

Board of Education Regular Meeting
Monday, November 9, 2020 5:30 PM
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557

1. Roll Call
2. Posting of the Open Meetings Act
3. Pledge of Allegiance and Announcements
4. Communications
 1. Special Presentation
 2. Foundation Report
 3. Superintendent's Report
 4. Board Comments
 5. Committee Reports
 1. November 3, 2020 meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee
 2. November 5, 2020 meeting of the Finance, Facilities, Operations and Legislation subcommittee
5. Consent Agenda
 1. Approve the agenda for the November 9, 2020 regular meeting of the Board of Education
 2. Approve the publication of the November 9, 2020 regular meeting of the Board of Education
 3. Approve the minutes of the October 12, 2020 regular meeting of the Board of Education
 4. Approve the minutes of the November 3, 2020 meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board

of Education

5. Approve the minutes of the November 5, 2020 meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
6. Request Approval for Updated Policies 3000's
7. Approval of Financial Claims and Reports
6. Reports and Discussion Items
 1. Election Results Recap
 2. Review 2021-2022 and 2022-2023 School Calendars
 3. MTSS Update and Timelilne
 4. Monthly Financial & Budget Report
 5. Official 2020-2021 Enrollment Report
 6. Teacher Negotiations Timeline
 7. Administrator Salary Timeline
7. Public Comment
8. Action Items
 1. Request Approval of Annual North Platte Public School District Audit
 2. Request Approval for a One Year Leave of Absence for Certified Staff Member Kayla Keith per Negotiated Agreement
 3. Request approval of recommended updates to Policies #4025, #4031, #5008, #8342, #4270 and #5413
9. Future Board Calendar
10. Executive Session
11. Adjournment

Masks Required - Board of Education Regular Meeting

McKinley Education Center
301 West F Street
North Platte, NE 69103-1557

Monday, October 12, 2020 5:30 PM

1. Roll Call

All Present

2. Posting of the Open Meetings Act

3. Pledge of Allegiance and Announcements

4. Communications

4.1. Special Presentation

Seniors Haeley Folk and Jonah San Miguel were honored as the September Bulldogs of the month.

Skills USA coaches Diane Livingston and Jeff Henne presented Superintendent Ron Hanson with a 2020 National Models of Excellence award for his support of the Skills USA program.

4.2. Foundation Report

Foundation Director, Terri Burchall, reported on the recent Dine Out to Donate and Food Truck Friday events. These events were organized to replace the Back Yard BBQ and Change Wars that could not take place because of Covid 19 concerns. Online voting for your favorite school also took place with the winners being 1st-Madison \$500, 2nd-McDonald \$200, 3rd- Jefferson \$100. She reported that the staff member of the month is Dennis Skiver who is a custodian at Lincoln Elementary. It was noted by his supervisors that he is a great team member who takes pride in his work and goes the extra mile. She also reported on the Prepared to Learn Fund and how it was used to help specific students. Board member Matthew Pederson thanked Terri for her extra effort in finding ways to fund raise within pandemic safety guidelines.

4.3. Superintendent's Report

Dr. Hanson reported that the National Federation of Urban and Suburban School District's national conference was scheduled to be held this week in North Platte. Due to the pandemic it has been rescheduled for October 2021. Dr. Hanson also noted that he was able to reschedule all the keynote speakers including Dr. Tom Osborne.

4.4. Board Comments

Vice President Jo Ann Lundgreen reported on activities she attended that have been taking place with pandemic accommodations such as special masks for the choir and social distancing for activities like the play and sporting events. She also reported that she virtually attended the National Association of School Boards area meeting.

Board Member Mark Nicholson commented that he also virtually attended the NASB area meeting and that it was informative particularly on issues taking place in other districts across the state.

Board Secretary Matthew Pederson complimented High School Principal Scott Siegel on an email he recently sent highlighting accomplishments on activities and athletic events this year at the high school. He felt that was particularly important since many school districts across the state are not having in school learning.

Board President Skip Altig complimented the new outdoor classroom at Buffalo preschool. Mr. Altig also commented he thought the NASB area meeting was informative. He complimented the District on the measures taken to keep students and staff safe and in school.

4.5. Committee Reports

4.5.1. October 6, 2020, meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee

Mark Nicholson summarized items discussed at this meeting which included the NPPS return to learn plan, Board policy series 1000's and 2000's, NPHS alternative education and C.L.A.S.S. program

4.5.2. October 8, 2020 meeting of the Finance, Facilities, Operations and Legislation subcommittee

Ivan Mitchell summarized items discussed at this meeting which included administrator salaries, building budgets, enrollment, preliminary state aid, and District policy updates in the 1000's and 2000's series.

5. Consent Agenda

5.1. Approve the agenda for the October 12, 2020, regular meeting of the Board of Education

5.2. Approve the publication of the October 12, 2020, regular meeting of the Board of Education

5.3. Approve the minutes of the September 14, 2020, regular meeting of the Board of Education

5.4. Approve the minutes of the October 6, 2020, meeting of the Personnel, American Civic, Curriculum Student Services, and Communication subcommittee of the Board of Education

5.5. Approve the minutes of the October 8, 2020 meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education

5.6. Accept the resignation of Kelly Hanson effective on or about May 19, 2021

5.7. Approval of Financial Claims and Reports

Motion by Matthew Pederson second by Mike Morrell to approve the consent agenda as presented

Yeas: Mark Nicholson, Matthew Pederson, Skip Altig, Jo Ann Lundgreen, Ivan Mitchell and Mike Morrell

6. Reports and Discussion Items

6.1. District Safety Plan Update

School Resource Officer, Jeremiah Johnson, summarized for the Board how the standard response protocol has been coordinated and standardized between each school and first

responders. He reported on the safety committee steering team and how they have put a standardized emergency operating plan in place. This plan will be evaluated annually. The plan covers not only intentional acts but acts of nature as well. This plan will allow each school to respond to emergency situations with consistency. Officer Johnson also noted that all school personnel will be trained in this protocol. Matthew Pederson and Jo Ann Lundgreen both complimented Officer Johnson on his work for the District.

6.2. Monthly Financial & Budget Report

Executive Director of Finance Stuart Simpson presented the monthly budget summary. He noted that the cash reserves are built up in the general fund to help manage any decreases in state aide or property tax receipts that may occur. He noted grant proceeds are being received in a more timely manner than usual from the state.

6.3. Student Enrollment Update

Executive Director Simpson reported that the official enrollment count for North Platte Public Schools is determined by the number of students enrolled on October 1st each year. The preliminary student count for 2020-2021 for NPPS is 3,702 which is a decline of 182 students from last year. Mr. Simpson reported enrollment numbers drive the budget and use of school resources and buildings. He also noted that the drop over the last few years in student enrollment will likely impact the NSAA class in which North Platte Public Schools will participate in for activities. Board member Matthew Pederson noted that the loss of students is not because of students optioning out. It is a community problem with young families leaving North Platte and he proposed a call to action to the community to address the problem.

6.4. Return to School Update

Dr. Hanson noted that as of 4:00 p.m. today there were no positive cases of Covid 19 among the staff or students of North Platte Public Schools as they start week nine of the in person school year. Executive Director Simpson then introduced Lori Coburn, Director of Custodial and Maintenance, who outlined for the Board the extensive cleaning procedures that have been taking place continually and repeatedly since before school started for the year. She and Director Simpson also reported on how the HVAC systems filter air in the buildings. President Skip Altig stated that he feels the cleaning procedures are working well. Vice President Lundgreen asked Mrs. Coburn to convey the Board's appreciation to her staff for their hard work.

7. Public Comment

None

8. Action Items

8.1. Approve the North Platte Education Association (NPEA) as the bargaining agent with North Platte Public Schools

This item is a formal request to recognize the North Platte Education Association as the official bargaining agent for teaching staff for the 2022-2023 school year.

Motion by Matthew Pederson second by Mark Nicholson to approve NPEA as bargaining agent

Yeas: Matthew Pederson, Skip Altig, Jo Ann Lundgreen, Ivan Mitchell, Mike Morrell and Mark Nicholson

8.2. Request Approval of School Resource Officer Contract

North Platte Public Schools shares the cost of the school resource officer with the City of North Platte. This request is to approve the contract for those duties, expenses and services. Within this contract NPPS will pay for 75% of the costs of the SRO. Matthew Pederson commented that he feels officer Johnson goes above and beyond his duties. President Altig commented that throughout his years as a teacher he saw how having an officer in the school building helped build relationships with students giving them support in difficult times. Mike Morrell added that Officer Johnson is at school events too not just interacting during the school day.

Motion by Mark Nicholson second by Ivan Mitchell to approve the SRO contract

Yeas: Skip Altig, Jo Ann Lundgreen, Ivan Mitchell, Mike Morrell, Mark Nicholson and Matthew Pederson

8.3. Request Approval for Updated Policies 1000's and 2000's

The District is currently in the process of aligning all policies with recommendations from KSB law firm. Policies will be reviewed and approved throughout this school year but with the intent of a delayed policy implementation plan. All District policies will be reviewed and approved throughout the school year but will not be in effect until August of 2021.

Motion by Mike Morrell second by Matthew Pederson to approve the 1000 and 2000 series policies

Yeas: Jo Ann Lundgreen, Ivan Mitchell, Mike Morrell, Mark Nicholson, Matthew Pederson and Skip Altig

9. Future Board Calendar

Upcoming Board professional development opportunities were discussed.

10. Executive Session

None

11. Adjournment

Motion by Mike Morrell second by Mark Nicholson to adjourn this regular meeting of the North Platte Public School Board of Education at 6:51 p.m.

Yeas: Ivan Mitchell, Mike Morrell, Mark Nicholson, Matthew Pederson, Skip Altig and Jo Ann Lundgreen.

Skip Altig, President

Secretary, Matthew Pederson

Board of Education Personnel, American Civic, Curriculum Student Services and Communication Subcommittee –11/03/2020 Summary

| Topic | Summary/Discussion |
|--|---|
| Present | Skip Altig, Mark Nicholson, Jo Ann Lundgreen, Stuart Simpson, Ron Hanson |
| NPPS Return to School Plan | Dr. Hanson updated the subcommittee board members regarding the Return to School Plan that was updated on October 29, 2020. https://www.nppsd.org/vnews/display.v/SEC/Students%20%26%20Parents%7CCOVID-19%20Resources |
| Board Policy KSB ½ 3000 Series | NPPS District is updating all Board Policies. The District will be switching to KSB Policy Services – scheduled completion August 2021. The Subcommittee reviewed the ½ of the 3000 series & current polices #4205, 4031, 5008, 5413, 8342, 4270. These policies will be presented to the Board on November 9, 2020 for approval. |
| MTSS Multi-Tiered System of Support | Dr. Hanson shared with Subcommittee members that the district is implementing Multi-Tiered System of Supports . MTSS is a collaborative, evidence-based, approach to differentiating and personalizing instruction and intervention, across academics and behavior for all students—so that every student can achieve academic and life success. Mr. Benjamin, Director Elementary Teaching and Learning will be sharing more information at the November 9, 2020 Board meeting |
| Adjourned | Meeting adjourned at 8:45 |

Finance/Communication Subcommittee Meeting

11-5-20 Summary

| Topic | Summary/Discussion |
|---|---|
| Present | Mike Morrell, Ivan Mitchell, Matt Pedersen, Stuart Simpson, Dr. Hanson |
| Administrator Salaries | The process is starting in regards to collecting the data that is needed to set Admin Salaries. |
| Enrollment | Currently watching enrollment numbers to see what the state aid calculation will look like. |
| 2021-2022 Budget- Preliminary State Aid | Stuart put together a projected State Aid collection but is waiting for some additional data in order to solidify the numbers. |
| Policy | NPPS District is updating all Board Policies. The District will be switching to KSB Policy Services – scheduled completion August 2021. The Subcommittee reviewed part of the 3000 series and will be presenting to the Board on November 9, 2020 for approval. |
| Audit | Bob Beran from Dana F. Cole reported on the audit that was completed in October 2020. The District received an excellent audit. The audit will be an action item for approval at the board meeting on November 9, 2020. |
| | |
| | |
| Adjournment | 8:45 am |



OUR PURPOSE IS TO PREPARE STUDENTS
TO BE PRODUCTIVE, RESPONSIBLE CITIZENS
IN A SAFE, CARING, SUPPORTIVE
LEARNING ENVIRONMENT

North
Platte 
PUBLIC SCHOOLS

NORTH PLATTE PUBLIC SCHOOLS

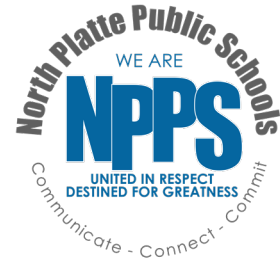
MONTHLY FINANCIAL REPORT

For the Two Month Period Ending October 31, 2020

www.nppsd.org

Current Budget Usage should be 16.66%

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.



DISTRICT STRATEGIC PLAN

Goal 1: The North Platte School District maintains and communicates at all levels of the district a **purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning that prepares all students for a successful transition.

College and Career Ready: every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

Goal 2: The North Platte School District provides the **governance and leadership** that promotes and supports its purpose and direction; student performance, and system effectiveness.

Goal 3: The North Platte School District provides a **rigorous, relevant, and coherent curriculum and programs** delivered by high-quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success for all students.

Educational Opportunities and Access: that all students should have access to comprehensive instructional opportunities to be prepared for postsecondary education and career goals.

College and Career Ready: every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

Transitions: that quality educational opportunities focus on supports for students transitioning between grade levels, programs, schools, districts, and ultimately, college and careers.

Assessment: the results of multiple assessment sources (national, state, and classroom-based) should be used to measure student achievement of college and career-ready standards and be used as an integral part of the instructional process.

Goal 4: The North Platte School District will utilize best practices to **recruit, hire, mentor, retain, and develop qualified certified and noncertified staff** in all schools that support its purpose and direction to ensure success for all students.

Educator Effectiveness: students should be surrounded by effective educators throughout their learning experiences, such that schools and districts develop effective teachers and leaders who establish a culture of success.

Goal 5: The district demonstrates **strategic resource management** that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

Goal 6: The North Platte School District **provides safe, healthy, and efficiently operated facilities;** and manages resources in all schools that support its purpose and direction to ensure success for all students.

Goal 7: The North Platte School District provides an **effective communication process at all levels of the organization and to the community** that promotes and reflects its purpose, values, and beliefs about teaching and learning and the system's effectiveness to ensure success for all students.

Positive Partnerships, Relationships, and Student Success: that student engagement through positive partnerships and relationships is fundamental to successful schools and districts and schools and districts need to implement best practices in student, family, and community engagement to enhance educational experiences and opportunities.

Goal 8: The North Platte School District plans, develops and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use **technology** to transform knowledge and skills into solutions, new information, and products – technology is used to amplified and accelerate learning facilitated by interaction with the digital world.

North Platte Public Schools
Enrollment Comparison

10/31/2020

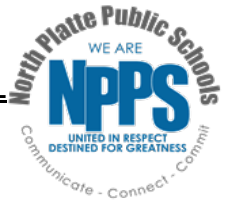


| | September | 10/31/20 | Percent |
|--------------|-------------------|-----------------|----------------|
| | Enrollment | | Change |
| KDG | 247 | 247 | 0.0% |
| 1 | 264 | 261 | -1.1% |
| 2 | 253 | 253 | 0.0% |
| 3 | 271 | 270 | -0.4% |
| 4 | 267 | 267 | 0.0% |
| 5 | 298 | 299 | 0.3% |
| 6 | 303 | 307 | 1.3% |
| 7 | 297 | 296 | -0.3% |
| 8 | 293 | 291 | -0.7% |
| 9 | 287 | 288 | 0.3% |
| 10 | 302 | 307 | 1.7% |
| 11 | 304 | 305 | 0.3% |
| 12 | 311 | 310 | -0.3% |
| Total | 3,697 | 3,701 | 0.1% |

| | | GRD | | | |
|--------------|------|------------|--------------|--------------|-------------|
| NPHS | 9-12 | 001 | 1,204 | 1,210 | 0.5% |
| Adams | 7-8 | 002 | 590 | 587 | -0.5% |
| Madison | 6 | 004 | 303 | 307 | 1.3% |
| Cody | K-5 | 005 | 227 | 226 | -0.4% |
| Jefferson | K-5 | 006 | 284 | 285 | 0.4% |
| Lincoln | K-5 | 007 | 298 | 297 | -0.3% |
| Washington | K-5 | 009 | 214 | 214 | 0.0% |
| McDonald | K-5 | 010 | 232 | 235 | 1.3% |
| Eisenhower | K-5 | 011 | 205 | 202 | -1.5% |
| Osgood | K-2 | 012 | 21 | 21 | 0.0% |
| Lake Maloney | 3-5 | 016 | 119 | 117 | -1.7% |
| Total | | | 3,697 | 3,701 | 0.1% |

| Preschool | | | | |
|------------------|-----|------------|------------|--|
| Buffalo | 003 | 54 | 54 | |
| Cody | 005 | 36 | 36 | |
| Jefferson | 006 | 17 | 17 | |
| Washington | 009 | 28 | 28 | |
| | | 135 | 135 | |

North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the One Month Period Ending September 30, 2020

| | Budget | | % of Budget |
|---|------------------------------------|----------------------|---------------------|
| | <u>(Original and Final)</u> | <u>Actual</u> | <u>Spent</u> |
| General-Regular | 37,121,946 | 5,922,280 | 15.95% |
| General-Grants | 4,007,420 | 888,948 | 22.18% |
| Total Disbursements less Special Education | 41,129,366 | 6,811,228 | 16.56% |
| | | | |
| General-Special Education | 5,050,960 | 706,695 | 13.99% |
| | | | |
| General Fund | \$ 46,180,326 | \$ 7,517,923 | |
| | | | |
| Depreciation | 3,307,966 | 189,791 | 5.74% |
| Employee Benefit | 300,000 | 2,339 | 0.78% |
| Cooperative Fund | 100,000 | 16,870 | 16.87% |
| Bond-North Platte | 1,121,099 | - | 0.00% |
| Bond-Lake Maloney | 117,363 | - | 0.00% |
| Building | 835,982 | 221,452 | 26.49% |
| QCPUF | 1,010,094 | - | 0.00% |
| Lunch | 3,048,000 | 330,634 | 10.85% |
| Student Fee Fund | - | - | |
| Activities | 1,380,595 | 231,319 | 16.76% |
| | | | |
| Total | \$ 57,401,425 | \$ 8,510,328 | 14.83% |

North Platte Public Schools
Treasurers Report
10/31/2020



General Fund

Reserves-September 30, 2020 **5,851,547**

Deposits

| | | |
|--------------------------------------|-----------|-----------|
| Property Taxes | 1,390,920 | |
| State Aid | 947,743 | |
| Special Education | - | |
| Interest Income | | |
| IDEA | | |
| Other Income (Tuition, HHS Payments) | 198,140 | |
| Federal Grants | 269,522 | |
| Transfers/Liabilities | (49,347) | |
| Total Deposits | | 2,756,978 |

Disbursements

| | | |
|---------------------|-----------|-----------|
| Payroll | 1,689,598 | |
| Federal Taxes | 556,613 | |
| Nebraska Retirement | 482,196 | |
| Nebraska Taxes | 95,765 | |
| Payroll Deductions | 58,192 | |
| | | 2,882,364 |

| | | |
|--------------------|---------|-----------|
| Bills | 998,480 | |
| Total Disbursement | | 3,880,844 |

Net Change (1,123,866)

Reserves-October 31, 2020 **4,727,681**

Depreciation

Reserves-September 30, 2020 **2,786,320**

Deposits

| | | |
|---------------|--|---------|
| Disbursements | | 4,159 |
| Net Change | | (4,159) |

Reserves-October 31, 2020 **2,782,161**

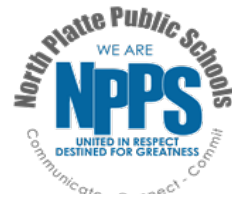
Employee Benefit

Reserves-September 30, 2020 **112,452**

| | | |
|---------------|---|---------|
| Deposits | - | |
| Disbursements | | 1,581 |
| Net Change | | (1,581) |

Reserves-October 31, 2020 **110,871**

North Platte Public Schools
Treasurers Report
10/31/2020



Activity Fund

Reserves-September 30, 2020 **1,480,796**

| | | |
|---------------|--------|---------|
| Deposits | 92,829 | |
| Disbursements | 95,156 | |
| Net Change | | (2,327) |

Reserves-October 31, 2020 **1,478,469**

Cafeteria Fund

Reserves-September 30, 2020 **63,289**

| | | |
|------------------------------|---------|---------|
| Deposits | | |
| Federal Funds | 361,995 | |
| Student Lunches | 11,296 | |
| Vending | | |
| State Reimbursements | - | |
| Other Income (Catering) | 1,003 | |
| Adjustments for prior months | 6,986 | |
| Total Deposits | | 381,280 |
| Disbursements | | |
| Bills | | |
| SODEXO | 214,446 | |
| Payroll | 9,100 | |
| Other Bills | 865 | |
| Total Disbursement | | 224,411 |
| Net Change | | 156,869 |

Reserves-October 31, 2020 **220,158**

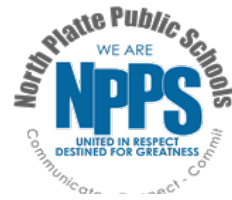
Bond Fund

Reserves-September 30, 2020 **1,426,049**

| | | |
|----------------|--------|--------|
| Deposits | | |
| Property Taxes | 60,277 | |
| Disbursements | - | |
| Net Change | | 60,277 |

Reserves-October 31, 2020 **1,486,326**

North Platte Public Schools
Treasurers Report
10/31/2020



Building Fund

| | | |
|------------------------------------|---------|------------------|
| Reserves-September 30, 2020 | | 5,494 |
| Deposits | | |
| Property Taxes | 34,470 | |
| Disbursements | 187,293 | |
| Net Change | | (152,823) |
| Reserves-October 31, 2020 | | (147,329) |

QCPUF

| | | |
|------------------------------------|--------|----------------|
| Reserves-September 30, 2020 | | 698,833 |
| Deposits | | |
| Property Taxes | 48,678 | |
| Other Revenue | - | |
| Disbursements | - | |
| Net Change | | 48,678 |
| Reserves-October 31, 2020 | | 747,511 |

Cooperative Fund

| | | |
|------------------------------------|-------|--------------|
| Reserves-September 30, 2020 | | 4,565 |
| Deposits | 1,000 | |
| Disbursements | 5,779 | |
| Net Change | | (4,779) |
| Reserves-October 31, 2020 | | (214) |

NORTH PLATTE PUBLIC SCHOOLS

**STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

BALANCE SHEET

October 31, 2020



| | <u>General</u> | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Coopertive</u> | <u>Nutrition</u> | <u>Bond</u> | <u>Building</u> | <u>QCPUF</u> |
|--------------------------------------|---------------------|---------------------|-------------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
| ASSETS | | | | | | | | |
| Cash | \$ 5,213,681 | \$ 2,782,161 | \$ 112,395 | \$ 10,509 | \$ 278,815 | \$ 1,486,215 | \$ (147,329) | \$ 747,511 |
| Investments | | | | | | | | |
| Cash with Fiscal Agent | | | | | | 111 | - | |
| Accounts Receivables | 891 | - | | | (30,938) | | | |
| Due From | 50,940 | | | | | | | |
| Prepaid Insurance | | | | | | | | |
| Amount Provided for Bonds | | | | | | | | |
| Total Assets | \$ 5,265,512 | \$ 2,782,161 | \$ 112,395 | \$ 10,509 | \$ 247,877 | \$ 1,486,326 | \$ (147,329) | \$ 747,511 |
| LIABILITIES | | | | | | | | |
| Bank Overdraft | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accounts Payable | 537,831 | | | | | | | |
| Due To | - | | 1,524 | 10,723 | 27,719 | - | - | - |
| Bonds Payable | | | | | | | | |
| Total Liabilities | \$ 537,831 | \$ - | \$ 1,524 | \$ 10,723 | \$ 27,719 | \$ - | \$ - | \$ - |
| Total Assets less Liabilities | \$ 4,727,681 | \$ 2,782,161 | \$ 110,871 | \$ (214) | \$ 220,158 | \$ 1,486,326 | \$ (147,329) | \$ 747,511 |
| NET ASSETS (RESERVES) | | | | | | | | |
| Reserved for: | | | | | | | | |
| Debt Service | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,486,326 | \$ - | \$ - |
| Unreserved for: | | | | | | | | |
| General | 4,727,681 | - | - | (214) | | | - | - |
| Special Revenue Funds | - | 2,782,161 | 110,871 | | 220,158 | | - | 747,511 |
| Capital Projects Fund | - | - | - | | | | (147,329) | |
| Total Net Assets (Reserves) | \$ 4,727,681 | \$ 2,782,161 | \$ 110,871 | \$ (214) | \$ 220,158 | \$ 1,486,326 | \$ (147,329) | \$ 747,511 |

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the One Month Period Ending September 30, 2020



| FUNDS | Fund Balances (deficits) at Beginning of Year | Receipts | 2020-2021 | Disbursements | Excess (deficiency) of receipts over (under) Disbursements | Fund Balances (deficits) at End of Year | Fund Balance Composite | | | |
|---------------------------------------|---|---------------------|----------------------|---------------------|--|---|--|------------------|-----------------------------|--|
| | | | | | | | School District Treasurer's Cash/Investments (overdrawn) | Due to/ Due From | Receivables and Liabilities | |
| GENERAL | | | | | | | | | | |
| Education | \$ 8,200,679 | \$ 3,629,207 | \$ 37,121,946 | \$ 5,922,280 | | | \$ 5,213,681 | \$ 50,940 | \$ (536,940) | |
| Special Education | | | \$ 5,050,960 | 706,695 | | | | | | |
| Grants | | 415,718 | \$ 4,007,420 | 888,948 | | | | | | |
| Total | \$ 8,200,679 | \$ 4,044,925 | \$ 46,180,326 | \$ 7,517,923 | (3,472,998) | \$ 4,727,681 | \$ 5,213,681 | \$ 50,940 | \$ (536,940) | |
| DEPRECIATION | \$ 2,971,952 | \$ - | \$ 3,307,966 | \$ 189,791 | (189,791) | \$ 2,782,161 | \$ 2,782,161 | \$ - | \$ - | |
| EMPLOYEE BENEFIT | \$ 113,210 | \$ - | \$ 300,000 | \$ 2,339 | (2,339) | \$ 110,871 | \$ 112,395 | \$ (1,524) | \$ - | |
| Combined Total | \$ 11,285,841 | \$ 4,044,925 | \$ 49,788,292 | \$ 7,710,053 | (3,665,128) | \$ 7,620,713 | \$ 8,108,237 | \$ 49,416 | \$ (536,940) | |
| FIDUCIARY | | | | | | | | | | |
| Student Activity | \$ 1,521,403 | \$ 188,385 | \$ 1,380,595 | \$ 231,319 | (42,934) | \$ 1,478,469 | \$ 1,489,444 | \$ (10,975) | \$ - | |
| SCHOOL NUTRITION | | | | | | | | | | |
| School Year | \$ 171,229 | \$ 362,105 | \$ 3,048,000 | \$ 330,634 | 31,471 | \$ 202,700 | \$ 278,815 | \$ (27,719) | \$ (30,938) | |
| Vending Machine | 11,322 | 6,136 | | - | 6,136 | 17,458 | | | | |
| Total | \$ 182,551 | \$ 368,241 | \$ 3,048,000 | \$ 330,634 | 37,607 | \$ 220,158 | \$ 278,815 | \$ (27,719) | \$ (30,938) | |
| BOND INTEREST AND RETIREMENT | \$ 1,425,928 | \$ 60,398 | \$ 1,238,462 | \$ - | 60,398 | \$ 1,486,326 | \$ 1,486,215 | \$ - | \$ (10) | |
| SPECIAL BUILDING | \$ 39,653 | \$ 34,470 | \$ 835,982 | \$ 221,452 | (186,982) | \$ (147,329) | \$ (147,329) | \$ - | \$ - | |
| QUALIFIED CAPITAL PURPOSE UNDERTAKING | \$ 698,833 | \$ 48,678 | \$ 1,010,094 | \$ - | 48,678 | \$ 747,511 | \$ 747,511 | \$ - | \$ - | |
| COOPERATIVE | \$ 12,656 | \$ 4,000 | \$ 100,000 | \$ 16,870 | (12,870) | \$ (214) | \$ 10,509 | \$ (10,723) | \$ - | |
| GRAND TOTAL-ALL FUNDS | \$ 15,166,865 | \$ 4,749,097 | \$ 57,401,425 | \$ 8,510,328 | \$ (3,761,231) | \$ 11,405,634 | \$ 11,973,402 | \$ (1) | \$ (567,888) | |

For 10/01/20 - 10/31/20

Income Statement

FPROF01A

Periods 02 - 02

Income Statement

INCOME STATEMENT

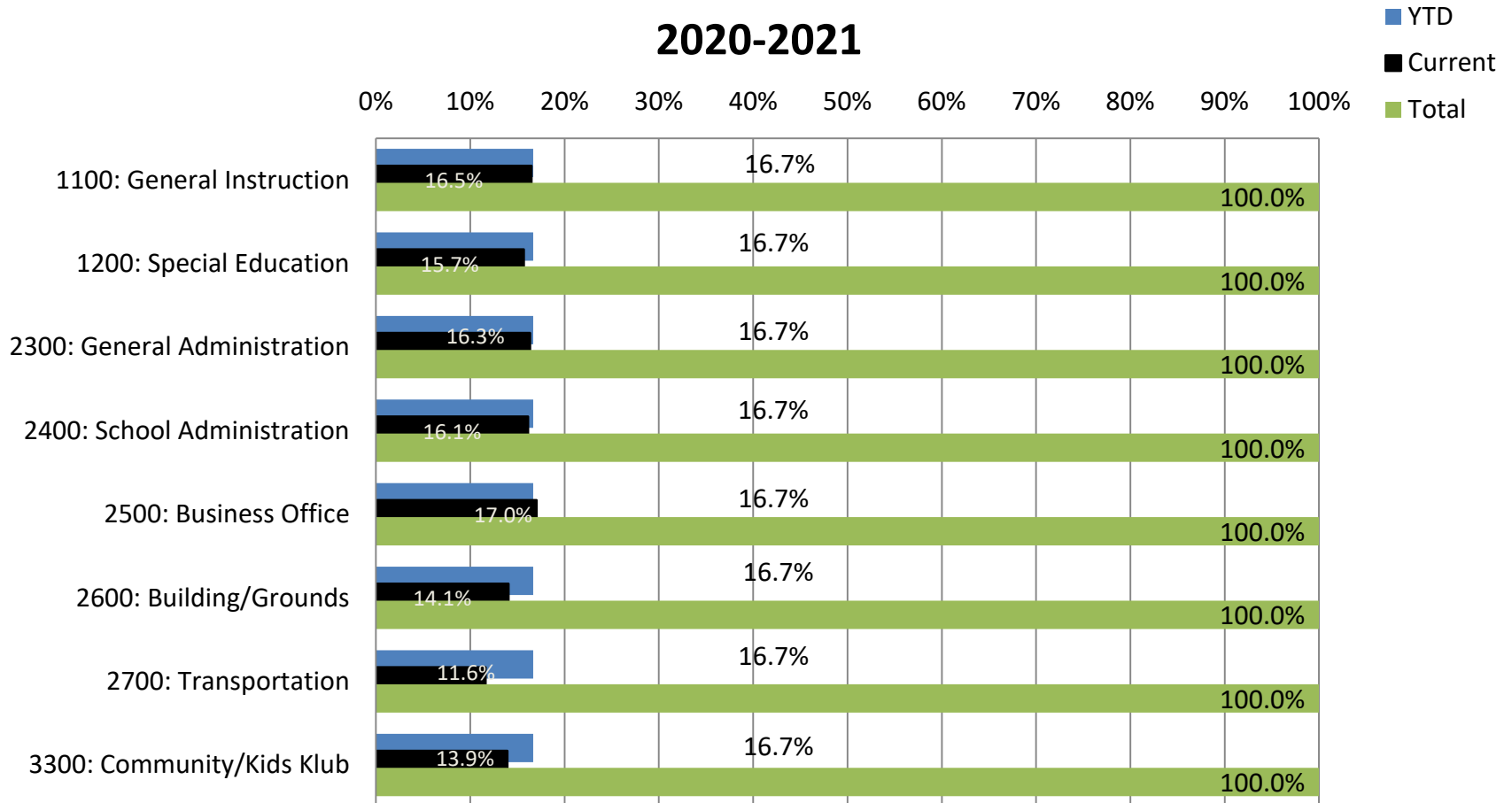
| Account No/ Description | Adjusted Budget | Encumbrance | Actual Period | Actual YTD | Available Balance | Percent |
|--|-----------------|-------------|---------------|---------------|-------------------|---------|
| 01 GENERAL FUND | | | | | | |
| 81 REVENUES | | | | | | |
| 11 00 TAXES | 27,253,851.00 | .00 | .00 | 1,360,955.93 | 25,892,895.07 | 4.99 |
| 15 00 INVESTMENT INCOME | 10,000.00 | .00 | 4.73 | 8.70 | 9,991.30 | .09 |
| 18 00 TUITION-AFTER SCHOOL PROG | 108,000.00 | .00 | .00 | .00 | 108,000.00 | .00 |
| 19 00 PRIVATE GRANTS | 130,000.00 | .00 | 321.44 | 321.44 | 129,678.56 | .25 |
| 21 00 COUNTY FINES/LICENSES | 350,000.00 | .00 | 2,765.00 | 24,486.43 | 325,513.57 | 7.00 |
| 31 00 STATE RECEIPTS | 11,547,401.00 | .00 | 947,743.00 | 1,903,729.04 | 9,643,671.96 | 16.49 |
| 34 00 CATEGORICAL/PRIVATE GRANTS | 550,000.00 | .00 | .00 | .00 | 550,000.00 | .00 |
| 35 00 STATE CATEGORICAL PROGRAMS | 317,096.00 | .00 | 28,270.00 | 28,270.00 | 288,826.00 | 8.92 |
| 39 00 OTHER STATE RECEIPTS | 20,000.00 | .00 | .00 | .00 | 20,000.00 | .00 |
| 40 00 UNOBLIGATED GRANT FUNDS | 2,389,167.00 | .00 | .00 | .00 | 2,389,167.00 | .00 |
| 41 00 | .00 | .00 | 37,920.78 | 37,920.78 | -37,920.78 | .00 |
| 45 00 FEDERAL PROGRAMS | 1,282,698.00 | .00 | 254,335.32 | 670,053.24 | 612,644.76 | 52.24 |
| 49 00 21ST CENTURY/EIN | 818,893.00 | .00 | .00 | .00 | 818,893.00 | .00 |
| 56 00 | 5,000.00 | .00 | 18,800.00 | 19,179.75 | -14,179.75 | 383.60 |
| 81 REVENUES | 44,782,106.00 | .00 | 1,290,160.27 | 4,044,925.31 | 40,737,180.69 | 9.03 |
| 91 EXPENDITURES | | | | | | |
| 11 00 REGULAR INSTRUCTION | 20,235,507.93 | 90,982.91 | 1,772,162.89 | 3,435,136.86 | 16,709,388.16 | 17.43 |
| 12 00 SPECIAL EDUCATION | 4,397,866.44 | 4,055.00 | 332,187.36 | 688,890.34 | 3,704,921.10 | 15.76 |
| 13 00 SUMMER SCHOOL | 73,516.00 | .00 | .00 | .00 | 73,516.00 | .00 |
| 21 00 PUPIL SUPPORT | 2,343,092.98 | 4,859.32 | 204,020.07 | 398,981.02 | 1,939,252.64 | 17.24 |
| 22 00 STAFF SUPPORT | 1,678,546.34 | 37,995.23 | 88,025.00 | 170,901.41 | 1,469,649.70 | 12.45 |
| 23 00 GENERAL ADMINISTRATION | 1,154,412.92 | .00 | 37,152.28 | 188,671.95 | 965,740.97 | 16.34 |
| 24 00 SCHOOL ADMINISTRATION | 2,832,734.76 | 1,202.92 | 225,517.52 | 456,552.99 | 2,374,978.85 | 16.16 |
| 25 00 BUSINESS SUPPORT | 2,888,201.30 | 65,185.96 | 255,466.22 | 492,267.30 | 2,330,748.04 | 19.30 |
| 26 00 OPERATIONS/MAINTENANCE | 4,948,243.38 | 35,242.57 | 370,941.34 | 695,871.48 | 4,217,129.33 | 14.78 |
| 27 00 TRANSPORTATION | 537,052.11 | .00 | 44,095.71 | 62,407.49 | 474,644.62 | 11.62 |
| 33 00 COMMUNITY SERVICE | 282,057.43 | .00 | 24,151.21 | 39,295.36 | 242,762.07 | 13.93 |
| 34 00 CATEGORICAL/PRIVATE GRANTS | .00 | .00 | 200.00 | 200.00 | -200.00 | .00 |
| 35 00 STATE CATEGORICAL PROGRAMS | 341,695.97 | 4,713.79 | 33,014.75 | 65,121.82 | 271,860.36 | 20.44 |
| 40 00 UNOBLIGATED GRANT FUNDS | 886,437.51 | .00 | .00 | .00 | 886,437.51 | .00 |
| 62 00 ESSA-TITLE | 981,412.49 | .00 | 82,725.59 | 160,897.22 | 820,515.27 | 16.39 |
| 63 00 ESSA-TITLE II | 157,261.77 | .00 | 14,485.85 | 28,530.54 | 128,731.23 | 18.14 |
| 64 00 IDEA | 1,090,000.94 | .00 | 110,974.19 | 222,098.78 | 867,902.16 | 20.38 |
| 66 00 OTHER FEDERAL SERV-NON CATEGORICAL | 30,663.89 | .00 | 2,331.22 | 4,713.75 | 25,950.14 | 15.37 |
| 67 00 CARL PERKINS FUNDS | 50,867.00 | 19,997.33 | 14,947.24 | 14,947.24 | 15,922.43 | 68.70 |
| 69 00 FEDERAL SERV-CATEGORICAL | 1,212,754.33 | 36,277.66 | 201,847.97 | 392,437.21 | 784,039.46 | 35.35 |
| 80 00 TRANSFERS | 85,000.00 | .00 | .00 | .00 | 85,000.00 | .00 |
| 91 EXPENDITURES | 46,207,325.49 | 300,512.69 | 3,814,246.41 | 7,517,922.76 | 38,388,890.04 | 16.92 |
| 01 GENERAL FUND | -1,425,219.49 | -300,512.69 | -2,524,086.14 | -3,472,997.45 | 2,348,290.65 | 264.77 |



North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

2020-2021



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

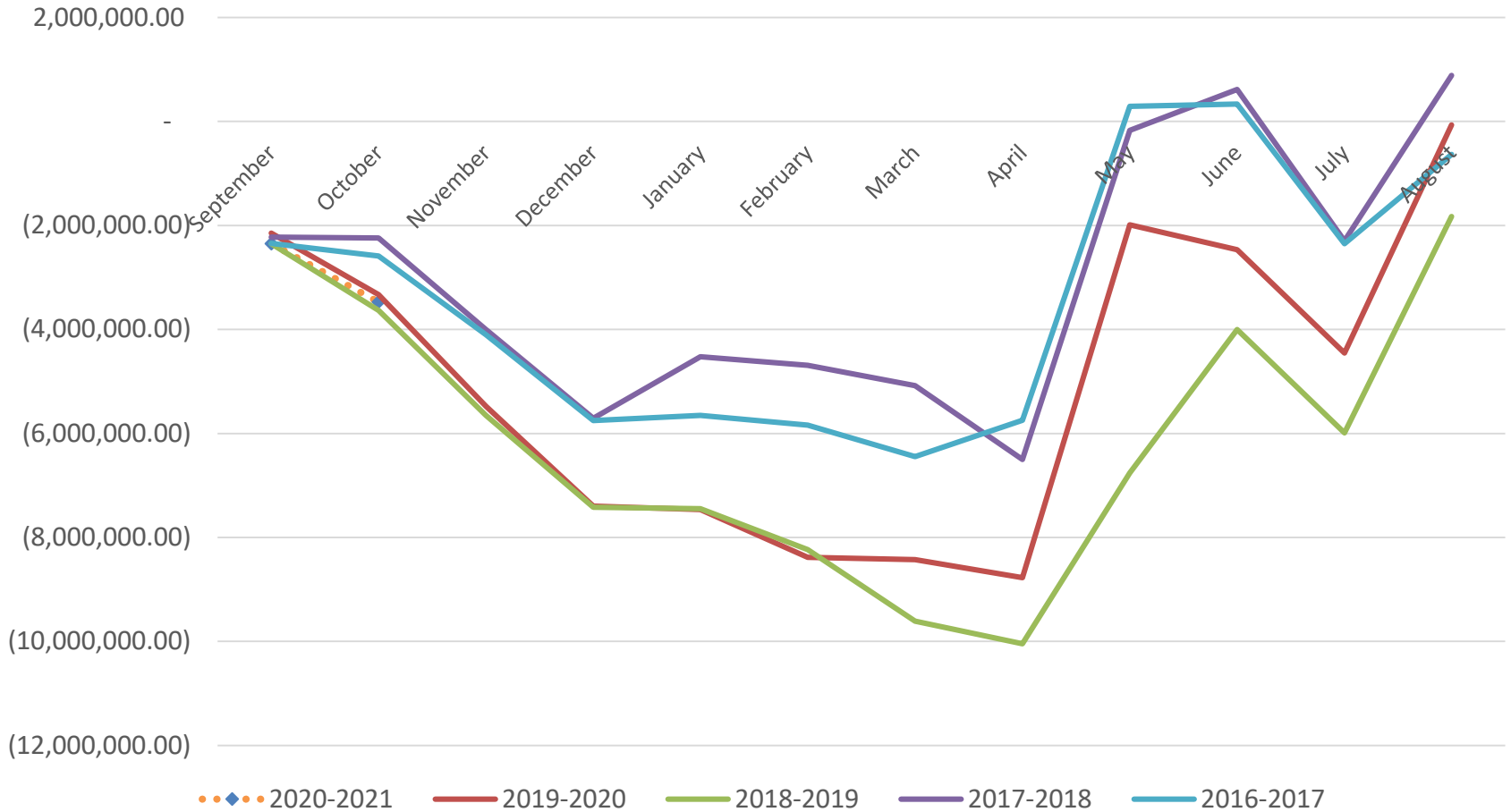
2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals Office and Support



Monthly Cash Flow

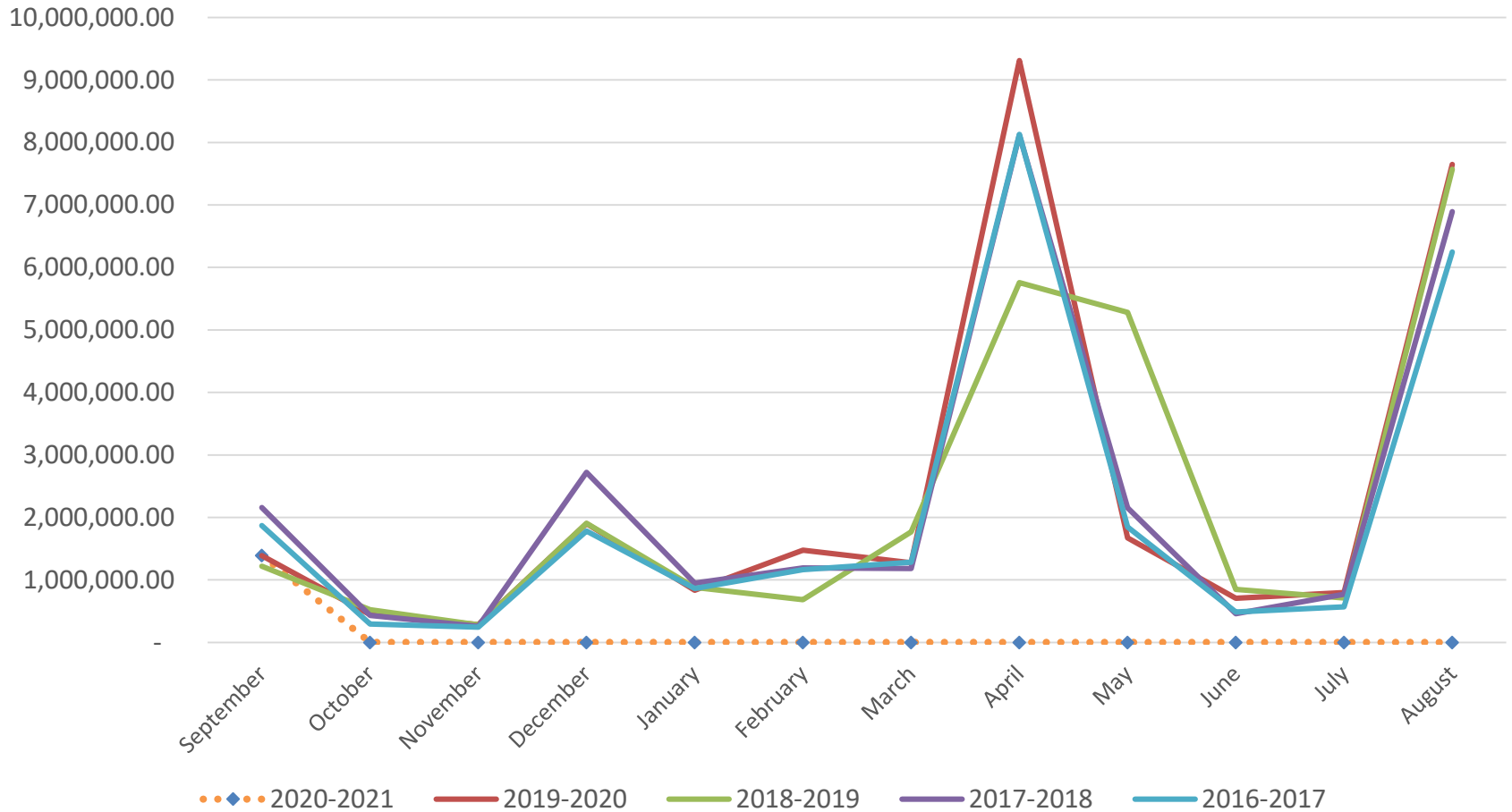




North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

Property Tax Collections



North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

| | | Begin Balance | Revenue | Expenditures | End Balance |
|-----------|----------------------------|---------------------|------------|-------------------|---------------------|
| 02 | DEPRECIATION FUND | | | | |
| 8001 | HIGH SCHOOL | 112,729.81 | .00 | .00 | 112,729.81 |
| 8002 | ADAMS MIDDLE SCHOOL | 89,759.09 | .00 | .00 | 89,759.09 |
| 8003 | BUFFALO ELEMENTARY | 27,451.77 | .00 | .00 | 27,451.77 |
| 8004 | MADISON SCHOOL | 106,923.10 | .00 | .00 | 106,923.10 |
| 8005 | CODY ELEMENTARY | 26,365.55 | .00 | .00 | 26,365.55 |
| 8006 | JEFFERSON ELEMENTARY | 14,441.28 | .00 | 4,159.60 | 10,281.68 |
| 8007 | LINCOLN ELEMENTARY | 50,400.65 | .00 | 4,087.73 | 46,312.92 |
| 8009 | WASHINGTON ELEMENTARY | 39,902.37 | .00 | 1,490.00 | 38,412.37 |
| 8010 | MCDONALD ELEMENTARY | 26,812.58 | .00 | .00 | 26,812.58 |
| 8011 | EISENHOWER ELEMENTARY | 8,615.40 | .00 | .00 | 8,615.40 |
| 8012 | OSGOOD/LAKE ELEMENTARY | 4,778.12 | .00 | .00 | 4,778.12 |
| 8013 | SPED | .00 | .00 | .00 | .00 |
| 8015 | STUDENT LEAD TECHNOLOGY | 203,132.97 | .00 | .00 | 203,132.97 |
| 8026 | NURSING SERVICES | 4,217.77 | .00 | .00 | 4,217.77 |
| 8028 | ELEMENTARY LIBRARIES | 22,863.51 | .00 | .00 | 22,863.51 |
| 8040 | ELEMENTARY MUSIC | 4,581.15 | .00 | .00 | 4,581.15 |
| 8041 | ELEMENTARY PE | 13,074.20 | .00 | .00 | 13,074.20 |
| 8051 | NEW SERIES TEXTBOOKS | 1,151,954.40 | .00 | 140,053.57 | 1,011,900.83 |
| 8052 | TECHNOLOGY OFFICE | 641,882.18 | .00 | .00 | 641,882.18 |
| 8055 | REPLACEMENT TEXTBOOKS | 53,219.57 | .00 | .00 | 53,219.57 |
| 8110 | NPHS LIBRARY | 3,470.58 | .00 | .00 | 3,470.58 |
| 8111 | NPHS BAND | -22,126.95 | .00 | .00 | -22,126.95 |
| 8230 | MS BAND | 7,500.00 | .00 | .00 | 7,500.00 |
| 8232 | CENTRAL OFFICE | .00 | .00 | .00 | .00 |
| 8233 | CUSTODIAL/MAINTENANCE | 83,263.01 | .00 | .00 | 83,263.01 |
| 8234 | TEACHER COMPUTERS | 117,364.81 | .00 | .00 | 117,364.81 |
| 8235 | VEHICLE ACQUISITION | 76,033.86 | .00 | 40,000.00 | 36,033.86 |
| 8240 | TRACK | 203,506.63 | .00 | .00 | 203,506.63 |
| 8241 | TENNIS COURTS | 147,532.00 | .00 | .00 | 147,532.00 |
| 8245 | FOOTBALL FIELD | 50,597.00 | .00 | .00 | 50,597.00 |
| 8250 | ADAMS HVAC | -212,532.52 | .00 | .00 | -212,532.52 |
| 8255 | | -100,931.00 | .00 | .00 | -100,931.00 |
| 8290 | INTEREST | 15,168.79 | .00 | .00 | 15,168.79 |
| | Fund Totals | 2,971,951.68 | .00 | 189,790.90 | 2,782,160.78 |
| | Total For All Funds | 2,971,951.68 | .00 | 189,790.90 | 2,782,160.78 |

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

| | | Begin Balance | Revenue | Expenditures | End Balance |
|-----------|------------------------------|-------------------|------------|-----------------|-------------------|
| 03 | EMPLOYEE BENEFIT FUND | | | | |
| 8600 | NPPS BENEFITS | 17,064.28 | .00 | 1,524.60 | 15,539.68 |
| 8610 | EMPLOYEE BENEFITS-UNEMP COMP | 1,800.56 | .00 | 814.44 | 986.12 |
| 8620 | SECTION 125 | 94,345.01 | .00 | .00 | 94,345.01 |
| | Fund Totals | 113,209.85 | .00 | 2,339.04 | 110,870.81 |
| | Total For All Funds | 113,209.85 | .00 | 2,339.04 | 110,870.81 |

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

| | | Begin Balance | Revenue | Expenditures | End Balance |
|-----------|--|---------------|-----------|--------------|-------------|
| 05 | ACTIVITY FUND | | | | |
| 7001 | FOOTBALL | .00 | 12,844.49 | 26,661.44 | -13,816.95 |
| 7002 | VOLLEYBALL | .00 | 3,383.05 | 4,728.38 | -1,345.33 |
| 7003 | SOFTBALL | .00 | 6,949.41 | 7,690.82 | -741.41 |
| 7004 | UNIFIED BOWLING | .00 | .00 | .00 | .00 |
| 7005 | CROSS COUNTRY | .00 | 1,764.79 | 6,655.72 | -4,890.93 |
| 7006 | TENNIS | .00 | 535.00 | 3,230.80 | -2,695.80 |
| 7007 | GOLF | .00 | 340.00 | 2,268.39 | -1,928.39 |
| 7008 | BASKETBALL | .00 | .00 | 1,031.84 | -1,031.84 |
| 7009 | SOCCER | .00 | .00 | .00 | .00 |
| 7010 | WRESTLING | .00 | 4,000.00 | .00 | 4,000.00 |
| 7011 | SWIMMING | .00 | .00 | .00 | .00 |
| 7012 | TRACK | .00 | .00 | .00 | .00 |
| 7013 | UNIFIED TRACK | .00 | .00 | 152.02 | -152.02 |
| 7019 | ACTIVITY TICKETS | 23,338.80 | 4,417.00 | 3,531.22 | 24,224.58 |
| 7020 | ACTIVITY OFFICE | 236.67 | .00 | 567.03 | -330.36 |
| 7022 | HIGH SCHOOL CONCESSIONS | 29,459.72 | 14,727.73 | 10,509.06 | 33,678.39 |
| 7024 | SUMMER WEIGHT PROGRAM | .00 | .00 | .00 | .00 |
| 7030 | ACTIVITY OFFICE FUNDRAISER | 21,681.05 | 6,500.00 | 14,918.06 | 13,262.99 |
| 7031 | FOOTBALL FUND RAISER | 14,862.97 | 2,052.00 | 12,078.63 | 4,836.34 |
| 7032 | VOLLEYBALL FUND RAISER | 5,862.62 | 656.00 | 5,891.91 | 626.71 |
| 7033 | WRESTLING FUND RAISER | 6,082.97 | .00 | .00 | 6,082.97 |
| 7034 | SOFTBALL FUND RAISER | 11,996.48 | 2,334.15 | 9,228.94 | 5,101.69 |
| 7035 | BOYS BBALL FUND RAISER | 2,961.15 | .00 | 520.68 | 2,440.47 |
| 7036 | GIRLS BBALL FUND RAISER | 6,495.75 | .00 | 2,189.11 | 4,306.64 |
| 7037 | SWIMMING FUND RAISER | 362.90 | .00 | .00 | 362.90 |
| 7038 | BOYS SOCCER FUND RAISER | 4,288.91 | .00 | 201.78 | 4,087.13 |
| 7039 | GIRLS SOCCER FUND RAISER | 1,743.38 | .00 | .00 | 1,743.38 |
| 7040 | BOYS TRACK FUND RAISER | 2,816.26 | 252.33 | .00 | 3,068.59 |
| 7041 | GIRLS TRACK FUND RAISER | 4,000.73 | .00 | .00 | 4,000.73 |
| 7042 | BOYS TENNIS FUND RAISER | 834.05 | 2,310.00 | 907.49 | 2,236.56 |
| 7043 | GIRLS TENNIS FUND RAISER | 9,615.22 | 794.50 | 7,354.50 | 3,055.22 |
| 7044 | BOYS GOLF FUND RAISER | 524.45 | .00 | .00 | 524.45 |
| 7045 | GIRLS GOLF FUND RAISER | 309.01 | .00 | .00 | 309.01 |
| 7046 | BIOLOGY FUND RAISER | 1,474.19 | .00 | .00 | 1,474.19 |
| 7047 | CREW FUND RAISER | 194.38 | .00 | .00 | 194.38 |
| 7048 | PROJECT SEARCH FUND RAISER | 436.59 | .00 | .00 | 436.59 |
| 7049 | TEAMMATES FUND RAISER | 2,305.96 | .00 | .00 | 2,305.96 |
| 7050 | UNIFIED BOWLING FUND RAISER | 1,276.38 | .00 | .00 | 1,276.38 |
| 7051 | POWER LIFTING FUND RAISER | 124.47 | .00 | .00 | 124.47 |
| 7052 | UNIFIED TRACK FUNDRAISER | 314.91 | .00 | .00 | 314.91 |
| 7055 | CC FUND RAISER | 6,686.24 | .00 | 499.56 | 6,186.68 |
| 7060 | CIRCLE OF FRIENDS | 518.40 | .00 | .00 | 518.40 |
| 7090 | BOOSTER CLUB | 31,175.40 | 8,464.94 | 7,274.17 | 32,366.17 |
| 7100 | MIDDLE SCHOOL CONCESSIONS | 3,222.69 | .00 | .00 | 3,222.69 |
| 7101 | MIDDLE SCHOOL TICKET OFFICE | 8,426.13 | .00 | .00 | 8,426.13 |
| 7102 | MIDDLE SCHOOL ATHLETICS ADMINISTRATION | 46,695.03 | 10,292.50 | 3,473.15 | 53,514.38 |
| 7120 | MIDDLE SCHOOL FOOTBALL | .00 | 739.00 | 3,835.56 | -3,096.56 |
| 7121 | MIDDLE SCHOOL WRESTLING | 274.00 | .00 | .00 | 274.00 |
| 7122 | MIDDLE SCHOOL VOLLEYBALL | 3,459.25 | 2,739.00 | 2,042.58 | 4,155.67 |
| 7123 | MIDDLE SCHOOL BOYS BB | 6,712.09 | .00 | 235.40 | 6,476.69 |
| 7124 | MIDDLE SCHOOL GIRLS BB | 3,384.43 | .00 | 235.40 | 3,149.03 |
| 7125 | MIDDLE SCHOOL TRACK | -112.95 | .00 | .00 | -112.95 |
| 7126 | MIDDLE SCHOOL CROSS COUNTRY | -213.00 | .00 | 180.00 | -393.00 |
| 7150 | MIDDLE SCHOOL-FOOTBALL FUND RAISER | 8,375.30 | 2,845.50 | 1,964.00 | 9,256.80 |
| 7151 | MIDDLE SCHOOL WRESTLING FUND RAISE | 2,628.61 | .00 | .00 | 2,628.61 |
| 7152 | MIDDLE SCHOOL-VOLLEYBALL FUND RAISE | 5,322.44 | 1,419.00 | 1,268.25 | 5,473.19 |
| 7153 | MIDDLE SCHOOL-BOYS BB FUND RAISER | 1,400.78 | .00 | .00 | 1,400.78 |
| 7154 | MIDDLE SCHOOL-GIRLS BB FUND RAISER | 6,892.52 | .00 | .00 | 6,892.52 |
| 7155 | MIDDLE SCHOOL-TRACK FUND RAISER | 3,535.07 | .00 | .00 | 3,535.07 |
| 7156 | MIDDLE SCHOOL-CC FUNDRAISER | 283.88 | 1,032.00 | 722.00 | 593.88 |
| 7157 | MIDDLE SCHOOL-ROBOTIC | .00 | 224.25 | .00 | 224.25 |

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

| | | Begin Balance | Revenue | Expenditures | End Balance |
|-----------|---------------------------|---------------|-----------|--------------|-------------|
| 05 | ACTIVITY FUND | | | | |
| 7200 | VARSITY CHEERLEADERS | -1,604.06 | 1,854.00 | 498.47 | -248.53 |
| 7201 | HOMECOMING | 1,000.00 | .00 | .00 | 1,000.00 |
| 7202 | PACERS | 3,076.07 | 2,059.70 | 4,985.33 | 150.44 |
| 7203 | FLAG CORP | 1,437.00 | .00 | .00 | 1,437.00 |
| 7204 | NPHS MUSICAL | 73,676.69 | 650.42 | 680.00 | 73,647.11 |
| 7209 | CLASS - FRESHMAN | .00 | .00 | .00 | .00 |
| 7210 | CLASS - SOPHMORE | .00 | .00 | .00 | .00 |
| 7211 | CLASS - JUNIOR | .00 | .00 | .00 | .00 |
| 7212 | CLASS - SENIOR | .00 | .00 | .00 | .00 |
| 7226 | ENVIRONMENTAL CLUB | 354.01 | 22.00 | .00 | 376.01 |
| 7230 | ART CLUB | 1,382.60 | 40.00 | .00 | 1,422.60 |
| 7231 | CRIME STOPPERS | 2.55 | .00 | .00 | 2.55 |
| 7232 | CLOSE UP | 2,604.39 | .00 | .00 | 2,604.39 |
| 7233 | DRAMA | 65.87 | 3,789.92 | 1,131.13 | 2,724.66 |
| 7234 | FBLA | 841.70 | .00 | .00 | 841.70 |
| 7235 | FCCLA | 1,461.96 | .00 | .00 | 1,461.96 |
| 7236 | JOURNALISM | 9,321.99 | 4,931.84 | 743.40 | 13,510.43 |
| 7237 | KEY CLUB | 1,999.14 | 150.00 | .00 | 2,149.14 |
| 7238 | LETTER CLUB | 1,582.95 | .00 | 214.97 | 1,367.98 |
| 7239 | MOCK TRIAL | 459.02 | .00 | .00 | 459.02 |
| 7240 | NATL HONOR SOCIETY | 553.21 | .00 | .00 | 553.21 |
| 7241 | SPEECH/DEBATE/NFL | .00 | 575.47 | 677.12 | -101.65 |
| 7242 | SKILLS USA | 12,401.77 | 424.00 | 105.93 | 12,719.84 |
| 7243 | STUDENT COUNCIL | 11,826.47 | .00 | 1,000.00 | 10,826.47 |
| 7244 | WORLD LANGUAGE CLUB | 294.66 | .00 | .00 | 294.66 |
| 7245 | FFA | 43,066.33 | 3,722.00 | 2,156.72 | 44,631.61 |
| 7250 | VIDEO PRODUCTION | 4,983.80 | 582.00 | 280.78 | 5,285.02 |
| 7290 | FEE SUPPORT | 444.43 | .00 | .00 | 444.43 |
| 7300 | COUNSELORS | 2,811.44 | .00 | .00 | 2,811.44 |
| 7301 | AP TESTING | 1,202.75 | .00 | .00 | 1,202.75 |
| 7302 | SCHOLARSHIP | 9,187.87 | .00 | 3,000.00 | 6,187.87 |
| 7303 | DUAL CREDIT - HIGH SCHOOL | 221,591.36 | .00 | 16,884.28 | 204,707.08 |
| 7304 | PRINCIPAL CONTINGENCY | 3,251.34 | 167.64 | .00 | 3,418.98 |
| 7305 | FACULTY | .00 | .00 | .00 | .00 |
| 7306 | RESTITUTION | 1,036.86 | .00 | .00 | 1,036.86 |
| 7307 | NPHS SCHOOL STORE (SPED) | 2,417.54 | .00 | .00 | 2,417.54 |
| 7310 | BAND UNIFORM FUND | 3,233.99 | .00 | .00 | 3,233.99 |
| 7311 | CHOIR ROBE FUND | 4,838.40 | .00 | .00 | 4,838.40 |
| 7315 | HIGH SCHOOL BOOK FINES | 23,715.98 | .00 | .00 | 23,715.98 |
| 7316 | LIBRARY FINES | 1,497.09 | 44.00 | 55.00 | 1,486.09 |
| 7317 | P.E. FINES | 535.00 | .00 | .00 | 535.00 |
| 7320 | ART SUPPLIES | 13,356.33 | 620.00 | 42.00 | 13,934.33 |
| 7321 | AUTO SHOP | 12,452.68 | 75.00 | .00 | 12,527.68 |
| 7322 | BAND | 23,476.93 | 19,923.94 | 12,369.60 | 31,031.27 |
| 7323 | BULLDOGGER | 9,732.77 | .00 | 1,536.36 | 8,196.41 |
| 7324 | DRAFTING | 1,913.82 | 15.00 | .00 | 1,928.82 |
| 7325 | ELECTRONICS | 4,921.50 | .00 | .00 | 4,921.50 |
| 7326 | FOODS | 4,105.13 | 400.00 | 502.40 | 4,002.73 |
| 7327 | ORCHESTRA | 3,520.29 | .00 | .00 | 3,520.29 |
| 7328 | VOCAL | 7,090.66 | 365.00 | 238.79 | 7,216.87 |
| 7329 | WELDING | 12,430.66 | 800.00 | .00 | 13,230.66 |
| 7330 | WOODS | 8,167.27 | 564.25 | 231.42 | 8,500.10 |
| 7331 | PHOTOGRAPHY CLASS | 320.00 | 160.00 | 6,640.00 | -6,160.00 |
| 7400 | ELEMENTARY BOOK FINES | 10,507.29 | 133.58 | 9.99 | 10,630.88 |
| 7403 | ELEMENTARY - BUFFALO | 23,270.85 | 6,296.76 | .00 | 29,567.61 |
| 7405 | ELEMENTARY - CODY | 12,574.47 | 172.58 | 359.75 | 12,387.30 |
| 7406 | ELEMENTARY - JEFFERSON | 11,320.29 | .00 | 587.60 | 10,732.69 |
| 7407 | ELEMENTARY - LINCOLN | 9,273.44 | 26.03 | .00 | 9,299.47 |
| 7409 | ELEMENTARY - WASHINGTON | 16,704.63 | 255.00 | .00 | 16,959.63 |
| 7410 | ELEMENTARY - MCDONALD | 9,093.76 | 150.00 | 33.49 | 9,210.27 |
| 7411 | ELEMENTARY - EISNEHOWER | 7,403.42 | 150.00 | 506.89 | 7,046.53 |

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

| | | Begin Balance | Revenue | Expenditures | End Balance |
|-----------|------------------------------|---------------------|-------------------|-------------------|---------------------|
| 05 | ACTIVITY FUND | | | | |
| 7420 | ADAMS MIDDLE SCHOOL | 11,036.92 | 2,624.95 | 1,672.50 | 11,989.37 |
| 7421 | ADAMS - STUDENT COUNCIL | 12,009.79 | .00 | 196.85 | 11,812.94 |
| 7422 | ADAMS - JOURNALISM | 793.01 | .00 | 156.99 | 636.02 |
| 7423 | ADAMS - MUSIC/SWING CHOIR | 6,305.37 | .00 | 336.83 | 5,968.54 |
| 7424 | ADAMS-LIBRARY FINES | 507.66 | 132.07 | .00 | 639.73 |
| 7425 | MS SPEECH CLUB | 258.34 | .00 | .00 | 258.34 |
| 7426 | MS ENVIRONMENTAL CLUB | .00 | .00 | .00 | .00 |
| 7427 | MS STORE (SPED) | 21.31 | .00 | .00 | 21.31 |
| 7428 | ADAMS - BAND | 4,673.91 | 320.00 | .00 | 4,993.91 |
| 7429 | ADAMS-FACULTY COURTESY COMM | .00 | .00 | .00 | .00 |
| 7430 | MADISON MIDDLE SCHOOL | 37,461.23 | 1,167.76 | .00 | 38,628.99 |
| 7431 | MADISON - BAND/CHORUS | 4,078.04 | 2,400.00 | .00 | 6,478.04 |
| 7432 | MADISON - TENNIS COURTS | .00 | .00 | .00 | .00 |
| 7433 | MADISON - STUDENT COUNCIL | 6,880.77 | .00 | .00 | 6,880.77 |
| 7442 | ELEMENTARY ORCHESTRA | -2,747.97 | 200.00 | .00 | -2,547.97 |
| 7445 | ELEMENTARY - HALL | 2,766.24 | .00 | .00 | 2,766.24 |
| 7454 | ELEMENTARY - LAKE/OSGOOD | 20,977.36 | 650.00 | .00 | 21,627.36 |
| 7460 | ADAMS ART CLUB | 1,365.01 | .00 | .00 | 1,365.01 |
| 7461 | ADAMS CHESS CLUB | 591.28 | .00 | .00 | 591.28 |
| 7480 | TLC | 3,361.18 | .00 | .00 | 3,361.18 |
| 7481 | KIDS KLUB | 16,547.78 | 140.04 | 700.00 | 15,987.82 |
| 7490 | DISTRICT | 5,842.50 | .00 | .00 | 5,842.50 |
| 7491 | MENTAL HEALTH | 4,000.00 | .00 | .00 | 4,000.00 |
| 7802 | MCKINLEY RENTALS | 9,600.42 | .00 | .00 | 9,600.42 |
| 7803 | RENTALS - ALL BUILDINGS | 24,719.51 | .00 | .00 | 24,719.51 |
| 7852 | CAMPS | 1,345.15 | .00 | .00 | 1,345.15 |
| 7900 | REVOLVING FUND | 12,198.05 | 4,492.94 | .00 | 16,690.99 |
| 7910 | INTEREST | .00 | 10,015.61 | 3,000.00 | 7,015.61 |
| 7911 | BUS/VAN DEPRECIATION | 21,626.22 | .00 | .00 | 21,626.22 |
| 7913 | CHROMEBOOK INS | 2,470.00 | 3,001.00 | .00 | 5,471.00 |
| 7914 | VERIZON TOWER RENTAL | 176,678.51 | 22,150.17 | 17,310.04 | 181,518.64 |
| 7915 | TECHNOLOGY | 128,116.62 | 240.00 | 9,326.10 | 119,030.52 |
| 7916 | TUITION WAIVERS | 4,016.92 | .00 | 1,100.00 | 2,916.92 |
| 7917 | MAINTENANCE | 44,036.75 | 113.45 | .00 | 44,150.20 |
| 7918 | SPECIAL OLYMPICS | 2,116.48 | .00 | .00 | 2,116.48 |
| 7920 | CENTRAL OFFICE | 3,172.79 | .00 | .00 | 3,172.79 |
| 7928 | BAUER FIELD SIGNS | 6,915.42 | .00 | .00 | 6,915.42 |
| 7929 | SCHOOL/COMMUNITY PARTNERSHIP | 4,743.93 | .00 | .00 | 4,743.93 |
| 7930 | BELOW 5 | 2,461.99 | .00 | .00 | 2,461.99 |
| | Fund Totals | 1,521,403.13 | 188,384.76 | 231,318.62 | 1,478,469.27 |
| | Total For All Funds | 1,521,403.13 | 188,384.76 | 231,318.62 | 1,478,469.27 |

North Platte Public School District

For 10/01/20 - 10/31/20

Income Statement

FPROF01A

Periods 02 - 02

Month End Report CNP-Income Statement

Month End Report 10

| Account No/ Description | Adjusted Budget | Encumbrance | Actual Period | Actual YTD | Available Balance | Percent |
|-----------------------------------|-----------------|-------------|---------------|------------|-------------------|--------------|
| 81 REVENUES | | | | | | |
| 000 | 1,000.00 | .00 | 5.67 | 5.67 | 994.33 | .57 |
| 15 00 INVESTMENT INCOME | 1,000.00 | .00 | 5.67 | 5.67 | 994.33 | .57 |
| 000 | 1,623,000.00 | .00 | 1,003.02 | 103.54 | 1,622,896.46 | .01 |
| 16 00 LOCAL REVENUE | 1,623,000.00 | .00 | 1,003.02 | 103.54 | 1,622,896.46 | .01 |
| 000 | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 31 00 STATE RECEIPTS | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 000 | 1,399,000.00 | .00 | .00 | 361,994.51 | 1,037,005.49 | 25.88 |
| 42 00 FEDERAL REVENUE | 1,399,000.00 | .00 | .00 | 361,994.51 | 1,037,005.49 | 25.88 |
| 000 | 15,000.00 | .00 | 3,077.15 | 6,136.95 | 8,863.05 | 40.91 |
| 56 00 | 15,000.00 | .00 | 3,077.15 | 6,136.95 | 8,863.05 | 40.91 |
| 81 REVENUES | 3,048,000.00 | .00 | 4,085.84 | 368,240.67 | 2,679,759.33 | 12.08 |
| 91 EXPENDITURES | | | | | | |
| 110 CLERICAL BUSDRIVERS | 192,176.08 | .00 | 7,776.76 | 15,280.54 | 176,895.54 | 7.95 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 11,286.08 | .00 | 309.01 | 686.46 | 10,599.62 | 6.08 |
| 220 FICA NON INSTRUCTIONAL | 11,411.28 | .00 | 572.27 | 1,122.69 | 10,288.59 | 9.84 |
| 230 RETIREMENT NON INSTRUCTIONAL | 13,126.84 | .00 | 660.37 | 1,329.44 | 11,797.40 | 10.13 |
| 260 LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .00 |
| 290 LONG TERM DISABILITY | .00 | .00 | .00 | .00 | .00 | .00 |
| 330 TRAINING AND DEVELOPMENT | .00 | .00 | .00 | .00 | .00 | .00 |
| 570 FOOD SERVICE MANAGEMENT | 2,615,000.00 | .00 | .00 | 311,887.99 | 2,303,112.01 | 11.93 |
| 610 GENERAL SUPPLIES | 200,000.00 | .00 | .00 | 326.83 | 199,673.17 | .16 |
| 733 FURNITURE AND FIXTURES | .00 | .00 | .00 | .00 | .00 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | 5,000.00 | .00 | .00 | .00 | 5,000.00 | .00 |
| 31 00 | 3,048,000.28 | .00 | 9,318.41 | 330,633.95 | 2,717,366.33 | 10.85 |
| 91 EXPENDITURES | 3,048,000.28 | .00 | 9,318.41 | 330,633.95 | 2,717,366.33 | 10.85 |
| 06 NUTRITION FUND | -.28 | .00 | -5,232.57 | 37,606.72 | -37,607.00 | -13430971.43 |

North Platte Public School District

For 10/01/20 - 10/31/20

Variable Column Report

FJEXS01S

Periods 02 - 02

Bond Fund Report

Month End Report 12

PY Periods 02 - 02

| Account No/Description | Prevl YTD Exp | YTD Adj Bud | Period Expended | YTD Actual | Avail Balance | Percent Used |
|---|----------------------|----------------------|-----------------|----------------------|----------------------|---------------|
| 000 DISTRICT WIDE | | | | | | |
| 21-07-0001-013-000-000 CASH-OPERATING-BOND FUND | .00 | .00 | 60,155.41 | 1,486,214.42 | 1,486,214.42 | |
| 21-07-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS | 2,501,602.06 | .00 | -60,155.41 | 111.45 | 111.45 | |
| 01 ASSETS | 2,501,602.06 | .00 | .00 | 1,486,325.87 | 1,486,325.87 | |
| 21-07-0001-900-000-000 BUDGETED FUND BALANCE | 1,061,779.00 | .00 | .00 | 1,119,162.00 | 1,119,162.00 | |
| 03 EQUITY | 1,061,779.00 | .00 | .00 | 1,119,162.00 | 1,119,162.00 | |
| 000 DISTRICT WIDE | 3,563,381.06 | .00 | .00 | 2,605,487.87 | 2,605,487.87 | |
| 001 HIGH SCHOOL | | | | | | |
| 21-07-1100-000-000-001 (1110) PROPERTY TAXES-NPHS E | -132,601.45 | .00 | .00 | -54,211.86 | -54,211.86 | |
| 21-07-1510-000-000-001 (1410) INVESTMENT INCOME-NPH | -550.52 | .00 | .00 | -139.43 | -139.43 | |
| 21-07-3180-000-000-001 PRO-RATA MOTOR VEHICLE | -824.28 | .00 | .00 | -383.09 | -383.09 | |
| 81 REVENUES | -133,976.25 | .00 | .00 | -54,734.38 | -54,734.38 | |
| 21-07-5000-810-000-001 PROFESSIONAL SERVICES-NPHS | .00 | -1,000.00 | .00 | .00 | -1,000.00 | .00 |
| 21-07-5000-831-000-001 REDEMPTION OF PRINCIPAL | .00 | -1,110,000.00 | .00 | .00 | -1,110,000.00 | .00 |
| 21-07-5000-832-000-001 DEBT SERVICES INTEREST | .00 | -10,099.00 | .00 | .00 | -10,099.00 | .00 |
| 91 EXPENDITURES | .00 | -1,121,099.00 | .00 | .00 | -1,121,099.00 | .00 |
| 21-07-0006-080-000-001 FUND BALANCE-NPHS BONDS | -2,242,117.27 | .00 | .00 | -1,297,665.56 | -1,297,665.56 | |
| | -2,242,117.27 | .00 | .00 | -1,297,665.56 | -1,297,665.56 | |
| 001 HIGH SCHOOL | -2,376,093.52 | -1,121,099.00 | .00 | -1,352,399.94 | -2,473,498.94 | 1.21 |
| 016 TITLE 1 PARENT INVOLVEMENT | | | | | | |
| 21-07-1100-000-000-016 (1110) PROPERTY TAXES-LAKE M | -5,210.73 | 119,300.00 | .00 | -5,623.16 | 113,676.84 | -.05 |
| 21-07-1510-000-000-016 (1410) INVESTMENT INCOME-LAK | -3.38 | .00 | .00 | -.13 | -.13 | |
| 21-07-3180-000-000-016 PRO RATA MOTOR VEHICLE | -41.16 | .00 | .00 | -40.50 | -40.50 | |
| 81 REVENUES | -5,255.27 | 119,300.00 | .00 | -5,663.79 | 113,636.21 | -.05 |
| 21-07-5000-810-000-016 PROFESSIONAL SERVICES-LAKE MALONEY | .00 | -1,500.00 | .00 | .00 | -1,500.00 | .00 |
| 21-07-5000-831-000-016 REDEMPTION OF PRINCIPAL-LAKE MALONEY | .00 | -110,000.00 | .00 | .00 | -110,000.00 | .00 |
| 21-07-5000-832-000-016 DEBT SERVICES INTEREST-LAKE MALONEY | .00 | -5,863.00 | .00 | .00 | -5,863.00 | .00 |
| 91 EXPENDITURES | .00 | -117,363.00 | .00 | .00 | -117,363.00 | .00 |
| 21-07-0008-080-000-016 FUND BALANCE-LAKE MALONEY BC | -120,253.27 | .00 | .00 | -128,262.14 | -128,262.14 | |
| | -120,253.27 | .00 | .00 | -128,262.14 | -128,262.14 | |
| 016 TITLE 1 PARENT INVOLVEMENT | -125,508.54 | 1,937.00 | .00 | -133,925.93 | -131,988.93 | -69.14 |
| 07 BOND FUND | 1,061,779.00 | -1,119,162.00 | .00 | 1,119,162.00 | .00 | -1.00 |

North Platte Public School District

For 10/01/20 - 10/31/20

Variable Column Report

FJEXS01S

Periods 02 - 02

SPECIAL BUILDING FUND REPORT

Month End Report 13

PY Periods 02 - 02

| <u>Account No/Description</u> | <u>Prevl YTD Exp</u> | <u>YTD Adj Bud</u> | <u>Period Expended</u> | <u>YTD Actual</u> | <u>Avail Balance</u> | <u>Percent Used</u> |
|--|----------------------|--------------------|------------------------|--------------------|----------------------|---------------------|
| 21-08-0001-010-000-000 CASH-OPERATING | -292,370.42 | .00 | .00 | .00 | .00 | |
| 21-08-0001-013-000-000 CASH-NLNB-BUILDING | .00 | .00 | -152,822.15 | -147,328.80 | -147,328.80 | |
| 21-08-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER | .00 | .00 | -34,470.22 | .00 | .00 | |
| 01 ASSETS | -292,370.42 | .00 | -187,292.37 | -147,328.80 | -147,328.80 | |
| 21-08-0001-900-000-000 RESERVED FUND BALANCE | 489,360.00 | .00 | .00 | 102,382.00 | 102,382.00 | |
| 21-08-0001-000-000-000 UNRESERVED FUND BALANCE | -344,589.40 | .00 | .00 | .00 | .00 | |
| 21-08-0001-905-000-000 UNRESERVED FUND BALANCE | -156,108.24 | .00 | .00 | -39,653.34 | -39,653.34 | |
| 03 EQUITY | -11,337.64 | .00 | .00 | 62,728.66 | 62,728.66 | |
| 21-08-1100-000-000-000 (1110) PROPERTY TAXES-BUILDING | -29,634.02 | 725,000.00 | .00 | -34,228.32 | 690,771.68 | -.05 |
| 21-08-1510-000-000-000 INVESTMENT INCOME-BUILDING FUND | .00 | 4,300.00 | .00 | .00 | 4,300.00 | .00 |
| 21-08-3180-000-000-000 PRO-RATA MOTOR VEHICLE | .00 | .00 | .00 | -241.90 | -241.90 | |
| 21-08-5690-000-000-000 (9000) NON-PROGRAM INCOME-BUILDING FUND | .00 | 4,300.00 | .00 | .00 | 4,300.00 | .00 |
| 81 REVENUES | -29,634.02 | 733,600.00 | .00 | -34,470.22 | 699,129.78 | -.05 |
| 21-08-2620-720-000-032 BUILDING IMPROVEMENTS-DISTRICT | 1,212.00 | -510,982.00 | 12,883.00 | 12,883.00 | -498,099.00 | -.03 |
| 21-08-2620-720-001-001 BUILDING IMPROVEMENT-NPHS | 550,321.00 | -325,000.00 | .00 | .00 | -325,000.00 | .00 |
| 21-08-2620-720-002-002 BUILDING IMPROVEMENTS-ADAMS | 271,169.08 | .00 | 174,409.37 | 208,569.36 | 208,569.36 | |
| 91 EXPENDITURES | 822,702.08 | -835,982.00 | 187,292.37 | 221,452.36 | -614,529.64 | -.26 |
| 08 SPECIAL BUILDING FUND | 489,360.00 | -102,382.00 | .00 | 102,382.00 | .00 | -1.00 |

North Platte Public School District

For 10/01/20 - 10/31/20

Variable Column Report

FJEXS01S

Periods 02 - 02

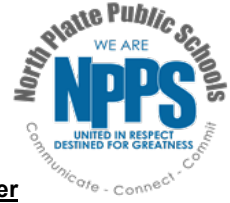
QCPUF

Month End Report 14

PY Periods 02 - 02

| <u>Account No/Description</u> | <u>Prevl YTD Exp</u> | <u>YTD Adj Bud</u> | <u>Period Expended</u> | <u>YTD Actual</u> | <u>Avail Balance</u> | <u>Percent Used</u> |
|---|----------------------|----------------------|------------------------|--------------------|----------------------|---------------------|
| 21-09-0001-010-000-000 OPERATING FNB CASH-QCPUF | 608,928.43 | .00 | .00 | .00 | .00 | |
| 21-09-0001-013-000-000 CASH-NLNB-QCPUF | .00 | .00 | 48,677.88 | 747,510.89 | 747,510.89 | |
| 21-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER | .00 | .00 | -48,677.88 | .00 | .00 | |
| 01 ASSETS | 608,928.43 | .00 | .00 | 747,510.89 | 747,510.89 | |
| 21-09-0001-900-000-000 RESERVED FUND BALANCE | -50,596.00 | .00 | .00 | -1,666.00 | -1,666.00 | |
| 21-09-0001-905-000-000 UNRESERVED FUND BALANCE | -561,699.80 | .00 | .00 | -698,833.01 | -698,833.01 | |
| 03 EQUITY | -612,295.80 | .00 | .00 | -700,499.01 | -700,499.01 | |
| 21-09-1100-000-000-000 PROPERTY TAXES-QCPUF | -47,228.63 | 1,011,760.00 | .00 | -48,336.28 | 963,423.72 | -.05 |
| 21-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE | .00 | .00 | .00 | -341.60 | -341.60 | |
| 81 REVENUES | -47,228.63 | 1,011,760.00 | .00 | -48,677.88 | 963,082.12 | -.05 |
| 21-09-2515-890-000-000 OTHER EXPENSE | .00 | -1,000.00 | .00 | .00 | -1,000.00 | .00 |
| 21-09-5000-831-000-000 PRINCIPAL COSTS | .00 | -950,000.00 | .00 | .00 | -950,000.00 | .00 |
| 21-09-5000-832-000-000 DEBT SERVICE INTEREST | .00 | -59,094.00 | .00 | .00 | -59,094.00 | .00 |
| 91 EXPENDITURES | .00 | -1,010,094.00 | .00 | .00 | -1,010,094.00 | .00 |
| 09 QCPUF | -50,596.00 | 1,666.00 | .00 | -1,666.00 | .00 | -1.00 |

NORTH PLATTE PUBLIC SCHOOLS
CASH AND INVESTMENTS
October 31, 2020

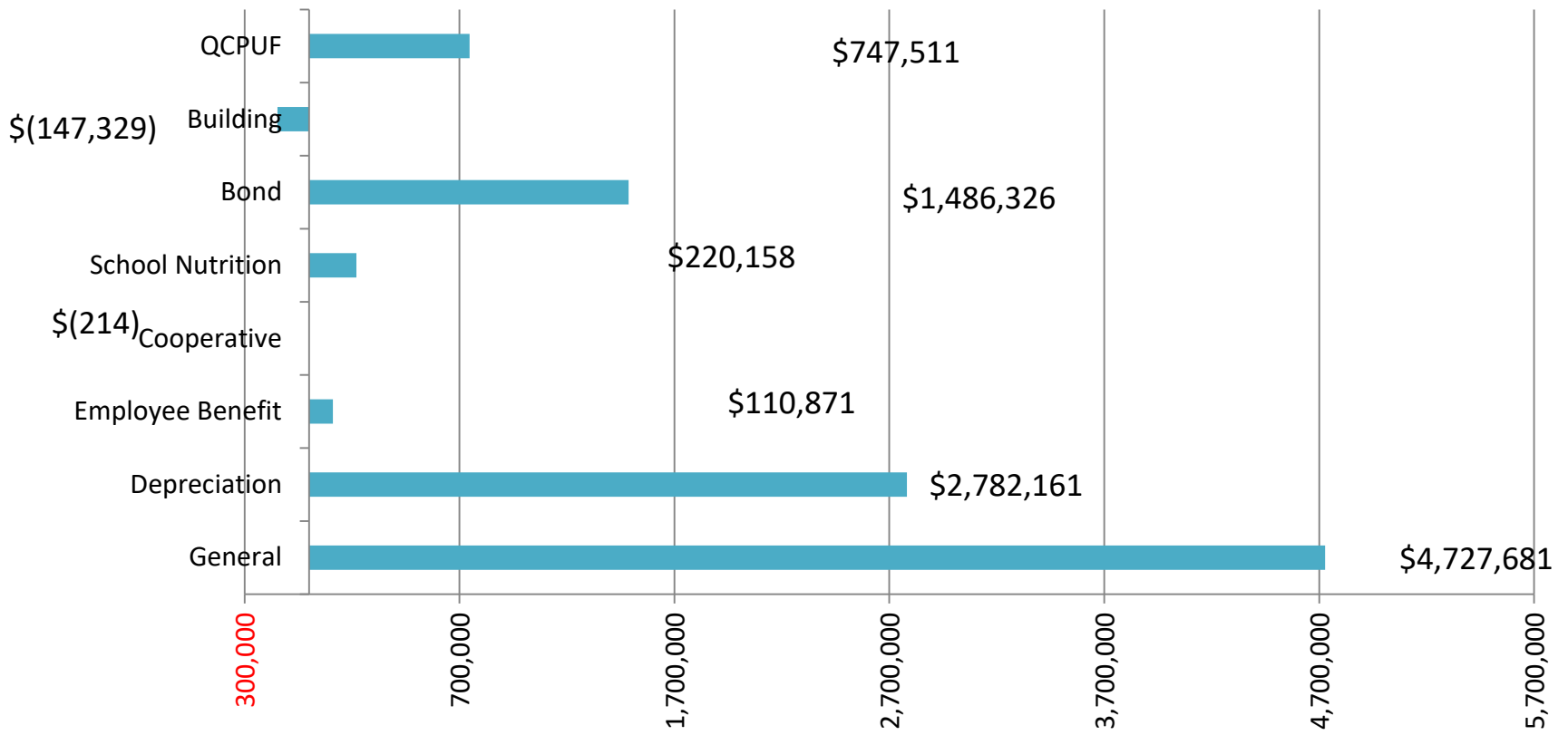


| FUNDS | Bank | First | Nebraskaland | Other | |
|--------------------------------|-------------|------------------------|---------------------|---------------|-------------------|
| | | <u>National</u> | | | |
| GENERAL FUND | Operating | 130,120 | 4,918,799 | | 5,048,919 |
| DEPRECIATION | Enterprise | | 2,782,161 | | 2,782,161 |
| EMPLOYEE BENEFIT | Enterprise | | 112,395 | | 112,395 |
| FIDUCIARY FUNDS | Enterprise | | 1,485,294 | | 1,485,294 |
| NUTRITION | | | 278,150 | | 278,150 |
| BOND FUND | | | 1,486,215 | | 1,486,215 |
| BUILDING FUND | Operating | | (147,329) | | (147,329) |
| QCPUF | Operating | | 747,511 | | 747,511 |
| COOPERATING | Operating | | 10,509 | | 10,509 |
| Subtotal | | <u>130,120</u> | <u>11,673,705</u> | | <u>11,803,825</u> |
| | | 1.1% | 98.9% | | |
| GENERAL FUND | NLAF | | | 63,222 | 63,222 |
| Cash On Hand/Petty Cash | | | | | |
| General Fund | | | | | |
| Schools | | | | \$ 50 | 50 |
| McKinley | Stamps/Cash | | | | 231 |
| McKinley-Checking | Equitable | | | 101,059 | 101,059 |
| Maintenance | | | | | 200 |
| Kids Klub | | | | | - |
| | | | | | <hr/> |
| Total General Fund | | | | \$ 101,540 | 101,540 |
| | | | | | |
| Activity-Athletics | | | | | 4,150 |
| Cafeteria | | | | | 665 |
| Total Cash on Hand | | | | | <hr/> |
| Total Cash | | | | \$ 106,355 | 106,355 |
| | | | | | <hr/> |
| | | | | \$ 11,910,180 | 11,910,180 |
| | | | | | <hr/> |

North Platte Public Schools
 Balance Sheet – Total Net Assets
 For the Two Month Period Ending October 31, 2020



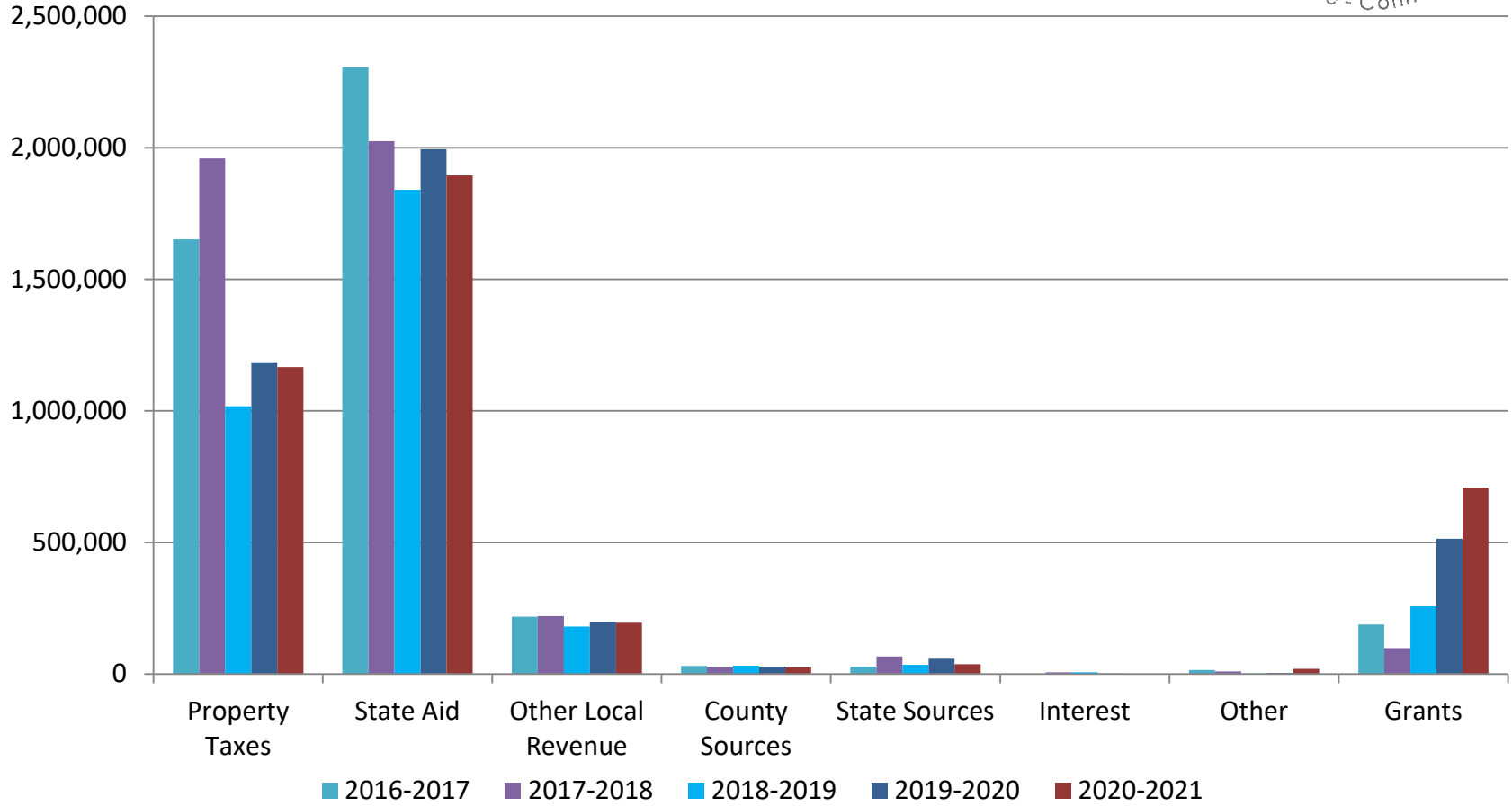
2020-2021



North Platte Public Schools

Revenue Comparison

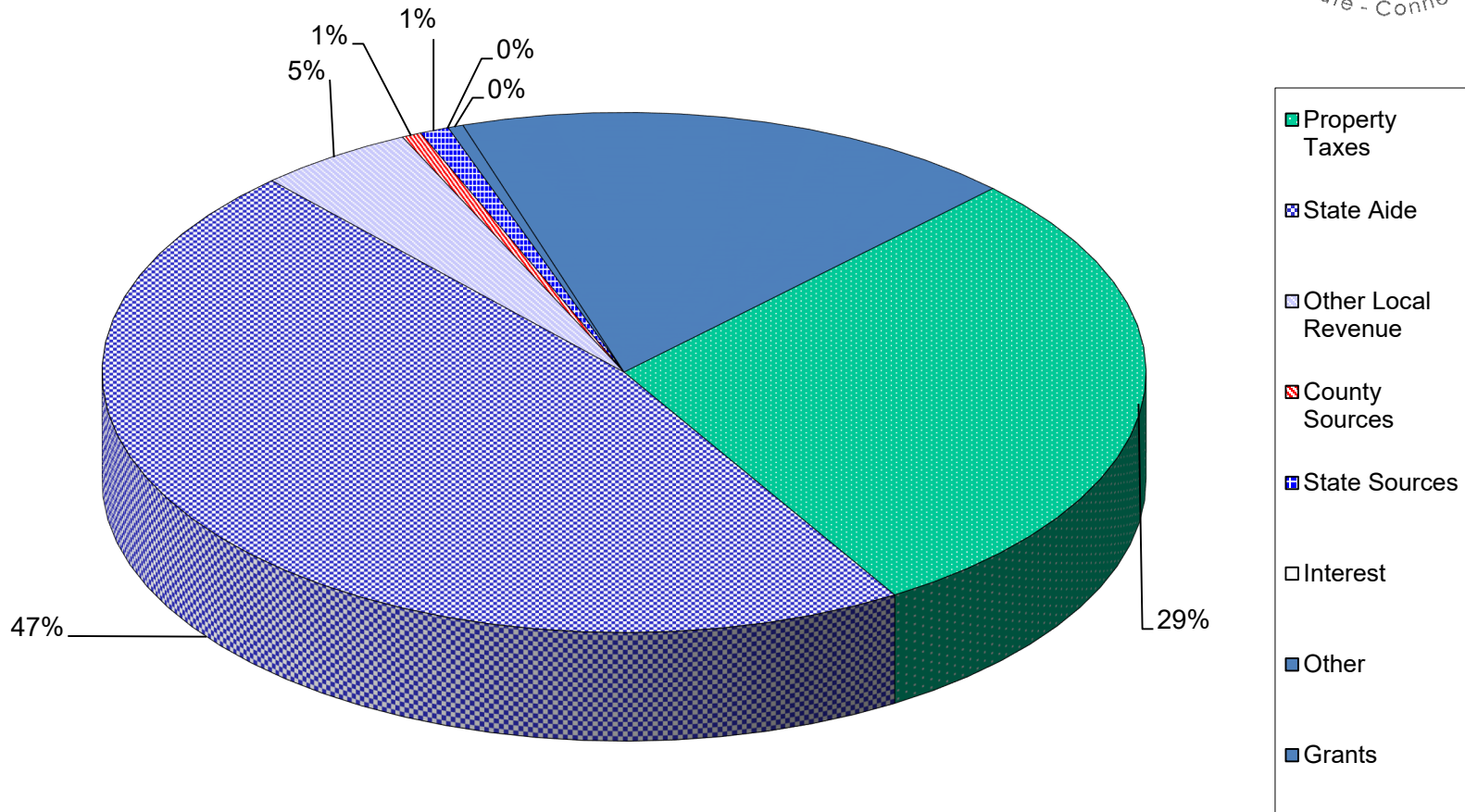
For the Two Month Period Ending October 31



North Platte Public Schools

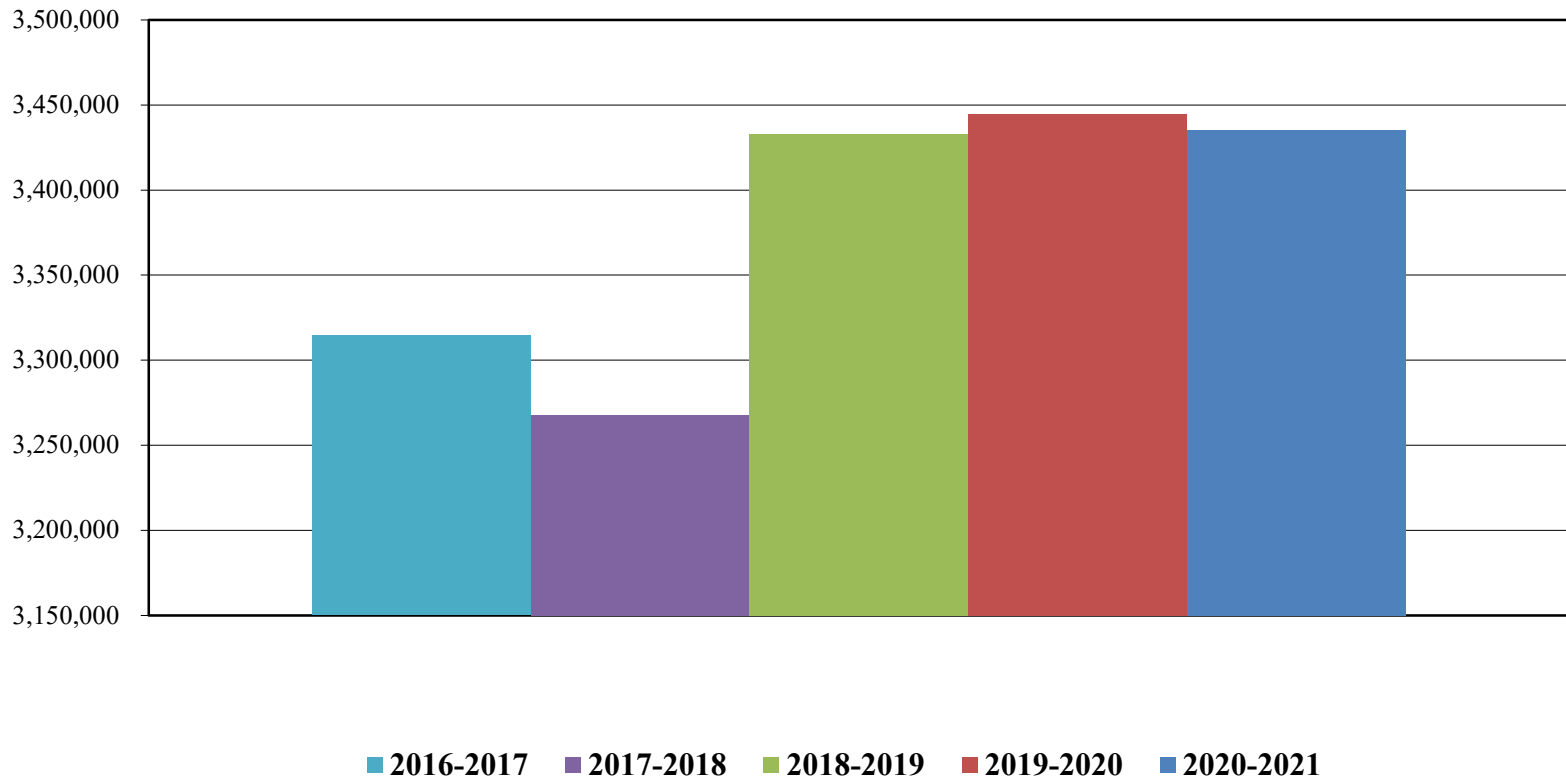
Revenue by Object Code

For the Two Month Period Ending October 31, 2020



North Platte Public Schools

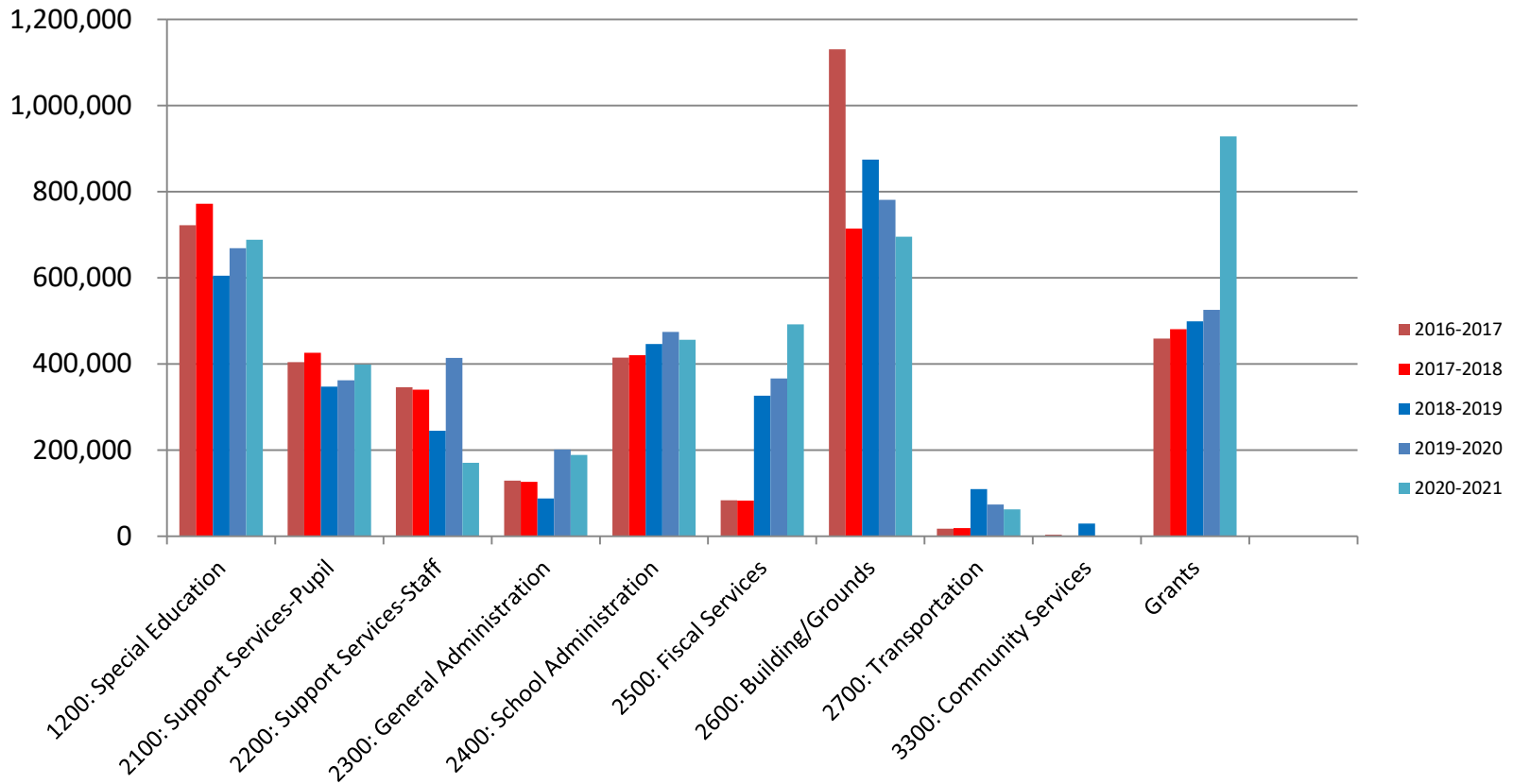
Comparison of Expense-1100: Instruction Only For the Two Month Period Ending October 31



North Platte Public Schools

Comparison of Expense by Discipline

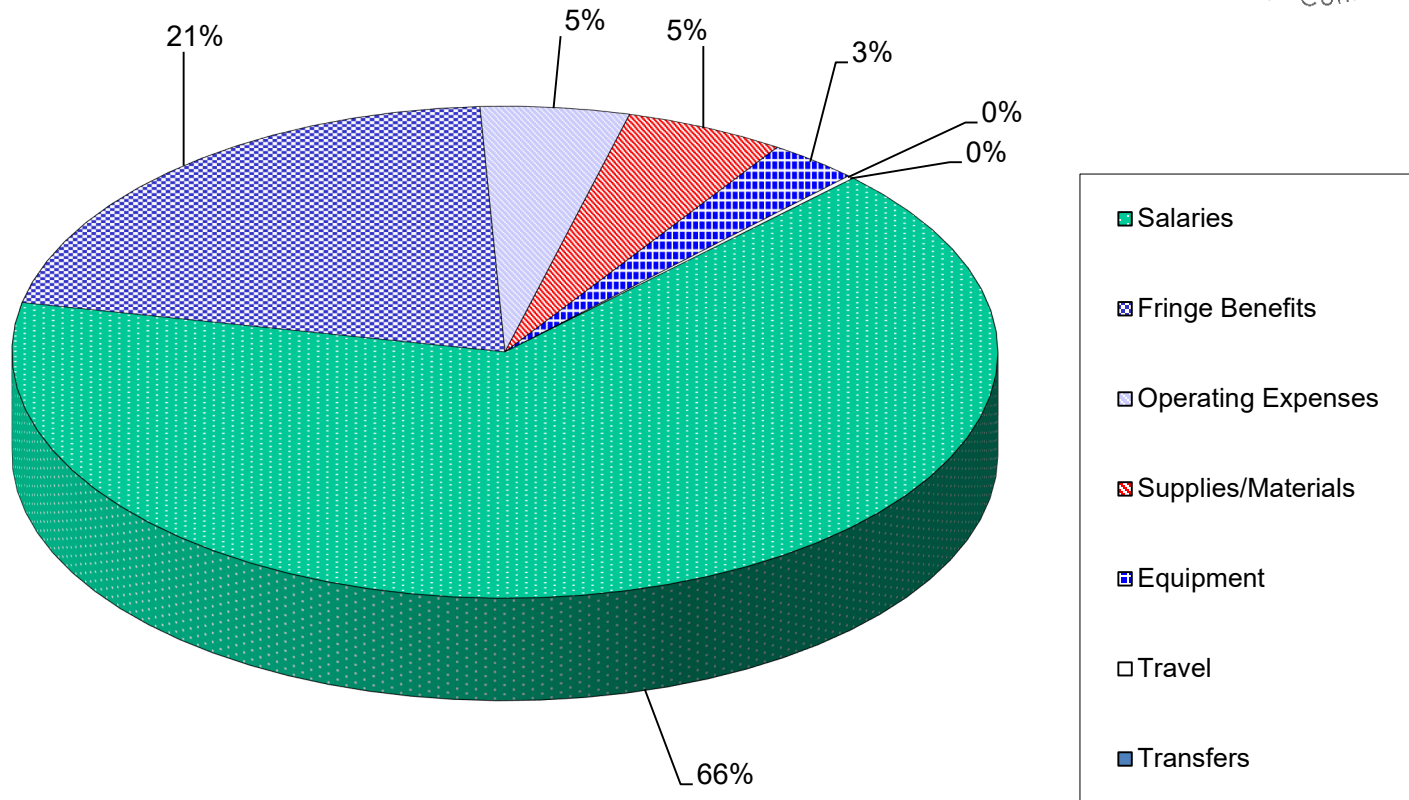
For the Two Month Period Ending October 31



North Platte Public Schools

Expenditures by Object Code

For the Two Month Period Ending October 31, 2020

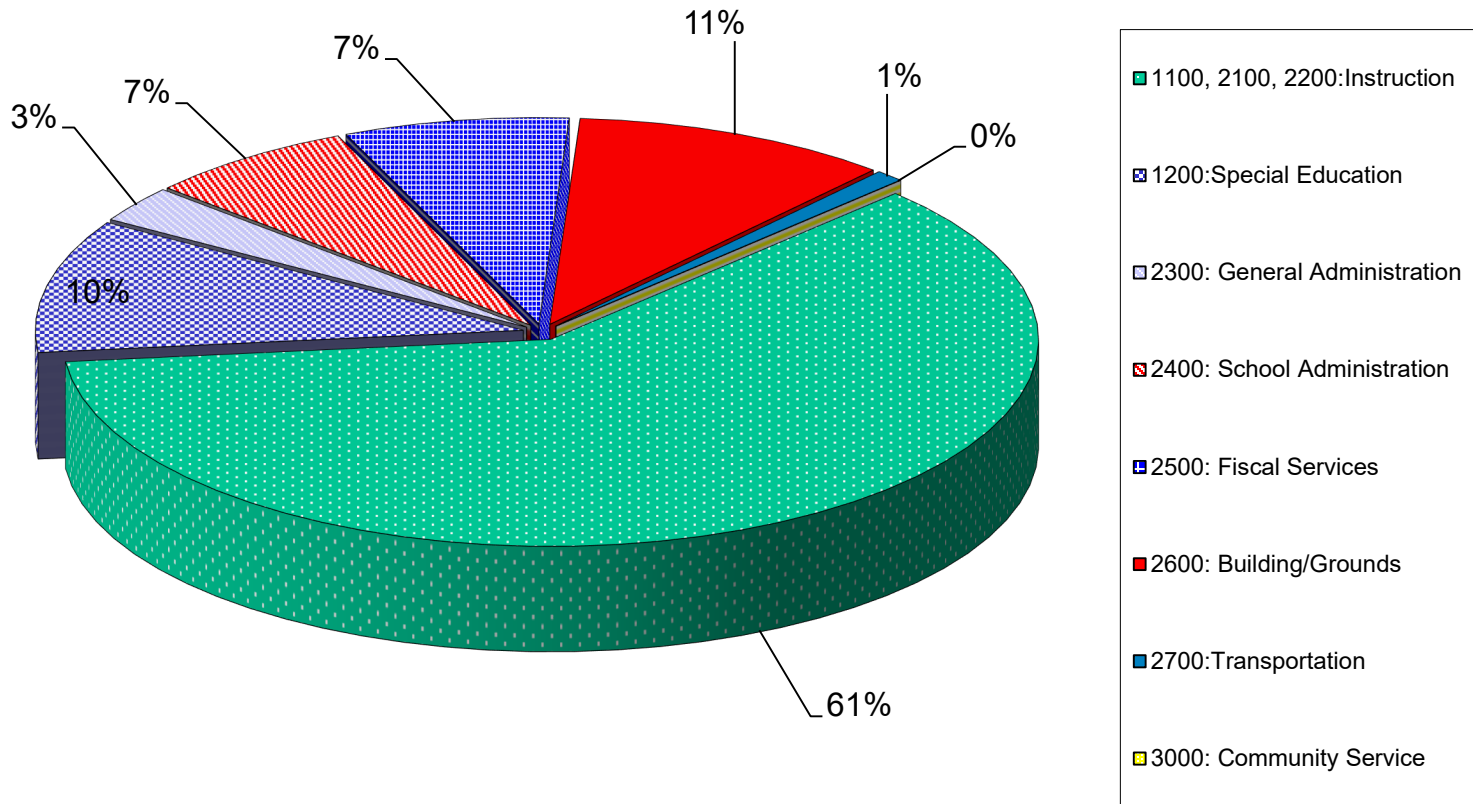


General Fund Expenditures excluding Grants

North Platte Public Schools

Expenditures by Discipline

For the Two Month Period Ending October 31, 2020



General Fund Expenditures excluding grants

**North Platte Public Schools
Operating Fund
October 2020**

| Check No | Check Date | Vendor Name | Check Amount |
|--------------------------|-------------------|--------------------------------------|-----------------------|
| | 10/20/2020 | Payroll | \$1,689,598.42 |
| 00003178 | 10/12/2020 | NEBRASKA STATE TAX COMMISSIONER | \$95,765.20 |
| 00003183 | 10/9/2020 | NEBRASKA RETIREMENT SYSTEMS | \$482,196.59 |
| 00003187 | 10/20/2020 | AMERICAN FAMILY LIFE ASSURANCE CO. | \$5,479.49 |
| 00003188 | 10/20/2020 | NEBRASKA CHILD SUPPORT PAYMENT CENTE | \$925.00 |
| 00003189 | 10/20/2020 | NATIONWIDE | \$24,602.33 |
| 00003190 | 10/20/2020 | AMERICAN FIDELITY ASSURANCE CO. | \$12,615.14 |
| 00003192 | 10/20/2020 | AMERICAN FIDELITY | \$1,622.44 |
| 00003193 | 10/20/2020 | INTERNAL REVENUE SERVICE | \$557,592.73 |
| 00627485 | 10/7/2020 | BERRY, BRETT | \$727.97 |
| 00627486 | 10/7/2020 | CITY OF NORTH PLATTE | \$374.24 |
| 00627487 | 10/7/2020 | COCA-COLA/PREMIUM FOOD & BEVERAGE | \$244.14 |
| 00627488 | 10/7/2020 | TALX UC EXPRESS | \$814.44 |
| 00627489 | 10/7/2020 | TOPHANE, CHARLES | \$326.76 |
| 00627490 | 10/7/2020 | UPPAL, SAMANTHA | \$153.84 |
| 00627491 | 10/7/2020 | US CELLULAR | \$462.00 |
| 00627492 | 10/8/2020 | LEACH, BILL | \$101.67 |
| 00627493 | 10/8/2020 | ANDERSON, DANETTE | \$474.20 |
| 00627494 | 10/12/2020 | ANDERSON, GLORIA R. | \$110.00 |
| 00627495 | 10/12/2020 | HOLIDAY INN EXPRESS | \$384.00 |
| 00627497 | 10/12/2020 | MISKO SPORTS AND WESTERN | \$269.92 |
| 00627498 | 10/12/2020 | TOXIC GRAPHICS | \$206.17 |
| 00627499 | 10/12/2020 | TRUBULL, ERIC M. | \$300.00 |
| 00627500 | 10/12/2020 | US FOODS | \$781.79 |
| 00627501 | 10/12/2020 | BARRON, ASHLEY | \$105.00 |
| 00627502 | 10/12/2020 | BARRON, ASHLEY | \$105.00 |
| 00627503 | 10/12/2020 | MCGUANE, SHEA | \$105.00 |
| 00627504 | 10/12/2020 | MCGUANE, SHEA | \$105.00 |
| 00627505 | 10/12/2020 | SWEDBERG, LANDON | \$150.00 |
| 00627506 | 10/13/2020 | BECKER, SALLY | \$182.64 |
| 00627507 | 10/13/2020 | BLUE CROSS/BLUE SHIELD OF NEBRASKA | \$299,232.24 |
| 00627509 | 10/13/2020 | DANA F COLE & COMPANY LLC | \$19,440.00 |
| 00627510 | 10/13/2020 | FICKEL, DAWN | \$113.71 |
| 00627511 | 10/13/2020 | HOLSCHER-NELSON, MARTA | \$80.50 |
| 00627512 | 10/13/2020 | HOU, SARA | \$92.07 |
| 00627513 | 10/13/2020 | HUNT, KANDACE | \$38.24 |
| 00627514 | 10/13/2020 | JAHNKE, BRIAN | \$354.20 |
| 00627515 | 10/13/2020 | KIM, HANNA | \$68.23 |
| 00627516 | 10/13/2020 | KING, NOEL | \$68.23 |

| | | | |
|--------------------------|------------|---------------------------------------|--------------|
| 00627517 | 10/13/2020 | OCHS, KAREN | \$153.96 |
| 00627518 | 10/13/2020 | RADKE, SHERYL | \$109.58 |
| 00627519 | 10/13/2020 | SODEXO INC & AFFILIATES | \$235,218.23 |
| 00627520 | 10/13/2020 | WILKE, SARA | \$38.24 |
| 00627521 | 10/13/2020 | WILLEY, KASSANDRA | \$37.84 |
| 00627522 | 10/13/2020 | RYLAND, GABRIEL | \$110.00 |
| 00627523 | 10/13/2020 | SAYLER SCREENPRINTING | \$1,402.50 |
| 00627524 | 10/13/2020 | UNIVERSITY OF NEBRASKA - LINCOLN | \$500.00 |
| 00627525 | 10/14/2020 | JUNIOR LIBRARY GUILD | \$10,024.50 |
| 00627526 | 10/14/2020 | NCSA (NE COUNCIL OF SCHOOL ADMIN.) | \$670.00 |
| 00627527 | 10/14/2020 | VERIZON NETWORK FLEET | \$145.71 |
| 00627528 | 10/14/2020 | CARTER, ERIC | \$300.00 |
| 00627529 | 10/14/2020 | COCA-COLA/PREMIUM FOOD & BEVERAGE | \$1,728.48 |
| 00627530 | 10/14/2020 | CLOUGH, TANNER | \$150.00 |
| 00627531 | 10/14/2020 | SWEDBERG, COLLIN | \$150.00 |
| 00627532 | 10/14/2020 | SWEDBERG, LANE | \$150.00 |
| 00627533 | 10/14/2020 | US BANK | \$304,694.71 |
| 00627534 | 10/16/2020 | KOEHLER, ROGER | \$500.00 |
| 00627535 | 10/16/2020 | JONES, TARA | \$237.28 |
| 00627536 | 10/16/2020 | NORTHWESTERN PUBLIC SERVICE | \$881.42 |
| 00627537 | 10/16/2020 | VVS INC | \$238.50 |
| 00627538 | 10/20/2020 | ACCELERATED RECEIVABLES SOLUTIONS | \$64.63 |
| 00627539 | 10/20/2020 | ACCELERATED RECEIVABLES SOLUTIONS | \$223.38 |
| 00627540 | 10/20/2020 | CREDIT MANAGEMENT SERVICES INC | \$120.12 |
| 00627541 | 10/20/2020 | CREDIT MANAGEMENT SERVICES INC | \$186.58 |
| 00627542 | 10/20/2020 | CREDIT MANAGEMENT SERVICES INC | \$271.72 |
| 00627543 | 10/20/2020 | MADISON NATIONAL LIFE | \$2,982.80 |
| 00627544 | 10/20/2020 | NATIONAL INSURANCE SERVICES | \$4,327.00 |
| 00627545 | 10/20/2020 | NORTH PLATTE PUBLIC SCHOOLS FOUNDATIO | \$615.00 |
| 00627546 | 10/20/2020 | VISION SERVICE PLAN | \$3,781.11 |
| 00627547 | 10/19/2020 | ANDERSON, GLORIA R. | \$165.00 |
| 00627548 | 10/19/2020 | KLEINOW, TRENTON | \$300.00 |
| 00627549 | 10/19/2020 | RICE, TODD | \$110.00 |
| 00627550 | 10/19/2020 | RYLAND, GABRIEL | \$110.00 |
| 00627551 | 10/19/2020 | RYLAND, TRACY | \$165.00 |
| 00627552 | 10/20/2020 | KEARNEY, EMILY | \$11,000.00 |
| 00627553 | 10/20/2020 | SCULLEY, JOSEPH | \$1,120.00 |
| 00627554 | 10/20/2020 | PACHECO, MITCH | \$1,134.00 |
| 00627555 | 10/20/2020 | KEARNEY HIGH SCHOOL | \$125.00 |
| 00627556 | 10/20/2020 | KEARNEY HIGH SCHOOL | \$150.00 |
| 00627557 | 10/20/2020 | US FOODS | \$744.74 |
| 00627558 | 10/21/2020 | GRAND ISLAND HIGH SCHOOL | \$150.00 |
| 00627559 | 10/21/2020 | KRISPY KREME DONUTS | \$6,656.10 |
| 00627560 | 10/21/2020 | WHITETAIL SCREEN PRINT | \$437.50 |

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|--------------------------|------------|-------------------------------------|--------------|
| 00627561 | 10/21/2020 | WHITETAIL SCREEN PRINT | \$616.00 |
| 00627562 | 10/21/2020 | CHARLIE'S NORTH PLATTE PLUMBING | \$128.40 |
| 00627563 | 10/21/2020 | LOU'S SPORTING GOODS | \$4,723.50 |
| 00627564 | 10/21/2020 | NOVA FITNESS EQUIPMENT | \$4,498.47 |
| 00627565 | 10/21/2020 | PRAIRIE FRIENDS & FLOWERS | \$3.00 |
| 00627566 | 10/21/2020 | SCHOOL HEALTH | \$161.92 |
| 00627567 | 10/21/2020 | THE GRAPHIC EDGE | \$268.18 |
| 00627568 | 10/21/2020 | THE GRAPHIC EDGE | \$75.00 |
| 00627569 | 10/21/2020 | THE GRAPHIC EDGE | \$1,705.44 |
| 00627570 | 10/21/2020 | THE GRAPHIC EDGE | \$499.99 |
| 00627571 | 10/21/2020 | KELLEY SCRITSMIER BYRNE PC | \$45.00 |
| 00627572 | 10/21/2020 | NORTH PLATTE POLICE DEPARTMENT | \$400.00 |
| 00627573 | 10/21/2020 | PRAIRIE FRIENDS & FLOWERS | \$165.00 |
| 00627574 | 10/21/2020 | RUDD, SHANNON | \$92.07 |
| 00627575 | 10/21/2020 | SHULTZ, JOHN | \$425.00 |
| 00627576 | 10/21/2020 | UNIVERSITY OF NEBRASKA - KEARNEY | \$2,000.00 |
| 00627577 | 10/21/2020 | UNIVERSITY OF NEBRASKA - LINCOLN | \$3,260.00 |
| 00627578 | 10/21/2020 | VERIZON WIRELESS | \$1,922.20 |
| 00627579 | 10/22/2020 | COCA-COLA/PREMIUM FOOD & BEVERAGE | \$973.44 |
| 00627580 | 10/22/2020 | HASTINGS HIGH SCHOOL | \$50.00 |
| 00627581 | 10/22/2020 | KIM, VIVIAN | \$2,000.00 |
| 00627582 | 10/22/2020 | HOMETOWN LEASING | \$14,356.62 |
| 00627583 | 10/22/2020 | LEHMER, JOHN | \$1,577.00 |
| 00627584 | 10/26/2020 | BURMOOD, ADAM | \$116.40 |
| 00627585 | 10/26/2020 | EXPRESS AVL | \$599.00 |
| 00627586 | 10/26/2020 | FITZKE, TYLER | \$116.40 |
| 00627587 | 10/26/2020 | FOOTE, JEREMY | \$116.40 |
| 00627588 | 10/26/2020 | HICKSON, MARK | \$116.40 |
| 00627589 | 10/26/2020 | LIVINGSTON, KIRK | \$245.00 |
| 00627590 | 10/26/2020 | REIMERS, JAMES | \$116.40 |
| 00627591 | 10/26/2020 | TROSPER, JASON | \$150.00 |
| 00627592 | 10/28/2020 | NORTHWESTERN PUBLIC SERVICE | \$1,236.15 |
| 00627593 | 10/30/2020 | ARIZONA STATE UNIVERSITY | \$250.00 |
| 00627594 | 10/30/2020 | HENRY SCHEIN | \$48.54 |
| 00627595 | 10/30/2020 | NORFOLK COUNTRY CLUB | \$936.00 |
| 00627596 | 10/30/2020 | SPORTS SHOPPE, THE | \$2,197.00 |
| 00627597 | 10/30/2020 | UNIVERSITY OF NEBRASKA - KEARNEY | \$500.00 |
| 00627598 | 11/2/2020 | BLUE CROSS/BLUE SHIELD OF NEBRASKA | \$300,432.70 |
| 00627599 | 11/2/2020 | KSB SCHOOL LAW | \$2,257.50 |
| 00627600 | 11/2/2020 | MIDWEST CONNECT | \$3,104.31 |
| 00627601 | 11/2/2020 | US CELLULAR | \$455.30 |
| 00627602 | 11/3/2020 | STRINGS N' THINGS INSTRUMENT REPAIR | \$25.00 |
| 00627603 | 11/3/2020 | BAYNE, ANGEL | \$90.30 |
| 00627604 | 11/3/2020 | BROMAN, MONICA | \$63.95 |

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|--------------------------|-----------|--------------------------------------|-------------|
| 00627605 | 11/3/2020 | CARDOSO, JORGE &/OR VALDEZ, CRISTINA | \$15.86 |
| 00627606 | 11/3/2020 | COHAGEN TRANSFER AND STORAGE | \$2,178.00 |
| 00627607 | 11/3/2020 | DATASHIELD CORPORATION | \$1,422.00 |
| 00627608 | 11/3/2020 | DORSEY, NICOLE | \$57.52 |
| 00627609 | 11/3/2020 | FINKE, JENNIFER | \$803.29 |
| 00627610 | 11/3/2020 | HALLEY, KORTNEY | \$56.36 |
| 00627611 | 11/3/2020 | HANSON, RON | \$100.00 |
| 00627612 | 11/3/2020 | HOMETOWN LEASING | \$2,983.44 |
| 00627613 | 11/3/2020 | LIENEMANN, CARRIE | \$541.79 |
| 00627614 | 11/3/2020 | SMITH, TINA | \$34.50 |
| 00627615 | 11/3/2020 | SODEXO INC & AFFILIATES | \$330.00 |
| 00627616 | 11/3/2020 | STREETER, LAURIE | \$28.18 |
| 00627617 | 11/3/2020 | BOOKS GALORE INC | \$2,272.64 |
| 00627618 | 11/3/2020 | JUNIOR LIBRARY GUILD | \$8,108.00 |
| 00627619 | 11/3/2020 | NASCD | \$80.00 |
| 00627620 | 11/3/2020 | B & H | \$598.72 |
| 00627621 | 11/3/2020 | BLICK ART MATERIALS | \$684.89 |
| 00627622 | 11/3/2020 | BULL BARN GENETICS | \$45.00 |
| 00627623 | 11/3/2020 | CAROLINA BIOLOGICAL SUPPLY | \$1,443.81 |
| 00627624 | 11/3/2020 | CENGAGE LEARNING | \$4,879.84 |
| 00627625 | 11/3/2020 | EAKES OFFICE SOLUTIONS | \$1,256.85 |
| 00627626 | 11/3/2020 | FLINN SCIENTIFIC INC | \$1,893.12 |
| 00627627 | 11/3/2020 | HOUCHEN BINDERY LTD | \$565.00 |
| 00627628 | 11/3/2020 | MATHESON TRI-GAS/LINWELD | \$1,414.37 |
| 00627629 | 11/3/2020 | NASCO | \$49.56 |
| 00627630 | 11/3/2020 | PEPPER, J.W. & SON | \$776.03 |
| 00627631 | 11/3/2020 | TK'S WELDING & FABRICATION | \$1,430.88 |
| 00627632 | 11/3/2020 | TURNITIN, LLC. | \$5,550.50 |
| 00627633 | 11/3/2020 | WAVA J. BEST ART ORIGINALS | \$109.46 |
| 00627634 | 11/3/2020 | PROPIO LS, LLC | \$25.00 |
| 00627635 | 11/3/2020 | CITY OF NORTH PLATTE | \$119.06 |
| 00627636 | 11/3/2020 | COCA-COLA/PREMIUM FOOD & BEVERAGE | \$184.98 |
| 00627637 | 11/3/2020 | CRESCENT ELECTRIC | \$169.63 |
| 00627638 | 11/3/2020 | DEERE CREDIT, INC | \$462.79 |
| 00627639 | 11/3/2020 | ECCA CONTROL LLC | \$1,300.00 |
| 00627640 | 11/3/2020 | ELECTRICAL ENGINEERING & EQUIPMENT | \$817.15 |
| 00627641 | 11/3/2020 | HUEBNER SUPPLY COMPANY | \$74.85 |
| 00627642 | 11/3/2020 | KELLY SUPPLY COMPANY | \$23.61 |
| 00627643 | 11/3/2020 | KNOBEL'S REFRIGERATION | \$24,180.19 |
| 00627644 | 11/3/2020 | KS STATE BANK | \$1,700.00 |
| 00627645 | 11/3/2020 | MENTZER OIL COMPANY | \$1,912.65 |
| 00627646 | 11/3/2020 | RED ARROW | \$160.00 |
| 00627647 | 11/3/2020 | ROCHESTER MIDLAND | \$378.99 |
| 00627648 | 11/3/2020 | SAM'S LAWN SERVICE | \$315.00 |

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|--------------------------|-----------|------------------------------------|---------------------|
| 00627649 | 11/3/2020 | SCHOTTELKOTTE, DAVID | \$35.15 |
| 00627650 | 11/3/2020 | T O HAAS TIRE | \$1,875.77 |
| 00627651 | 11/3/2020 | US BANK VOYAGER FLEET SYSTEMS | \$5,733.62 |
| 00627652 | 11/3/2020 | AMAN, DANIELLE | \$181.63 |
| 00627653 | 11/3/2020 | APPLE COMPUTER | \$500.00 |
| 00627654 | 11/3/2020 | BEAUTIFUL SAVIOR LUTHERAN CHURCH | \$50.00 |
| 00627655 | 11/3/2020 | BIERFREUND, GLENDA | \$675.90 |
| 00627656 | 11/3/2020 | BUCHANAN, NICOLE | \$187.51 |
| 00627657 | 11/3/2020 | DELP, CINDY | \$156.11 |
| 00627658 | 11/3/2020 | ESU #16 | \$11,128.70 |
| 00627659 | 11/3/2020 | GILL, HEATHER | \$2,255.00 |
| 00627660 | 11/3/2020 | HENRICKS, MARK | \$303.60 |
| 00627661 | 11/3/2020 | HOLLANDER-BRODERSEN, SHEILA | \$275.00 |
| 00627662 | 11/3/2020 | MEYER CREATIVE PRINT & DESIGN INC | \$65.00 |
| 00627663 | 11/3/2020 | PATTERSON, KRISTI | \$156.69 |
| 00627664 | 11/3/2020 | SOLIANT HEALTH, LLC | \$13,119.12 |
| 00627665 | 11/3/2020 | STREETER, MELINDA | \$24.36 |
| 00627666 | 11/3/2020 | TELEGRAPH | \$15.29 |
| 00627667 | 11/3/2020 | EAGLE COMMUNICATIONS | \$500.00 |
| 00627668 | 11/3/2020 | NCSA (NE COUNCIL OF SCHOOL ADMIN.) | \$100.00 |
| 00627669 | 11/3/2020 | OMAHA WORLD HERALD | \$19.43 |
| 00627670 | 11/3/2020 | TELEGRAPH | \$986.61 |
| 00627671 | 11/3/2020 | ANDERSON, KELLY | \$47.04 |
| 00627672 | 11/3/2020 | CABAL, CASIMELITO | \$76.43 |
| 00627673 | 11/3/2020 | CISNEROS, JOSHUA | \$109.00 |
| 00627674 | 11/3/2020 | FOUST, REECE | \$30.54 |
| 00627675 | 11/3/2020 | HAYES, CHARLES | \$196.96 |
| 00627676 | 11/3/2020 | ONE CALL CONCEPTS INC | \$6.53 |
| 00627677 | 11/3/2020 | PROTEX CENTRAL INC | \$3,127.56 |
| 00627678 | 11/3/2020 | UPPAL, TREVA | \$186.00 |
| 00627679 | 11/3/2020 | YANDAS MUSIC & PRO AUDIO | \$652.90 |
| Grand Total: | | | 4,256,179.11 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 55,345.00 | .00 | 7,769.67 | 15,539.34 | 39,805.66 | 28.08 |
| 112 PARAPROFESSIONALS | 20,696.00 | .00 | 4,425.65 | 8,163.00 | 12,533.00 | 39.44 |
| 123 SUBSTITUTE TEACHERS | 51,800.00 | .00 | .00 | 130.00 | 51,670.00 | .25 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | 1,071.34 | 2,360.18 | -2,360.18 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 107,280.88 | .00 | 705.93 | 1,393.70 | 105,887.18 | 1.30 |
| 220 FICA NON INSTRUCTIONAL | -150,000.00 | .00 | .00 | .00 | -150,000.00 | .00 |
| 221 FICA PROFESSIONAL | 4,592.82 | .00 | 687.09 | 1,390.96 | 3,201.86 | 30.29 |
| 222 FICA PARAPROFESSIONAL | 794.24 | .00 | 338.56 | 624.46 | 169.78 | 78.62 |
| 223 FICA SUBSTITUTES | .00 | .00 | .00 | 9.95 | -9.95 | .00 |
| 230 RETIREMENT NON INSTRUCTIONAL | -150,000.00 | .00 | .00 | .00 | -150,000.00 | .00 |
| 231 RETIREMENT PROFESSIONAL | 5,930.33 | .00 | 873.30 | 1,768.10 | 4,162.23 | 29.81 |
| 232 RETIREMENT PARAPROFESSIONALS | 1,025.54 | .00 | -330.03 | -269.46 | 1,295.00 | -26.27 |
| 281 HEALTH BENEFITS FOR TEACHERS | 1,700.00 | .00 | 200.00 | 400.00 | 1,300.00 | 23.53 |
| 000 DISTRICT WIDE | -50,835.19 | .00 | 15,741.51 | 31,510.23 | -82,345.42 | -61.99 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 3,537,824.00 | .00 | 310,330.52 | 623,218.76 | 2,914,605.24 | 17.62 |
| 112 PARAPROFESSIONALS | 24,183.67 | .00 | 2,069.17 | 4,019.25 | 20,164.42 | 16.62 |
| 123 SUBSTITUTE TEACHERS | 100,000.00 | .00 | 12,785.00 | 17,970.00 | 82,030.00 | 17.97 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 1,330.55 | -1,330.55 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 288,880.16 | .00 | 35,707.13 | 69,165.78 | 219,714.38 | 23.94 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 373.54 | 633.41 | -633.41 | .00 |
| 221 FICA PROFESSIONAL | 288,994.97 | .00 | 24,458.41 | 49,249.12 | 239,745.85 | 17.04 |
| 222 FICA PARAPROFESSIONAL | 1,850.05 | .00 | 158.29 | 307.48 | 1,542.57 | 16.62 |
| 223 FICA SUBSTITUTES | .00 | .00 | 974.60 | 1,368.17 | -1,368.17 | .00 |
| 231 RETIREMENT PROFESSIONAL | 373,154.77 | .00 | 30,669.32 | 61,722.71 | 311,432.06 | 16.54 |
| 232 RETIREMENT PARAPROFESSIONALS | 1,584.97 | .00 | 127.05 | 272.90 | 1,312.07 | 17.22 |
| 233 RETIREMENT SUBS | .00 | .00 | 367.98 | 629.78 | -629.78 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 210,188.00 | .00 | 17,365.07 | 34,730.14 | 175,457.86 | 16.52 |
| 333 MILEAGE STAFF | .00 | .00 | 113.71 | 113.71 | -113.71 | .00 |
| 340 OTHER PROFESSIONAL SERVICES | 9,000.00 | .00 | 501.65 | 663.11 | 8,336.89 | 7.37 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 2,500.00 | .00 | .00 | .00 | 2,500.00 | .00 |
| 610 GENERAL SUPPLIES | 113,126.00 | 60,407.71 | 29,994.33 | 36,501.80 | 16,216.49 | 85.67 |
| 612 COPY COST | 35,970.00 | .00 | 112.67 | 264.94 | 35,705.06 | .74 |
| 640 BOOKS/PERIODICALS | 4,000.00 | .00 | .00 | .00 | 4,000.00 | .00 |
| 733 FURNITURE AND FIXTURES | 57,120.00 | 658.88 | 14,356.62 | 15,059.45 | 41,401.67 | 27.52 |
| 890 MISCELLANEOUS EXPENDITURES | 20,000.00 | .00 | 470.00 | 571.05 | 19,428.95 | 2.86 |
| 001 HIGH SCHOOL | 5,068,376.59 | 61,066.59 | 480,935.06 | 917,792.11 | 4,089,517.89 | 19.31 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 1,998,451.00 | .00 | 169,130.80 | 343,612.37 | 1,654,838.63 | 17.19 |
| 112 PARAPROFESSIONALS | 17,970.38 | .00 | 759.28 | 2,663.82 | 15,306.56 | 14.82 |
| 123 SUBSTITUTE TEACHERS | 45,000.00 | .00 | 4,387.50 | 5,977.50 | 39,022.50 | 13.28 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | 626.67 | 1,253.34 | -1,253.34 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 98,643.58 | .00 | 19,035.01 | 36,653.86 | 61,989.72 | 37.16 |
| 212 HEALTH CARE PARAPROFESSIONALS | 13,597.68 | .00 | 186.94 | 612.07 | 12,985.61 | 4.50 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 128.04 | 150.07 | -150.07 | .00 |
| 221 FICA PROFESSIONAL | 168,502.75 | .00 | 13,531.15 | 27,495.62 | 141,007.13 | 16.32 |
| 222 FICA PARAPROFESSIONAL | 1,374.73 | .00 | 51.60 | 181.19 | 1,193.54 | 13.18 |
| 223 FICA SUBSTITUTES | .00 | .00 | 332.05 | 452.92 | -452.92 | .00 |
| 231 RETIREMENT PROFESSIONAL | 243,146.74 | .00 | 16,768.32 | 34,065.13 | 209,081.61 | 14.01 |
| 232 RETIREMENT PARAPROFESSIONALS | 3,550.16 | .00 | 75.00 | 263.13 | 3,287.03 | 7.41 |
| 233 RETIREMENT SUBS | .00 | .00 | 118.76 | 140.98 | -140.98 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 169,700.00 | .00 | 12,391.72 | 24,783.44 | 144,916.56 | 14.60 |
| 333 MILEAGE STAFF | 800.00 | .00 | .00 | .00 | 800.00 | .00 |
| 340 OTHER PROFESSIONAL SERVICES | .00 | .00 | 2,594.17 | 2,594.17 | -2,594.17 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 1,000.00 | .00 | 40.00 | 40.00 | 960.00 | 4.00 |
| 610 GENERAL SUPPLIES | 58,827.00 | 648.51 | 1,053.34 | 5,787.94 | 52,390.55 | 10.94 |
| 612 COPY COST | 30,000.00 | .00 | 11,872.44 | 12,181.72 | 17,818.28 | 40.61 |
| 733 FURNITURE AND FIXTURES | 10,000.00 | 1,632.00 | .00 | .00 | 8,368.00 | 16.32 |
| 890 MISCELLANEOUS EXPENDITURES | 2,500.00 | .00 | 367.86 | 1,754.62 | 745.38 | 70.18 |
| 002 ADAMS MIDDLE SCHOOL | 2,863,064.02 | 2,280.51 | 253,450.65 | 500,663.89 | 2,360,119.62 | 17.57 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 301,405.00 | .00 | .00 | .00 | 301,405.00 | .00 |
| 112 PARAPROFESSIONALS | 35,947.32 | .00 | 3,863.11 | 7,656.65 | 28,290.67 | 21.30 |
| 123 SUBSTITUTE TEACHERS | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 31,941.77 | .00 | .00 | .00 | 31,941.77 | .00 |
| 212 HEALTH CARE PARAPROFESSIONALS | 8,158.60 | .00 | 278.21 | 553.59 | 7,605.01 | 6.79 |
| 221 FICA PROFESSIONAL | 27,358.53 | .00 | .00 | .00 | 27,358.53 | .00 |
| 222 FICA PARAPROFESSIONAL | 5,499.98 | .00 | 272.20 | 538.86 | 4,961.12 | 9.80 |
| 231 RETIREMENT PROFESSIONAL | 35,325.78 | .00 | .00 | .00 | 35,325.78 | .00 |
| 232 RETIREMENT PARAPROFESSIONALS | 7,101.60 | .00 | 381.59 | 756.32 | 6,345.28 | 10.65 |
| 281 HEALTH BENEFITS FOR TEACHERS | 23,181.00 | .00 | .00 | .00 | 23,181.00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 250.00 | .00 | .00 | .00 | 250.00 | .00 |
| 610 GENERAL SUPPLIES | .00 | 85.10 | 138.88 | 525.77 | -610.87 | .00 |
| 612 COPY COST | 7,000.00 | .00 | 3,011.94 | 6,069.75 | 930.25 | 86.71 |
| 003 BUFFALO ELEMENTARY | 486,169.58 | 85.10 | 7,945.93 | 16,100.94 | 469,983.54 | 3.33 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 1,026,119.00 | .00 | 81,455.92 | 166,392.95 | 859,726.05 | 16.22 |
| 112 PARAPROFESSIONALS | 15,682.45 | .00 | 1,318.55 | 2,756.76 | 12,925.69 | 17.58 |
| 123 SUBSTITUTE TEACHERS | 17,000.00 | .00 | 960.00 | 1,140.00 | 15,860.00 | 6.71 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 812.00 | -812.00 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 54,298.74 | .00 | 9,490.83 | 18,480.34 | 35,818.40 | 34.03 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 55.85 | 67.82 | -67.82 | .00 |
| 221 FICA PROFESSIONAL | 85,681.42 | .00 | 6,470.06 | 13,276.55 | 72,404.87 | 15.50 |
| 222 FICA PARAPROFESSIONAL | 2,399.42 | .00 | 100.87 | 210.89 | 2,188.53 | 8.79 |
| 223 FICA SUBSTITUTES | .00 | .00 | 73.12 | 86.85 | -86.85 | .00 |
| 231 RETIREMENT PROFESSIONAL | 110,633.22 | .00 | 8,046.03 | 16,516.14 | 94,117.08 | 14.93 |
| 232 RETIREMENT PARAPROFESSIONALS | 1,549.08 | .00 | 130.24 | 272.30 | 1,276.78 | 17.58 |
| 233 RETIREMENT SUBS | .00 | .00 | 37.05 | 41.99 | -41.99 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 77,500.00 | .00 | 4,950.02 | 9,900.04 | 67,599.96 | 12.77 |
| 340 OTHER PROFESSIONAL SERVICES | 400.00 | .00 | .00 | .00 | 400.00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .00 |
| 610 GENERAL SUPPLIES | 28,561.00 | 1,615.56 | 1,270.45 | 4,899.85 | 22,045.59 | 22.81 |
| 612 COPY COST | 11,000.00 | 1,154.22 | .00 | 630.96 | 9,214.82 | 16.23 |
| 733 FURNITURE AND FIXTURES | 20,705.00 | .00 | .00 | .00 | 20,705.00 | .00 |
| 734 TECHNOLOGY HARDWARE | 7,497.00 | .00 | .00 | .00 | 7,497.00 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | 3,500.00 | 275.00 | 25.32 | 199.06 | 3,025.94 | 13.54 |
| 004 MADISON MIDDLE SCHOOL | 1,465,526.33 | 3,044.78 | 114,384.31 | 235,684.50 | 1,226,797.05 | 16.29 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 614,715.00 | .00 | 42,012.66 | 81,591.09 | 533,123.91 | 13.27 |
| 112 PARAPROFESSIONALS | 39,781.35 | .00 | 2,214.61 | 5,551.08 | 34,230.27 | 13.95 |
| 123 SUBSTITUTE TEACHERS | 26,000.00 | .00 | 737.50 | 1,417.50 | 24,582.50 | 5.45 |
| 211 HEALTH CARE PROFESSIONAL | 21,750.04 | .00 | 5,232.07 | 10,244.17 | 11,505.87 | 47.10 |
| 212 HEALTH CARE PARAPROFESSIONALS | 6,798.84 | .00 | 589.84 | 1,083.20 | 5,715.64 | 15.93 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 43.29 | 87.70 | -87.70 | .00 |
| 221 FICA PROFESSIONAL | 47,918.93 | .00 | 3,351.20 | 6,474.50 | 41,444.43 | 13.51 |
| 222 FICA PARAPROFESSIONAL | 3,043.27 | .00 | 159.97 | 398.38 | 2,644.89 | 13.09 |
| 223 FICA SUBSTITUTES | .00 | .00 | 56.21 | 107.68 | -107.68 | .00 |
| 231 RETIREMENT PROFESSIONAL | 61,873.64 | .00 | 4,149.93 | 8,059.42 | 53,814.22 | 13.03 |
| 232 RETIREMENT PARAPROFESSIONALS | 3,929.52 | .00 | 218.75 | 548.32 | 3,381.20 | 13.95 |
| 233 RETIREMENT SUBS | .00 | .00 | 27.90 | 69.38 | -69.38 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 52,600.00 | .00 | 3,708.35 | 6,775.03 | 45,824.97 | 12.88 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 610 GENERAL SUPPLIES | 11,312.00 | 363.25 | 367.24 | 1,294.64 | 9,654.11 | 14.66 |
| 612 COPY COST | 11,688.00 | .00 | 5,250.08 | 5,261.92 | 6,426.08 | 45.02 |
| 625 CONSUMABLES | 3,575.00 | 1,505.38 | .00 | .00 | 2,069.62 | 42.11 |
| 733 FURNITURE AND FIXTURES | 3,000.00 | .00 | .00 | 276.55 | 2,723.45 | 9.22 |
| 890 MISCELLANEOUS EXPENDITURES | 2,027.00 | .00 | 120.49 | 302.22 | 1,724.78 | 14.91 |
| 005 CODY ELEMENTARY | 910,512.59 | 1,868.63 | 68,240.09 | 129,542.78 | 779,101.18 | 14.43 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 110 CLERICAL_BUSDRIVERS | 10,027.08 | .00 | 894.57 | 1,730.48 | 8,296.60 | 17.26 |
| 111 TEACHERS/PROFESSIONALS | 872,053.50 | .00 | 60,152.01 | 120,913.68 | 751,139.82 | 13.87 |
| 112 PARAPROFESSIONALS | 24,135.23 | .00 | 2,362.84 | 4,714.99 | 19,420.24 | 19.54 |
| 123 SUBSTITUTE TEACHERS | 20,000.00 | .00 | 4,652.50 | 5,042.50 | 14,957.50 | 25.21 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | 676.58 | 1,991.16 | -1,991.16 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 68,433.56 | .00 | 7,289.75 | 14,397.28 | 54,036.28 | 21.04 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 166.71 | 166.71 | -166.71 | .00 |
| 220 FICA NON INSTRUCTIONAL | 767.07 | .00 | 68.43 | 132.38 | 634.69 | 17.26 |
| 221 FICA PROFESSIONAL | 71,711.37 | .00 | 4,798.15 | 9,701.44 | 62,009.93 | 13.53 |
| 222 FICA PARAPROFESSIONAL | 1,846.34 | .00 | 180.74 | 360.66 | 1,485.68 | 19.53 |
| 223 FICA SUBSTITUTES | .00 | .00 | 354.90 | 384.74 | -384.74 | .00 |
| 230 RETIREMENT NON INSTRUCTIONAL | 990.45 | .00 | 88.36 | 170.93 | 819.52 | 17.26 |
| 231 RETIREMENT PROFESSIONAL | 92,594.84 | .00 | 6,008.55 | 12,140.35 | 80,454.49 | 13.11 |
| 232 RETIREMENT PARAPROFESSIONALS | 2,384.03 | .00 | 233.41 | 465.74 | 1,918.29 | 19.54 |
| 233 RETIREMENT SUBS | .00 | .00 | 117.51 | 117.51 | -117.51 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 63,650.00 | .00 | 4,550.02 | 9,100.04 | 54,549.96 | 14.30 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 610 GENERAL SUPPLIES | 9,500.00 | 754.13 | 1,303.85 | 4,675.17 | 4,070.70 | 57.15 |
| 612 COPY COST | 28,000.00 | .00 | .00 | 481.08 | 27,518.92 | 1.72 |
| 625 CONSUMABLES | 5,000.00 | .00 | 790.65 | 790.65 | 4,209.35 | 15.81 |
| 733 FURNITURE AND FIXTURES | 582.00 | .00 | .00 | .00 | 582.00 | .00 |
| 006 JEFFERSON ELEMENTARY | 1,272,175.47 | 754.13 | 94,689.53 | 187,477.49 | 1,083,943.85 | 14.80 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 640,204.00 | .00 | 75,646.28 | 147,265.47 | 492,938.53 | 23.00 |
| 112 PARAPROFESSIONALS | 50,020.36 | .00 | 3,330.28 | 6,939.93 | 43,080.43 | 13.87 |
| 123 SUBSTITUTE TEACHERS | 24,000.00 | .00 | 592.50 | 967.50 | 23,032.50 | 4.03 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 101.50 | -101.50 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 21,762.15 | .00 | 6,712.87 | 13,136.66 | 8,625.49 | 60.36 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | .32 | 12.19 | -12.19 | .00 |
| 221 FICA PROFESSIONAL | 54,514.20 | .00 | 6,213.30 | 12,088.96 | 42,425.24 | 22.18 |
| 222 FICA PARAPROFESSIONAL | 3,826.55 | .00 | 254.77 | 530.90 | 3,295.65 | 13.87 |
| 223 FICA SUBSTITUTES | .00 | .00 | 45.42 | 73.98 | -73.98 | .00 |
| 231 RETIREMENT PROFESSIONAL | 70,389.59 | .00 | 7,472.17 | 14,556.59 | 55,833.00 | 20.68 |
| 232 RETIREMENT PARAPROFESSIONALS | 4,940.90 | .00 | 328.97 | 685.52 | 4,255.38 | 13.87 |
| 233 RETIREMENT SUBS | .00 | .00 | -18.53 | 18.52 | -18.52 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 56,000.00 | .00 | 6,575.03 | 12,508.39 | 43,491.61 | 22.34 |
| 340 OTHER PROFESSIONAL SERVICES | 1,000.00 | .00 | .00 | .00 | 1,000.00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 610 GENERAL SUPPLIES | 19,736.00 | 1,541.65 | 343.03 | 575.68 | 17,618.67 | 10.73 |
| 612 COPY COST | 8,748.00 | .00 | 9,294.60 | 11,967.00 | -3,219.00 | 136.80 |
| 625 CONSUMABLES | 4,511.00 | .00 | .00 | .00 | 4,511.00 | .00 |
| 733 FURNITURE AND FIXTURES | 6,000.00 | 6,275.20 | 1,647.35 | 1,981.64 | -2,256.84 | 137.61 |
| 890 MISCELLANEOUS EXPENDITURES | .00 | 298.10 | 327.37 | 406.31 | -704.41 | .00 |
| 007 LINCOLN ELEMENTARY | 966,152.75 | 8,114.95 | 118,765.73 | 223,816.74 | 734,221.06 | 24.01 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 667,936.00 | .00 | 61,812.50 | 123,625.00 | 544,311.00 | 18.51 |
| 112 PARAPROFESSIONALS | 14,414.40 | .00 | 1,508.73 | 2,976.76 | 11,437.64 | 20.65 |
| 123 SUBSTITUTE TEACHERS | 20,000.00 | .00 | 1,110.00 | 2,195.00 | 17,805.00 | 10.98 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 87.00 | -87.00 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 49,083.61 | .00 | 6,878.64 | 13,390.59 | 35,693.02 | 27.28 |
| 212 HEALTH CARE PARAPROFESSIONALS | .00 | .00 | 462.73 | 929.33 | -929.33 | .00 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 25.41 | 39.44 | -39.44 | .00 |
| 221 FICA PROFESSIONAL | 60,286.59 | .00 | 4,986.37 | 9,985.35 | 50,301.24 | 16.56 |
| 222 FICA PARAPROFESSIONAL | 1,102.70 | .00 | 101.11 | 199.40 | 903.30 | 18.08 |
| 223 FICA SUBSTITUTES | .00 | .00 | 84.70 | 167.62 | -167.62 | .00 |
| 231 RETIREMENT PROFESSIONAL | 77,842.96 | .00 | 6,105.72 | 12,220.03 | 65,622.93 | 15.70 |
| 232 RETIREMENT PARAPROFESSIONALS | 1,423.83 | .00 | 149.03 | 294.04 | 1,129.79 | 20.65 |
| 233 RETIREMENT SUBS | .00 | .00 | 26.18 | 40.99 | -40.99 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 52,900.00 | .00 | 4,550.02 | 9,100.04 | 43,799.96 | 17.20 |
| 610 GENERAL SUPPLIES | 13,000.00 | 1,096.37 | 425.18 | 739.43 | 11,164.20 | 14.12 |
| 612 COPY COST | 11,000.00 | 805.79 | 820.16 | 820.16 | 9,374.05 | 14.78 |
| 625 CONSUMABLES | 3,000.00 | 2,093.29 | 1,766.03 | 1,766.03 | -859.32 | 128.64 |
| 733 FURNITURE AND FIXTURES | 4,018.00 | .00 | .00 | 5,736.96 | -1,718.96 | 142.78 |
| 009 WASHINGTON ELEMENTARY | 976,008.09 | 3,995.45 | 90,812.51 | 184,313.17 | 787,699.47 | 19.29 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 658,407.00 | .00 | 52,726.91 | 107,014.54 | 551,392.46 | 16.25 |
| 112 PARAPROFESSIONALS | 71,412.68 | .00 | 4,071.41 | 8,413.32 | 62,999.36 | 11.78 |
| 123 SUBSTITUTE TEACHERS | 10,000.00 | .00 | 4,720.00 | 8,772.50 | 1,227.50 | 87.73 |
| 211 HEALTH CARE PROFESSIONAL | 56,745.45 | .00 | 8,789.24 | 17,260.27 | 39,485.18 | 30.42 |
| 212 HEALTH CARE PARAPROFESSIONALS | .00 | .00 | 1,095.90 | 2,243.76 | -2,243.76 | .00 |
| 221 FICA PROFESSIONAL | 68,450.62 | .00 | 4,162.64 | 8,448.92 | 60,001.70 | 12.34 |
| 222 FICA PARAPROFESSIONAL | 5,463.10 | .00 | 271.33 | 561.08 | 4,902.02 | 10.27 |
| 223 FICA SUBSTITUTES | .00 | .00 | 361.08 | 671.06 | -671.06 | .00 |
| 231 RETIREMENT PROFESSIONAL | 88,384.50 | .00 | 5,208.26 | 10,570.72 | 77,813.78 | 11.96 |
| 232 RETIREMENT PARAPROFESSIONALS | 7,054.02 | .00 | 402.16 | 831.03 | 6,222.99 | 11.78 |
| 233 RETIREMENT SUBS | .00 | .00 | .00 | 1.23 | -1.23 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 79,200.00 | .00 | 3,145.84 | 6,291.68 | 72,908.32 | 7.94 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 700.00 | .00 | .00 | .00 | 700.00 | .00 |
| 610 GENERAL SUPPLIES | 12,048.00 | 1,893.94 | 2,113.27 | 5,236.19 | 4,917.87 | 59.18 |
| 612 COPY COST | 11,000.00 | 655.78 | .00 | .00 | 10,344.22 | 5.96 |
| 733 FURNITURE AND FIXTURES | 6,000.00 | 4,364.52 | 7,234.92 | 7,234.92 | -5,599.44 | 193.32 |
| 890 MISCELLANEOUS EXPENDITURES | 2,000.00 | .00 | 70.00 | 650.04 | 1,349.96 | 32.50 |
| 010 MCDONALD ELEMENTARY | 1,076,865.37 | 6,914.24 | 94,372.96 | 184,201.26 | 885,749.87 | 17.75 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 573,013.00 | .00 | 48,936.27 | 97,872.54 | 475,140.46 | 17.08 |
| 112 PARAPROFESSIONALS | 57,837.36 | .00 | 2,019.54 | 4,438.62 | 53,398.74 | 7.67 |
| 123 SUBSTITUTE TEACHERS | 20,000.00 | .00 | 255.00 | 1,035.00 | 18,965.00 | 5.18 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 304.50 | -304.50 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 29,051.92 | .00 | 2,503.17 | 4,888.95 | 24,162.97 | 16.83 |
| 212 HEALTH CARE PARAPROFESSIONALS | 8,953.16 | .00 | 213.21 | 659.97 | 8,293.19 | 7.37 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 5.78 | 5.78 | -5.78 | .00 |
| 221 FICA PROFESSIONAL | 67,887.33 | .00 | 4,033.54 | 8,094.47 | 59,792.86 | 11.92 |
| 222 FICA PARAPROFESSIONAL | 4,424.56 | .00 | 147.53 | 322.13 | 4,102.43 | 7.28 |
| 223 FICA SUBSTITUTES | .00 | .00 | 19.35 | 79.02 | -79.02 | .00 |
| 231 RETIREMENT PROFESSIONAL | 81,690.00 | .00 | 4,833.87 | 9,697.75 | 71,992.25 | 11.87 |
| 232 RETIREMENT PARAPROFESSIONALS | 5,713.06 | .00 | 199.49 | 438.44 | 5,274.62 | 7.67 |
| 233 RETIREMENT SUBS | .00 | .00 | 12.30 | 12.30 | -12.30 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 72,400.00 | .00 | 4,791.69 | 9,583.38 | 62,816.62 | 13.24 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 400.00 | .00 | .00 | .00 | 400.00 | .00 |
| 610 GENERAL SUPPLIES | 7,642.00 | .00 | .00 | 237.82 | 7,404.18 | 3.11 |
| 612 COPY COST | 6,000.00 | .00 | .00 | 213.48 | 5,786.52 | 3.56 |
| 625 CONSUMABLES | 3,500.00 | .00 | .00 | .00 | 3,500.00 | .00 |
| 733 FURNITURE AND FIXTURES | 6,500.00 | .00 | 6,367.20 | 6,367.20 | 132.80 | 97.96 |
| 890 MISCELLANEOUS EXPENDITURES | 2,000.00 | 609.15 | .00 | 32.97 | 1,357.88 | 32.11 |
| 011 EISENHOWER ELEMENTARY | 947,012.39 | 609.15 | 74,337.94 | 144,284.32 | 802,118.92 | 15.30 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 250,827.00 | .00 | 10,626.82 | 21,541.73 | 229,285.27 | 8.59 |
| 112 PARAPROFESSIONALS | 77,419.24 | .00 | 2,185.16 | 4,547.26 | 72,871.98 | 5.87 |
| 116 PROFESSIONAL NON-CERTIFIED | 48,687.50 | .00 | 4,057.29 | 8,114.58 | 40,572.92 | 16.67 |
| 123 SUBSTITUTE TEACHERS | 10,000.00 | .00 | .00 | 2,200.00 | 7,800.00 | 22.00 |
| 211 HEALTH CARE PROFESSIONAL | 7,280.88 | .00 | 364.04 | 728.08 | 6,552.80 | 10.00 |
| 212 HEALTH CARE PARAPROFESSIONALS | 27,195.36 | .00 | 464.69 | 925.98 | 26,269.38 | 3.40 |
| 221 FICA PROFESSIONAL | 13,199.39 | .00 | 866.84 | 1,755.82 | 11,443.57 | 13.30 |
| 222 FICA PARAPROFESSIONAL | 5,922.60 | .00 | 154.09 | 321.45 | 5,601.15 | 5.43 |
| 223 FICA SUBSTITUTES | .00 | .00 | .00 | 168.30 | -168.30 | .00 |
| 226 FICA NC PROFESSIONAL | .00 | .00 | 310.30 | 620.60 | -620.60 | .00 |
| 231 RETIREMENT PROFESSIONAL | 17,043.26 | .00 | 1,049.70 | 2,127.87 | 14,915.39 | 12.49 |
| 232 RETIREMENT PARAPROFESSIONALS | 7,647.32 | .00 | 215.84 | 449.15 | 7,198.17 | 5.87 |
| 236 RETIREMENT NC PROFESSIONAL | .00 | .00 | 400.77 | 801.54 | -801.54 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 3,400.00 | .00 | 962.51 | 1,925.02 | 1,474.98 | 56.62 |
| 340 OTHER PROFESSIONAL SERVICES | 100,000.00 | .00 | 12,966.68 | 12,966.68 | 87,033.32 | 12.97 |
| 442 RENTALS | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .00 |
| 610 GENERAL SUPPLIES | .00 | .00 | .00 | 378.93 | -378.93 | .00 |
| 630 FOOD:FOOD SERVICES | 50,000.00 | .00 | 41.00 | 252.75 | 49,747.25 | .51 |
| 733 FURNITURE AND FIXTURES | .00 | .00 | 4,771.08 | 4,771.08 | -4,771.08 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | 27,000.00 | .00 | 288.00 | 288.00 | 26,712.00 | 1.07 |
| 012 OSGOOD ELEMENTARY | 670,622.55 | .00 | 39,724.81 | 64,884.82 | 605,737.73 | 9.68 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 48,614.00 | .00 | 4,480.08 | 8,960.16 | 39,653.84 | 18.43 |
| 112 PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 116 PROFESSIONAL NON-CERTIFIED | 48,687.50 | .00 | 4,057.29 | 8,114.58 | 40,572.92 | 16.67 |
| 221 FICA PROFESSIONAL | 4,346.27 | .00 | 391.64 | 783.29 | 3,562.98 | 18.02 |
| 222 FICA PARAPROFESSIONAL | 1,421.12 | .00 | .00 | .00 | 1,421.12 | .00 |
| 226 FICA NC PROFESSIONAL | .00 | .00 | 310.29 | 620.58 | -620.58 | .00 |
| 231 RETIREMENT PROFESSIONAL | 5,611.97 | .00 | 442.53 | 885.07 | 4,726.90 | 15.77 |
| 232 RETIREMENT PARAPROFESSIONALS | 1,834.97 | .00 | .00 | .00 | 1,834.97 | .00 |
| 236 RETIREMENT NC PROFESSIONAL | .00 | .00 | 400.77 | 801.54 | -801.54 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 8,200.00 | .00 | 641.67 | 1,283.34 | 6,916.66 | 15.65 |
| 333 MILEAGE STAFF | 350.00 | .00 | .00 | .00 | 350.00 | .00 |
| 352 OTHER TECHNICAL SERVICES | 100.00 | .00 | .00 | .00 | 100.00 | .00 |
| 382 DISTANCE EDUCATION ONLY | 200.00 | .00 | .00 | .00 | 200.00 | .00 |
| 610 GENERAL SUPPLIES | 6,000.00 | .00 | 237.42 | 254.36 | 5,745.64 | 4.24 |
| 733 FURNITURE AND FIXTURES | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | .00 | .00 | 25.20 | 25.20 | -25.20 | .00 |
| 013 SPECIAL EDUCATION | 125,865.83 | .00 | 10,986.89 | 21,728.12 | 104,137.71 | 17.26 |

Run Date 11/03/20 02:12 PM

North Platte Public School District

Page No 14

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|---------------------------------|----------------------------|-------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| 340 OTHER PROFESSIONAL SERVICES | .00 | .00 | 450.00 | 450.00 | -450.00 | .00 |
| 014 TLC | .00 | .00 | 450.00 | 450.00 | -450.00 | .00 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 413,206.00 | .00 | 43,159.64 | 87,051.89 | 326,154.11 | 21.07 |
| 112 PARAPROFESSIONALS | 42,886.93 | .00 | 4,405.56 | 8,957.92 | 33,929.01 | 20.89 |
| 123 SUBSTITUTE TEACHERS | 5,000.00 | .00 | 4,505.00 | 4,592.50 | 407.50 | 91.85 |
| 211 HEALTH CARE PROFESSIONAL | 35,923.15 | .00 | 6,931.01 | 13,527.29 | 22,395.86 | 37.66 |
| 212 HEALTH CARE PARAPROFESSIONALS | 10,674.18 | .00 | 474.11 | 929.21 | 9,744.97 | 8.71 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | .00 | 12.68 | -12.68 | .00 |
| 221 FICA PROFESSIONAL | 33,601.71 | .00 | 3,323.39 | 6,711.62 | 26,890.09 | 19.97 |
| 222 FICA PARAPROFESSIONAL | 3,280.85 | .00 | 323.49 | 656.77 | 2,624.08 | 20.02 |
| 223 FICA SUBSTITUTES | .00 | .00 | 344.59 | 350.98 | -350.98 | .00 |
| 231 RETIREMENT PROFESSIONAL | 43,387.04 | .00 | 4,263.23 | 8,598.81 | 34,788.23 | 19.82 |
| 232 RETIREMENT PARAPROFESSIONALS | 4,236.28 | .00 | 435.18 | 884.85 | 3,351.43 | 20.89 |
| 233 RETIREMENT SUBS | .00 | .00 | .00 | 8.62 | -8.62 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 23,200.00 | .00 | 2,525.01 | 5,050.02 | 18,149.98 | 21.77 |
| 016 TITLE 1 PARENT INVOLVEMENT | 615,396.14 | .00 | 70,690.21 | 137,333.16 | 478,062.98 | 22.32 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 110 CLERICAL_BUSDRIVERS | 69,112.80 | .00 | 4,930.16 | 9,395.34 | 59,717.46 | 13.59 |
| 150 STIPDENT NON-INSTRUCTION | 50,000.00 | .00 | .00 | 7,365.00 | 42,635.00 | 14.73 |
| 151 INCENTIVE PROFESSIONAL STAFF | 609,741.00 | .00 | 47,677.94 | 94,589.29 | 515,151.71 | 15.51 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 14,561.76 | .00 | 684.74 | 1,397.51 | 13,164.25 | 9.60 |
| 211 HEALTH CARE PROFESSIONAL | 65,261.78 | .00 | 4,971.61 | 9,369.15 | 55,892.63 | 14.36 |
| 220 FICA NON INSTRUCTIONAL | 5,287.14 | .00 | 367.42 | 1,260.96 | 4,026.18 | 23.85 |
| 221 FICA PROFESSIONAL | 65,882.08 | .00 | 3,552.77 | 7,050.68 | 58,831.40 | 10.70 |
| 230 RETIREMENT NON INSTRUCTIONAL | 6,826.82 | .00 | 474.08 | 1,443.86 | 5,382.96 | 21.15 |
| 231 RETIREMENT PROFESSIONAL | 85,067.78 | .00 | 4,257.22 | 8,590.91 | 76,476.87 | 10.10 |
| 290 LONG TERM DISABILITY | .00 | .00 | 11.40 | 22.80 | -22.80 | .00 |
| 022 ATHLETIC ADMINISTRATION | 971,741.16 | .00 | 66,927.34 | 140,485.50 | 831,255.66 | 14.46 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 112,932.00 | .00 | 8,615.50 | 17,956.49 | 94,975.51 | 15.90 |
| 112 PARAPROFESSIONALS | 42,904.87 | .00 | 5,917.16 | 10,246.26 | 32,658.61 | 23.88 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | 159.50 | 449.50 | -449.50 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 14,560.88 | .00 | 2,536.03 | 4,936.38 | 9,624.50 | 33.90 |
| 212 HEALTH CARE PARAPROFESSIONALS | 13,597.68 | .00 | 845.27 | 1,663.15 | 11,934.53 | 12.23 |
| 221 FICA PROFESSIONAL | 8,898.70 | .00 | 683.72 | 1,433.09 | 7,465.61 | 16.10 |
| 222 FICA PARAPROFESSIONAL | 3,282.22 | .00 | 420.10 | 716.60 | 2,565.62 | 21.83 |
| 231 RETIREMENT PROFESSIONAL | 11,490.52 | .00 | 866.77 | 1,818.10 | 9,672.42 | 15.82 |
| 232 RETIREMENT PARAPROFESSIONALS | 4,238.06 | .00 | 381.44 | 791.35 | 3,446.71 | 18.67 |
| 281 HEALTH BENEFITS FOR TEACHERS | 1,700.00 | .00 | 200.00 | 400.00 | 1,300.00 | 23.53 |
| 333 MILEAGE STAFF | 1,000.00 | .00 | 158.09 | 158.09 | 841.91 | 15.81 |
| 340 OTHER PROFESSIONAL SERVICES | 1,000.00 | .00 | 156.62 | 156.62 | 843.38 | 15.66 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 1,000.00 | .00 | .00 | .00 | 1,000.00 | .00 |
| 610 GENERAL SUPPLIES | 1,000.00 | .00 | 1,156.10 | 1,577.33 | -577.33 | 157.73 |
| 024 ESL | 217,604.93 | .00 | 22,096.30 | 42,302.96 | 175,301.97 | 19.44 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 116 PROFESSIONAL NON-CERTIFIED | 47,858.00 | .00 | 3,988.17 | 7,976.34 | 39,881.66 | 16.67 |
| 226 FICA NC PROFESSIONAL | 6,827.16 | .00 | 304.80 | 609.62 | 6,217.54 | 8.93 |
| 236 RETIREMENT NC PROFESSIONAL | 8,815.36 | .00 | 393.94 | 787.88 | 8,027.48 | 8.94 |
| 026 HEALTH SERVICES | 63,500.52 | .00 | 4,686.91 | 9,373.84 | 54,126.68 | 14.76 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 610 GENERAL SUPPLIES | 22,398.00 | 284.68 | 4,688.97 | 4,688.97 | 17,424.35 | 22.21 |
| 027 MUSIC REPLACEMENT FUND | 22,398.00 | 284.68 | 4,688.97 | 4,688.97 | 17,424.35 | 22.21 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 225,000.00 | .00 | .00 | .00 | 225,000.00 | .00 |
| 032 EXECUTIVE DIRECTOR OF FINANCE | 225,000.00 | .00 | .00 | .00 | 225,000.00 | .00 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 129,387.00 | .00 | 18,311.93 | 41,260.61 | 88,126.39 | 31.89 |
| 112 PARAPROFESSIONALS | 65,689.65 | .00 | 5,054.53 | 9,177.29 | 56,512.36 | 13.97 |
| 123 SUBSTITUTE TEACHERS | .00 | .00 | 130.00 | 130.00 | -130.00 | .00 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 576.67 | -576.67 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 10,921.32 | .00 | 1,911.21 | 3,709.38 | 7,211.94 | 33.96 |
| 212 HEALTH CARE PARAPROFESSIONALS | .00 | .00 | 360.35 | 360.35 | -360.35 | .00 |
| 221 FICA PROFESSIONAL | 15,839.10 | .00 | 1,478.71 | 3,398.55 | 12,440.55 | 21.46 |
| 222 FICA PARAPROFESSIONAL | 3,533.52 | .00 | 375.22 | 690.52 | 2,843.00 | 19.54 |
| 223 FICA SUBSTITUTES | .00 | .00 | 9.94 | 9.94 | -9.94 | .00 |
| 231 RETIREMENT PROFESSIONAL | 20,451.70 | .00 | 1,808.81 | 4,132.60 | 16,319.10 | 20.21 |
| 232 RETIREMENT PARAPROFESSIONALS | 4,562.54 | .00 | 499.28 | 906.52 | 3,656.02 | 19.87 |
| 281 HEALTH BENEFITS FOR TEACHERS | 18,100.00 | .00 | 1,433.34 | 3,508.35 | 14,591.65 | 19.38 |
| 333 MILEAGE STAFF | .00 | .00 | 86.60 | 86.60 | -86.60 | .00 |
| 610 GENERAL SUPPLIES | 24,787.68 | 1,083.10 | 3,728.80 | 5,486.39 | 18,218.19 | 26.50 |
| 630 FOOD:FOOD SERVICES | .00 | .00 | .00 | 2,002.35 | -2,002.35 | .00 |
| 733 FURNITURE AND FIXTURES | .00 | .00 | 10,391.00 | 10,391.00 | -10,391.00 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | .00 | .00 | .00 | 65.56 | -65.56 | .00 |
| 036 EARLY CHILDHOOD | 293,272.51 | 1,083.10 | 45,579.72 | 85,892.68 | 206,296.73 | 29.66 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 245,872.00 | .00 | 23,027.00 | 46,054.00 | 199,818.00 | 18.73 |
| 123 SUBSTITUTE TEACHERS | 10,000.00 | .00 | 325.00 | 325.00 | 9,675.00 | 3.25 |
| 211 HEALTH CARE PROFESSIONAL | 19,966.95 | .00 | 2,264.11 | 4,406.78 | 15,560.17 | 22.07 |
| 221 FICA PROFESSIONAL | 26,845.64 | .00 | 1,862.63 | 3,726.42 | 23,119.22 | 13.88 |
| 223 FICA SUBSTITUTES | .00 | .00 | 24.91 | 24.91 | -24.91 | .00 |
| 231 RETIREMENT PROFESSIONAL | 28,719.11 | .00 | 2,274.56 | 4,549.11 | 24,170.00 | 15.84 |
| 281 HEALTH BENEFITS FOR TEACHERS | 21,500.00 | .00 | 1,583.34 | 3,166.68 | 18,333.32 | 14.73 |
| 333 MILEAGE STAFF | .00 | .00 | 182.64 | 182.64 | -182.64 | .00 |
| 610 GENERAL SUPPLIES | 7,504.00 | 364.00 | .00 | .00 | 7,140.00 | 4.85 |
| 041 ELEMENTARY PE | 360,407.70 | 364.00 | 31,544.19 | 62,435.54 | 297,608.16 | 17.42 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 271,861.00 | .00 | 22,776.25 | 45,552.50 | 226,308.50 | 16.76 |
| 123 SUBSTITUTE TEACHERS | 5,000.00 | .00 | 65.00 | 65.00 | 4,935.00 | 1.30 |
| 211 HEALTH CARE PROFESSIONAL | 29,123.52 | .00 | 4,115.30 | 7,991.70 | 21,131.82 | 27.44 |
| 221 FICA PROFESSIONAL | 21,317.55 | .00 | 1,703.44 | 3,409.36 | 17,908.19 | 15.99 |
| 223 FICA SUBSTITUTES | .00 | .00 | 4.97 | 4.97 | -4.97 | .00 |
| 231 RETIREMENT PROFESSIONAL | 27,525.57 | .00 | 2,249.79 | 4,499.58 | 23,025.99 | 16.35 |
| 281 HEALTH BENEFITS FOR TEACHERS | 6,800.00 | .00 | 400.00 | 800.00 | 6,000.00 | 11.76 |
| 333 MILEAGE STAFF | .00 | .00 | 190.08 | 190.08 | -190.08 | .00 |
| 340 OTHER PROFESSIONAL SERVICES | .00 | .00 | 221.00 | 221.00 | -221.00 | .00 |
| 610 GENERAL SUPPLIES | 16,884.00 | .00 | 426.85 | 796.35 | 16,087.65 | 4.72 |
| 042 ELEMENTARY MUSIC | 378,511.64 | .00 | 32,152.68 | 63,530.54 | 314,981.10 | 16.78 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|----------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 111 TEACHERS/PROFESSIONALS | 42,630.00 | .00 | 3,132.92 | 6,265.84 | 36,364.16 | 14.70 |
| 123 SUBSTITUTE TEACHERS | .00 | .00 | 130.00 | 130.00 | -130.00 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 7,280.88 | .00 | 606.74 | 1,177.60 | 6,103.28 | 16.17 |
| 221 FICA PROFESSIONAL | 3,391.25 | .00 | 246.60 | 493.25 | 2,898.00 | 14.54 |
| 223 FICA SUBSTITUTES | .00 | .00 | 9.95 | 9.95 | -9.95 | .00 |
| 231 RETIREMENT PROFESSIONAL | 4,378.83 | .00 | 309.46 | 618.93 | 3,759.90 | 14.13 |
| 281 HEALTH BENEFITS FOR TEACHERS | 1,700.00 | .00 | 100.00 | 200.00 | 1,500.00 | 11.76 |
| 610 GENERAL SUPPLIES | 16,884.00 | 414.00 | .00 | .00 | 16,470.00 | 2.45 |
| 045 ELEMENTARY ART | 76,264.96 | 414.00 | 4,535.67 | 8,895.57 | 66,955.39 | 12.21 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 200.00 | .00 | .00 | .00 | 200.00 | .00 |
| 610 GENERAL SUPPLIES | 3,875.00 | 103.60 | 206.64 | 2,886.28 | 885.12 | 77.16 |
| 612 COPY COST | 5,462.00 | .00 | 227.63 | 227.63 | 5,234.37 | 4.17 |
| 625 CONSUMABLES | 2,067.00 | .00 | .00 | .00 | 2,067.00 | .00 |
| 733 FURNITURE AND FIXTURES | 6,990.00 | .00 | 3,766.20 | 7,532.40 | -542.40 | 107.76 |
| 890 MISCELLANEOUS EXPENDITURES | 300.00 | .00 | .00 | .00 | 300.00 | .00 |
| 054 OSGOOD/LAKE | 18,894.00 | 103.60 | 4,200.47 | 10,646.31 | 8,144.09 | 56.90 |

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North Platte Public School District

Page No 26

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-------------------------------|----------------------------|-------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| 630 FOOD:FOOD SERVICES | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .00 |
| 112 FOOD-CEP | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .00 |

Run Date 11/03/20 02:12 PM

North Platte Public School District

Page No 27

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-------------------------------|----------------------------|-------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| 610 GENERAL SUPPLIES | 10,000.00 | .00 | .00 | 2,776.75 | 7,223.25 | 27.77 |
| 127 MIDDLE SCHOOL INSTRUMENTS | 10,000.00 | .00 | .00 | 2,776.75 | 7,223.25 | 27.77 |

Run Date 11/03/20 02:12 PM

North Platte Public School District

Page No 28

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-------------------------------|----------------------------|-------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| 630 FOOD:FOOD SERVICES | 110,000.00 | .00 | 20,222.51 | 24,324.67 | 85,675.33 | 22.11 |
| 212 FOOD-FFV SNACKS | 110,000.00 | .00 | 20,222.51 | 24,324.67 | 85,675.33 | 22.11 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|-------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 630 FOOD:FOOD SERVICES | 80,000.00 | .00 | .00 | .00 | 80,000.00 | .00 |
| 412 FOOD-BREAKFAST | 80,000.00 | .00 | .00 | .00 | 80,000.00 | .00 |
| 1100 REGULAR INSTRUCTION | 20,235,507.93 | 90,982.91 | 1,772,162.89 | 3,435,136.86 | 16,709,388.16 | 17.43 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|--|-----------------|--------------|-----------------|----------------|-------------------|--------------|
| 20 | | | | | | |
| 2500 BUSINESS SUPPORT | | | | | | |
| 540 ADVERTISING | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 2500 BUSINESS SUPPORT | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 01 GENERAL FUND | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 20 | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 21 FY 2018-2019 | | | | | | |
| 1100 REGULAR INSTRUCTION | | | | | | |
| 110 CLERICAL_BUSDRIVERS | 79,139.88 | .00 | 5,824.73 | 11,125.82 | 68,014.06 | 14.06 |
| 111 TEACHERS/PROFESSIONALS | 12,685,801.50 | .00 | 1,044,103.68 | 2,101,688.96 | 10,584,112.54 | 16.57 |
| 112 PARAPROFESSIONALS | 600,981.89 | .00 | 45,505.58 | 91,222.91 | 509,758.98 | 15.18 |
| 114 TECHNOLOGY | .00 | .00 | .00 | .00 | .00 | .00 |
| 116 PROFESSIONAL NON-CERTIFIED | 145,233.00 | .00 | 12,102.75 | 24,205.50 | 121,027.50 | 16.67 |
| 123 SUBSTITUTE TEACHERS | 366,800.00 | .00 | 35,355.00 | 52,090.00 | 314,710.00 | 14.20 |
| 150 STIPDENT NON-INSTRUCTION | 50,000.00 | .00 | .00 | 7,365.00 | 42,635.00 | 14.73 |
| 151 INCENTIVE PROFESSIONAL STAFF | 609,741.00 | .00 | 50,212.03 | 103,855.69 | 505,885.31 | 17.03 |
| 156 SALARIES-PROFESSIONAL NON CERTIFIED | .00 | .00 | .00 | .00 | .00 | .00 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 14,561.76 | .00 | 684.74 | 1,397.51 | 13,164.25 | 9.60 |
| 211 HEALTH CARE PROFESSIONAL | 1,018,191.22 | .00 | 126,044.69 | 244,857.96 | 773,333.26 | 24.05 |
| 212 HEALTH CARE PARAPROFESSIONALS | 88,975.50 | .00 | 4,971.25 | 9,960.61 | 79,014.89 | 11.19 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | 798.94 | 1,175.80 | -1,175.80 | .00 |
| 216 HEALTH CARE NC PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 220 FICA NON INSTRUCTIONAL | -143,945.79 | .00 | 435.85 | 1,393.34 | -145,339.13 | -.97 |
| 221 FICA PROFESSIONAL | 1,139,221.22 | .00 | 86,801.65 | 174,967.97 | 964,253.25 | 15.36 |
| 222 FICA PARAPROFESSIONAL | 49,065.25 | .00 | 3,309.87 | 6,620.77 | 42,444.48 | 13.49 |
| 223 FICA SUBSTITUTES | .00 | .00 | 2,695.79 | 3,971.04 | -3,971.04 | .00 |
| 226 FICA NC PROFESSIONAL | 6,827.16 | .00 | 925.39 | 1,850.80 | 4,976.36 | 27.11 |
| 230 RETIREMENT NON INSTRUCTIONAL | -142,182.73 | .00 | 562.44 | 1,614.79 | -143,797.52 | -1.14 |
| 231 RETIREMENT PROFESSIONAL | 1,484,642.15 | .00 | 107,657.54 | 217,137.92 | 1,267,504.23 | 14.63 |
| 232 RETIREMENT PARAPROFESSIONALS | 62,775.88 | .00 | 3,447.40 | 7,590.15 | 55,185.73 | 12.09 |
| 233 RETIREMENT SUBS | .00 | .00 | 689.15 | 1,081.30 | -1,081.30 | .00 |
| 236 RETIREMENT NC PROFESSIONAL | 8,815.36 | .00 | 1,195.48 | 2,390.96 | 6,424.40 | 27.12 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 250 | .00 | .00 | .00 | .00 | .00 | .00 |
| 251 | .00 | .00 | .00 | .00 | .00 | .00 |
| 260 LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 943,619.00 | .00 | 70,073.63 | 139,505.59 | 804,113.41 | 14.78 |
| 286 HEALTH BENEFITS PROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 290 LONG TERM DISABILITY | .00 | .00 | 11.40 | 22.80 | -22.80 | .00 |
| 332 MILEAGE TO PARENTS | .00 | .00 | .00 | .00 | .00 | .00 |
| 333 MILEAGE STAFF | 2,150.00 | .00 | 731.12 | 731.12 | 1,418.88 | 34.01 |
| 340 OTHER PROFESSIONAL SERVICES | 111,400.00 | .00 | 16,890.12 | 17,051.58 | 94,348.42 | 15.31 |
| 352 OTHER TECHNICAL SERVICES | 100.00 | .00 | .00 | .00 | 100.00 | .00 |
| 382 DISTANCE EDUCATION ONLY | 200.00 | .00 | .00 | .00 | 200.00 | .00 |
| 442 RENTALS | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 10,550.00 | .00 | 40.00 | 40.00 | 10,510.00 | .38 |
| 610 GENERAL SUPPLIES | 383,084.68 | 70,655.60 | 47,454.35 | 79,319.65 | 233,109.43 | 39.15 |
| 612 COPY COST | 165,868.00 | 2,615.79 | 30,589.52 | 38,118.64 | 125,133.57 | 24.56 |
| 625 CONSUMABLES | 21,653.00 | 3,598.67 | 2,556.68 | 2,556.68 | 15,497.65 | 28.43 |
| 630 FOOD:FOOD SERVICES | 255,000.00 | .00 | 20,263.51 | 26,579.77 | 228,420.23 | 10.42 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|--|----------------------|------------------|---------------------|---------------------|----------------------|--------------|
| 21 FY 2018-2019 | | | | | | |
| 1100 REGULAR INSTRUCTION | | | | | | |
| 640 BOOKS/PERIODICALS | 4,000.00 | .00 | .00 | .00 | 4,000.00 | .00 |
| 733 FURNITURE AND FIXTURES | 121,415.00 | 12,930.60 | 48,534.37 | 59,351.20 | 49,133.20 | 59.53 |
| 734 TECHNOLOGY HARDWARE | 7,497.00 | .00 | .00 | .00 | 7,497.00 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | 59,327.00 | 1,182.25 | 1,694.24 | 4,295.03 | 53,849.72 | 9.23 |
| 1100 REGULAR INSTRUCTION | 20,235,507.93 | 90,982.91 | 1,772,162.89 | 3,435,136.86 | 16,709,388.16 | 17.43 |
| 1200 SPECIAL EDUCATION | | | | | | |
| 110 CLERICAL BUSDRIVERS | 55,624.32 | .00 | 5,184.98 | 10,649.85 | 44,974.47 | 19.15 |
| 111 TEACHERS/PROFESSIONALS | 1,861,052.00 | .00 | 129,141.44 | 260,733.70 | 1,600,318.30 | 14.01 |
| 112 PARAPROFESSIONALS | 1,007,231.64 | .00 | 105,730.49 | 208,651.55 | 798,580.09 | 20.72 |
| 114 TECHNOLOGY | .00 | .00 | .00 | .00 | .00 | .00 |
| 116 PROFESSIONAL NON-CERTIFIED | .00 | .00 | .00 | .00 | .00 | .00 |
| 123 SUBSTITUTE TEACHERS | 40,000.00 | .00 | 1,235.00 | 1,495.00 | 38,505.00 | 3.74 |
| 151 INCENTIVE PROFESSIONAL STAFF | 197,479.00 | .00 | 304.25 | 30,061.33 | 167,417.67 | 15.22 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 47,280.88 | .00 | 606.74 | 1,213.48 | 46,067.40 | 2.57 |
| 211 HEALTH CARE PROFESSIONAL | 130,234.38 | .00 | 13,611.35 | 27,681.87 | 102,552.51 | 21.26 |
| 212 HEALTH CARE PARAPROFESSIONALS | 122,481.73 | .00 | 13,020.61 | 24,304.39 | 98,177.34 | 19.84 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | .00 | .00 | .00 | .00 |
| 216 HEALTH CARE NC PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 220 FICA NON INSTRUCTIONAL | 15,824.26 | .00 | 378.47 | 778.35 | 15,045.91 | 4.92 |
| 221 FICA PROFESSIONAL | 150,252.30 | .00 | 10,283.59 | 23,000.35 | 127,251.95 | 15.31 |
| 222 FICA PARAPROFESSIONAL | 73,662.66 | .00 | 7,566.02 | 14,945.24 | 58,717.42 | 20.29 |
| 223 FICA SUBSTITUTES | .00 | .00 | 94.47 | 114.37 | -114.37 | .00 |
| 226 FICA NC PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 230 RETIREMENT NON INSTRUCTIONAL | 18,520.46 | .00 | 512.16 | 1,051.97 | 17,468.49 | 5.68 |
| 231 RETIREMENT PROFESSIONAL | 178,099.51 | .00 | 12,786.41 | 28,724.17 | 149,375.34 | 16.13 |
| 232 RETIREMENT PARAPROFESSIONALS | 94,323.30 | .00 | 10,214.81 | 20,241.47 | 74,081.83 | 21.46 |
| 233 RETIREMENT SUBS | .00 | .00 | .00 | .00 | .00 | .00 |
| 236 RETIREMENT NC PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 126,450.00 | .00 | 7,575.03 | 15,150.06 | 111,299.94 | 11.98 |
| 290 LONG TERM DISABILITY | .00 | .00 | .00 | .00 | .00 | .00 |
| 333 MILEAGE STAFF | 11,750.00 | .00 | 584.25 | 584.25 | 11,165.75 | 4.97 |
| 340 OTHER PROFESSIONAL SERVICES | 175,000.00 | .00 | 2,207.22 | 3,106.03 | 171,893.97 | 1.77 |
| 352 OTHER TECHNICAL SERVICES | 6,425.00 | .00 | 366.00 | 366.00 | 6,059.00 | 5.70 |
| 382 DISTANCE EDUCATION ONLY | 1,475.00 | .00 | 293.49 | 486.92 | 988.08 | 33.01 |
| 410 UTILITY SERVICES (Water/Sewer) | 500.00 | .00 | 74.18 | 145.73 | 354.27 | 29.15 |
| 531 POSTAGE | 950.00 | .00 | .00 | .00 | 950.00 | .00 |
| 540 ADVERTISING | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 569 TUITION TO OTHER GOVERNMENTS | 10,000.00 | .00 | 1,010.00 | 1,010.00 | 8,990.00 | 10.10 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 7,450.00 | .00 | .00 | 246.06 | 7,203.94 | 3.30 |
| 610 GENERAL SUPPLIES | 41,750.00 | 1,548.00 | 3,866.60 | 5,792.15 | 34,409.85 | 17.58 |
| 612 COPY COST | 8,000.00 | .00 | .00 | .00 | 8,000.00 | .00 |
| 621 HEATING FUEL | 1,000.00 | .00 | 14.69 | 40.81 | 959.19 | 4.08 |
| 622 ENERGY:ELECTRICITY | 1,050.00 | .00 | 116.41 | 197.49 | 852.51 | 18.81 |
| 642 AUDIO-VISUAL MATERIALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 643 WEB/CLOUD BASED SOFTWARE | .00 | .00 | .00 | .00 | .00 | .00 |
| 650 | .00 | .00 | 646.70 | 646.70 | -646.70 | .00 |
| 733 FURNITURE AND FIXTURES | 3,500.00 | 2,507.00 | 2,350.00 | 4,857.00 | -3,864.00 | ** |
| 810 DUES AND FEES | .00 | .00 | .00 | 150.00 | -150.00 | .00 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|--|-----------------|--------------|-----------------|----------------|-------------------|--------------|
| 21 FY 2018-2019 | | | | | | |
| 1200 SPECIAL EDUCATION | | | | | | |
| 890 MISCELLANEOUR EXPENDITURES | 10,000.00 | .00 | 2,412.00 | 2,464.05 | 7,535.95 | 24.64 |
| 1200 SPECIAL EDUCATION | 4,397,866.44 | 4,055.00 | 332,187.36 | 688,890.34 | 3,704,921.10 | 15.76 |
| 1300 SUMMER SCHOOL | | | | | | |
| 112 PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 151 INCENTIVE PROFESSIONAL STAFF | 60,000.00 | .00 | .00 | .00 | 60,000.00 | .00 |
| 211 HEALTH CARE PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 221 FICA PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 222 FICA PARAPROFESSIONAL | 4,590.00 | .00 | .00 | .00 | 4,590.00 | .00 |
| 231 RETIREMENT PROFESSIONAL | 5,926.00 | .00 | .00 | .00 | 5,926.00 | .00 |
| 251 | .00 | .00 | .00 | .00 | .00 | .00 |
| 340 OTHER PROFESSIONAL SERVICES | .00 | .00 | .00 | .00 | .00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 610 GENERAL SUPPLIES | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .00 |
| 612 COPY COST | .00 | .00 | .00 | .00 | .00 | .00 |
| 640 BOOKS/PERIODICALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 890 MISCELLANEOUR EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| 1300 SUMMER SCHOOL | 73,516.00 | .00 | .00 | .00 | 73,516.00 | .00 |
| 2100 PUPIL SUPPORT | | | | | | |
| 110 CLERICAL_BUSDRIERS | 132,269.84 | .00 | 12,330.44 | 24,381.99 | 107,887.85 | 18.43 |
| 111 TEACHERS/PROFESSIONALS | 1,092,549.00 | .00 | 92,676.61 | 190,300.87 | 902,248.13 | 17.42 |
| 112 PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 116 PROFESSIONAL NON-CERTIFIED | 346,824.55 | .00 | 29,582.01 | 59,767.71 | 287,056.84 | 17.23 |
| 123 SUBSTITUTE TEACHERS | 10,000.00 | .00 | 1,595.00 | 1,972.00 | 8,028.00 | 19.72 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | 821.00 | 2,031.75 | -2,031.75 | .00 |
| 156 SALARIES-PROFESSIONAL NON CERTIFIED | .00 | .00 | 152.25 | 4,334.28 | -4,334.28 | .00 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 29,123.52 | .00 | 1,213.48 | 2,426.96 | 26,696.56 | 8.33 |
| 211 HEALTH CARE PROFESSIONAL | 41,031.94 | .00 | 6,674.60 | 12,996.86 | 28,035.08 | 31.67 |
| 212 HEALTH CARE PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | .00 | .00 | .00 | .00 | .00 | .00 |
| 216 HEALTH CARE NC PROFESSIONAL | 35,300.72 | .00 | 4,023.60 | 7,482.23 | 27,818.49 | 21.20 |
| 220 FICA NON INSTRUCTIONAL | 20,237.28 | .00 | 940.83 | 1,860.32 | 18,376.96 | 9.19 |
| 221 FICA PROFESSIONAL | 115,835.93 | .00 | 7,552.98 | 15,576.81 | 100,259.12 | 13.45 |
| 222 FICA PARAPROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 223 FICA SUBSTITUTES | .00 | .00 | 122.01 | 150.84 | -150.84 | .00 |
| 226 FICA NC PROFESSIONAL | 27,579.40 | .00 | 2,266.27 | 4,899.45 | 22,679.95 | 17.76 |
| 230 RETIREMENT NON INSTRUCTIONAL | 26,130.68 | .00 | 1,217.98 | 2,408.41 | 23,722.27 | 9.22 |
| 231 RETIREMENT PROFESSIONAL | 149,569.23 | .00 | 9,235.51 | 18,998.26 | 130,570.97 | 12.70 |
| 232 RETIREMENT PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 233 RETIREMENT SUBS | .00 | .00 | .00 | .00 | .00 | .00 |
| 236 RETIREMENT NC PROFESSIONAL | 35,610.89 | .00 | 2,937.08 | 6,310.37 | 29,300.52 | 17.72 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 122,540.00 | .00 | 8,107.54 | 16,856.75 | 105,683.25 | 13.76 |
| 286 HEALTH BENEFITS PROFESSIONALS | 23,200.00 | .00 | 1,683.34 | 3,366.68 | 19,833.32 | 14.51 |
| 333 MILEAGE STAFF | 2,450.00 | .00 | 1,270.25 | 1,270.25 | 1,179.75 | 51.85 |
| 340 OTHER PROFESSIONAL SERVICES | 100,000.00 | .00 | 14,127.53 | 14,127.53 | 85,872.47 | 14.13 |
| 352 OTHER TECHNICAL SERVICES | 700.00 | 599.98 | .00 | .00 | 100.02 | 85.71 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 5,950.00 | .00 | 445.00 | 445.00 | 5,505.00 | 7.48 |
| 610 GENERAL SUPPLIES | 26,190.00 | 4,259.34 | 4,942.61 | 6,847.80 | 15,082.86 | 42.41 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|------------------------------------|---------------------|------------------|-------------------|-------------------|---------------------|--------------|
| 21 FY 2018-2019 | | | | | | |
| 2100 PUPIL SUPPORT | | | | | | |
| 630 FOOD:FOOD SERVICES | .00 | .00 | .00 | .00 | .00 | .00 |
| 733 FURNITURE AND FIXTURS | .00 | .00 | .00 | .00 | .00 | .00 |
| 810 DUES AND FEES | .00 | .00 | .00 | .00 | .00 | .00 |
| 890 MISCELLANEOUR EXPENDITURES | .00 | .00 | 102.15 | 167.90 | -167.90 | .00 |
| 2100 PUPIL SUPPORT | 2,343,092.98 | 4,859.32 | 204,020.07 | 398,981.02 | 1,939,252.64 | 17.24 |
| 2200 STAFF SUPPORT | | | | | | |
| 110 CLERICAL_BUSDRIERS | 42,720.00 | .00 | .00 | .00 | 42,720.00 | .00 |
| 111 TEACHERS/PROFESSIONALS | 387,130.00 | .00 | 36,580.53 | 73,246.87 | 313,883.13 | 18.92 |
| 112 PARAPROFESSIONALS | 77,554.67 | .00 | 7,810.13 | 15,648.49 | 61,906.18 | 20.18 |
| 116 PROFESSIONAL NON-CERTIFIED | 62,076.00 | .00 | 5,200.67 | 10,401.34 | 51,674.66 | 16.76 |
| 123 SUBSTITUTE TEACHERS | 8,880.00 | .00 | .00 | .00 | 8,880.00 | .00 |
| 151 INCENTIVE PROFESSIONAL STAFF | 229,890.00 | .00 | .00 | 15,391.75 | 214,498.25 | 6.70 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 7,280.88 | .00 | .00 | .00 | 7,280.88 | .00 |
| 211 HEALTH CARE PROFESSIONAL | 14,560.00 | .00 | 606.74 | 2,509.05 | 12,050.95 | 17.23 |
| 212 HEALTH CARE PARAPROFESSIONALS | 16,997.09 | .00 | 1,225.12 | 2,384.04 | 14,613.05 | 14.03 |
| 216 HEALTH CARE NC PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 220 FICA NON INSTRUCTIONAL | 4,053.99 | .00 | .00 | .00 | 4,053.99 | .00 |
| 221 FICA PROFESSIONAL | 44,363.35 | .00 | 2,821.24 | 6,811.86 | 37,551.49 | 15.35 |
| 222 FICA PARAPROFESSIONAL | 4,027.12 | .00 | 555.29 | 1,112.35 | 2,914.77 | 27.62 |
| 223 FICA SUBSTITUTES | .00 | .00 | .00 | .00 | .00 | .00 |
| 226 FICA NC PROFESSIONAL | 4,748.81 | .00 | 389.62 | 779.67 | 3,969.14 | 16.42 |
| 230 RETIREMENT NON INSTRUCTIONAL | 5,234.59 | .00 | .00 | .00 | 5,234.59 | .00 |
| 231 RETIREMENT PROFESSIONAL | 61,984.23 | .00 | 3,613.35 | 8,755.51 | 53,228.72 | 14.13 |
| 232 RETIREMENT PARAPROFESSIONALS | 5,199.87 | .00 | 744.85 | 1,519.12 | 3,680.75 | 29.21 |
| 236 RETIREMENT NC PROFESSIONAL | 6,131.74 | .00 | 513.71 | 1,027.42 | 5,104.32 | 16.76 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 281 HEALTH BENEFITS FOR TEACHERS | 25,450.00 | .00 | 1,925.01 | 3,850.02 | 21,599.98 | 15.13 |
| 290 LONG TERM DISABILITY | .00 | .00 | 5.31 | 10.62 | -10.62 | .00 |
| 333 MILEAGE STAFF | 650.00 | .00 | 58.81 | 58.81 | 591.19 | 9.05 |
| 340 OTHER PROFESSIONAL SERVICES | 2,150.00 | 5,414.00 | 2,545.89 | 2,545.89 | -5,809.89 | ** |
| 382 DISTANCE EDUCATION ONLY | .00 | .00 | .00 | .00 | .00 | .00 |
| 531 POSTAGE | .00 | .00 | .00 | .00 | .00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 92,935.00 | .00 | 5,813.70 | 5,963.70 | 86,971.30 | 6.42 |
| 610 GENERAL SUPPLIES | 19,000.00 | 17,257.61 | 15,444.11 | 16,569.07 | -14,826.68 | 178.04 |
| 611 TESTING MATERIAL | 50,000.00 | .00 | .00 | .00 | 50,000.00 | .00 |
| 625 CONSUMABLES | 36,000.00 | 706.10 | .00 | .00 | 35,293.90 | 1.96 |
| 640 BOOKS/PERIODICALS | 441,509.00 | 13,065.02 | 618.42 | 618.42 | 427,825.56 | 3.10 |
| 641 eBOOKS | 10,000.00 | 1,552.50 | 1,552.50 | 1,552.50 | 6,895.00 | 31.05 |
| 642 AUDIO-VISUAL MATERIALS | 1,700.00 | .00 | .00 | .00 | 1,700.00 | .00 |
| 733 FURNITURE AND FIXTURS | 6,910.00 | .00 | .00 | 144.91 | 6,765.09 | 2.10 |
| 734 TECHNOLOGY HARDWARE | 8,910.00 | .00 | .00 | .00 | 8,910.00 | .00 |
| 810 DUES AND FEES | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 890 MISCELLANEOUR EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| 2200 STAFF SUPPORT | 1,678,546.34 | 37,995.23 | 88,025.00 | 170,901.41 | 1,469,649.70 | 12.45 |
| 2300 GENERAL ADMINISTRATION | | | | | | |
| 105 SUPERINTENDENT SALARY | 231,471.00 | .00 | 19,289.25 | 38,578.50 | 192,892.50 | 16.67 |
| 110 CLERICAL_BUSDRIERS | 65,917.80 | .00 | 5,273.47 | 10,698.24 | 55,219.56 | 16.23 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 7,280.88 | .00 | 606.74 | 1,213.48 | 6,067.40 | 16.67 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|------------------------------------|-----------------|--------------|-----------------|----------------|-------------------|--------------|
| 21 FY 2018-2019 | | | | | | |
| 2300 GENERAL ADMINISTRATION | | | | | | |
| 215 HEALTH CARE SUPERINTENDNET | 7,280.00 | .00 | 606.74 | 1,213.48 | 6,066.52 | 16.67 |
| 220 FICA NON INSTRUCTIONAL | 4,600.28 | .00 | 392.80 | 797.18 | 3,803.10 | 17.33 |
| 221 FICA PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 225 FICA SUPERINTENDENT | 17,707.00 | .00 | 273.96 | 547.92 | 17,159.08 | 3.09 |
| 230 RETIREMENT NON INSTRUCTIONAL | 5,939.96 | .00 | 520.90 | 1,056.75 | 4,883.21 | 17.79 |
| 231 RETIREMENT PROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 235 RETIREMENT SUPERINTENDENT | 22,864.00 | .00 | 1,905.35 | 3,810.70 | 19,053.30 | 16.67 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 317 LEGAL SERVICES | 45,000.00 | .00 | 3,218.00 | 15,212.45 | 29,787.55 | 33.81 |
| 333 MILEAGE STAFF | .00 | .00 | .00 | .00 | .00 | .00 |
| 340 OTHER PROFESSIONAL SERVICES | 13,000.00 | .00 | .00 | 45,000.00 | -32,000.00 | ** |
| 382 DISTANCE EDUCATION ONLY | .00 | .00 | 100.00 | 100.00 | -100.00 | .00 |
| 520 PROPERTY/LIABILITY INSURANCE | 654,852.00 | .00 | .00 | 64,749.00 | 590,103.00 | 9.89 |
| 540 ADVERTISING | 10,000.00 | .00 | 541.70 | 541.70 | 9,458.30 | 5.42 |
| 550 PRINTING/BINDING | .00 | .00 | .00 | .00 | .00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 23,000.00 | .00 | 100.00 | 100.00 | 22,900.00 | .43 |
| 610 GENERAL SUPPLIES | 11,500.00 | .00 | 33.37 | 423.59 | 11,076.41 | 3.68 |
| 733 FURNITURE AND FIXTURES | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .00 |
| 810 DUES AND FEES | 13,000.00 | .00 | 4,290.00 | 4,320.00 | 8,680.00 | 33.23 |
| 890 MISCELLANEOUS EXPENDITURES | 11,000.00 | .00 | .00 | 308.96 | 10,691.04 | 2.81 |
| 2300 GENERAL ADMINISTRATION | 1,154,412.92 | .00 | 37,152.28 | 188,671.95 | 965,740.97 | 16.34 |
| 2400 SCHOOL ADMINISTRATION | | | | | | |
| 110 CLERICAL_BUSDRIERS | 630,698.00 | .00 | 52,548.81 | 110,554.94 | 520,143.06 | 17.53 |
| 111 TEACHERS/PROFESSIONALS | 1,573,581.00 | .00 | 122,957.76 | 246,853.02 | 1,326,727.98 | 15.69 |
| 112 PARAPROFESSIONALS | 14,000.00 | .00 | 1,805.94 | 2,488.29 | 11,511.71 | 17.77 |
| 119 | .00 | .00 | .00 | .00 | .00 | .00 |
| 123 SUBSTITUTE TEACHERS | 5,000.00 | .00 | .00 | .00 | 5,000.00 | .00 |
| 150 STIPDENT NON-INSTRUCTION | .00 | .00 | .00 | .00 | .00 | .00 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | 1,573.25 | -1,573.25 | .00 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 103,510.86 | .00 | 6,908.26 | 13,812.74 | 89,698.12 | 13.34 |
| 211 HEALTH CARE PROFESSIONAL | 94,640.00 | .00 | 8,020.98 | 16,041.96 | 78,598.04 | 16.95 |
| 212 HEALTH CARE PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 220 FICA NON INSTRUCTIONAL | 60,819.31 | .00 | 3,838.45 | 8,093.33 | 52,725.98 | 13.31 |
| 221 FICA PROFESSIONAL | 103,576.15 | .00 | 9,040.71 | 18,273.49 | 85,302.66 | 17.64 |
| 222 FICA PARAPROFESSIONAL | 3,250.28 | .00 | 138.16 | 190.36 | 3,059.92 | 5.86 |
| 223 FICA SUBSTITUTES | .00 | .00 | .00 | .00 | .00 | .00 |
| 230 RETIREMENT NON INSTRUCTIONAL | 74,186.86 | .00 | 5,166.12 | 10,456.50 | 63,730.36 | 14.09 |
| 231 RETIREMENT PROFESSIONAL | 132,664.00 | .00 | 11,429.73 | 23,014.86 | 109,649.14 | 17.35 |
| 232 RETIREMENT PARAPROFESSIONALS | 2,887.30 | .00 | 178.39 | 245.79 | 2,641.51 | 8.51 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 251 | .00 | .00 | .00 | .00 | .00 | .00 |
| 252 | .00 | .00 | .00 | .00 | .00 | .00 |
| 253 | .00 | .00 | .00 | .00 | .00 | .00 |
| 333 MILEAGE STAFF | 2,728.00 | .00 | 127.28 | 127.28 | 2,600.72 | 4.67 |
| 340 OTHER PROFESSIONAL SERVICES | 1,300.00 | .00 | 146.00 | 146.00 | 1,154.00 | 11.23 |
| 382 DISTANCE EDUCATION ONLY | 10,250.00 | .00 | 946.24 | 1,845.66 | 8,404.34 | 18.01 |
| 531 POSTAGE | .00 | .00 | .00 | .00 | .00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 500.00 | 570.00 | 1,205.00 | 1,355.00 | -1,425.00 | ** |
| 610 GENERAL SUPPLIES | 10,501.00 | .00 | 886.95 | 1,307.78 | 9,193.22 | 12.45 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|------------------------------------|-----------------|--------------|-----------------|----------------|-------------------|--------------|
| 21 FY 2018-2019 | | | | | | |
| 2400 SCHOOL ADMINISTRATION | | | | | | |
| 733 FURNITURE AND FIXTURES | 4,746.00 | 632.92 | 172.74 | 172.74 | 3,940.34 | 16.98 |
| 890 MISCELLANEOUS EXPENDITURES | 3,896.00 | .00 | .00 | .00 | 3,896.00 | .00 |
| 2400 SCHOOL ADMINISTRATION | 2,832,734.76 | 1,202.92 | 225,517.52 | 456,552.99 | 2,374,978.85 | 16.16 |
| 2500 BUSINESS SUPPORT | | | | | | |
| 110 CLERICAL BUSDRIVERS | 376,608.00 | .00 | 26,995.02 | 58,781.69 | 317,826.31 | 15.61 |
| 111 TEACHERS/PROFESSIONALS | 136,236.00 | .00 | 11,353.00 | 22,706.00 | 113,530.00 | 16.67 |
| 112 PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 114 TECHNOLOGY | .00 | 332.50 | 332.50 | 332.50 | -665.00 | .00 |
| 116 PROFESSIONAL NON-CERTIFIED | 697,641.36 | .00 | 59,915.59 | 117,528.19 | 580,113.17 | 16.85 |
| 123 SUBSTITUTE TEACHERS | .00 | .00 | .00 | .00 | .00 | .00 |
| 150 STIPEND NON-INSTRUCTION | .00 | .00 | .00 | .00 | .00 | .00 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 50,966.28 | .00 | 2,426.96 | 4,853.92 | 46,112.36 | 9.52 |
| 211 HEALTH CARE PROFESSIONAL | 7,280.00 | .00 | 606.74 | 1,213.48 | 6,066.52 | 16.67 |
| 212 HEALTH CARE PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 216 HEALTH CARE NC PROFESSIONAL | 44,293.52 | .00 | 4,853.92 | 9,101.10 | 35,192.42 | 20.55 |
| 220 FICA NON INSTRUCTIONAL | 28,387.71 | .00 | 2,006.55 | 4,379.66 | 24,008.05 | 15.43 |
| 221 FICA PROFESSIONAL | 10,422.00 | .00 | 865.89 | 1,731.78 | 8,690.22 | 16.62 |
| 222 FICA PARAPROFESSIONAL | .00 | .00 | .00 | .00 | .00 | .00 |
| 226 FICA NC PROFESSIONAL | 40,089.85 | .00 | 4,388.03 | 8,601.30 | 31,488.55 | 21.46 |
| 230 RETIREMENT NON INSTRUCTIONAL | 34,393.98 | .00 | 2,441.17 | 5,240.21 | 29,153.77 | 15.24 |
| 231 RETIREMENT PROFESSIONAL | 13,457.00 | .00 | 1,121.43 | 2,242.86 | 11,214.14 | 16.67 |
| 232 RETIREMENT PARAPROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 236 RETIREMENT NC PROFESSIONAL | 51,763.60 | .00 | 5,974.32 | 11,721.15 | 40,042.45 | 22.64 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 286 HEALTH BENEFITS PROFESSIONALS | .00 | .00 | 566.68 | 1,133.36 | -1,133.36 | .00 |
| 315 ACCOUNTING SERVICES | 25,000.00 | .00 | 19,440.00 | 19,440.00 | 5,560.00 | 77.76 |
| 333 MILEAGE STAFF | 4,450.00 | .00 | 412.13 | 412.13 | 4,037.87 | 9.26 |
| 340 OTHER PROFESSIONAL SERVICES | 112,000.00 | 467.00 | 39,142.29 | 67,365.14 | 44,167.86 | 60.56 |
| 351 DATA PROCESSING | 4,500.00 | .00 | .00 | .00 | 4,500.00 | .00 |
| 382 DISTANCE EDUCATION ONLY | 36,000.00 | .00 | 4,485.59 | 5,886.54 | 30,113.46 | 16.35 |
| 531 POSTAGE | 35,700.00 | .00 | 5,385.38 | 6,733.79 | 28,966.21 | 18.86 |
| 540 ADVERTISING | 5,000.00 | .00 | 676.67 | 826.67 | 4,173.33 | 16.53 |
| 550 PRINTING/BINDING | .00 | .00 | .00 | .00 | .00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 22,500.00 | 65.00 | 65.00 | 65.00 | 22,370.00 | .58 |
| 610 GENERAL SUPPLIES | 22,000.00 | 6,154.85 | 6,565.37 | 20,623.55 | -4,778.40 | 121.72 |
| 612 COPY COST | 10,000.00 | 1,249.50 | 392.57 | 1,082.01 | 7,668.49 | 23.32 |
| 640 BOOKS/PERIODICALS | 1,000.00 | .00 | .00 | .00 | 1,000.00 | .00 |
| 733 FURNITURE AND FIXTURES | 223,000.00 | 33,164.06 | 21,268.92 | 35,856.09 | 153,979.85 | 30.95 |
| 734 TECHNOLOGY HARDWARE | 547,012.00 | 2,137.05 | 5,209.64 | 5,209.64 | 539,665.31 | 1.34 |
| 735 TECHNOLOGY SOFTWARE | 337,000.00 | 21,616.00 | 27,956.00 | 78,045.51 | 237,338.49 | 29.57 |
| 810 DUES AND FEES | 1,000.00 | .00 | .00 | 465.00 | 535.00 | 46.50 |
| 890 MISCELLANEOUS EXPENDITURES | 500.00 | .00 | 618.86 | 689.03 | -189.03 | 137.81 |
| 2500 BUSINESS SUPPORT | 2,878,201.30 | 65,185.96 | 255,466.22 | 492,267.30 | 2,320,748.04 | 19.37 |
| 2600 OPERATIONS/MAINTENANCE | | | | | | |
| 110 CLERICAL BUSDRIVERS | 1,902,794.00 | .00 | 189,945.17 | 376,913.81 | 1,525,880.19 | 19.81 |
| 111 TEACHERS/PROFESSIONALS | .00 | .00 | .00 | .00 | .00 | .00 |
| 116 PROFESSIONAL NON-CERTIFIED | 97,375.00 | .00 | .00 | .00 | 97,375.00 | .00 |
| 120 SUBSTITUTE TEACHERS | 30,000.00 | .00 | .00 | .00 | 30,000.00 | .00 |

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| Account No/Description | Adjusted Budget | Y-T-D Encumb | Period Expended | Y-T-D Expended | Available Balance | Percent Used |
|------------------------------------|---------------------|------------------|-------------------|-------------------|---------------------|--------------|
| 21 FY 2018-2019 | | | | | | |
| 2600 OPERATIONS/MAINTENANCE | | | | | | |
| 123 SUBSTITUTE TEACHERS | .00 | .00 | .00 | .00 | .00 | .00 |
| 150 STIPDENT NON-INSTRUCTION | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .00 |
| 151 INCENTIVE PROFESSIONAL STAFF | .00 | .00 | .00 | .00 | .00 | .00 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 495,099.84 | .00 | 33,097.74 | 67,224.52 | 427,875.32 | 13.58 |
| 216 HEALTH CARE NC PROFESSIONAL | 7,281.00 | .00 | .00 | .00 | 7,281.00 | .00 |
| 220 FICA NON INSTRUCTIONAL | 215,905.01 | .00 | 13,966.62 | 27,634.86 | 188,270.15 | 12.80 |
| 226 FICA NC PROFESSIONAL | 7,432.00 | .00 | .00 | .00 | 7,432.00 | .00 |
| 230 RETIREMENT NON INSTRUCTIONAL | 204,041.53 | .00 | 18,685.79 | 37,074.07 | 166,967.46 | 18.17 |
| 236 RETIREMENT NC PROFESSIONAL | 9,618.00 | .00 | .00 | .00 | 9,618.00 | .00 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 260 LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .00 |
| 290 LONG TERM DISABILITY | 6,000.00 | .00 | 618.76 | 1,260.72 | 4,739.28 | 21.01 |
| 333 MILEAGE STAFF | .00 | .00 | .00 | .00 | .00 | .00 |
| 340 OTHER PROFESSIONAL SERVICES | 332,383.00 | 3,091.05 | 18,795.61 | 24,395.64 | 304,896.31 | 8.27 |
| 382 DISTANCE EDUCATION ONLY | 5,000.00 | .00 | 1,088.65 | 2,174.84 | 2,825.16 | 43.50 |
| 410 UTILITY SERVICES (Water/Sewer) | 72,399.00 | .00 | 4,776.10 | 9,996.15 | 62,402.85 | 13.81 |
| 430 REPAIRS AND MAINTENANCE | 14,760.00 | .00 | 701.75 | 721.52 | 14,038.48 | 4.89 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | 10,000.00 | .00 | 20.80 | 20.80 | 9,979.20 | .21 |
| 610 GENERAL SUPPLIES | 386,800.00 | 30,400.48 | 20,486.89 | 24,472.56 | 331,926.96 | 14.19 |
| 621 HEATING FUEL | 135,050.00 | .00 | 2,073.08 | 4,911.15 | 130,138.85 | 3.64 |
| 622 ENERGY:ELECTRICITY | 711,805.00 | .00 | 53,228.58 | 101,826.03 | 609,978.97 | 14.31 |
| 626 GASOLINE/DIESEL | 30,000.00 | .00 | 4,081.24 | 4,448.92 | 25,551.08 | 14.83 |
| 720 BUILDINGS/CONSTRUCTIONS | 189,000.00 | .00 | 2,267.19 | 2,267.19 | 186,732.81 | 1.20 |
| 733 FURNITURE AND FIXTURES | 60,500.00 | 1,751.04 | 7,107.37 | 10,464.99 | 48,283.97 | 20.19 |
| 890 MISCELLANEOUS EXPENDITURES | .00 | .00 | .00 | 63.71 | -63.71 | .00 |
| 2600 OPERATIONS/MAINTENANCE | 4,948,243.38 | 35,242.57 | 370,941.34 | 695,871.48 | 4,217,129.33 | 14.78 |
| 2700 TRANSPORTATION | | | | | | |
| 110 CLERICAL BUSDRIVERS | 86,678.00 | .00 | 16,762.71 | 26,349.83 | 60,328.17 | 30.40 |
| 112 PARAPROFESSIONALS | 70,561.52 | .00 | 7,926.06 | 12,528.10 | 58,033.42 | 17.75 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 3,750.00 | .00 | 429.68 | 638.26 | 3,111.74 | 17.02 |
| 212 HEALTH CARE PARAPROFESSIONALS | 3,114.00 | .00 | 653.92 | 1,015.85 | 2,098.15 | 32.62 |
| 220 FICA NON INSTRUCTIONAL | 6,325.00 | .00 | 1,249.84 | 1,965.71 | 4,359.29 | 31.08 |
| 222 FICA PARAPROFESSIONAL | 5,453.96 | .00 | 594.53 | 940.42 | 4,513.54 | 17.24 |
| 230 RETIREMENT NON INSTRUCTIONAL | 5,900.00 | .00 | 999.95 | 1,571.11 | 4,328.89 | 26.63 |
| 232 RETIREMENT PARAPROFESSIONALS | 4,869.63 | .00 | 782.91 | 1,237.50 | 3,632.13 | 25.41 |
| 237 | .00 | .00 | .00 | .00 | .00 | .00 |
| 290 LONG TERM DISABILITY | .00 | .00 | 6.09 | 9.27 | -9.27 | .00 |
| 330 TRAINING AND DEVELOPMENT | .00 | .00 | .00 | .00 | .00 | .00 |
| 332 MILEAGE TO PARENTS | 175,000.00 | .00 | 237.28 | 237.28 | 174,762.72 | .14 |
| 340 OTHER PROFESSIONAL SERVICES | 45,000.00 | .00 | .00 | 72.27 | 44,927.73 | .16 |
| 382 DISTANCE EDUCATION ONLY | 3,500.00 | .00 | 453.49 | 903.02 | 2,596.98 | 25.80 |
| 430 REPAIRS AND MAINTENANCE | 9,400.00 | .00 | 4,868.44 | 5,808.06 | 3,591.94 | 61.79 |
| 442 RENTALS | 50,000.00 | .00 | .00 | .00 | 50,000.00 | .00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL | .00 | .00 | 123.41 | 123.41 | -123.41 | .00 |
| 610 GENERAL SUPPLIES | .00 | .00 | .00 | .00 | .00 | .00 |
| 626 GASOLINE/DIESEL | 67,500.00 | .00 | 7,599.90 | 7,599.90 | 59,900.10 | 11.26 |
| 630 FOOD:FOOD SERVICES | .00 | .00 | 1,407.50 | 1,407.50 | -1,407.50 | .00 |
| 890 MISCELLANEOUS EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| 2700 TRANSPORTATION | 537,052.11 | .00 | 44,095.71 | 62,407.49 | 474,644.62 | 11.62 |

North Platte Public School District

For 10/01/20 - 10/31/20

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

| <u>Account No/Description</u> | <u>Adjusted Budget</u> | <u>Y-T-D Encumb</u> | <u>Period Expended</u> | <u>Y-T-D Expended</u> | <u>Available Balance</u> | <u>Percent Used</u> |
|--------------------------------|------------------------|---------------------|------------------------|-----------------------|--------------------------|---------------------|
| 21 FY 2018-2019 | | | | | | |
| 8000 TRANSFERS | | | | | | |
| 913 TRANSFERS TO ACTIVITY FUND | 85,000.00 | .00 | .00 | .00 | 85,000.00 | .00 |
| 8000 TRANSFERS | 85,000.00 | .00 | .00 | .00 | 85,000.00 | .00 |
| 01 GENERAL FUND | 41,164,174.16 | 239,523.91 | 3,329,568.39 | 6,589,680.84 | 34,334,969.41 | 16.59 |
| 21 FY 2018-2019 | 41,164,174.16 | 239,523.91 | 3,329,568.39 | 6,589,680.84 | 34,334,969.41 | 16.59 |

North Platte Public School District

NPPSD

11/5/20

2021-2022

| July 2021 | | | | | | | July | January 2022 | | | | | | | January | |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|--|---------------|-----------|-----------|----------|-----------|-----------|----------|--|--------------------------------------|
| Su | M | Tu | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa | | |
| | | | | 1 | 2 | 3 | | | | 1 | | | | 1 | 3rd-4th No School - Holiday | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 4th Independence day | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 5th Start of 3rd Quarter | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 17th No School - Professional Learning | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | | 16 | 17 | 18 | 19 | 20 | 21 | 22 | S's (18), T's (19) | |
| 25 | 26 | 27 | 28 | 29 | 31 | 31 | 26th AdCo (all district admin) | 23 | 24 | 25 | 26 | 27 | 28 | 29 | | |
| 31 | | | | | | | | 30 | 31 | | | | | | | |
| August 2021 | | | | | | | August | February 2022 | | | | | | | February | |
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 5-6, 9th New Teachers Report | | | 1 | 2 | 3 | 4 | 5 | 18th No School - Professional Learning | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 10-13 All Teachers Report (PD) | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 25th No School | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 13 Para's Report | 13 | 14 | 15 | 16 | 17 | 18 | 19 | S's (18), T's (19) | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | 16th First Day K-8th, 9th | 20 | 21 | 22 | 23 | 24 | 25 | 26 | | |
| 29 | 30 | 31 | | | | | 17th First Day 10th-12th | 27 | 28 | | | | | | | |
| | | | | | | | S's K-9 (12); 10-12 (11) | | | | | | | | | |
| | | | | | | | T's (16) | | | | | | | | | |
| September 2021 | | | | | | | September | March 2022 | | | | | | | March | |
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa | | |
| | | | 1 | 2 | 3 | 4 | 6th No School - Holiday | | | 1 | 2 | 3 | 4 | 5 | 4th No School | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 17th No School - Professional Learning | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 9th End of 3rd Quarter (S's 42 days) | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | S's (20), T's (21) | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10th No School - Professional Learning | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 11th No School | |
| 26 | 27 | 28 | 29 | 30 | | | | 27 | 28 | 29 | 30 | 31 | | | 14th Begin 4th Quarter | |
| | | | | | | | | | | | | | | | 17-18 K-12 Parent/Teacher Conferences. NO SCHOOL K-12 | |
| | | | | | | | | | | | | | | | S's (6 days 3rd Q, 12 days 4th Q) =18 | |
| | | | | | | | | | | | | | | | T's 21 days | |
| October 2021 | | | | | | | October | April 2022 | | | | | | | April | |
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa | | |
| | 1 | 2 | 3 | | 1 | 2 | 14th End of 1st Quarter (K-9 = 42) (10-12 = 41) | | | 1 | 2 | 3 | | 1 | 2 | 14th-18th No School - Holiday |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 15th No School - Professional Learning | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 19th No School - Professional Learning | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 18th 2nd Quarter Begins | 10 | 11 | 12 | 13 | 14 | 15 | 16 | S's (17); T's (18) | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21-22 K-12 Parent/Teacher Conferences. NO SCHOOL K-12 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | |
| 31 | | | | | | | | | | | | | | | | |
| November 2021 | | | | | | | November | May 2022 | | | | | | | May | |
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 12th No School - Professional Learning | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 15th Graduation | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 24th-26th No School - Holiday | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 19th Student's Last Day | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | S's (18), T's (19) | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 20th No School - Professional Learning | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 23-25 Possible Snow Days | |
| 28 | 29 | 30 | | | | | | 29 | 30 | 31 | | | | | 4th Quarter - K-12 (43) | |
| | | | | | | | | | | | | | | | 2nd Semester - K-12 (85) | |
| | | | | | | | | | | | | | | | Staff 92 | |
| December 2021 | | | | | | | December | June 2022 | | | | | | | | |
| Su | M | T | W | Th | F | Sa | | Th | F | Sa | Su | M | Tu | W | | |
| | | | 1 | 2 | 3 | 4 | 21st End of 2nd Quarter | | | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 22nd No School - Professional Learning | | | | | | | | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 23-31 No School - Holiday | | | | | | | | | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 2nd Quarter - (S' s 41) | | | | | | | | | |
| 26 | 27 | 28 | 29 | 30 | 31 | | 1st Semester: K-9 (83); 10-12 (82) | | | | | | | | | |
| | | | | | | | Staff 93 | | | | | | | | | |

2021-2022: S's 168 days
Staff - 185

Color Code

No School - Professional Learning

Quarter Start or End

Parent/ Teacher Conferences

No School - Holiday

Q 1 = 42; Q 2 = 41; Q3 = 42; Q4 =43

2022-2023

| July 2022 | | | | | | | July | January 2023 | | | | | | |
|-----------|----|----|----|----|----|----|--------------------------------|--------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 1 | 2 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 4th Independence day | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 25th AdCo (all district admin) | 29 | 30 | 31 | | | | |
| 31 | | | | | | | | | | | | | | |

| January | |
|-------------------------------------|------------------------------------|
| 2nd-4th | No School - Holiday |
| 5th | Start of 3rd Quarter/ 2nd Semester |
| 16th | No School - Professional Learning |
| S's days: K-12= 18; Staff - 19 days | |

| August 2022 | | | | | | | August | February 2023 | | | | | | |
|-------------|----|----|----|----|----|----|--|---------------|----|----|----|----|----|----|
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 | 3rd-5th New Teachers Report | | | | 1 | 2 | 3 | 4 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 9th-12th All Teachers Report (PD) | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 12th Para's Report | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 15th First Day K-8th, 9th | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 28 | 29 | 30 | 31 | | | | 16th First Day 10th-12th | 26 | 27 | 28 | | | | |
| | | | | | | | S's = K-9 - 14; 10-12= 13; Staff - 18 days | | | | | | | |

| February | |
|-------------------------------------|-----------------------------------|
| 17th | No School - Professional Learning |
| 23-24 | No School |
| S's days: K-12= 17; Staff - 18 days | |

| September 2022 | | | | | | | September | March 2023 | | | | | | |
|----------------|----|----|----|----|----|----|--|------------|----|----|----|----|----|----|
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa |
| | | | | 1 | 2 | 3 | 5th No School - Holiday | | | | 1 | 2 | 3 | 4 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 16th No School - Professional Learning | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 25 | 26 | 27 | 28 | 29 | 30 | | S's days K-12= 20; Staff - 21 days | 26 | 27 | 28 | 29 | 30 | 31 | |

| March | |
|--|--------------------------------------|
| 10th | No School - Professional Learning |
| 13th | Start of 4th Quarter |
| 16-17 | K-12 P/T Conferences. NO SCHOOL K-12 |
| 3rd Quarter - K-12 = 42 days Staff: 46 days | |

| October 2022 | | | | | | | October | April 2023 | | | | | | |
|--------------|----|----|----|----|----|----|--|------------|----|----|----|----|----|----|
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa |
| | | 1 | 2 | | | 1 | 14th No School - Professional Learning/End of 1st Term | | | 1 | 2 | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 17th Start of 2nd Quarter | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 20-21 K-12 P/T Conferences. NO SCHOOL K-12 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 1st Quarter - K-9: 43 days; 10-12: 42 days Staff - 20 days. | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | | | 30 | | | | | | |

| April | |
|-------------------------------------|-----------------------------------|
| 14, 17 | No School - Holiday |
| 18th | No School - Professional Learning |
| S's days: K-12= 17; Staff - 18 days | |

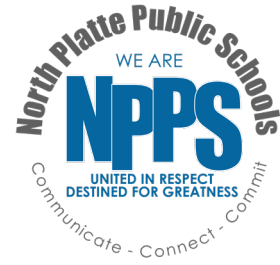
| November 2022 | | | | | | | November | May 2023 | | | | | | |
|---------------|----|----|----|----|----|----|---|----------|----|----|----|----|----|----|
| Su | M | T | W | Th | F | Sa | | Su | M | T | W | Th | F | Sa |
| | | 1 | 2 | 3 | 4 | 5 | | | 1 | 2 | 3 | 4 | 5 | 6 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 11th No School - Professional Learning | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 22-25 No School - Holiday | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | S's days K-12= 18; Staff days - 19 days | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 27 | 28 | 29 | 30 | | | | | 28 | 29 | 30 | 31 | | | |

| May | |
|---|-----------------------------------|
| 7th | Graduation |
| 17th | Student's Last Day |
| 18th | No School - Professional Learning |
| 19 | Possible Snow Day Make-up Days |
| 4th Quarter - K=12 = 43 2nd Semester S's days =85 Staff - 92 days for 2nd semester Staff - 185 | |

| December 2022 | | | | | | | December | June 2023 | | | | | | |
|---------------|----|----|----|----|----|----|---|-----------|---|----|----|---|----|---|
| Su | M | T | W | Th | F | Sa | | Th | F | Sa | Su | M | Tu | W |
| | | | | 1 | 2 | 3 | 20 End of Quarter | | | | | | | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 21 No School - Professional Learning | | | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 22-30 No School- Holiday | | | | | | | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 2nd Quarter - K-12 - 41 days | | | | | | | |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | Semester: K-9 = 84; 10-12: 83 Staff 93 | | | | | | | |

2022-2023: Student days - 168

| Color Code | |
|-----------------------------------|--|
| No School - Professional Learning | |
| Quarter Start or End | |
| Parent/ Teacher Conferences | |
| Secondary Trade Day | |
| No School - Holiday | |



DISTRICT STRATEGIC PLAN

Goal 1: The North Platte School District maintains and communicates at all levels of the district a **purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning that prepares all students for a successful transition.

College and Career Ready: every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

Goal 2: The North Platte School District provides the **governance and leadership** that promotes and supports its purpose and direction; student performance, and system effectiveness.

Goal 3: The North Platte School District provides a **rigorous, relevant, and coherent curriculum and programs** delivered by high-quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success for all students.

Educational Opportunities and Access: that all students should have access to comprehensive instructional opportunities to be prepared for postsecondary education and career goals.

College and Career Ready: every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

Transitions: that quality educational opportunities focus on supports for students transitioning between grade levels, programs, schools, districts, and ultimately, college and careers.

Assessment: the results of multiple assessment sources (national, state, and classroom-based) should be used to measure student achievement of college and career-ready standards and be used as an integral part of the instructional process.

Goal 4: The North Platte School District will utilize best practices to **recruit, hire, mentor, retain, and develop qualified certified and noncertified staff** in all schools that support its purpose and direction to ensure success for all students.

Educator Effectiveness: students should be surrounded by effective educators throughout their learning experiences, such that schools and districts develop effective teachers and leaders who establish a culture of success.

Goal 5: The district demonstrates **strategic resource management** that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

Goal 6: The North Platte School District **provides safe, healthy, and efficiently operated facilities;** and manages resources in all schools that support its purpose and direction to ensure success for all students.

Goal 7: The North Platte School District provides an **effective communication process at all levels of the organization and to the community** that promotes and reflects its purpose, values, and beliefs about teaching and learning and the system's effectiveness to ensure success for all students.

Positive Partnerships, Relationships, and Student Success: that student engagement through positive partnerships and relationships is fundamental to successful schools and districts and schools and districts need to implement best practices in student, family, and community engagement to enhance educational experiences and opportunities.

Goal 8: The North Platte School District plans, develops and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use **technology** to transform knowledge and skills into solutions, new information, and products – technology is used to amplified and accelerate learning facilitated by interaction with the digital world.

North Platte Public Schools
Enrollment Comparison

10/31/2020



| | September | 10/31/20 | Percent |
|--------------|-------------------|-----------------|----------------|
| | Enrollment | | Change |
| KDG | 247 | 247 | 0.0% |
| 1 | 264 | 261 | -1.1% |
| 2 | 253 | 253 | 0.0% |
| 3 | 271 | 270 | -0.4% |
| 4 | 267 | 267 | 0.0% |
| 5 | 298 | 299 | 0.3% |
| 6 | 303 | 307 | 1.3% |
| 7 | 297 | 296 | -0.3% |
| 8 | 293 | 291 | -0.7% |
| 9 | 287 | 288 | 0.3% |
| 10 | 302 | 307 | 1.7% |
| 11 | 304 | 305 | 0.3% |
| 12 | 311 | 310 | -0.3% |
| Total | 3,697 | 3,701 | 0.1% |

| | | GRD | | | |
|--------------|------|------------|--------------|--------------|-------------|
| NPHS | 9-12 | 001 | 1,204 | 1,210 | 0.5% |
| Adams | 7-8 | 002 | 590 | 587 | -0.5% |
| Madison | 6 | 004 | 303 | 307 | 1.3% |
| Cody | K-5 | 005 | 227 | 226 | -0.4% |
| Jefferson | K-5 | 006 | 284 | 285 | 0.4% |
| Lincoln | K-5 | 007 | 298 | 297 | -0.3% |
| Washington | K-5 | 009 | 214 | 214 | 0.0% |
| McDonald | K-5 | 010 | 232 | 235 | 1.3% |
| Eisenhower | K-5 | 011 | 205 | 202 | -1.5% |
| Osgood | K-2 | 012 | 21 | 21 | 0.0% |
| Lake Maloney | 3-5 | 016 | 119 | 117 | -1.7% |
| Total | | | 3,697 | 3,701 | 0.1% |

| Preschool | | | | |
|------------------|-----|------------|------------|--|
| Buffalo | 003 | 54 | 54 | |
| Cody | 005 | 36 | 36 | |
| Jefferson | 006 | 17 | 17 | |
| Washington | 009 | 28 | 28 | |
| | | 135 | 135 | |

North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the One Month Period Ending September 30, 2020

| | Budget | | % of Budget |
|---|------------------------------------|----------------------|---------------------|
| | <u>(Original and Final)</u> | <u>Actual</u> | <u>Spent</u> |
| General-Regular | 37,121,946 | 5,922,280 | 15.95% |
| General-Grants | 4,007,420 | 888,948 | 22.18% |
| Total Disbursements less Special Education | 41,129,366 | 6,811,228 | 16.56% |
| | | | |
| General-Special Education | 5,050,960 | 706,695 | 13.99% |
| | | | |
| General Fund | \$ 46,180,326 | \$ 7,517,923 | |
| | | | |
| Depreciation | 3,307,966 | 189,791 | 5.74% |
| Employee Benefit | 300,000 | 2,339 | 0.78% |
| Cooperative Fund | 100,000 | 16,870 | 16.87% |
| Bond-North Platte | 1,121,099 | - | 0.00% |
| Bond-Lake Maloney | 117,363 | - | 0.00% |
| Building | 835,982 | 221,452 | 26.49% |
| QCPUF | 1,010,094 | - | 0.00% |
| Lunch | 3,048,000 | 330,634 | 10.85% |
| Student Fee Fund | - | - | |
| Activities | 1,380,595 | 231,319 | 16.76% |
| | | | |
| Total | \$ 57,401,425 | \$ 8,510,328 | 14.83% |

NORTH PLATTE PUBLIC SCHOOLS

**STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

BALANCE SHEET

October 31, 2020



| | <u>General</u> | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Coopertive</u> | <u>Nutrition</u> | <u>Bond</u> | <u>Building</u> | <u>QCPUF</u> |
|--------------------------------------|---------------------|---------------------|-------------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
| ASSETS | | | | | | | | |
| Cash | \$ 5,213,681 | \$ 2,782,161 | \$ 112,395 | \$ 10,509 | \$ 278,815 | \$ 1,486,215 | \$ (147,329) | \$ 747,511 |
| Investments | | | | | | | | |
| Cash with Fiscal Agent | | | | | | 111 | - | |
| Accounts Receivables | 891 | - | | | (30,938) | | | |
| Due From | 50,940 | | | | | | | |
| Prepaid Insurance | | | | | | | | |
| Amount Provided for Bonds | | | | | | | | |
| Total Assets | \$ 5,265,512 | \$ 2,782,161 | \$ 112,395 | \$ 10,509 | \$ 247,877 | \$ 1,486,326 | \$ (147,329) | \$ 747,511 |
| LIABILITIES | | | | | | | | |
| Bank Overdraft | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accounts Payable | 537,831 | | | | | | | |
| Due To | - | | 1,524 | 10,723 | 27,719 | - | - | - |
| Bonds Payable | | | | | | | | |
| Total Liabilities | \$ 537,831 | \$ - | \$ 1,524 | \$ 10,723 | \$ 27,719 | \$ - | \$ - | \$ - |
| Total Assets less Liabilities | \$ 4,727,681 | \$ 2,782,161 | \$ 110,871 | \$ (214) | \$ 220,158 | \$ 1,486,326 | \$ (147,329) | \$ 747,511 |
| NET ASSETS (RESERVES) | | | | | | | | |
| Reserved for: | | | | | | | | |
| Debt Service | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,486,326 | \$ - | \$ - |
| Unreserved for: | | | | | | | | |
| General | 4,727,681 | - | - | (214) | | | - | - |
| Special Revenue Funds | - | 2,782,161 | 110,871 | | 220,158 | | - | 747,511 |
| Capital Projects Fund | - | - | - | | | | (147,329) | |
| Total Net Assets (Reserves) | \$ 4,727,681 | \$ 2,782,161 | \$ 110,871 | \$ (214) | \$ 220,158 | \$ 1,486,326 | \$ (147,329) | \$ 747,511 |

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the One Month Period Ending September 30, 2020



| FUNDS | Fund Balances (deficits) at Beginning of Year | Receipts | 2020-2021 | Disbursements | Excess (deficiency) of receipts over (under) Disbursements | Fund Balances (deficits) at End of Year | Fund Balance Composite | | | |
|---------------------------------------|---|---------------------|----------------------|---------------------|--|---|--|------------------|-----------------------------|--|
| | | | | | | | School District Treasurer's Cash/Investments (overdrawn) | Due to/ Due From | Receivables and Liabilities | |
| GENERAL | | | | | | | | | | |
| Education | \$ 8,200,679 | \$ 3,629,207 | \$ 37,121,946 | \$ 5,922,280 | | | \$ 5,213,681 | \$ 50,940 | \$ (536,940) | |
| Special Education | | | \$ 5,050,960 | 706,695 | | | | | | |
| Grants | | 415,718 | \$ 4,007,420 | 888,948 | | | | | | |
| Total | \$ 8,200,679 | \$ 4,044,925 | \$ 46,180,326 | \$ 7,517,923 | (3,472,998) | \$ 4,727,681 | \$ 5,213,681 | \$ 50,940 | \$ (536,940) | |
| DEPRECIATION | \$ 2,971,952 | \$ - | \$ 3,307,966 | \$ 189,791 | (189,791) | \$ 2,782,161 | \$ 2,782,161 | \$ - | \$ - | |
| EMPLOYEE BENEFIT | \$ 113,210 | \$ - | \$ 300,000 | \$ 2,339 | (2,339) | \$ 110,871 | \$ 112,395 | \$ (1,524) | \$ - | |
| Combined Total | \$ 11,285,841 | \$ 4,044,925 | \$ 49,788,292 | \$ 7,710,053 | (3,665,128) | \$ 7,620,713 | \$ 8,108,237 | \$ 49,416 | \$ (536,940) | |
| FIDUCIARY | | | | | | | | | | |
| Student Activity | \$ 1,521,403 | \$ 188,385 | \$ 1,380,595 | \$ 231,319 | (42,934) | \$ 1,478,469 | \$ 1,489,444 | \$ (10,975) | \$ - | |
| SCHOOL NUTRITION | | | | | | | | | | |
| School Year | \$ 171,229 | \$ 362,105 | \$ 3,048,000 | \$ 330,634 | 31,471 | \$ 202,700 | \$ 278,815 | \$ (27,719) | \$ (30,938) | |
| Vending Machine | 11,322 | 6,136 | | - | 6,136 | 17,458 | | | | |
| Total | \$ 182,551 | \$ 368,241 | \$ 3,048,000 | \$ 330,634 | 37,607 | \$ 220,158 | \$ 278,815 | \$ (27,719) | \$ (30,938) | |
| BOND INTEREST AND RETIREMENT | \$ 1,425,928 | \$ 60,398 | \$ 1,238,462 | \$ - | 60,398 | \$ 1,486,326 | \$ 1,486,215 | \$ - | \$ (10) | |
| SPECIAL BUILDING | \$ 39,653 | \$ 34,470 | \$ 835,982 | \$ 221,452 | (186,982) | \$ (147,329) | \$ (147,329) | \$ - | \$ - | |
| QUALIFIED CAPITAL PURPOSE UNDERTAKING | \$ 698,833 | \$ 48,678 | \$ 1,010,094 | \$ - | 48,678 | \$ 747,511 | \$ 747,511 | \$ - | \$ - | |
| COOPERATIVE | \$ 12,656 | \$ 4,000 | \$ 100,000 | \$ 16,870 | (12,870) | \$ (214) | \$ 10,509 | \$ (10,723) | \$ - | |
| GRAND TOTAL-ALL FUNDS | \$ 15,166,865 | \$ 4,749,097 | \$ 57,401,425 | \$ 8,510,328 | \$ (3,761,231) | \$ 11,405,634 | \$ 11,973,402 | \$ (1) | \$ (567,888) | |

For 10/01/20 - 10/31/20

Income Statement

FPROF01A

Periods 02 - 02

Income Statement

INCOME STATEMENT

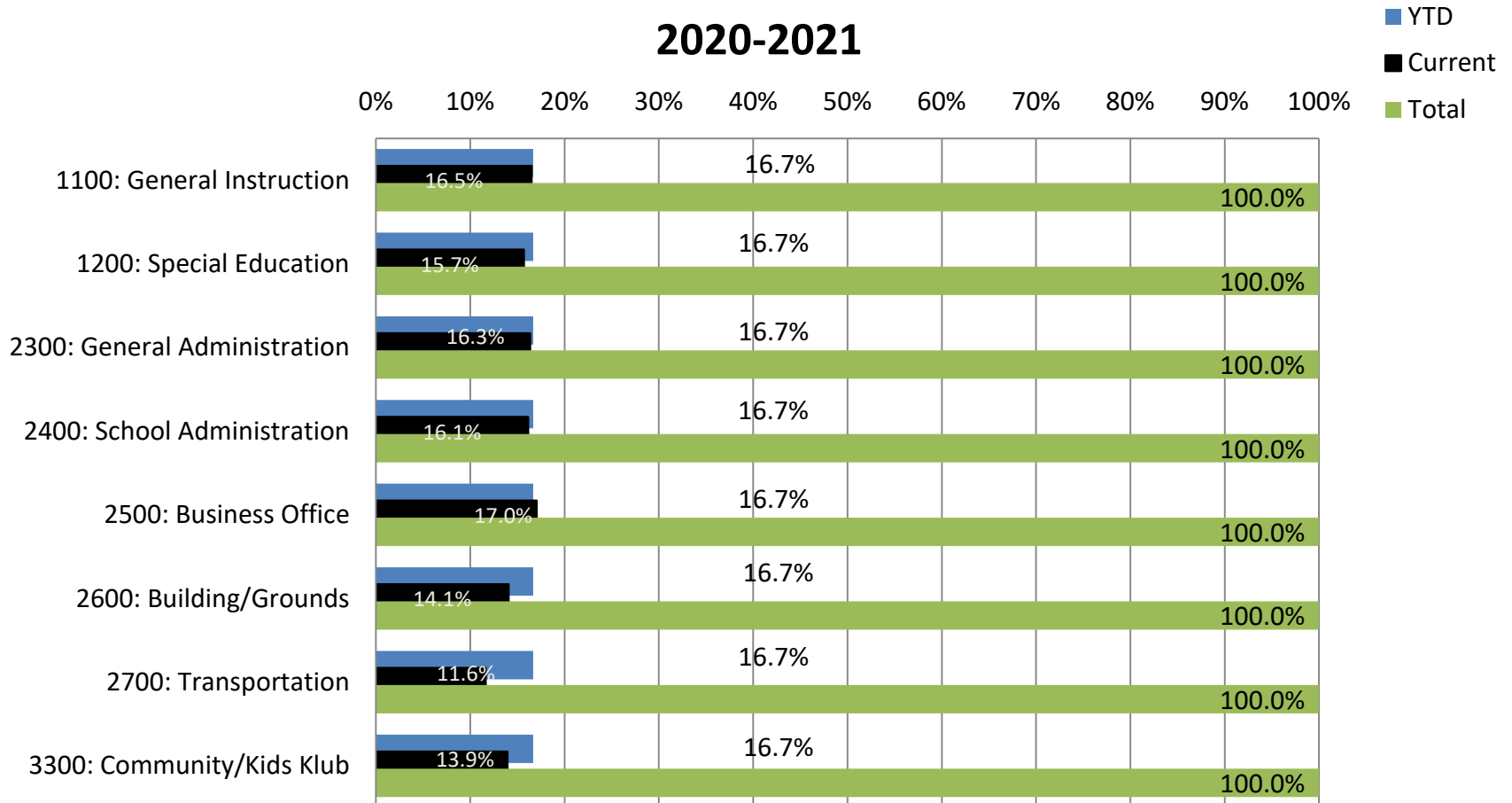
| Account No/ Description | Adjusted Budget | Encumbrance | Actual Period | Actual YTD | Available Balance | Percent |
|--|-----------------|-------------|---------------|---------------|-------------------|---------|
| 01 GENERAL FUND | | | | | | |
| 81 REVENUES | | | | | | |
| 11 00 TAXES | 27,253,851.00 | .00 | .00 | 1,360,955.93 | 25,892,895.07 | 4.99 |
| 15 00 INVESTMENT INCOME | 10,000.00 | .00 | 4.73 | 8.70 | 9,991.30 | .09 |
| 18 00 TUITION-AFTER SCHOOL PROG | 108,000.00 | .00 | .00 | .00 | 108,000.00 | .00 |
| 19 00 PRIVATE GRANTS | 130,000.00 | .00 | 321.44 | 321.44 | 129,678.56 | .25 |
| 21 00 COUNTY FINES/LICENSES | 350,000.00 | .00 | 2,765.00 | 24,486.43 | 325,513.57 | 7.00 |
| 31 00 STATE RECEIPTS | 11,547,401.00 | .00 | 947,743.00 | 1,903,729.04 | 9,643,671.96 | 16.49 |
| 34 00 CATEGORICAL/PRIVATE GRANTS | 550,000.00 | .00 | .00 | .00 | 550,000.00 | .00 |
| 35 00 STATE CATEGORICAL PROGRAMS | 317,096.00 | .00 | 28,270.00 | 28,270.00 | 288,826.00 | 8.92 |
| 39 00 OTHER STATE RECEIPTS | 20,000.00 | .00 | .00 | .00 | 20,000.00 | .00 |
| 40 00 UNOBLIGATED GRANT FUNDS | 2,389,167.00 | .00 | .00 | .00 | 2,389,167.00 | .00 |
| 41 00 | .00 | .00 | 37,920.78 | 37,920.78 | -37,920.78 | .00 |
| 45 00 FEDERAL PROGRAMS | 1,282,698.00 | .00 | 254,335.32 | 670,053.24 | 612,644.76 | 52.24 |
| 49 00 21ST CENTURY/EIN | 818,893.00 | .00 | .00 | .00 | 818,893.00 | .00 |
| 56 00 | 5,000.00 | .00 | 18,800.00 | 19,179.75 | -14,179.75 | 383.60 |
| 81 REVENUES | 44,782,106.00 | .00 | 1,290,160.27 | 4,044,925.31 | 40,737,180.69 | 9.03 |
| 91 EXPENDITURES | | | | | | |
| 11 00 REGULAR INSTRUCTION | 20,235,507.93 | 90,982.91 | 1,772,162.89 | 3,435,136.86 | 16,709,388.16 | 17.43 |
| 12 00 SPECIAL EDUCATION | 4,397,866.44 | 4,055.00 | 332,187.36 | 688,890.34 | 3,704,921.10 | 15.76 |
| 13 00 SUMMER SCHOOL | 73,516.00 | .00 | .00 | .00 | 73,516.00 | .00 |
| 21 00 PUPIL SUPPORT | 2,343,092.98 | 4,859.32 | 204,020.07 | 398,981.02 | 1,939,252.64 | 17.24 |
| 22 00 STAFF SUPPORT | 1,678,546.34 | 37,995.23 | 88,025.00 | 170,901.41 | 1,469,649.70 | 12.45 |
| 23 00 GENERAL ADMINISTRATION | 1,154,412.92 | .00 | 37,152.28 | 188,671.95 | 965,740.97 | 16.34 |
| 24 00 SCHOOL ADMINISTRATION | 2,832,734.76 | 1,202.92 | 225,517.52 | 456,552.99 | 2,374,978.85 | 16.16 |
| 25 00 BUSINESS SUPPORT | 2,888,201.30 | 65,185.96 | 255,466.22 | 492,267.30 | 2,330,748.04 | 19.30 |
| 26 00 OPERATIONS/MAINTENANCE | 4,948,243.38 | 35,242.57 | 370,941.34 | 695,871.48 | 4,217,129.33 | 14.78 |
| 27 00 TRANSPORTATION | 537,052.11 | .00 | 44,095.71 | 62,407.49 | 474,644.62 | 11.62 |
| 33 00 COMMUNITY SERVICE | 282,057.43 | .00 | 24,151.21 | 39,295.36 | 242,762.07 | 13.93 |
| 34 00 CATEGORICAL/PRIVATE GRANTS | .00 | .00 | 200.00 | 200.00 | -200.00 | .00 |
| 35 00 STATE CATEGORICAL PROGRAMS | 341,695.97 | 4,713.79 | 33,014.75 | 65,121.82 | 271,860.36 | 20.44 |
| 40 00 UNOBLIGATED GRANT FUNDS | 886,437.51 | .00 | .00 | .00 | 886,437.51 | .00 |
| 62 00 ESSA-TITLE | 981,412.49 | .00 | 82,725.59 | 160,897.22 | 820,515.27 | 16.39 |
| 63 00 ESSA-TITLE II | 157,261.77 | .00 | 14,485.85 | 28,530.54 | 128,731.23 | 18.14 |
| 64 00 IDEA | 1,090,000.94 | .00 | 110,974.19 | 222,098.78 | 867,902.16 | 20.38 |
| 66 00 OTHER FEDERAL SERV-NON CATEGORICAL | 30,663.89 | .00 | 2,331.22 | 4,713.75 | 25,950.14 | 15.37 |
| 67 00 CARL PERKINS FUNDS | 50,867.00 | 19,997.33 | 14,947.24 | 14,947.24 | 15,922.43 | 68.70 |
| 69 00 FEDERAL SERV-CATEGORICAL | 1,212,754.33 | 36,277.66 | 201,847.97 | 392,437.21 | 784,039.46 | 35.35 |
| 80 00 TRANSFERS | 85,000.00 | .00 | .00 | .00 | 85,000.00 | .00 |
| 91 EXPENDITURES | 46,207,325.49 | 300,512.69 | 3,814,246.41 | 7,517,922.76 | 38,388,890.04 | 16.92 |
| 01 GENERAL FUND | -1,425,219.49 | -300,512.69 | -2,524,086.14 | -3,472,997.45 | 2,348,290.65 | 264.77 |



North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

2020-2021



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

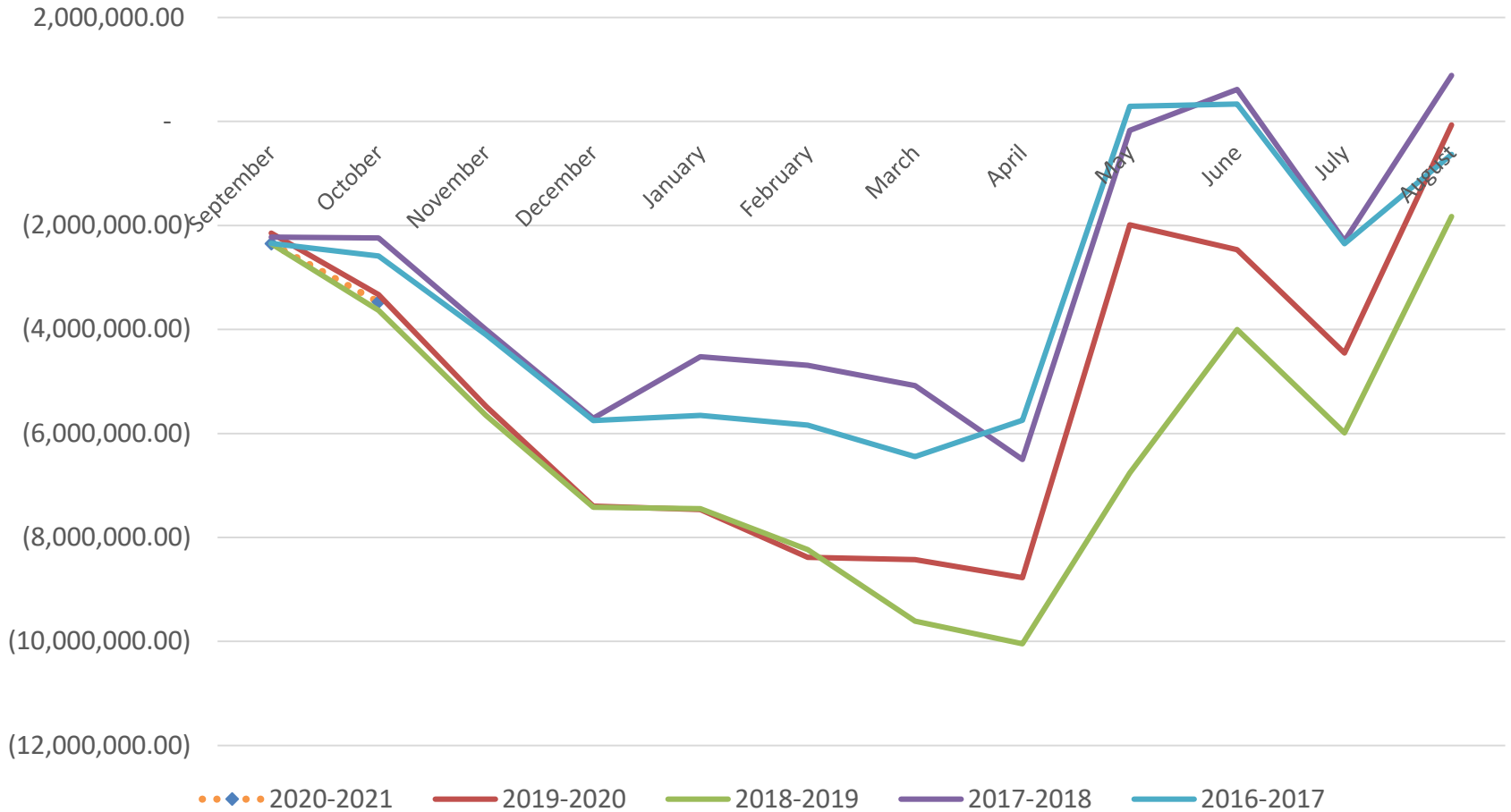
2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals Office and Support



Monthly Cash Flow

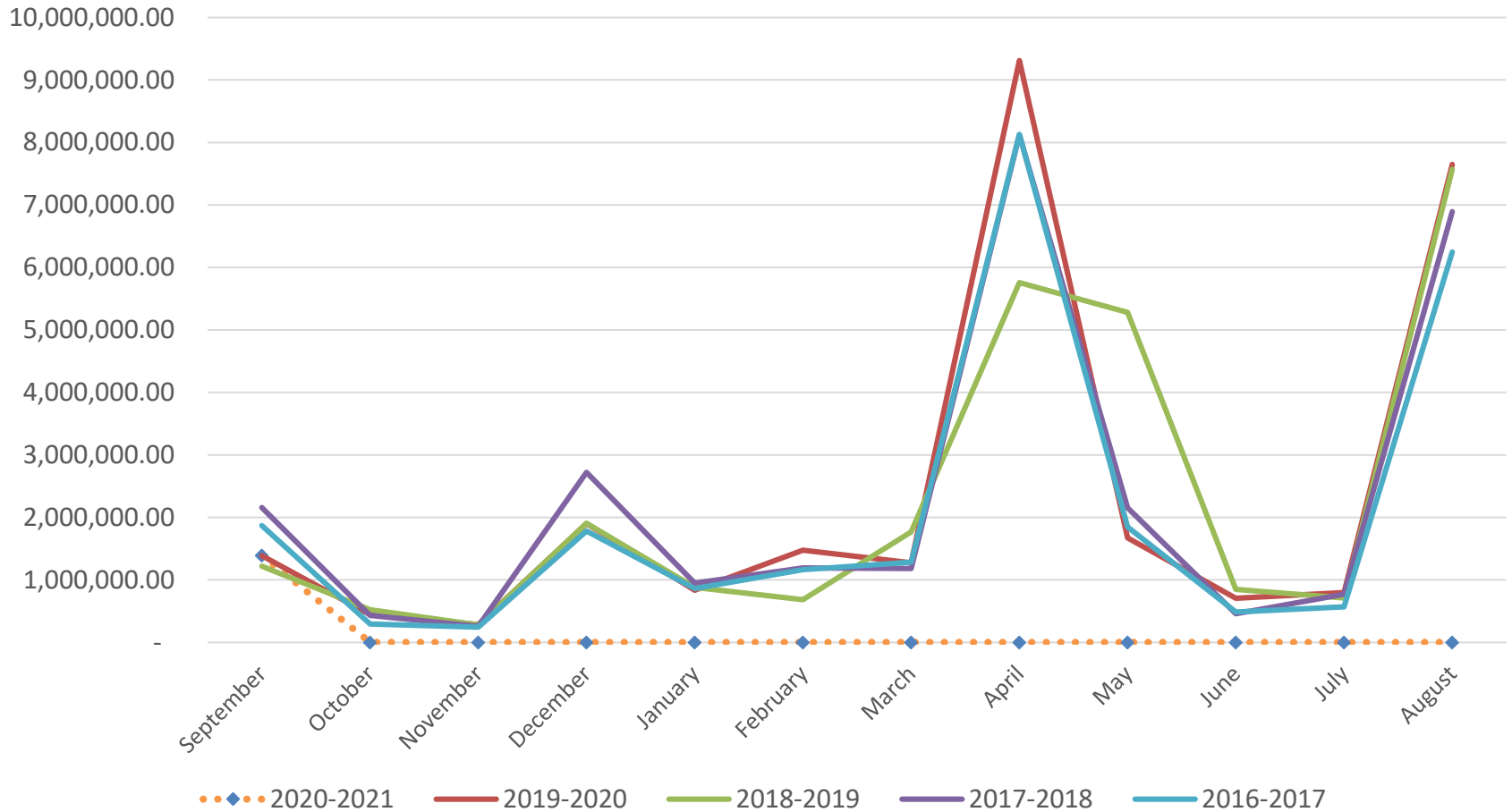




North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

Property Tax Collections



North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

| | | Begin Balance | Revenue | Expenditures | End Balance |
|-----------|----------------------------|---------------------|------------|-------------------|---------------------|
| 02 | DEPRECIATION FUND | | | | |
| 8001 | HIGH SCHOOL | 112,729.81 | .00 | .00 | 112,729.81 |
| 8002 | ADAMS MIDDLE SCHOOL | 89,759.09 | .00 | .00 | 89,759.09 |
| 8003 | BUFFALO ELEMENTARY | 27,451.77 | .00 | .00 | 27,451.77 |
| 8004 | MADISON SCHOOL | 106,923.10 | .00 | .00 | 106,923.10 |
| 8005 | CODY ELEMENTARY | 26,365.55 | .00 | .00 | 26,365.55 |
| 8006 | JEFFERSON ELEMENTARY | 14,441.28 | .00 | 4,159.60 | 10,281.68 |
| 8007 | LINCOLN ELEMENTARY | 50,400.65 | .00 | 4,087.73 | 46,312.92 |
| 8009 | WASHINGTON ELEMENTARY | 39,902.37 | .00 | 1,490.00 | 38,412.37 |
| 8010 | MCDONALD ELEMENTARY | 26,812.58 | .00 | .00 | 26,812.58 |
| 8011 | EISENHOWER ELEMENTARY | 8,615.40 | .00 | .00 | 8,615.40 |
| 8012 | OSGOOD/LAKE ELEMENTARY | 4,778.12 | .00 | .00 | 4,778.12 |
| 8013 | SPED | .00 | .00 | .00 | .00 |
| 8015 | STUDENT LEAD TECHNOLOGY | 203,132.97 | .00 | .00 | 203,132.97 |
| 8026 | NURSING SERVICES | 4,217.77 | .00 | .00 | 4,217.77 |
| 8028 | ELEMENTARY LIBRARIES | 22,863.51 | .00 | .00 | 22,863.51 |
| 8040 | ELEMENTARY MUSIC | 4,581.15 | .00 | .00 | 4,581.15 |
| 8041 | ELEMENTARY PE | 13,074.20 | .00 | .00 | 13,074.20 |
| 8051 | NEW SERIES TEXTBOOKS | 1,151,954.40 | .00 | 140,053.57 | 1,011,900.83 |
| 8052 | TECHNOLOGY OFFICE | 641,882.18 | .00 | .00 | 641,882.18 |
| 8055 | REPLACEMENT TEXTBOOKS | 53,219.57 | .00 | .00 | 53,219.57 |
| 8110 | NPHS LIBRARY | 3,470.58 | .00 | .00 | 3,470.58 |
| 8111 | NPHS BAND | -22,126.95 | .00 | .00 | -22,126.95 |
| 8230 | MS BAND | 7,500.00 | .00 | .00 | 7,500.00 |
| 8232 | CENTRAL OFFICE | .00 | .00 | .00 | .00 |
| 8233 | CUSTODIAL/MAINTENANCE | 83,263.01 | .00 | .00 | 83,263.01 |
| 8234 | TEACHER COMPUTERS | 117,364.81 | .00 | .00 | 117,364.81 |
| 8235 | VEHICLE ACQUISITION | 76,033.86 | .00 | 40,000.00 | 36,033.86 |
| 8240 | TRACK | 203,506.63 | .00 | .00 | 203,506.63 |
| 8241 | TENNIS COURTS | 147,532.00 | .00 | .00 | 147,532.00 |
| 8245 | FOOTBALL FIELD | 50,597.00 | .00 | .00 | 50,597.00 |
| 8250 | ADAMS HVAC | -212,532.52 | .00 | .00 | -212,532.52 |
| 8255 | | -100,931.00 | .00 | .00 | -100,931.00 |
| 8290 | INTEREST | 15,168.79 | .00 | .00 | 15,168.79 |
| | Fund Totals | 2,971,951.68 | .00 | 189,790.90 | 2,782,160.78 |
| | Total For All Funds | 2,971,951.68 | .00 | 189,790.90 | 2,782,160.78 |

North Platte Public School District

For 10/01/20 - 10/31/20

Variable Column Report

FJEXS01S

Periods 02 - 02

Bond Fund Report

Month End Report 12

PY Periods 02 - 02

| Account No/Description | Prevl YTD Exp | YTD Adj Bud | Period Expended | YTD Actual | Avail Balance | Percent Used |
|---|----------------------|----------------------|-----------------|----------------------|----------------------|---------------|
| 000 DISTRICT WIDE | | | | | | |
| 21-07-0001-013-000-000 CASH-OPERATING-BOND FUND | .00 | .00 | 60,155.41 | 1,486,214.42 | 1,486,214.42 | |
| 21-07-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS | 2,501,602.06 | .00 | -60,155.41 | 111.45 | 111.45 | |
| 01 ASSETS | 2,501,602.06 | .00 | .00 | 1,486,325.87 | 1,486,325.87 | |
| 21-07-0001-900-000-000 BUDGETED FUND BALANCE | 1,061,779.00 | .00 | .00 | 1,119,162.00 | 1,119,162.00 | |
| 03 EQUITY | 1,061,779.00 | .00 | .00 | 1,119,162.00 | 1,119,162.00 | |
| 000 DISTRICT WIDE | 3,563,381.06 | .00 | .00 | 2,605,487.87 | 2,605,487.87 | |
| 001 HIGH SCHOOL | | | | | | |
| 21-07-1100-000-000-001 (1110) PROPERTY TAXES-NPHS E | -132,601.45 | .00 | .00 | -54,211.86 | -54,211.86 | |
| 21-07-1510-000-000-001 (1410) INVESTMENT INCOME-NPH | -550.52 | .00 | .00 | -139.43 | -139.43 | |
| 21-07-3180-000-000-001 PRO-RATA MOTOR VEHICLE | -824.28 | .00 | .00 | -383.09 | -383.09 | |
| 81 REVENUES | -133,976.25 | .00 | .00 | -54,734.38 | -54,734.38 | |
| 21-07-5000-810-000-001 PROFESSIONAL SERVICES-NPHS | .00 | -1,000.00 | .00 | .00 | -1,000.00 | .00 |
| 21-07-5000-831-000-001 REDEMPTION OF PRINCIPAL | .00 | -1,110,000.00 | .00 | .00 | -1,110,000.00 | .00 |
| 21-07-5000-832-000-001 DEBT SERVICES INTEREST | .00 | -10,099.00 | .00 | .00 | -10,099.00 | .00 |
| 91 EXPENDITURES | .00 | -1,121,099.00 | .00 | .00 | -1,121,099.00 | .00 |
| 21-07-0006-080-000-001 FUND BALANCE-NPHS BONDS | -2,242,117.27 | .00 | .00 | -1,297,665.56 | -1,297,665.56 | |
| | -2,242,117.27 | .00 | .00 | -1,297,665.56 | -1,297,665.56 | |
| 001 HIGH SCHOOL | -2,376,093.52 | -1,121,099.00 | .00 | -1,352,399.94 | -2,473,498.94 | 1.21 |
| 016 TITLE 1 PARENT INVOLVEMENT | | | | | | |
| 21-07-1100-000-000-016 (1110) PROPERTY TAXES-LAKE M | -5,210.73 | 119,300.00 | .00 | -5,623.16 | 113,676.84 | -.05 |
| 21-07-1510-000-000-016 (1410) INVESTMENT INCOME-LAK | -3.38 | .00 | .00 | -.13 | -.13 | |
| 21-07-3180-000-000-016 PRO RATA MOTOR VEHICLE | -41.16 | .00 | .00 | -40.50 | -40.50 | |
| 81 REVENUES | -5,255.27 | 119,300.00 | .00 | -5,663.79 | 113,636.21 | -.05 |
| 21-07-5000-810-000-016 PROFESSIONAL SERVICES-LAKE MALONEY | .00 | -1,500.00 | .00 | .00 | -1,500.00 | .00 |
| 21-07-5000-831-000-016 REDEMPTION OF PRINCIPAL-LAKE MALONEY | .00 | -110,000.00 | .00 | .00 | -110,000.00 | .00 |
| 21-07-5000-832-000-016 DEBT SERVICES INTEREST-LAKE MALONEY | .00 | -5,863.00 | .00 | .00 | -5,863.00 | .00 |
| 91 EXPENDITURES | .00 | -117,363.00 | .00 | .00 | -117,363.00 | .00 |
| 21-07-0008-080-000-016 FUND BALANCE-LAKE MALONEY BC | -120,253.27 | .00 | .00 | -128,262.14 | -128,262.14 | |
| | -120,253.27 | .00 | .00 | -128,262.14 | -128,262.14 | |
| 016 TITLE 1 PARENT INVOLVEMENT | -125,508.54 | 1,937.00 | .00 | -133,925.93 | -131,988.93 | -69.14 |
| 07 BOND FUND | 1,061,779.00 | -1,119,162.00 | .00 | 1,119,162.00 | .00 | -1.00 |

North Platte Public School District

For 10/01/20 - 10/31/20

Variable Column Report

FJEXS01S

Periods 02 - 02

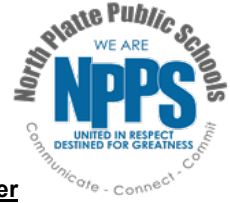
QCPUF

Month End Report 14

PY Periods 02 - 02

| <u>Account No/Description</u> | <u>Prevl YTD Exp</u> | <u>YTD Adj Bud</u> | <u>Period Expended</u> | <u>YTD Actual</u> | <u>Avail Balance</u> | <u>Percent Used</u> |
|---|----------------------|----------------------|------------------------|--------------------|----------------------|---------------------|
| 21-09-0001-010-000-000 OPERATING FNB CASH-QCPUF | 608,928.43 | .00 | .00 | .00 | .00 | |
| 21-09-0001-013-000-000 CASH-NLNB-QCPUF | .00 | .00 | 48,677.88 | 747,510.89 | 747,510.89 | |
| 21-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER | .00 | .00 | -48,677.88 | .00 | .00 | |
| 01 ASSETS | 608,928.43 | .00 | .00 | 747,510.89 | 747,510.89 | |
| 21-09-0001-900-000-000 RESERVED FUND BALANCE | -50,596.00 | .00 | .00 | -1,666.00 | -1,666.00 | |
| 21-09-0001-905-000-000 UNRESERVED FUND BALANCE | -561,699.80 | .00 | .00 | -698,833.01 | -698,833.01 | |
| 03 EQUITY | -612,295.80 | .00 | .00 | -700,499.01 | -700,499.01 | |
| 21-09-1100-000-000-000 PROPERTY TAXES-QCPUF | -47,228.63 | 1,011,760.00 | .00 | -48,336.28 | 963,423.72 | -.05 |
| 21-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE | .00 | .00 | .00 | -341.60 | -341.60 | |
| 81 REVENUES | -47,228.63 | 1,011,760.00 | .00 | -48,677.88 | 963,082.12 | -.05 |
| 21-09-2515-890-000-000 OTHER EXPENSE | .00 | -1,000.00 | .00 | .00 | -1,000.00 | .00 |
| 21-09-5000-831-000-000 PRINCIPAL COSTS | .00 | -950,000.00 | .00 | .00 | -950,000.00 | .00 |
| 21-09-5000-832-000-000 DEBT SERVICE INTEREST | .00 | -59,094.00 | .00 | .00 | -59,094.00 | .00 |
| 91 EXPENDITURES | .00 | -1,010,094.00 | .00 | .00 | -1,010,094.00 | .00 |
| 09 QCPUF | -50,596.00 | 1,666.00 | .00 | -1,666.00 | .00 | -1.00 |

NORTH PLATTE PUBLIC SCHOOLS
CASH AND INVESTMENTS
October 31, 2020



| FUNDS | Bank | First National | Nebraskaland | Other | |
|--------------------------------|-------------|---------------------------|---------------------|--------------|------------------------|
| GENERAL FUND | Operating | 130,120 | 4,918,799 | | 5,048,919 |
| DEPRECIATION | Enterprise | | 2,782,161 | | 2,782,161 |
| EMPLOYEE BENEFIT | Enterprise | | 112,395 | | 112,395 |
| FIDUCIARY FUNDS | Enterprise | | 1,485,294 | | 1,485,294 |
| NUTRITION | | | 278,150 | | 278,150 |
| BOND FUND | | | 1,486,215 | | 1,486,215 |
| BUILDING FUND | Operating | | (147,329) | | (147,329) |
| QCPUF | Operating | | 747,511 | | 747,511 |
| COOPERATING | Operating | | 10,509 | | 10,509 |
| Subtotal | | <u>130,120</u> | <u>11,673,705</u> | | <u>11,803,825</u> |
| | | 1.1% | 98.9% | | |
| GENERAL FUND | NLAF | | | 63,222 | 63,222 |
| Cash On Hand/Petty Cash | | | | | |
| General Fund | | | | | |
| Schools | | | | \$ 50 | 50 |
| McKinley | Stamps/Cash | | | | 231 |
| McKinley-Checking | Equitable | | | 101,059 | 101,059 |
| Maintenance | | | | | 200 |
| Kids Klub | | | | | - |
| | | | | | <hr/> |
| Total General Fund | | | | \$ 101,540 | 101,540 |
| | | | | | |
| Activity-Athletics | | | | | 4,150 |
| Cafeteria | | | | | 665 |
| Total Cash on Hand | | | | | <hr/> 106,355 |
| Total Cash | | | | \$ | <hr/> <hr/> 11,910,180 |



North Platte Public Schools

Enrollment

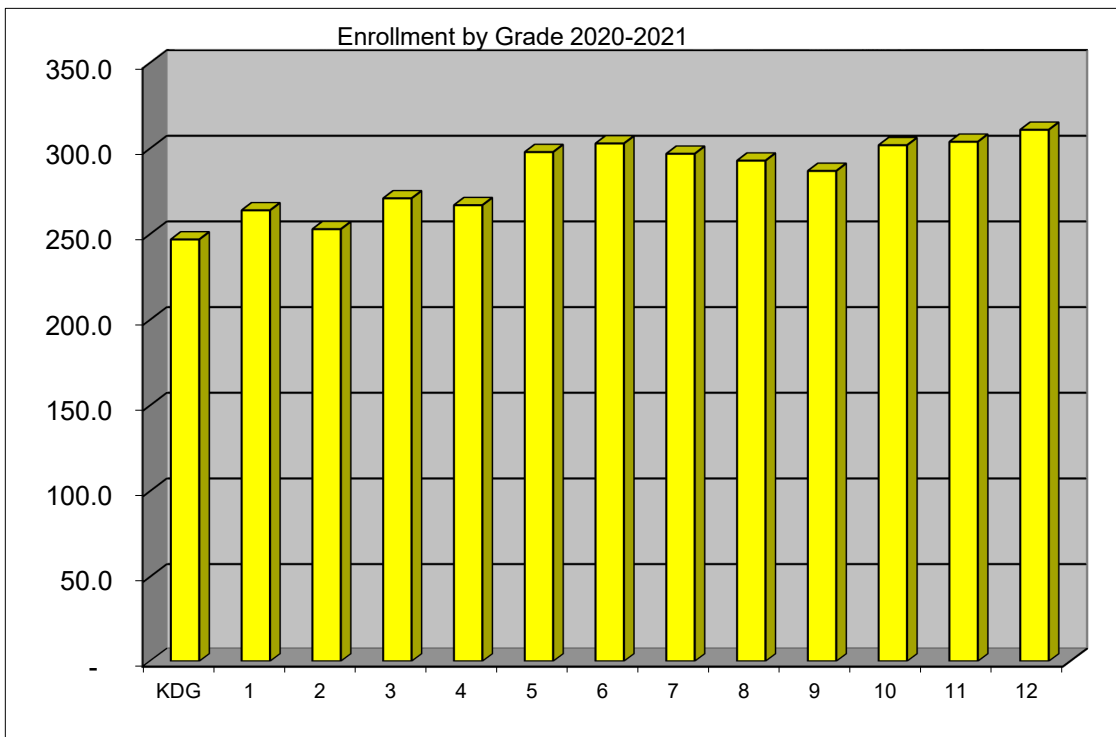
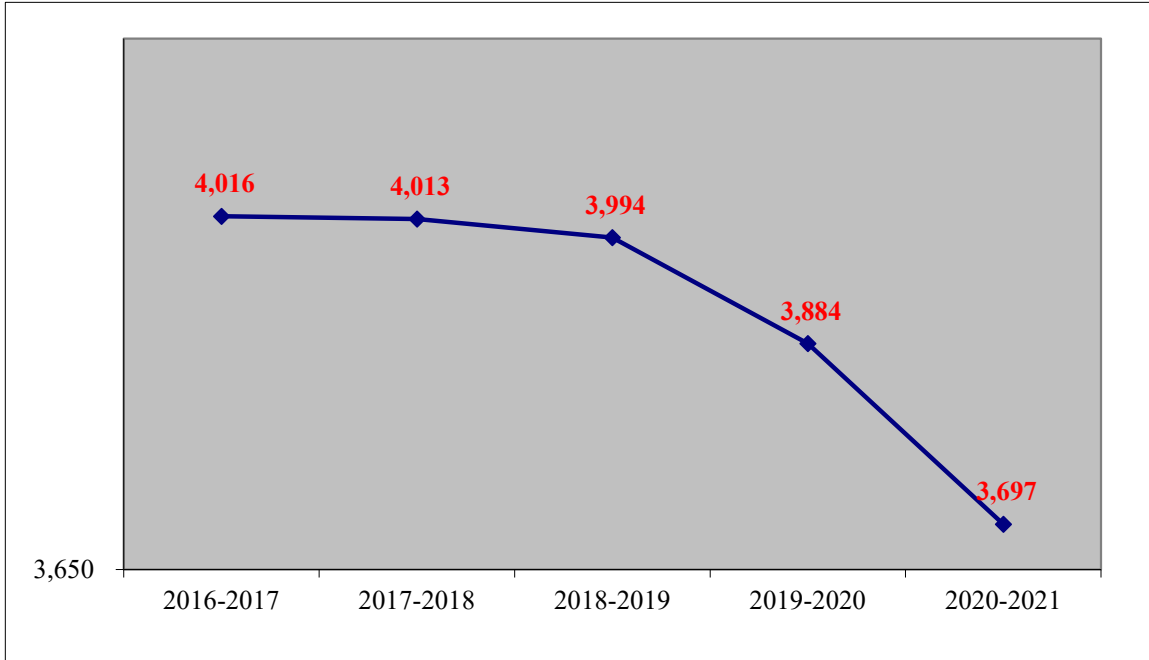
2020-2021

October 1, 2020

North Platte Public Schools
 Official School Enrollments
 K-12

| NDE | | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|--------------|-----|--------------|--------------|--------------|--------------|--------------|
| High School | | | | | | |
| NPHS | 001 | 1226 | 1225 | 1241 | 1220 | 1204 |
| Middle | | | | | | |
| Adams | 002 | 582 | 609 | 607 | 601 | 590 |
| Madison | 004 | 312 | 298 | 312 | 313 | 303 |
| Elementary | | | | | | |
| Buffalo | 003 | 160 | 151 | 155 | 130 | 0 |
| Cody | 005 | 253 | 229 | 239 | 231 | 227 |
| Jefferson | 006 | 325 | 332 | 340 | 312 | 284 |
| Lincoln | 007 | 210 | 207 | 194 | 199 | 298 |
| Washington | 009 | 238 | 240 | 248 | 250 | 214 |
| McDonald | 010 | 250 | 264 | 247 | 251 | 232 |
| Eisenhower | 011 | 242 | 240 | 224 | 218 | 205 |
| Osgood | 012 | 125 | 126 | 112 | 75 | 21 |
| Lake Maloney | 016 | 93 | 92 | 75 | 84 | 119 |
| Total | | 4,016 | 4,013 | 3,994 | 3,884 | 3,697 |

North Platte Public Schools
Trends
Last Friday Enrollment Trends



North Platte Public Schools
 Last Friday in September Enrollment
 10/1/2020

Elementary

| | | K | 1 | 2 | 3 | 4 | 5 | TOTAL |
|--------------|-----|------------|------------|------------|------------|------------|------------|-------------|
| Buffalo | 003 | | | | | | | 0 |
| Cody | 005 | 43 | 34 | 35 | 39 | 29 | 47 | 227 |
| Jefferson | 006 | 59 | 45 | 45 | 38 | 45 | 52 | 284 |
| Lincoln | 007 | 54 | 51 | 47 | 51 | 47 | 48 | 298 |
| Washington | 009 | 23 | 44 | 37 | 40 | 32 | 38 | 214 |
| McDonald | 010 | 22 | 30 | 37 | 46 | 46 | 51 | 232 |
| Eisenhower | 011 | 25 | 30 | 28 | 42 | 40 | 40 | 205 |
| Osgood | 012 | 21 | | | | | | 21 |
| Lake Maloney | 016 | | 30 | 24 | 15 | 28 | 22 | 119 |
| Total | | 247 | 264 | 253 | 271 | 267 | 298 | 1600 |

Middle Schools

| | | 6 | 7 | 8 | TOTAL |
|--------------|-----|------------|------------|------------|------------|
| Adams | 002 | | 297 | 293 | 590 |
| Madison | 004 | 303 | | | 303 |
| Total | | 303 | 297 | 293 | 893 |

High School

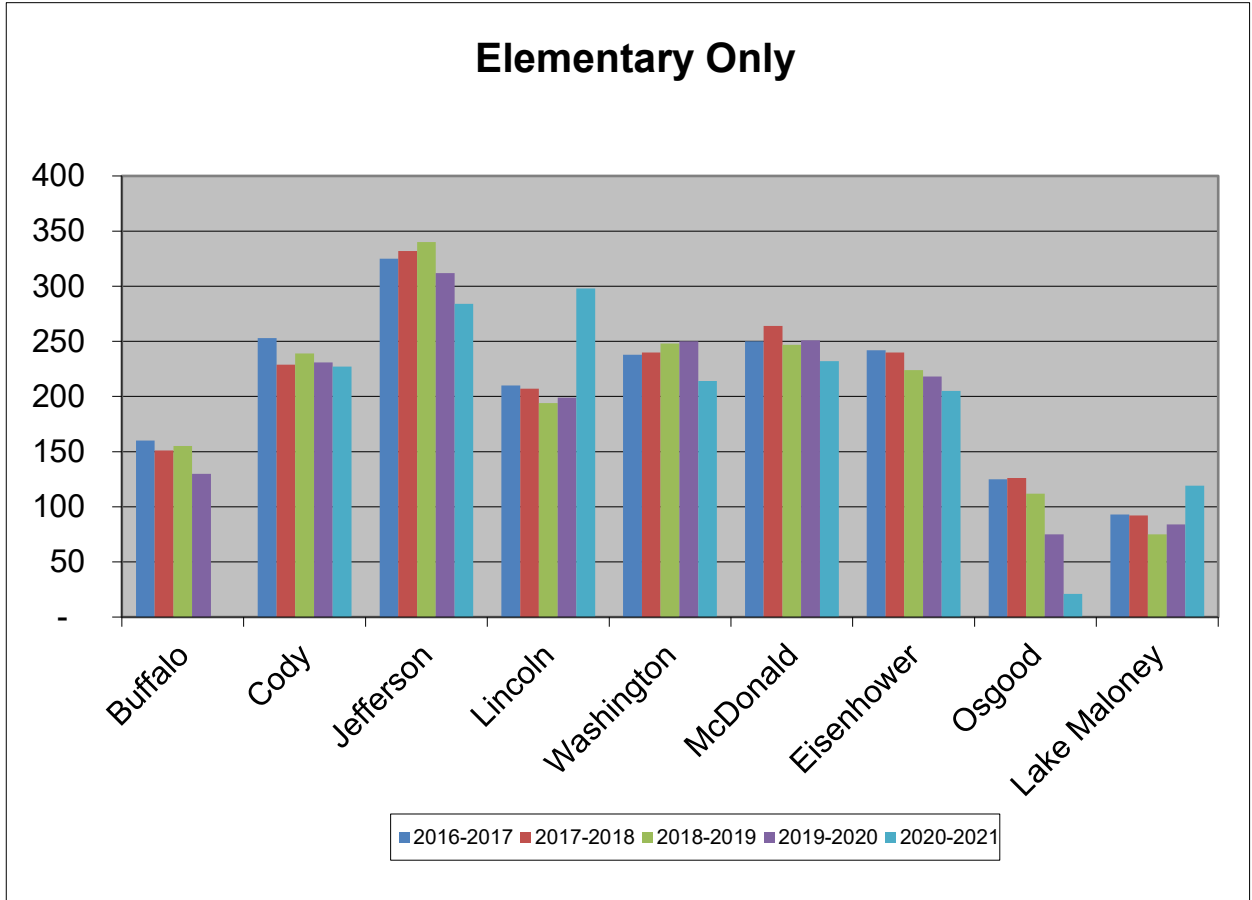
| | 9 | 10 | 11 | 12 | TOTAL |
|--------------|------------|------------|------------|------------|-------------|
| NPHS | 287 | 302 | 304 | 311 | 1204 |
| Total | 287 | 302 | 304 | 311 | 1204 |

Total Enrollment for the District 3697

North Platte Public Schools
Enrollment by Schools
2020-2021

| | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total | Income Status | Total |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|---------------|-------|
| High School | | | | | | | | | | | | | | | | |
| NPHS | | | | | | | | | | 287 | 302 | 304 | 311 | 1204 | 42.9% | 516 |
| Middle | | | | | | | | | | | | | | | | |
| Adams | | | | | | | | 297 | 293 | | | | | 590 | 42.0% | 248 |
| Madison | | | | | | | 303 | | | | | | | 303 | 46.5% | 141 |
| Elementary | | | | | | | | | | | | | | | | |
| Buffalo | | | | | | | | | | | | | | 0 | | |
| Cody | 43 | 34 | 35 | 39 | 29 | 47 | | | | | | | | 227 | 100.0% | 227 |
| Jefferson | 59 | 45 | 45 | 38 | 45 | 52 | | | | | | | | 284 | 100.0% | 284 |
| Lincoln | 54 | 51 | 47 | 51 | 47 | 48 | | | | | | | | 298 | 100.0% | 298 |
| Washington | 23 | 44 | 37 | 40 | 32 | 38 | | | | | | | | 214 | 100.0% | 214 |
| McDonald | 22 | 30 | 37 | 46 | 46 | 51 | | | | | | | | 232 | 32.3% | 75 |
| Eisenhower | 25 | 30 | 28 | 42 | 40 | 40 | | | | | | | | 205 | 100.0% | 205 |
| Osgood | 21 | | | | | | | | | | | | | 21 | 38.1% | 8 |
| Lake Maloney | | 30 | 24 | 15 | 28 | 22 | | | | | | | | 119 | 16.8% | 20 |
| Total | 247 | 264 | 253 | 271 | 267 | 298 | 303 | 297 | 293 | 287 | 302 | 304 | 311 | 3697 | 60.5% | 2236 |
| Prior Year | 283 | 262 | 291 | 279 | 327 | 308 | 313 | 299 | 302 | 303 | 294 | 299 | | | | |
| Variance | -6.7% | -3.4% | -6.9% | -4.3% | -8.9% | -1.6% | -5.1% | -2.0% | -5.0% | -0.3% | 3.4% | 4.0% | | | -3.1% | |
| Elementary | 247 | 264 | 253 | 271 | 267 | 298 | | | | | | | | 1600 | 83.2% | 1331 |
| Middle School | | | | | | | 303 | 297 | 293 | | | | | 893 | 43.6% | 389 |
| High School | | | | | | | | | | 287 | 302 | 304 | 311 | 1204 | 42.9% | 516 |
| Total | | | | | | | | | | | | | | 3697 | 60.5% | 2236 |
| no CEP program | 43 | 60 | 61 | 61 | 74 | 73 | | | | | | | | 372 | 383.6% | 1427 |

North Platte Public Schools
Elementary Enrollment Trends



North Platte Public Schools
 Three Year Enrollment Projection
 For the Year Ending August 31

| | LFE 2017-2018 | LFE 2018-2019 | LFE 2019-2020 | 10/1/2020 2020-2021 | Projected 2021-2022 | Projected 2022-2023 | Projected 2023-2024 |
|--------------|------------------|------------------|------------------|------------------------|------------------------|------------------------|------------------------|
| KDG | 304.0 | 287.0 | 283.0 | 247.0 | 247.0 | 247.0 | 247.0 |
| 1 | 280.0 | 306.0 | 262.0 | 264.0 | 242.1 | 242.1 | 242.1 |
| 2 | 331.0 | 278.0 | 291.0 | 253.0 | 258.7 | 237.2 | 237.2 |
| 3 | 319.0 | 325.0 | 279.0 | 271.0 | 247.9 | 253.5 | 232.5 |
| 4 | 325.0 | 314.0 | 327.0 | 267.0 | 265.6 | 243.0 | 248.5 |
| 5 | 322.0 | 324.0 | 308.0 | 298.0 | 261.7 | 260.3 | 238.1 |
| 6 | 298.0 | 312.0 | 313.0 | 303.0 | 292.0 | 256.4 | 255.1 |
| 7 | 306.0 | 303.0 | 299.0 | 297.0 | 296.9 | 286.2 | 251.3 |
| 8 | 303.0 | 304.0 | 302.0 | 293.0 | 291.1 | 291.0 | 280.5 |
| 9 | 284.0 | 308.0 | 303.0 | 287.0 | 287.1 | 285.2 | 285.2 |
| 10 | 300.0 | 302.0 | 294.0 | 302.0 | 281.3 | 281.4 | 279.5 |
| 11 | 330.0 | 295.0 | 299.0 | 304.0 | 296.0 | 275.6 | 275.8 |
| 12 | 311.0 | 336.0 | 324.0 | 311.0 | 297.9 | 290.0 | 270.1 |
| Total | 4,013.0 | 3,994.0 | 3,884.0 | 3,697.0 | 3,565.3 | 3,449.0 | 3,342.8 |
| HS | 1,225.0 | 1,241.0 | 1,220.0 | 1,204.0 | 1,162.3 | 1,132.3 | 1,110.6 |
| MS | 907.0 | 919.0 | 914.0 | 893.0 | 880.0 | 833.6 | 786.8 |
| ELEM | 1,881.0 | 1,834.0 | 1,750.0 | 1,600.0 | 1,523.0 | 1,483.1 | 1,445.3 |

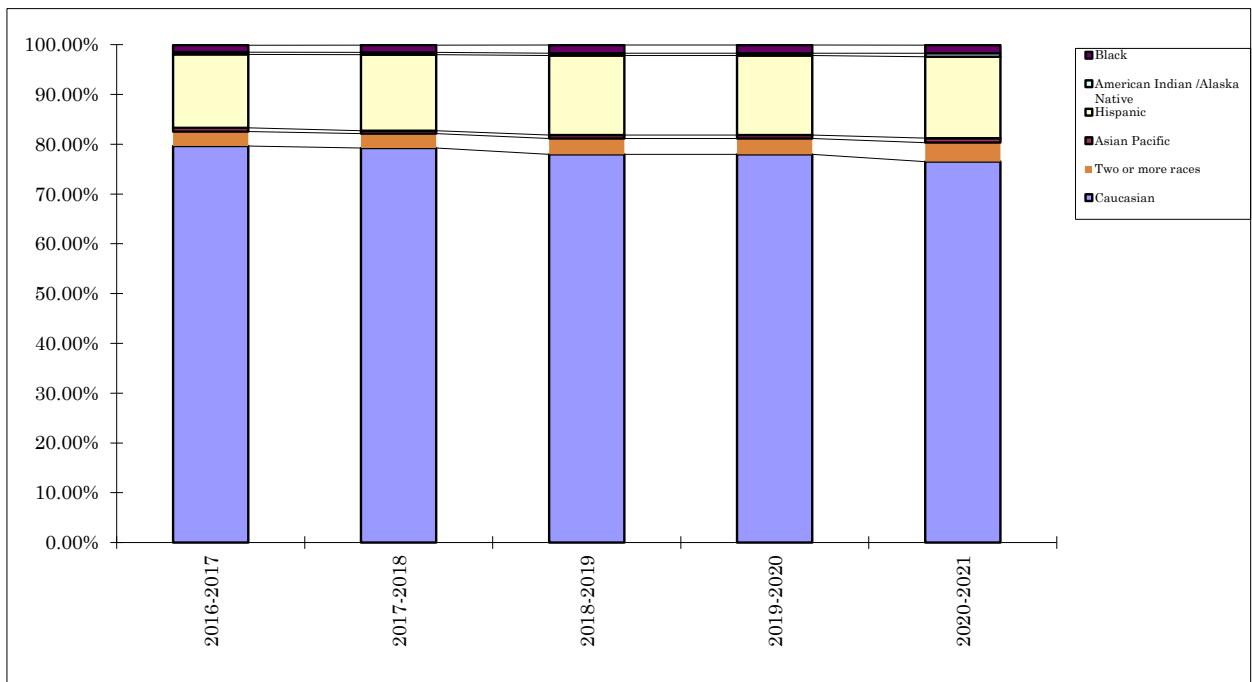
**These are last years 3 year projections
 in comparison to this years calculation.**

| | Projected 2020-2021 | Projected 2021-2022 | Projected 2020-2023 |
|--------------|------------------------|------------------------|------------------------|
| KDG | 283.0 | 283.0 | 283.0 |
| 1 | 277.3 | 277.3 | 277.3 |
| 2 | 256.8 | 271.8 | 271.8 |
| 3 | 285.2 | 251.6 | 266.4 |
| 4 | 273.4 | 279.5 | 246.6 |
| 5 | 320.5 | 268.0 | 273.9 |
| 6 | 301.8 | 314.1 | 262.6 |
| 7 | 306.7 | 295.8 | 307.8 |
| 8 | 293.0 | 300.6 | 289.9 |
| 9 | 296.0 | 287.2 | 294.6 |
| 10 | 296.9 | 290.0 | 281.4 |
| 11 | 288.1 | 291.0 | 284.2 |
| 12 | 293.0 | 282.4 | 285.2 |
| Total | 3,771.8 | 3,692.2 | 3,624.6 |
| | -2.0% | -3.4% | -4.8% |

North Platte Public Schools

Demographic Summary Last Friday in September

| | <u>2016-2017</u> | <u>2017-2018</u> | <u>2018-2019</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Male | 51.82% | 51.46% | 51.38% | 51.91% | 52.50% |
| Female | 48.18% | 48.54% | 48.62% | 48.09% | 47.50% |
| Caucasian | 79.63% | 79.22% | 77.97% | 77.97% | 76.49% |
| Two or more races | 2.91% | 2.89% | 3.15% | 3.15% | 3.81% |
| Native Hawaiian | 0.12% | 0.10% | 0.08% | 0.08% | 0.08% |
| Asian Pacific | 0.75% | 0.62% | 0.70% | 0.70% | 0.92% |
| Hispanic | 14.74% | 15.25% | 15.97% | 15.97% | 16.34% |
| American Indian /Alaska Native | 0.45% | 0.47% | 0.50% | 0.50% | 0.70% |
| Black | 1.39% | 1.45% | 1.63% | 1.63% | 1.65% |
| Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |





North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

Historical Enrollment Per Grade

| School Year | Total | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|-------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 2000-2001 | 4,070 | 296 | 292 | 284 | 289 | 305 | 267 | 313 | 296 | 314 | 341 | 350 | 350 | 373 |
| 2001-2002 | 3,967 | 339 | 276 | 261 | 275 | 280 | 300 | 271 | 307 | 294 | 351 | 340 | 317 | 356 |
| 2002-2003 | 3,903 | 297 | 311 | 268 | 254 | 277 | 289 | 310 | 273 | 307 | 301 | 348 | 338 | 330 |
| 2003-2004 | 3,855 | 328 | 274 | 281 | 262 | 250 | 279 | 286 | 318 | 274 | 338 | 304 | 341 | 320 |
| 2004-2005 | 3,879 | 340 | 302 | 274 | 273 | 266 | 258 | 297 | 280 | 335 | 304 | 331 | 297 | 322 |
| 2005-2006 | 3,863 | 332 | 284 | 295 | 280 | 277 | 278 | 251 | 294 | 297 | 336 | 312 | 326 | 301 |
| 2006-2007 | 4,110 | 395 | 337 | 308 | 297 | 304 | 314 | 295 | 275 | 300 | 320 | 344 | 306 | 315 |
| 2007-2008 | 4,139 | 380 | 359 | 339 | 313 | 301 | 307 | 329 | 291 | 266 | 318 | 314 | 315 | 307 |
| 2008-2009 | 4,144 | 377 | 351 | 351 | 344 | 319 | 308 | 304 | 324 | 276 | 283 | 290 | 299 | 318 |
| 2009-2010 | 4,053 | 390 | 322 | 324 | 338 | 335 | 301 | 303 | 288 | 307 | 293 | 275 | 282 | 295 |
| 2010-2011 | 4,040 | 365 | 363 | 316 | 334 | 327 | 325 | 285 | 292 | 288 | 311 | 285 | 263 | 286 |
| 2011-2012 | 4,051 | 376 | 362 | 346 | 312 | 323 | 310 | 313 | 286 | 299 | 274 | 293 | 279 | 278 |
| 2012-2013 | 4,058 | 347 | 336 | 343 | 337 | 305 | 318 | 306 | 300 | 284 | 296 | 286 | 296 | 304 |
| 2013-2014 | 4,032 | 346 | 336 | 318 | 340 | 331 | 294 | 313 | 292 | 295 | 291 | 292 | 278 | 306 |
| 2014-2015 | 4,097 | 373 | 351 | 325 | 319 | 334 | 318 | 288 | 303 | 304 | 304 | 279 | 301 | 298 |
| 2015-2016 | 4,135 | 355 | 347 | 345 | 324 | 315 | 331 | 306 | 294 | 306 | 320 | 301 | 279 | 312 |
| 2016-2017 | 4,016 | 279 | 347 | 316 | 321 | 324 | 309 | 312 | 307 | 275 | 309 | 323 | 302 | 292 |
| 2017-2018 | 4,006 | 304 | 280 | 331 | 319 | 325 | 322 | 298 | 306 | 303 | 284 | 300 | 323 | 311 |
| 2018-2019 | 3,966 | 286 | 306 | 278 | 325 | 314 | 324 | 312 | 303 | 304 | 308 | 275 | 295 | 336 |
| 2019-2020 | 3,887 | 286 | 262 | 291 | 279 | 327 | 308 | 313 | 299 | 302 | 303 | 294 | 299 | 324 |

North Platte Public Schools
Negotiations Timeline
48-818.01

- September 1:** Teachers bargaining agent must request recognition. For current year; we are always one year ahead
- October 1:** Board of Education must respond to request
- November 1:** on or before 11/1, negotiations must begin
- February 8:** if the board and teachers have not reached agreement, parties must submit to a resolution officer proceeding.
- March 25:** The fact finding/resolution process must end. Either party may file a petition in the Commission within 14 days
- September 15:** Commission must render its decision

Minimum of 4 bargaining sessions unless the parties reach an agreement.

Parties must submit to mandatory mediation/fact finding if they don't reach an agreement; unless both parties agree to forego mediation of fact finding.

CIR must consider employers' payment of/contribution to: health care premiums, premium equivalent payments or cash equivalent payments, FICA and Retirement.

CIR must determine whether the district's total compensation is within 98-102% of the midpoint.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2020



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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
TABLE OF CONTENTS

| | Page |
|--|-------------|
| INDEPENDENT AUDITORS' REPORT | 1 - 3 |
| FINANCIAL STATEMENTS | |
| Government-Wide Financial Statements | |
| Statement of Activities and Net Position - Modified Cash Basis | 4 - 6 |
| Fund Financial Statements | |
| Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Statement of Assets and Fund Balances - Modified Cash Basis - Governmental Funds | 7 - 9 |
| Statement of Net Position - Modified Cash Basis - Proprietary Fund | 10 |
| Statement of Changes in Net Position - Modified Cash Basis - Proprietary Fund | 11 |
| Statement of Net Position - Modified Cash Basis - Fiduciary Funds | 12 |
| NOTES TO FINANCIAL STATEMENTS | 13 - 31 |
| SUPPLEMENTARY INFORMATION | |
| Schedule of Expenditures of Federal Awards | 32 - 33 |
| Notes to Schedule of Expenditures of Federal Awards | 34 |
| General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis and Combining Schedule of Assets and Fund Balance - Modified Cash Basis | 35 - 37 |
| Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited) | |
| General Fund | 38 - 41 |
| Depreciation Fund | 42 |
| Employee Benefit Fund | 43 |
| Activities Fund | 44 |
| School Nutrition Fund | 45 |
| Bond Fund | 46 - 47 |
| Special Building Fund | 48 - 49 |
| Qualified Capital Purpose Undertaking Fund | 50 - 51 |
| Cooperative Fund | 52 |
| Notes to Budgetary Schedules | 53 |
| Activities Fund - Schedule of Changes in Cash Balances (Unaudited) | 54 - 58 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
TABLE OF CONTENTS

| | Page |
|--|---------|
| REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE | |
| Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 59 - 60 |
| Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance | 61 - 62 |
| SCHEDULE OF FINDINGS AND QUESTIONED COSTS | 63 - 65 |
| SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS | 66 |
| CORRECTIVE ACTION PLAN | 67 |



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Lincoln County Public Schools District No. 1
North Platte, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2020, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the North Platte School's Foundation, Inc., were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2020, and the respective changes in financial position - modified cash basis for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements. The supplementary information on pages 35 - 58 is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 32 - 34 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 35 - 37 and the schedule of expenditures of federal awards on pages 32 - 34 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 35 - 37 and the schedule of expenditures of federal awards on pages 32 - 34 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information on pages 38 - 58 which is the responsibility of management, is presented for purposes of additional analysis, and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Report Issued in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2020, on our consideration of Lincoln County Public Schools District No. 1, North Platte, Nebraska'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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Ord, Nebraska
October 20, 2020

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

| FUNCTIONS/PROGRAMS | Net (Disbursements) Receipts and Changes in Net Position | | | | | | |
|--|---|----------------------------|--|----------------------------|-----------------------------|-----------------------------|------------------------------|
| | Disburse- ments | Program Receipts | | Primary Government | | | Component |
| | | Charges for Services | Operating Grants and Contributions | Governmental Activities | Business-Type Activities | School District Total | Unit School Foundation |
| Primary Governmental | | | | | | | |
| Governmental Activities | | | | | | | |
| Regular instruction | 20,399,542 | | | (20,399,542) | | (20,399,542) | |
| Special education | 4,183,082 | | 2,154,979 | (2,028,103) | | (2,028,103) | |
| Summer school | | | | | | | |
| Support services | | | | | | | |
| Pupils | 1,985,238 | | | (1,985,238) | | (1,985,238) | |
| Staff | 1,189,640 | | | (1,189,640) | | (1,189,640) | |
| Operation and maintenance of plant | 4,993,448 | | | (4,993,448) | | (4,993,448) | |
| Pupil transportation - regular and special education | 467,326 | | 103,552 | (363,774) | | (363,774) | |
| General and administrative | | | | | | | |
| General administration | | | | | | | |
| Board of education | 613,507 | | | (613,507) | | (613,507) | |
| Superintendent | 372,625 | | | (372,625) | | (372,625) | |
| District legal services | 40,578 | | | (40,578) | | (40,578) | |
| Office of the principal | 2,832,456 | | | (2,832,456) | | (2,832,456) | |
| Business services | 2,448,018 | | | (2,448,018) | | (2,448,018) | |
| Community services operations | 280,590 | | | (280,590) | | (280,590) | |
| Other grants and private interests | 19,745 | | 32,805 | 13,060 | | 13,060 | |
| State categorical programs | 71,676 | | 53,145 | (18,531) | | (18,531) | |
| Federal programs | 2,930,236 | | 2,889,052 | (41,184) | | (41,184) | |
| Debt service | | | | | | | |
| Principal | 7,505,000 | | | (7,505,000) | | (7,505,000) | |
| Interest | 153,423 | | | (153,423) | | (153,423) | |
| Bond issue costs | 66,888 | | | (66,888) | | (66,888) | |
| Capital outlay | 1,855,621 | | | (1,855,621) | | (1,855,621) | |
| Total governmental activities | <u>52,408,639</u> | | <u>5,233,533</u> | <u>(47,175,106)</u> | | <u>(47,175,106)</u> | |
| Business-type activities | | | | | | | |
| School Nutrition Fund | <u>2,115,119</u> | <u>590,059</u> | <u>1,556,658</u> | | <u>31,598</u> | <u>31,598</u> | |
| Component unit activities | | | | | | | |
| School Foundation | <u>139,348</u> | | <u>222,345</u> | | | | <u>82,997</u> |
| Total primary governmental | <u>54,663,106</u> | <u>590,059</u> | <u>7,012,536</u> | <u>(47,175,106)</u> | <u>31,598</u> | <u>(47,143,508)</u> | <u>82,997</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | Disburse- ments | Program Receipts | | Net (Disbursements) Receipts and Changes in Net Position | | | |
|--|--------------------|----------------------------|--|---|-----------------------------|-----------------------------|---|
| | | Charges for Services | Operating Grants and Contributions | Primary Government | | School District Total | Component Unit School Foundation |
| | | | | Governmental Activities | Business-Type Activities | | |
| General Receipts | | | | | | | |
| Taxes | | | | | | | |
| Property taxes | | | 25,629,931 | | | 25,629,931 | |
| Motor vehicle taxes | | | 2,306,445 | | | 2,306,445 | |
| Carline tax | | | 115,086 | | | 115,086 | |
| Interest | | | 104,029 | 98 | | 104,127 | |
| County fines and license fees | | | 279,402 | | | 279,402 | |
| State aid | | | 9,748,618 | | | 9,748,618 | |
| Homestead exemption | | | 909,521 | | | 909,521 | |
| Pro-rate motor vehicle | | | 72,540 | | | 72,540 | |
| Property tax credit | | | 1,446,931 | | | 1,446,931 | |
| Personal property tax credit | | | 130,195 | | | 130,195 | |
| State apportionment | | | 578,099 | | | 578,099 | |
| State and federal funds not restricted to specific functions | | | 33,855 | | | 33,855 | |
| Dividends and interest | | | | | | 24,239 | |
| Net realized investment gains | | | | | | 19,983 | |
| Net unrealized investment gains | | | | | | 85,194 | |
| Other receipts | | | 270,057 | 29,143 | 299,200 | | |
| Total general receipts | | | <u>41,624,709</u> | <u>29,241</u> | <u>41,653,950</u> | <u>129,416</u> | |
| Changes in net position resulting from receipts and disbursements | | | <u>(5,550,397)</u> | <u>60,839</u> | <u>(5,489,558)</u> | <u>212,413</u> | |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfer to Activities Fund | | | (212,651) | | (212,651) | | |
| Bond proceeds | | | 4,555,000 | | 4,555,000 | | |
| Total other financing sources (uses) | | | <u>4,342,349</u> | | <u>4,342,349</u> | | |
| CHANGE IN NET POSITION | | | (1,208,048) | 60,839 | (1,147,209) | 212,413 | |
| NET POSITION, beginning of year | | | <u>14,670,969</u> | <u>121,712</u> | <u>14,792,681</u> | <u>1,274,055</u> | |
| NET POSITION, end of year | | | <u>13,462,921</u> | <u>182,551</u> | <u>13,645,472</u> | <u>1,486,468</u> | |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | Program Receipts | | Net (Disbursements) Receipts and Changes in Net Position | | | Component Unit | |
|----------------------------------|--------------------|----------------------------|---|----------------------------|-----------------------------|-------------------|-----------------------------|
| | Disburse- ments | Charges for Services | Operating Grants and Contributions | Primary Government | | | School District Total |
| | | | | Governmental Activities | Business-Type Activities | | |
| ASSETS | | | | | | | |
| Cash and certificates of deposit | | | 4,913,421 | 182,551 | 5,095,972 | 84,833 | |
| Cash at county treasurer | | | 8,549,500 | | 8,549,500 | | |
| Investments | | | | | | <u>1,402,743</u> | |
| TOTAL ASSETS | | | <u>13,462,921</u> | <u>182,551</u> | <u>13,645,472</u> | <u>1,487,576</u> | |
| LIABILITIES | | | | | | | |
| Credit card payable | | | | | | 147 | |
| Payroll taxes payable | | | | | | <u>961</u> | |
| TOTAL LIABILITIES | | | | | | <u>1,108</u> | |
| NET POSITION | | | | | | | |
| Restricted | | | | | | | |
| Capital outlay | | | 738,486 | | 738,486 | | |
| Debt service | | | 1,425,938 | | 1,425,938 | | |
| School Nutrition Fund | | | | 182,551 | 182,551 | | |
| Endowment | | | | | | 623,388 | |
| Unrestricted | | | <u>11,298,497</u> | | <u>11,298,497</u> | <u>863,080</u> | |
| TOTAL NET POSITION | | | <u>13,462,921</u> | <u>182,551</u> | <u>13,645,472</u> | <u>1,486,468</u> | |

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | Major Funds | | | | | Total Governmental Funds |
|---|-------------------|------------------|-----------------------------|---------------------|--|--------------------------------|
| | General Fund | Bond Fund | Special Building Fund | Cooperative Fund | Qualified Capital Purpose Undertaking Fund | |
| RECEIPTS | | | | | | |
| Taxes | | | | | | |
| Property taxes | 22,763,647 | 1,267,311 | 658,971 | | 940,002 | 25,629,931 |
| Motor vehicle taxes | 2,306,445 | | | | | 2,306,445 |
| Carline tax | 103,008 | 4,787 | 3,023 | | 4,268 | 115,086 |
| Interest | 100,987 | 3,042 | | | | 104,029 |
| Other local sources | 103,971 | | | 34,219 | | 138,190 |
| County sources | 279,402 | | | | | 279,402 |
| State receipts | 14,953,660 | 116,368 | 66,886 | | 94,521 | 15,231,435 |
| Federal receipts | 2,889,052 | | | | | 2,889,052 |
| Other sources | 157,322 | | | 7,350 | | 164,672 |
| Total receipts | <u>43,657,494</u> | <u>1,391,508</u> | <u>728,880</u> | <u>41,569</u> | <u>1,038,791</u> | <u>46,858,242</u> |
| DISBURSEMENTS | | | | | | |
| Regular instruction | 20,399,542 | | | | | 20,399,542 |
| Special education | 4,183,082 | | | | | 4,183,082 |
| Support services | | | | | | |
| Pupils | 1,985,238 | | | | | 1,985,238 |
| Staff | 1,145,821 | | | 43,819 | | 1,189,640 |
| Operation and maintenance of plant | 4,938,145 | | 55,303 | | | 4,993,448 |
| Pupil transportation - regular and special education | 467,326 | | | | | 467,326 |
| General and administrative | | | | | | |
| General administration | | | | | | |
| Board of education | 613,507 | | | | | 613,507 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | Major Funds | | | | | Total Governmental Funds |
|--|-------------------|------------------|-----------------------------|---------------------|--|--------------------------------|
| | General Fund | Bond Fund | Special Building Fund | Cooperative Fund | Qualified Capital Purpose Undertaking Fund | |
| DISBURSEMENTS (Continued) | | | | | | |
| General and administrative (Continued) | | | | | | |
| General administration (Continued) | | | | | | |
| Superintendent | 372,625 | | | | | 372,625 |
| District legal services | 40,578 | | | | | 40,578 |
| Office of the principal | 2,832,456 | | | | | 2,832,456 |
| Business services | 2,448,018 | | | | | 2,448,018 |
| Community services | 280,590 | | | | | 280,590 |
| ∞ Other grants and private interests | 19,745 | | | | | 19,745 |
| State categorical programs | 71,676 | | | | | 71,676 |
| Federal programs | 2,930,236 | | | | | 2,930,236 |
| Debt service | | | | | | |
| Principal | | 2,280,000 | | | 5,225,000 | 7,505,000 |
| Interest | | 47,941 | | | 105,482 | 153,423 |
| Bond issue costs | | | | | 66,888 | 66,888 |
| Capital outlay | 661,712 | | 1,134,622 | | 59,287 | 1,855,621 |
| Total disbursements | <u>43,390,297</u> | <u>2,327,941</u> | <u>1,189,925</u> | <u>43,819</u> | <u>5,456,657</u> | <u>52,408,639</u> |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | <u>267,197</u> | <u>(936,433)</u> | <u>(461,045)</u> | <u>(2,250)</u> | <u>(4,417,866)</u> | <u>(5,550,397)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Bond proceeds | | | | | 4,555,000 | 4,555,000 |
| Transfers out | (212,651) | | | | | (212,651) |
| Total other financing sources (uses) | <u>(212,651)</u> | | | | <u>4,555,000</u> | <u>4,342,349</u> |
| NET CHANGE IN FUND BALANCES | 54,546 | (936,433) | (461,045) | (2,250) | 137,134 | (1,208,048) |
| FUND BALANCES, beginning of year | <u>11,231,294</u> | <u>2,362,371</u> | <u>500,698</u> | <u>14,907</u> | <u>561,699</u> | <u>14,670,969</u> |

FUND BALANCES, end of year 11,285,840 1,425,938 39,653 12,657 698,833 13,462,921

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND

STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2020

| | | Major Funds | | | | | |
|---------------|--|-------------------|------------------|-----------------------|------------------|--|--------------------------|
| | | General Fund | Bond Fund | Special Building Fund | Cooperative Fund | Qualified Capital Purpose Undertaking Fund | Total Governmental Funds |
| ASSETS | | | | | | | |
| ASSETS | | | | | | | |
| | Cash (claim on cash) and certificates of deposit | 3,639,815 | 1,046,824 | (177,726) | 12,657 | 391,851 | 4,913,421 |
| | County treasurer's balances | <u>7,646,025</u> | <u>379,114</u> | <u>217,379</u> | | <u>306,982</u> | <u>8,549,500</u> |
| 6 | TOTAL ASSETS | <u>11,285,840</u> | <u>1,425,938</u> | <u>39,653</u> | <u>12,657</u> | <u>698,833</u> | <u>13,462,921</u> |
| FUND BALANCES | | | | | | | |
| FUND BALANCES | | | | | | | |
| | Restricted: | | | | | | |
| | Capital outlay | | | 39,653 | | 698,833 | 738,486 |
| | Debt services | | 1,425,938 | | | | 1,425,938 |
| | Assigned: | | | | | | |
| | Capital outlay | 2,971,952 | | | | | 2,971,952 |
| | Employee benefits | 113,210 | | | | | 113,210 |
| | Subsequent year's budget | 1,398,220 | | | | | 1,398,220 |
| | Unassigned | <u>6,802,458</u> | | | <u>12,657</u> | | <u>6,815,115</u> |
| | Total fund balances | <u>11,285,840</u> | <u>1,425,938</u> | <u>39,653</u> | <u>12,657</u> | <u>698,833</u> | <u>13,462,921</u> |
| 1 | TOTAL FUND BALANCES | <u>11,285,840</u> | <u>1,425,938</u> | <u>39,653</u> | <u>12,657</u> | <u>698,833</u> | <u>13,462,921</u> |

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
AUGUST 31, 2020

| | School Nutrition Fund |
|----------------------------------|-----------------------------|
| ASSETS | |
| Cash and certificates of deposit | <u>182,551</u> |
| NET POSITION | |
| Restricted | <u>182,551</u> |

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
 PROPRIETARY FUND
 FOR THE YEAR ENDED AUGUST 31, 2020

| | School Nutrition Fund |
|--|-----------------------------|
| OPERATING RECEIPTS | |
| Interest | 98 |
| Student and adult lunch sales | 590,059 |
| State sources | 20,201 |
| Federal sources | 1,536,457 |
| Other nonrevenue receipts | 29,143 |
| Total operating receipts | <u>2,175,958</u> |
| OPERATING DISBURSEMENTS | |
| Salaries - clerical and paraprofessional staff | 69,017 |
| Employee benefits | 15,759 |
| Purchased services | 2,001,789 |
| Supplies | 14,175 |
| Capital outlay | 14,379 |
| Total operating disbursements | <u>2,115,119</u> |
| OPERATING RECEIPTS OVER DISBURSEMENTS | 60,839 |
| NET POSITION, beginning of year | <u>121,712</u> |
| NET POSITION, end of year | <u><u>182,551</u></u> |

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
YEAR ENDED AUGUST 31, 2020

| | Activities Fund |
|--------------------------------------|--------------------|
| ASSETS | |
| Cash and certificates of deposit | <u>1,521,403</u> |
| LIABILITIES | |
| Due to student groups and activities | <u>1,521,403</u> |
| NET POSITION | <u>- 0 -</u> |

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Lincoln County Public Schools District No. 1, North Platte, Nebraska (the District).

Reporting Entity

The Lincoln County Public Schools District No. 1, North Platte, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, the North Platte Public Schools Foundation, Inc., is a component unit, as defined in Governmental Accounting Standards Board Statement No. 14, which is included in the District's reporting entity.

North Platte Public Schools Foundation, Inc., is a legally separate, tax-exempt component unit of Lincoln County Public Schools District No. 1. The Foundation acts primarily as a fundraising organization to provide support to the District and its constituents. The Foundation is governed by a separate Board of Directors. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, are restricted to the activities of the District and its constituents by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the District or its constituents, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

Complete financial statements for the North Platte Public Schools Foundation, Inc., can be obtained from the Administrative Offices of Lincoln County Public Schools District No. 1 at 301 W. F Street, North Platte, Nebraska 69101.

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

Basic Financial Statements - Government-Wide Statements

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees, charges, and intergovernmental receipts 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 receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per one hundred dollars of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Proprietary Fund Type

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Fiduciary Fund Types

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Major Funds

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

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

The modified cash basis of accounting is a basis of accounting other than GAAP as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, are not reported and long-term liabilities, such as debt and compensated absences, are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The North Platte Public Schools Foundation, Inc., maintains its books and records and reports its financial operations on the modified cash basis of accounting. As the accompanying statement of activities and net position - modified cash basis does not include accounts receivable, accounts payable, and other accrued revenues and expenses, the financial statements do not reflect the financial position or the results of operations of the North Platte Public Schools Foundation, Inc., in conformity with accounting principles generally accepted in the United States of America. The statements reflect the fair value of investments.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receipts and Disbursements

Program Receipts - In the statement of activities, modified cash basis receipts that are directly from each activity or from parties outside the District's taxpayers are reported as program receipts. The District has the following program receipts in each activity:

| | |
|----------------------------|---|
| Instructional services | State and federal grants received and Educational Service Unit receipts |
| Federal and state programs | Federal and state grants received |
| School lunch and milk | Charges for meals and federal and state reimbursements received |

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

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

Investments

Lincoln County Public Schools District No. 1

Nebraska statutes provide that the District may, by and with the District's Board of Education, invest the funds of the District in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. The District held investments with the Nebraska School District Liquid Fund during the year.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The Foundation has adopted FASB ASC 958-320, *Not-for-Profit Entities, Investments - Debt and Equity Securities*. FASB ASC 958-320 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

The District expenses supply items and material when purchased.

Equity Classification

Government-Wide Statements

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

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

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

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District currently has no amounts classified in this category.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund and any deficit fund balances for other funds.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

Certified Staff - Employees are allowed ten days per year for sick leave. Certified staff employees are allowed to accumulate sick leave up to 75 days. Accumulated sick leave terminates upon resignation, retirement, dismissal, or death, except if the employee qualifies for the sick leave incentive program in Note 9. Certified staff employees are allowed up to five days of bereavement leave with no accumulation or compensation of unused bereavement leave. Certified staff employees are allowed three personal leave days per year. Unused personal leave may be added to accumulated sick leave or will be paid to the employee at the substitute teacher pay rate.

Classified Staff - Employees are allowed up to 8 hours per month for sick leave. Classified staff employees are allowed to accumulate sick leave up to 600 hours. Accumulated leave terminates upon resignation, retirement, dismissal, or death. Classified staff employees are allowed 10 to 24 personal leave hours per year. Classified staff employees in Category A (as defined in the Classified Employee Handbook) earn between 5 and 14 hours of vacation leave per month and may accumulate 64 to 168 hours of vacation leave based on length of employment.

These modified cash basis statements do not make any provision for unpaid leave liabilities.

Use of Estimates

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of August 31, 2020, all the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

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

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2020.

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.
2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT

The Foundation has adopted FASB ASC 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under accounting principles generally accepted in the United States of America. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT
(Continued)

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 - Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 - Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended August 31, 2020, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Marketable Equity Securities

The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT
(Continued)

Fair Value on a Recurring Basis

The table below presents the balances of assets measured at August 31, 2020, at fair value on a recurring basis.

| | Total | Level 1 | Level 2 | Level 3 |
|--------------|------------------|------------------|-------------------|-------------------|
| Mutual Funds | <u>1,402,743</u> | <u>1,402,743</u> | <u> </u> | <u> </u> |

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2020, are as follows:

| | Cost or Amortized Cost | Unrealized Gain | Fair Value |
|--------------|------------------------------|--------------------|------------------|
| Mutual Funds | <u>1,146,097</u> | <u>256,646</u> | <u>1,402,743</u> |

Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer, and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the county treasurer at August 31, 2020. These funds were transferred to the District subsequent to the fiscal year end August 31, 2020.

| | General Fund | Bond Fund | Special Building Fund | Qualified Capital Purpose Undertaking Fund | Total |
|----------------|------------------|----------------|-----------------------------|--|------------------|
| Lincoln County | <u>7,646,025</u> | <u>379,114</u> | <u>217,379</u> | <u>306,982</u> | <u>8,549,500</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN

Plan Description

The Lincoln County Public Schools District No. 1 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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

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 July 1, 2018 to June 30, 2019, (and from July 1, 2019 through August 31, 2020). 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, 2020, was \$2,697,785.

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$29,644,285. Total covered payroll was \$27,311,600. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 6. LONG-TERM DEBT

Bonds Payable

On September 17, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014A, in the amount of \$4,710,000, the proceeds of which were used to refinance the Series 2009A General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2020, when the bonds will be repaid in full. The District does have the option to call the bonds on or after September 17, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 0.25% to 1.55%.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

On October 1, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014B, in the amount of \$830,000, the proceeds of which were used to refinance the Series 2009B General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2022, when the bonds will be repaid in full. The District does have the option to call the bonds on or after October 1, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 2.85% to 3.90%.

On February 25, 2015, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2015, in the amount of \$6,965,000, the proceeds of which were used to refinance the Series 2005 General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2020, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at a rate of 2.00%.

On April 5, 2016, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2020, in the amount of \$4,555,000, the proceeds of which were used to refinance the Series 2014C General Obligation Refunding Bonds and Series 2016 Limited Tax Improving Bonds. The bond issue provides for maturities over the period from December 15, 2020 through December 15, 2026, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 1.15% to 1.50%.

Changes to bonds payable for the year ended August 31, 2020, are as follows:

| | |
|--------------------------------------|--------------------|
| Bonds outstanding, September 1, 2019 | 8,955,000 |
| Issuance of bonds | 4,555,000 |
| Payments of current maturities | <u>(7,505,000)</u> |
| Bonds outstanding, August 31, 2020 | <u>6,005,000</u> |
| Current maturities within one year | <u>2,005,000</u> |

The District does not have any direct placements or direct borrowing of long-term debt.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

Debt service requirements at August 31, 2020, were as follows:

| Years Ended August 31, | 2014A Series Bonds Payable Principal | 2014B Series Bonds Payable Principal | 2015 Series Bonds Payable Principal | 2020 Series Bonds Payable Principal | Interest | Total |
|---------------------------|--|--|---|---|----------------|------------------|
| 2021 | 445,000 | 110,000 | 665,000 | 785,000 | 75,055 | 2,080,055 |
| 2022 | | 110,000 | | 800,000 | 49,560 | 959,560 |
| 2023 | | 120,000 | | 805,000 | 36,878 | 961,878 |
| 2024 | | | | 815,000 | 24,793 | 839,793 |
| 2025 | | | | 830,000 | 13,482 | 843,482 |
| 2026 - 2027 | | | | 520,000 | 7,812 | 527,812 |
| | <u>445,000</u> | <u>340,000</u> | <u>665,000</u> | <u>4,555,000</u> | <u>207,580</u> | <u>6,212,580</u> |

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage its workers' compensation and property and security risks, the District joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 8. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs, and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the result of adjustment, if any, relating to such audits would not have any material financial impact.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES

The District has operating leases on various copiers, computer equipment, and other equipment. The original terms of the leases vary with 3- to 4-year commitments. The monthly lease payments on these vary with each lease.

At August 31, 2020, a schedule of the future minimum lease payments required under the above is as follows:

| Year | Amount |
|------|----------------|
| 2021 | 112,239 |
| 2022 | 69,000 |
| 2023 | 69,000 |
| 2024 | <u>53,832</u> |
| | <u>304,071</u> |

The District has a sick leave incentive program for all eligible certified employees. The plan allows certified employees who (1) are at least 55 years of age on or before September 1 of the school year in which the employee resigns; (2) have completed 15 or more consecutive years of credited service; (3) have given unconditional written notice of resignation effective at the end of that school year on or before February 1 of the resignation year; and (4) have not been issued a notice of possible nonrenewal, cancellation, or termination in the resignation year, to participate in the sick leave incentive program. Benefits are based on the total number of unused sick days at the end of employment. Certified employees will be paid in January of the school year following resignation at the short-term substitute rate per day that was in effect as of the resignation year. These modified cash basis statements do not make any provision for unpaid leave liabilities.

NOTE 10. INTERFUND TRANSFERS

The District made the following transfers that were expensed in the General Fund during the year.

| General Fund Category | Transferred to Fund | |
|---|------------------------|------------------|
| Maintenance and operations of buildings | Depreciation | 907,084 |
| Regular instruction | Employee Benefit | 107,000 |
| Transfers | Activities | <u>212,651</u> |
| | | <u>1,226,735</u> |

The transfers have been eliminated as the Depreciation and Employee Benefit Funds are components of the General Fund.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 11. COMMODITIES

The accompanying financial statements do not include food commodities which were received during the year ended August 31, 2020, that have a value of \$148,472.

NOTE 12. OPERATING LEASES - LESSOR

The District leases land and a building on District property to Verizon Communications, Inc. The property is leased on a bid basis with a lease term of five years. The lease may be extended by three (3) 5-year periods through 2032. The lease income will increase 3% at the beginning of each 5-year period should the lease be extended by both parties.

The following is a schedule of minimum future rentals from noncancellable operating leases with remaining lease terms in excess of one year as of August 31, 2020, net of contingent rentals, which are insignificant in amount:

| Year Ending August 31, | Amount |
|---------------------------|---------------|
| 2021 | 15,722 |
| 2022 | <u>16,194</u> |
| | <u>31,916</u> |

NOTE 13. COMMITMENTS

As of August 31, 2020, the District had unpaid commitments of \$132,507 with respect to incomplete construction contracts for various school building improvements.

NOTE 14. SUBSEQUENT EVENTS

The COVID-19 (Coronavirus) outbreak has prompted global concern. Consequently, the District may experience a loss in revenue sources due to the economic impacts of the virus, or may experience an increase in costs to provide services. An estimate of the effect of the COVID-19 pandemic cannot be made at this time.

In September 2019, Lincoln County Public Schools District No. 1, North Platte, Nebraska, filed a tort claim to recover \$70,261 of interest, penalties, legal fees, and other costs from Lincoln County due to a delay in delivery of property tax and other revenues to the District.

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through October 20, 2020, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2020

| Federal Grantor/Pass-Through Grantor/ Program Title | Pass-Through Entity Identifying Number | CFDA Number | Federal Expenditures |
|--|---|----------------|-------------------------|
| <u>U.S. Department of Education</u> | | | |
| Direct Programs | | | |
| COVID-19 - Elementary and Secondary School Emergency Relief | | 84.425 | <u>149,628</u> |
| Passed through the Nebraska Department of Education | | | |
| Special Education Cluster (IDEA) | | | |
| Special Education - Grants to States | H027A180079 | 84.027 | 1,079,269 |
| Special Education - Preschool Grants | H173A180077 | 84.173 | <u>30,457</u> |
| Total Special Education Cluster (IDEA) | | | 1,109,726 |
| Title I Grants to Local Educational Agencies | S010A180027 | 84.010 | 967,016 |
| Special Education - Grants for Infants and Families | H181A180033 | 84.181 | 12,933 |
| Twenty-First Century Community Learning Centers | S287C180027 | 84.287 | 155,250 |
| Improving Teacher Quality State Grants | S367A180026 | 84.367 | 137,985 |
| Student Support and Academic Enhancement Program | S424A180028 | 84.424 | 92,762 |
| Career and Technical Education - Basic Grants to States | V048A180027 | 84.048 | <u>36,350</u> |
| Total U.S. Department of Education | | | <u>2,661,650</u> |
| <u>U.S. Department of Agriculture</u> | | | |
| Child Nutrition Cluster | | | |
| Passed through the Nebraska State Health and Human Services | | | |
| National School Lunch Program | 47-6004045 | 10.555 | 148,472 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2020

| Federal Grantor/Pass-Through Grantor/ Program Title | Pass-Through Entity Identifying Number | CFDA Number | Federal Expenditures |
|--|---|----------------|-------------------------|
| <u>U.S. Department of Agriculture (Continued)</u> | | | |
| Child Nutrition Cluster (Continued) | | | |
| Passed through Nebraska Department of Education | | | |
| School Breakfast Program | 47-6004045 | 10.553 | 380,152 |
| National School Lunch Program | 47-6004045 | 10.555 | 799,904 |
| Summer Food Service Program for Children | 47-6004045 | 10.559 | 319,351 |
| Total Child Nutrition Cluster | | | <u>1,647,879</u> |
| Total U.S. Department of Agriculture | | | <u>1,647,879</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u><u>4,309,529</u></u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2020

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Lincoln County Public Schools District No. 1, North Platte, Nebraska. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the modified cash basis of accounting.

NOTE 3. INDIRECT COST RATE

The District did not elect to use the de minimis cost rate.

NOTE 4. SUBRECIPIENTS

Lincoln County Public Schools District No. 1, North Platte, Nebraska, provided no federal awards to subrecipients.

NOTE 5. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | | General Fund | Depreciation Fund | Employee Benefit Fund | Reclassi- fication | Total General Fund |
|----------------------|--|-------------------|----------------------|-----------------------------|-----------------------|--------------------------|
| RECEIPTS | | | | | | |
| | Taxes | | | | | |
| | Property taxes | 22,763,647 | | | | 22,763,647 |
| | Carline tax | 103,008 | | | | 103,008 |
| | Motor vehicle taxes | 2,306,445 | | | | 2,306,445 |
| | Interest | 11,441 | 8,627 | 80,919 | | 100,987 |
| | Other local sources | 103,971 | | | | 103,971 |
| | County sources | 279,402 | | | | 279,402 |
| | State sources | 14,953,660 | | | | 14,953,660 |
| | Federal sources | 2,889,052 | | | | 2,889,052 |
| | Other sources | 146,010 | 11,312 | | | 157,322 |
| | Total receipts | <u>43,556,636</u> | <u>19,939</u> | <u>80,919</u> | | <u>43,657,494</u> |
| DISBURSEMENTS | | | | | | |
| | Regular instruction | 20,177,039 | 225,357 | 104,146 | (107,000) | 20,399,542 |
| | Special education | 4,183,082 | | | | 4,183,082 |
| | Support services | | | | | |
| | Pupils | 2,107,605 | | | (122,367) | 1,985,238 |
| | Staff | 1,457,821 | | | (312,000) | 1,145,821 |
| | Operation and maintenance of plant | 5,125,862 | | | (187,717) | 4,938,145 |
| | Pupil transportation - regular | 422,170 | | | (50,000) | 372,170 |
| | Pupil transportation - special education | 95,156 | | | | 95,156 |
| | General and administrative | | | | | |
| | General administration | | | | | |
| | Board of education | 613,507 | | | | 613,507 |
| | Superintendent | 372,625 | | | | 372,625 |
| | District legal services | 40,578 | | | | 40,578 |
| | Office of the principal | 2,832,456 | | | | 2,832,456 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | General Fund | Depreciation Fund | Employee Benefit Fund | Reclassi- fication | Total General Fund |
|---|-------------------|----------------------|-----------------------------|-----------------------|--------------------------|
| DISBURSEMENTS (Continued) | | | | | |
| General and administrative (Continued) | | | | | |
| Business services | 2,683,018 | | | (235,000) | 2,448,018 |
| Community services | 280,590 | | | | 280,590 |
| Other grants and private interests | 19,745 | | | | 19,745 |
| State categorical programs | 71,676 | | | | 71,676 |
| Federal programs | 2,930,236 | | | | 2,930,236 |
| Capital outlay | | 661,712 | | | 661,712 |
| Total disbursements | <u>43,413,166</u> | <u>887,069</u> | <u>104,146</u> | <u>(1,014,084)</u> | <u>43,390,297</u> |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | <u>143,470</u> | <u>(867,130)</u> | <u>(23,227)</u> | <u>1,014,084</u> | <u>267,197</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | 907,084 | 107,000 | (1,014,084) | |
| Transfers out | (212,651) | | | | (212,651) |
| Total other financing sources (uses) | <u>(212,651)</u> | <u>907,084</u> | <u>107,000</u> | <u>(1,014,084)</u> | <u>(212,651)</u> |
| NET CHANGE IN FUND BALANCES | (69,181) | 39,954 | 83,773 | | 54,546 |
| FUND BALANCE, beginning of year | <u>8,269,859</u> | <u>2,931,998</u> | <u>29,437</u> | | <u>11,231,294</u> |
| FUND BALANCE, end of year | <u>8,200,678</u> | <u>2,971,952</u> | <u>113,210</u> | | <u>11,285,840</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

| | General Fund | Depreciation Fund | Employee Benefit Fund | Reclassi- fication | Total General Fund |
|----------------------------------|-------------------------|---------------------------|-----------------------------|---------------------------|--------------------------|
| ASSETS | | | | | |
| ASSETS | | | | | |
| Cash and certificates of deposit | 554,653 | 2,971,952 | 113,210 | | 3,639,815 |
| County treasurer's balances | <u>7,646,025</u> | <u> </u> | <u> </u> | <u> </u> | <u>7,646,025</u> |
| TOTAL ASSETS | <u>8,200,678</u> | <u>2,971,952</u> | <u>113,210</u> | <u> </u> | <u>11,285,840</u> |
| FUND BALANCE | | | | | |
| FUND BALANCE | | | | | |
| Assigned | | | | | |
| Capital outlay | | 2,971,952 | | | 2,971,952 |
| Employee benefits | | | 113,210 | | 113,210 |
| Subsequent year's budget | 1,398,220 | | | | 1,398,220 |
| Unassigned | <u>6,802,458</u> | <u> </u> | <u> </u> | <u> </u> | <u>6,802,458</u> |
| TOTAL FUND BALANCE | <u>8,200,678</u> | <u>2,971,952</u> | <u>113,210</u> | <u> </u> | <u>11,285,840</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---|------------------------------------|-------------------|-------------------|
| FUND BALANCE, beginning of year | | <u>8,269,859</u> | <u>10,097,229</u> |
| RECEIPTS | | | |
| Local sources | | | |
| Taxes | | | |
| 1100 Property taxes | 24,704,954 | 22,763,647 | 22,671,520 |
| 1115 Carline tax | 105,000 | 103,008 | 119,096 |
| 1125 Motor vehicle taxes | 1,950,000 | 2,306,445 | 2,255,231 |
| 1510 Interest | 10,000 | 11,441 | 23,718 |
| 1800 Community service activities | | 50,739 | 96,649 |
| 1911 Local license fees and fines | 35,000 | 20,427 | 28,560 |
| 1925 Corporate grants and private interests | | 32,805 | 90,750 |
| Total local sources | <u>26,804,954</u> | <u>25,288,512</u> | <u>25,285,524</u> |
| County sources | | | |
| 2110 Fines and license fees | <u>410,000</u> | <u>279,402</u> | <u>330,785</u> |
| State sources | | | |
| 3110 State aid | 9,748,618 | 9,748,618 | 9,200,199 |
| 3120 Special education | 1,950,000 | 2,154,979 | 2,107,832 |
| 3125 Special education transportation | 50,000 | 103,552 | 38,041 |
| 3130 Homestead exemption | | 812,839 | 782,980 |
| 3131 Property tax credit | | 1,288,203 | 1,074,642 |
| 3132 Personal property tax credit | | 116,268 | 119,735 |
| 3155 Textbook loan | | 4,912 | |
| 3160 Wards of the court | 65,000 | 28,943 | |
| 3180 Pro-rate motor vehicle | 25,000 | 64,102 | 66,292 |
| 3400 State apportionment | 650,000 | 578,099 | 514,359 |
| 3535 Payments for high ability learners | | 28,355 | 24,336 |
| 3540 State early childhood | | 24,790 | 20,148 |
| 3590 Extended learning opportunity grants | | | 12,980 |
| 3990 Other state receipts | | | 22,990 |
| Total state sources | <u>12,488,618</u> | <u>14,953,660</u> | <u>13,984,534</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|--|------------------------------------|-------------------|-------------------|
| RECEIPTS (Continued) | | | |
| Federal sources | | | |
| 4418 IDEA Part B, PEaK projects | | 22,572 | |
| 4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies | 1,000,000 | 972,021 | 854,208 |
| 4506 Title I, Accountability ESSA Improving Basic Programs Accountability | | 6,243 | 36,143 |
| 4509 Title II, Part A ESSA Supporting Effective Instruction | | 273,865 | 3,976 |
| 4510 Title IV, Part A ESSA Student Support and Academic Enrichment Grants | | 69,810 | |
| 4512 IDEA Part B (611) base allocation | 1,000,000 | 549,431 | 356,619 |
| 4516 IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation | | | 29,907 |
| 4519 IDEA enrollment/poverty | | 371,045 | 751,475 |
| 4521 IDEA Part B proportionate share | | 47,086 | |
| 4523 IDEA special projects | | 16,717 | 24,369 |
| 4524 Other federal noncategorical receipts | | 224,538 | |
| 4525 Federal vocational and applied technology education (Carl Perkins) | | 83,433 | 64,560 |
| 4530 Other federal categorical receipts | 1,220,795 | 26,985 | 252,784 |
| 4531 Title IV, Part B ESSA 21st Century Community Learning Centers | | 101,264 | 127,727 |
| 4708 Medicaid in public school (MIPS) | | 44,395 | |
| 4709 Medicaid administrative activities (MAAPS) | | 79,647 | 69,850 |
| Total federal sources | <u>3,220,795</u> | <u>2,889,052</u> | <u>2,571,618</u> |
| Nonrevenue receipts | | | |
| 5690 Other nonrevenue receipts | <u>5,000</u> | <u>146,010</u> | <u>124,870</u> |
| Total receipts | <u>42,929,367</u> | <u>43,556,636</u> | <u>42,297,331</u> |
| TOTAL FUNDS AVAILABLE | | <u>51,826,495</u> | <u>52,394,560</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|--|------------------------------------|-------------------|-------------------|
| DISBURSEMENTS | | | |
| Instructional services | | | |
| 1100 Regular instruction | 20,727,075 | 20,177,039 | 20,212,033 |
| 1200 Special education | 4,232,383 | 4,183,082 | 4,205,487 |
| 1300 Summer school | | | 45,295 |
| Support services | | | |
| 210 Pupils | 1,901,529 | 2,107,605 | 2,056,198 |
| 220 Staff | 1,439,068 | 1,457,821 | 1,492,695 |
| 2600 Operation and maintenance of plant | 5,100,598 | 5,125,862 | 5,759,731 |
| 2710 Pupil transportation - regular | 435,517 | 422,170 | 571,301 |
| 2712 Pupil transportation - special education | 89,803 | 95,156 | 187,231 |
| General and administrative | | | |
| General administration | | | |
| 231 Board of education | 784,487 | 613,507 | 147,808 |
| 2320 Superintendent | 370,659 | 372,625 | 359,810 |
| 2330 District legal services | | 40,578 | |
| 2410 Office of the principal | 2,877,991 | 2,832,456 | 2,758,075 |
| 251 Fiscal services | 2,515,098 | 2,683,018 | 2,833,408 |
| 330 Community services operations | 238,321 | 280,590 | 445,341 |
| 340 Other grants and private interests | 14,193 | 19,745 | 47,072 |
| 350 State categorical programs | | 71,676 | 68,207 |
| 500 Debt services | | | 59,931 |
| 600 Federal programs | 3,754,906 | 2,930,236 | 2,691,841 |
| 800 Activities Fund support | 85,000 | 212,651 | 183,237 |
| Total disbursements | <u>44,566,628</u> | <u>43,625,817</u> | <u>44,124,701</u> |
| FUND BALANCE, end of year | | <u>8,200,678</u> | <u>8,269,859</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|--------------------------|------------------------------------|-------------------------|-------------------------|
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | 554,653 | 700,306 |
| County treasurers | | <u>7,646,025</u> | <u>7,569,553</u> |
| TOTAL FUND BALANCE | | <u><u>8,200,678</u></u> | <u><u>8,269,859</u></u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---------------------------------|------------------------------------|------------------|------------------|
| FUND BALANCE, beginning of year | | <u>2,931,998</u> | <u>2,780,737</u> |
| RECEIPTS | | | |
| Interest | | 8,627 | 12,383 |
| Nonprogram receipts | | 11,312 | 17,000 |
| Transfer from the General Fund | 850,000 | <u>907,084</u> | <u>1,124,424</u> |
| Total receipts | <u>850,000</u> | <u>927,023</u> | <u>1,153,807</u> |
| TOTAL FUNDS AVAILABLE | | <u>3,859,021</u> | <u>3,934,544</u> |
| DISBURSEMENTS | | | |
| Capital outlay | 3,896,386 | 661,712 | 915,701 |
| Supplies | | 225,357 | 71,317 |
| Other expenses | | | 15,528 |
| Total disbursements | <u>3,896,386</u> | <u>887,069</u> | <u>1,002,546</u> |
| FUND BALANCE, end of year | | <u>2,971,952</u> | <u>2,931,998</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | <u>2,971,952</u> | <u>2,931,998</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|--|------------------------------------|----------------|----------------|
| FUND BALANCE, beginning of year | | <u>29,437</u> | <u>41,461</u> |
| RECEIPTS | | | |
| Nonprogram receipts | | 80,919 | |
| Transfers from the General Fund | 288,843 | <u>107,000</u> | <u>115,000</u> |
| Total receipts | <u>288,843</u> | <u>187,919</u> | <u>115,000</u> |
| TOTAL FUNDS AVAILABLE | | <u>217,356</u> | <u>156,461</u> |
| DISBURSEMENTS | | | |
| Early retirement or voluntary terminations | <u>300,000</u> | <u>104,146</u> | <u>127,024</u> |
| FUND BALANCE, end of year | | <u>113,210</u> | <u>29,437</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | <u>113,210</u> | <u>29,437</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---------------------------------|------------------------------------|------------------|------------------|
| FUND BALANCE, beginning of year | | <u>1,478,744</u> | <u>1,487,787</u> |
| RECEIPTS | | | |
| Local sources | | | |
| Interest | | 17,308 | |
| Activities receipts | <u>1,195,103</u> | <u>1,014,304</u> | <u>1,147,552</u> |
| Total local sources | <u>1,195,103</u> | <u>1,031,612</u> | <u>1,147,552</u> |
| General Fund support | _____ | _____ | 98,237 |
| Total receipts | <u>1,195,103</u> | <u>1,031,612</u> | <u>1,245,789</u> |
| TOTAL FUNDS AVAILABLE | | <u>2,510,356</u> | <u>2,733,576</u> |
| DISBURSEMENTS | | | |
| Support services - pupils | | | |
| Other disbursements | <u>1,380,595</u> | <u>988,953</u> | <u>1,254,832</u> |
| FUND BALANCE, end of year | | <u>1,521,403</u> | <u>1,478,744</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | <u>1,521,403</u> | <u>1,478,744</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---|------------------------------------|------------------|------------------|
| FUND BALANCE, beginning of year | | <u>121,712</u> | <u>138,591</u> |
| RECEIPTS | | | |
| Interest | 180 | 98 | 197 |
| Lunch sales | 1,418,740 | 590,059 | 671,354 |
| State sources | 20,000 | 20,201 | 19,624 |
| Federal sources | 1,500,000 | 1,536,457 | 1,456,130 |
| Other nonrevenue receipts | | 29,143 | 140,559 |
| Total receipts | <u>2,938,920</u> | <u>2,175,958</u> | <u>2,287,864</u> |
| TOTAL FUNDS AVAILABLE | | <u>2,297,670</u> | <u>2,426,455</u> |
| DISBURSEMENTS | | | |
| Salaries - clerical and paraprofessional staff | 65,000 | 69,017 | 63,163 |
| Employee benefits | 25,000 | 15,759 | 20,081 |
| Purchased services | 2,500,000 | 2,001,789 | 2,168,817 |
| Supplies | 10,000 | 14,175 | 5,505 |
| Capital outlay | 10,000 | 14,379 | 9,599 |
| Other | 420,000 | | 37,578 |
| Total disbursements | <u>3,030,000</u> | <u>2,115,119</u> | <u>2,304,743</u> |
| FUND BALANCE, end of year | | <u>182,551</u> | <u>121,712</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | <u>182,551</u> | <u>121,712</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---------------------------------|------------------------------------|------------------|------------------|
| FUND BALANCE, beginning of year | | <u>2,362,371</u> | <u>2,307,736</u> |
| RECEIPTS | | | |
| Local sources | | | |
| Taxes | | | |
| Property taxes | 1,269,461 | 1,267,311 | 2,236,618 |
| Carline tax | | 4,787 | 11,115 |
| Interest | | 3,042 | 4,752 |
| Total local sources | <u>1,269,461</u> | <u>1,275,140</u> | <u>2,252,485</u> |
| State sources | | | |
| Homestead exemption | | 39,143 | 74,228 |
| Property tax credit | | 67,539 | 105,562 |
| Personal property tax credit | | 5,697 | 11,418 |
| Pro-rate motor vehicle | | 3,989 | 6,623 |
| Total state sources | | <u>116,368</u> | <u>197,831</u> |
| Total receipts | <u>1,269,461</u> | <u>1,391,508</u> | <u>2,450,316</u> |
| TOTAL FUNDS AVAILABLE | | <u>3,753,879</u> | <u>4,758,052</u> |
| DISBURSEMENTS | | | |
| Other | 4,500 | 1,200 | 1,200 |
| Principal | 2,280,000 | 2,280,000 | 2,310,000 |
| Interest | 46,740 | 46,741 | 84,481 |
| Total disbursements | <u>2,331,240</u> | <u>2,327,941</u> | <u>2,395,681</u> |
| FUND BALANCE, end of year | | <u>1,425,938</u> | <u>2,362,371</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|--------------------------|------------------------------------|------------------|------------------|
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | 1,046,824 | |
| County treasurers | | <u>379,114</u> | <u>2,362,371</u> |
| TOTAL FUND BALANCE | | <u>1,425,938</u> | <u>2,362,371</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---------------------------------|------------------------------------|------------------|----------------|
| FUND BALANCE, beginning of year | | <u>500,698</u> | <u>156,108</u> |
| RECEIPTS | | | |
| Local sources | | | |
| Taxes | | | |
| Property taxes | 725,000 | 658,971 | 572,168 |
| Carline tax | 30,000 | 3,023 | 2,979 |
| Other local receipts | | | |
| Total local sources | <u>755,000</u> | <u>661,994</u> | <u>575,147</u> |
| State sources | | | |
| Homestead exemption | | 23,854 | 19,582 |
| Property tax credit | | 37,804 | 23,499 |
| Personal property tax credit | | 3,412 | 2,995 |
| Pro-rate motor vehicle | | 1,816 | 1,714 |
| Total state sources | | <u>66,886</u> | <u>47,790</u> |
| Other nonrevenue receipts | | | |
| Nonrevenue receipts | | | <u>179,843</u> |
| Total receipts | <u>755,000</u> | <u>728,880</u> | <u>802,780</u> |
| TOTAL FUNDS AVAILABLE | | <u>1,229,578</u> | <u>958,888</u> |
| DISBURSEMENTS | | | |
| Purchased services | | 55,303 | 111,744 |
| Capital outlay | <u>1,214,360</u> | <u>1,134,622</u> | <u>346,446</u> |
| Total disbursements | <u>1,214,360</u> | <u>1,189,925</u> | <u>458,190</u> |
| FUND BALANCE, end of year | | <u>39,653</u> | <u>500,698</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|--------------------------|------------------------------------|----------------|----------------|
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | (177,726) | 317,236 |
| County treasurers | | <u>217,379</u> | <u>183,462</u> |
| TOTAL FUND BALANCE | | <u>39,653</u> | <u>500,698</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original Budget | Amended Budget | 2020 Actual | 2019 Actual |
|-----------------------------------|--------------------|-------------------|------------------|------------------|
| FUND BALANCE, beginning of year | | | <u>561,699</u> | <u>439,997</u> |
| RECEIPTS | | | | |
| Local sources | | | | |
| Taxes | | | | |
| Property taxes | 1,034,158 | 1,034,158 | 940,002 | 896,077 |
| Carline tax | | | 4,268 | 4,748 |
| Total local sources | <u>1,034,158</u> | <u>1,034,158</u> | <u>944,270</u> | <u>900,825</u> |
| State sources | | | | |
| Homestead exemption | | | 33,685 | 31,217 |
| Property tax credit | | | 53,385 | 37,460 |
| Personal property tax credit | | | 4,818 | 4,771 |
| Pro-rate motor vehicle | | | 2,633 | 2,559 |
| Total state sources | | | <u>94,521</u> | <u>76,007</u> |
| Other receipts | | | | |
| Sale of bonds | | 4,597,678 | 4,555,000 | |
| Total receipts | <u>1,034,158</u> | <u>5,631,836</u> | <u>5,593,791</u> | <u>976,832</u> |
| TOTAL FUNDS AVAILABLE | | | <u>6,155,490</u> | <u>1,416,829</u> |
| DISBURSEMENTS | | | | |
| Principal | 860,000 | 5,455,991 | 5,225,000 | 730,000 |
| Interest | 113,220 | 113,220 | 105,482 | 124,730 |
| Purchased services | | | 59,287 | |
| Bond issue cost and other expense | | | 66,888 | 400 |
| Total disbursements | <u>973,220</u> | <u>5,569,211</u> | <u>5,456,657</u> | <u>855,130</u> |
| FUND BALANCE, end of year | | | <u>698,833</u> | <u>561,699</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original Budget | Amended Budget | 2020 Actual | 2019 Actual |
|---------------------------------|--------------------|-------------------|-----------------------|-----------------------|
| ANALYSIS OF FUND BALANCE | | | | |
| Cash in bank | | | | |
| Checking account | | | 391,851 | 269,271 |
| County treasurers | | | <u>306,982</u> | <u>292,428</u> |
| TOTAL FUND BALANCE | | | <u><u>698,833</u></u> | <u><u>561,699</u></u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

| | Original and Final Budget | 2020 Actual | 2019 Actual |
|---|------------------------------------|-------------------|-------------------|
| FUND BALANCE, beginning of year | | <u>14,907</u> | <u>12,743</u> |
| RECEIPTS | | | |
| Local sources | | | |
| Local receipts | 100,000 | 34,219 | 11,022 |
| Nonrevenue receipts | | <u>7,350</u> | <u>15,663</u> |
| Total receipts | <u>100,000</u> | <u>41,569</u> | <u>26,685</u> |
| TOTAL FUNDS AVAILABLE | | <u>56,476</u> | <u>39,428</u> |
| DISBURSEMENTS | | | |
| Salaries - clerical and paraprofessional staff | 100,000 | 33,689 | 20,502 |
| Employee benefits | | 8,960 | 3,545 |
| Purchased services | | 1,015 | |
| Other expenses | | <u>155</u> | <u>474</u> |
| Total disbursements | <u>100,000</u> | <u>43,819</u> | <u>24,521</u> |
| FUND BALANCE, end of year | | <u>12,657</u> | <u>14,907</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking account | | <u>12,657</u> | <u>14,907</u> |

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the North Platte Public Schools Foundation, Inc., are not included since it is a separate legal entity. Payments from the General and Building Funds to the Foundation are reflected as lease payments in those funds.

Comparative Data

Comparative data for the prior year have been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

| | |
|---|---------------|
| Receipts over disbursements - financial reporting basis | |
| General Fund | <u>54,546</u> |
| Receipts over (under) disbursements - budgetary basis | |
| General Fund | (69,181) |
| Depreciation Fund | 39,954 |
| Employee Benefit Fund | <u>83,773</u> |
| | <u>54,546</u> |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

| | Balance 9/1/19 | Receipts | Disburse- ments | Balance 8/31/20 |
|--|-------------------|----------|--------------------|--------------------|
| Activity Tickets | 42,218 | 150,821 | 169,700 | 23,339 |
| Activity Office | 97 | 3,274 | 3,134 | 237 |
| Concessions | 35,475 | 46,295 | 52,311 | 29,459 |
| Summer Weight Program | | 469 | 469 | |
| Activity Office Fundraiser | 10,102 | 23,282 | 11,703 | 21,681 |
| Football Fundraiser | 22,204 | 25,560 | 32,900 | 14,864 |
| Volleyball Fundraiser | 4,519 | 8,372 | 7,029 | 5,862 |
| Wrestling Fundraiser | 7,751 | 386 | 2,054 | 6,083 |
| Softball Fundraiser | 4,544 | 14,343 | 6,890 | 11,997 |
| Boys' Basketball Fundraiser | 3,513 | 17,124 | 17,677 | 2,960 |
| Girls' Basketball Fundraiser | 7,169 | 20,059 | 20,733 | 6,495 |
| Swimming Fundraiser | 498 | 3,498 | 3,634 | 362 |
| Boys' Soccer Fundraiser | 5,154 | | 865 | 4,289 |
| Girls' Soccer Fundraiser | 2,288 | 3,042 | 3,587 | 1,743 |
| Boys' Track Fundraiser | 2,363 | 655 | 202 | 2,816 |
| Girls' Track/CC Fundraiser | 3,285 | 881 | 166 | 4,000 |
| Boys' Tennis Fundraiser | 959 | 109 | 233 | 835 |
| Girls' Tennis Fundraiser | 590 | 9,408 | 383 | 9,615 |
| Boys' Golf Fundraiser | 221 | 303 | | 524 |
| Girls' Golf Fundraiser | | 661 | 352 | 309 |
| Biology Fundraiser | 1,474 | | | 1,474 |
| Crew Fundraiser | 194 | | | 194 |
| Project Search Fundraiser | 36 | 581 | 180 | 437 |
| TeamMates Fundraiser | 1,474 | 1,975 | 1,143 | 2,306 |
| Unified Bowling Fundraiser | 1,326 | | 50 | 1,276 |
| Power Lifting Fundraiser | 322 | 710 | 907 | 125 |
| Unified Track | 350 | 456 | 491 | 315 |
| Cross Country Fundraiser | 6,377 | 2,797 | 2,487 | 6,687 |
| Circle of Friends | | 1,184 | 666 | 518 |
| Booster Club Fundraiser | 32,677 | 25,076 | 26,578 | 31,175 |
| Middle School Concessions | 2,699 | 4,050 | 3,526 | 3,223 |
| Middle School Ticket Office | 8,426 | | | 8,426 |
| Middle School Athletics Administration | 46,501 | 8,195 | 8,001 | 46,695 |
| Middle School Football | | 6,039 | 6,039 | |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

| | Balance 9/1/19 | Receipts | Disburse- ments | Balance 8/31/20 |
|--|-------------------|----------|--------------------|--------------------|
| Middle School Wrestling | | 539 | 265 | 274 |
| Middle School Volleyball | 3,258 | 1,970 | 1,769 | 3,459 |
| Middle School Boys' Basketball | 6,290 | 2,648 | 2,226 | 6,712 |
| Middle School Girls' Basketball | 3,131 | 2,007 | 1,754 | 3,384 |
| Middle School Track | | | 113 | (113) |
| Middle School Cross Country | | | 213 | (213) |
| Middle School Football Fundraiser | 5,202 | 3,173 | | 8,375 |
| Middle School Wrestling Fundraiser | 1,562 | 1,174 | 108 | 2,628 |
| Middle School Volleyball Fundraiser | 4,462 | 2,298 | 1,438 | 5,322 |
| Middle School Boys' Basketball Fundraiser | 1,401 | | | 1,401 |
| Middle School Girls' Basketball Fundraiser | 5,994 | 2,366 | 1,468 | 6,892 |
| Middle School Track Fundraiser | 3,709 | | 174 | 3,535 |
| Middle School Cross Country Fundraiser | 118 | 804 | 639 | 283 |
| Middle School Robotic | | 800 | 800 | |
| Varsity Cheerleaders | 6,041 | 41,817 | 49,462 | (1,604) |
| Homecoming | 1,000 | 4,057 | 4,057 | 1,000 |
| Pacers | 2,030 | 14,485 | 13,438 | 3,077 |
| Flag Corps | 367 | 4,984 | 3,914 | 1,437 |
| NPHS Musical | 75,220 | 23,260 | 24,803 | 73,677 |
| Junior Class | | 70 | 70 | |
| Senior Class | 3,457 | 324 | 3,781 | |
| Environmental Club | 468 | 471 | 584 | 355 |
| Art Club | 1,503 | 474 | 594 | 1,383 |
| Crime Stoppers | 3 | | | 3 |
| Debate | 5,984 | 8,840 | 12,220 | 2,604 |
| Drama | 526 | 300 | 760 | 66 |
| FBLA | 842 | | | 842 |
| FCCLA | 1,462 | | | 1,462 |
| Journalism | 9,785 | 12,955 | 13,418 | 9,322 |
| Key Club | 1,622 | 2,849 | 2,471 | 2,000 |
| Letter Club | 1,583 | | | 1,583 |
| Mock Trial | 222 | 534 | 298 | 458 |
| National Honor Society | 194 | 1,605 | 1,246 | 553 |
| NFL Club | (1,493) | 32,080 | 30,587 | |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

| | Balance 9/1/19 | Receipts | Disburse- ments | Balance 8/31/20 |
|--------------------------|-------------------|----------|--------------------|--------------------|
| Skills USA | 12,417 | 17,335 | 17,350 | 12,402 |
| Student Council | 18,219 | 13,776 | 20,168 | 11,827 |
| Foreign Language Club | 259 | 1,401 | 1,365 | 295 |
| FFA | 13,375 | 40,768 | 11,077 | 43,066 |
| Video Production | | 5,518 | 534 | 4,984 |
| Fee Support | | 10,000 | 9,556 | 444 |
| Counselors | 2,283 | 528 | | 2,811 |
| AP Testing | 1,609 | | 406 | 1,203 |
| Scholarship | 10,637 | 551 | 2,000 | 9,188 |
| Dual Credit - HS | 198,864 | 84,875 | 62,148 | 221,591 |
| Principal Contingency | 2,465 | 786 | | 3,251 |
| Restitution | 1,037 | | | 1,037 |
| NPHS School Store (SPED) | 2,703 | 824 | 1,109 | 2,418 |
| Band Uniform Fund | 3,234 | | | 3,234 |
| Choir Robe Fund | 4,838 | | | 4,838 |
| High School Book Fines | 23,119 | 597 | | 23,716 |
| Library Fines | 1,783 | 967 | 1,253 | 1,497 |
| P.E. Fines | 520 | 15 | | 535 |
| Art Supplies | 16,613 | 4,340 | 7,596 | 13,357 |
| Auto Shop | 11,703 | 890 | 140 | 12,453 |
| Band | 22,141 | 15,013 | 13,677 | 23,477 |
| Bulldogger | 10,665 | 7,219 | 8,151 | 9,733 |
| Drafting | 1,839 | 75 | | 1,914 |
| Electronics | 4,257 | 665 | | 4,922 |
| Foods | 4,503 | 4,583 | 4,982 | 4,104 |
| Orchestra | 3,520 | | | 3,520 |
| Vocal | 7,132 | 1,729 | 1,770 | 7,091 |
| Welding | 11,312 | 3,783 | 2,665 | 12,430 |
| Woods | 12,693 | 1,550 | 6,076 | 8,167 |
| Photography Class | | 2,520 | 2,200 | 320 |
| Elementary Book Fines | 10,244 | 318 | 55 | 10,507 |
| Elementary - Buffalo | 21,570 | 2,291 | 590 | 23,271 |
| Elementary - Cody | 12,306 | 9,716 | 9,448 | 12,574 |
| Elementary - Jefferson | 11,601 | 6,180 | 6,461 | 11,320 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

| | Balance 9/1/19 | Receipts | Disburse- ments | Balance 8/31/20 |
|---------------------------|-------------------|----------|--------------------|--------------------|
| Elementary - Lincoln | 9,192 | 1,333 | 1,252 | 9,273 |
| Elementary - Washington | 20,892 | 10,555 | 14,742 | 16,705 |
| Elementary - McDonald | 7,773 | 1,320 | | 9,093 |
| Elementary - Eisenhower | 11,510 | 1,918 | 6,024 | 7,404 |
| Adams Middle School | 10,733 | 586 | 281 | 11,038 |
| Adams - Student Council | 7,019 | 16,517 | 11,526 | 12,010 |
| Adams - Journalism | | 2,666 | 1,873 | 793 |
| Adams - Music/Swing Choir | 7,983 | 9,722 | 11,400 | 6,305 |
| Adams - Library Fines | 412 | 95 | | 507 |
| MS Speech Club | 49 | 209 | | 258 |
| MS Store (SPED) | 21 | | | 21 |
| Adams Band | 3,986 | 1,450 | 762 | 4,674 |
| Madison Middle School | 34,055 | 9,074 | 5,667 | 37,462 |
| Madison Band/Chorus | 4,932 | 1,840 | 2,694 | 4,078 |
| Madison Student Council | 6,057 | 1,273 | 449 | 6,881 |
| Elementary Orchestra | | 2,107 | 4,855 | (2,748) |
| Elementary - Hall | 2,766 | | | 2,766 |
| Elementary - Lake/Osgood | 19,270 | 4,817 | 3,110 | 20,977 |
| Adams Art Club | 1,096 | 692 | 423 | 1,365 |
| Adams Chess Club | 185 | 406 | | 591 |
| TLC | 7,270 | | 3,909 | 3,361 |
| Kids Club | 178 | 16,469 | 98 | 16,549 |
| District | | 9,028 | 3,186 | 5,842 |
| Mental Health | 4,000 | | | 4,000 |
| McKinley Rentals | 9,340 | 260 | | 9,600 |
| Rentals | 21,037 | 4,332 | 649 | 24,720 |
| Camps | 1,345 | | | 1,345 |
| Revolving Account | 16,603 | 1,000 | 5,405 | 12,198 |
| Interest | 743 | 17,307 | 18,050 | |
| Bus/Van Depreciation | 21,626 | | | 21,626 |
| Computer Insurance | | 2,470 | | 2,470 |
| Verizon Tower Rental | 202,105 | 65,772 | 91,196 | 176,681 |
| Technology | 118,138 | 15,157 | 5,179 | 128,116 |
| Tuition Waivers | 1,797 | 10,000 | 7,780 | 4,017 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

| | Balance 9/1/19 | Receipts | Disburse- ments | Balance 8/31/20 |
|------------------------------|----------------------|----------------------|--------------------|----------------------|
| Maintenance | 43,286 | 34,035 | 33,282 | 44,039 |
| Eldon E. Hoover Trust | 1,017 | 2,101 | 1,001 | 2,117 |
| Central Office | 7,232 | 99 | 4,158 | 3,173 |
| Bauer Field Signs | 5,415 | 1,500 | | 6,915 |
| School/Community Partnership | 7,209 | | 2,465 | 4,744 |
| Below 5 | <u>2,262</u> | <u>200</u> | | <u>2,462</u> |
| TOTAL ACTIVITIES FUND | <u>1,478,744</u> | <u>1,031,612</u> | <u>988,953</u> | <u>1,521,403</u> |



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

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

To the Board of Education
Lincoln County Public Schools District No. 1
North Platte, 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 financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2020, and the related notes to financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements, and have issued our report thereon dated October 20, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-001 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincoln County Public Schools District No. 1, North Platte, Nebraska'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 or other matters that are required to be reported under *Government Auditing Standards*.

Lincoln County Public Schools District No. 1, North Platte, Nebraska's Response to Findings

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska'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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska
October 20, 2020



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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Lincoln County Public Schools District No. 1
North Platte, Nebraska

Report on Compliance for Each Major Program

We have audited the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2020. Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination on the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance.

Opinion on Each of the Major Federal Programs

In our opinion, Lincoln County Public Schools District No. 1, North Platte, Nebraska, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

Report on Internal Control Over Compliance

Management of Lincoln County Public Schools District No. 1, North Platte, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska
October 20, 2020

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2020

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

| | |
|--|---|
| Type of auditors' report issued: | Unmodified |
| Establish internal control over financial Statement preparation and review: | |
| Material weakness identified: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Significant deficiencies identified that are not considered to be material weaknesses: | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Noncompliance matter to the financial statements disclosed: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Federal Awards

| | |
|--|---|
| Establish internal control over the schedule of expenditures of federal awards preparation and review: | |
| Material weakness identified: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Significant deficiencies identified that are not considered to be material weaknesses: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Type of auditors' report issued on compliance for major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accord- ance with 2 CFR Section 200.516(a): | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Identification of major programs:

| | |
|--------------------------------------|--------|
| Special Education Cluster (IDEA) | |
| Special Education - Grants to States | 84.027 |
| Special Education - Preschool Grants | 84.173 |

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
 NORTH PLATTE, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2020

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

Federal Awards (Continued)

Identification of major programs: (Continued)

| | |
|--|--------|
| Child Nutrition Cluster | |
| School Breakfast Program | 10.553 |
| National School Lunch Program | 10.555 |
| Summer Food Service Program for Children | 10.559 |

| | |
|---|-----------|
| Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
|---|-----------|

| | |
|--|---|
| Auditee qualified as a low-risk auditee: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|--|---|

SECTION II. FINANCIAL STATEMENT FINDINGS

2020-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements and the schedule of expenditures of federal awards, in conformity with the modified cash basis of accounting.

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2020

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2020-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1
NORTH PLATTE, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2020

FINANCIAL STATEMENT FINDINGS

2019-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare the financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and questioned costs as item 2020-001, and is considered to be a significant deficiency for the year ended August 31, 2020.



CORRECTIVE ACTION PLAN

October 20, 2020

Lincoln County Public Schools District No. 1 respectfully submits the following corrective action plan for the year ended August 31, 2020, for the findings identified by Dana F. Cole & Company, LLP, Ord, Nebraska.

The findings from the schedule of findings and questioned costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

FINANCIAL STATEMENT FINDINGS

2020-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Recommendation: The District should review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

If the Nebraska Department of Education has questions regarding this plan, please call Stuart Simpson at 308.696.3335.

Sincerely yours,

Stuart Simpson, MBA, SFO

Executive Director of Finance, Facilities, and Operations

Personnel - All EmployeesProfessional Boundaries Between Employees and Students

All employees are expected to observe and maintain professional boundaries between themselves and students. A violation of professional boundaries will be regarded as a form of misconduct and may result in disciplinary action.

The following non-exclusive list of actions will be regarded as a violation of the professional boundaries that employees are expected to maintain with a student:

- Using e-mail, text messaging, instant messaging or social networking sites to discuss with a student a matter that does not pertain to school-related activities, such as the student's homework, class activity, school sport or club, or other school-sponsored activity. Electronic communications with students are to be sent simultaneously to multiple recipients, not to just one student, except where the communication is clearly school--related and inappropriate for persons other than the individual student to receive (for example, e-mailing a message about a student's grades).
- Engaging in social-networking friendships with a student on social networking sites. Material that employees post on social networks that is publicly available to those in the school community must reflect the professional image applicable to the employee's position and not impair the employee's capacity to maintain the respect of students and parents or impair the employee's ability to serve as a role model for children. Employees shall not friend or follow students on any social networking site.
- Engaging in sexual activity, a romantic relationship, or dating a student or a former student **within one year of the student graduating or otherwise leaving the District.**
- Making any sexual advance - verbal, written, or physical - towards a student.
- Showing sexually inappropriate materials or objects to a student.
- Discussing with a student sexual topics that are not related to a specific curriculum.
- Telling sexual jokes to a student.
- Invading a student's physical privacy (e.g., walking in on the student in a restroom).
- Hugging or other physical contact with a student that is initiated by the employee when the student does not seek or want this attention.
- Being overly "touchy" with a specific student.
- Allowing a specific student to get away with misconduct that is not tolerated from other students, except as appropriate for students with an IEP or 504 Plan.
- Discussing with the student the employee's problems that would normally be discussed with adults (e.g., marital problems).

- Giving a student a ride in the employee's personal vehicle without express permission of the student's parent or school administrator unless another adult is in the vehicle.
- Taking a student on an outing without obtaining prior express permission of the student's parent or school administrator.
- Inviting a student to the employee's home without prior express permission of the student's parent and school administrator.
- Going to the student's home when the student's parent or a proper chaperone is not present.
- Giving gifts of a personal nature to a specific student.
- Discussing alcohol, tobacco or other illicit drugs in a non-instructional setting, such as describing a party that the employee attended.
- Discussing another student's or employee's personal matters when it is not appropriate outside of the instructional setting.
- "Grooming," which includes building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student's life the sexual contact or sexual penetration would take place.

Appropriate exceptions are permitted to the foregoing for legitimate health or educational purposes and for reasons of family relationships between employees and their children who are students in the District. A staff member seeking an exception must receive advance approval from his or her administrator. If a staff member is unable to communicate with an administrator in advance (such as in the event of an emergency), the staff member must notify the administrator as soon as possible, but not later than 24 hours immediately following the event.

Any person who suspects a District employee of engaging in any prohibited conduct under this policy, including grooming, should contact the Superintendent as soon as practical.

An employee who violates this policy may face discipline, up to and including termination of employment, and may be referred to the appropriate certification or credentialing agencies for further discipline.

A violation of this policy will result in referral to the Department of Health and Human Services, law enforcement, or both.

Legal Reference: LB 1080 (2020)

Date of Adoption: [Insert Date]

Personnel - All EmployeesInjury Leave

A District employee who believes that they have been physically injured within the employee's scope of employment by another individual who intentionally, knowingly, or recklessly causes bodily injury to such employee must report such injury to the employee's administrator as soon as practical. An administrator will then investigate the circumstances to determine if the employee qualifies for paid injury leave. The employee may be required to provide confirmation from a physician regarding the causation and the period of time for which an employee is unable to work. If the administrator determines that the employee qualifies for paid injury leave, then the employee will receive up to seven calendar days of paid injury leave to cover the amount of time that the employee was otherwise scheduled to work. Such paid injury leave will not count against the employee's other available leave.

If the administrator determines that the employee does not qualify for paid injury leave, then the employee may be required to use other available leave. There is no appeal process for an employee who has been denied a request for paid injury leave.

Legal Reference: LB 1186 (2020)

Date of Adoption: [Insert Date]

Personnel - All EmployeesStaff Payments During Closure

In the event of inclement weather, a pandemic, or other unexpected or extra-ordinary circumstances, the Board of Education or the Superintendent may close school or a particular school building in order to protect staff and students from harm, and will establish a reopen date when it is safe to return. If such closure extends for a long period of time as determined by the Superintendent, then the Superintendent may implement procedures, agreements, or other requirements to compensate staff during a closure to ensure staff return to employment after the closure. The District may consistently pay staff according to District policies and procedures already established by salaries or wages.

Legal Reference: 2 C.F.R. § 200.430

Date of Adoption: [Insert Date]

StudentsStudent AttendanceAttendance Policy and Excessive Absenteeism

Regular and punctual student attendance is required. The administration is responsible for developing further attendance rules and regulations, and all staff are expected to implement this policy and administrative rules and regulations to encourage regular and punctual student attendance. The Principals and teachers are required to maintain an accurate record of student attendance.

A. Attendance and Absences.

1. Circumstances of Absences – Definitions. The circumstances for all absences from school will be identified as School Excused or Not School Excused. Absences should be cleared through the Principal's office in advance whenever possible. All absences, except for illness and/or death in the family, require advance approval.
 - a. School Excused. Any of the following circumstances that lead to an absence will be identified as a *School Excused* absence, provided the required attendance procedures have been followed:
 - (1) Impossible or impracticable barriers outside the control of the parent or child prevent a student from attending school. The parent must provide the school with documentation to demonstrate the absence was beyond the control of the parent or child. This could include, but is not limited to documented illness, court, death of a family member, or suspension.
 - (2) Other absences as determined by the principal or the principal's designee.
 - b. Not School Excused. Absences that are not school excused may result in a report to the county attorney and may be classified as follows:
 - (1) Parent acknowledged absences are those in which the parent communicated with the school in the prescribed manner that the child is absent and is the parent's responsibility for the extent of the school day. This includes, but is not limited to, illness, vacations, and medical appointments.
 - (2) Other absences are those in which the parent has not communicated a reason for the student's absence.

2. Absence Procedure. In its Student Information System, the District may identify many different codes that provide greater definition to the circumstances of a child's absence, but all of the codes need to be identified to parents and students as fitting into one of the above defined absence circumstances.

A student will not be allowed to enter class after an absence until an admit slip, based upon a written or verbal parental excuse, is issued by the Principal's office.

Two school days will be allowed to make up work for each day missed, with a maximum of 10 days allowed to make up work.

3. Mandatory Ages of Attendance. A child is of mandatory age if the child will reach age 6 prior to January 1 of the then-current school year and has not reached 18 years of age.

Exceptions for Younger Students. Attendance is not mandatory for a child who has reached 6 years of age prior to January 1 of the then-current school year, but will not reach age 7 prior to January 1 of such school year, if the child's parent or guardian has signed and filed with the school district in which the child resides an affidavit stating either: (1) that the child is participating in an education program that the parent or guardian believes will prepare the child to enter grade one for the following school year; or (2) that the parent or guardian intends for the child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements and the parent or guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601(3) on or before the child's seventh birthday.

Exceptions for Older Students. Attendance is also not mandatory for a child who: (1) has obtained a high school diploma by meeting statutory graduation requirements; (2) has completed the program of instruction offered by a school which elects pursuant to law not to meet accreditation or approval requirements; or (3) has reached the age of 16 years and has been withdrawn from school in the manner prescribed by law.

Early Withdrawal for Students Enrolled in Accredited or Approved Schools. A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if an exit interview is conducted and a withdrawal form is signed.

Exit Interview. The process is initiated by a person who has legal or actual charge or control of the child submitting a withdrawal form. The form is to be as prescribed by the Commissioner of Education. Upon submission of the form, the Superintendent or Superintendent's designee shall set a time and place for an exit interview if the child is enrolled in [Name] Public Schools or resides in the

[Name] Public School District and is enrolled in a private, denominational, or parochial school.

The exit interview shall be personally attended by:

- The child, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable;
- the person who has legal or actual charge or control of the child who requested the exit interview;
- the Superintendent or Superintendent's designee;
- the child's principal or the principal's designee if the child at the time of the exit interview is enrolled in a school operated by the school district; and
- any other person requested by any of the required parties who agrees to attend the exit interview and is available at the time designated for the exit interview which may include, for example, other school personnel or the child's principal if the child is enrolled in a private school.

At the exit interview, the person making the written request must present evidence that (a) the person has legal or actual charge or control of the child and (b) the child would be withdrawing due to either:

- financial hardships requiring the child to be employed to support the child's family or one or more dependents of the child, or
- an illness of the child making attendance impossible or impracticable.

The Superintendent or Superintendent's designee shall identify all known alternative educational opportunities, including vocational courses of study, that are available to the child in the school district and how withdrawing from school is likely to reduce potential future earnings for the child and increase the likelihood of the child being unemployed in the future. Any other relevant information may be presented and discussed by any of the parties in attendance.

At the conclusion of the exit interview, the person making the written request may sign a withdrawal form provided by the school district agreeing to the withdrawal of the child OR may rescind the written request for the withdrawal.

Withdrawal Form. Any withdrawal form signed by the person making the written request shall be valid only if:

- the child also signs the form, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable, and
- the Superintendent or Superintendent's designee signs the form acknowledging that the interview was held, the required information was provided and discussed at the interview, and, in the opinion of the Superintendent or Superintendent's designee, the person making the written request does in fact have legal or actual charge or control of the

child and the child is experiencing either (i) financial hardship, or (ii) an illness making attendance impossible or impracticable.

Early Withdrawal for Students Enrolled in an Exempt School (Home Schools). A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if such child has been enrolled in a school that elects not to meet the accreditation or approval requirements by filing with the State Department of Education a signed notarized release on a form prescribed by the Commissioner of Education.

4. Reporting and Responding to Excessive Absenteeism. Any administrator, teacher, or member of the board of education who knows of any failure on the part of any child of mandatory school attendance age to attend school regularly without lawful reason, shall within three days report such violation to the superintendent or such person(s) who the superintendent designates to be the attendance officer (hereafter, "attendance officer"). The attendance officer shall immediately cause an investigation into any such report to be made. The attendance officer shall also investigate any case when of his or her personal knowledge, or by report or complaint from any resident of the district, the attendance officer believes there is a violation of the compulsory attendance laws. The school shall render all services in its power to compel such child to attend some public, private, denominational, or parochial school, which the person having control of the child shall designate, in an attempt to address the problem of excessive absenteeism. Such services shall include, as appropriate, the services listed below under "Excessive Absenteeism" and "Reporting Excessive Absenteeism."
5. Excessive Absenteeism. Students who accumulate five (5) unexcused absences in a quarter which are Not School Excused shall be deemed to have "excessive absences." Such absences shall be determined on a per day (or hourly equivalent) basis for elementary students and on a per class basis for secondary students. When a student has excessive absences, school officials will have verbal or written communication with the person or persons who have legal or actual charge or control of any child.

When a student continues thereafter to have absences which are Not School Excused and the absences are of concern due to the effect of the absences on the student's academics, the student's attendance history, the time of the school year, the reasons for the absences, or other circumstances, one or more meetings will be held between the school (a school attendance officer, a school administrator or his or her designee, and/or a social worker), the child's parent or guardian, and the child, when appropriate, to address the barriers to attendance. The result of the meeting or meetings shall be to develop a collaborative plan to reduce barriers identified to improve regular attendance. The plan shall consider, but not be limited to:

- (a) The physical, mental, or behavioral health of the child.
- (b) Educational counseling;
- (c) Educational evaluation;
- (d) Referral to community agencies for economic services;
- (e) Family or individual counseling; and
- (f) Assisting the family in working with other community services.

If the parent/guardian refuses to participate in such meeting, the principal shall place documentation of such refusal in the child's attendance records.

6. Reporting Excessive Absenteeism to the County Attorney.

The school may report to the county attorney of the county in which the person having control of the student resides when the school has documented the efforts to address excessive absences, the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and the student has accumulated more than twenty (20) absences per year. The school shall notify the child's family in writing prior to making the referral to the county attorney. Illness that makes attendance impossible or impracticable shall not be the basis for referral to the county attorney. A report to the county attorney may also be made when a student otherwise accrues excessive absences as herein defined.

Legal Reference: Neb. Rev. Stat. Sections 79-201 and 79-209

Date of Adoption: [Insert Date]

StudentsRequests to Contact Students and Student Interviews by Non-School Personnel

(for purposes of clarification, non-school personnel is defined as law enforcement officials, Health and Human Services caseworkers, and probation officers)

A. Removals of Students and Interviews of Students

In dealing with law enforcement officials, North Platte Public Schools' employees are not to obstruct government operations or unreasonably refuse or fail to aid an investigation. North Platte Public Schools' employees must attempt to prevent undue interference with District operations or educational programming. When parents, legal guardians, or other person's standing in relation of parent/guardian, is not present at an interview, the principal, or designee appointed by the principal, shall be present at all times as the student's representative, and shall be expected to take such action during the course of the interview as a reasonable parent/guardian would take under the circumstances.

1. Removals of Students by Law Enforcement Officials

Law enforcement officers should not be permitted to remove a child from school while the child is properly in attendance, without permission of the child's parent or guardian, except when legally authorized to do so. For purposes of this policy, a law enforcement officer is defined as: sheriffs, coroners, jailers, marshals, police officers, state highway patrol officers, members of the National Guard on active service by direction of the Governor during periods of emergency, and all other persons with similar authority to make arrests. (Neb. Rev. Stat. §49-801).

Law enforcement officers may in the line of duty require a student to accompany him or her for questioning or detention either with or without an arrest warrant. A law enforcement officer has the lawful authority to take immediate temporary custody of children under the age of 18 with or without an arrest warrant or order of the court when:

- (a) the child has violated a state law or a municipal ordinance and the officer has reasonable grounds to believe the child committed such violation;
- (b) the child is seriously endangered in his or her surroundings and immediate removal appears to be necessary for the child's protection;
- (c) the officer believes the child to be mentally ill and dangerous as defined in Neb. Rev. Stat. §71-908 and that the harm described in that section is likely to occur before proceedings may be instituted before the juvenile court;
- (d) the officer has reasonable grounds to believe that the juvenile has run away from his or her parent, guardian, or custodian;
- (e) a probation officer has reasonable cause to believe that a juvenile is in violation of probation and that the juvenile will attempt to leave the jurisdiction or place lives or property in danger; or
- (f) the officer has reasonable grounds to believe the juvenile is truant from school. (Neb. Rev. Stat. §§43-418 and 43-248).

If a law enforcement officer or probation officer requests to take custody of a student who is at that time under the control and jurisdiction of North Platte Public Schools, the following action is to be taken:

- (a) Establish Authority to Remove. The student should be released after appropriate measures are taken and documented to ensure that the officer and/ or caseworker has the authority to take the student. The form attached as Exhibit “A” to this Policy may be used for this purpose.
- (b) Notify Local Law Enforcement. In some instances there may be orders for custody of a student served by the officers with authority to arrest from outside the jurisdiction of North Platte Public Schools. Local law enforcement should be contacted and requested to participate in or monitor the removal.
- (c) Notify Parent of Removal. When a principal or other school official releases a minor student to a law enforcement officer and/ or caseworker for the purpose of removing the minor from the school premises, the principal or other school official shall take immediate steps to notify the parent, guardian, or responsible relative of the minor regarding the release of the minor student to the officer and the place to which the student is reportedly being taken. The law enforcement officer and/ or caseworker may request to contact the parent, in which case the principal or other school official will provide parent contact information. Provided, however, when a minor student has been taken into custody as a victim of suspected child abuse, the principal or other school official is not required to notify the parent or guardian, but shall provide the law enforcement and/ or caseworker officer with the address and telephone number of the minor student’s parents or guardian.

A student should not be released to a private detective or “special police officer” who is not an officer of a Nebraska political subdivision or an officer of an agency of the federal government without consent of the student’s parent, guardian or custodian.

2. Interviews of Students by Law Enforcement Officials and Other Law Authorities

Law enforcement officers and other law authorities should be urged to contact students for questioning outside the instructional day and off school premises whenever possible. When it is appropriate that such questioning occur during the instructional day and on school premises, the following guidelines are to be followed:

- (a) Interviews not related to District Events. If an interview of a student is requested during school hours concerning an ongoing investigation of a crime not related to North Platte Public Schools, questioning should not take place until the student’s parent, guardian or custodian has been contacted and permission is given for such interview and a reasonable opportunity given for the parents to arrive. The consent should be documented. The presence of a school employee during the interview is required until the arrival of a parent.

- (b) Interviews related to District Events. If the investigation relates to an incident which took place on school premises or during instructional time, it is not necessary to obtain consent of the student's parent, guardian or custodian. In these situations, an employee of the District should be present during the interview to ensure that the interview relates only to the incident which took place on school premises during instructional time or something which is directly related thereto.
- (c) Child Abuse or Neglect. If an investigator represents that an interview is necessary to collect information concerning an allegation of child abuse or neglect or an offense involving a family relation and it is clear that obtaining parental consent for the interview would be impossible or counter-productive, the interview may be conducted without consent of the student's parent, guardian or custodian. In these situations, an employee of North Platte Public Schools shall be present during the interview to ensure that the interview relates only to those matters. If the situation arises where investigator deems it inappropriate for school personnel to be present, North Platte Public Schools will require a release form be completed before the interview begins.
- (d) Probation Officer Interview. A probation officer assigned to a student by a court may be allowed the opportunity, on request, to interview that student on school premises. In such situations, it is neither necessary nor desirable that a District employee be present during the interview. It also is not necessary to obtain the consent of the parent, guardian, or custodian.

3. Disclosure of Student Records

School employees shall not, in the course of dealing with a law enforcement officer, caseworker, or probation officer, disclose any confidential student records or information from such student records other than in response to a court order or subpoena or as otherwise authorized by state law and the Family Educational Rights and Privacy Act (FERPA).

4. Removals and Interviews by Persons other than Law Enforcement Officials

A person who comes to school premises to interview a student or remove a student prior to the end of the student's instructional day must obtain permission of an administrator or designee.

Permission to remove is not to be granted without consent of the student's parent, guardian or custodian, or a person authorized by the student's parent, guardian or custodian to give such permission.

Permission to interview on subjects not related to school matters is not to be granted unless there is a clearly valid and proper reason for the interview and such is not disruptive to school operations or the student's educational program. Ordinarily such

contacts shall be restricted to the student's parent, guardian or custodian or a friend of the family when an emergency or other similar circumstance exists.

Legal Reference: Neb. Rev. Stat. §§43-248; 43-418; 79-294; 79-2104

20 U.S.C. §1232g (FERPA)

Date of Adoption: [Insert Date]

Affidavit and Release to Remove Student from School Premises

Date: _____

The undersigned hereby states and affirms to the North Platte Public Schools as follows:

That I am duly-appointed and acting law enforcement officer employed by _____ and am currently acting within the scope of such employment.

That request is hereby made of North Platte Public Schools to deliver to me the following named student: _____.

For purposes of arresting students:

That I am entitled to immediate physical custody of said student by virtue of:
() Neb. Rev. Stat. 43-248 for the reason that said student (1) violated a state or municipal law in my presence, (2) is believed by me to have committed a felony, (3) is seriously endangered in his or her surroundings and immediate removal appears to be necessary for the student’s protection, or (4) is believed to have run away from his or her parent, guardian, or custodian.

() There having been issued a valid warrant for such student’s arrest, a true copy of which is attached hereto.

() There being reasonable grounds for me to arrest such student without a warrant, such grounds being that: _____

() Other (specify) the student being placed under arrest due to following authority:

For purposes of removing student to interview off school premises:

() That the undersigned will take immediate action to notify the parent(s), custodian, or legal guardian of said student that said student has been taken into custody and the reason or reasons for said custody.

() That the undersigned has the legal right to take custody of the student without the consent of said student’s parent(s), guardian, custodian, or the North Platte Public Schools.

() That any facts or circumstances set out on the back of this affidavit and release are true and correct and are incorporated herein by reference.

Printed Name, Position, and Badge Number

Signature

**AR-5413--Exhibit B
Affidavit to Interview or Question Student on School Premises**

Date: _____

The undersigned requests the right to interview or question _____, a student of the North Platte Public Schools, and hereby states and affirms to the North Platte Public Schools as follows:

CRIMINAL ACTIVITY INVESTIGATION

That the undersigned is a duly appointed probation officer acting pursuant to a valid appointment by the _____ Court of _____ County, Nebraska.

() That the undersigned is duly authorized by law to investigate allegations of criminal activity and this request is made to facilitate such an investigation of criminal activity which **did not occur on the school premises.**

OR

() That the undersigned is duly authorized by law to investigate allegations of criminal activity and this request is made to facilitate an investigation of criminal activity **which occurred on the school premises.**

ABUSE or NEGLECT INVESTIGATION

() That the undersigned is duly authorized by law to investigate allegations of abuse or neglect as defined in Neb. Rev. Stat. 28-710(3) and this request is made to facilitate an investigation where a family member is alleged to have committed acts of abuse or neglect against the above-named student.

() That requesting consent to the interview from the child’s parent or guardian and notification of child’s parent or guardian of the interview would be counterproductive, and request is hereby made that the same be kept confidential.

OR

() That the undersigned has requested to interview a student during school hours on school premises. Parent consent was granted on _____ and can be confirmed by _____.

() Due to the nature of the interview, the principal and/or school official has been excused from the interview by mutual agreement by non-school personnel.

That the additional information, if any, set out on the back of this affidavit is true and correct and is incorporated herein by reference.

Printed Name, Position, and Badge Number

Signature

Internal Board Policies - Methods of OperationDesignated Method of Giving Notice of Meetings

~~The Board of Education will give advance notice of meetings by publishing such notice in a newspaper of general circulation within the District's jurisdiction and, if available, on such newspaper's web site. The designated methods of giving advance notice of meetings of the Board of Education of the [Name] School District shall be by publication or by~~ The Board may also give advance notice of meetings by posting. If notice is given by posting, such notice shall be given by posting notice in at least three (3) public places throughout the school district. The school house door, the post office, and a local bank are designated posting places, though other or different places at which the public may reasonably be notified are also designated as permissible places.

Notice shall be given a reasonable time in advance of the meeting. Two (2) days advance notice shall be considered sufficient.

For an emergency meeting, notice shall not be required to be given; however, the Board will complete minutes for such an emergency meeting as required by law. An emergency has been defined as any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.

The Secretary of the Board of Education, or the Secretary's designee, shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to such news media of the time and place of each meeting and the subjects to be discussed at the meeting.

Date of Adoption: [Insert Date]

I move pursuant to Section 84-1410 of the Reissue of the Revised Statutes of 1992, known as the Nebraska Public Meetings Law, that the Board hold a closed session with

Names: _____

For the purpose of discussion of the following items;

Real Estate

Personnel Matters

Strategy session related to possible litigation

Collective bargaining

I further move that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s), and that strategy sessions with respect to real estate, litigation, and collective bargaining are specifically authorized by the Nebraska Public Meetings Law.