140,810.00</u>	<u>10,747.99</u>	<u>22,642.34</u>	<u>16.08</u>
1-2300-100	General Adm. Salaries	188,225.00	16,919.49	33,125.19	17.60
1-2300-200	General Adm. Benefits	39,400.00	2,966.99	5,808.09	14.74
1-2300-300	Gen. Adm. Purchased	51,900.00	1,816.25	2,857.44	5.51
1-2300-400	General Adm. Supplies	6,000.00	146.11	4,020.97	67.02
1-2300-500	Gen. Adm. Capital	500.00	0.00	0.00	0.00
1-2300-600	General Adm. Other	22,000.00	5,957.10	7,044.45	32.02
		<u>308,025.00</u>	<u>27,805.94</u>	<u>52,856.14</u>	<u>17.15</u>
1-2400-100	School Adm. Salaries	343,000.00	21,595.94	42,469.91	12.38
1-2400-200	School Adm. Benefits	91,900.00	6,876.27	13,625.97	14.83
1-2400-400	School Adm. Supplies	3,000.00	0.00	69.61	2.32

# 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	195.00	252.20	2.29
		<u>449,900.00</u>	<u>28,667.21</u>	<u>56,417.69</u>	<u>12.54</u>
1-2500-100	Business Support	46,250.00	4,167.00	8,334.00	18.02
1-2500-200	Business Support	21,200.00	1,990.73	3,981.46	18.78
1-2500-300	Bus.support Purchased	41,000.00	5,605.13	8,793.01	21.45
1-2500-600	Business Support Other	6,000.00	77.80	152.00	2.53
		<u>114,450.00</u>	<u>11,840.66</u>	<u>21,260.47</u>	<u>18.57</u>
1-2600-100	Bldg. & Grounds	312,000.00	27,443.46	49,158.02	15.76
1-2600-200	Bldg. & Grounds	118,150.00	10,794.32	20,773.14	17.58
1-2600-300	Bldg. & Grounds Pur.	208,000.00	15,201.76	46,558.96	22.38
1-2600-400	Bldg. & Grounds	45,000.00	3,402.05	8,657.70	19.24
1-2600-500	Bldg. & Grounds Cap.	140,000.00	48,845.60	49,958.60	35.68
1-2600-600	Bldg. & Grounds Other	77,750.00	1,704.68	4,821.42	6.20
		<u>900,900.00</u>	<u>107,391.87</u>	<u>179,927.84</u>	<u>19.97</u>
1-2700-100	Pupil Transportation	82,000.00	13,259.25	20,837.25	25.41
1-2700-200	Pupil Transportation	35,000.00	4,418.99	7,931.23	22.66
1-2700-300	Pupil Trans. Pur.	106,500.00	4,655.84	21,194.23	19.90
1-2700-500	Pupil Trans. Capital	40,000.00	0.00	0.00	0.00
1-2700-600	Pupil Trans. Other	23,000.00	205.00	480.19	2.09
		<u>286,500.00</u>	<u>22,539.08</u>	<u>50,442.90</u>	<u>17.60</u>
1-4200-100	Chapter I Salaries	65,000.00	5,470.00	10,940.00	16.83
1-4200-200	Chapter I Benefits	28,900.00	2,186.89	4,373.78	15.13
		<u>93,900.00</u>	<u>7,656.89</u>	<u>15,313.78</u>	<u>16.30</u>
1-4400-300	Pre-school Purchased	0.00	0.00	141.75	0.00
		<u>0.00</u>	<u>0.00</u>	<u>141.75</u>	<u>0.00</u>
1-4700-400	Carl Perkins Grant	1,000.00	0.00	0.00	0.00
		<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
1-8000-700	Transfers	50,000.00	0.00	0.00	0.00
		<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>FUND: 1</b>		<u>8,649,135.00</u>	<u>741,570.91</u>	<u>1,460,616.93</u>	<u>16.88</u>
		<u>8,649,135.00</u>	<u>741,570.91</u>	<u>1,460,616.93</u>	<u>16.88</u>

# Summary Statement of Receipts

Account	Description	Total Budget (Pub) + Adj.	Receipts	Receipts	Balance (Pub)	Percentage (%)
<b>FUND: 1</b>						
1-1110	Local District Taxes	8,050,000.00	603,899.24	2,286,754.32	5,763,245.68	28.41
1-1125	Motor Vehicle Taxes	420,000.00	25,378.14	56,202.98	363,797.02	13.38
1-1210	Tuition-general District	6,000.00	0.00	0.00	6,000.00	0.00
1-1410	Interest	10,000.00	1,555.16	2,536.39	7,463.61	25.36
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	0.00	100.00	1,400.00	6.67
		<u>8,491,500.00</u>	<u>630,832.54</u>	<u>2,345,593.69</u>	<u>6,145,906.31</u>	<u>27.62</u>
1-2110	County Fines & Fees	60,000.00	142.18	370.80	59,629.20	0.62
1-2120	Local Fines	500.00	100.00	275.00	225.00	55.00
		<u>60,500.00</u>	<u>242.18</u>	<u>645.80</u>	<u>59,854.20</u>	<u>1.06</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	1,968.72	1,968.72	23,031.28	7.87
1-3110	State Aid	613,405.00	61,442.00	129,190.00	484,215.00	21.06
1-3120	Special Education	385,000.00	0.00	0.00	385,000.00	0.00
1-3135	High Ability Learners	8,500.00	8,287.00	8,287.00	213.00	97.49
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
1-3540	Pre School Grant	0.00	0.00	75,000.00	-75,000.00	0.00
		<u>1,237,905.00</u>	<u>71,697.72</u>	<u>214,445.72</u>	<u>1,023,459.28</u>	<u>17.32</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	21,082.00	98,918.00	17.57
1-4404	IDEA Base	50,000.00	8,223.00	8,223.00	41,777.00	16.45
1-4455	MAAPS-Medicaid	18,000.00	0.00	0.00	18,000.00	0.00
1-4406	SPED IDEA	4,500.00	379.00	379.00	4,121.00	8.42
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>8,602.00</u>	<u>29,684.00</u>	<u>315,816.00</u>	<u>8.59</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	164.20	561.08	8,438.92	6.23
		<u>11,000.00</u>	<u>164.20</u>	<u>561.08</u>	<u>10,438.92</u>	<u>5.10</u>
<b>FUND: 1</b>		<u>10,146,405.00</u>	<u>711,538.64</u>	<u>2,590,930.29</u>	<u>7,555,474.71</u>	<u>25.53</u>
		<u>10,146,405.00</u>	<u>711,538.64</u>	<u>2,590,930.29</u>	<u>7,555,474.71</u>	<u>25.53</u>

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
<b>1</b>	<b>GENERAL FUND</b>						
1-1100-110-1	Teachers Salaries Elementary	1,405,000.00	117,807.00	235,669.00	0.00	1,169,331.00	83.22
1-1100-110-2	Teachers Salaries Secondary	1,220,000.00	100,742.00	201,484.00	0.00	1,018,516.00	83.48
1-1100-112-1	High Ability Learner	22,000.00	1,850.00	3,700.00	0.00	18,300.00	83.18
1-1100-120-1	Sub Salaries Elementary	40,000.00	6,374.00	9,179.00	0.00	30,821.00	77.05
1-1100-120-2	Sub Salaries Secondary	40,000.00	3,996.35	4,959.85	0.00	35,040.15	87.60
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	28.25	28.25	0.00	9,971.75	99.71
1-1100-142-1	Para Subs	0.00	409.50	807.00	0.00	-807.00	0.00
1-1100-142-2	Para Subs	0.00	0.00	0.00	0.00	0.00	0.00
1-1100-210-1	Fica-elementary	111,000.00	10,416.17	19,455.78	0.00	91,544.22	82.47
1-1100-210-2	Fica-secondary	96,400.00	7,637.32	15,132.38	0.00	81,267.62	84.30
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	11,850.37	23,675.34	0.00	121,524.66	83.69
1-1100-220-2	Retirement-secondary	122,000.00	9,996.39	19,966.61	0.00	102,033.39	83.63
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	36,230.48	72,391.51	0.00	307,608.49	80.94
1-1100-230-2	Health Insurance-secondary	275,000.00	19,313.02	38,930.25	0.00	236,069.75	85.84
1-1100-232-1	Health Insurance-high Ability	0.00	28.67	57.34	0.00	-57.34	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	1,395.00	11,930.00	0.00	48,070.00	80.11

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1100-318-1	Purchased Services	25,000.00	-5,154.95	-5,004.95	0.00	30,004.95	120.01
1-1100-318-2	Purchased Services	20,000.00	31.00	518.00	0.00	19,482.00	97.41
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	501.96	10,957.33	0.00	29,042.67	72.60
1-1100-410-2	Teaching Supplies-secondary	40,000.00	887.04	14,397.17	0.00	25,602.83	64.00
1-1100-420-1	Textbooks-elementary	15,000.00	0.00	4,390.73	0.00	10,609.27	70.72
1-1100-420-2	Textbooks-secondary	15,000.00	0.00	205.00	0.00	14,795.00	98.63
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	1,115.98	0.00	-1,115.98	0.00
1-1100-530-1	Furn/equipment-elementary	5,000.00	0.00	836.93	0.00	4,163.07	83.26
1-1100-530-2	Furn/equipment-secondary	5,000.00	0.00	0.00	0.00	5,000.00	100.00
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	5,534.62	11,069.24	0.00	30,930.76	73.64
1-1100-560-2	Computer Hardware	75,000.00	1,049.00	1,553.01	0.00	73,446.99	97.92
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	5,006.40	5,006.40	0.00	-3,006.40	-150.32
1-1100-670-2	Travel-secondary	2,000.00	1,280.00	1,280.00	0.00	720.00	36.00
1-1100-690-1	Other Misc. Expense-elem.	5,000.00	46.20	46.20	0.00	4,953.80	99.07
1-1100-690-2	Other Misc. Expense-sec.	10,000.00	11.10	22.20	0.00	9,977.80	99.77
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

Date Range: YTD thru 10/31/2017

 Arranged by:  
 Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1160-110-1	Poverty Salaries	262,000.00	14,332.00	28,664.00	0.00	233,336.00	89.05
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	1,074.81	2,149.62	0.00	18,450.38	89.56
1-1160-220-1	Poverty Retirement	26,200.00	1,415.69	2,831.38	0.00	23,368.62	89.19
1-1160-230-1	Poverty Health	68,000.00	4,310.87	8,621.71	0.00	59,378.29	87.32
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	267.00	0.00	4,233.00	94.06
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	79.27	0.00	4,920.73	98.41
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	1,437.00	0.00	-187.00	-14.96
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	1,364.43	1,992.57	0.00	3,007.43	60.14

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

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
1-1190-110-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-210-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-230-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-318-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-410-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-420-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-530-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-670-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1190-690-0	Pre School Matching	0.00	0.00	0.00	0.00	0.00	0.00
1-1201-319-0	Occupational Therapy (OPPT)	36,000.00	750.08	3,684.38	0.00	32,315.62	89.76
1-1210-390-0	Hearing Conservation	29,000.00	2,200.32	4,400.64	0.00	24,599.36	84.82
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	0.00	0.00	0.00	16,000.00	100.00
1-1212-210-0	Fica	1,200.00	0.00	0.00	0.00	1,200.00	100.00
1-1212-220-0	Retirement	1,600.00	0.00	0.00	0.00	1,600.00	100.00
1-1212-230-0	Health Insurance	3,500.00	0.00	0.00	0.00	3,500.00	100.00
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	1,433.44	2,866.88	0.00	9,633.12	77.06
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	0.00	0.00	0.00	0.00

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1214-110-0	Psychologist Salary	65,000.00	5,470.00	10,940.00	0.00	54,060.00	83.16
1-1214-140-0	Psych Clarical	0.00	862.00	1,583.93	0.00	-1,583.93	0.00
1-1214-210-0	Fica	5,000.00	475.80	940.57	0.00	4,059.43	81.18
1-1214-220-0	Retirement	6,400.00	625.47	1,237.10	0.00	5,162.90	80.67
1-1214-230-0	Health Insurance	17,600.00	1,247.67	2,496.05	0.00	15,103.95	85.81
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	80.00	0.00	-80.00	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	0.00	0.00	500.00	100.00
1-1216-110-0	Speech Therapy Salary	60,000.00	5,090.00	10,180.00	0.00	49,820.00	83.03
1-1216-120-0	Substitute Speech Therapy	1,250.00	110.00	110.00	0.00	1,140.00	91.20
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	384.28	760.15	0.00	3,839.85	83.47
1-1216-220-0	Retirement	6,000.00	502.78	1,005.56	0.00	4,994.44	83.24
1-1216-230-0	Health Insurance	11,600.00	845.15	1,690.30	0.00	9,909.70	85.42
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	958.50	0.00	-458.50	-91.70
1-1216-313-2	Speech Therapy	0.00	0.00	0.00	0.00	0.00	0.00
1-1216-410-0	Supplies	500.00	59.95	318.59	0.00	181.41	36.28
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	0.00	4.82	0.00	495.18	99.03
1-1221-110-1	Sped Sal.	62,000.00	7,295.00	14,590.00	0.00	47,410.00	76.46
1-1221-110-2	Sped Sal.-sec.	151,000.00	10,350.00	20,700.00	0.00	130,300.00	86.29

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-1221-120-1	Sub-salaries Elem	2,500.00	275.00	275.00	0.00	2,225.00	89.00
1-1221-120-2	Sub-salaries Sec	6,000.00	110.00	110.00	0.00	5,890.00	98.16
1-1221-140-1	Aide	100,000.00	15,778.94	27,009.95	0.00	72,990.05	72.99
1-1221-140-2	Aide	30,000.00	8,368.11	13,614.72	0.00	16,385.28	54.61
1-1221-210-1	Fica	13,700.00	1,647.21	2,925.46	0.00	10,774.54	78.64
1-1221-210-2	Fica	14,300.00	1,298.24	2,349.60	0.00	11,950.40	83.56
1-1221-220-1	Retirement	17,700.00	2,279.23	4,109.19	0.00	13,590.81	76.78
1-1221-220-2	Retirement	18,000.00	1,848.94	3,389.54	0.00	14,610.46	81.16
1-1221-230-1	Health Insurance	65,000.00	5,511.24	11,112.74	0.00	53,887.26	82.90
1-1221-230-2	Health Insurance	33,000.00	3,634.07	6,968.78	0.00	26,031.22	78.88
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
1-1221-318-1	SPED Purchased Services	0.00	0.00	384.00	0.00	-384.00	0.00
1-1221-318-2	SPED Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
1-1221-319-1	In-service	2,250.00	0.00	0.00	0.00	2,250.00	100.00
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	50.25	409.35	0.00	590.65	59.06
1-1221-410-2	Teaching Supplies	1,500.00	42.25	113.00	0.00	1,387.00	92.46
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	179.28	0.00	-179.28	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

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1-1221-670-1	Travel-elementary	1,000.00	0.00	417.51	0.00	582.49	58.24
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	550.00	0.00	-550.00	0.00
1-1232-313-0	Occupational Therapy	0.00	846.71	846.71	0.00	-846.71	0.00
1-1232-318-0	SPED Purchsed Services (SRS)	0.00	0.00	846.71	0.00	-846.71	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	0.00	0.00	0.00	60,000.00	100.00
1-1330-110-2	Drivers Education Salary	6,000.00	574.75	1,149.50	0.00	4,850.50	80.84
1-1330-210-2	Fica	500.00	42.80	85.60	0.00	414.40	82.88
1-1330-220-2	Retirement	500.00	56.77	113.54	0.00	386.46	77.29
1-1330-336-2	Gas & Oil	0.00	0.00	0.00	0.00	0.00	0.00
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	3,510.00	7,020.00	0.00	52,980.00	88.30
1-1400-120-2	Sub. Salaries	7,500.00	110.00	220.00	0.00	7,280.00	97.06
1-1400-210-2	Fica	5,200.00	275.68	551.36	0.00	4,648.64	89.39
1-1400-220-2	Retirement	6,000.00	346.71	693.42	0.00	5,306.58	88.44
1-1400-230-2	Health Insurance	13,200.00	28.67	57.34	0.00	13,142.66	99.56
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	457.24	3,254.25	0.00	6,745.75	67.45
1-1400-420-2	Industrial Arts Textbooks	0.00	0.00	2,665.32	0.00	-2,665.32	0.00

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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	9,588.00	19,176.00	0.00	94,824.00	83.17
1-1450-120-2	Sub. Salaries	5,000.00	385.00	385.00	0.00	4,615.00	92.30
1-1450-210-2	Fica	9,200.00	762.92	1,496.39	0.00	7,703.61	83.73
1-1450-220-2	Retirement	11,400.00	947.09	1,894.18	0.00	9,505.82	83.38
1-1450-230-2	Health Insurance	26,700.00	2,455.82	4,911.64	0.00	21,788.36	81.60
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	1,534.00	1,534.00	0.00	-784.00	-104.53
1-1450-410-2	Vocational Ag Supplies	12,500.00	1,613.32	2,787.76	0.00	9,712.24	77.69
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	2,169.78	0.00	5,330.22	71.06
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	5,470.00	10,940.00	0.00	52,060.00	82.63
1-1460-120-2	Sub. Salaries	1,000.00	110.00	165.00	0.00	835.00	83.50
1-1460-210-2	Fica	4,900.00	421.54	838.87	0.00	4,061.13	82.88
1-1460-220-2	Retirement	6,300.00	540.31	1,080.62	0.00	5,219.38	82.84
1-1460-230-2	Health Insurance	13,250.00	1,212.31	2,424.62	0.00	10,825.38	81.70
1-1460-290-2	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00

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1-1460-318-2	Purchased Services	500.00	0.00	0.00	0.00	500.00	100.00
1-1460-410-2	Home Economics Supplies	500.00	0.00	790.02	0.00	-290.02	-58.00
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	40.92	40.92	0.00	-40.92	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	10,940.00	21,880.00	0.00	108,120.00	83.16
1-1480-120-2	Sub. Salaries	2,500.00	660.00	825.00	0.00	1,675.00	67.00
1-1480-210-2	Fica	10,200.00	846.36	1,654.85	0.00	8,545.15	83.77
1-1480-220-2	Retirement	13,000.00	1,080.62	2,161.24	0.00	10,838.76	83.37
1-1480-230-2	Health Insurance	35,000.00	2,238.56	4,477.12	0.00	30,522.88	87.20
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	77.00	0.00	173.00	69.20
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

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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	5,118.00	10,236.00	0.00	50,764.00	83.21
1-2120-110-2	Salaries-guidance	132,000.00	11,145.00	22,290.00	0.00	109,710.00	83.11
1-2120-210-1	Guidance-FICA	4,700.00	383.88	767.76	0.00	3,932.24	83.66
1-2120-210-2	Fica	10,000.00	811.37	1,622.74	0.00	8,377.26	83.77
1-2120-220-1	Guidance-Retirement	6,100.00	505.55	1,011.10	0.00	5,088.90	83.42
1-2120-220-2	Retirement	13,200.00	1,100.88	2,201.76	0.00	10,998.24	83.32
1-2120-230-1	Guidance-Health	6,400.00	606.20	1,212.40	0.00	5,187.60	81.05
1-2120-230-2	Health Insurance	27,000.00	3,120.00	6,240.00	0.00	20,760.00	76.88
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	-1,400.00	0.00	3,400.00	170.00
1-2120-410-1	Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00
1-2120-410-2	Supplies	1,500.00	0.00	195.74	0.00	1,304.26	86.95
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	0.00	0.00	0.00	500.00	100.00
1-2120-690-1	Guidance Other-Elementary	500.00	0.00	0.00	0.00	500.00	100.00
1-2120-690-2	Other Expense	500.00	0.00	0.00	0.00	500.00	100.00

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1-2130-140-0	Nurse Salary	41,500.00	3,583.00	7,166.00	0.00	34,334.00	82.73
1-2130-210-0	Fica	3,200.00	274.10	548.20	0.00	2,651.80	82.86
1-2130-220-0	Retirement	4,100.00	353.92	707.84	0.00	3,392.16	82.73
1-2130-230-0	Health Insurance	17,500.00	1,657.18	3,314.36	0.00	14,185.64	81.06
1-2130-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2130-318-0	Purchased Services	250.00	0.00	0.00	0.00	250.00	100.00
1-2130-410-0	Supplies	1,500.00	47.94	203.39	0.00	1,296.61	86.44
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	0.00	0.00	500.00	100.00
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
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	29,662.87	59,325.74	0.00	310,674.26	83.96
1-2190-120-2	Activities Sub Salaries	12,000.00	2,667.50	3,080.00	0.00	8,920.00	74.33
1-2190-140-2	Clerical Aide	8,000.00	862.00	1,583.93	0.00	6,416.07	80.20
1-2190-210-2	Fica	30,000.00	2,484.49	4,795.10	0.00	25,204.90	84.01
1-2190-220-2	Retirement	38,500.00	2,768.64	5,523.44	0.00	32,976.56	85.65
1-2190-230-2	Health Insurance	21,000.00	6,154.15	12,389.85	0.00	8,610.15	41.00
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	870.00	1,421.00	0.00	1,079.00	43.16
1-2190-410-2	Supplies	25,000.00	0.00	0.00	0.00	25,000.00	100.00
1-2212-110-0	Teaching & Learning-Salary	0.00	7,871.00	15,742.00	0.00	-15,742.00	0.00
1-2212-210-0	Teaching & Learning-Fica	0.00	549.16	1,098.32	0.00	-1,098.32	0.00

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1-2212-220-0	Teaching & Learning-Retirement	0.00	777.48	1,554.96	0.00	-1,554.96	0.00
1-2212-230-0	Teaching & Learning-Health Ins.	0.00	1,657.18	3,314.36	0.00	-3,314.36	0.00
1-2212-313-1	Staff Development	1,500.00	0.00	250.00	0.00	1,250.00	83.33
1-2212-313-2	Staff Development	1,500.00	545.00	670.00	0.00	830.00	55.33
1-2212-318-0	Teaching & Learning-Purchased Servi	0.00	0.00	15.00	0.00	-15.00	0.00
1-2212-410-0	Teaching & Learning-Supplies	0.00	0.00	236.94	0.00	-236.94	0.00
1-2212-530-0	Teaching & Learning-Equip	0.00	0.00	0.00	0.00	0.00	0.00
1-2212-670-0	Teaching & Learning-Travel	0.00	0.00	0.00	0.00	0.00	0.00
1-2212-690-0	Teaching & Learning-Other	0.00	0.00	630.00	0.00	-630.00	0.00
1-2222-110-0	Technology -Salary	65,000.00	5,779.00	11,558.00	0.00	53,442.00	82.21
1-2222-110-1	Salary-library	22,000.00	1,850.00	3,700.00	0.00	18,300.00	83.18
1-2222-110-2	Salary-library	65,000.00	5,765.00	11,530.00	0.00	53,470.00	82.26
1-2222-140-0	Technology Aid-Salary	24,000.00	2,751.38	5,348.07	0.00	18,651.93	77.71
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	646.17	1,280.51	0.00	519.49	28.86
1-2222-210-1	Fica	2,000.00	138.46	276.92	0.00	1,723.08	86.15
1-2222-210-2	Fica	5,100.00	435.50	850.35	0.00	4,249.65	83.32
1-2222-220-0	Technology-Retirement	2,400.00	842.62	1,669.96	0.00	730.04	30.41
1-2222-220-1	Retirement	2,600.00	182.74	365.48	0.00	2,234.52	85.94
1-2222-220-2	Retirement	6,700.00	569.46	1,138.92	0.00	5,561.08	83.00
1-2222-230-0	Technology-Health	15,500.00	28.67	57.34	0.00	15,442.66	99.63
1-2222-230-1	Health Insurance	300.00	0.00	0.00	0.00	300.00	100.00

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1-2222-230-2	Health Insurance	17,500.00	1,261.83	2,523.66	0.00	14,976.34	85.57
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	3,522.00	0.00	3,478.00	49.68
1-2222-410-1	Supplies	1,500.00	0.00	70.27	0.00	1,429.73	95.31
1-2222-410-2	Supplies	1,000.00	0.00	1,129.75	0.00	-129.75	-12.97
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	136.99	0.00	613.01	81.73
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
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

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-2310-315-0	Audit	5,900.00	0.00	0.00	0.00	5,900.00	100.00
1-2310-317-0	Legal Services	5,000.00	450.00	916.50	0.00	4,083.50	81.67
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	116.25	690.94	0.00	5,309.06	88.48
1-2310-630-0	Dues & Fees	8,000.00	1,624.00	1,624.00	0.00	6,376.00	79.70
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	14,643.75	29,287.50	0.00	142,937.50	82.99
1-2320-140-0	Salary-clerical Ass't.	16,000.00	2,275.74	3,837.69	0.00	12,162.31	76.01
1-2320-210-0	Fica	14,400.00	1,279.41	2,504.85	0.00	11,895.15	82.60
1-2320-220-0	Retirement	18,200.00	1,671.27	3,272.04	0.00	14,927.96	82.02
1-2320-230-0	Health Insurance	6,800.00	16.31	31.20	0.00	6,768.80	99.54
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	146.11	4,020.97	0.00	1,979.03	32.98
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	0.00	0.00	2,500.00	100.00
1-2320-670-0	Travel Expense	3,500.00	3,771.50	3,771.50	0.00	-271.50	-7.75
1-2320-690-0	Other Expense	5,000.00	561.60	1,648.95	0.00	3,351.05	67.02
1-2410-110-1	Salaries	185,000.00	7,986.00	15,972.00	0.00	169,028.00	91.36
1-2410-110-2	Salaries	110,000.00	8,667.00	17,334.00	0.00	92,666.00	84.24
1-2410-140-1	Clerical Salaries	28,000.00	2,394.94	4,466.91	0.00	23,533.09	84.04

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-2410-140-2	Clerical Salaries	20,000.00	2,548.00	4,697.00	0.00	15,303.00	76.51
1-2410-210-1	Fica	16,300.00	779.35	1,533.98	0.00	14,766.02	90.58
1-2410-210-2	Fica	10,000.00	832.69	1,634.85	0.00	8,365.15	83.65
1-2410-220-1	Retirement	21,300.00	1,025.41	2,018.92	0.00	19,281.08	90.52
1-2410-220-2	Retirement	13,000.00	1,107.80	2,176.18	0.00	10,823.82	83.26
1-2410-230-1	Health Insurance	24,500.00	1,122.14	2,244.28	0.00	22,255.72	90.83
1-2410-230-2	Health Insurance	6,800.00	2,008.88	4,017.76	0.00	2,782.24	40.91
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	0.00	0.00	1,500.00	100.00
1-2410-410-2	Supplies	1,500.00	0.00	69.61	0.00	1,430.39	95.35
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	195.00	195.00	0.00	2,805.00	93.50
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	0.00	0.00	1,500.00	100.00
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	35.00	0.00	1,465.00	97.66
1-2410-690-2	Other Expense	2,000.00	0.00	22.20	0.00	1,977.80	98.89
1-2510-140-0	Salary-Business Manager-Kay	46,250.00	4,167.00	8,334.00	0.00	37,916.00	81.98
1-2510-210-0	Fica	3,500.00	306.12	612.24	0.00	2,887.76	82.50

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1-2510-220-0	Retirement	4,600.00	411.61	823.22	0.00	3,776.78	82.10
1-2510-230-0	Health Insurance	13,100.00	1,273.00	2,546.00	0.00	10,554.00	80.56
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	158.05	540.65	0.00	1,959.35	78.37
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	0.00	0.00	5,500.00	100.00
1-2510-341-0	Postage	13,000.00	1,052.65	1,577.90	0.00	11,422.10	87.86
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	4,394.43	6,263.10	0.00	15,736.90	71.53
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	77.80	152.00	0.00	848.00	84.80
1-2510-690-0	Other Expense	0.00	0.00	0.00	0.00	0.00	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	411.36	0.00	2,088.64	83.54
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	22,256.53	40,459.85	0.00	209,540.15	83.81
1-2610-150-0	Custodial Overtime Salary	60,000.00	5,186.93	8,698.17	0.00	51,301.83	85.50
1-2610-210-0	Fica	24,000.00	2,070.84	3,702.39	0.00	20,297.61	84.57
1-2610-220-0	Retirement	32,000.00	2,702.21	4,847.13	0.00	27,152.87	84.85
1-2610-230-0	Health Insurance	62,000.00	6,021.27	12,223.62	0.00	49,776.38	80.28

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1-2610-321-0	Fuel	40,000.00	2,521.04	4,389.27	0.00	35,610.73	89.02
1-2610-322-0	Electricity	160,000.00	11,892.38	39,352.07	0.00	120,647.93	75.40
1-2610-323-0	Water/sewer	8,000.00	788.34	2,817.62	0.00	5,182.38	64.77
1-2610-410-0	Supplies	45,000.00	3,402.05	8,657.70	0.00	36,342.30	80.76
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	1,704.68	4,821.42	0.00	12,678.58	72.44
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	9,300.83	13,397.41	0.00	106,602.59	88.83
1-2620-520-0	Building Improvements	100,000.00	45,895.50	47,008.50	0.00	52,991.50	52.99
1-2620-530-0	Building Equipment	40,000.00	2,950.10	2,950.10	0.00	37,049.90	92.62
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	12,854.25	20,432.25	0.00	61,567.75	75.08
1-2750-140-2	Activity Drivers Salaries	0.00	405.00	405.00	0.00	-405.00	0.00
1-2750-210-0	Fica	6,300.00	977.37	1,547.57	0.00	4,752.43	75.43
1-2750-220-0	Retirement	8,200.00	963.90	1,528.41	0.00	6,671.59	81.36
1-2750-230-0	Drivers Health Insurance	20,500.00	2,477.72	4,855.25	0.00	15,644.75	76.31
1-2750-290-0	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00
1-2750-318-0	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00

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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	426.08	1,065.20	0.00	-65.20	-6.52
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	3,326.39	13,088.81	0.00	41,911.19	76.20
1-2750-337-0	Tires & Parts	25,000.00	680.87	5,286.32	0.00	19,713.68	78.85
1-2750-338-0	Bus Repairs/main.	25,000.00	222.50	1,753.90	0.00	23,246.10	92.98
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	205.00	480.19	0.00	2,519.81	83.99
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	3,817.00	7,634.00	0.00	22,366.00	74.55
1-3540-120-0	Pre School Sub Salaries	0.00	55.00	55.00	0.00	-55.00	0.00
1-3540-140-0	Pre School Para	7,500.00	1,512.00	2,603.25	0.00	4,896.75	65.29
1-3540-210-0	Pre School FICA	2,800.00	385.61	734.82	0.00	2,065.18	73.75
1-3540-220-0	Pre School Retirement	3,700.00	526.38	1,011.20	0.00	2,688.80	72.67
1-3540-230-0	Pre School Health	9,000.00	1,242.96	2,485.92	0.00	6,514.08	72.37
1-3540-318-0	Pre School Purchased Service	5,000.00	68.00	68.00	0.00	4,932.00	98.64

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1-3540-410-0	Pre School Supplies	15,000.00	37.93	986.11	0.00	14,013.89	93.42
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
1-3541-110-0	Preschool Start Up Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-120-0	Preschool Start Up Sub Salaries	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-140-0	Preschool Start up Para	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-210-0	Preschool Start Up FICA	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-220-0	Preschool Start Up Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-230-0	Preschool Start Up Health	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-318-0	Preschool Start Up Purchased Servic	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-410-0	Preschool Start Up Supplies	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-420-0	Preschool Start Up Textbooks	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-530-0	Preschool Start Up Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1-3541-690-0	Preschool Start Up Misc.	0.00	0.00	0.00	0.00	0.00	0.00
1-4200-110-1	Title I Pt. A-Salary	65,000.00	5,470.00	10,940.00	0.00	54,060.00	83.16
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	405.08	810.16	0.00	4,189.84	83.79
1-4200-220-1	Title I Pt. A-Retirement	6,400.00	540.32	1,080.64	0.00	5,319.36	83.11
1-4200-230-1	Title I Pt. A-Health Ins.	17,500.00	1,241.49	2,482.98	0.00	15,017.02	85.81
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	0.00	0.00	0.00	500.00	100.00

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1-4200-420-1	Textbooks	0.00	0.00	0.00	0.00	0.00	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
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	6,201.00	0.00	-6,201.00	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	4,856.00	9,712.00	0.00	47,788.00	83.10
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	371.48	742.96	0.00	3,757.04	83.48
1-4310-220-1	Title II Pt. A-Class Red.-Retiremen	5,850.00	479.67	959.34	0.00	4,890.66	83.60
1-4310-230-1	Title II Pt. A-Class Red. Health	9,100.00	1,454.86	2,909.72	0.00	6,190.28	68.02
1-4310-310-0	Chapter II Carryover	0.00	0.00	0.00	0.00	0.00	0.00

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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	0.00	0.00	0.00	15,000.00	100.00
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	0.00	0.00	0.00	0.00	0.00
1-4400-220-1	Pre-School SPED-Retirement	0.00	0.00	0.00	0.00	0.00	0.00
1-4400-230-1	Pre-School SPED-Health	4,500.00	0.00	0.00	0.00	4,500.00	100.00
1-4400-318-1	Purchased Service	7,500.00	436.48	1,144.96	0.00	6,355.04	84.73
1-4400-319-1	Pre School PT	5,000.00	0.00	0.00	0.00	5,000.00	100.00
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	141.75	0.00	-141.75	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

ALL Data

# Monthly Expense Report

Arranged by:  
Account Number

Date Range: YTD thru 10/31/2017

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-4404-110-0	IDEA Base	35,000.00	2,783.00	5,566.00	0.00	29,434.00	84.09
1-4404-210-0	IDEA Base FICA	2,600.00	203.49	406.98	0.00	2,193.02	84.34
1-4404-220-0	IDEA Base Retirement	3,400.00	274.90	549.80	0.00	2,850.20	83.82
1-4404-230-0	IDEA Base Pre-School	9,700.00	729.38	1,458.76	0.00	8,241.24	84.96
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	234.00	468.00	0.00	2,632.00	84.90
1-4406-210-0	SPED IDEA-FICA	225.00	17.10	34.20	0.00	190.80	84.80
1-4406-220-0	SPED IDEA-Retirement	290.00	23.12	46.24	0.00	243.76	84.05
1-4406-230-0	SPED IDEA	900.00	76.20	152.40	0.00	747.60	83.06
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	6,497.00	12,994.00	0.00	72,106.00	84.73
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	477.13	954.26	0.00	5,545.74	85.31
1-4410-220-0	IDEA Poverty Retirement	8,400.00	641.76	1,283.52	0.00	7,116.48	84.72
1-4410-230-0	IDEA Poverty Health	26,000.00	2,204.02	4,408.04	0.00	21,591.96	83.04
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

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
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
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	100.00	0.00	14,900.00	99.33
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	7.45	0.00	1,992.55	99.62
1-6000-210-2	Summer School-FICA	0.00	0.00	0.00	0.00	0.00	0.00

ALL Data

# Monthly Expense Report

Date Range: YTD thru 10/31/2017

Arranged by:  
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
1-6000-220-1	Jump Start/Summer School-Retire.	2,500.00	0.00	9.88	0.00	2,490.12	99.60
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	30.72	0.00	-30.72	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
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
<b>1 Current Year Account Totals:</b>		<b>10,030,000.00</b>	<b>835,840.48</b>	<b>1,670,064.11</b>	<b>0.00</b>	<b>8,359,935.89</b>	<b>83.34</b>
<b>1</b>	<b>FUND Totals:</b>	<b>10,030,000.00</b>	<b>835,840.48</b>	<b>1,670,064.11</b>	<b>0.00</b>	<b>8,359,935.89</b>	<b>83.34</b>

# Check Journal

Fiscal Year: 2018

Check Number	Date	Vendor ID	Vendor Name	Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	Accrued
Account Number			PO Date	Payment
		Account Description	Description	

<b>Journal Number: 50</b>		<b>Check Journal</b>		<b>Posted: 10/16/2017</b>	
<b>Computer Checks</b>					
<b>1 - GENERAL FUND</b>					
Bank Account :A - Fsb					
00055961	10/09/2017	DAYDONUT	Daylight Donut Shop		
665757	10/09/2017		10/09/2017 Supplies		
1-1100-410-2			Teaching Supplies-secondary	-44.40	44.40
			Invoice Total:	-44.40	44.40
			Check Total:	-44.40	44.40
00055962	10/09/2017	NCSPEARS	NCS Pearson, Inc.		
11318825	10/09/2017		10/09/2017 Supplies		
1-1221-410-1			Teaching Supplies	-15.75	15.75
			Invoice Total:	-15.75	15.75
			Check Total:	-15.75	15.75
00055963	10/09/2017	PEAREDINC	Pearson Education, Inc		
7025815368	10/09/2017		10/09/2017 Textbppls		
1-1100-420-1			Textbooks-elementary	-2,151.20	2,151.20
			Invoice Total:	-2,151.20	2,151.20
			Check Total:	-2,151.20	2,151.20
00055964	10/09/2017	SUPRSCHO	Supreme School Supply		
67227	10/09/2017		10/09/2017 Supplies		
1-1100-410-2			Teaching Supplies-secondary	-349.81	349.81
			Invoice Total:	-349.81	349.81
			Check Total:	-349.81	349.81
			<b>1 - GENERAL FUND</b>	<b>-2,561.16</b>	<b>2,561.16</b>
			<b>Total of Computer Checks</b>	<b>-2,561.16</b>	<b>2,561.16</b>

Fund Summary		
1 - GENERAL FUND	-2,561.16	2,561.16

Payroll Summary		
<b>Report Total:</b>	<b>-2,561.16</b>	<b>2,561.16</b>

# Check Journal

Fiscal Year: 2018

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
<b>Journal Number: 75 Check Journal</b>				<b>Posted: 11/09/2017</b>			
<b>Computer Checks</b>							
<b>1 - GENERAL FUND</b>							
Bank Account :A - Fsb							
00055975	10/20/2017	CLIFFBROCK	Cliff Brock				
	SEPTEMBER	10/20/2017		10/17/2017	Purchased Service		
1-2750-140-2			Activity Drivers Salaries			-405.00	405.00
					Invoice Total:	-405.00	405.00
					Check Total:	-405.00	405.00
00055976	10/20/2017	JAIMBURK	Jaime Burkink				
	September	10/20/2017		10/17/2017	Purchased Service		
1-1100-120-1			Sub Salaries Elementary			-165.00	165.00
					Invoice Total:	-165.00	165.00
					Check Total:	-165.00	165.00
00055977	10/19/2017	CASH1	Cash				
	Travel	10/19/2017		10/19/2017	Travel		
1-1100-670-2			Travel-secondary			-1,280.00	1,280.00
					Invoice Total:	-1,280.00	1,280.00
					Check Total:	-1,280.00	1,280.00
00055978	10/19/2017	DAYDONUT	Daylight Donut Shop				
	665758/666809	10/19/2017		10/19/2017	Supplies		
1-1100-690-1			Other Misc. Expense-elem.			-46.20	46.20
1-1100-690-2			Other Misc. Expense-sec.			-11.10	11.10
					Invoice Total:	-57.30	57.30
					Check Total:	-57.30	57.30
00055979	10/19/2017	DEEWEAV	Dee Weaver				
	Travel	10/19/2017		10/19/2017	Mileage		
1-1460-670-2			Home Economics Travel			-40.92	40.92
					Invoice Total:	-40.92	40.92
					Check Total:	-40.92	40.92
00055980	10/19/2017	IRS	Internal Revenue Service				
	LTR852C	10/19/2017		10/19/2017	941 correction		
1-1100-120-2			Sub Salaries Secondary			-1,201.35	1,201.35
1-1100-210-1			Fica-elementary			-1,201.36	1,201.36
					Invoice Total:	-2,402.71	2,402.71
					Check Total:	-2,402.71	2,402.71
00055981	10/19/2017	J.W.PEPP	J.W. Pepper & Son, Inc.				
	712448	10/19/2017		10/19/2017	Supplies		
1-1181-410-2			Instrumental Music Supplies			-239.79	239.79
					Invoice Total:	-239.79	239.79
					Check Total:	-239.79	239.79
00055982	10/19/2017	KITTMUSI	Kittle's Music				
	1492	10/19/2017		10/19/2017	Supplies		
1-1181-410-2			Instrumental Music Supplies			-836.24	836.24
					Invoice Total:	-836.24	836.24
					Check Total:	-836.24	836.24

# Check Journal

Fiscal Year: 2018

Check Number	Date	Vendor ID	Vendor Name					Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued	Payment
Account Number			Account Description					
00055983	10/19/2017	LIVEJUDG	Livestock Judging					
697	10/19/2017			10/19/2017	Ag Supplies			
1-1450-410-2			Vocational Ag Supplies			-200.00		200.00
					Invoice Total:	-200.00		200.00
					Check Total:	-200.00		200.00
00055984	10/19/2017	R&CPETRO	R & C Petroleum, Inc.					
860	10/19/2017			10/19/2017	Fuel			
1-2750-336-0			Gas & Oil			-189.62		189.62
					Invoice Total:	-189.62		189.62
					Check Total:	-189.62		189.62
00055985	10/19/2017	TRI-KLAWN	Tri-K-Lawn Services					
12765	10/19/2017			10/19/2017	Maintenance			
1-2620-318-0			Purchased Services			-2,586.25		2,586.25
					Invoice Total:	-2,586.25		2,586.25
					Check Total:	-2,586.25		2,586.25
00055986	10/19/2017	TYLEHERM	Tyler Herman					
September	10/19/2017			10/19/2017	Telephone			
1-2510-382-0			Telephone-internet Line Usage			-123.78		123.78
					Invoice Total:	-123.78		123.78
					Check Total:	-123.78		123.78
00055987	10/31/2017	CASH1	Cash					
Travel	10/31/2017			11/07/2017	Travel			
1-2320-670-0			Travel Expense			-800.00		800.00
					Invoice Total:	-800.00		800.00
					Check Total:	-800.00		800.00
00055988	10/31/2017	MIKETEAH	Mike Teahon					
Travel	10/31/2017			11/07/2017	Travel			
1-2320-670-0			Travel Expense			-2,971.50		2,971.50
					Invoice Total:	-2,971.50		2,971.50
					Check Total:	-2,971.50		2,971.50
00055990	10/31/2017	ACROMAT	AcroMat					
124645	10/31/2017			11/09/2017	Supplies			
1-2610-410-0			Supplies			-850.96		850.96
					Invoice Total:	-850.96		850.96
					Check Total:	-850.96		850.96
00055991	10/31/2017	APPLCOMP	Apple Computer, Inc.					
4464252815	10/31/2017			11/09/2017	Supplies			
1-1100-560-2			Computer Hardware			-1,049.00		1,049.00
					Invoice Total:	-1,049.00		1,049.00
					Check Total:	-1,049.00		1,049.00
00055992	10/31/2017	AWARUNLIM	Awards Unlimited, Inc.					
440053/440363	10/31/2017			11/09/2017	Supplies			
1-1100-410-2			Teaching Supplies-secondary			-20.72		20.72
					Invoice Total:	-20.72		20.72
					Check Total:	-20.72		20.72
00055993	10/31/2017	BLACHILLS	Black Hills Energy					

# Check Journal

Fiscal Year: 2018

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
October 1-2610-321-0	10/31/2017		Fuel	11/09/2017	Fuel	-2,521.04	2,521.04
					Invoice Total:	-2,521.04	2,521.04
					Check Total:	-2,521.04	2,521.04
00055994 Sept/Oct 1-2510-382-0	10/31/2017 10/31/2017	CENTLINK	CenturyLink Telephone-internet Line Usage	11/09/2017	Telephone	-147.60	147.60
					Invoice Total:	-147.60	147.60
					Check Total:	-147.60	147.60
00055995 2291402417 1-2510-382-0	10/31/2017 10/31/2017	CHARCOMM	Charter Communications Telephone-internet Line Usage	11/09/2017	Telephone	-211.28	211.28
					Invoice Total:	-211.28	211.28
					Check Total:	-211.28	211.28
00055996 2891153 1-2610-410-0	10/31/2017 10/31/2017	CHEMSEAR	Chemsearch Supplies	11/09/2017	Supplies	-537.86	537.86
					Invoice Total:	-537.86	537.86
					Check Total:	-537.86	537.86
00055997 October 1-2610-322-0 1-2610-323-0 1-2610-690-0	10/31/2017 10/31/2017	CITYGOTH	City Of Gothenburg Electricity Water/sewer Other Expense	11/09/2017	Utilities	-11,892.38	11,892.38
						-788.34	788.34
						-1,510.20	1,510.20
					Invoice Total:	-14,190.92	14,190.92
					Check Total:	-14,190.92	14,190.92
00055998 61205998 1-2310-341-0	10/31/2017 10/31/2017	CNASURE	CNA Surety Liability Insurance	11/09/2017	Surety Bond	-1,250.00	1,250.00
					Invoice Total:	-1,250.00	1,250.00
					Check Total:	-1,250.00	1,250.00
00055999 October 1-2750-333-0	10/31/2017 10/31/2017	CONNORB	Connie Norby Mileage To Parents	11/09/2017	Mileage to Parents	-426.08	426.08
					Invoice Total:	-426.08	426.08
					Check Total:	-426.08	426.08
00056000 118600 1-2750-336-0	10/31/2017 10/31/2017	COUNPART	Country Partners Cooperative Gas & Oil	11/09/2017	Fuel	-3,136.77	3,136.77
					Invoice Total:	-3,136.77	3,136.77
					Check Total:	-3,136.77	3,136.77
00056001 1018702 1-2620-318-0	10/31/2017 10/31/2017	CULLIGAN	Culligan Purchased Services	11/09/2017	Maintenance	-170.20	170.20
					Invoice Total:	-170.20	170.20
					Check Total:	-170.20	170.20

# Check Journal

Fiscal Year: 2018

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
00056002	10/31/2017	DASSTATE	DAS State Acctg-Central Finance				
1083944	10/31/2017			11/09/2017	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-234.93	234.93
					Invoice Total:	-234.93	234.93
					Check Total:	-234.93	234.93
00056003	10/31/2017	DYNAMIS	Dynamism, Inc.				
161749	10/31/2017			11/09/2017	Supplies		
1-1400-410-2			Industrial Arts Supplies			-237.24	237.24
					Invoice Total:	-237.24	237.24
					Check Total:	-237.24	237.24
00056004	10/31/2017	EAKEOFFI	Eakes Office Solutions				
20156	10/31/2017			11/09/2017	Copier Lease		
1-1100-532-0			Copier Lease/Purchase			-3,943.75	3,943.75
					Invoice Total:	-3,943.75	3,943.75
610973	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-55.20	55.20
1-2320-410-0			Office Supplies			-146.11	146.11
					Invoice Total:	-201.31	201.31
					Check Total:	-4,145.06	4,145.06
00056005	10/31/2017	ELECENGIN	Electrical Engineering & Equipment Co.				
5207388/	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-228.00	228.00
					Invoice Total:	-228.00	228.00
					Check Total:	-228.00	228.00
00056006	10/31/2017	ESU #10	Esu #10				
070600	10/31/2017			11/09/2017	DL/Voc Cent/Teach Dev/Deaf/Vis		
1-1210-390-0			Hearing Conservation			-2,200.32	2,200.32
1-1212-318-0			Vocational Adjustment Co-op			-1,433.44	1,433.44
1-1232-313-0			Occupational Therapy			-846.71	846.71
1-2212-313-2			Staff Development			-545.00	545.00
1-2510-382-0			Telephone-internet Line Usage			-3,000.00	3,000.00
					Invoice Total:	-8,025.47	8,025.47
					Check Total:	-8,025.47	8,025.47
00056007	10/31/2017	FRANINC	Franzen Inc.				
134976	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-204.00	204.00
					Invoice Total:	-204.00	204.00
					Check Total:	-204.00	204.00
00056008	10/31/2017	GOTHDISC	Gothenburg Discount Pharmacy				
45647	10/31/2017			11/09/2017	Supplies		
1-2130-410-0			Supplies			-25.00	25.00
					Invoice Total:	-25.00	25.00
					Check Total:	-25.00	25.00
00056009	10/31/2017	GOTHHOSP	Gothenburg Memorial Hospital				
103464	10/31/2017			11/09/2017	B us Driver Testing		
1-2750-690-0			Other Expense			-205.00	205.00

# Check Journal

Fiscal Year: 2018

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
Invoice Total:						-205.00	205.00
Check Total:						-205.00	205.00
00056010	10/31/2017	GOTHSTAT	Gothenburg State Bank				
Payroll	10/31/2017			11/09/2017	October Payroll		
1-2510-660-0			Data Processing			-77.80	77.80
Invoice Total:						-77.80	77.80
Check Total:						-77.80	77.80
00056011	10/31/2017	GOTHTIME	Gothenburg Times				
October	10/31/2017			11/09/2017	Advertising		
1-2310-350-0			Advertising/printing			-116.25	116.25
Invoice Total:						-116.25	116.25
Check Total:						-116.25	116.25
00056012	10/31/2017	HICKLUMB	Hicken Lumber Center				
383002	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-1.29	1.29
1-1400-410-2			Industrial Arts Supplies			-220.00	220.00
1-2610-410-0			Supplies			-256.28	256.28
1-2620-318-0			Purchased Services			-21.99	21.99
Invoice Total:						-499.56	499.56
Check Total:						-499.56	499.56
00056013	10/31/2017	HOMELEAS	Hometown Leasing				
12794001	10/31/2017			11/09/2017	Copier Lease		
1-1100-532-0			Copier Lease/Purchase			-1,590.87	1,590.87
Invoice Total:						-1,590.87	1,590.87
Check Total:						-1,590.87	1,590.87
00056014	10/31/2017	IDEALINE	Ideal Linen Supply				
0711775	10/31/2017			11/09/2017	Supplies		
1-2610-410-0			Supplies			-225.00	225.00
Invoice Total:						-225.00	225.00
Check Total:						-225.00	225.00
00056015	10/31/2017	INTERKAL	Interkal, LLC				
54900	10/31/2017			11/09/2017	Maintenance		
1-2620-520-0			Building Improvements			-43,338.00	43,338.00
Invoice Total:						-43,338.00	43,338.00
Check Total:						-43,338.00	43,338.00
00056016	10/31/2017	ISLASUPP	Island Supply Welding Co.				
176389	10/31/2017			11/09/2017	Supplies		
1-1450-410-2			Vocational Ag Supplies			-158.10	158.10
Invoice Total:						-158.10	158.10
Check Total:						-158.10	158.10
00056017	10/31/2017	JOHNDEER	John Deere Financial				
43621	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-24.99	24.99
1-1450-410-2			Vocational Ag Supplies			-495.99	495.99
Invoice Total:						-520.98	520.98
Check Total:						-520.98	520.98

# Check Journal

Fiscal Year: 2018

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
00056018	10/31/2017	KARLBRYA	Karla Bryant, Pt				
October	10/31/2017			11/09/2017	PT		
1-1201-319-0			Occupational Therapy (OPPT)			-750.08	750.08
1-4400-318-1			Purchased Service			-436.48	436.48
					Invoice Total:	-1,186.56	1,186.56
					Check Total:	-1,186.56	1,186.56
00056019	10/31/2017	KITTMUSI	Kittle's Music				
1492	10/31/2017			11/09/2017	Supplies		
1-1181-410-2			Instrumental Music Supplies			-288.40	288.40
					Invoice Total:	-288.40	288.40
					Check Total:	-288.40	288.40
00056020	10/31/2017	LANDIMPLE	Landmark Implement				
10359009	10/31/2017			11/09/2017	Parts		
1-2750-337-0			Tires & Parts			-505.50	505.50
					Invoice Total:	-505.50	505.50
					Check Total:	-505.50	505.50
00056021	10/31/2017	LEXPPUBL	Lexington Public Schools				
61-10062017	10/31/2017			11/09/2017	Para Pro Assessment		
1-1100-318-1			Purchased Services			-55.00	55.00
					Invoice Total:	-55.00	55.00
					Check Total:	-55.00	55.00
00056022	10/31/2017	MIDAMRES	Mid-American Research Chemical				
619932	10/31/2017	midamres		11/09/2017	Supplies		
1-2610-410-0			Supplies			-1,179.93	1,179.93
					Invoice Total:	-1,179.93	1,179.93
					Check Total:	-1,179.93	1,179.93
00056023	10/31/2017	NAEA	NAEA				
Symposium	10/31/2017			11/09/2017	Registration		
1-1450-410-2			Vocational Ag Supplies			-50.00	50.00
					Invoice Total:	-50.00	50.00
					Check Total:	-50.00	50.00
00056024	10/31/2017	NASB	Nasb				
43048	10/31/2017			11/09/2017	Registration		
1-2310-630-0			Dues & Fees			-1,624.00	1,624.00
					Invoice Total:	-1,624.00	1,624.00
					Check Total:	-1,624.00	1,624.00
00056025	10/31/2017	NATLFFA	National FFA Organization				
Conv-Reg-58802	10/31/2017			11/09/2017	Registration		
1-1450-318-2			Voc Ag Purchased Services			-1,534.00	1,534.00
					Invoice Total:	-1,534.00	1,534.00
					Check Total:	-1,534.00	1,534.00
00056026	10/31/2017	NCSPEARS	NCS Pearson, Inc.				
11362753	10/31/2017			11/09/2017	Supplies		
1-1221-410-1			Teaching Supplies			-50.25	50.25
					Invoice Total:	-50.25	50.25
					Check Total:	-50.25	50.25

# Check Journal

Fiscal Year: 2018

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
00056027	10/31/2017	NEOPOST	Neopost				
1923	10/31/2017			11/09/2017	Postage		
1-2510-341-0			Postage			-1,000.00	1,000.00
					Invoice Total:	-1,000.00	1,000.00
					Check Total:	-1,000.00	1,000.00
00056028	10/31/2017	NOVAFITT	Nova Fitness Equipment				
34449	10/31/2017			11/09/2017	Equipment		
1-2620-530-0			Building Equipment			-2,950.10	2,950.10
					Invoice Total:	-2,950.10	2,950.10
					Check Total:	-2,950.10	2,950.10
00056029	10/31/2017	PAYFLEX	Pay Flex				
1049064	10/31/2017			11/09/2017	Flex Plan		
1-2510-300-0			Flex Pay Contract			-158.05	158.05
					Invoice Total:	-158.05	158.05
					Check Total:	-158.05	158.05
00056030	10/31/2017	PERFTRUC	Performance Truck & Trailer				
5160/5199	10/31/2017			11/09/2017	Maint/Repair		
1-2750-337-0			Tires & Parts			-175.37	175.37
1-2750-338-0			Bus Repairs/main.			-222.50	222.50
					Invoice Total:	-397.87	397.87
					Check Total:	-397.87	397.87
00056031	10/31/2017	PERRGUTH	Perry, Guthery, Haase,				
81	10/31/2017			11/09/2017	Legal Services		
1-2310-317-0			Legal Services			-450.00	450.00
					Invoice Total:	-450.00	450.00
					Check Total:	-450.00	450.00
00056032	10/31/2017	PETESUPE	Peterson's Supermarket				
October	10/31/2017			11/09/2017	Supplies		
1-1100-410-2			Teaching Supplies-secondary			-140.72	140.72
1-1221-410-2			Teaching Supplies			-42.25	42.25
1-1450-410-2			Vocational Ag Supplies			-23.98	23.98
1-2130-410-0			Supplies			-22.94	22.94
1-2510-341-0			Postage			-52.65	52.65
					Invoice Total:	-282.54	282.54
					Check Total:	-282.54	282.54
00056033	10/31/2017	PETTCASH	Petty Cash Fund				
October	10/31/2017			11/09/2017	October Expenses		
1-1100-318-2			Purchased Services			-250.00	250.00
1-1100-318-2			Purchased Services			219.00	-219.00
1-2320-690-0			Other Expense			-561.60	561.60
1-2410-630-1			Dues & Fees			-195.00	195.00
1-3540-318-0			Pre School Purchased Service			-68.00	68.00
					Invoice Total:	-855.60	855.60
					Check Total:	-855.60	855.60
00056034	10/31/2017	PINPOINT	PinPoint Communications				
155005364	10/31/2017			11/09/2017	Telephone		

# Check Journal

Fiscal Year: 2018

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
1-2510-382-0			Telephone-internet Line Usage			-657.50	657.50
					Invoice Total:	-657.50	657.50
					Check Total:	-657.50	657.50
00056035	10/31/2017	PRO-TINT	Pro-Tint				
555924	10/31/2017			11/09/2017	Maintenance		
1-2620-520-0			Building Improvements			-2,557.50	2,557.50
					Invoice Total:	-2,557.50	2,557.50
					Check Total:	-2,557.50	2,557.50
00056036	10/31/2017	SCHOSPEC	School Specialty Inc.				
208119389985	10/31/2017			11/09/2017	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-159.78	159.78
					Invoice Total:	-159.78	159.78
					Check Total:	-159.78	159.78
00056037	10/31/2017	SHOPKO	Shopko				
55660014	10/31/2017			11/09/2017	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-5.58	5.58
1-1100-410-2			Teaching Supplies-secondary			-249.91	249.91
1-1450-410-2			Vocational Ag Supplies			-11.13	11.13
1-3540-410-0			Pre School Supplies			-37.93	37.93
					Invoice Total:	-304.55	304.55
					Check Total:	-304.55	304.55
00056038	10/31/2017	SHREIT	Shred-It USA				
8123318002	10/31/2017			11/09/2017	Custodial		
1-2610-690-0			Other Expense			-194.48	194.48
					Invoice Total:	-194.48	194.48
					Check Total:	-194.48	194.48
00056039	10/31/2017	SPORSAFE	Sport Safe Testing Service, Inc.				
9353	10/31/2017			11/09/2017	Drug Screening		
1-2190-318-2			Activity-Purchased Services			-870.00	870.00
					Invoice Total:	-870.00	870.00
					Check Total:	-870.00	870.00
00056040	10/31/2017	STUDACTI	Student Activity Fund				
Refund	10/31/2017			11/09/2017	Travel Refund		
1-1100-670-1			Travel-elementary			-5,006.40	5,006.40
					Invoice Total:	-5,006.40	5,006.40
					Check Total:	-5,006.40	5,006.40
00056041	10/31/2017	SUPEDUPE	Super Duper Publications				
2286420	10/31/2017			11/09/2017	Supplies		
1-1216-410-0			Supplies			-59.95	59.95
					Invoice Total:	-59.95	59.95
					Check Total:	-59.95	59.95
00056042	10/31/2017	TACOCORP	Tacony Corporation				
309831/310392	10/31/2017			11/09/2017	Supplies		
1-2610-410-0			Supplies			-352.02	352.02
					Invoice Total:	-352.02	352.02
					Check Total:	-352.02	352.02

# Check Journal

Fiscal Year: 2018

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
00056043	10/31/2017	TIMEFOKIDS	Time for Kids				
3796902462	10/31/2017			11/09/2017	Supplies		
1-1100-410-1			Teaching Supplies-elementary			-336.60	336.60
					Invoice Total:	-336.60	336.60
					Check Total:	-336.60	336.60
00056044	10/31/2017	TRANE	Trane				
38519890/	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-3,504.14	3,504.14
					Invoice Total:	-3,504.14	3,504.14
					Check Total:	-3,504.14	3,504.14
00056045	10/31/2017	TRI-KLAWN	Tri-K-Lawn Services				
12766	10/31/2017			11/09/2017	Maintenance		
1-2620-318-0			Purchased Services			-2,586.25	2,586.25
					Invoice Total:	-2,586.25	2,586.25
					Check Total:	-2,586.25	2,586.25
00056046	10/31/2017	TRYOWELD	Tryon Welding				
104408/104519/	10/31/2017			11/09/2017	Ag Ed.		
1-1450-410-2			Vocational Ag Supplies			-674.12	674.12
					Invoice Total:	-674.12	674.12
					Check Total:	-674.12	674.12
00056047	10/31/2017	VERIZON	Verizon Wireless				
782996607	10/31/2017			11/09/2017	Telephone		
1-2510-382-0			Telephone-internet Line Usage			-136.78	136.78
					Invoice Total:	-136.78	136.78
					Check Total:	-136.78	136.78
00056048	10/31/2017	WESTINTER	West Interactive Services Corporation				
105230	10/31/2017			11/09/2017	School Messenger		
1-1100-318-0			Purchased Services-High Ability			-1,395.00	1,395.00
					Invoice Total:	-1,395.00	1,395.00
					Check Total:	-1,395.00	1,395.00
			<b>1 - GENERAL FUND</b>			<b>-128,004.67</b>	<b>128,004.67</b>
			<b>Total of Computer Checks</b>			<b>-128,004.67</b>	<b>128,004.67</b>

Fund Summary

1 - GENERAL FUND	-128,004.67	128,004.67
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Payroll Summary

<b>Report Total:</b>	<b>-128,004.67</b>	<b>128,004.67</b>
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Business OperationsSale and Disposal of School Property

The Superintendent is authorized and directed to dispose of books, furniture, equipment, real estate, and other property that is obsolete or no longer needed for school operations. Any sale of school property is contingent on approval by the vote of at least two-thirds of the members of the Board of Education at a regular meeting.

Such disposal may be by private sale, auction, trade-in, or by taking bids and selling to the highest or most responsible bidder.

The following procedures shall be followed for an auction or when taking bids:

1. The intention to sell shall be publicized, via school newsletter, a weekly memo, a bulletin posting, a newspaper advertisement, or other means suitable to the value and nature of the property.
2. Real estate will be sold to the highest bidder, except that a minimum acceptable price may be established prior to bidding.
3. Items which are offered for sale in an approved manner which are not sold after a reasonable period of time may be considered to have no value and may be disposed of as determined by the Superintendent and reported to the Board of Education.

Property that has little or no value shall be discarded or recycled as appropriate. No school employee shall take such property for their personal use, even if the item has been placed in the trash, without the express approval of the administration.

Legal Reference: Neb. Rev. Stat. § 79-10,114

Date of Adoption: March 12, 2007

Date of Revision: August 8, 2016



# Gothenburg Public Schools

District # 20 Audit Summary  
November 2017



# Overview of the District

- Facilities – K-12 system with land in Dawson, Custer, and Lincoln Counties.
- Statutory Lids –
  - Certified Budget Authority: \$11,058,213 (w/o SPED, Spec Grants, Exclusions)
  - Levy applied to \$1.05 levy lid : \$0.936718
- Combined levy: 1.049009
  - General Fund – 0.9281
  - Building Fund – 0.0086
  - Bond Fund – 0.1123



# Financial Highlights

- Total Deposits \$8,448,172
  - Building Fund \$944,403
  - Depreciation \$592,673
- Cash flow – General Fund
  - Receipts \$10,159,869
  - Disbursements \$9,947,193
- Valuation
  - \$876,152,096 (up 6.41% over 15-16)



# Financial Highlights (cont.)

- General Fund Receipts Distribution
  - Local 77.6%
  - County 0.8%
  - State 18.0%
  - Federal 3.5%
  - Non-Program 0.1%
- General Fund Disbursements Distribution
  - All Instruction – 58.9%
  - Support Services – 11.3%
  - Administration, Board & Business – 9.1%
  - Buildings & Transportation – 15.2%
  - Federal Programs – 4.4%
  - Pre-School and Summer School – 1.1%



# 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 2016
  - Refinanced \$6,600,000 in Bonds
  - \$650,430 on Principal
  - \$86,640 on Interest
- Outstanding Debt
  - \$5.48 million as of August 31, 2017



# 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](mailto:michael.teahon@gosweddes.org)
- KSO CPAs and Advisors
  - 404 E. 25<sup>th</sup>, Kearney, NE 68848
  - (308) 234-5565
  - [jessicad@ksocpa.com](mailto:jessicad@ksocpa.com)

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

**FINANCIAL REPORT**  
*(Audited)*

**AUGUST 31, 2017**

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**DAWSON COUNTY SCHOOL DISTRICT NO. 20**  
**AUGUST 31, 2017**

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**DAWSON COUNTY SCHOOL DISTRICT NO. 20  
AUGUST 31, 2017**

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404 East 25th Street  
PO Box 1120  
Kearney, NE 68848  
308-234-5565  
Fax 308-234-2990  
www.ksocpa.com

## 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, 2017, 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***

Dawson County School District No. 20's 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.

### ***Opinions***

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, 2017, 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.

### ***Report on Summarized Comparative Information***

The financial statements of Dawson County School District No. 20 for the year ended August 31, 2016, were audited by another auditor who expressed an unmodified opinion on those statements on October 18, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Matters***

#### ***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 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 32 and 42 through 49 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.

Management's discussion and analysis on pages 4 through 8, the budgetary comparison information on pages 33 and 34 and 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 50 through 52 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 them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2017, 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.

**KSO CPA's, P.C.**



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Kearney, Nebraska  
October 12, 2017

**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD & 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, 2017. 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 decreased slightly from 938 in 2015-16 to 896 in 2016-17. A review of students leaving the district indicated that most were relocating to other communities in the state. A few students left the district when a trailer court was closed and mobile homes were removed. 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 81 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 \$11,058,213 for 2016-17.

In addition to the spending lid, the Nebraska Legislature provided for a lid on the tax levies of affiliated school systems. The 16-17 District #20 fiscal year tax levy was \$0.936718 on the combined levy for the general fund and the building fund, which was below the 1.05 limit. The combined general, building and bond fund levy set by the Gothenburg Schools Affiliated System was 1.049009 which was an increase from 1.042770 in 15-16. The relatively level levy is due to the additional state aid that was able to offset increase in costs.

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 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 for the 2016-17 fiscal year increased.

	<u>Aug. 31, 2016</u>	<u>Aug. 31, 2017</u>
General Fund	\$ 5,406,531	\$ 5,619,207
Building Fund	867,772	944,403
Employee Benefit	53,586	80,427
Depreciation	555,920	592,673
Bond Fund	924,733	910,405
Other Funds	<u>288,669</u>	<u>301,057</u>
<b>TOTAL FUND BALANCES</b>	<b><u>\$ 8,097,211</u></b>	<b><u>\$ 8,448,172</u></b>

The increase in total deposits is primarily due to taxes requested in the building fund for future capital projects. During the year, the school district general fund receipts were \$10,159,869, which exceeded disbursements of \$9,947,193 by \$212,676. The excess funds will be used to offset the use of reserves in the future as the district is precariously close to becoming unequalized (within \$180,000 on \$9.9 million in calculated need.) Unequalized status would result in a loss of at least \$400,000 in state funding.

The 16-17 certified taxable value for the Gothenburg Public Schools was \$876,152,096; an increase of 6.41% over the 15-16 valuation, a lower percentage than in previous years. The ag land valuation increases have begun to level off due to lower commodity prices resulting in lower priced land sales.

## 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.

	2015-16 <u>Levy</u>	2016-17 <u>Levy</u>	Change
General Fund	0.9446	0.9281	-0.0165
Building Fund	0.0061	0.0086	0.0025
Bond Fund	<u>0.0920</u>	<u>0.1123</u>	<u>0.0203</u>
TOTAL LEVY	<u>1.0427</u>	<u>1.0490</u>	<u>0.0063</u>

The levy in the General Fund was reduced due to valuation increases. The Bond levy increased as the 2015-16 bond payment was only a partial payment due to a refunding of bonds that occurred in that year.

### General Fund Budgetary Highlights

<b>Receipts</b> (p.29)	<u>Actual</u>	<u>Distribution by Percentage</u>
Local Sources	\$7,888,745	77.6%
County Sources	\$79,248	0.8%
State Sources	\$1,829,965	18.0%
Federal Sources	\$351,789	3.5%
Non-Program	\$10,122	0.1%
	<hr/> \$10,159,869	

State Aid increased from \$249,423 to \$613,405. (245%) The increase was due to a change in the basic cost portion of the formula which is tied directly to the spending patterns of school districts immediately smaller and immediately larger than District #20.

<b>Disbursements</b> (p.34)	<u>Actual</u>	<u>Distribution by Percentage</u>
All Instruction	\$5,839,999	58.9%
Support Services – Pupils	\$871,073	8.8%
Support Services – Staff	\$254,175	2.5%
General Administration & Board	\$345,024	3.5%
Office of Principal	\$445,457	4.5%
Business Services	\$111,646	1.1%
Building Maintenance	\$1,187,288	12.0%
Transportation	\$318,915	3.2%
Federal Programs	\$434,695	4.4%
Summer School	\$33,282	0.3%
State Categorical (pre-school)	\$80,639	0.8%
	<hr/> \$9,922,193	

Total expenditures increased from the previous primarily because an increase in employee costs due to the approved Negotiated Agreement and in building maintenance as the track was resurfaced as part of the ten-year surfacing plan and a bus was replaced as part of our bus replacement schedule.

Transfers (to activities)	\$25,000
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## **DEBT ADMINISTRATION**

Refunding General Obligation bonds totaling \$10,155,000 was issued on Feb. 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.

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 3.8%.

On January 20, 2015, the School District refinanced the above-mentioned bonds in the amount of \$6,600,000. The current bonds have interest rates ranging from 0.30% to 2.1%. Principal is due annually in December.

The district made payments of \$650,430 to retire principal and \$86,640 to pay interest on the general obligation debt during the 2016-17 fiscal year. (\$737,070)

The district had \$5,480,000 million in outstanding debt as of Aug. 31, 2017 with eight 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 (866) 430-5324.

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

**STATEMENT OF NET POSITION - CASH BASIS  
August 31, 2017**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash	\$ 6,256,721	\$ 13,775	\$ 6,270,496
Cash at County Treasurer	<u>1,890,394</u>	<u>-</u>	<u>1,890,394</u>
<b>Total assets</b>	<b><u>\$ 8,147,115</u></b>	<b><u>\$ 13,775</u></b>	<b><u>\$ 8,160,890</u></b>
<b>NET POSITION</b>			
Restricted for:			
Debt service	\$ 910,405	\$ -	\$ 910,405
Capital projects and improvements	944,403	-	944,403
Unrestricted	<u>6,292,307</u>	<u>13,775</u>	<u>6,306,082</u>
<b>Total net position</b>	<b><u>\$ 8,147,115</u></b>	<b><u>\$ 13,775</u></b>	<b><u>\$ 8,160,890</u></b>

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, 2017**

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	
<b>Primary government:</b>							
Governmental activities:							
Instruction	\$ 5,917,176	\$ -	\$ -	\$ -	\$ (5,917,176)	\$ -	\$ (5,917,176)
Support services:							
Pupils	871,073	-	-	-	(871,073)	-	(871,073)
Staff	254,175	-	-	-	(254,175)	-	(254,175)
Business	110,380	-	-	-	(110,380)	-	(110,380)
Maintenance and operation of plant	1,113,554	-	-	-	(1,113,554)	-	(1,113,554)
Pupil transportation	318,915	-	-	-	(318,915)	-	(318,915)
General administration	345,024	-	-	-	(345,024)	-	(345,024)
Office of principal	445,457	-	-	-	(445,457)	-	(445,457)
Summer school	33,282	-	-	-	(33,282)	-	(33,282)
State categorical programs	80,639	-	463,157	-	382,518	-	382,518
Federal programs	434,695	-	351,789	-	(82,906)	-	(82,906)
Capital outlay	14,405	-	-	-	(14,405)	-	(14,405)
Debt service	737,070	-	-	-	(737,070)	-	(737,070)
<b>Total governmental activities</b>	<b>\$ 10,675,845</b>	<b>\$ -</b>	<b>\$ 814,946</b>	<b>\$ -</b>	<b>\$ (9,860,899)</b>	<b>\$ -</b>	<b>\$ (9,860,899)</b>
<b>Business-type activities:</b>							
School nutrition fund	\$ 537,832	\$ 293,259	\$ 227,808	\$ -	\$ -	\$ (16,765)	\$ (16,765)
<b>Total business-type activities</b>	<b>\$ 537,832</b>	<b>\$ 293,259</b>	<b>\$ 227,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,765)</b>	<b>\$ (16,765)</b>
<b>Total primary government</b>	<b>\$ 11,213,677</b>	<b>\$ 293,259</b>	<b>\$ 1,042,754</b>	<b>\$ -</b>	<b>\$ (9,860,899)</b>	<b>\$ (16,765)</b>	<b>\$ (9,877,664)</b>
<b>General receipts:</b>							
Taxes:							
Property				\$ 8,167,522	\$ -	\$ 8,167,522	
State property tax credit				507,923	-	507,923	
Motor vehicle				409,697	-	409,697	
Homestead				115,125	-	115,125	
Prorate motor vehicle				22,637	-	22,637	
Carline				19,391	-	19,391	
Fines and licenses				82,938	-	82,938	
Employee benefit withholdings and reimbursements				78,882	-	78,882	
Tuition				5,975	-	5,975	
State aid				782,086	-	782,086	
Interest income				22,990	26	23,016	
Other/Transfers				(15,694)	1,580	(14,114)	
Total general receipts				\$ 10,199,472	\$ 1,606	\$ 10,201,078	
Change in net position				338,573	(15,159)	323,414	
Net position - beginning				7,808,542	28,934	7,837,476	
Net position - ending				\$ 8,147,115	\$ 13,775	\$ 8,160,890	

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, 2017**

	<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>
<b>ASSETS</b>						
Cash	\$ 3,905,123	\$ 749,784	\$ 928,714	\$ 592,673	\$ 80,427	\$ 6,256,721
Cash at County Treasurer	<u>1,714,084</u>	<u>160,621</u>	<u>15,689</u>	-	-	<u>1,890,394</u>
<b>Total assets</b>	<u>\$ 5,619,207</u>	<u>\$ 910,405</u>	<u>\$ 944,403</u>	<u>\$ 592,673</u>	<u>\$ 80,427</u>	<u>\$ 8,147,115</u>
<b>FUND BALANCES</b>						
Assigned to:						
Debt service	\$ -	\$ 910,405	\$ -	\$ -	\$ -	\$ 910,405
Capital projects	-	-	944,403	-	-	944,403
Special revenue funds	-	-	-	592,673	80,427	673,100
Unassigned, reported in:						
General fund	<u>5,619,207</u>	-	-	-	-	<u>5,619,207</u>
<b>Total fund balances</b>	<u>\$ 5,619,207</u>	<u>\$ 910,405</u>	<u>\$ 944,403</u>	<u>\$ 592,673</u>	<u>\$ 80,427</u>	<u>\$ 8,147,115</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, 2017

	General Fund	Bond Fund	Special Building Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total Governmental Funds
<b>RECEIPTS</b>							
Taxes:							
Property	\$ 7,437,591	\$ 662,760	\$ 67,171	\$ -	\$ -	\$ -	\$ 8,167,522
State property tax credit	462,154	41,455	4,314	-	-	-	507,923
Motor vehicle	409,697	-	-	-	-	-	409,697
Homestead	101,940	12,236	949	-	-	-	115,125
Prorate motor vehicle	20,628	1,829	180	-	-	-	22,637
Carline	17,492	1,736	163	-	-	-	19,391
Fines and licenses	82,938	-	-	-	-	-	82,938
Employee benefit withholdings and reimbursements	-	-	-	-	78,882	-	78,882
Tuition	5,975	-	-	-	-	-	5,975
Transfers	-	-	-	50,000	25,000	(75,000)	-
State sources	1,245,243	-	-	-	-	-	1,245,243
Federal aid	351,789	-	-	-	-	-	351,789
Interest income	15,257	2,726	3,854	1,153	-	-	22,990
Other	9,165	-	5	-	136	-	9,306
<b>Total receipts</b>	<b>\$ 10,159,869</b>	<b>\$ 722,742</b>	<b>\$ 76,636</b>	<b>\$ 51,153</b>	<b>\$ 104,018</b>	<b>\$ (75,000)</b>	<b>\$ 11,039,418</b>
<b>DISBURSEMENTS</b>							
Instruction	\$ 5,839,999	\$ -	\$ -	\$ -	\$ 77,177	\$ -	\$ 5,917,176
Support services:							
Pupils	871,073	-	-	-	-	-	871,073
Staff	254,175	-	-	-	-	-	254,175
Business	110,380	-	-	-	-	-	110,380
Maintenance and operation							
of business	1,188,554	-	-	-	-	(75,000)	1,113,554
Pupil transportation	318,915	-	-	-	-	-	318,915
General administration	345,024	-	-	-	-	-	345,024
Office of principal	445,457	-	-	-	-	-	445,457
Summer school	33,282	-	-	-	-	-	33,282
State categorical programs	80,639	-	-	-	-	-	80,639
Federal programs	434,695	-	-	-	-	-	434,695
Capital outlay	-	-	5	14,400	-	-	14,405
Debt service	-	737,070	-	-	-	-	737,070
<b>Total disbursements</b>	<b>\$ 9,922,193</b>	<b>\$ 737,070</b>	<b>\$ 5</b>	<b>\$ 14,400</b>	<b>\$ 77,177</b>	<b>\$ (75,000)</b>	<b>\$ 10,675,845</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>\$ 237,676</b>	<b>\$ (14,328)</b>	<b>\$ 76,631</b>	<b>\$ 36,753</b>	<b>\$ 26,841</b>	<b>\$ -</b>	<b>\$ 363,573</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	(25,000)	-	-	-	-	-	(25,000)
<b>Total other financing sources (uses)</b>	<b>\$ (25,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (25,000)</b>
<b>Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses</b>	<b>\$ 212,676</b>	<b>\$ (14,328)</b>	<b>\$ 76,631</b>	<b>\$ 36,753</b>	<b>\$ 26,841</b>	<b>\$ -</b>	<b>\$ 338,573</b>
<b>Fund balances - beginning</b>	<b>\$ 5,406,531</b>	<b>\$ 924,733</b>	<b>\$ 867,772</b>	<b>\$ 555,920</b>	<b>\$ 53,586</b>	<b>\$ -</b>	<b>\$ 7,808,542</b>
<b>Fund balances - ending</b>	<b>\$ 5,619,207</b>	<b>\$ 910,405</b>	<b>\$ 944,403</b>	<b>\$ 592,673</b>	<b>\$ 80,427</b>	<b>\$ -</b>	<b>\$ 8,147,115</b>

See notes to the financial statements.

DAWSON COUNTY SCHOOL DISTRICT NO. 20  
GOTHENBURG, NEBRASKA

STATEMENT OF NET POSITION - CASH BASIS  
PROPRIETARY FUND  
August 31, 2017

	<u>School Nutrition Fund</u>
<b>ASSETS</b>	
Cash	\$ 13,775
<b>Total assets</b>	<u>\$ 13,775</u>
<b>NET POSITION</b>	
Unrestricted	\$ 13,775
<b>Total net position</b>	<u>\$ 13,775</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, 2017**

	<u>School Nutrition Fund</u>
<b>Operating receipts:</b>	
Charges for sales and services:	
Lunchroom sales	\$ 293,259
Other	<u>1,580</u>
<b>Total operating receipts</b>	<u>\$ 294,839</u>
<b>Operating disbursements:</b>	
Cost of sales and services	\$ 537,832
<b>Total operating disbursements</b>	<u>\$ 537,832</u>
<b>Operating income (loss)</b>	<u>\$ (242,993)</u>
<b>Nonoperating receipts:</b>	
Federal and State reimbursements	\$ 227,808
Investment income	<u>26</u>
<b>Total nonoperating receipts</b>	<u>\$ 227,834</u>
<b>Increase (decrease) in net position</b>	<u>\$ (15,159)</u>
<b>Total net position - beginning</b>	<u>28,934</u>
<b>Total net position - ending</b>	<u>\$ 13,775</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, 2017**

	<b>Activities Fund</b>	<b>Student Fees Fund</b>	<b>Total Fiduciary Funds</b>
<b>ASSETS</b>			
Cash	\$ 277,388	\$ 9,894	\$ 287,282
<b>Total assets</b>	<b>\$ 277,388</b>	<b>\$ 9,894</b>	<b>\$ 287,282</b>
 <b>NET POSITION</b>	<b>\$ 277,388</b>	<b>\$ 9,894</b>	<b>\$ 287,282</b>

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, 2017**

	<b>Activities Fund</b>	<b>Student Fees Fund</b>	<b>Total Fiduciary Funds</b>
<b>ADDITIONS</b>			
Activities receipts	\$ 511,641	\$ 18,490	\$ 530,131
Transfer from general	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Total additions</b>	<u>\$ 536,641</u>	<u>\$ 18,490</u>	<u>\$ 555,131</u>
<b>DEDUCTIONS</b>			
Activities expenditures	\$ 505,929	\$ 21,655	\$ 527,584
<b>Total deductions</b>	<u>\$ 505,929</u>	<u>\$ 21,655</u>	<u>\$ 527,584</u>
<b>Increase (decrease) in net position</b>	\$ 30,712	\$ (3,165)	\$ 27,547
Net position - beginning	<u>246,676</u>	<u>13,059</u>	<u>259,735</u>
Net position - ending	<u>\$ 277,388</u>	<u>\$ 9,894</u>	<u>\$ 287,282</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, 2017**

**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, 2017**

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, 2017**

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, 2017**

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, 2017**

**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, 2017**

**3. CASH AND INVESTMENTS (continued)**

**Deposits** – At year-end, the School District’s carrying amount of bank deposits was \$6,557,778 and the bank balance was \$6,902,504. 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, 2017, consisted of the following:

	Level 1	Level 2	Level 3
Cash - demand deposits	\$ 500,000	\$3,450,686	\$ -
Certificates of deposit	-	2,951,818	-
	\$ 500,000	\$6,402,504	\$ -

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, 2017**

**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, 2016, 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, 2017**

**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, 2017, the District's total payroll for all employees was \$6,043,366. Total covered payroll was \$5,882,973. 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, 2015, to August 31, 2016, and from September 1, 2016, to August 31, 2017. 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, 2017, was \$583,358.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2017**

**4. RETIREMENT PLAN (continued)**

**Pension Liabilities** – At June 30, 2016, the District had a liability of \$3,939,148 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, 2016, 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 86.54% funded as of June 30, 2016, 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, 2016, the District’s proportion was 0.2618 percent, which was a decrease of 0.0036 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the District’s allocated pension expense was \$263,189.

**Actuarial Assumptions** – The total pension liability in the June 30, 2016, 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	20 years
Asset valuation method	5 year smoothing
<b>Actuarial Assumptions:</b>	
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, 2017**

**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, 2016, 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 June 30, 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%	4.3%
Non-U.S. Stocks	13.5%	5.4%
Global Stocks	15.0%	5.1%
Fixed Income	30.0%	1.4%
Real Estate	7.5%	3.6%
Private Equity	5.0%	6.4%
Total	100%	

**Discount Rate** – The discount rate used to measure the Total Pension Liability at June 30, 2016 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, 2017**

**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 2115.

**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%	\$7,697,801
Current discount rate	8.0%	\$3,939,148
1% increase	9.0%	\$814,249

**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](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, 2017**

**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, 2018	\$ 655,000	\$ 82,395	\$ 737,395
2019	660,000	76,310	736,310
2020	670,000	68,658	738,658
2021	675,000	59,407	734,407
2022	690,000	48,308	738,308
2023-2025	2,130,000	65,575	2,195,575
	\$ 5,480,000	\$ 400,653	\$ 5,880,653

Total interest paid during the year ending August 31, 2017, on bonds outstanding was \$86,640.

**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, 2017, 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 \$50,000 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 Employee Benefit 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 employee benefits. 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, 2017**

**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. The School District maintains a separate Employee Benefit Fund to pay any claims. The maximum payment to reimburse the state unemployment agency under current Statute would not exceed \$10,608 (26 weeks at \$408/week) per claimant. During the year ended August 31, 2017 and 2016, claims of \$0 and \$0, 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, 2017, the composition of the School District's general fund receipts is as follows:

	<u>Receipts</u>	<u>% of Total</u>
Local sources	\$ 7,888,745	77.6
County sources	79,248	0.8
State sources	1,829,965	18.0
Federal sources	351,789	3.5
Other sources	<u>10,122</u>	<u>0.1</u>
Total general fund	<u>\$ 10,159,869</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, 2017**

**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 continued until a new lease was signed on August 15, 2017 with Eakes Office Products for several photocopiers. Under the new lease, monthly payments of \$1,591 began September of 2017 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 continued until a new lease was signed on June 20, 2017 with Midwest Connect for a postage machine. Monthly payments of \$370 began September of 2017 and will continue for 5 years.

Future minimum lease payments follow:

	Copiers	Postage Machine	Total
August 31, 2018	\$ 19,090	\$ 4,440	\$ 23,530
2019	19,090	4,440	23,530
2020	19,090	4,440	23,530
2021	19,090	4,440	23,530
2022	17,500	3,330	20,830
	\$ 93,860	\$ 21,090	\$ 114,950

**10. TAX ABATEMENT**

The School District is subject to tax abatements granted by Gothenburg Community Redevelopment Authority, a component unit of the City of Gothenburg, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2017**

**10. TAX ABATEMENT (continued)**

Information relevant to the abatements impacting the School District for the year ended August 31, 2017 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$168,647

**11. SUBSEQUENT EVENTS**

Upon evaluation, management notes that there were no material subsequent events between the date of the financial statements and October 12, 2017, the date that the financial statements were available to be issued.

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

**OTHER INFORMATION**

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**DAWSON COUNTY SCHOOL DISTRICT NO. 20  
GOTHENBURG, NEBRASKA  
SUPPLEMENTAL SCHEDULE  
COMBINED SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCES  
Year Ended August 31, 2017**

	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	\$ 5,406,531	\$ 10,159,869	\$ 9,922,193	\$ (25,000)	\$ 212,676	\$ 5,619,207	\$ 3,905,123	\$ 1,714,084
ACTIVITIES FUND	246,676	511,641	505,929	25,000	30,712	277,388	277,388	-
SCHOOL NUTRITION FUND	28,934	522,673	537,832	-	(15,159)	13,775	13,775	-
BOND FUND	924,733	722,742	737,070	-	(14,328)	910,405	749,784	160,621
DEPRECIATION FUND	555,920	51,153	14,400	-	36,753	592,673	592,673	-
SPECIAL BUILDING FUND	867,772	76,636	5	-	76,631	944,403	928,714	15,689
EMPLOYEE BENEFIT FUND	53,586	104,018	77,177	-	26,841	80,427	80,427	-
STUDENT FEES FUND	13,059	18,490	21,655	-	(3,165)	9,894	9,894	-
GRAND TOTAL - ALL FUNDS	\$ 8,097,211	\$ 12,167,222	\$ 11,816,261	\$ -	\$ 350,961	\$ 8,448,172	\$ 6,557,778	\$ 1,890,394

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, 2017

<b>RECEIPTS</b>	<u>Actual</u>	<u>Budget Original and Final</u>
<b>LOCAL SOURCES</b>		
Property taxes	\$ 7,437,591	\$ 8,050,000
Carline taxes	17,492	-
Motor vehicle taxes	409,697	420,000
Tuition - regular	5,975	6,000
Interest received	15,257	10,000
Licenses	3,692	2,500
Other local receipts	756	3,000
<b>Total local sources</b>	<u>\$ 7,890,460</u>	<u>\$ 8,491,500</u>
<b>COUNTY SOURCES</b>		
Fines and licenses	\$ 79,246	\$ 60,500
<b>Total county sources</b>	<u>\$ 79,246</u>	<u>\$ 60,500</u>
<b>STATE SOURCES</b>		
State aid	\$ 613,405	\$ 613,405
Special education	454,534	385,000
State apportionment	124,833	135,000
Homestead exemption	101,940	70,000
Property tax credit	462,154	-
In-lieu taxes	22,041	-
Prorate motor vehicle taxes	20,628	25,000
High ability learner	8,623	8,500
State categorical programs	-	1,000
Other state receipts	21,807	-
<b>Total state sources</b>	<u>\$ 1,829,965</u>	<u>\$ 1,237,905</u>
<b>FEDERAL SOURCES</b>		
Title I, current	\$ 133,359	\$ 120,000
Medicaid Administrative Activities (MAAPS)	20,727	18,000
Carl Perkins grant	1,000	1,000
Title II, Part A	25,549	27,000
IDEA Enrollment/Poverty	166,267	170,000
Other federal receipts	4,887	9,500
<b>Total federal sources</b>	<u>\$ 351,789</u>	<u>\$ 345,500</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, 2017**

	<b>Actual</b>	<b>Budget Original and Final</b>
<b>NON-REVENUE RECEIPTS</b>		
Insurance adjustments	\$ -	\$ 2,000
Other non-revenue receipts	8,409	9,000
<b>Total non-revenue receipts</b>	<b>\$ 8,409</b>	<b>\$ 11,000</b>
<b>Total receipts from all sources</b>	<b>\$ 10,159,869</b>	<b>\$ 10,146,405</b>
 <b>DISBURSEMENTS</b>		
<b>PROGRAM</b>		
Regular instruction	\$ 5,839,999	\$ 8,877,233
Pupil support	871,073	772,150
Staff support	254,175	257,010
General administration	345,024	368,025
Office of principal	445,457	454,150
Business support	110,380	111,450
Vehicle acquisition and maintenance	1,266	8,500
Plant operation and maintenance	1,187,288	1,070,900
Pupil transportation	318,915	286,500
Summer school	33,282	29,500
State categorical programs	80,639	-
Federal programs	434,695	388,565
<b>Total program disbursements</b>	<b>\$ 9,922,193</b>	<b>\$ 12,623,983</b>
Transfers to other funds	25,000	50,000
<b>Total disbursements</b>	<b>\$ 9,947,193</b>	<b>\$ 12,673,983</b>
<b>Fund Balance, August 31, 2016</b>	<b>\$ 5,406,531</b>	
<b>Total cash receipts</b>	10,159,869	
<b>Total cash disbursements</b>	9,947,193	
<b>Fund Balance, August 31, 2017</b>	<b>\$ 5,619,207</b>	
 <b>ANALYSIS OF FUND BALANCE</b>		
	<b>August 31, 2017</b>	<b>August 31, 2016</b>
Cash at First State Bank, Gothenburg, NE		
Cash in checking and money market accounts	\$ 1,217,947	\$ 1,033,811
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	1,714,084	1,685,544
<b>Total Fund Balance</b>	<b>\$ 5,619,207</b>	<b>\$ 5,406,531</b>

See notes to the financial statements.

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

**NOTES TO OTHER INFORMATION  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2017**

**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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REGULAR INSTRUCTION</b>		
Regular salaries	\$ 2,662,990	\$ 2,517,036
High Ability Learner	21,888	28,224
Substitute salaries	83,805	70,969
Clerical and aide salaries	5,300	8,888
Payroll taxes	203,682	192,225
Employee benefits	935,884	878,055
Purchased services	76,774	76,382
Teaching supplies and materials	63,435	67,628
Textbooks	14,181	15,206
Furniture and equipment replacement	56,573	49,451
Computer hardware	68,779	35,001
Travel and mileage	2,591	1,717
Other expense	10,020	7,471
Drivers education	7,983	7,843
Vocal music	6,681	13,130
Instrumental music	11,188	15,483
Preschool matching	5,147	-
Vocational education	104,081	91,204
Agriculture	187,956	205,692
Home economics	93,271	87,493
Business education	186,807	183,452
<b>Total regular instruction</b>	<u>\$ 4,809,016</u>	<u>\$ 4,552,550</u>
<b>POVERTY</b>		
Regular salaries	\$ 171,787	\$ 218,628
Payroll taxes	12,911	16,273
Employee benefits	68,146	79,549
<b>Total poverty</b>	<u>\$ 252,844</u>	<u>\$ 314,450</u>
<b>SPECIAL EDUCATION</b>		
Physical therapy	\$ 27,684	\$ 32,824
Hearing conservation	2,659	23,684
Supervisor	12,546	11,192
Psychologist	101,317	95,848
Speech therapy	88,024	81,427
General special education	490,222	491,328
Occupational therapy	55,687	39,376
<b>Total special education</b>	<u>\$ 778,139</u>	<u>\$ 775,679</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>GUIDANCE</b>		
Regular salaries	\$ 192,389	\$ 129,564
Payroll taxes	14,247	9,588
Employee benefits	60,375	46,884
Purchased services	5,921	699
Supplies and materials	603	990
Travel and mileage	782	512
Other expense	175	608
<b>Total guidance</b>	<u>\$ 274,492</u>	<u>\$ 188,845</u>
<b>SECURITY</b>		
Purchased services	\$ 805	\$ 560
Supplies	-	165
<b>Total security</b>	<u>\$ 805</u>	<u>\$ 725</u>
<b>HEALTH SERVICES</b>		
Regular salaries	\$ 41,196	\$ 40,196
Payroll taxes	3,152	3,075
Employee benefits	22,484	21,493
Purchased services	1,275	200
Supplies and materials	2,588	2,654
<b>Total health services</b>	<u>\$ 70,695</u>	<u>\$ 67,618</u>
<b>ACTIVITIES</b>		
Regular salaries	\$ 363,608	\$ 356,654
Substitute salaries	16,086	11,680
Clerical and aide salaries	8,691	-
Payroll taxes	28,847	27,305
Employee benefits	107,849	95,819
<b>Total activities</b>	<u>\$ 525,081</u>	<u>\$ 491,458</u>
<b>INSTRUCTIONAL STAFF SUPPORT</b>		
Purchased services	\$ 7,373	\$ 3,640
<b>Total instructional staff support</b>	<u>\$ 7,373</u>	<u>\$ 3,640</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, 2017 and 2016**

	2017	2016
<b>LIBRARY SERVICES</b>		
Regular salaries	\$ 154,890	\$ 167,279
Clerical and aide salaries	25,062	27,539
Payroll taxes	13,339	14,412
Employee benefits	34,917	35,596
Purchased services	6,774	8,963
Supplies and materials	2,609	4,603
Library books	6,702	8,534
Periodicals	938	4,108
Furniture and equipment replacement	-	992
Travel and mileage	1,571	520
Other expense	-	139
<b>Total library services</b>	<b>\$ 246,802</b>	<b>\$ 272,685</b>
 <b>BOARD OF EDUCATION</b>		
Audit services	\$ 5,875	\$ 5,700
Legal services	3,569	2,820
Liability insurance	30,155	30,183
Advertising and printing	6,817	5,652
Dues and fees	6,116	7,344
Workers' compensation pool	38,562	47,009
Travel and mileage	1,640	2,263
Other expense	384	-
<b>Total board of education</b>	<b>\$ 93,118</b>	<b>\$ 100,971</b>
 <b>EXECUTIVE ADMINISTRATION</b>		
Administrative salaries	\$ 172,808	\$ 171,392
Clerical and aide salaries	21,062	17,265
Payroll taxes	11,469	11,167
Employee benefits	22,150	25,410
Supplies and materials	7,464	6,381
Furniture and equipment replacement	395	-
Dues and fees	7,876	2,540
Travel and mileage	3,031	1,403
Other expense	5,651	3,929
<b>Total executive administration</b>	<b>\$ 251,906</b>	<b>\$ 239,487</b>

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, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>OFFICE OF PRINCIPAL</b>		
Salaries	\$ 293,999	\$ 357,325
Clerical and aide salaries	41,530	45,728
Payroll taxes	24,713	29,715
Employee benefits	69,720	81,489
Purchased services	5,062	11,766
Supplies and materials	5,300	2,237
Furniture and equipment replacement	-	1,802
Dues and fees	2,325	3,660
Travel and mileage	472	2,192
Other expense	2,336	2,018
<b>Total office of principal</b>	<b>\$ 445,457</b>	<b>\$ 537,932</b>
<b>GENERAL BUSINESS SUPPORT SERVICES</b>		
Salaries	\$ 47,022	\$ 45,252
Payroll taxes	3,459	3,324
Employee benefits	18,791	5,107
Purchased services	28,598	27,954
Postage	11,559	11,362
Data processing	911	899
Other expense	40	-
<b>Total general business support services</b>	<b>\$ 110,380</b>	<b>\$ 93,898</b>
<b>VEHICLE ACQUISITION AND MAINTENANCE</b>		
Gas and oil	\$ 62	\$ -
Tires and parts	1,204	3,152
Repairs and maintenance	-	1,897
<b>Total vehicle acquisition and maintenance</b>	<b>\$ 1,266</b>	<b>\$ 5,049</b>

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, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>OPERATION OF PLANT</b>		
Custodial salaries	\$ 270,324	\$ 290,827
Payroll taxes	20,298	21,602
Employee benefits	110,440	112,713
Fuel	34,463	31,271
Electricity	148,898	142,872
Water and sewer	8,301	8,165
Custodial supplies	47,846	48,947
Workers' compensation pool	17,956	19,939
Other expense	18,355	17,434
<b>Total operation of plant</b>	<b>\$ 676,881</b>	<b>\$ 693,770</b>
<b>MAINTENANCE OF PLANT</b>		
Purchased services	\$ 96,022	\$ 143,421
Furniture and equipment replacement	276,885	119,811
Property insurance	62,500	70,009
Capital outlay	75,000	-
Other expense	-	-
<b>Total maintenance of plant</b>	<b>\$ 510,407</b>	<b>\$ 333,241</b>
<b>PUPIL TRANSPORTATION</b>		
Salaries	\$ 81,836	\$ 68,639
Payroll taxes	6,229	5,213
Employee benefits	33,387	23,845
Vehicle insurance	18,239	8,615
Tires and parts	29,660	30,218
Purchase service	4,971	-
Mileage to parents	3,705	763
Gas and oil	32,621	37,682
Repairs and maintenance	26,545	21,187
Vehicle acquisition	78,920	35,000
Other expense	2,802	2,154
Special education mileage to parents	-	458
<b>Total pupil transportation</b>	<b>\$ 318,915</b>	<b>\$ 233,774</b>
<b>SUMMER SCHOOL</b>		
Salaries	\$ 25,330	\$ 22,000
Payroll taxes	1,908	1,608
Employee benefits	6,014	4,844
Purchased services	30	510
<b>Total summer school</b>	<b>\$ 33,282</b>	<b>\$ 28,962</b>

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, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>STATE CATEGORICAL PROGRAMS</b>		
Salaries	\$ 36,198	\$ -
Payroll taxes	2,667	-
Employee benefits	12,580	-
Purchase services	5,693	1,535
Supplies and materials	20,021	4,979
Equipment	3,480	-
Other expense	-	252
<b>Total state categorical programs</b>	<b>\$ 80,639</b>	<b>\$ 6,766</b>
<b>TITLE I-A</b>		
Salaries	\$ 100,515	\$ 127,152
Payroll taxes	7,445	9,242
Employee benefits	23,701	45,403
Supplies and materials	533	7,629
Other expense	-	4,800
<b>Total Title I-A</b>	<b>\$ 132,194</b>	<b>\$ 194,226</b>
<b>TITLE II-A</b>		
Salaries	\$ 57,432	\$ 56,436
Payroll taxes	4,394	4,317
Employee benefits	22,868	23,297
<b>Total Title II-A</b>	<b>\$ 84,694</b>	<b>\$ 84,050</b>
<b>IDEA</b>		
Salaries	\$ 137,664	\$ 115,359
Payroll taxes	10,102	8,260
Employee benefits	55,693	45,890
Purchased services	13,348	9,922
Supplies and materials	-	85
<b>Total IDEA</b>	<b>\$ 216,807</b>	<b>\$ 179,516</b>
<b>OTHER FEDERAL PROGRAMS</b>		
Carl Perkins	\$ 1,000	\$ 666
<b>Total other federal programs</b>	<b>\$ 1,000</b>	<b>\$ 666</b>
<b>TRANSFERS</b>		
Transfers to activities fund	\$ 25,000	\$ 25,000
<b>Total transfers</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Total disbursements</b>	<b>\$ 9,947,193</b>	<b>\$ 9,424,958</b>

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, 2017**

	<b>Balance (Deficit) 8/31/2016</b>	<b>Receipts</b>	<b>Transfers</b>	<b>Disbursements</b>	<b>Balance (Deficit) 8/31/2017</b>
Athletics	\$ 27,865	\$ 116,244	\$ 25,000	\$ 131,925	\$ 37,184
Adult education	2,024	-	-	-	2,024
Annual	13,414	9,690	-	12,363	10,741
Helping hands	5,859	312	-	151	6,020
History grant	1,435	-	-	-	1,435
Family & consumers sciences	512	1,685	-	2,184	13
Industrial arts	8,405	5,337	-	53	13,689
Life skills	162	-	-	-	162
Renaissance	10,485	15,425	-	7,259	18,651
Flag corp	821	2,624	-	1,855	1,590
Band	2,070	7,842	-	7,427	2,485
Vocal	9,587	4,006	-	3,208	10,385
Special music	2,724	-	-	-	2,724
Arts/ceramics	3,816	2,514	-	1,143	5,187
Junior High art club	275	319	-	665	(71)
Pop	(1,270)	224	-	651	(1,697)
General	18,765	33,136	-	32,375	19,526
Chromebook repair	8,015	5,973	-	7,915	6,073
Candy	(1,151)	28,175	-	27,812	(788)
Seniors	3,335	25	-	1,066	2,294
Juniors	3,340	3,965	-	7,992	(687)
Sophomores	1,025	1,035	-	-	2,060
Freshmen	-	840	-	-	840
Cheerleaders	(5,041)	36,206	-	33,675	(2,510)
Elem circle of friends	29	500	-	440	89
HS circle of friends	74	2,500	-	2,405	169
English activities	-	392	-	-	392
Entrepreneurship	(999)	8,409	-	6,331	1,079
FFA	2,538	83,044	-	79,632	5,950
Fit kids	125	-	-	-	125
Senior High quiz bowl	378	1,019	-	473	924
Junior High quiz bowl	612	-	-	313	299
Media production	3,724	550	-	-	4,274
NFL	674	7,988	-	7,522	1,140
National honor society	659	-	-	-	659
One acts	1,409	7,525	-	8,175	759
Destination imagination	(220)	-	-	-	(220)
Sigma Phi Beta	1,623	165	-	-	1,788
SADD	1,155	-	-	-	1,155
Student council	1,927	5,068	-	4,375	2,620
Drivers education	4,290	-	-	-	4,290
School gala	(989)	-	-	-	(989)
Improv	757	-	-	-	757
Math A.P.	(3,893)	475	-	775	(4,193)
Media	4,071	1,623	-	1,236	4,458
Science club	360	992	-	992	360
Subtotal	<u>\$ 134,776</u>	<u>\$ 395,827</u>	<u>\$ 25,000</u>	<u>\$ 392,388</u>	<u>\$ 163,215</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, 2017**

	Balance (Deficit) 8/31/2016	Receipts	Transfers	Disbursements	Balance (Deficit) 8/31/2017
Walk fit	\$ 105	\$ -	\$ -	\$ -	\$ 105
C country club	1,340	-	-	760	580
Boys future basketball	1,184	10,538	-	12,279	(557)
Football camp	2,948	926	-	718	3,156
Girls future basketball	4,319	6,385	-	7,821	2,883
Golf-boys	1,734	250	-	1,074	910
Golf-girls	2,788	1,231	-	699	3,320
Gburg bball club	(2,793)	5,406	-	4,571	(1,958)
Junior High football club	1,113	150	-	146	1,117
Jr power wt lifting	509	145	-	372	282
Softball	3,422	7,045	-	6,931	3,536
Mat maids	220	-	-	-	220
Volleyball	2,723	13,127	-	14,234	1,616
7th-8th volleyball	(16)	463	-	404	43
Youth volleyball	867	1,475	-	1,865	477
Wrestling boosters	(566)	9,888	-	12,357	(3,035)
Summer wrestling	-	23,300	-	10,450	12,850
Elementary book fair	7,495	7,061	-	5,634	8,922
Elementary fundraising	21,699	5,626	-	3,064	24,261
Kindergarten	3	91	-	91	3
1st grade	3,048	1,047	-	610	3,485
2nd grade	1,246	530	-	75	1,701
3rd grade	1,251	203	-	35	1,419
4th grade	204	485	-	501	188
5th grade	5,606	737	-	179	6,164
Elementary lounge	3,158	1,273	-	1,920	2,511
Elementary student council	234	-	-	-	234
Elementary outdoor education	(50)	-	-	4,511	(4,561)
DDA interest	3,593	93	-	-	3,686
CD interest	8,186	325	-	-	8,511
Athletics count	211	-	-	-	211
Alberts memorial	2,653	10	-	-	2,663
Greene memorial	6,871	17	-	250	6,638
Uehling scholarship	(478)	373	-	400	(505)
J.L. Brock scholarship	105	-	-	-	105
FFA sod project	26,968	17,614	-	21,590	22,992
Subtotal	<u>\$ 111,900</u>	<u>\$ 115,814</u>	<u>\$ -</u>	<u>\$ 113,541</u>	<u>\$ 114,173</u>
<b>Totals</b>	<u>\$ 246,676</u>	<u>\$ 511,641</u>	<u>\$ 25,000</u>	<u>\$ 505,929</u>	<u>\$ 277,388</u>

**ANALYSIS OF FUND BALANCE**

	August 31, 2017	August 31, 2016
Cash in Gothenburg State Bank checking accounts	\$ 191,812	\$ 157,124
Cash in Gothenburg State Bank savings accounts	1,946	1,946
Cash in Gothenburg State Bank certificates of deposit	56,719	56,719
Cash in Gothenburg State Bank Sod Project checking account	22,992	26,968
Cash on hand	3,919	3,919
<b>Total Fund Balance</b>	<u>\$ 277,388</u>	<u>\$ 246,676</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, 2017**

	<b>Balance (Deficit) 8/31/2016</b>	<b>Receipts</b>	<b>Transfers</b>	<b>Disbursements</b>	<b>Balance (Deficit) 8/31/2017</b>
Athletics	\$ 12,995	\$ 9,191	\$ -	\$ 12,367	\$ 9,819
Home economics	-	3,365	-	3,365	-
Industrial arts	-	1,155	-	1,155	-
FFA	-	83	-	83	-
Miscellaneous	377	11	-	-	388
Science fair	(313)	335	-	335	(313)
Driver's ed	-	4,350	-	4,350	-
<b>Totals</b>	<b>\$ 13,059</b>	<b>\$ 18,490</b>	<b>\$ -</b>	<b>\$ 21,655</b>	<b>\$ 9,894</b>

**ANALYSIS OF FUND BALANCE**

	<b>August 31, 2017</b>	<b>August 31, 2016</b>
Cash in Gothenburg State Bank checking account	\$ 9,894	\$ 13,059
<b>Total Fund Balance</b>	<b>\$ 9,894</b>	<b>\$ 13,059</b>

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, 2017**

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

**CASH RECEIPTS:**

Property taxes	\$ 662,760
Carline tax	1,736
Interest	2,726
Homestead exemption	12,236
Prorate motor vehicle	1,829
State property tax credit	<u>41,455</u>

**Total cash receipts** 722,742

**Total funds available** \$ 1,647,475

**CASH DISBURSEMENTS:**

Bond principal payments	\$ 650,000
Bond interest payments	86,840
Miscellaneous	<u>230</u>

**Total cash disbursements** 737,070

**Fund Balance, August 31, 2017** \$ 910,405

**ANALYSIS OF FUND BALANCE**

	<b>August 31, 2017</b>	<b>August 31, 2016</b>
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in checking	\$ 749,784	\$ 796,826
Cash held at County Treasurer	<u>160,621</u>	<u>127,907</u>
<b>Total Fund Balance</b>	<u><u>\$ 910,405</u></u>	<u><u>\$ 924,733</u></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, 2017**

**Fund Balance, August 31, 2016** \$ 28,934

**CASH RECEIPTS:**

Sale of breakfast and lunches	\$ 283,427	
Other food sales	9,832	
Federal reimbursements	222,353	
State reimbursements	5,455	
Interest	26	
Other receipts	<u>1,580</u>	

**Total cash receipts** 522,673

**Total funds available** \$ 551,607

**CASH DISBURSEMENTS:**

Food purchases	\$ 231,910	
Milk purchases	50,663	
Equipment	2,254	
Salaries and benefits	234,668	
Supplies	16,303	
Maintenance and repair	1,532	
Storage and other	<u>502</u>	

**Total cash disbursements** 537,832

**Fund Balance, August 31, 2017** \$ 13,775

**ANALYSIS OF FUND BALANCE**

	<u>August 31, 2017</u>	<u>August 31, 2016</u>
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in checking account	\$ 13,332	\$ 28,491
Cash on hand	<u>443</u>	<u>443</u>
<b>Total Fund Balance</b>	<u>\$ 13,775</u>	<u>\$ 28,934</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, 2017**

<b>Fund Balance, August 31, 2016</b>		\$ 555,920
<b>CASH RECEIPTS:</b>		
Interest income	\$ 1,153	
Transfer from General Fund	<u>50,000</u>	
<b>Total cash receipts</b>		<u>51,153</u>
<b>Total funds available</b>		\$ 607,073
<b>CASH DISBURSEMENTS:</b>		
Equipment	<u>\$ 14,400</u>	
<b>Total cash disbursements</b>		<u>14,400</u>
<b>Fund Balance, August 31, 2017</b>		<u><u>\$ 592,673</u></u>
<b>ANALYSIS OF FUND BALANCE</b>		
	<b>August 31, 2017</b>	<b>August 31, 2016</b>
Cash at Gothenburg State Bank, Gothenburg, NE		
Cash in checking account	\$ 382,750	\$ 345,997
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>
<b>Total Fund Balance</b>	<u><u>\$ 592,673</u></u>	<u><u>\$ 555,920</u></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, 2017**

<b>Fund Balance, August 31, 2016</b>		\$ 867,772
<b>CASH RECEIPTS:</b>		
Property taxes	\$ 67,171	
Carline	163	
Interest	3,854	
State property tax credit	4,314	
Prorate motor vehicle tax	180	
Homestead exemption	949	
Other	<u>5</u>	
<b>Total cash receipts</b>		<u>76,636</u>
<b>Total funds available</b>		\$ 944,408
<b>CASH DISBURSEMENTS:</b>		
Miscellaneous	<u>\$ 5</u>	
<b>Total cash disbursements</b>		<u>5</u>
<b>Fund Balance, August 31, 2017</b>		<u><u>\$ 944,403</u></u>
<b>ANALYSIS OF FUND BALANCE</b>		
	<b>August 31, 2017</b>	<b>August 31, 2016</b>
Cash at First State Bank, Gothenburg, NE		
Cash in checking account	\$ 928,714	\$ 856,998
Cash at County Treasurer	<u>15,689</u>	<u>10,774</u>
<b>Total Fund Balance</b>	<u><u>\$ 944,403</u></u>	<u><u>\$ 867,772</u></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, 2017**

<b>Fund Balance, August 31, 2016</b>		\$ 53,586
<b>CASH RECEIPTS:</b>		
Employee benefit withholdings and reimbursements	\$ 78,882	
Miscellaneous	136	
Transfer from General Fund	<u>25,000</u>	
<b>Total cash receipts</b>		<u>104,018</u>
<b>Total funds available</b>		\$ 157,604
<b>CASH DISBURSEMENTS:</b>		
Health insurance	\$ 22,901	
Flex plan	54,145	
Miscellaneous	<u>131</u>	
<b>Total cash disbursements</b>		<u>77,177</u>
<b>Fund Balance, August 31, 2017</b>		<u><u>\$ 80,427</u></u>

**ANALYSIS OF FUND BALANCE**

	<u>August 31, 2017</u>	<u>August 31, 2016</u>
Cash at First State Bank, Gothenburg, NE		
Cash in checking account	\$ 80,427	\$ 53,586
<b>Total Fund Balance</b>	<u>\$ 80,427</u>	<u>\$ 53,586</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, 2017**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
<b>Cash Balance - September 1, 2016</b>	\$ 1,455,633	\$ 172,296	\$ 57,615	\$ 1,685,544
<b>Collections:</b>				
Local property taxes	\$ 5,757,787	\$ 826,741	\$ 941,908	\$ 7,526,436
Motor vehicle taxes	393,672	16,024	1	409,697
Homestead exemption	98,663	1,933	1,344	101,940
Prorate motor vehicle	16,190	2,647	1,791	20,628
In-lieu of tax	1,126	33	20,882	22,041
Carline	11,478	6,014	-	17,492
State property tax credit	341,975	59,634	60,545	462,154
Fines and licenses	77,330	1,916	-	79,246
<b>Total collections</b>	<u>\$ 6,698,221</u>	<u>\$ 914,942</u>	<u>\$ 1,026,471</u>	<u>\$ 8,639,634</u>
<b>Disbursements:</b>				
To school district withdrawals	\$ 6,675,249	\$ 884,431	\$ 962,569	\$ 8,522,249
County Treasurer fees	69,783	9,025	10,037	88,845
<b>Total disbursements</b>	<u>\$ 6,745,032</u>	<u>\$ 893,456</u>	<u>\$ 972,606</u>	<u>\$ 8,611,094</u>
<b>Cash Balance - August 31, 2017</b>	<u>\$ 1,408,822</u>	<u>\$ 193,782</u>	<u>\$ 111,480</u>	<u>\$ 1,714,084</u>

**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, 2017**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
<b>Cash Balance - September 1, 2016</b>	\$ 9,287	\$ 1,118	\$ 369	\$ 10,774
<b>Collections:</b>				
Local property taxes	\$ 52,042	\$ 7,574	\$ 8,285	\$ 67,901
Homestead exemption	919	18	12	949
Prorate motor vehicle	141	23	16	180
Carline	107	56	-	163
State property tax credit	3,186	564	564	4,314
<b>Total collections</b>	<u>\$ 56,395</u>	<u>\$ 8,235</u>	<u>\$ 8,877</u>	<u>\$ 73,507</u>
<b>Disbursements:</b>				
To school district withdrawals	\$ 52,250	\$ 7,470	\$ 8,142	\$ 67,862
County Treasurer fees	560	81	89	730
<b>Total disbursements</b>	<u>\$ 52,810</u>	<u>\$ 7,551</u>	<u>\$ 8,231</u>	<u>\$ 68,592</u>
<b>Cash Balance - August 31, 2017</b>	<u>\$ 12,872</u>	<u>\$ 1,802</u>	<u>\$ 1,015</u>	<u>\$ 15,689</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, 2017**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
<b>Cash Balance - September 1, 2016</b>	\$ 112,016	\$ 13,003	\$ 2,888	\$ 127,907
<b>Collections:</b>				
Local property taxes	\$ 529,433	\$ 82,375	\$ 58,178	\$ 669,986
Homestead exemption	11,924	234	78	12,236
Prorate motor vehicle	1,460	260	109	1,829
Carline	1,389	347	-	1,736
State property tax credit	31,486	6,101	3,868	41,455
<b>Total collections</b>	<u>\$ 575,692</u>	<u>\$ 89,317</u>	<u>\$ 62,233</u>	<u>\$ 727,242</u>
<b>Disbursements:</b>				
To school district withdrawals	\$ 546,606	\$ 83,343	\$ 57,353	\$ 687,302
County Treasurer fees	5,720	885	621	7,226
<b>Total disbursements</b>	<u>\$ 552,326</u>	<u>\$ 84,228</u>	<u>\$ 57,974</u>	<u>\$ 694,528</u>
<b>Cash Balance - August 31, 2017</b>	<u>\$ 135,382</u>	<u>\$ 18,092</u>	<u>\$ 7,147</u>	<u>\$ 160,621</u>

**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, 2017, 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 12, 2017.

**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 as item 2017-001 to be a material weakness.

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 12, 2017.

### **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.

**KSO CPA's, P.C.**



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Kearney, Nebraska

October 12, 2017

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

**SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended August 31, 2017**

**I. FINANCIAL STATEMENT FINDINGS**

*Finding 2017-001: 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.

Questioned Cost: None.

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.

Repeat Findings: Immediately preceding year.

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, 2016**

Findings for the year ended August 31, 2016: Lack of segregation of duties in one or more areas and eligibility verification noncompliance.

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.

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(printed 7/11/17)

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3010	<b>Approval/Revision Date</b>
<b>Title</b>	Budget Planning		3/12/2007
<b>Summary</b>	Superintendent and Budget Committee. Budget based on projection techniques.		
<b>Annual Task</b>	Budget position and budget plan presented to board prior to hearing. Building principals are consulted.		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3011	<b>Approval/Revision Date</b>
<b>Title</b>	Fund Balance Reporting		Proposed 2013
<b>Summary</b>	Describes fund balance classification according to GASB #54. Fund balance means the gross difference between government fund assets and liabilities and should be reflected on the balance sheet.		
<b>Annual Task</b>	Includes non-spendable fund balance (inventories or self-funded reserves program), restricted (nutrition, etc. from granting agencies), committed (potential litigation, activities)... assigned (spendable but earmarked), and unassigned (available to fund operations)		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3020	<b>Approval/Revision Date</b>
<b>Title</b>	Public Review of Budget		3/12/2007
<b>Summary</b>	Tentative budget is to be made available to public. Hearing shall be held prior to adoption as required by law.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3030	<b>Approval/Revision Date</b>
<b>Title</b>	Transfer of Funds between Categories		3/12/2007
<b>Summary</b>	Transfers within General Fund may be made without a hearing. Monies may be borrowed between funds if replaced as soon as possible.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3040	<b>Approval/Revision Date</b>
<b>Title</b>	Budget as Spending Plan - Budgeted Items		3/12/2007
<b>Summary</b>	Superintendent is responsible for implementation of the budget.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3050	<b>Approval/Revision Date</b>
<b>Title</b>	Tuition Fees		3/12/2007
<b>Summary</b>	Nonresident students may attend if approved by Board of Education. Tuition for nonresident students is to be established by the Board.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3060	<b>Approval/Revision Date</b>
<b>Title</b>	Materials Fees		3/12/2007
<b>Summary</b>	Principals are responsible for planning and requesting budgetary provisions.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3070	<b>Approval/Revision Date</b>
<b>Title</b>	Summer School Fees		3/12/2007
<b>Summary</b>	Summer school classes out of district shall be the financial responsibility of the student. Tuition for internal summer school classes shall be based on actual costs.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3080	<b>Approval/Revision Date</b>
<b>Title</b>	Federal Funds		3/12/2007
<b>Summary</b>	Federal funds shall be used if not contrary to educational goals and policies of the district.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3090	<b>Approval/Revision Date</b>
<b>Title</b>	Sales and Disposal of Books, Equipment, and Supplies		3/12/2007
<b>Summary</b>	Disposal of non-junk items requires 2/3 vote of Board of Education. Disposal shall be by public or private sale, or by taking bids.		
<b>Annual Task</b>	Intention to sell must be publicized. Items not sold are considered to be junk and may be disposed accordingly.		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3100	<b>Approval/Revision Date</b>
<b>Title</b>	Leasing		3/12/2007
<b>Summary</b>	The Board may lease additional space if necessary. The board may lease space to another party providing the leasing party does not distract from the reputation, education, or administration of the school.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3110	<b>Approval/Revision Date</b>
<b>Title</b>	Short-Term Investing		3/12/2007
<b>Summary</b>	The Treasurer of the Board shall invest funds in legally approved investments. Interest on investments shall be credited to appropriate fund.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3115	<b>Approval/Revision Date</b>
<b>Title</b>	Borrowing		2/10/1996
<b>Summary</b>	The board may authorize borrowing from an approved lending agency.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3120	<b>Approval/Revision Date</b>
<b>Title</b>	Depository		3/12/2007
<b>Summary</b>	Funds shall be deposited in a bank within the boundaries of the district. Depositories shall be designated by the Board by formal resolution.		
<b>Annual Task</b>	If no bank within the district, or if bank fails to make an application as a depository, any state or national bank within the state may be designated. Depository resolution included.		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3130	<b>Approval/Revision Date</b>
<b>Title</b>	Purchasing Policies		3/12/2007
<b>Summary</b>	The administration is authorized to approve purchases up to \$10,000. Superintendent shall request submission for proposals to be presented to board for purchases between \$10,000 and \$40,000. District is not obligated to select low bidder on proposals.		
<b>Annual Task</b>	Superintendent will advertise for sealed bids on items above \$40,000. Board retains the right to determine responsibility of bidders, and shall select low bidder meeting specifications. Employees and students must secure a purchase order from Principal prior to purchasing.		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3140	<b>Approval/Revision Date</b>
<b>Title</b>	Contracting for Services		7/12/2010
<b>Summary</b>	Contractual services requiring a high degree of professional skills are not subject to bidding.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3150	<b>Approval/Revision Date</b>
<b>Title</b>	Paying for Goods and Services		3/12/2007
<b>Summary</b>	Claims are presented and approved at a regularly scheduled meeting.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3160	<b>Approval/Revision Date</b>
<b>Title</b>	Report of Treasurer		3/12/2007
<b>Summary</b>	Monthly financial report shall include balances, receipts, disbursements, and investments.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3170	<b>Approval/Revision Date</b>
<b>Title</b>	Periodic Audit		3/12/2007
<b>Summary</b>	Audit shall be conducted on an annual basis.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3180	<b>Approval/Revision Date</b>
<b>Title</b>	System of Accounts		3/12/2007
<b>Summary</b>	Accounting system conform to existing guides from NDE.		
<b>Annual Task</b>			

\*\*\* This information is to be used as a summary only and does not replace actual policy or regulation!

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3190	<b>Approval/Revision Date</b>
<b>Title</b>	Inventory of Equipment		3/12/2007
<b>Summary</b>	Inventory shall be maintained for insurance purposes.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3200	<b>Approval/Revision Date</b>
<b>Title</b>	Monies in School Buildings		3/12/2007
<b>Summary</b>	All monies collected shall be receipted and accounted for and deposited without delay.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3210	<b>Approval/Revision Date</b>
<b>Title</b>	Bonds		3/12/2007
<b>Summary</b>	Treasurer shall be bonded.  BOE may require bonding for others including bookkeeper, A.D., Superintendent and cafeteria supervisor. The district shall pay for the bonds.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3220	<b>Approval/Revision Date</b>
<b>Title</b>	Educational Service Units - Designated Representatives		3/12/2007
<b>Summary</b>	Superintendent is representative indicating approval or disapproval for ESU spending.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3230	<b>Approval/Revision Date</b>
<b>Title</b>	Security		3/12/2007
<b>Summary</b>	Superintendent shall establish rules and regulations to provide security for property and safety for students and staff.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3231	<b>Approval/Revision Date</b>
<b>Title</b>	Video Surveillance		4/13/2009
<b>Summary</b>	Defines purpose, placement, and notice.		
<b>Annual Task</b>	Viewing of recordings is to be by authorized personnel only and may include law enforcement. May be used for student or staff disciplinary action.		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3240	<b>Approval/Revision Date</b>
<b>Title</b>	Safety		5/8/2017
<b>Summary</b>	Safety and Health Management		
<b>Annual Task</b>	Safety Committee Safety Committee shall develop and maintain an Injury Prevention Program. Substantially more involved.		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3250	<b>Approval/Revision Date</b>
<b>Title</b>	Trespassers		8/13/2007
<b>Summary</b>	Administration has the authority to implement and enforce restrictions on access to school property and to issue no trespassing commands. Administration has the authority to direct any individual or group to leave school grounds or stay away if meeting listed criteria.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3410	<b>Approval/Revision Date</b>
<b>Title</b>	Safe Driving Record Standard for Drivers		7/11/2011
<b>Summary</b>	Defines "satisfactory driving record." Defines standards for pupil transportation vehicle drivers.		
<b>Annual Task</b>	Defines standard for small vehicle drivers. Defines standard for other school vehicle drivers. Includes Driver Certification form. Basic First Aid Procedures, and Emergency Evacuation Procedures		

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3540	<b>Approval/Revision Date</b>
<b>Title</b>	Procedures - Bidding Construction Projects		7/14/14
<b>Summary</b>	The district shall solicit bids for construction projects over \$40,000. Statute changed in 2014 to increase threshold for the requirement of an architect/engineer to \$100,000.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3550	<b>Approval/Revision Date</b>
<b>Title</b>	Rebates to School Personnel		3/12/2007
<b>Summary</b>	Rebates to school personnel are not allowed.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3560	<b>Approval/Revision Date</b>
<b>Title</b>	Records Management and Disposition		7/12/2010
<b>Summary</b>	Should follow Secretary of State's retention schedule. Explains e-mail retention process.		
<b>Annual Task</b>	Litigation hold if filed or threatened.		

Gothenburg Public Schools  
Board Policy Summary - 10/4/2017

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3570	<b>Approval/Revision Date</b>
<b>Title</b>	NCLB		7/11/2011
<b>Summary</b>	Supt authorized to sign applications. Supplement not supplant. Equitable allocation. Maintenance of effort shall be maintained. Other requirements.		
<b>Annual Task</b>			

<b>Article</b>	Article 3 Business Operations - 3000s	<b>Policy #</b> 3571	<b>Approval/Revision Date</b>
<b>Title</b>	Meal Charge Policy		5/8/2017
<b>Summary</b>	per NSLP requirements NSLP eligibility.		
<b>Annual Task</b>	Meal balance explanation. \$25 maximum.		

\*\*\* This information is to be used as a summary only and does not replace actual policy or regulation!

Internal Board Policies - OrganizationStanding Committees

It shall be the policy of Gothenburg Public Schools that the following will be the standing committees of the Board of Education:

1. Negotiations Committee
2. Curriculum, Americanism Committee and Staff Relations
3. Transportation/Facilities
4. Finance Committee
5. Policy Committee

It shall further be the policy of Gothenburg Public Schools that the Superintendent shall appoint the members of the above committees.

Legal Reference:           §79-724  
                                  §79-520

Date of Adoption: April 14, 2008

**Administrator Report**

Meeting: November Board Meeting

Date: 11/13/17

Mr. Tyler Herman, Activities Director

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**Topics:**

Winter Sports Participation

Student Leadership Summit

PLC Conference- San Antonio

**I. Winter Sports Participation**

A. Girls Basketball, Boys Basketball, Wrestling, and JH Sports.

1. Girls Basketball = 28
2. Boys Basketball = 32
3. Wrestling = 29
4. 8th Grade JH Girls BB = 10
5. 7th Grade JH Girls BB = 18
6. JH Wrestling = 22

**II. Student Leadership Summit**

A. 17 students will be attending the Nebraska Coaches Association Leadership Summit this Wednesday, November 15th at Kearney High School. Students selected to attend were nominated by coaches and sponsors. The students participating range in age from freshmen to juniors.

B. Speakers include: Proactive Coaching- Rob Miller and Lori Thomas and the NSAA Student Advisory Committee

**III. PLC Conference- San Antonio**

A. Attended with Dr. Teahon and eight teachers from November 8-10

B. Listened to various current and former administrators who successfully implemented PLCs in their schools.

C. Had the opportunity to work as a team with our staff to discuss where we're at with the PLC process and where we want to go.

D. Overall, an outstanding conference in which we all learned valuable information that will help propel us forward with the PLC process. We all took something from each

and every speaker that will continue to make Gothenburg Public Schools a progressive school district.

E. Thank you to the board members for making a commitment to send administrators and teachers to PLC Conferences across the country!!

**Administrator Report**

Meeting: October Board Meeting

Date: 11/13/17

Dr. Michael Teahon, Superintendent

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**Lunch Program:**

In order to be in compliance with Meal Charge Policy #3571, this is the procedure we have put into place.

(from Joni) Students are required to bring their ID card that has their barcode on it to lunch. These cards are scanned while students are in line to check the balance of the account. If the account is \$-25 or more, they are sent to eat at the deli line. After receiving their food, they then go through the salad bar, and to the cashier. This adds to the serving time for the student, however it has cut down on the accounts receivable.

During the month of October \$5,544.70 has been deposited into the lunch account through e-funds. Since August \$15,531.00. Our accounts receivable last year at this time was -6,897.00  
This year is -3265.00.

**Audit:** CSO CPAs (formerly McDermott & Miller) have completed data collection for the annual audit and the annual financial report. We will present information from the audit at the November meeting.

**Bus Routes:** The district philosophy on bus routes is to minimize collective seat time for students on each route. The goal is to get as many students off the bus as quickly as possible. This does not, however, allow us to reverse routes when the routes run perpendicular to town.

**STORM:** The annual "storm" letter was sent to rural parents this past week. Parents ultimately are the final decision makers in determining whether the roads are safe enough for them to make it to school. Storm related absences are excused.

**PLCs:** Mr. Herman and I have attended a PLC summit in San Antonio with eight staff.

**Administrator Report**

Meeting: November Board Meeting

Date: 11/13/17

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.

Youth Leadership Conference: We took six 5<sup>th</sup> grade students to UNK last week to attend the Youth Leadership Conference. We had a great time, Kyle Larson, former Husker and NFL punter, was the speaker and they learned a lot about some of the things they do on the UNK campus and leadership qualities to bring back to Dudley. We will be looking at things we can put up around the elementary to promote leadership and positive qualities.

ESSA Title Review: Over the next couple of months we will be working on our ESSA Title monitoring visit. We are in our off year for our Title review, this visit is where the state will send out someone from NDE to review what we are doing for the school year and how our Title funds are being used.

## **Administrator Report**

Meeting: September Board Meeting

Date: 11/13/17

Mr. Seth Ryker, Jr/Sr. High Principal

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### **Topics:**

FFA Bloodmobile

Staff Evaluations

PLC Process

### **I. GHS and the FFA Hosted a bloodmobile on 11/3**

- a. This is a great project for the FFA and opens the eyes of our students to the need to donate blood.

### **II. Staff Evaluations**

- a. Evaluations for the JH/HS are almost complete
- b. We have a great staff and I continue to be impressed by our new teachers

### **III. PLC Update**

- a. Our teachers who have had the opportunity to attend a conference have each brought back strategies that immediately changed their classrooms.
- b. Through the collaboration process those strategies have been effectively implemented in other classrooms as well.
- c. This next summer will be very busy as we plan to get the remaining staff to an institute during June and July.

## **Administrator Report**

Meeting: November Board Meeting

Date: 11/13/17

Mrs. Allison Jonas

**Pk Programs:** ECERS will come to evaluate early this month. I will give a report to the board when we have our scores back.

**Special Education:** I just returned from the Tri-State law conference. It always amazes me how much changes based on current interpretation of the law. Our Special Education teachers spend a great deal of time on paperwork. Not only are the experts working with students with special needs but we require them to be experts in paperwork and current interpretation of law. They are a hard working bunch and between them and our para staff, we're very fortunate. Thank you for supporting our endeavors in this area.

**Mentor Program:** The first round of formal evaluations will be completed this week! We've seen an incredible amount of progress in our new teachers. There is nothing more exciting than being in a classroom for a walkthrough and identifying some areas where we could maybe try some new strategies and improve effectiveness and then seeing those strategies in place! We've got a great process going for our staff!

### **Completed Staff Evaluations:**

Formal: 24

Walkthroughs: 90

**Professional Development:** We currently have 1/3 of our staff that have attended the PLC conference. Feedback has been very, very positive. Our work time on Wednesdays is full of excellent collaboration among colleagues. None of them would tell you this is easy, but they've all gained a greater understanding of their content and what is required at the state level. Thank you for allowing us the time to collaborate!

**Curriculum:** We meet tomorrow to decide which program we'd like to propose to the board for adoption. We've completed two six week pilots K-6 and are preparing for some great discussion. I look forward to providing you with an update in December.

Bylaws of the Board - MeetingsClosed Sessions

The Board of Education may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) strategy sessions with respect to collective bargaining, real estate purchases, or litigation; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations or misconduct; or (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; provided, however a closed meeting shall never be held for the purpose of discussing the appointment or election of a new member to the Board of Education.

The vote to hold a closed session shall be taken in open session. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The Board shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken.

Any member of the Board shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reasons stated in the original motion to hold a closed session. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

The term "closed session" as used in the policies, regulations and Bylaws of the District shall include within its meaning any "executive session" or "executive meeting" authorized or prescribed by said policies, regulations and Bylaws, all of said terms being interchangeable.

Legal Reference: §§84-1407 to 84-1414

Date of Adoption: November 13, 2006