

# School district absentee rate decreases

by Cindy Glasson

Studies have shown student absences have a detrimental effect on overall learning and grades. Students who miss a large number of classes are sometimes not able to catch up with their studies, and on a high school level, this can lead to higher drop out rates.

At the December meeting of the Hot Springs County School District #1 Board of Directors, data was presented that indicates a generally much lower absentee rate so far this year as compared to last year.

Dean of Students Catelyn Deromedi gathered the information from all three schools in the district, showing a comparison in absences

for this first five months of school.

During August at Ralph Witters Elementary (RWE) the numbers show an average of seven daily absences during the 2016-17 school year, compared to just 3.8 daily absences this year.

September's numbers were close, with 10.9 average absences last year, with nine this year. October is just about even, showing 11.6 average last year and 11.5 this year. November calculations have 13 average daily absences last year, with 10.7 for this year. December shows 10.6 last year, with 12.8 this year, the only month with a higher absentee rate.

These numbers amount to 5.3 fewer daily absences so far this school year than last.

Now the numbers at Thermopolis Middle School (TMS) don't look as good, but there are two things to take into consideration.

One, there are approximately 20 more students enrolled at TMS this year than last, and two, there are some students with ongoing health issues that are requiring more days absent from school than normal.

With those things in mind, last year's absences during the month of August were 3.7, compared to 16.10 this year. September had 6.5 absences last year, while this year there were 19.10. October was about the same, with 8.2 average

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photo by Mark Dykes

## Not so sure about Santa

Crimson Diltz is not sure what to make of the man in the big red suit during Storytime at the Hot Springs County Library Thursday before Christmas. Santa and Mrs. Claus came by to hear what the kids wanted for Christmas and give them some candy canes and stuffed toys.

# A closer look at the town audit

by Mark Dykes

At their regular meeting on Dec. 19, Thermopolis Town Council approved the audit of the financial statements for the fiscal year ending June 30, 2017, with much appreciation for the time and work Koerwitz, Michel, Wright and Associates put into preparing it.

Among the financial highlights listed in the audit, the assets of the town exceeded the liabilities at June 30 by \$27,705,536 (net position), compared to \$27,233,636 in 2016. Of this, \$6,806,518 (unrestricted) may be used to meet the government's ongoing obligations to citizens and creditors.

The total assets are \$32,247,973, including current and other assets of \$10,269,407 and capital assets of \$21,978,566.

Current and other liabilities total \$2,665,813, and long-term liabilities total \$2,288,803, for a total \$4,954,616 in liabilities. There were also \$463,324 in deferred outflows and \$51,145 in deferred inflows, resulting in the over \$27 million in assets over liabilities.

The town governmental funds reported total balances of \$8,116,298. Of this, \$6,482,475 (unrestricted fund balances) may be used to meet the general government's spending requirements.

There was a \$129,789 decrease in net assets of governmental activities, so the governmental fund balances were \$8,246,087 at the start of the fiscal year. The assets actually showed an increase of \$161,481 prior to \$291,270 in transfers.

Total governmental expenses decreased by \$123,478 compared to the prior year and revenue decreased by \$127,242. The largest

decrease in revenue was from sales and one-cent taxes. The downturn in the state's mineral industry and corresponding decrease in spending is a factor.

At the end of the fiscal year, town government funds reported a combined ending fund balance of \$5,950,698, a decrease of \$70,167 from the prior year. Of this, \$3,019,882 constitutes unassigned fund balance, available for spending at the government's discretion. The decrease in overall fund balance is due to decreases in taxes and increase in general government expenses.

Transfers to business-type activities increased \$30,177 from the prior year. One-time funds from the state are received in the general fund then transferred to the enterprise fund. The state has mandated one-time funds be spent on capital expenditures and the funds were used to match grants to replace water and sewer mains.

As for business-type activities, there was a total balance of \$19,589,238. At the start of the fiscal year, there was \$18,987,549 in net assets. Revenue for business-type activities was \$2,774,500, and expenses were \$2,464,081, resulting in a \$310,419 increase. Transfers of \$291,270, which was one-time funding from the state, brought the total increase in net assets to \$601,689. Another key element to the increase was restructured and increased water rates.

During the year, the town's existing debt decreased by \$117,035. The town paid down existing debt and didn't issue any new debts.

Regarding the General Fund, at the end of the fiscal year the balance was \$5,812,430 compared to \$5,883,212 in 2016, a decrease

of 1.2 percent. Overall, General Fund revenues came in at \$66,270 over budget and expenditures were \$745,174 less than budget. When other financing uses of \$291,270 are taken into account, the net change in the fund balance was -\$70,782.

Several budget amendments were presented to the town council during the fiscal year. The majority of these were made to transfer budget amount between line items in a department and account for unanticipated grants.

Taxes had the largest revenue variance from the budget, at \$26,257. Public Safety was 11.3 percent below budget and Streets and Alleys/One Cent Projects were 27 percent below budget due to an employee position being reduced from full to part time and once-cent projects being delayed until the 2017-18 fiscal year.

Among the additional findings of the audit was in regard to segregation of duties. According to the finding, the town employs a Clerk/Treasurer and two assistants in the business office. The level of staffing does not include sufficient personnel for adequate segregation of duties. The potential effect of this, as stated in the audit, is an increase in the risk of fraud and undetected errors in financial transactions.

However, in a response letter from the town, it is noted administration has instituted several checks and balances in an effort to mitigate problems associated with the lack of segregation of duties. Further, the mayor and town council review the expenditure detail report and the budget to actual figures on the financial statements.

# Ring in the New Year

by Cindy Glasson

The biggest party night of the year is coming up on Sunday as people around the world ring out the old year and ring in the new.

It should go without saying, however, nearly half of all accidents on New Years Eve and New Years Day are alcohol related, so please, don't drink and drive.

If you have plans to attend a party, pick a designated driver before even leaving home, or have some alternate way to travel if you plan on celebrating. Staying off the roads entirely is a good idea, too, especially between the hours of 8 p.m. and 2 a.m., the time when the National Safety Council says most accidents occur.

Its always a good idea to eat a good meal before going out to help slow the absorption of alcohol into your system. Snacking throughout the party can help with that as well, and alternating your alcoholic drinks with water.

New Years Eve is also a night to look out for others.

For instance, be aware of your surroundings and while driving home, keep an extra eye out for those who may have had a little too much to drink and decide to walk home.

Think about your furry friends, too, as fireworks are often part of the celebration of the coming year. If you know your pet is affected by fireworks, be sure to use the same comfort techniques you use during the Fourth of July celebrations.

Enjoy your night, celebrate with joy, and keep these safety tips in mind while ringing in 2018.