



KIMBALL PUBLIC SCHOOLS
Administration Offices
901 South Nadine Street
Kimball, NE 69145

AGENDA

The following is the agenda for the meeting of the Board of Education to be held on Monday, December 13, 2021, at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145

1. Pledge of Allegiance
2. Call meeting to order (Open Meeting Law announcement)
3. "The Mission of Kimball Public Schools is to educate every student for a lifetime of success."
4. Roll Call
5. Excuse the Absence of Board Member
6. Approval of Agenda
7. Read and Approval of Minutes: Regular Board November 8, 2021 and American Civics Committee Meeting November 8, 2021
8. Reading and Approval of Board Bills
9. Treasurer's Report
10. Board Reports
11. Administrator's Reports
12. Superintendent's Report
13. Presentation: Trevor Schuessler, Rauner & Associates, P.C.
14. Recognition of Visitors - Public Comment (Policy 202.05)
15. Action Items:
 - A. Discuss, consider and take all necessary action with regard to acceptance of the 2020-2021 fiscal year audit as presented by Trevor Schuessler with Rauner & Associates, P.C.
 - B. Discuss, consider and take all necessary action with regard to approval of bid for route bus(es) from Bluebird pending successful test drive.
 - C. Discuss, consider and take all necessary action with regard to approval of RFQ and IGA from Community Building Solutions for KPS Energy Savings Measure Project
 - D. Discuss, consider, and take all necessary action in regard to approval of Addendum to the 2021-2022 Negotiated Agreement
 - E. Discuss, consider and take all necessary action with regard to review of board policies: 501.15, 501.15.01, 501.16, 501.17, 501.18, 501.18.01, and 501.18.02.
16. Discussion Items:
 - A. Discussion Item #1: Board Member Self-Assessment Review
 - B. Discussion Item #2: Facilities Discussion including Bus Barn, Building Renderings, and Building Naming
 - C. Discussion Item #3: Negotiations
17. Discussion Item #4: Review of Superintendent Evaluation

18. Next Meeting(s)/Opportunities:

A. Regular Board Meeting: Monday, January 10, 2022 at 6:30 PM in the Meeting Room at the Kimball County Transit Service, 233 South Chestnut Street, Kimball, Nebraska

19. Motion to Adjourn

NOTICES:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the south wall of the meeting room.

KIMBALL PUBLIC SCHOOLS MISSION STATEMENT: “The Mission of Kimball Public Schools is to educate every student for a lifetime of success.”

NOTICE OF MEETING: Notice of the meeting was published according to Board Policy.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward to the table situated immediately in front of the Board, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less. Public Forum will not exceed 30 minutes.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

CLOSED SESSIONS: Kimball Public Schools Board of Education reserves the right to go into closed session in accordance with Nebraska Statue 84-1410.

BY: KIMBALL PUBLIC SCHOOLS

A meeting of the Board of Education of Kimball Public Schools was convened in open and public session on Monday, November 8, 2021 at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145.

A notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The secretary for the Board maintains a list of the news media, of the time and place of the meeting and the subject to be discussed at the meeting. Availability of the agenda was communicated in the publicized notice. All proceedings of the Board of Education except as may be hereinafter noted were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was stated by all present.

Present: Travis Cook, Albert Hargreaves, Lanny Little, Tom O'Brien, Chauncey Pedersen, Matthew Shoup.

The meeting was called to order by President Matthew Shoup at 6:30 p.m. At the beginning of this meeting the President announced and informed the public that a current copy of the Open Meetings Act is posted on the wall of the meeting room and directed the public to its location. President Shoup read the mission statement of Kimball Public Schools.

The roll was called and the following Board members were present or absent.

Motion was made by Travis Cook, seconded by Chauncey Pedersen to approve the agenda. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook: Aye
Albert Hargreaves: Aye
Lanny Little: Aye
Tom O'Brien: Aye
Chauncey Pedersen: Aye
Matthew Shoup: Aye

Motion was made by Albert Hargreaves, seconded by Lanny Little to approve the minutes from October 11, 2021. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook: Aye
Albert Hargreaves: Aye
Lanny Little: Aye
Tom O'Brien: Aye
Chauncey Pedersen: Aye
Matthew Shoup: Aye

Motion was made by Lanny Little, seconded by Tom O'Brien to approve the current bills. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook: Aye
Albert Hargreaves: Aye
Lanny Little: Aye

Tom O'Brien: Aye
 Chauncey Pedersen: Aye
 Matthew Shoup: Aye

Kimball Public Schools
BOARD REPORT OF EXPENDITURES
11/8/2021

PREPAID

60131	CARD SERVICES	5,798.46
		\$5,798.46

REGULAR MONTHLY EXPENSES

60147	BEMIS DRUG	101.02
60148	BERGANKDV, LTD	235.00
60149	Beyond Textbooks - Vail Unified School District	10,000.00
60150	BLACK HILLS ENERGY	176.46
60151	CAPITAL BUSINESS SYSTEMS, INC.	1,022.01
60152	CENTURY LINK BUSINESS SERVICES	289.97
60153	CITY OF KIMBALL	12,254.71
60154	CULLIGAN	39.80
60155	DAS STATE ACCOUNTING - CENTRAL	259.49
60156	ECOLAB PEST ELIMINATION DIVISION	119.92
60158	FLINN SCIENTIFIC INC	109.45
60159	FLOYD'S TRUCK CENTER, INC	70.73
60160	FRANK PARTS COMPANY	430.34
60161	FRENCHMAN VALLEY COOP	2,607.18
60162	GIBBS SMITH, PUBLISHER	19.98
60163	GRANITE TELECOMMUNICATIONS	322.26
60164	HOMETOWN HARDWARE	755.84
60165	IDEAL/BLUFFS FACILITY SOLUTIONS	4,291.05
60166	IMPERO SOLUTIONS, INC	3,000.00
60167	KIMBALL AUTO PARTS CO	441.72
60168	KIMBALL PUBLIC SCHOOLS	1,380.84
60169	KIMBALL SERVICE CENTER	30.00
60170	THE LIBRARY STORE, INC	115.89
60171	JESSICA MILLER	311.22
60172	NE COLORADO CELLULAR, INC	55.95
60173	NEBRASKA ASSOCIATION OF SCHOOL	1,446.00
60174	NORBERG AUTOMOTIVE AND DIESEL, INC	3,516.40

60175	PANHANDLE COOP ASSOCIATION	395.91
60176	PERRY, GUTHERY, HAASE & GESSFO	324.00
60177	PRECISION DYNAMICS CORPORATION	235.87
60178	SAFELITE AUTOGLASS	400.00
60179	SANDBERG IMPLEMENT	106.40
60180	SCHADEGG MOTORS & TOWING	365.00
60181	SCHOLASTIC INC	157.08
60182	SCOTTSBLUFF HIGH SCHOOL MUSIC	375.00
60183	SPARQ DATA SOLUTIONS, INC	2,160.00
60184	STAPLES BUSINESS ADVANTAGE	67.62
60185	STATE CHEMICAL MFG CO	973.42
60186	STRAUCH ELECTRIC, LLC	798.49
60187	VERIZON WIRELESS	51.85
60188	VINCE'S CORNER	60.00
60189	VOYAGER FLEET SYSTEMS, INC.	750.65
60190	WESTERN NEBRASKA ADMINISTRATORS	125.00
60191	WESTERN NEBRASKA OBSERVER	7.90
60192	WILKINS ARCHITECTURE DESIGN AND	1,223.91
60193	WPCI	175.00
60194	CAPITAL BUSINESS SYSTEMS, INC.	1,125.45
60195	CULLIGAN	109.75
60196	JOHNSON CONTROLS	914.56
60197	NEBRASKA SAFETY CENTER	250.00
60198	FIRST NATIONAL CAPITAL MARKETS	7,500.00
60200	NORBERG AUTOMOTIVE AND DIESEL, INC	1,893.24
		<hr/>
		\$63,949.33
60157	ESU #13	24,492.16
		<hr/>
	GENERAL FUND TOTAL	\$ 88,441.49
5941	BERNARD FOOD INDUSTRIES, INC.	103.28
5942	CASH-WA DISTRIBUTING	9,640.09
5943	HEARTLAND SCHOOLS SOLUTIONS	1,025.00
5944	HILAND DAIRY FOODS COMPANY, LLC	2,773.09
5945	PEPSI-COLA OF WESTERN NEBRASKA	1,159.15
5946	US FOODS - GRAND ISLAND	6,670.89
		<hr/>
	NUTRITION FUND TOTAL	\$21,371.50

1491	CROELL REDI-MIX, INC	1,417.00
1492	HOMETOWN HARDWARE	10.38
BUILDING FUND TOTAL		\$ 1,427.38

TOTAL MONTHLY BILLS

\$111,240.37

Motion was made by Travis Cook, seconded by Albert Hargreaves to approve the Treasurer's Report. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook:	Aye
Albert Hargreaves:	Aye
Lanny Little:	Aye
Tom O'Brien:	Aye
Chauncey Pedersen:	Aye
Matthew Shoup:	Aye

November 8, 2021

Treasurer's report is as follows:

	Nov-21	Nov-20
Amount received from County Treasurer	156,899.75	158,675.89
Bank Balance	October 29,2021 105,021.36	83,338.69
Savings Account General Funds	October 29,2021 2,820,013.18	1,797,273.92
Depreciation Fund	October 29,2021 169,606.53	273,920.62
Building Fund	October 29,2021 678,492.40	580,140.59
Nutrition Fund	October 29,2021 80,691.31	40,699.35
Activity Fund	October 29,2021 157,437.40	86,342.01
Total Available Funds	4,168,161.93	3,020,391.07
Payroll Gross	336,401.06	327,018.54
Amount of Bills	111,240.37	60,839.42
Blue Cross Blue Shield/HSA Pmt/UNUM Life	72,982.67	78,172.95
Nebraska School Retirement	32,037.65	30,482.74
FirsTier Bank (FICA)	24,726.87	24,136.41
Total Amount of Expenses	577,388.62	520,650.06
Balance Remaining after Expenses	3,590,773.31	2,499,741.01

The Board reviewed written reports of Mrs. Danielle Reader, Jr-Sr High School Principal and Mrs. Jamie Soper, Mary Lynch Elementary Principal.

The Board reviewed the written report of Mr. Trevor Anderson, superintendent.

Motion was made by Lanny Little, seconded by Travis Cook to approve Interactive Panel purchase for PreK-12 classrooms to not exceed \$136,000. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook: Aye
Albert Hargreaves: Aye
Lanny Little: Aye
Tom O'Brien: Aye
Chauncey Pedersen: Aye
Matthew Shoup: Aye

Motion was made by Chauncey Pedersen, seconded by Albert Hargreaves to approve board policies: 501.09, 501.10, 501.12, 501.13, and 501.14 as reviewed. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook: Aye
Albert Hargreaves: Aye
Lanny Little: Aye
Tom O'Brien: Aye
Chauncey Pedersen: Aye
Matthew Shoup: Aye

Motion was made by Travis Cook, seconded by Chauncey Pedersen to adjourn the meeting at 7:34. After discussion and upon roll call vote, the Board voted as follows:

Travis Cook: Aye
Albert Hargreaves: Aye
Lanny Little: Aye
Tom O'Brien: Aye
Chauncey Pedersen: Aye
Matthew Shoup: Aye

ATTEST:

MATTHEW SHOUP
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

THOMAS O'BRIEN
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

A meeting of the American Civics Committee of Kimball Public Schools was convened in open and public session on Monday, November 8, 2021 at 6:00 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145.

A notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The secretary for the Board maintains a list of the news media, of the time and place of the meeting and the subject to be discussed at the meeting. Availability of the agenda was communicated in the publicized notice. All proceedings of the Board of Education except as may be hereinafter noted were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was stated by all present.

The meeting was called to order by Committee Chairman Tom O'Brien at 6:00 p.m. At the beginning of this meeting the Committee Chairman announced and informed the public that a current copy of the Open Meetings Act is posted on the wall of the meeting room and directed the public to its location. Committee Chairman O'Brien read the mission statement of Kimball Public Schools.

The roll was called and the following Committee members were present or absent.

Tom O'Brien

Chauncey Pedersen

Albert Hargreaves

Motion was made by Albert Hargreaves, seconded by Chauncey Pedersen to approve the agenda. After discussion and upon roll call vote, the Board voted as follows:

Albert Hargreaves: Aye

Tom O'Brien: Aye

Chauncey Pedersen: Aye

A presentation was given by Ken Smith and Jeri Ferguson.

Motion was made by Chauncey Pedersen, seconded by Albert Hargreaves to adjourn the meeting at 6:12. After discussion and upon roll call vote, the Committee voted as follows:

Albert Hargreaves: Aye

Tom O'Brien: Aye

Chauncey Pedersen: Aye

ATTEST:

MATTHEW SHOUP
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

THOMAS O'BRIEN
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
111-2490035-7697808	11/16/2021	10305	Vacuum hose assembly, Mary Lynch	01 1100 340 003 000	11.94
111-4977428-4013801	11/16/2021	10305	UHS floor cleaner, concentrate, qt. 6 pk	01 2610 610 001 000	149.99
112-0286169-4496255	11/03/2021	10226	I need to order new decorations for the	01 1100 610 001 038	9.39
112-1120473-3713026	11/17/2021	10077	Heat Transfer Vinyl	01 3535 610 000 000	17.99
112-12272425314608	11/03/2021	10255	Cricut Mats 6 pack	01 3535 890 000 000	15.99
112-1292754-2046607	11/23/2021	10327	Microscope phone holders	01 1100 610 001 024	145.74
112-2130568-1565843	11/09/2021	10274	Turtles All The Way Down	01 2220 640 001 000	9.98
112-2130568-1565843	11/09/2021	10274	The Five People You Meet in Heaven	01 2220 640 001 000	11.40
112-2130568-1565843	11/09/2021	10274	The Lincoln Highway: A Novel	01 2220 640 001 000	19.24
112-2130568-1565843	11/09/2021	10274	The Fault in our Stars	01 2220 640 001 000	6.10
112-2130568-1565843	11/09/2021	10274	Escape Room	01 2220 640 001 000	7.98
112-2460253-9861039	11/22/2021	10313	Bat pin for pottery wheel 2 pins and 2 w	01 1100 610 001 020	11.02
112-36644699864251	11/05/2021	10258	Student Headpones	01 1100 733 003 000	449.95
112-4179740-956213	11/01/2021	10226	I need to order new decorations for the	01 1100 610 001 038	25.90
112-4255280-2863421-	11/10/2021	10269	Greenhouse grow light	01 1100 610 001 040	179.78
112-5164757-8513018	11/09/2021	10272	Level 4 ¡Avancemos! textbook teacher's a	01 1100 640 001 026	17.03
112-6380870-4954629	11/26/2021	10213	Caron Simply soft bulk blue camo 2 pack	01 3535 890 000 000	0.05
112-6380870-4954629	11/26/2021	10213	Caron Simply soft bulk red camo 2 pack 5	01 3535 890 000 000	19.44
112-6380870-4954629	11/26/2021	10213	Caron Simply soft bulk blue jean 2 pack	01 3535 890 000 000	10.08
112-6380870-4954629	11/26/2021	10213	Caron Simply Soft bulk baby brights 2 pa	01 3535 890 000 000	0.52
112-6380870-4954629	11/26/2021	10213	Simply Soft Sunshine 6 oz. skein	01 3535 890 000 000	4.99
112-6892087-6960217	11/10/2021	10286	Cricut Explore Air 2	01 1100 733 001 042	169.00
112-6892087-6960217	11/10/2021	10286	Cricut Heat Press 12*10	01 1100 733 001 042	169.00
112-6892087-6960217	11/10/2021	10286	Light Grip Cutting Mats	01 1100 733 001 042	9.89
112-6892087-6960217	11/10/2021	10286	HTVRONT Weeding Tool for Vinyl, 4Pcs	01 1100 733 001 042	8.99
112-8701228-5519417	11/10/2021	10287	Vinyl, Black	01 3535 610 000 000	33.96
112-8701228-5519417	11/10/2021	10287	Vinyl, White	01 3535 610 000 000	33.96
112-8701228-5519417	11/10/2021	10287	Vinyl, Red	01 3535 610 000 000	37.98
112-8701228-5519417	11/10/2021	10287	Vinyl., Silver	01 3535 610 000 000	37.98
112-9309515-3628231	12/07/2021	10272	Level 4 ¡Avancemos! workbook	01 1100 640 001 026	19.97
112-9391368-8486608	11/22/2021	10313	Wacom BAMboo pen nibs 10 pack	01 1100 610 001 020	7.59
113-6438107-5336214	11/02/2021	10249	SEAGATE ST4000NM0023 Constellation ES.3	01 2230 650 000 000	267.00
96699	11/15/2021	10310	WSUS Automated Maintenance - Single or U	01 2230 735 000 000	60.00
dell dvd drive	11/01/2021	10208	Dell USB DVD Drive-DW316 , Black	01 2220 650 003 000	23.99
ENVELOPES 2021-	11/02/2021		6 BOXES OF STAMPED ENVELOPES	01 2510 531 000 000	2,073.65
HELPING TEACH 2021	11/08/2021	10339	Benchmark Assesments	01 2410 650 003 000	249.00
JUNIOR CLASS	11/03/2021	10245	ACT registration	01 1100 640 001 000	1,020.00
PDQ5009	11/12/2021	10291	Renew - PDQ Deploy Enterprise - 1 Year	01 2230 735 000 000	450.00
PDQ5009	11/12/2021	10291	Renew PDQ Inventory Enterprise - 1 Year	01 2230 735 000 000	450.00

Check Total: 7,667.93

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

PRIME MEMB 2021	12/08/2021	PRIME MEMBERSHIP 2021	01 1100 890 000 000	119.00
RFQ MAILINGS 2021	11/12/2021	RFQ MAILINGS	01 2510 531 000 000	5.44
STATE CONF 2021	11/17/2021	HOTEL ROOMS, ANDERSON, COOK, SHOUP	01 2310 580 000 000	1,227.79
STATE CONF 2021	11/17/2021	MEALS	01 2310 580 000 000	69.24

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 7,667.93

Detail Check Register

Checking Account: 05

ACTIVITY FUND 05-101

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
112-3928335-0445866	11/10/2021	10283	vaces; plastic flowers	05 2900 610 001 225	16.00
112-4255280-2863421	11/10/2021	10282	3000w LED Grow lights	05 2900 610 001 701	1,870.00
112-9883724-7183415	11/22/2021	10315	I pad holder for filming games	05 2900 610 001 100	27.99
2021 SPORTMANSHIP	11/09/2021		SPORTMANSHIP LEADERSHIP SUMMIT	05 2900 610 001 100	140.00
CONFERENCE MEAL WTC	12/08/2021		WTC CONFERNCE MEAL 2021	05 2900 610 001 100	40.08
ONE ACT ROOMS 2021	11/29/2021		ONE ACT ROOMS	05 2900 610 001 225	510.00
SPTMSHIP MEAL	11/10/2021		SPORTSMANSHIP LEADERSHIP CONF MEAL	05 2900 610 001 100	140.74
SUPERVISION MEAL	11/10/2021		SUPERVISION MEAL	05 2900 610 001 100	16.88
SUPERVISION MEAL 21	11/12/2021		SUPERVISION MEAL KEN	05 2900 610 001 100	12.70
SUPERVSION MEALS	11/06/2021		CONFERENCE MEAL KEN	05 2900 610 001 100	11.89
UNL PEP RALLY ROOMS	11/09/2021		UNL PEP RALLY ROOMS	05 2900 610 001 199	426.46
WENDY'S UNK FOOD	11/04/2021	10247	UNK food	05 2900 610 001 762	124.42
WINDOW DECOR 2021	11/18/2021	10309	window supplies	05 2900 610 001 235	161.86

*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 3,499.02

Kimball Public Schools
BOARD REPORT OF EXPENDITURES
12/13/2021

PREPAID

60218	CARD SERVICES	7,667.93
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REGULAR MONTHLY EXPENSES

60219	SANDBERG IMPLEMENT	140.08
60220	NORBERG AUTOMOTIVE AND DIESEL, INC	3,608.22
60221	ONE SOURCE	188.00
60222	PANHANDLE COOP ASSOCIATION	352.42
60223	PERRY, GUTHERY, HAASE & GESSFO	1,647.00
60224	PLANBOOK.COM	553.50
60225	RAUNER AND ASSOCIATES, P.C.	17,948.32
60226	REALLY GREAT READING COMPANY, LLC	366.24
60227	APPLE INC	299.00
60228	BERGANKDV,LTD	265.00
60229	BEST BUY	329.99
60230	BLACK HILLS ENERGY	900.87
60231	CAPITAL BUSINESS SYSTEMS, INC.	2,274.76
60232	CENTURY LINK BUSINESS SERVICES	289.97
60233	CITY OF KIMBALL	10,505.83
60234	CULLIGAN	179.40
60235	DAS STATE ACCOUNTING - CENTRAL	286.49
60236	DOLLAR GENERAL-CHARGED SALES	81.45
60237	ECOLAB PEST ELIMINATION DIVISION	119.92
60239	FRANK PARTS COMPANY	216.97
60240	FRENCHMAN VALLEY COOP	2,607.18
60241	GOVCONNECTION, INC.	2,100.00
60242	GRADUATE LINCOLN	621.00
60243	GRANITE TELECOMMUNICATIONS	311.50
60244	HOMETOWN HARDWARE	1,330.47
60245	IDEAL/BLUFFS FACILITY SOLUTIONS	1,597.17
60246	ITSAVVY LLC	112.44
60247	J.W. PEPPER & SON INC.	346.88
60248	JOHNSON CONTROLS	2,550.08
60249	KIDWELL	2,600.00
60250	KIMBALL AUTO PARTS CO	954.88
60251	LIFE TRACK SERVICES	333.50
60252	MAKE MUSIC	149.00
60253	MENARDS - SCOTTSBLUFF	204.12
60254	MID-AMERICA RESEARCH CHEMICAL	139.17
60255	MID-WEST 3D SOLUTIONS	254.00
60256	NASB	2,149.00

60257	NE COLORADO CELLULAR, INC	88.60
60258	NE COUNCIL OF SCHOOL ADMINISTRATORS	450.00
60259	NEBRASKA SAFETY CENTER	225.00
60260	NEBRASKA.GOV	232.50
60265	STATE CHEMICAL MFG CO	496.81
60266	STRAUCH ELECTRIC, LLC	416.70
60267	UNIV OF NE MEDICAL CENTER	500.00
60268	VERIZON WIRELESS	152.63
60269	VINCE'S CORNER	356.00
60270	VOYAGER FLEET SYSTEMS, INC.	1,185.33
60271	WESTERN NEBRASKA OBSERVER	607.63
60272	WILKINS ARCHITECTURE DESIGN AND	519.78
60273	BRIAN WILLIAMS	235.00
60285	BRIAN WILLIAMS	180.00
60286	FLOWER HAVEN	119.92
		<hr/>
		\$64,679.72

60238	ESU #13	29,681.93
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GENERAL FUND TOTAL

\$ 102,029.58

5955	CASH-WA DISTRIBUTING	10,148.11
5956	HILAND DAIRY FOODS COMPANY, LLC	2,486.98
5957	PEPSI-COLA OF WESTERN NEBRASKA	789.70
5958	US FOODS - GRAND ISLAND	4,517.31

\$17,942.10

NUTRITION FUND TOTAL

TOTAL MONTHLY BILLS

\$119,971.68

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
Check Number: 60219	Check Type: Check	Check Date: 12/13/2021	Vendor: SANDBERGIM	SANDBERG IMPLEMENT	Check Total:	140.08
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
IV24996	11/30/2021	10340	Air filter, Grasshopper mower	01 2620 610 000 000	76.33	
IV24996	11/30/2021	10340	Fuel filter, Grasshopper mower	01 2620 610 000 000	63.75	
Check Number: 60220	Check Type: Check	Check Date: 12/13/2021	Vendor: NORBERGAUT	NORBERG AUTOMOTIVE AND DIESEL, INC	Check Total:	3,608.22
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4309	11/05/2021	10373	Diagnose and replace injector harness, r	01 2710 610 000 000	3,608.22	
Check Number: 60221	Check Type: Check	Check Date: 12/13/2021	Vendor: ONESOURCE	ONE SOURCE	Check Total:	188.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
NOVEMBER INVOICE	11/30/2021		5 BACKGROUND CHECKS	01 2310 890 000 000	188.00	
Check Number: 60222	Check Type: Check	Check Date: 12/13/2021	Vendor: PANHANDLEC	PANHANDLE COOP ASSOCIATION	Check Total:	352.42
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
723637	11/04/2021		FOOD LAB GROCERIES	01 1100 610 001 042	67.43	
723641	11/04/2021		FOOD LAB GROCERIES	01 1100 610 001 042	21.05	
723659	11/08/2021		SCHOOL BOARD SUPPER	01 2320 890 000 000	16.15	
723679	11/12/2001		FOOD LAB GROCERIES	01 1100 610 001 042	78.95	
723700	11/16/2021		FOOD LAB GROCERIES	01 1100 610 001 042	38.72	
723719	11/19/2021		FOOD LAB	01 1100 610 001 042	30.41	
723777	12/02/2021		FOOD LAB GROCERIES	01 1100 610 001 042	59.14	
723780	12/02/2021		FOOD LAB GROCERIES	01 1100 610 001 042	40.57	
Check Number: 60223	Check Type: Check	Check Date: 12/13/2021	Vendor: PERRYGUTHE	PERRY, GUTHERY, HAASE & GESSFO	Check Total:	1,647.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
228-0002	12/01/2021		LEGAL SERVICES	01 2330 317 000 000	324.00	
229	11/21/2021		LEGAL SERVICES	01 2330 317 000 000	1,323.00	
Check Number: 60224	Check Type: Check	Check Date: 12/13/2021	Vendor: PLANBOOK	PLANBOOK.COM	Check Total:	553.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
758007	05/20/2021	9790	Planbook for district	01 2410 890 000 000	553.50	
Check Number: 60225	Check Type: Check	Check Date: 12/13/2021	Vendor: RAUNERANDA	RAUNER AND ASSOCIATES, P.C.	Check Total:	17,948.32
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
37311-IN	11/30/2021		2020-2021 AUDIT PREPERATIONS	01 2510 315 000 000	15,474.00	
37311-IN	11/30/2021		ADDITIONAL NSSRS TESTING	01 2510 315 000 000	300.00	
37311-IN	11/30/2021		SINGLE AUDIT PREPERATION	01 2510 315 000 000	2,050.00	
37311-IN	11/30/2021		ADDTL EXP: TRAVEL	01 2510 315 000 000	124.32	
Check Number: 60226	Check Type: Check	Check Date: 12/13/2021	Vendor: REALLYGREA	REALLY GREAT READING COMPANY, LLC	Check Total:	366.24
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
31581	11/22/2021	10304	HD word teacher guide 1	01 1200 640 003 902	109.00	
31581	11/22/2021	10304	Guide 2	01 1200 640 003 902	109.00	

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31581	11/22/2021	10304	Guide 3	01 1200 640 003 902	109.00	
31581	11/22/2021	10304	Shipping	01 1200 640 003 902	39.24	
Check Number: 60227	Check Type: Check	Check Date: 12/13/2021	Vendor: APPLEINC	APPLE INC	Check Total:	299.00
AG19056886	11/30/2021	10211	10.2-inch iPad Wi-Fi 64GB - Space Gray	01 1200 610 003 902	299.00	
Check Number: 60228	Check Type: Check	Check Date: 12/13/2021	Vendor: BERGANKDVL	BERGANKDV,LTD	Check Total:	265.00
NOVEMBER 2021	12/01/2021		KRONOS TIME AND LABOR	01 2510 610 000 000	265.00	
Check Number: 60229	Check Type: Check	Check Date: 12/13/2021	Vendor: BESTBUY	BEST BUY	Check Total:	329.99
AG19729643	11/30/2021	10166	iPad - 10.2-inch iPad for my broadcastin	01 3535 610 000 000	329.99	
Check Number: 60230	Check Type: Check	Check Date: 12/13/2021	Vendor: BLACKHILLS	BLACK HILLS ENERGY	Check Total:	900.87
DEC STATEM-0001	11/04/2021		HIGH SCHOOL	01 2610 621 001 000	579.40	
DEC STATEM-0001	11/04/2021		SUPERINTENDENTS OFFICE	01 2610 621 001 000	134.98	
DEC STATEM-0001	11/04/2021		VO TECH BUILDING	01 2610 621 001 000	186.49	
Check Number: 60231	Check Type: Check	Check Date: 12/13/2021	Vendor: CAPITALBUS	CAPITAL BUSINESS SYSTEMS, INC.	Check Total:	2,274.76
1125334	11/29/2021		COPIER SUPPLIES	01 1100 610 000 000	211.63	
30556607-0001	11/25/2021		COPIER LEASE	01 1100 610 000 000	2,063.13	
Check Number: 60232	Check Type: Check	Check Date: 12/13/2021	Vendor: CENTURYLI2	CENTURY LINK BUSINESS SERVICES	Check Total:	289.97
89297973-0006	12/20/2021		OUTBOUND VOIP SERVICE	01 2510 530 000 000	289.97	
Check Number: 60233	Check Type: Check	Check Date: 12/13/2021	Vendor: CITYOFKIMB	CITY OF KIMBALL	Check Total:	10,505.83
10/07-11/0-0001	12/25/2021		AG SHOP SEWER	01 2610 410 001 000	22.00	
10/07-11/0-0001	12/25/2021		AG SCHOP LANDFILL/COLLECTION	01 2610 410 001 000	51.25	
10/07-11/0-0001	12/25/2021		STADIUM WATER	01 2610 410 001 000	104.71	
10/07-11/0-0001	12/25/2021		BUS BARN COLLECTION AND LANDFILL	01 2610 410 001 000	27.00	
10/07-11/0-0001	12/25/2021		MECHANIC SHOP WATER	01 2610 410 001 000	208.03	
10/07-11/0-0001	12/25/2021		MECHANIC SHOP SEWER	01 2610 410 001 000	359.14	
10/07-11/0-0001	12/25/2021		STADIUM SEWER	01 2610 410 001 000	22.00	
10/07-11/0-0001	12/25/2021		MAIN BLD WATER	01 2610 410 001 000	165.51	
10/07-11/0-0001	12/25/2021		MAIN BLD SEWER	01 2610 410 001 000	321.31	
10/07-11/0-0001	12/25/2021		MAIN BLD COLLECTION/LANDFILL	01 2610 410 001 000	461.25	
10/07-11/0-0001	12/25/2021		#3 EAST WATER	01 2610 410 003 000	61.28	
10/07-11/0-0001	12/25/2021		#3 EAST SEWER	01 2610 410 003 000	40.12	

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10/07-11/0-0001	12/25/2021		ML E WARD E-W WATER	01 2610 410 003 000	45.24	
10/07-11/0-0001	12/25/2021		ML E WARD E-W COLLECTION AND LANDFILL	01 2610 410 003 000	307.50	
10/07-11/0-0001	12/25/2021		ML E WARD E-W SEWER	01 2610 410 003 000	52.61	
10/07-11/0-0001	12/25/2021		ML MODULAR WATER	01 2610 410 003 000	37.75	
10/07-11/0-0001	12/25/2021		ML MODULAR SEWER	01 2610 410 003 000	30.12	
10/07-11/0-0001	12/25/2021		SOUTH GYM ELECTRIC	01 2610 621 001 000	928.39	
10/07-11/0-0001	12/25/2021		MAIN BLD ELECTRIC	01 2610 621 001 000	4,137.94	
10/07-11/0-0001	12/25/2021		STADIUM ELECTRIC	01 2610 621 001 000	507.47	
10/07-11/0-0001	12/25/2021		BUS BARN ELECTRIC	01 2610 621 001 000	41.43	
10/07-11/0-0001	12/25/2021		AG SHOP ELECTRIC	01 2610 621 001 000	564.46	
10/07-11/0-0001	12/25/2021		ML MODULAR ELECTRIC	01 2610 621 003 000	436.22	
10/07-11/0-0001	12/25/2021		ML E WARD 3-W ELECTRIC	01 2610 621 003 000	1,086.24	
10/07-11/0-0001	12/25/2021		#3 EAST ELECTRIC	01 2610 621 003 000	486.86	
Check Number: 60234	Check Type: Check	Check Date: 12/13/2021	Vendor: CULLIGAN	CULLIGAN	Check Total:	179.40
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
NOV 2021-0001	12/01/2021		SALT DELIVERY-49705	01 2610 610 000 000	9.95	
NOV 2021-0001	12/01/2021		SALT DELIVERY-49392	01 2610 610 001 000	19.90	
NOV 2021-0001	12/01/2021		SALT DELIVERY-49485	01 2610 610 001 000	19.90	
NOV 2021-0001	12/01/2021		SOFTNER RENTAL	01 2610 610 001 000	69.95	
NOV 2021-0001	12/01/2021		SALT DELIVERY-49708	01 2610 610 001 000	19.90	
NOV 2021-0001	12/01/2021		SALT DELIVERY-49393	01 2610 610 003 000	19.90	
NOV 2021-0001	12/01/2021		SALT DELIVERY-49487	01 2610 610 003 000	19.90	
Check Number: 60235	Check Type: Check	Check Date: 12/13/2021	Vendor: DASSTATEAC	DAS STATE ACCOUNTING - CENTRAL FINANCE	Check Total:	286.49
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1296278-0001	12/01/2021		ACCOUNT 0189 OCT	01 2510 382 000 000	286.49	
Check Number: 60236	Check Type: Check	Check Date: 12/13/2021	Vendor: DOLLARGENE	DOLLAR GENERAL-CHARGED SALES	Check Total:	81.45
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1001123176	12/01/2021	10344	LED light bulbs, 60 watt	01 2610 610 001 000	32.00	
1001123176	12/01/2021	10344	Smart straw	01 2610 610 001 000	4.75	
1001123176	12/01/2021	10344	Clorox clean up spray	01 2610 610 001 000	10.20	
1001123176	12/01/2021	10344	LED light bulb, 100 watt	01 2610 610 001 000	10.00	
1001123176	12/01/2021	10344	Batteries, AA, 8 pack	01 2610 610 001 000	16.50	
1001123176	12/01/2021	10344	Command poster strip	01 2610 610 001 000	2.00	
1001123176	12/01/2021	10344	Command medium hooks	01 2610 610 001 000	6.00	
Check Number: 60237	Check Type: Check	Check Date: 12/13/2021	Vendor: ECOLABPEST	ECOLAB PEST ELIMINATION DIVISION	Check Total:	119.92
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5697334	11/18/2021		PEST ELIMINATION	01 2620 340 003 000	119.92	
Check Number: 60238	Check Type: Check	Check Date: 12/13/2021	Vendor: ESU13	ESU #13	Check Total:	29,681.93

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2021-11-30-0001	11/30/2021		ESU - THERAP BEH/MENTAL HEALTH	01 1100 591 003 000	300.00
2021-11-30-0001	11/30/2021		MERIDIAN TUITION - ESU-HS	01 1200 561 001 003	3,235.85
2021-11-30-0001	11/30/2021		PANHANDLE BEGINNINGS SCHOOL	01 1200 561 003 003	1,026.60
2021-11-30-0001	11/30/2021		SUPERVISION OF PROGRAMS - ESU	01 1200 591 000 005	655.00
2021-11-30-0001	11/30/2021		ESU - MIPS CLERICAL	01 1200 591 001 902	70.00
2021-11-30-0001	11/30/2021		ESU - MIPS CLERICAL	01 1200 591 003 902	70.00
2021-11-30-0001	11/30/2021		SPED INSTRUCTION AGES 3-5	01 1291 591 003 000	1,150.23
2021-11-30-0001	11/30/2021		SPED SUPERVISION AGES 3-5	01 1291 591 003 005	92.02
2021-11-30-0001	11/30/2021		SPED INSTRUCTION AGES 0-2	01 1292 591 003 000	356.73
2021-11-30-0001	11/30/2021		SPED SUPERVISION AGES 0-2	01 1292 591 003 005	28.54
2021-11-30-0001	11/30/2021		PSYCH ASSESSMENT HS - ESU	01 2141 591 001 001	2,160.25
2021-11-30-0001	11/30/2021		PSYCH COUNSELING HS - ESU	01 2141 591 001 002	488.97
2021-11-30-0001	11/30/2021		PSYCH ASSESSMENT ML - ESU	01 2141 591 003 001	4,280.75
2021-11-30-0001	11/30/2021		PSYCH COUNSELING ML - ESU	01 2141 591 003 002	1,173.53
2021-11-30-0001	11/30/2021		SPEECH HS - ESU	01 2151 591 001 003	91.25
2021-11-30-0001	11/30/2021		SUPERVISION - SPEECH HS - ESU	01 2151 591 001 005	7.30
2021-11-30-0001	11/30/2021		OT HS - ESU	01 2161 591 001 000	1,507.50
2021-11-30-0001	11/30/2021		SUPERVISION - OT HS - ESU	01 2161 591 001 005	120.60
2021-11-30-0001	11/30/2021		OT ML - ESU	01 2161 591 003 000	3,975.30
2021-11-30-0001	11/30/2021		SUPERVISION - OT ML - ESU	01 2161 591 003 005	318.02
2021-11-30-0001	11/30/2021		OT AGES 3-5	01 2162 591 003 000	367.20
2021-11-30-0001	11/30/2021		SUPERVISION - OT AGES 3-5	01 2162 591 003 005	29.38
2021-11-30-0001	11/30/2021		OT AGES 0-2	01 2163 591 003 000	105.30
2021-11-30-0001	11/30/2021		SUPERVISION - OT AGES 0-2	01 2163 591 003 005	8.42
2021-11-30-0001	11/30/2021		P/T SCHOOL AGE HS	01 2171 591 001 000	74.70
2021-11-30-0001	11/30/2021		P/T SCHOOL AGE HS SUPERVISION	01 2171 591 001 005	5.98
2021-11-30-0001	11/30/2021		VISUALLY IMPAIRED/SERVICES AGES 0-2	01 2183 591 003 000	283.50
2021-11-30-0001	11/30/2021		VISUALLY IMPAIRED/SERVICES AGES 0-2 SUPE	01 2183 591 003 005	22.68
2021-11-30-0001	11/30/2021		TRANSITIONAL - ESU	01 2190 591 001 000	1,776.00
2021-11-30-0001	11/30/2021		DEAF/HARD OF HEARING SERVICES	01 2190 591 001 008	1,950.50
2021-11-30-0001	11/30/2021		DEAF/HARD OF HEARING SERVICES	01 2190 591 003 008	1,950.50
2021-11-30-0001	11/30/2021		SPECIAL ED INSERVICE	01 2213 330 000 000	84.00
2021-11-30-0001	11/30/2021		DISTANCE LEARNING	01 2224 382 000 000	757.00
2021-11-30-0001	11/30/2021		INTERNET E-RATE CONSORTIUM	01 2224 382 000 000	450.00
2021-11-30-0001	11/30/2021		NEVA	01 2224 382 000 000	708.33

Check Number: 60239

Check Type: Check

Check Date: 12/13/2021 Vendor: FRANKPARTS

FRANK PARTS COMPANY

Check Total:

216.97

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469700	11/04/2021	10055	Welding supplies general tool repair	01 1100 610 001 044	49.49
469914-0001	11/08/2021	10055	Welding supplies general tool repair	01 1100 610 001 044	30.50
470066-0001	11/10/2021	10055	Welding supplies general tool repair	01 1100 610 001 044	23.06

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470150	11/11/2021	10294	Chain lube	01 2610 610 000 000	13.29	
470330	11/15/2021	10055	Welding supplies general tool repair	01 1100 610 001 044	6.69	
470837	11/23/2021	10331	RV antifreeze, gal. winterize stadium	01 2620 610 000 000	127.33	
credit duplicate inv	12/07/2021	10055	Welding supplies general tool repair	01 1100 610 001 044	(33.39)	
Check Number: 60240	Check Type: Check	Check Date: 12/13/2021	Vendor: FRENCHMANV	FRENCHMAN VALLEY COOP	Check Total:	2,607.18
OCTOBER ST-0002	12/31/2021		CARDTROL PURCHASES	01 2710 626 000 000	2,607.18	
Check Number: 60241	Check Type: Check	Check Date: 12/13/2021	Vendor: GOVCONNECT	GOVCONNECTION, INC.	Check Total:	2,100.00
72079159	11/08/2021	10185	65291782BB04A12 - Acad. VIP Creative Clo	01 2230 735 000 000	2,100.00	
Check Number: 60242	Check Type: Check	Check Date: 12/13/2021	Vendor: GRADUATELI	GRADUATE LINCOLN	Check Total:	621.00
NMEA ROOMS	11/17/2021		NMEA ROOMS-HILES-SMITH & HOFFMAN	01 1100 580 001 030	310.50	
NMEA ROOMS	11/17/2021		NMEA ROOMS-HILES-SMITH & HOFFMAN	01 1100 580 001 032	310.50	
Check Number: 60243	Check Type: Check	Check Date: 12/13/2021	Vendor: GRANITETEL	GRANITE TELECOMMUNICATIONS	Check Total:	311.50
NOV STATEM-0001	12/01/2021		TELEPHONE SERVICE	01 2510 530 000 000	311.50	
Check Number: 60244	Check Type: Check	Check Date: 12/13/2021	Vendor: HOMETOWNH	HOMETOWN HARDWARE	Check Total:	1,330.47
102521	10/25/2021	10352	Quickwall, north cement wall coating, sh	01 2620 720 001 000	75.96	
115064	12/01/2021	10341	Faucet, south bathroom	01 2620 720 001 000	42.99	
115070	12/01/2021	10343	LED light bulb	01 2610 610 001 000	12.99	
125031	11/22/2021	10056	General woodworking supplies and equipme	01 1100 610 001 044	9.99	
125105	12/03/2021	10361	Thermostat, modular	01 2620 610 000 000	22.99	
173007	11/11/2021	10293	Brush set	01 2610 610 000 000	9.49	
182953	11/03/2021	10259	Roof coating, gal.	01 2620 610 000 000	24.99	
182961	11/04/2021	10056	SUPPLIES	01 1100 610 001 044	29.94	
182963	11/04/2021	10265	Keys made, back gate	01 2610 610 003 000	3.76	
182963	11/04/2021	10265	Bushing for power washer	01 2710 610 000 000	1.99	
20211201	12/01/2021	10056	General woodworking supplies and equipme	01 1100 610 001 044	825.34	
503244-1	04/06/2021	10333	Fluorescent bulbs, 40 watt, T12, 48"	01 2610 610 003 000	89.70	
85099	11/30/2021	10342	Cut new keys	01 2610 610 001 000	2.79	
89136	11/17/2021	10056	General woodworking supplies and equipme	01 1100 610 001 044	15.96	
89148	11/17/2021	10318	Bathroom faucet	01 2620 720 001 000	44.99	
91439	10/26/2021	10056	EQUIPMENT	01 1100 610 001 044	26.98	
93405	11/08/2021	10056	PROJECTS	01 1100 610 001 044	29.67	
93417	11/09/2021	10056	EPOXY	01 1100 610 001 044	5.99	
AG SHOP	11/23/2021		AG SHOP	01 1100 610 001 040	53.96	

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Check Number: 60245 Check Type: Check Check Date: 12/13/2021 Vendor: BLUFFSFACI IDEAL/BLUFFS FACILITY SOLUTIONS Check Total: 1,597.17					
438083-1	11/15/2021	10181	Sanitary napkin receptacle, wall, plasti	01 2610 610 003 000	74.03
439712 & 439712-1	11/15/2021	10275	Shipping	01 2610 610 001 000	3.00
439712 & 439712-1	11/15/2021	10275	MARC floor cleaner, 5 gal.	01 2610 610 001 000	271.19
439712 & 439712-1	11/15/2021	10275	Paper towel, 600' rolls, 8/cs	01 2610 610 001 000	190.23
439712 & 439712-1	11/15/2021	10275	T.T. 865 sheets, 36/cs	01 2610 610 001 000	141.62
439712 & 439712-1	11/15/2021	10275	Liners, 40X46, black, 45 gal. 2 mil. 100	01 2610 610 001 000	83.90
439712 & 439712-1	11/15/2021	10275	Toilet bowl cleaner with bleach, fresh s	01 2610 610 001 000	38.42
439712 & 439712-1	11/15/2021	10275	Cleaner, toilet, H202	01 2610 610 001 000	29.72
439713	11/12/2021	10276	Facial tissue, 30/cs. 100 sheet box	01 2610 610 003 000	92.10
439713	11/12/2021	10276	Liners, black, 33X39, 33 gal. 1.5 mil. 1	01 2610 610 003 000	56.90
439713	11/12/2021	10276	Husky 802L disinfectant, gal. cs	01 2610 610 003 000	52.45
439713	11/12/2021	10276	Consume bio bowl, qt. 12/cs.	01 2610 610 003 000	63.46
439713	11/12/2021	10276	Shipping	01 2610 610 003 000	3.00
440532	11/29/2021	10319	Liners, 40X46, black, 2 mil. 100 ct.	01 2610 610 001 000	87.70
440532	11/29/2021	10319	Stainless steel cleaner,	01 2610 610 001 000	79.13
440532	11/29/2021	10319	Shipping	01 2610 610 001 000	3.00
440534	11/21/2021	10320	Consume eco-lyze, gal. 4/cs	01 2610 610 003 000	95.81
440534	11/21/2021	10320	Paper towel, 800' rolls, 12/cs	01 2610 610 003 000	124.95
440534	11/21/2021	10320	Liners, 24X32, white, .45 mil. 500 ct.	01 2610 610 003 000	77.86
440534	11/21/2021	10320	Dust bag kit, pk/10&2	01 2610 610 003 000	25.70
440534	11/21/2021	10320	Shipping	01 2610 610 003 000	3.00
Check Number: 60246 Check Type: Check Check Date: 12/13/2021 Vendor: ITSAVVY ITSAVVY LLC Check Total: 112.44					
01308054	11/12/2021	10295	Targus 16" Classic Topload Notebook carr	01 2230 890 000 000	59.76
01311031	11/29/2021	10325	Fargo Color (cyan, magenta, yellow, resi	01 2230 610 000 000	52.68
Check Number: 60247 Check Type: Check Check Date: 12/13/2021 Vendor: JWPEPPERSON J.W. PEPPER & SON INC. Check Total: 346.88					
363665773	11/07/2021	10169	Rhythm Sticks & Bucket Bands for the Hol	01 1100 640 003 030	24.95
363665773	11/07/2021	10169	Shipping	01 1100 640 003 030	18.01
363667619	10/08/2021	10169	Tradition of Excellence Holiday Classics	01 1100 640 003 030	31.94
363708024	10/21/2021	10169	Tradition of Excellence Holiday Cassics	01 1100 640 003 030	24.99
363709543	10/21/2021	10205	Christmas Music	01 1100 610 001 030	100.00
363709543	10/21/2021	10205	Christmas Music	01 1100 610 001 030	70.00
363709543	10/21/2021	10205	Christmas Music	01 1100 610 001 030	60.00
363709543	10/21/2021	10205	Shipping	01 1100 610 001 030	16.99
Check Number: 60248 Check Type: Check Check Date: 12/13/2021 Vendor: JOHNSONCON JOHNSON CONTROLS Check Total: 2,550.08					
1-108415918752	11/16/2021	10353	Diagnose air handler not running, repair	01 2620 340 001 000	947.96

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1-108793975388	11/23/2021	10350	Diagnose leak, plugged tube	01 2620 340 001 000	1,602.12	
Check Number: 60249	Check Type: Check	Check Date: 12/13/2021	Vendor: KIDWELL	KIDWELL	Check Total:	2,600.00
183963	11/30/2021	10168	Telephone Support Agreement effective: 0	01 2510 530 000 000	2,600.00	
Check Number: 60250	Check Type: Check	Check Date: 12/13/2021	Vendor: KIMBALLAUT	KIMBALL AUTO PARTS CO	Check Total:	954.88
225353	11/08/2021	10278	Air filter, B06	01 2710 610 000 000	80.97	
225353	11/08/2021	10278	Oil, 15W40, gal.	01 2712 626 000 902	54.16	
225353	11/08/2021	10278	Oil, 15W40, gal.	01 2712 626 000 902	81.24	
225482	11/11/2021	10058	General auto supply	01 2710 610 000 000	28.22	
225605	11/15/2021	10058	General auto supply	01 2710 610 000 000	5.08	
225858	11/22/2021	10324	Windshield chip repair kit	01 2710 610 000 000	10.89	
225858	11/22/2021	10324	Master disconnect kit	01 2710 610 000 000	55.99	
225858	11/22/2021	10324	ABS wheel sensor, V07	01 2710 610 000 000	117.41	
225903	11/23/2021	10330	Fuel pump module, V10	01 2710 610 000 000	292.65	
226159	11/30/2021	10058	General auto supply	01 2710 610 000 000	14.37	
226263	12/03/2021	10058	General auto supply	01 2710 610 000 000	213.90	
Check Number: 60251	Check Type: Check	Check Date: 12/13/2021	Vendor: LIFETRACKS	LIFE TRACK SERVICES	Check Total:	333.50
29677	11/09/2021	10271	Senior exit surveys	01 2120 890 001 000	333.50	
Check Number: 60252	Check Type: Check	Check Date: 12/13/2021	Vendor: MAKEMUSIC	MAKE MUSIC	Check Total:	149.00
N239453479	09/09/2021	10082	Update for Finale Music Writing Software	01 1100 610 001 030	149.00	
Check Number: 60253	Check Type: Check	Check Date: 12/13/2021	Vendor: MENARDS	MENARDS - SCOTTSBLUFF	Check Total:	204.12
45017	11/28/2021	10354	Carpenter pencils	01 2610 610 001 000	4.78	
45017	11/28/2021	10354	Safety glasses	01 2610 610 001 000	29.85	
45017	11/28/2021	10354	Lime glo tap, 1 3/16"X150'	01 2610 610 001 000	1.99	
45017	11/28/2021	10354	All purpose screws, 2"	01 2610 610 001 000	19.99	
45017	11/28/2021	10354	Sanding disc, 5", 820	01 2610 610 001 000	17.99	
45017	11/28/2021	10354	Sanding disc, 5", 120	01 2610 610 001 000	17.99	
45017	11/28/2021	10354	Gypsum, 1/4"X4'X8'	01 2620 720 001 000	46.08	
45017	11/28/2021	10354	Compound, box	01 2620 720 001 000	20.48	
45336	12/03/2021	10362	Thermostats, modular	01 2620 610 000 000	44.97	
Check Number: 60254	Check Type: Check	Check Date: 12/13/2021	Vendor: MIDAMERIC	MID-AMERICA RESEARCH CHEMICAL	Check Total:	139.17
0748256-IN	11/18/2021	10311	Uronic Salt Remover, drain cleaner, qts.	01 2610 610 001 000	139.17	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
Check Number: 60255	Check Type: Check	Check Date: 12/13/2021	Vendor: MIDWEST3DS	MID-WEST 3D SOLUTIONS	Check Total:	254.00
25200-1	06/16/2021	9878	SHIPPING	01 1100 610 001 044	254.00	
Check Number: 60256	Check Type: Check	Check Date: 12/13/2021	Vendor: NASBALICAP	NASB	Check Total:	2,149.00
17-18 AUDIT PREMIUM	01/31/2019		17-18 AUDIT PREMIUM	01 1100 271 000 000	2,149.00	
Check Number: 60257	Check Type: Check	Check Date: 12/13/2021	Vendor: VIAEROWIRE	NE COLORADO CELLULAR, INC	Check Total:	88.60
NOV STATEM-0001	12/05/2021		HOT SPOTS	01 2510 530 000 000	88.60	
Check Number: 60258	Check Type: Check	Check Date: 12/13/2021	Vendor: NCSA	NE COUNCIL OF SCHOOL ADMINISTRATORS	Check Total:	450.00
LABOR RELATIONS 21	10/14/2021		LABOR RELATIONS-LITTLE	01 2310 810 000 000	225.00	
LABOR RELATIONS 21	10/14/2021		LABOR RELATIONS-ANDERSON	01 2320 810 000 000	225.00	
Check Number: 60259	Check Type: Check	Check Date: 12/13/2021	Vendor: NESAFETYCE	NEBRASKA SAFETY CENTER	Check Total:	225.00
57-9483	11/03/2021	10351	Level 1 zoom class, Waylon Lewis	01 2710 890 000 000	225.00	
Check Number: 60260	Check Type: Check	Check Date: 12/13/2021	Vendor: NEBRASKAG	NEBRASKA.GOV	Check Total:	232.50
6566466	11/30/2021	10356	Driver's license checks, per board polic	01 2710 890 000 000	232.50	
Check Number: 60265	Check Type: Check	Check Date: 12/13/2021	Vendor: STATECHEMI	STATE CHEMICAL MFG CO	Check Total:	496.81
0902182441	11/15/2021	10189	Primezym, drain maintainer, 5 gal.	01 2610 610 003 000	304.81	
0902182441	11/15/2021	10189	Shark, toilet bowl cleaner, case	01 2610 610 003 000	192.00	
Check Number: 60266	Check Type: Check	Check Date: 12/13/2021	Vendor: STRAUCELE	STRAUCH ELECTRIC, LLC	Check Total:	416.70
4367	11/29/2021	10334	Diagnose and repair electrical outlets,	01 2620 340 001 000	416.70	
Check Number: 60267	Check Type: Check	Check Date: 12/13/2021	Vendor: UNIVOFNEME	UNIV OF NE MEDICAL CENTER	Check Total:	500.00
1840000762	06/30/2021		AFTER SCHOOL OBSERVATION	01 6968 591 003 000	500.00	
Check Number: 60268	Check Type: Check	Check Date: 12/13/2021	Vendor: VERIZON	VERIZON WIRELESS	Check Total:	152.63
989377446-0001	11/20/2021		CELL PHONE SERVICE	01 2510 530 000 000	152.63	
Check Number: 60269	Check Type: Check	Check Date: 12/13/2021	Vendor: VINCESCORN	VINCE'S CORNER	Check Total:	356.00
3772	10/01/2021	10175	Pizza	01 2410 610 001 000	40.00	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
5638	10/18/2021	10200	\$5 Gift Cards	01 2410 610 001 000	105.00	
7594	10/21/2021	10322	Pizza for P/T Conferences	01 2410 610 001 000	102.00	
PT CONFERENCES 2021	10/21/2021	10338	Parent Teacher Meal	01 2410 890 003 000	109.00	
Check Number: 60270	Check Type: Check	Check Date: 12/13/2021	Vendor: VOYAGER	VOYAGER FLEET SYSTEMS, INC.	Check Total: 1,185.33	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8691497732-0002	12/01/2021		FUEL PURCHASES	01 2710 626 000 000	1,248.45	
8691497732-0002	12/01/2021		CREDIT	01 2710 626 000 000	(0.34)	
8691497732-0002	12/01/2021		TAX ADJUSTMENT	01 2710 626 000 000	(62.78)	
Check Number: 60271	Check Type: Check	Check Date: 12/13/2021	Vendor: WESTERNNEO	WESTERN NEBRASKA OBSERVER	Check Total: 607.63	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
697731	10/28/2021		LEGAL NOTICE BOARD MINUTES	01 2310 540 000 000	244.68	
697819	11/04/2021		LEGAL NOTICE MEETING	01 2310 540 000 000	7.91	
697820	11/04/2021		LEGAL NOTICE MEETING	01 2310 540 000 000	7.91	
697878	11/04/2021		ELEMENTARY CUSTODIAN AD	01 2310 540 000 000	51.00	
697987	11/11/2021		ELEMENTARY CUSTODIAN AD	01 2310 540 000 000	51.00	
698146	11/25/2021		LEGAL NOTICE BOARD MINUTES	01 2310 540 000 000	7.83	
698158	11/25/2021		LEGAL NOTICE BOARD MINUTES	01 2310 540 000 000	153.45	
698159	11/25/2021		AMERICAN CIVICS MINUTES	01 2310 540 000 000	37.97	
698224	12/02/2021		AMERICAN CIVICS CORRECTED AND REPRINT	01 2310 540 000 000	37.97	
698229	12/13/2021		REGULAR MEETING NOTICE	01 2310 540 000 000	7.91	
Check Number: 60272	Check Type: Check	Check Date: 12/13/2021	Vendor: WILKINSARC	WILKINS ARCHITECTURE DESIGN AND PLANNING LLC	Check Total: 519.78	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4687	11/30/2021		FACILITIES ASSESSMENT & PLANNING	01 2620 720 000 000	519.78	
Check Number: 60273	Check Type: Check	Check Date: 12/13/2021	Vendor: KIMBALLPLU	BRIAN WILLIAMS	Check Total: 235.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5225	10/27/2021	10367	Remove urinal, clear drain, reinstall ur	01 2620 340 001 000	235.00	
Check Number: 60285	Check Type: Check	Check Date: 12/13/2021	Vendor: KIMBALLPLU	BRIAN WILLIAMS	Check Total: 180.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5233	11/29/2021	10375	Winterize stadium, pump rv antifreeze in	01 2620 340 001 000	180.00	
Check Number: 60286	Check Type: Check	Check Date: 12/13/2021	Vendor: FLOWERHAVE	FLOWER HAVEN	Check Total: 119.92	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
34557	11/11/2021	10336	Flowers for table decorations for Vetera	01 1100 610 001 038	119.92	

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 94,361.65

Detail Check Register

Checking Account: 05

ACTIVITY FUND 05-101

235489132	11/08/2021		JH WRESTLING SOFTWARE	05 2900 610 001 183	100.00
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Check Number: 18107	Check Type: Check	Check Date: 12/13/2021	Vendor: VINCESCORN	VINCE'S CORNER	Check Total:	308.36
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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2733	10/21/2021	10246	23 Gift Cards for winning ranch	05 2900 610 001 235	230.00
QUARTER AWARDS 10-21	10/28/2021		QUARTER AWARDS	05 2900 610 001 501	78.36

*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 2,358.47

Detail Check Register

Checking Account: 06

SCHOOL NUTRITION FUND 06-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
13137652	10/28/2021		ML FOOD	06 3100 630 003 000	726.49
13146770	11/04/2021		ML SUPPLIES	06 3100 610 003 000	46.75
13146770	11/04/2021		ML FOOD	06 3100 630 003 000	1,176.24
13146867	11/04/2021		HS FOOD	06 3100 630 001 000	866.38
13153168	11/08/2021		HS SUPPLIES	06 3100 610 001 000	139.70
13153168	11/08/2021		HS FOOD	06 3100 630 001 000	289.59
13155745	11/11/2021		ML SUPPLIES	06 3100 610 003 000	123.50
13155745	11/11/2021		ML FOOD	06 3100 630 003 000	1,130.59
13155805	11/11/2021		HS FOOD	06 3100 630 001 000	1,301.18
13164822	11/18/2021		DISTRICT	06 3100 630 000 000	22.05
13164822	11/18/2021		ML FOOD	06 3100 630 003 000	1,553.74
13167093	11/18/2021		HS SUPPLIES	06 3100 610 001 000	60.65
13167093	11/18/2021		DISTRICT SUPPLIES	06 3100 630 000 000	11.70
13167093	11/18/2021		HS FOOD	06 3100 630 001 000	169.60
13170568	11/22/2021		ML SUPPLIES	06 3100 610 003 000	17.10
13170568	11/22/2021		ML FOOD	06 3100 630 003 000	135.15
13177599	11/29/2021		ML SUPPLIES	06 3100 610 003 000	190.15
13177599	11/29/2021		ML FOOD	06 3100 630 003 000	869.40
13177608	11/29/2021		HS FOOD	06 3100 630 001 000	283.28
13180464	12/02/2021		HS SUPPLIES	06 3100 610 001 000	3.15
13180464	12/02/2021		HS FOOD	06 3100 630 001 000	1,031.72

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
1715933	11/02/2021		ML MILK	06 3100 630 003 000	268.03
1715934	11/02/2021		HS MILK	06 3100 630 001 000	124.17
1716002	11/05/2021		ML MILK	06 3100 630 003 000	196.92
1716067	11/09/2021		ML MILK	06 3100 630 003 000	213.90
1716068	11/09/2021		HS MILK	06 3100 630 003 000	142.79
1716135	11/12/2021		ML MILK	06 3100 630 003 000	300.06
1716213	11/16/2021		ML MILK	06 3100 630 003 000	249.99
1716214	11/16/2021		HS MILK	06 3100 630 001 000	142.21
1716283	11/19/2021		ML MILK	06 3100 630 003 000	268.53
1716355	11/23/2021		ML MILK DELIVERY	06 3100 630 003 000	214.39
1716356	11/23/2021		HS MILK	06 3100 630 001 000	106.70
1716475	11/30/2021		ML MILK	06 3100 630 003 000	232.44
1716476	11/30/2021		ML MILK CREDIT	06 3100 630 003 000	(35.52)
1716477	11/30/2021		HS MILK	06 3100 630 001 000	89.16
1716478	11/30/2021		MILK CREDIT HS	06 3100 630 001 000	(26.79)

Detail Check Register

Checking Account: 06

SCHOOL NUTRITUION FUND 06-101

Check Number: 5957	Check Type: Check	Check Date: 12/13/2021	Vendor: PEPSICOLA	PEPSI-COLA OF WESTERN NEBRASKA	Check Total:	789.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5100073137	11/05/2021		PEPSI DELIVERY	06 3100 630 003 000	243.20	
5100073635	11/12/2021		PEPSI DELIVERY	06 3100 630 003 000	375.00	
510074122	11/19/2021		PEPSI DELIVERY	06 3100 630 003 000	171.50	
Check Number: 5958	Check Type: Check	Check Date: 12/13/2021	Vendor: USFOODSGRA	US FOODS - GRAND ISLAND	Check Total:	4,517.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
3121527	11/17/2021		ML FOOD	06 3100 630 003 000	1,227.88	
5703430	11/03/2021		ML SUPPLIES	06 3100 610 003 000	66.28	
5703430	11/03/2021		ML FOOD	06 3100 630 003 000	638.38	
5703431	11/03/2021		HS SUPPLIES	06 3100 610 001 000	53.68	
5703431	11/03/2021		HS FOOD	06 3100 630 001 000	540.57	
5849301	11/10/2021		ML SUPPLIES	06 3100 610 003 000	44.00	
5849301	11/10/2021		ML FOOD	06 3100 630 003 000	868.77	
5849302	11/09/2021		HS FOOD	06 3100 630 001 000	1,077.75	

*Denotes Expensed Invoice Item

Checking Account ID: 06

Total without Voids: 17,942.10



KIMBALL PUBLIC SCHOOLS

Administration Offices
901 South Nadine Street
Kimball, NE 69145

Mr. Trevor Anderson, Superintendent (308) 235-2188
Carmela Graves, Business Manager Fax (308) 235-3269

December 13, 2021

Treasurer's report is as follows:

	Nov-21	Nov-20
Amount received from County Treasurer	75,152.10	158,675.89
Bank Balance November 30, 2021	69,522.13	160,045.11
Savings Account General F November 30, 2021	2,370,387.66	1,374,452.05
Depreciation Fund November 30, 2021	169,621.40	274,083.47
Building Fund November 30, 2021	678,059.07	583,123.63
Nutrition Fund November 30, 2021	83,785.37	54,183.63
Activity Fund November 30, 2021	148,756.06	80,517.85
Total Available Funds	3,595,283.79	2,685,081.63
Payroll Gross	341,304.79	316,056.25
Amount of Bills	119,971.68	128,883.89
Blue Cross Blue Shield/HSA Pmt/UNUM Life	74,274.21	74,805.21
Nebraska School Retirement	32,238.79	29,769.78
FirsTier Bank (FICA)	25,110.82	23,276.35
Total Amount of Expenses	592,900.29	572,791.48
Balance Remaining after Expenses	3,002,383.50	2,112,290.15

BOARD BUDGET REPORT OF EXPENSES

Object #	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget	
01	GENERAL FUND								
000	AMT ABSORB UNUSED BUDGET AUTH	0.00	0.00	2,035,752.00	0.00	0.00	0.00	1,368,197.00	0.00
105	EXECUTIVE ADMINISTRATION SALARIES	9,375.00	28,125.00	115,000.00	24.46	9,166.67	27,500.01	160,680.00	17.11
110	SALARIES NON-INSTRUCTIONAL	33,073.05	100,681.40	416,750.00	24.16	34,377.02	104,001.76	419,210.00	24.81
111	SALARIES TEACHERS/PROF STAFF	228,500.46	677,798.70	2,727,950.00	24.85	201,672.42	594,299.94	2,693,847.10	22.06
112	SALARIES PARAS	22,041.48	48,094.51	305,400.00	15.75	29,137.71	76,109.98	335,975.05	22.65
114	SALARIES DIRECTOR	2,368.69	6,618.27	23,900.00	27.69	2,201.63	6,617.76	18,797.50	35.21
116	SALARIES PROFESSIONAL NON-CERTIFIED	14,541.90	41,808.56	163,000.00	25.65	13,273.88	39,620.98	177,675.00	22.30
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	SUBSTITUTES PARAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	SUBSTITUTES SALARIES - TEACHERS	5,445.00	9,680.00	63,000.00	15.37	9,253.31	22,911.90	62,830.00	36.47
126	SUBSTITUTES SALARIES - PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	1,545.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	81.32	260.59	2,000.00	13.03	51.99	223.53	3,500.00	6.39
132	OVERTIME PARAS	0.00	0.00	0.00	0.00	0.22	0.22	1,500.00	0.01
150	ADDITIONAL COMP NON-INSTRUCTIONAL	150.00	150.00	30,000.00	0.50	2,323.75	2,323.75	15,450.00	15.04
151	ADDITIONAL COMP TEACHERS/PROF STAFF	17,809.13	41,017.19	150,000.00	27.34	16,278.14	41,001.72	159,650.00	25.68
152	ADDITIONAL COMP PARAS	232.38	697.14	5,000.00	13.94	232.38	697.14	5,150.00	13.54
210	GROUP INSURANCE NON-INSTRUCTIONAL	5,589.43	16,620.28	90,250.00	18.42	7,142.75	21,428.25	85,886.55	24.95
211	GROUP INSURANCE TEACHERS/PROF STAFF	56,894.69	174,418.61	729,210.00	23.92	56,266.17	167,637.98	822,164.00	20.39
212	GROUP INSURANCE PARAS	25.05	83.78	600.00	13.96	35.16	100.01	599.55	16.68
214	GROUP INSURANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00
215	GROUP INSURANCE SUPERINTENDENT	1,813.02	5,543.50	22,000.00	25.20	1,657.13	4,971.39	20,260.83	24.54
216	GROUP INSURANCE PROFESSIONAL NONCERTIFIE	5,649.47	18,810.55	71,500.00	26.31	5,854.93	17,564.79	53,663.00	32.73
220	SOCIAL SECURITY NON-INSTRUCTIONAL	2,281.14	7,013.57	30,150.00	23.26	2,596.59	7,279.20	35,744.16	20.36
221	SOCIAL SECURITY TEACHERS/PROF STAFF	18,028.02	52,579.82	205,550.00	25.58	16,115.05	46,967.12	206,141.82	22.78
222	SOCIAL SECURITY PARAS	1,647.65	3,561.45	26,100.00	13.65	2,176.21	5,572.21	25,319.61	22.01
223	SOCIAL SECURITY SUB TEACHERS	416.56	740.56	6,150.00	12.04	707.90	1,752.81	4,806.51	36.47
224	SOCIAL SECURITY DIRECTOR	181.19	506.28	2,000.00	25.31	168.42	502.85	1,438.01	34.97
225	SOCIAL SECURITY SUPERINTENDENT	713.19	2,139.33	9,000.00	23.77	697.14	2,091.42	12,292.02	17.01
226	SOCIAL SECURITY PROFESSIONAL/NONCERTIFIE	1,072.20	3,063.32	12,550.00	24.41	986.67	2,944.66	13,592.14	21.66
229	SOCIAL SECURITY EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	3,624.90	10,123.42	40,850.00	24.78	3,732.45	10,323.22	44,612.70	23.14
231	RETIREMENT TEACHERS/PROF STAFF	23,694.40	67,080.17	267,940.00	25.04	21,500.99	61,890.89	265,008.36	23.35
232	RETIREMENT PARAS	2,200.16	4,752.54	30,050.00	15.82	2,591.46	6,594.44	31,980.86	20.62
234	RETIREMENT DIRECTOR	77.32	216.41	1,000.00	21.64	0.00	0.00	1,856.78	0.00
235	RETIREMENT SUPERINTENDENT	926.04	2,778.12	11,500.00	24.16	905.47	2,716.41	15,871.65	17.11
236	RETIREMENT PROFESSIONAL NONCERTIFIED	1,436.42	4,129.76	15,700.00	26.30	1,311.16	3,743.77	17,550.39	21.33
237	INCREASED RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239	EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	5,953.65	0.00	0.00	0.00	0.00	0.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	6,320.00	12,000.00	52.67	0.00	6,989.00	11,330.00	61.69
271	WORKMEN'S COMP TEACHERS/PROF STAFF	0.00	29,383.00	12,000.00	244.86	0.00	18,305.00	16,000.00	114.41
280	HEALTH BENEFIT PAID NON-INSTRUCTIONAL	330.57	990.19	3,900.00	25.39	320.76	962.28	2,454.00	39.21
281	HEALTH BENEFIT PAID TEACHERS/PROF STAFF	2,675.32	8,025.96	39,600.00	20.27	2,956.95	8,870.85	42,246.50	21.00
282	HEALTH BENEFIT PAID PARAS	0.00	1.52	0.00	0.00	0.00	0.00	0.00	0.00
286	HEALTH BENEFIT PAID PROF NON-CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	1,236.00	0.00
291	OTHER BENEFITS TEACHERS/PROF STAFF	1,019.35	1,019.35	8,500.00	11.99	628.40	1,521.75	10,500.00	14.49
292	OTHER BENEFITS PARAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
293	OTHER BENEFITS SUBSTITUTES	122.60	122.60	1,000.00	12.26	114.75	289.50	1,000.00	28.95
296	OTHER BENEFITS PROFESSIONAL NON-CERTIFIE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	AUDIT	0.00	0.00	26,500.00	0.00	0.00	0.00	27,000.00	0.00
317	LEGAL SERVICES	324.00	1,194.00	25,000.00	4.78	450.00	1,698.00	30,000.00	5.66
320	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	EMPLOYEE TRAINING/PROF DEVELOPMENT	7,744.00	8,449.00	17,800.00	47.47	0.00	11,987.50	11,824.00	101.38
332	MILEAGE TO PARENTS	311.22	311.22	2,000.00	15.56	0.00	0.00	11,000.00	0.00
340	OTHER PROFESSIONAL SERVICES	1,832.97	2,905.81	51,750.00	37.91	11,981.29	31,031.10	31,750.00	97.74

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
720	BUILDINGS AND IMPROVEMENTS	1,427.38	2,547.88	999,657.00	4.16	0.00	0.00	669,241.00	0.00
08	SPECIAL BUILDING FUND	1,427.38	2,547.88	999,657.00	4.16	0.00	0.00	669,241.00	0.00
Grand Total:		594,235.24	1,881,189.47	11,403,306.00	19.30	527,314.97	1,737,219.61	11,178,346.01	15.54

Monthly Finance Report to the Board

Dec-21

**Reconciled Balances as of November 30, 2021		
(Balance on Books)		
	2020-2021	2021-2022
General - Checking	\$ 160,045.11	\$ 69,522.13
General - Savings	\$ 1,374,452.05	\$ 2,370,387.66
Depreciation	\$ 274,083.47	\$ 169,621.40
Activity	\$ 80,517.85	\$ 148,756.06
Nutrition	\$ 54,183.63	\$ 83,785.37
Spec Building	\$ 583,123.63	\$ 678,059.07
FUNDS TOTAL	\$ 2,526,405.74	\$ 3,520,131.69

DECEMBER GF EXPENDITURES		
	2020-2021	2021-2022
GF Bills Payable	\$ 92,463.99	\$ 102,029.58
GF Payroll	\$ 431,576.33	\$ 461,939.59
(including Ins, RET & Tax)	\$ 524,040.32	\$ 563,969.17
NOVEMBER REVENUE		
Beginning Cash	\$ 83,338.69	\$ 105,021.36
GF Transfer	\$ 550,000.00	\$ 620,000.00
State Aid	\$ 5,170.95	\$ 6,668.56
Kimball County	\$ 158,675.89	\$ 75,152.10
Interest	\$ 909.67	\$ 228.08
Total Month Available	\$ 798,095.20	\$ 807,070.10

Three Year Comparison			
GF Revenue			
	2019-2020	2020-2021	2021-2022
September	\$ 1,620,676.61	\$ 1,868,483.09	\$ 1,856,081.18
October	\$ 370,455.02	\$ 171,495.91	\$ 280,137.01
November	\$ 258,073.12	\$ 137,229.57	\$ 103,078.48
December	\$ 167,672.61	\$ 178,189.90	
January	\$ 805,516.30	\$ 897,599.19	
February	\$ 400,889.47	\$ 807,393.42	
March	\$ 535,707.21	\$ 506,036.13	
April	\$ 239,416.68	\$ 279,311.06	
May	\$ 2,145,728.69	\$ 2,055,700.47	
June	\$ 362,631.27	\$ 422,857.61	
July	\$ 89,372.97	\$ 151,623.62	
August	\$ 364,814.36	\$ 81,462.30	
Running Total (YTD)	\$ 2,249,204.75	\$ 2,177,208.57	\$ 2,239,296.67
Total Revenue	\$ 7,360,954.31	\$ 7,557,382.27	\$ 2,239,296.67
% OF BUD (YTD)	30.56%	28.81%	31.70%
Annual Budget	\$ 7,277,586.14	\$ 7,501,033.00	\$ 7,063,100.00
% of Bud Rec	101.15%	100.75%	

DECEMBER NUTRITION FUND		
	2020-2021	2021-2022
NF Bills Payable	\$ 15,485.64	\$ 17,942.10
NF Payroll	\$ 8,155.54	\$ 10,989.02
	\$ 23,641.18	\$ 28,931.12
NOVEMBER REVENUE		
Beginning Cash	\$ 40,699.35	\$ 80,691.31
LUNCH INFINITE CAMPUS	\$ 633.63	\$ 1,198.98
SFSP Lunch Claim	\$ 39,022.12	\$ 28,961.65
Checks	\$ 3,492.34	\$ 1,862.25
	\$ 83,847.44	\$ 112,714.19

Three Year Comparison			
GF Expenditures			
	2019-2020	2020-2021	2021-2022
September	\$ 541,823.80	\$ 487,856.67	\$ 619,836.07
October	\$ 548,075.31	\$ 641,984.80	\$ 523,352.74
November	\$ 519,493.45	\$ 481,522.15	\$ 554,319.21
December	\$ 540,714.86	\$ 519,205.37	
January	\$ 676,424.14	\$ 582,972.59	
February	\$ 511,251.42	\$ 519,241.72	
March	\$ 526,225.98	\$ 514,916.61	
April	\$ 576,718.62	\$ 506,026.92	
May	\$ 514,281.03	\$ 574,550.04	
June	\$ 504,472.75	\$ 511,002.51	
July	\$ 460,962.76	\$ 515,436.00	
August	\$ 471,351.21	\$ 541,057.17	
Running Total (YTD)	\$ 1,609,392.56	\$ 1,611,363.62	\$ 1,697,508.02
Total Expenditures	\$ 6,391,795.33	\$ 6,395,772.55	\$ 1,697,508.02
	19-20	20-21	21-22
% of Bud Spent (YTD)	17.92%	17.49%	18.15%
Annual Budget	\$ 8,980,315.56	\$ 9,212,197.00	\$ 9,350,752.00
% of Bud Spent	71.18%	69.43%	18.15%

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
01	GENERAL FUND								
01 1100	PROPERTY TAXES	47,161.75	1,959,320.95	5,450,000.00	35.95	98,561.65	2,049,413.31	5,780,000.00	35.46
01 1115	CARLINE TAXES	0.00	9,455.17	35,000.00	27.01	0.00	8,011.93	40,000.00	20.03
01 1125	MOTOR VEHICLE TAXES	20,796.35	58,762.87	260,000.00	22.60	16,700.55	61,018.09	27,000.00	225.99
01 1140	PROP TAX PENALTIES & INTEREST	1,681.30	7,232.72	20,000.00	36.16	4,138.39	9,109.83	20,000.00	45.55
01 1311	DRIVER EDUCATION FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1510	INTEREST	222.38	686.20	10,000.00	6.86	1,819.94	4,328.04	10,000.00	43.28
01 1911	LOCAL LICENSE FEES AND COURT FINES	3,608.33	13,141.05	5,000.00	262.82	5,066.23	16,706.74	6,000.00	278.45
01 1921	POLICE COURT FINES	75.00	300.00	1,000.00	30.00	300.00	600.00	1,000.00	60.00
01 1951	MISC REVENUE OTHER SCHOOL DIST	0.00	0.00	10,000.00	0.00	0.00	0.00	20,000.00	0.00
01 1960	ABSORB UNUSED BUDGET AUTHORITY	0.00	0.00	325,000.00	0.00	0.00	0.00	267,594.00	0.00
01 1990	OTHER LOCAL REVENUE	0.00	6,037.50	1,000.00	603.75	0.00	1,885.00	500.00	377.00
01 2110	COUNTY FINES & LICENSE FEES	0.00	0.00	20,000.00	0.00	0.00	0.00	70,000.00	0.00
01 3110	STATE AID EDUCATION	4,980.00	14,963.52	50,000.00	29.93	5,170.95	17,388.77	51,439.00	33.80
01 3120	STATE AID - SPED	0.00	0.00	275,000.00	0.00	0.00	0.00	315,000.00	0.00
01 3125	SPED SCHOOL AGE TRANSPORTATION	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
01 3130	HOMESTEAD ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3131	PROPERTY TAX CREDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3133	NAMEPLATE CAPACITY TAX	0.00	0.00	70,000.00	0.00	0.00	0.00	65,000.00	0.00
01 3134	PERS PROP PUB SERV AND RR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3180	PRO RATA MOTOR VEHICLE	1,829.37	1,829.37	15,000.00	12.20	1,501.34	1,501.34	8,000.00	18.77
01 3400	STATE APPORTIONMENT	0.00	0.00	50,000.00	0.00	0.00	0.00	65,000.00	0.00
01 3512	DISTRICT ED INCENTIVE	0.00	1,688.56	5,000.00	33.77	0.00	0.00	10,000.00	0.00
01 3535	HIGH ABILITY LEARNERS	4,877.00	4,877.00	5,000.00	97.54	0.00	3,275.00	10,000.00	32.75
01 3570	STATE GRANT: TEACHER EVALUATION 2017	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	100.00	0.00	0.00	0.00	1,500.00	0.00
01 4105	UNIVERSAL SERVICE FUND (E-RATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4310	REAP - US DEPT OF ED	0.00	25,156.76	30,000.00	83.86	0.00	0.00	42,000.00	0.00
01 4505	TITLE I	0.00	0.00	90,000.00	0.00	0.00	0.00	90,000.00	0.00
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01 4509	TITLE II, PART A	17,847.00	17,847.00	20,000.00	89.24	0.00	0.00	20,000.00	0.00
01 4512	IDEA PART B BASE ALLOCATION	0.00	0.00	55,000.00	0.00	0.00	0.00	55,000.00	0.00
01 4516	IDEA BASE 3-5	0.00	0.00	5,000.00	0.00	0.00	0.00	6,000.00	0.00
01 4518	IDEA PART B BASE & ENROLLMENT POVERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4519	IDEA PART B	0.00	0.00	65,000.00	0.00	0.00	0.00	64,000.00	0.00
01 4521	IDEA PART B PROPORTIONATE SHARE	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01 4530	PBIS - OTHER FEDERAL REVENUES	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01 4531	AFTERSCHOOL-TITLE IV, PART B	0.00	0.00	60,000.00	0.00	0.00	0.00	10,000.00	0.00
01 4708	MEDICAID RECEIPTS/M.I.P.S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4709	MECCA TECH MONIES	0.00	0.00	20,000.00	0.00	3,970.52	3,970.52	25,000.00	15.88
01 4900	OTHER FEDERAL SOURCE	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
01 4996	ESSER1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4997	ESSER II	0.00	117,998.00	0.00	0.00	0.00	0.00	0.00	0.00
01 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00	0.00
01 9000	Non Program Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		103,078.48	2,239,296.67	7,063,100.00	31.70	137,229.57	2,177,208.57	7,501,033.00	29.03
01	GENERAL FUND	103,078.48	2,239,296.67	7,063,100.00	31.70	137,229.57	2,177,208.57	7,501,033.00	29.03
02	DEPRECIATION FUND								
02 1510	INTEREST ON LOCAL REV RECEIPTS	14.87	45.32	1,500.00	3.02	162.85	478.39	0.00	0.00
02 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
02 5690	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		14.87	45.32	201,500.00	0.02	162.85	478.39	200,000.00	0.24
02	DEPRECIATION FUND	14.87	45.32	201,500.00	0.02	162.85	478.39	200,000.00	0.24
05	ACTIVITIES								
05 1710	ATHLETIC FUND	0.00	(5.00)	25,000.00	(0.02)	0.00	2,473.65	25,000.00	9.89

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
0100									
05 1710 0101	ACTIVITY TICKETS	0.00	2,449.00	3,000.00	81.63	0.00	1,818.40	4,000.00	45.46
05 1710 0109	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0110	FB GATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	2,944.00	4,000.00	73.60
05 1710 0111	FB OFFICIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0112	FB TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0113	FB SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0120	VB GATE RECEIPTS	352.00	2,016.00	3,000.00	67.20	0.00	3,057.76	4,000.00	76.44
05 1710 0121	VB OFFICIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0122	VB TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0123	VB SUPPLIES/EQUIP/MISC	0.00	(269.33)	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0130	XC ENTRY FEES	0.00	640.00	500.00	128.00	0.00	300.00	500.00	60.00
05 1710 0133	XC SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0137	CHEERLEADING TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0138	CHEERLEADING SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	199.00	0.00	0.00
05 1710 0140	BBB/GBB GATE RECEIPTS	0.00	0.00	6,000.00	0.00	59.00	59.00	8,000.00	0.74
05 1710 0141	BBB/GBB OFFICIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0142	BBB TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0143	BBB SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0147	GBB TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0148	GBB SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0150	WR GATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0151	WR OFFICIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0152	WR TRAVEL	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00
05 1710 0153	WR SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0160	TR GATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0161	TR OFFICIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0162	TR TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0163	TR SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0170	BOYS GOLF ENTRY FEES	0.00	0.00	250.00	0.00	0.00	0.00	100.00	0.00
05 1710 0173	BOYS GOLF SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0176	GIRLS GOLF ENTRY FEES	0.00	350.00	250.00	140.00	0.00	175.00	150.00	116.67
05 1710 0177	GIRLS GOLF TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0180	JH FOOTBALL	0.00	563.00	1,000.00	56.30	0.00	338.00	1,000.00	33.80
05 1710 0181	JH VOLLEYBALL	0.00	1,059.00	1,000.00	105.90	0.00	0.00	1,000.00	0.00
05 1710 0182	JH BASKETBALL	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
05 1710 0183	JH WRESTLING	494.00	494.00	1,000.00	49.40	147.00	147.00	1,000.00	14.70
05 1710 0184	JH TRACK	0.00	575.00	1,000.00	57.50	0.00	0.00	1,500.00	0.00
05 1710 0198	RANDOM DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0199	STATE/NATIONAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0201	TRANSFER ACCOUNT	0.00	0.00	25,000.00	0.00	0.00	0.00	15,000.00	0.00
05 1710 0202	YEARBOOK	0.00	60.00	2,000.00	3.00	0.00	0.00	2,000.00	0.00
05 1710 0203	VO AG PROJECT MATERIALS	0.00	0.00	500.00	0.00	0.00	25.00	500.00	5.00
05 1710 0205	FFA PLASMACAM FUND	0.00	0.00	1,000.00	0.00	0.00	0.00	1,500.00	0.00
05 1710 0207	JR CLASS CONCESSION EQUIP FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0208	FACILITY USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0209	POP FUND	0.00	0.00	100.00	0.00	0.00	0.00	500.00	0.00
05 1710 0210	PADLOCK DEPOSITS	0.00	28.00	250.00	11.20	0.00	245.00	250.00	98.00
05 1710 0211	BOOK FINES/FEES	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1710 0215	SPEECH	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1710 0216	WORLD STRIDES TRIP FUND	0.00	0.00	0.00	0.00	0.00	0.00	750.00	0.00
05 1710 0217	TEAMMATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0218	HS STUDENT COUNCIL	0.00	156.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0219	NATIONAL HONOR SOCIETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0220	WOODSHOP PROJECTS	0.00	269.33	10,000.00	2.69	565.00	681.00	0.00	0.00
05 1710 0222	BACKPACK FOOD PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0225	ONE ACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0235	THE RANCH	0.00	2,364.37	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0245	HEALTH & WELLNESS FUND	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0255	SANTA'S ELVES DONATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00
05 1710 0260	HS QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1710 0265	JH QUIZ BOWL	0.00	125.00	500.00	25.00	0.00	0.00	500.00	0.00
05 1710 0270	O'BRIEN READING CABINET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0313	CLASS OF 2013	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1710 0317	CLASS OF 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0318	CLASS OF 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0319	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0320	CLASS OF 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0321	CLASS OF 2021	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
05 1710 0322	CLASS OF 2022	0.00	0.00	10,000.00	0.00	7.50	3,865.69	20,000.00	19.33
05 1710 0323	CLASS OF 2023	1,340.25	5,842.55	10,000.00	58.43	0.00	0.00	500.00	0.00
05 1710 0324	CLASS OF 2024	0.00	1,439.55	5,000.00	28.79	0.00	0.00	0.00	0.00
05 1710	GRADE ACTIVITY MISCELLANEOUS	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
0400									
05 1710 0450	JANICEK STOCK MARKET FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0500	HS MISCELLANEOUS FUND	0.00	0.00	1,000.00	0.00	0.00	870.00	0.00	0.00
05 1710 0501	HS HONOR ROLL CERTIFICATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0502	HS INTEREST EARNED ON ACCOUNT	13.43	41.61	500.00	8.32	10.73	32.25	500.00	6.45
05 1710 0601	BAND ACTIVITY	0.00	300.00	1,500.00	20.00	0.00	0.00	1,500.00	0.00
05 1710 0602	SCHOOL INSTRUMENT & REPAIRS	0.00	0.00	500.00	0.00	0.00	0.00	1,500.00	0.00
05 1710 0603	CHORUS	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1710 0606	SHOW CHOIR UNIFORMS	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
05 1710 0607	ELEM SHOW CHOIR	0.00	210.00	1,000.00	21.00	0.00	367.00	800.00	45.88
05 1710 0701	FFA FUND	0.00	4,276.69	20,000.00	21.38	0.00	3,524.40	18,000.00	19.58
05 1710 0703	JH CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0705	CHEERLEADING FUNDRAISING	0.00	1,520.00	20,000.00	7.60	0.00	100.00	25,000.00	0.40
05 1710 0707	INTERACT CLUB	0.00	0.00	1,000.00	0.00	0.00	0.00	2,500.00	0.00
05 1710 0709	JH STUDENT COUNCIL	66.00	66.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0711	HS STUCO FUNDRAISER	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1710 0713	NATIONAL HONOR SOCIETY FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	350.00	0.00
05 1710 0715	XC FUNDRAISING	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1710 0717	BOYS GOLF FUNDRAISING	0.00	120.00	1,000.00	12.00	0.00	0.00	1,000.00	0.00
05 1710 0719	GIRLS GOLF FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	561.00	1,000.00	56.10
05 1710 0721	FB FUNDRAISING	0.00	0.00	2,000.00	0.00	336.00	336.00	2,000.00	16.80
05 1710 0723	VOLLEYBALL FUND	0.00	572.40	15,000.00	3.82	195.08	9,781.08	5,000.00	195.62
05 1710 0725	BBB FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	500.00	0.00
05 1710 0727	GBB FUNDRAISING	0.00	0.00	1,500.00	0.00	0.00	0.00	3,000.00	0.00
05 1710 0729	WRESTLING FUNDRAISING	0.00	585.00	3,000.00	19.50	0.00	0.00	750.00	0.00
05 1710 0731	TRACK FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	4,000.00	0.00
05 1710 0735	WEIGHT LIFTING CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0739	STAND	0.00	0.00	1,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1710 0741	ART CLASS PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0743	MATH CLUB	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
05 1710 0745	SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0753	SPEECH FUNDRAISING	0.00	0.00	2,000.00	0.00	513.67	1,496.74	250.00	598.70
05 1710 0755	ONE ACT FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1710 0757	LONGHORNS COMMITTED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0759	CIVICS FUNDRAISER	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
05 1710 0761	KIMBALL PREVENTION COALITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0762	EDUCATION QUEST	0.00	0.00	0.00	0.00	(122.78)	(122.78)	0.00	0.00

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
05 1710 0763	TOM SOUTHARD MEMORIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0764	LONGHORN APPAREL	232.00	232.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0999	SCHOLARSHIP INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00
		<u>2,497.68</u>	<u>26,230.17</u>	<u>196,950.00</u>	<u>13.32</u>	<u>1,711.20</u>	<u>33,424.19</u>	<u>268,500.00</u>	<u>12.45</u>
05	ACTIVITIES	2,497.68	26,230.17	196,950.00	13.32	1,711.20	33,424.19	268,500.00	12.45
06	SCHOOL NUTRITION								
06 1611	STUDENT LUNCHES	3,029.49	11,473.56	15,000.00	76.49	4,125.97	13,915.77	77,750.00	17.90
06 1612	STUDENT BREAKFASTS	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00
06 1613	SPECIAL MILK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
06 1620	FOOD PROGRAM ADULT RECEIPTS	0.00	0.00	1,000.00	0.00	0.00	0.00	37,750.00	0.00
06 1990	OTHER LOCAL RECEIPTS	0.00	0.00	30,000.00	0.00	11,000.00	11,000.00	0.00	0.00
06 3150	SCHOOL LUNCH-STATE SHARE	28,961.65	67,709.80	230,000.00	29.44	0.00	30,538.81	130,000.00	23.49
06 3990	OTHER STATE RECEIPTS	0.00	0.00	30,000.00	0.00	28,022.12	28,022.12	0.00	0.00
06 4210	SCHOOL LUNCH (FED ONLY)	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
06 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	15,000.00	5,000.00	300.00
		<u>31,991.14</u>	<u>79,183.36</u>	<u>306,000.00</u>	<u>25.88</u>	<u>43,148.09</u>	<u>98,476.70</u>	<u>261,000.00</u>	<u>37.73</u>
06	SCHOOL NUTRITION	31,991.14	79,183.36	306,000.00	25.88	43,148.09	98,476.70	261,000.00	37.73
08	SPECIAL BUILDING FUND								
08 1100	PROPERTY TAXES	868.29	35,756.14	417,020.00	8.57	2,494.11	51,889.70	105,730.00	49.08
08 1115	CARLINE TAXES	0.00	172.36	0.00	0.00	0.00	0.00	0.00	0.00
08 1125	MOTOR VEHICLE TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 1140	PROP TAXES PENALTIES & INTEREST	32.92	140.96	0.00	0.00	104.72	197.40	0.00	0.00
08 1510	INTEREST ON LOCAL REV RECEIPTS	59.49	168.34	0.00	0.00	346.22	1,007.97	0.00	0.00
08 1920	CONTRIBUTIONS/DONATIONS PRIVATE	0.00	0.00	0.00	0.00	0.00	1,280.00	0.00	0.00
08 3130	HOMESTEAD ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3131	PROPERTY TAX CREDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3133	NAMEPLATE CAPACITY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3134	PERS PROP PUB SERV & RR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3180	PRO-RATA MOTOR VEHICLE	33.35	33.35	0.00	0.00	37.99	240.71	0.00	0.00
		<u>994.05</u>	<u>36,271.15</u>	<u>417,020.00</u>	<u>8.70</u>	<u>2,983.04</u>	<u>54,615.78</u>	<u>105,730.00</u>	<u>51.66</u>
08	SPECIAL BUILDING FUND	994.05	36,271.15	417,020.00	8.70	2,983.04	54,615.78	105,730.00	51.66
Grand Total:		138,576.22	2,381,026.67	8,184,570.00	29.09	185,234.75	2,364,203.63	8,336,263.00	28.36

Fund: 05 ACTIVITIES

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	695.14	0.00	0.00	0.00	695.14
05 704 0100	ATHLETIC FUND	(4,746.01)	8.65	0.00	0.00	(4,754.66)
05 704 0101	ACTIVITY TICKETS	5,917.40	0.00	0.00	0.00	5,917.40
05 704 0110	FB GATE RECEIPTS	5,660.00	0.00	0.00	0.00	5,660.00
05 704 0111	FB OFFICIALS	(3,760.00)	0.00	0.00	0.00	(3,760.00)
05 704 0113	FB SUPPLIES/EQUIP/MISC	(210.75)	0.00	0.00	0.00	(210.75)
05 704 0120	VB GATE RECEIPTS	7,345.76	0.00	352.00	0.00	7,697.76
05 704 0121	VB OFFICIALS	(2,262.00)	0.00	0.00	0.00	(2,262.00)
05 704 0123	VB SUPPLIES/EQUIP/MISC	(498.79)	0.00	0.00	0.00	(498.79)
05 704 0130	XC ENTRY FEES	600.00	0.00	0.00	0.00	600.00
05 704 0133	XC SUPPLIES/EQUIP/MISC	(1,410.26)	0.00	0.00	0.00	(1,410.26)
05 704 0137	CHEERLEADING TRAVEL	0.00	0.00	0.00	0.00	0.00
05 704 0138	CHEERLEADING SUPPLIES/EQUIP/MISC	0.00	1,136.34	0.00	0.00	(1,136.34)
05 704 0140	BBB/GBB GATE RECEIPTS	8,275.97	0.00	0.00	0.00	8,275.97
05 704 0150	WR GATE RECEIPTS	176.00	0.00	0.00	0.00	176.00
05 704 0151	WR OFFICIALS	(675.00)	0.00	0.00	0.00	(675.00)
05 704 0153	WR SUPPLIES/EQUIP/MISC	(270.00)	0.00	0.00	0.00	(270.00)
05 704 0170	BOYS GOLF ENTRY FEES	(567.00)	0.00	0.00	0.00	(567.00)
05 704 0176	GIRLS GOLF ENTRY FEES	(123.50)	124.50	0.00	0.00	(248.00)
05 704 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	(251.99)	0.00	0.00	0.00	(251.99)
05 704 0180	JH FOOTBALL	520.51	0.00	0.00	0.00	520.51
05 704 0181	JH VOLLEYBALL	1,571.01	0.00	0.00	0.00	1,571.01
05 704 0182	JH BASKETBALL	87.25	0.00	0.00	0.00	87.25
05 704 0183	JH WRESTLING	(198.36)	170.00	494.00	0.00	125.64
05 704 0184	JH TRACK	575.00	0.00	0.00	0.00	575.00
05 704 0199	STATE/NATIONAL EXPENSES	(1,393.00)	351.60	0.00	0.00	(1,744.60)
05 704 0201	TRANSFER ACCOUNT	(5.10)	0.00	0.00	0.00	(5.10)
05 704 0202	YEARBOOK	(3,067.88)	0.00	0.00	0.00	(3,067.88)
05 704 0203	VO AG PROJECT MATERIALS	89.04	0.00	0.00	0.00	89.04
05 704 0204	AG EQUIPMENT FUND	500.00	0.00	0.00	0.00	500.00
05 704 0205	FFA PLASMACAM FUND	3,047.33	0.00	0.00	0.00	3,047.33
05 704 0206	SPECIAL EDUCATION	38.61	0.00	0.00	0.00	38.61
05 704 0207	JR CLASS CONCESSION EQUIP FUND	1,854.55	0.00	0.00	0.00	1,854.55
05 704 0208	FACILITY USE	430.00	0.00	0.00	0.00	430.00
05 704 0210	PADLOCK DEPOSITS	809.41	0.00	0.00	0.00	809.41
05 704 0211	BOOK FINES/FEES	2,005.01	0.00	0.00	0.00	2,005.01
05 704 0215	SPEECH	12.75	0.00	0.00	0.00	12.75
05 704 0216	WORLD STRIDES TRIP FUND	12.38	0.00	0.00	0.00	12.38

Fund: 05 ACTIVITIES

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0218	HS STUDENT COUNCIL	(823.05)	0.00	0.00	0.00	(823.05)
05 704 0220	WOODSHOP PROJECTS	(369.28)	0.00	0.00	0.00	(369.28)
05 704 0222	BACKPACK FOOD PROGRAM	520.16	0.00	0.00	0.00	520.16
05 704 0225	ONE ACTS	(72.66)	191.40	0.00	0.00	(264.06)
05 704 0230	MILK BREAK	559.90	0.00	0.00	0.00	559.90
05 704 0235	THE RANCH	(48.99)	0.00	0.00	0.00	(48.99)
05 704 0240	PALS MENTORING	1,446.08	0.00	0.00	0.00	1,446.08
05 704 0245	HEALTH & WELLNESS FUND	3,266.34	0.00	0.00	0.00	3,266.34
05 704 0250	DISTRICT PROJECT FUND	8,230.19	0.00	0.00	0.00	8,230.19
05 704 0255	SANTA'S ELVES DONATION FUND	62.20	0.00	0.00	0.00	62.20
05 704 0260	HS QUIZ BOWL	124.10	0.00	0.00	0.00	124.10
05 704 0265	JH QUIZ BOWL	1,153.12	24.76	0.00	0.00	1,128.36
05 704 0270	O'BRIEN READING CABINET	941.31	0.00	0.00	0.00	941.31
05 704 0316	CLASS OF 2016	608.32	0.00	0.00	0.00	608.32
05 704 0317	CLASS OF 2017	1,509.60	0.00	0.00	0.00	1,509.60
05 704 0318	CLASS OF 2018	1,090.49	0.00	0.00	0.00	1,090.49
05 704 0319	CLASS OF 2019	162.52	0.00	0.00	0.00	162.52
05 704 0320	CLASS OF 2020	28.68	0.00	0.00	0.00	28.68
05 704 0321	CLASS OF 2021	(319.20)	0.00	0.00	0.00	(319.20)
05 704 0322	CLASS OF 2022	4,355.89	0.00	0.00	0.00	4,355.89
05 704 0323	CLASS OF 2023	2,152.73	1,462.53	1,340.25	0.00	2,030.45
05 704 0324	CLASS OF 2024	165.24	0.00	0.00	0.00	165.24
05 704 0400	GRADE ACTIVITY MISCELLANEOUS	15,299.58	0.00	0.00	0.00	15,299.58
05 704 0410	GRADE ACTIVITY LEADERSHIP FUND	121.85	0.00	0.00	0.00	121.85
05 704 0420	GRADE ACTIVITY SPECIAL EDUCATION	323.63	0.00	0.00	0.00	323.63
05 704 0450	JANICEK STOCK MARKET FUNDRAISER	650.10	0.00	0.00	0.00	650.10
05 704 0500	HS MISCELLANEOUS FUND	15,844.07	950.00	0.00	0.00	14,894.07
05 704 0501	HS HONOR ROLL CERTIFICATES	(166.43)	0.00	0.00	0.00	(166.43)
05 704 0502	HS INTEREST EARNED ON ACCOUNT	15,263.97	0.00	13.43	0.00	15,277.40
05 704 0601	BAND ACTIVITY	1,612.28	0.00	0.00	0.00	1,612.28
05 704 0602	SCHOOL INSTRUMENT & REPAIRS	2,343.46	0.00	0.00	0.00	2,343.46
05 704 0603	CHORUS	643.14	0.00	0.00	0.00	643.14
05 704 0605	MUSICAL PRODUCTIONS	2,195.15	0.00	0.00	0.00	2,195.15
05 704 0606	SHOW CHOIR UNIFORMS	2,039.12	0.00	0.00	0.00	2,039.12
05 704 0607	ELEM SHOW CHOIR	371.96	0.00	0.00	0.00	371.96
05 704 0701	FFA FUND	15,690.18	2,211.31	0.00	0.00	13,478.87
05 704 0703	JH CONCESSIONS	200.00	0.00	0.00	0.00	200.00
05 704 0705	CHEERLEADING FUNDRAISING	6,879.55	0.00	0.00	0.00	6,879.55

Fund: 05 ACTIVITIES

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0707	INTERACT CLUB	567.92	0.00	0.00	0.00	567.92
05 704 0709	JH STUDENT COUNCIL	296.71	0.00	66.00	0.00	362.71
05 704 0711	HS STUCO FUNDRAISER	1,275.74	0.00	0.00	0.00	1,275.74
05 704 0713	NATIONAL HONOR SOCIETY FUNDRAISER	254.00	0.00	0.00	0.00	254.00
05 704 0715	XC FUNDRAISING	276.35	0.00	0.00	0.00	276.35
05 704 0717	BOYS GOLF FUNDRAISING	132.34	0.00	0.00	0.00	132.34
05 704 0719	GIRLS GOLF FUNDRAISING	5,639.97	0.00	232.00	0.00	5,871.97
05 704 0721	FB FUNDRAISING	400.36	0.00	0.00	0.00	400.36
05 704 0723	VOLLEYBALL FUNDRAISING	2,281.49	0.00	0.00	0.00	2,281.49
05 704 0725	BBB FUNDRAISING	380.40	0.00	0.00	0.00	380.40
05 704 0727	GBB FUNDRAISING	1,007.66	0.00	0.00	0.00	1,007.66
05 704 0729	WRESTLING FUNDRAISING	3,254.54	0.00	0.00	0.00	3,254.54
05 704 0731	TRACK FUNDRAISING	884.46	0.00	0.00	0.00	884.46
05 704 0735	WEIGHT LIFTING CLUB	200.00	0.00	0.00	0.00	200.00
05 704 0737	SPORTSMANSHIP FUND	202.73	0.00	0.00	0.00	202.73
05 704 0739	STAND	1,216.54	0.00	0.00	0.00	1,216.54
05 704 0741	ART CLASS PROJECTS	689.24	0.00	0.00	0.00	689.24
05 704 0743	MATH CLUB	(83.14)	0.00	0.00	0.00	(83.14)
05 704 0745	SCIENCE CLUB	2.54	0.00	0.00	0.00	2.54
05 704 0747	MITCHELL SCIENCE GRANT	294.35	0.00	0.00	0.00	294.35
05 704 0749	SPANISH CLUB	68.79	0.00	0.00	0.00	68.79
05 704 0751	7-12 RESOURCE RM FUNDRAISING	64.00	0.00	0.00	0.00	64.00
05 704 0753	SPEECH FUNDRAISING	2,205.57	0.00	0.00	0.00	2,205.57
05 704 0755	ONE ACT FUNDRAISING	3,537.79	0.00	0.00	0.00	3,537.79
05 704 0757	LONGHORNS COMMITTED	2,287.14	0.00	0.00	0.00	2,287.14
05 704 0759	CIVICS FUNDRAISER	267.72	0.00	0.00	0.00	267.72
05 704 0761	KIMBALL PREVENTION COALITION	951.23	0.00	0.00	0.00	951.23
05 704 0762	EDUCATION QUEST	8.82	619.42	0.00	0.00	(610.60)
Fund Total: 05		153,404.04	7,250.51	2,497.68	0.00	148,651.21

JR/SR High School Principal Report – November 2021

- Our total enrollment 7-12 as of 12/10/2021 is 156.
- There have been 1,648 referrals to Longhorn Time so far this semester. This year, students attend Longhorn Time for missing assignments as well as for failing grades. If students are failing a class, they are referred to Longhorn Time where they develop and work on a plan with their teacher to raise their grade.
- Our monthly Longhorn CAFÉ meeting occurred on November 22, 2021. Elyse Schlake-Lukassen coordinated a presentation on the progress of an early childhood center in Kimball. Two parents attended the meeting. Next semester we are planning on a more intentional structure in which we invite specific parents each month to attend. Hopefully we will see an improvement in attendance.
- We are trying a different structure for 7-12 finals - there will be a block schedule for all of the core classes (math, English, social studies and science) on Tuesday and Thursday. High school students will not be required to attend during blocks in which they don't have a final.
- Winter MAP testing in math and reading occurred Thursday, December 9th and Friday December 10th. Staff will be conducting a data review session on Wednesday December 15th.
- We will be retesting students on Wednesday, December 15th over their math fluency facts (addition, subtraction, multiplication and division). The four ranches with the highest average will compete head-to-head on Friday morning, December 17th. The winning ranch will get a special Christmas meal during the festival. Clean Harbors will be providing food from Olive Garden and Chick-Fil-A (tied for students' first choice) for the winning ranch.
- On Friday, December 17th, students will participate in ranch activities until 9:25 am, go to a movie (Home Alone 2) for a movie and snacks at 9:45, return to school around 11:45 and set up for the festival at noon. HS basketball players will leave at 12:30. Remaining students will be released for Christmas break at 1:00 pm.

Mary Lynch Elementary School

December 13th 2021

“A Goal is a Dream with a Deadline.”

Principal: Jamie Soper

Wednesday Professional Development

10/20/2021	Really Great Reading Modules - MTSS Day #2 for MTSS Team
10/27/2021	1:30pm - Staff Meeting / PLCs - Social Emotional Learning decision rules. ELITE committee meeting - update on ELITE.

11/03/2021	Reading and Math PLC meetings - Teachers are working on Formative Data and Curriculum materials
11/10/2021	CIP monthly meeting(SRSS survey results for Mary Lynch Staff
11/17/2021	Vocabulary Exploration for Mary Lynch - Reading and Math

12/01/2021	PLC meetings - Agenda #4 and Vocabulary Staff Meeting
12/08/2021	RGR module completion, Vocabulary - input the vocabulary in our school google document, Smart goals

Longhorn CAFE

11/22/2021 - Longhorn CAFE - C4K - Community Childcare Center - 2 parents attended this event.

Current Enrollment

Prekindergarten - 31

Kindergarten/Jr Kind - 47

First Grade - 29

Second Grade - 18

Third Grade - 23

Fourth Grade - 34

Fifth Grade - 17

Sixth Grade - 35

Total - 234 - (-2 from last month)

Standards Based Report Cards

Currently Kindergarten and First Grade have standards based report cards.

August 2022 - 2nd and 3rd grade will begin using standards based report cards.

EXAMPLE OF A RUBRIC FOR STANDARDS BASED REPORT CARDS

<h2 style="text-align: center;">Scoring Scale Rubric</h2> <h3 style="text-align: center;">Mary Lynch Elementary School</h3>		
Grade: Kindergarten	Subject Area: Math - Numeric Relationships	
<p>NE State Standard: MA 0.1.1.b Demonstrate cardinality (i.e. the last number name said indicates the number of objects counted), regardless of the arrangement or order in which the objects were counted. MA 0.1.1.c Use one-to-one correspondence (pairing each object with one and only one spoken number name, and each spoken number name with one and only one object) when counting objects to show the relationship between numbers and quantities of 0 to 20. MA 0.1.1.d Demonstrate the relationship between whole numbers, knowing each sequential number name refers to a quantity that is one larger. MA 0.1.1.e Count up to 20 objects arranged in a line, a rectangular array, or a circle. Count up to 10 objects in a scattered configuration. Count out the number of objects, given a number from 1 to 20.</p>		
Advanced	Score 4.0	<p>The Advanced student:</p> <ul style="list-style-type: none"> -can independently count by 1's, 5's and 10's (from any decade number) to 100.
Proficient	Score 3.0	<p>The Proficient student:</p> <ul style="list-style-type: none"> -can independently count by 1's to 20 and 10's to 100.

Basic	Score 2.0	<p>The Basic student:</p> <ul style="list-style-type: none"> -understands that a number tells how many. -understands that numbers go in a certain order. -understands that numbers can be shown in different ways; however, the student may struggle to do so independently. -understands that objects can be counted and the amount can be represented with a number.
Below Basic	Score 1.0	<p>The Below Basic student:</p> <ul style="list-style-type: none"> -with support, demonstrates a partial knowledge of some of the simpler details and processes, but not the more complex ideas and processes.

December 2021 Superintendent Report

- Financial Update –

- 19.30% of the budget spent; 25% of fiscal year completed. 75% of year remaining and 80.70% of budget unspent.
- Through November 2021, we have spent 19.30% at this point in 2020 15.54%, and in 2019 18.28% had been spent.
- Actual Year-To-Date Expenditures are \$1,881,189.47.
- Compared to \$1,737,219.61 last year, \$2,007,450.79 two years ago and \$2,214,510.78 three years ago.
- The current cash balance in the General Fund is \$2,439,909.79.
- In 2020 at this time the balance was \$1,534,497.16, in 2019 the balance was at \$831,708.15.

- Facilities and Transportation Update –

- LED lights have been ordered for the Junior/ Senior High School as we look to continue to update our lighting fixtures in our facility. These fixtures will be the same as ones installed this summer in classrooms.
- The last day of the in-town bus route (Bus C) will be on Friday, December 17. This route will not be offered second semester starting January 4. An informational letter was sent out to all student households as well as posted on our website regarding the termination of the route. A reminder will be sent out on our website and app this week.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2021
AND
ACCOUNTANT'S OPINION THEREON

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Kimball Public Schools
Kimball Nebraska, 69145

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District as of August 31, 2021, and the respective changes in modified cash-basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the 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.

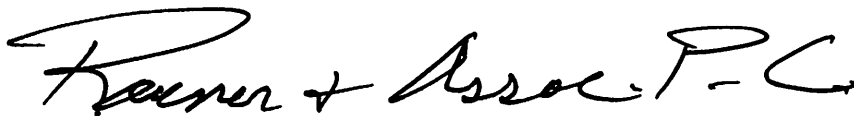
Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis and budgetary comparison information on pages 3-7 and 26-33 and the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Management's discussion and analysis on pages 3-7, the budgetary comparison information presented on pages 26-33, and the supplemental schedules listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2021, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Rauner & Associates, P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.
Sidney, Nebraska

November 12, 2021



KIMBALL PUBLIC SCHOOLS

Administration Offices
901 S. Nadine
Kimball, NE 69145

Trevor Anderson, Superintendent
Carmela Graves, Business Manager

(308) 235-2188
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KIMBALL COUNTY PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2021. Please read it in conjunction with the District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

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

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Kimball Public Schools.

The government-wide financial statements report information on all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase,

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

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

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

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

- On the government-wide financial statements:
 - The District's total net position, as compared to the prior fiscal year, increased \$762,612 or a 18.91% increase.
 - During the year, the District's disbursements were \$7,084,713, which is \$762,612 less than the \$7,847,325 in current receipts.
 - The 2020 numbers were adjusted to reflect the Activities Fund.
- On the fund financial statements:
 - Ending fund balance increased from \$4,032,814 in fiscal year 2019-20 to \$4,795,426 in fiscal year 2020-21.
 - In the General Fund, unassigned funds increased from \$2,793,420 in fiscal year 2019-20 to \$3,645,022 in fiscal year 2020-21, an increase of \$851,602 or 30.49%.
 - The total General Fund actual receipts were \$426,151 less than the budgeted resources. The General Fund actual expenditures were \$2,745,917 less than the budgeted expenditures.
 - The District's General Fund disbursements in fiscal year 2020-21 increased from the prior year disbursements by \$74,485 to \$6,466,280, an increase of 1.16%.
 - The certified taxable value for the District decreased from \$578,881,845 to \$568,131,631, a decrease of 1.85% (\$10,750,214) from the 2019-2020 certified value.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

- The following table illustrates the net position and changes in the net position for the District. The District's combined net position was \$4,795,426 on August 31, 2021. This was an increase of 18.91% from the prior year due to an increase in monitoring of expenditures, and a conscious effort to stabilize the current fiscal position.

Statement of School District's Net Position

	2021	2020	% Change
Assets			
Current Assets	\$ 4,795,426	\$ 4,032,814	18.91%
Total Assets	<u>\$ 4,795,426</u>	<u>\$ 4,032,814</u>	18.91%
Net Position			
Restricted	\$ 677,018	\$ 574,877	17.77%
Unrestricted	4,118,408	3,457,937	19.10%
Total Net Position	<u>\$ 4,795,426</u>	<u>\$ 4,032,814</u>	18.91%

Changes in the School District's Net Position

	2021	2020	% Change
Receipts			
Program Receipts	\$ 1,055,622	\$ 965,594	9.32%
General Receipts:			
Property Taxes	5,606,604	5,901,805	-5.00%
State Aid	51,439	45,540	12.95%
Other Local, County, & State Receipts	1,133,660	1,060,521	6.90%
Total Receipts	<u>7,847,325</u>	<u>7,973,460</u>	-1.58%
Disbursements			
Instructional, & Support Services	4,277,297	4,386,577	-2.49%
Administrative & Business Services	677,009	723,746	-6.46%
Operation & Maintenance	713,395	1,042,008	-31.54%
Pupil Transportation	189,066	192,009	-1.53%
Federal Programs	506,046	393,362	28.65%
State Categorical Programs	10,896	1,936	462.81%
Other	1,088	143,951	-99.24%
Student Activities	414,056		
School Nutrition	295,860	320,110	-7.58%
Total Disbursements	<u>7,084,713</u>	<u>7,203,699</u>	-1.65%
Increase in Net Position	762,612	769,761	-0.93%
Beginning Net Position	4,032,814	3,263,053	23.59%
Ending Net Position	<u>\$ 4,795,426</u>	<u>\$ 4,032,814</u>	18.91%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$762,612. The increase in the overall net position as indicated in the table below is as follows. The fund balance of the General Fund increased by \$851,602 due to the effort to maintain a controlled fiscal environment to grow General Fund reserves, thus giving us the ability to react to unknown future fiscal conditions.

Fund	Beginning Balance 9/1/2020	Transfers	Receipts	Disbursements	Ending Balance 8/31/2021	Change in Fund Balance
General	\$ 2,793,420	\$ (169,418)	\$ 7,317,882	\$ 6,296,862	\$ 3,645,022	\$ 851,602
Depreciation	275,212		1,410	63,795	212,827	(62,385)
School Activities	356,309	125,000	110,773	414,056	178,026	(178,283)
School Nutrition	32,996	44,418	300,979	295,860	82,533	49,537
Special Building	574,877	-	116,281	14,140	677,018	102,141
Total	<u>\$ 4,032,814</u>	<u>\$ -</u>	<u>\$ 7,847,325</u>	<u>\$ 7,084,713</u>	<u>\$ 4,795,426</u>	<u>\$ 762,612</u>

The largest single source of receipts for the District is property tax. In 2019-20, the District's assessed valuation was \$578,881,845. In 2020-21, it decreased by \$10,750,214 (1.85%) to \$568,131,631.

The following table shows the property tax rates, by fund, for fiscal years 2019-20 and 2020-21, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the District's total property tax on a \$100,000 property in 2020-21 would be \$1,050.

Fund	2020-21 Levy	2019-20 Levy	Levy Change	% Change
General	1.031202	1.024088	0.00711	0.69%
Special Bldg.	0.018798	0.025912	(0.00711)	-27.45%
Total Levy	1.050000	1.050000	-	0.00%

The following table illustrates the receipts and disbursements within the District's General Fund. The District's state aid recorded in the General Fund for 2019-20 was \$45,540 and for the 2020-21 year, it increased by \$5,899 or 12.95%, to \$51,439.

	Year Ended 8/31/2021	% of Total	Year Ended 8/31/2020	% of Total
Receipts				
Property Tax	\$ 5,469,922	74.75%	\$ 5,726,517	77.80%
State Aid	51,439	0.70%	45,540	0.62%
Federal Receipts	379,180	5.18%	292,596	3.98%
Other Local, County, State, Receipts	1,417,341	19.37%	1,296,090	17.61%
Total Receipts	\$ 7,317,882	100.00%	\$ 7,360,743	100.00%
Disbursements				
Instruction & Instructional Support	\$ 4,277,297	66.15%	\$ 4,386,577	68.63%
Administration & Business Services	677,009	10.47%	723,746	11.32%
Operation & Maintenance	635,460	9.83%	649,165	10.16%
Transportation	189,066	2.92%	192,009	3.00%
Federal and State Programs	516,942	7.99%	395,298	6.18%
Other	1,088	0.02%	-	0.00%
Transfers	169,418	2.62%	45,000	0.70%
Total Disbursements	\$ 6,466,280	100.00%	\$ 6,391,795	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2020-21 fiscal year, the District's General Fund Cash Position increased by approximately \$851,602. The following table provides a detailed picture of the change in cash position:

	Final 2020-21 Budget	Year-End 2020-21 Actual	Difference
09/1/2020 Actual Beginning Balance	\$ 1,468,164	\$ 2,793,420	\$ 1,325,256
Receipts			
Property Taxes	5,800,000	5,469,922	(330,078)
State Aid	51,439	51,439	-
Other Local	615,094	305,632	(309,462)
County	70,000	297,277	227,277
Special Education	315,000	256,401	(58,599)
Other State	169,500	558,031	388,531
Federal Programs	323,000	379,180	56,180
Non-Revenue Resources	400,000	-	(400,000)
Total Receipts	7,744,033	7,317,882	(426,151)
Expenditures	9,212,197	6,466,280	(2,745,917)
08/31/2021 Ending Balance	\$ -	\$ 3,645,022	\$ 3,645,022

As detailed in the table, total actual receipts were \$426,151 less than budgeted receipts, and the budget of expenditures was under-spent by \$2,745,917. The largest revenue factor was a significant discrepancy between the anticipated amounts and funds received from property taxes and non-revenue resources. The discrepancy in expenditures was due to the planning for purchases and unknown events that did not ultimately occur.

OTHER INFORMATION

The Kimball Public Schools' student enrollment has stabilized for the time being after showing a significant decrease over the past ten years. The District is expecting a continued lack of equalization state aid due to the overall economy and changes in the state aid formula. The School District will make every effort to maintain a responsible tax levy while building reserves in order to prepare for the future as land valuations have fluctuated in recent years.

Due to the aging condition of the facilities and grounds of Kimball Public Schools, expenditures equal to or greater than annual receipts in the Depreciation Fund and Special Building Fund is anticipated in future years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Kimball Public Schools, 901 S. Nadine, Kimball, NE 69145. The district telephone number is (308) 235-2188, the fax number is (308) 235-3269, and the email address is tanderson@kpslonghorns.org.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2021

	<u>Governmental Activities</u>
	<u>2021</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,947,224
Cash with Fiscal Agent	<u>1,848,202</u>
Total Assets	<u>4,795,426</u>
NET POSITION	
Restricted for Building Improvements	677,018
Unrestricted	<u>4,118,408</u>
Total Net Position	<u>\$ 4,795,426</u>

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	2021
Governmental Activities:				
Instruction	\$ (3,134,117)	\$ -	\$ 29,939	\$ (3,104,178)
Special Education	(547,927)	-	256,401	(291,526)
Support Services - Students	(332,973)	-	-	(332,973)
Support Services - Instruction	(262,280)	-	-	(262,280)
Board of Education	(24,343)	-	-	(24,343)
Executive Administration	(229,531)	-	-	(229,531)
District Legal Services	(14,216)	-	-	(14,216)
Office of Principal	(332,917)	-	-	(332,917)
Central Services	(76,002)	-	-	(76,002)
Operation & Maintenance of Plant	(713,395)	-	1,280	(712,115)
Student Transportation	(189,066)	1,803	-	(187,263)
Community Services	(1,088)	-	-	(1,088)
State Categorical Programs	(10,896)	-	3,276	(7,620)
Federal Programs	(506,046)	-	351,171	(154,875)
School Nutrition	(295,860)	39,600	261,379	5,119
Student Activities	(414,056)	-	110,773	(303,283)
Total Governmental Activities	\$ (7,084,713)	\$ 41,403	\$ 1,014,219	(6,029,091)
General Receipts:				
Taxes:				
Property				5,606,604
Motor Vehicle				256,126
State and County Shared Receipts, unrestricted				859,466
State Aid				51,439
Interest Income				10,047
Other				8,021
Total General Receipts				6,791,703
Change in Net Position				762,612
Net Position - Beginning (Restated - See Note 1)				4,032,814
Net Position - Ending				\$ 4,795,426

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2021

	Special Revenue Fund			Capital Project Funds		Total Major Governmental Funds
	General Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2021
ASSETS						
Cash and Cash Equivalents	\$ 1,829,502	\$ 82,533	\$ 178,026	\$ 212,827	\$ 644,336	\$ 2,947,224
Cash With Fiscal Agent	1,815,520	-	-	-	32,682	1,848,202
Total Assets	\$ 3,645,022	\$ 82,533	\$ 178,026	\$ 212,827	\$ 677,018	\$ 4,795,426
FUND BALANCES						
Restricted for:						
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 677,018	\$ 677,018
Committed for:						
School Nutrition Activity	-	82,533	-	-	-	82,533
Capital Outlay	-	-	-	212,827	-	212,827
Student Activities	-	-	178,026	-	-	178,026
Unassigned	3,645,022	-	-	-	-	3,645,022
Total Fund Balances	\$ 3,645,022	\$ 82,533	\$ 178,026	\$ 212,827	\$ 677,018	\$ 4,795,426

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT D

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

FOR THE YEAR ENDED AUGUST 31, 2021

	General Fund	Special Revenue Funds		Capital Project Funds		Total Major Governmental Funds
		School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2021
RECEIPTS						
Local Sources	\$ 5,775,554	\$ 39,600	\$ 110,773	\$ 952	\$ 106,917	\$ 6,033,796
County Sources	297,277	-	-	-	-	297,277
State Sources	865,871	12,376	-	-	9,364	887,611
Federal Sources	379,180	249,003	-	-	-	628,183
Total Receipts	<u>7,317,882</u>	<u>300,979</u>	<u>110,773</u>	<u>952</u>	<u>116,281</u>	<u>7,846,867</u>
DISBURSEMENTS						
Instruction	3,134,117	-	-	-	-	3,134,117
Special Education	547,927	-	-	-	-	547,927
Support Services - Students	332,973	-	-	-	-	332,973
Support Services - Instruction	262,280	-	-	-	-	262,280
Board of Education	24,343	-	-	-	-	24,343
Executive Administration	229,531	-	-	-	-	229,531
District Legal Services	14,216	-	-	-	-	14,216
Office of Principal	332,917	-	-	-	-	332,917
Central Services	76,002	-	-	-	-	76,002
Operation & Maintenance of Plant	635,460	-	-	63,795	14,140	713,395
Student Transportation	189,066	-	-	-	-	189,066
Community Services	1,088	-	-	-	-	1,088
State Categorical Programs	10,896	-	-	-	-	10,896
Federal Programs	506,046	-	-	-	-	506,046
School Nutrition	-	295,860	-	-	-	295,860
Student Activities	-	-	414,056	-	-	414,056
Total Disbursements	<u>6,296,862</u>	<u>295,860</u>	<u>414,056</u>	<u>63,795</u>	<u>14,140</u>	<u>7,084,713</u>
Excess (Deficiency) of Receipts Over (under) Disbursements	1,021,020	5,119	(303,283)	(62,843)	102,141	762,154
OTHER FINANCING SOURCES (USES)						
Non-Program Receipts	-	-	-	458	-	458
Transfers In	-	44,418	125,000	-	-	169,418
Transfers Out	(169,418)	-	-	-	-	(169,418)
	<u>(169,418)</u>	<u>44,418</u>	<u>125,000</u>	<u>458</u>	<u>-</u>	<u>458</u>
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	851,602	49,537	(178,283)	(62,385)	102,141	762,612
Fund Balances - Beginning (Restated - See Note 1)	<u>2,793,420</u>	<u>32,996</u>	<u>356,309</u>	<u>275,212</u>	<u>574,877</u>	<u>4,032,814</u>
Fund Balances - Ending	<u>\$ 3,645,022</u>	<u>\$ 82,533</u>	<u>\$ 178,026</u>	<u>\$ 212,827</u>	<u>\$ 677,018</u>	<u>\$ 4,795,426</u>

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC 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. In addition, the accounting policies of Kimball Public Schools (School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Kimball Public Schools' Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The School District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the School District and accounts for all receipts and disbursements of the School District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirements, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Special Revenue Fund – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue funds:

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and 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 School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

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.

Capital Project Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund and the Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. The Depreciation Fund is considered a component of the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking and money market accounts. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2021.

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value.

3. Receivables and Payables

Outstanding long-term interfund loans resulting from cash transactions between funds are reported as "Advances From/To Other Funds". Alternatively, outstanding short-term Interfund loans resulting from cash transactions between funds are reported as "Due To/From Other Funds."

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use wither by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provision or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Governmental Fund Financial Statements:

Beginning with fiscal year 2011, the School District implemented GASB 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the School Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District’s taxpayers are reported as program receipts. Program receipts in instructional activity includes tuition received, charges to other districts for special education instructors, and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

E. Internal and Interfund Balances and Activities

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

F. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reporting period. Actual results could differ from these estimates.

G. Change in Accounting Principles

During the year ended August 31, 2021, the School District adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in changing the presentation of the financial statements by reclassing the Student Activities fund from a separate Fiduciary Fund to inclusion in Governmental Funds as a Special Revenue Fund. Beginning fund balances and net position have been restated to reflect this change.

	Total Major Governmental Funds
Fund Balances, Beginning, as Previously Reported	\$ 3,676,505
Change in Accounting Principles	356,309
Fund Balances, Beginning, as Restated	\$ 4,032,814
	Total Major Governmental Funds
Net Position, Beginning, as Previously Reported	\$ 3,676,505
Change in Accounting Principles	356,309
Net Position, Beginning, as Restated	\$ 4,032,814

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that is considered material to the financial statements or that is required to be reported under *Government Auditing Standards*.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Note 3: DETAILED NOTES – TRANSACTION CLASSES/ACCOUNTS

A. DEPOSITS

Nebraska State Statutes authorize the School District, with the consent of its Board, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash, and Cash Equivalents for the School District at August 31, 2021, consisted of the following:

Demand Deposits	\$2,941,133
Total Governmental Funds	2,941,133

At August 31, 2021, the School District had bank balances of \$3,177,574 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances and investments that as of August 31, 2021, are entirely insured and or collateralized by securities held by the Schools District's agent in the School District's name.

B. INVESTMENTS

The School District's financial instruments, including cash, are carried at cost, which approximates fair value due to the short-term maturity of these instruments. As of August 31, 2021 the cost of the School District's Investment was \$6,091.

The School District's fair value measurements policy established a framework for measuring fair value and expanded disclosures about fair value measurements.

The policy applies to all assets that are measured and reported on a fair value basis. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values.

The policy requires that each asset carried at fair value be classified into one of the following categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

Investments made by the School District's Activity Fund are summarized below:

	Cost	Fair Value
Certificate of Deposits- Activity Fund (Level 1)	\$ 6,091	\$ 6,091
Total Governmental Fund Investments	\$ 6,091	\$ 6,091

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Risks

The School 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 as follows:

- 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 School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- 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 School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

C. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

Operating transfers are authorized cash transfers between funds where repayment is not expected. These interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2021:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 169,418
School Nutrition Fund	44,418	-
Activities Fund	125,000	-
Total Operating Transfers	\$169,418	\$ 169,418

Transfers from the General Fund are used to support the School District's School Nutrition Program (\$44,418), and Student Activities (\$125,000).

Note 4: OTHER NOTES

A: Employee Pension

1. Plan Description

The School District 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.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

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, 2020, 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, 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 two percent, and an actuarial factor based on age.

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

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

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

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

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$3,744,701. Total covered payroll was \$3,524,523. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. 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, 2019, to June 30, 2020, (and from July 1, 2020, through August 31, 2021). 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, 2021 was \$348,146.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

3. Pension Liabilities

At June 30, 2020 the District had a liability of \$2,591,443 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 88.71% funded as of June 30, 2020 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the District's proportion was 0.2005%, which was a decrease of 0.01222% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$433,741.

4. Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including in inflation	7.50 percent

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100 percent of male rates for males, 55 percent of female rates for female), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set-back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2020, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Large Cap US Equity	26.10%	5.83%
Small Cap US Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

**Arithmetic mean, net of investment expenses.*

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2020, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2119.

6. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate	District's proportionate Share of net pension liability
1% decrease	6.5%	\$5,345,044
Current discount rate	7.5%	\$2,406,990
1% increase	8.5%	(\$18,405)

7. 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.

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. Any School District employee retiring from the system will be paid at a rate of \$50 per day for sick days accumulated up to 60 days providing they have met the Nebraska State Rule of 85 and providing they do not accept an early retirement incentive from the district. Additionally, sick leave accumulated in excess of 60 days is paid out annually at the rate of 50 percent. The potential future liability has a total value of \$7,172 as of August 31, 2021.

Temporary Voluntary Separation Incentive Plan. The School District has adopted a Temporary Voluntary Separation Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. The School District accepted six new agreements in the 2018-19 fiscal year. Cash payouts of \$60,000 were paid in the current year. As of August 31, 2021, all early retirement had been paid out in accordance with the agreement.

C. Federal Food Commodities

The School District received \$8,309 worth of Federal Food Commodities for the year ended August 31, 2021.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

D. Activity Fund Disbursement

At the beginning of the fiscal year, all Scholarship Fund investments and cash, previously included in the Activity Fund, were transferred to the Kimball Public Schools Foundation for the purposes of managing scholarship activity. The amount distributed was \$266,322, and is included in the total Activity Fund expenditures of \$414,056.

E. Commitments and Contingencies

1. Unemployment Compensation:

The School District is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2021-2022 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

G. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool (NASB ALICAP). The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2021, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln, NE 68502.

G. Implications of COVID-19

The COVID-19 pandemic has impacted the School District operationally and economically. Though the District has remained in in-person learning through the 2020-2021 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The expansion of free lunches to all students through 2021 has provided significant additional federal resources, which covered the added cost of those programs.

COVID-19 related expenses for the School District for the current year totaling \$157,640 have been or will be reimbursed by Elementary and Secondary School Emergency Relief (ESSER) funds.

The District does not expect any future material financial impact due to the pandemic; however, additional cost will likely be incurred, and remote learning could be necessary at times. ESSER funding will also be used to assist in covering those expenses.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 1,468,164	\$ 2,793,420
Receipts:		
Local Sources:		
1100 Property Taxes	5,800,000	5,469,922
1115 Carline Taxes	40,000	33,126
1125 Motor Vehicle Taxes	270,000	256,126
1510 Interest	10,000	7,014
1921 Fines and Licenses	7,000	1,976
1951 Misc Revenue from Other School Districts	20,000	1,803
1990 Other	268,094	5,587
	6,415,094	5,775,554
County Sources:		
2110 Fines and Licenses	60,000	297,277
2130 Other County Sources	10,000	-
	70,000	297,277
State Sources:		
3110 State Aid	51,439	51,439
3120 Special Education	315,000	256,401
3130 Homestead Exemption	-	89,919
3131 Property Tax Credit	-	313,269
3133 Nameplate Capacity Tax	65,000	64,415
3134 Personal Property Tax Credit - Railroads & Public Service	-	32,008
3180 Prorate Motor Vehicle	8,000	12,423
3400 State Apportionment	65,000	40,791
3500 State Categorical	10,000	-
3512 Distance Education	10,000	1,930
3535 High Ability Learners	10,000	3,276
3990 Other State Receipts	1,500	-
	535,939	865,871
Federal Sources:		
4310 REAP	42,000	3,045
4505 Title I, Part A	125,000	88,882
4509 Title II, Part A ESSA	-	21,113
4531 Title IV 21st Century	-	53,535
4512 IDEA Part B (611) base allocation	130,000	107,501
4516 IDEA Preschool (619)	-	5,874
4530 Other Federal	-	18,250
4709 Medicaid Administrative	25,000	9,759
4900 Other Federal Categorical Receipts	1,000	-
4996 ESSER I	-	71,221
	323,000	379,180
Non-Revenue Sources:		
5150 Tax Anticipation Notes	400,000	-
Other Non-Revenue Receipts	400,000	-
	800,000	-
Total Receipts	7,744,033	7,317,882
Total Available Resources	9,212,197	10,111,302

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F
(Cont.)

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final) Amounts	Actual Amounts
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,850,000	\$ 3,134,117
1200 Special Education	700,000	547,927
1300 Summer School	7,000	-
2100 Support Services - Students	360,000	332,973
2200 Support Services - Instruction	350,000	262,280
2310 General Administration - Board of Education	65,000	24,343
2320 General Administration - Executive Administration	290,000	229,531
2330 District Legal Services	30,000	14,216
2400 Office of Principal	410,000	332,917
2510 Central Services	50,000	76,002
2600 Operation & Maintenance of Plant	725,000	635,460
2650 Vehicle Acquisition & Maintenance	200,000	-
2710 Student Transportation	235,000	189,066
2712 Special Education Transportation	10,000	-
3300 Community Services	2,000	1,088
3500 State Categorical Programs	5,000	10,896
6000 Federal Programs	380,000	506,046
	7,669,000	6,296,862
Total Disbursements		
Other Financing Uses:		
8000 Transfers	175,000	169,418
9000 Absorb Unused Budget Authority	1,368,197	-
	1,543,197	169,418
	9,212,197	6,466,280
Total Disbursements and Transfers		
FUND BALANCE, End of Year	\$ -	\$ 3,645,022

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT G

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 39,788	\$ 32,996
Receipts:		
1611 Lunchroom Sales	125,000	39,600
3150 State Reimbursement	1,000	1,376
3990 Other State Receipts	-	11,000
4210 Federal Reimbursement	130,000	249,003
Total Receipts	256,000	300,979
Total Available Resources	295,788	333,975
Disbursements:		
3100 Salaries	345,788	102,161
3100 Employee Benefits	-	24,326
3100 Purchased Services	-	248
3100 Supplies & Materials	-	11,128
3100 Food	-	157,277
3100 Other	-	720
Total Disbursements	345,788	295,860
Other Financing Sources:		
Transfers In - General Fund Support	50,000	44,418
FUND BALANCE, End of Year	\$ -	\$ 82,533

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT H

ACTIVITIES FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 404,145	\$ 356,309
Receipts:		
1710 Activity Fund Receipts	195,000	110,773
Total Receipts	<u>195,000</u>	<u>110,773</u>
Total Available Resources	<u>599,145</u>	<u>467,082</u>
Disbursements:		
2900 Activity Fund Expenses	424,145	414,056
Total Disbursements	<u>424,145</u>	<u>414,056</u>
Other Financing Sources		
5200 Transfers In - General Fund Support	<u>75,000</u>	<u>125,000</u>
FUND BALANCE, End of Year	<u>\$ 250,000</u>	<u>\$ 178,026</u>

See Notes to the Required Supplementary Information (RSI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT I

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 526,975	\$ 275,212
Receipts:		
1510 Interest	-	952
Total Receipts	-	952
Total Available Resources	526,975	276,164
Disbursements:		
2900 Supplies and Materials	-	7,668
2900 Capital Outlay	-	56,127
2900 Re-appropriated Funds	526,975	-
Total Disbursements	526,975	63,795
Other Financing Sources:		
5690 Other Non-Revenue Receipts	-	458
Total Disbursements and Transfers	-	458
FUND BALANCE, End of Year	\$ -	\$ 212,827

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT J

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE	\$ 563,511	\$ 574,877
Receipts:		
Local Sources:		
1100 Property Taxes	105,730	102,952
1115 Carline Taxes	-	604
1510 Interest	-	2,081
1920 Contributions & Donations from Private Sources	-	1,280
	105,730	106,917
State Sources:		
3130 Homestead	-	1,639
3131 Property Tax Credit	-	5,711
3133 Nameplate Capacity Tax	-	1,174
3134 Personal Property Tax Credit - Railroads & Public Service	-	583
3180 Pro-rate Motor Vehicle	-	257
	-	9,364
Total Receipts	105,730	116,281
Total Available Resources	669,241	691,158
Disbursements:		
4700 Building Acquisition and Improvement	669,241	14,140
Total Disbursements	669,241	14,140
FUND BALANCE, End of Year	\$ -	\$ 677,018

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2021

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, School Nutrition Fund, Special Building Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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 expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

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

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 13.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
(Continued)

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least five days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 13.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
Instruction - Non-Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 1,765,909	\$ 1,828,367
Substitutes	58,782	29,838
Instructional Aides and Assistants	95,995	69,351
Non-Instructional	15,006	12,943
Employee Benefits	868,194	829,314
Purchased Services	9,312	22,628
Tuition Paid to Other Districts	11,154	14,611
Supplies and Materials	70,694	116,604
Textbooks	32,117	58,747
Capital Outlay	13,142	9,301
Other	13,346	3,271
	<u>2,953,651</u>	<u>2,994,975</u>
Instruction - Limited English Proficiency:		
Salaries:		
Teachers/Professional Staff	6,059	5,772
Instructional Aides and Assistants	917	204
Employee Benefits	2,435	2,167
Purchased Services	-	160
Supplies and Materials	-	169
	<u>9,411</u>	<u>8,472</u>
Instruction - Poverty:		
Salaries:		
Teachers/Professional Staff	88,485	93,192
Instructional Aides and Assistants	35,377	48,683
Employee Benefits	44,581	40,624
Supplies and Materials	2,612	2,560
	<u>171,055</u>	<u>185,059</u>
Total Instruction	<u>3,134,117</u>	<u>3,188,506</u>
Special Education:		
Salaries:		
Teachers/Professional Staff	219,404	240,631
Substitutes	2,400	5,025
Instructional Aides and Assistants	121,987	130,404
Employee Benefits	145,455	155,808
Purchased Services	19,881	19,713
Tuition Paid to Other Districts	36,440	75,630
Supplies and Materials	1,422	1,939
Textbooks	220	1,099
Capital Outlay	557	688
Other	161	472
	<u>547,927</u>	<u>631,409</u>
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	60,229	62,711
Professional-Non-Certified Staff	50,407	48,008
Employee Benefits	55,533	60,246
Purchased Services	165,014	143,368
Supplies and Materials	1,310	796
Capital Outlay	480	41
Other	-	420
	<u>332,973</u>	<u>315,590</u>

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	\$ 75,157	\$ 81,168
Professional-Non-Certified Staff	68,624	65,026
Employee Benefits	78,458	71,644
Purchased Services	298	568
Supplies and Materials	12,286	7,701
Capital Outlay	24,127	22,388
Other	3,330	2,577
	262,280	251,072
General Administration - Board of Education:		
Purchased Services	5,983	13,335
Accounting and Auditing Services	-	15,203
Capital Outlay	2,600	5,872
Other	15,760	16,155
	24,343	50,565
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	114,651	136,790
Non-Instructional	-	26,558
Professional-Non-Certified Staff	39,216	40,747
Employee Benefits	73,089	42,828
Purchased Services	136	3,823
Supplies and Materials	41	314
Capital Outlay	-	483
Other	2,398	4,840
	229,531	256,383
District Legal Services:		
Legal Services	14,216	23,028
	14,216	23,028
Office of Principal:		
Salaries:		
Teachers/Professional Staff	127,958	152,508
Non-Instructional	83,275	78,469
Employee Benefits	105,184	106,683
Purchased Services	2,646	472
Supplies and Materials	6,479	10,444
Capital Outlay	471	566
Other	6,904	813
	332,917	349,955
Central Services:		
Salaries:		
Purchased Services	36,442	40,312
Accounting and Auditing Services	22,712	-
Distance Education & Telecommunications	14,105	3,202
Supplies and Materials	2,743	301
	76,002	43,815

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
Operation & Maintenance of Plant		
Non-Instructional Salaries	\$ 182,202	\$ 200,929
Employee Benefits	81,666	87,340
Purchased Services	121,305	134,689
Supplies and Materials	207,171	194,101
Capital Outlay	38,902	26,688
Other	4,214	5,418
	635,460	649,165
Student Transportation:		
Non-Instructional Salaries	109,243	113,604
Employee Benefits	36,302	28,534
Purchased Services	281	907
Mileage to Parents	1,430	997
Supplies and Materials	36,188	44,305
Other	5,622	3,662
	189,066	192,009
Community Services:		
Supplies and Materials	1,088	-
	1,088	-
State Categorical Programs:		
Employee Benefits	350	-
Purchased Services	9,000	570
Supplies	1,263	147
Other	283	1,219
	10,896	1,936
Federal Programs:		
Title I	95,269	109,822
Title II, Part A	66,392	81,772
Title IV	57,098	51,770
IDEA - Part B (611) Base Allocation	98,621	107,603
IDEA - Preschool (619) Base Allocation	5,869	5,895
REAP	25,157	24,386
Title IV, Part B	-	-
ESSER I	58,142	11,904
ESSER II	99,498	-
Other Federal Categorical Programs	-	210
	506,046	393,362
Transfers:		
School Lunch Fund	44,418	45,000
Activities Fund	125,000	-
	169,418	45,000
 Total Operational Cash Disbursements	 \$ 6,466,280	 \$ 6,391,795

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT M

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Education			
Rural Education Achievement Program (REAP) Grants	84.358	S358A116082	\$ 25,157
Passed through the Nebraska Department of Education			
Title I, Part A	84.010	15-13-053-0001-00	95,269
Title II, Part A	84.367	15-13-053-0001-00	66,393
Special Education Cluster (IDEA):			
Special Education - Grants to States IDEA, Part B	84.027	15-13-053-0001-00	98,621
Special Education - Preschool Grants (IDEA Preschool)	84.173	15-13-053-0001-00	5,869
Total Special Education Cluster (IDEA)			<u>104,490</u>
21st Century Community Learning Centers	84.287	15-13-053-0001-00	57,098
*Elementary and Secondary School Emergency Relief (ESSER)	84.425D	15-13-053-0001-00	58,142
*Elementary and Secondary School Emergency Relief (ESSER II)	84.425D	15-13-053-0001-00	99,498
Total Elementary and Secondary School Emergency Relief			<u>157,640</u>
Total U.S. Department of Education			<u>506,047</u>
U.S. Department of Agriculture			
Passed through the Nebraska Department of Education			
Child Nutrition Cluster:			
*National School Lunch Program	10.555	53-0001	3,948
*Special Milk Program for Children	10.556	53-0001	3,933
*Summer Food Service Program for Children	10.559	53-0001	241,121
Child Nutrition Cluster			<u>249,002</u>
Passed through the Nebraska Department of Health and Human Services			
Child Nutrition Cluster-Non-cash Awards:			
*National School Lunch Program (Federal Food Commodities)	10.555	47071805100	8,309
Total Child Nutrition Cluster			<u>257,311</u>
Total U.S. Department of Agriculture			<u>257,311</u>
U.S. Department of Health and Human Services			
Passed through the Nebraska Department of Health and Human Services			
Medicaid Administrative Activities	93.778	53-0001	9,759
Total U.S. Department of Health and Human Services			<u>9,759</u>
TOTAL			<u>\$ 773,117</u>

*Major Program

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT N

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Kimball Public Schools under programs of the federal government for the year ended August 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* 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 Kimball Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Kimball Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

Kimball Public Schools has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

To the Board of Education
Kimball Public Schools
Kimball, Nebraska 69145

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 12, 2021. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing 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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 have not been 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 certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

Kimball Public Schools' Response to Findings

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Rauner & Assoc. P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 12, 2021



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

To the Board of Education
Kimball Public Schools
Kimball, Nebraska 69145

Report on Compliance for Each Major Federal Program

We have audited Kimball Public School's (the School District), Kimball, Nebraska, 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 School District's major federal programs for the year ended August 31, 2021. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District'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* 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 School District'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 federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of 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, 2021.

Report on Internal Control Over Compliance

Management of the School District 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 of compliance, we considered the School District's internal control over compliance with the types of 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 an 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 the School District'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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

A handwritten signature in black ink that reads "Rauner & Associates, P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.
Sidney, Nebraska

November 12, 2021

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT O

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified: _____ Yes _____ X No

Significant deficiency identified:
to be material weaknesses: _____ X Yes _____ None Reported
_____ _____ None Reported

Noncompliance material to financial statements noted: _____ Yes _____ X No

Federal Awards

Internal control over major programs:

Material weakness identified: _____ Yes _____ X No

Significant deficiency identified:
to be material weaknesses: _____ Yes _____ X None Reported
_____ _____ X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.153(a)? _____ Yes _____ X No

Identification of major programs:

Elementary and Secondary School Emergency Relief (ESSER)	CFDA	84.425D
Elementary and Secondary School Emergency Relief (ESSER II)	CFDA	84.425D
* National School Lunch Program	CFDA	10.555
* Special Milk Program for Children	CFDA	10.556
* National Summer Food Program	CFDA	10.559

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

Auditee qualified as low-risk auditee: _____ Yes _____ X No

*Child Nutrition Cluster

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT O
(Cont.)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021

Section II – Financial Statement Findings

FINANCIAL STATEMENT FINDINGS

2021-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.

2021-002: SIGNIFICANT DEFICIENCY, Bank Reconciliations

Condition: Bank reconciliations for a number of bank accounts were not completed accurately and on a timely basis.

Criteria: Proper internal accounting controls require monthly reconciliation of all bank accounts to ensure that all transactions associated with the accounts are properly recorded.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to reconcile all bank accounts with management review of those reconciliations on a monthly basis to ensure accurate financial reporting.

Response: The School District is aware of discrepancies in bank reconciliations due to a change in accounting software and is working with the software company to rectify the discrepancy and ensure it is not an issue going forward.

Section III – Federal Award Findings and Questioned Costs

None

Mr. Gregg Fossand – Transportation Director
Kimball Public Schools
901 S. Nadine St
Kimball, NE 69145

Dear Mr. Fossand,

Please see attached for a 48 passenger Blue Bird Vision school bus bid. I want to thank you on behalf of Nebraska/Central Equipment, Inc. for the opportunity to supply your district's upcoming transportation needs.

Blue Bird Vision – Gasoline Powered: \$107,804.00 / each
Blue Bird Vision – Diesel Powered: \$110,759.00 / each

Trade-in Values:

2019 Micro Bird G5's	\$40,000.00 / each
1995 Blue Bird	\$500.00
2013 Blue Bird	\$7,500.00

There is good reason why Blue Bird remains the leading manufacturer of buses. Blue Bird's tradition of quality and the service after the sale provided by Nebraska/Central Equipment, Inc. are two very important factors in the purchase of your new bus. Thank you for your continued interest in Nebraska/Central Equipment and Blue Bird. Your comments and questions are encouraged and welcomed.

Many Thanks,

Tyler Cox
General Manager
Nebraska/Central Equipment, Inc.



**NEBRASKA / CENTRAL
EQUIPMENT, INC.**
bus sales & service

ADDENDUM TO 2021-2022 NEGOTIATED AGREEMENT

This Addendum TO THE 2021-2022 Negotiated Agreement is entered into by and between the Board of Education of Kimball School District No. 1 of Kimball County, Nebraska, a/k/a Kimball Public Schools, a political subdivision of the State of Nebraska, and the Kimball Education Association.

Whereas, the parties entered into a Negotiated Agreement setting forth certain terms and conditions of employment for the 2021-2022 contract year; and

Whereas, said Negotiated Agreement provides for the use of paid sick leave under the terms and conditions set forth therein, and/ or Board policy; and

Whereas, COVID-19 continues to evolve, threatening students, school staff and the community.

Now, therefore, in order to keep schools open, minimize transmission of the virus and protect students, staff, and community, the parties agree as follows:

1. 80 hours of paid leave, in addition to the leave provided by the current Negotiated Agreement, is provided for employees who are unable to work or telework because:
 - a. The employee has tested positive for COVID-19 as verified by a health care professional.
 - b. The employee is caring for an immediate family member (i.e. son, daughter, spouse) who has tested positive for COVID-19 as verified by a health care professional.
 - c. The employee is caring for their child under the age of 18 because the child's school or day care is closed due to COVID-19.
 - d. Current state of Nebraska directed health measures dictate an employee quarantine for a period of time for COVID-19 related reasons.
2. No employee shall be charged or docked with use of a sick day or days during the term of paid medical leave as described herein.
3. The terms of this Addendum shall be retroactive to the beginning of the 2021-2022 school year and shall remain in effect until the conclusion of the 2021-2022 contract year.
4. The administration reserves the right to determine if individual circumstances fall in the realm of aforementioned qualifications for additional leave time based off the successful completion of an application form completed by the employee and turned in to the District Office.

Dated this _____ day of December, 2021.

School District No. _____

Kimball Education Association

of _____ County

By: _____

Nebraska a/k/a _____

K.E.A. President

Public Schools

By: _____

President, Kimball Board of Education

STUDENT ACTIVITIES

COMPLIANCE WITH TITLE IX FOR STUDENTS

In order to comply with Title IX of the Educational Amendments of 1972, the district declares that: No person shall on the basis of sex, be excluded from participation in, be denied the benefits of or be subjected to discrimination under any education program or activity within the district.

The school district will comply with Title IX and the regulations promulgated through the U.S. Department of Health, Education, and Welfare by the Department's Office for Civil Rights interpreting Title IX.

The Board is of the general view that discrimination on the basis of sex in any educational program or activity of the district is not to be permitted except where necessary to accomplish a specific purpose that does not impinge upon essential equality of fundamental fairness in the treatment of students or employees of the district.

Accordingly, employees of this district are required by this policy to comply with the provisions of this policy as in the case of any rule or regulation adopted by the Board of Education of this district; and Title IX of the Education Amendments of 1972s and the regulations promulgated hereunder by the U.S. Department of Health, Education, and Welfare, as Part of 86, Title 45, U.S. Code, printed also in U.S. Federal Register, Vol. 40, No. 108, Wednesday, June 4, 1975, as amended as Title IX and as such regulations are applicable to this district.

Any person of this district, who believes he or she has been discriminated against on the basis of sex, may direct the complaint to the designated Title IX officer (which person is appointed by the superintendent of schools, confirmed by Board action and published yearly) or file a written complaint and follow the regular grievance procedure.

The administrator is required to set up necessary rules and regulations to ensure compliance with this policy.

Adopted: February 8, 1999
Revised: December 10, 2000
Reviewed: April 14, 2014

Community RelationsTitle IX – Procedure for Complaints of Sexual Harassment**A. Complaint Procedure - Generally**

All employees are responsible for helping to prevent sexual harassment. Employees, or students, who believe they have been subjected to, or believe they have witnessed sexual harassment should follow these procedures:

1. Directly inform the person engaging in the discrimination or harassment that such conduct is offensive and must stop.
2. For employee reporters, contact your principal or supervisor, the principal or supervisor of the offending person, or the Title IX Coordinator if you do not wish to communicate directly with the person whose conduct is offensive or if direct communication with the offending person has been ineffective.
3. Report the matter to the Title IX Coordinator if the offending conduct continues or has not been resolved to your satisfaction after you have reported the matter to a principal or supervisor.
4. For student reporters, contact any teacher, counselor, or administrator.
5. Report to the Title IX Coordinator if you are the adult to whom the student has made a report so that the matter can be properly resolved. The Title IX Coordinator may file a formal complaint and begin the following complaint procedure.

Allegations of sexual harassment or discrimination shall be investigated and, if substantiated, corrective or disciplinary action taken, up to and including dismissal from employment if the offender is an employee, or suspension and/or expulsion, if the offender is a student. Retaliatory action will not be taken against an employee or student for reporting discrimination or harassment.

B. Response to a Formal Complaint:

1. Filing Formal Complaint: An employee or student can allege sexual harassment by filing a formal complaint in writing with the Title IX Coordinator in person or by mail, or by electronic mail using the following contact information:

TITLE IX COORDINATOR CONTACT INFORMATION

Mr. Ken Smith
901 South Nadine St, Kimball, NE 69145
(308)235- 4861
ksmith@kpslonghorns.org

The formal complaint must be signed by the complainant or by the Title IX Coordinator. **The following procedures apply only in the event that a formal complaint is filed. All other allegations of sexual harassment shall be resolved using the general complaint procedure. Any timelines set forth in the following procedures may be extended by the Title IX Coordinator with notice to the parties.**

2. Immediate Actions upon Receipt of Formal Complaint: Upon receipt of a formal complaint, the Title IX Coordinator shall provide the following to all known parties of (A): The complaint procedure as outlined in this regulation; and (B): Notice of the allegations of sexual harassment, including: (i) the identities of the parties involved, if known; and (ii) the conduct allegedly constituting sexual harassment; and (iii) the date and location of the alleged incident.

The parties to the formal complaint may select an advisor of their choice, who may be, but is not required to be, an attorney.

3. Investigation of Formal Complaint: Upon receipt of a formal complaint, the Title IX Coordinator shall notify the Investigator. The Investigator will promptly investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The Investigator will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this complaint procedure. If the allegation(s) involves possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The Investigator will aim to complete its investigation within a reasonable time frame, as determined by the Title IX Coordinator. The factors to determine a reasonable time frame include, but are not limited to, the allegations of the formal complaint, the number of witnesses that may need to be interviewed, and whether the police are also conducting an investigation into the allegations. The time frame originally set by the Title IX Coordinator may be extended by the Title IX Coordinator, upon notice to the parties, as he or she deems necessary to complete the investigation. Periodic status updates will be given to the parties, when appropriate.

(A) *Neutrality*: The Title IX Coordinator, investigator, decision-maker, or any person designated by the District to facilitate this complaint procedure, shall not have any conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. The District shall ensure that Title IX Coordinators, investigators, decision-makers, and any persons who facilitate this complaint procedure shall receive training on the definition of sexual harassment in accordance with this regulation, the scope of the District's education program or activity, how to conduct an investigation and complaint process including hearings, appeals, and informal resolution processes, as applicable, and how to serve impartially, including by avoiding prejudgment of the fact at issue, conflicts of interest, and bias. The District shall ensure that the individuals involved in the complaint procedure receive training on issues of relevance of questions and evidence and on issues of relevance to create an investigative report that fairly summarizes relevant evidence.

(B) *Burden of Production*: It shall be the Investigator's burden to gather evidence sufficient to reach a determination regarding responsibility. To reach a determination, the investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.
- d. A review of the evidence using a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

(C) *Rights of the Parties*: The respondent is entitled to a presumption that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the complaint process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.

The Investigator shall not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.

The Investigator shall provide the parties with the same opportunities to have others present during any complaint proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice if the Investigator deems appropriate. However, the Investigator may establish restrictions regarding the extent to which the advisor may participate in the proceedings, if the restrictions apply equally to both parties.

The Investigator shall provide to all witnesses expected to attend a meeting notice of the date, time, location, participants, and purpose of all hearings within two (2) days of the meeting.

Up until the conclusion of the investigation, the parties shall have an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the formal complaint. This includes the evidence upon which the Investigator does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence obtained from any source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation.

The District retains the right to place an employee on administrative leave during the pendency of an investigation. The District also retains the right to remove a student from the District's educational program prior to the conclusion of the investigation. In the event of a removal, the respondent shall have the opportunity to challenge the decision for removal.

(D) *Conclusion of Investigation:* Prior to the conclusion of the investigation, the investigator shall send each party and the party's advisor, if any, the evidence that is subject to inspection and review in an electronic format or a hard copy. The parties shall then have ten (10) days to submit a written response, which the investigator will consider.

Once the investigator has considered the written statements of the parties, if any, and any questions of the parties, if any, the investigator shall create an investigative report that fairly summarizes relevant evidence. The investigator shall then submit the written investigation report to the decision-maker. The parties shall each receive a copy of the final investigative report at the same time as the decision-maker.

4. Decision of Responsibility: The decision-maker shall review the investigative report. Prior to coming to a determination regarding responsibility, the decision-maker shall provide ten (10) days for each party to submit written, relevant questions that a party wants asked of any party or witness, provide each party with answers, and allow for additional, limited follow-up questions from each party.

Once the decision-maker has considered the written questions of the parties, if any, the decision-maker shall issue a written determination regarding responsibility by a preponderance of the evidence within a reasonable time frame as determined by the Title IX Coordinator. The decision-maker shall consider all relevant evidence, including inculpatory and exculpatory evidence, and will not consider the credibility of the evidence to be based on a person's status, such as complainant, respondent, or witness. The decision-maker shall provide the written determination to both parties simultaneously. The written determination must include:

- a. Identification of the allegations potentially constituting sexual harassment;
- b. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather evidence;
- c. Findings of fact supporting the determination;
- d. Conclusions regarding the application of each recipient's code of conduct to the facts;
- e. A statement of, and rationale for, the results as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the recipient imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the recipient to the complainant; and
- f. The recipient's procedures and permissible bases for the complainant and respondent to appeal.

The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. Sec. 11232g; 34 C.F.R. Part 99, permits the District to disclose relevant information to a student who was discriminated against or harassed.

5. Supportive Measures and Disciplinary Actions:

Throughout the investigation, either party may be entitled to supportive measures. Supportive measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the recipient's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment to deter sexual harassment.

Supportive measures may include, but are not limited to, counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures. The District shall maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures.

At the conclusion of the investigation, the decision-maker may institute disciplinary measures to the respondent if the decision-maker determines that the respondent engaged in sexual abuse or harassment. Disciplinary measures may include, but are not limited to, in-school suspension, out-of-school suspension, expulsion, and in the case of an employee, disciplinary action up to and including dismissal from employment. This policy does not limit or prohibit the District from instituting disciplinary measures if, in the course of the investigation, it determines that the complainant or respondent violated the student code of conduct.

The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

C. Appeals

If either party is not satisfied with the outcome of the investigation and the decision of the decision-maker, they may appeal on the following basis:

- a. Procedural irregularity that affected the outcome of the matter;
- b. New evidence, that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
- c. The Title IX Coordinator, investigator, or decision-maker had a conflict of interest or bias for or against the complainant or respondent generally or the individual complainant or respondent that affected the outcome of the matter.

The request for an appeal shall be in writing and submitted on the appropriate document. The appeal document shall be submitted to the Superintendent of Schools.

Upon notice of an appeal by either party, the Superintendent of Schools shall notify the other party in writing when the appeal is filed and of the appeal procedures, which apply equally to both parties.

The Superintendent of Schools shall give both parties a reasonable and equal opportunity to submit a written statement in support of, or challenging the outcome.

The Superintendent of Schools shall review the investigative report, decision-maker's determination, and written statements of the parties and then issue a written decision describing the result of the appeal and the rationale for the result. The Superintendent of Schools shall provide the written decision simultaneously to both parties.

D. Informal Resolution

If a formal complaint is filed, the District may offer the complainant and respondent the opportunity to participate in an informal resolution process. The informal resolution process may take place at any time prior to reaching a determination regarding responsibility. The informal resolution process shall only take place upon:

- a. Written notice to both parties disclosing: the allegations, the requirements of the informal resolution process, including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the resolution process and resume the complaint process with respect to the formal complaint, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared;

- b. The parties' voluntary written consent to the informal resolution process; and
- c. That the allegations of the formal complaint do not involve any allegations that an employee sexually harassed a student.

E. Record Keeping

The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, any transcripts, or audio recordings pertaining to the investigative and appeal proceedings for a period of seven (7) years.

Legal Reference: Title IX

Date of Adoption: August 10, 2020

Policy 501.16

STUDENT ACTIVITIES

501.16

Class Gifts to the School

Graduating classes or in-school classes may utilize unexpected class funds for the purpose of providing gifts to the school. Selection of such gifts shall meet with the approval of the Superintendent or his/her designee.

Classes providing gifts to the school shall be appropriately recognized for their efforts to improve the schools.

Adopted: July 10, 2000
Reviewed: April 14, 2014

Student Participation in Athletic Contests Between Schools

Students in kindergarten through sixth grade may not participate in athletic contests between schools within a school system or between school systems. Annual field or play days are excluded from this restriction.

Elementary school systems having seventh and eighth grade athletics may include sixth grade boys or girls if the combined enrollment for seventh and eighth grade is fewer than 12 boys or 12 girls and if the school board has a policy regulating participation for sixth graders. The board's policy for participation of sixth graders is as follows: A sixth grade student may participate if (1) the student meets the same standards applicable to seventh and eighth graders and (2) participation in the activity is not prohibited by the bylaws of the Nebraska School Activities Association.

Students in seventh and eighth grades may participate in interscholastic competitions subject to and in a manner consistent with the bylaws of the Nebraska School Activities Association. The scholastic eligibility rules for seventh and eighth grades shall be the same as established by the school board for high school interscholastic competitions and, in the absence of such rules, shall be the minimum established by the Nebraska School Activities Association.

Legal Reference: NDE Rule 10.004.02C
Nebraska School Activities Association Middle Level Activities
Bylaws, Article 9

Date of Adoption: July 14, 2014

Policy 501.18

STUDENT ACTIVITIES

MANDATORY RANDOM DRUG TESTING OF STUDENTS

POLICY STATEMENT

The Board of Education for Kimball Public Schools values students' participation in extracurricular activities. Such students, as role models for other students, are a key to our goal to provide the best possible educational program for our students. To achieve our goal and to maximize the skills and talents of our students, it is important that each student understands the dangers of drug and alcohol use.

Participation in extracurricular activities is a privilege which can be taken away for failure to comply with this policy. The purpose of this policy is as follows:

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

DEFINITIONS

TPA: A Third Party Administrator, which shall use a certified laboratory in testing of samples.

Drugs: Any substance considered illegal by state or federal law, including but not limited to the Nebraska Uniform Controlled Substances Act, 28-401 *et seq.*, or which is controlled by the Food and Drug Administration unless prescribed to the student by any licensed medical practitioner authorized to prescribe controlled substances. For purposes of this policy, drugs shall include the illegal use of alcohol and any "look alike" substances, drugs, or paraphernalia. This policy is intended to cover the maximum amount of substances permitted by law.

Drug Program Coordinator: Designated school officials who help administer the drug testing program and communicate with Third Party Administrator and Parents.

MRO: Medical Review Officer.

School Year: From the first day classes commence in the fall, unless the activity begins prior to the first day of classes, in which case it shall include the first day of practice through and including the last day of classes or the last day of the activity in the school year.

Activity Programs: Any activity that meets the guidelines of an extracurricular activity at Kimball Public Schools, which shall include the following:

Basketball	Cheerleading	Cross Country	Instrumental Music	Vocal Music
Golf	Dance Team	Football	Flag Corps/Drill Team	FFA
Manager	Student Trainer	Honor Society	One Act Play	Marching Band
Quiz Bowl	Musical/Play	Speech	Yearbook/Publications	Wrestling
Track	Volleyball	Student Council	Academic Decathlon	

Participant and Participant Pool: Any student who participates in any extracurricular activity as herein before set forth shall be a participant and his/her name shall be included in the participant pool. A participant shall enter the participant pool upon signing the attached consent form EXHIBIT A and returning said signed consent form to the Activities Director. A participant shall remain in the selection pool for an entire year (365 days) from the date the consent form is returned to the high school Activities Director. A participant may be subject to testing at any time during said 365 day period. Any student who tests positive will continue to be tested through the summer as a “Participant” if that student desires to participate in extracurricular activities in the following school year. A student will be removed from the testing pool if he/she has quit or been cut from an activity. Quitting the activity must occur prior to being selected for testing to be removed from the testing pool of students.

Sample Collection: Samples will be collected as directed by the Drug Program Administrator on the same day the student is selected for testing, or if the student is absent an alternate will be selected, in sequential order, from an alternate list provided by the Drug Program Administrator. If a urine sample is required, all students providing samples will do so alone in an individual bathroom or stall with the door closed.

Drug Program Administrator: The Board will choose a Third Party Administrator (TPA) for the purpose of determining through random selection the student(s)/ participant(s) to be tested. This will be accomplished by the use of a “Student List,” compiled by the district. The TPA, by use of a SAMHSA certified laboratory, shall also process sample results and maintain privacy with respect to test results and related matters.

Medical Review Officer “MRO”: Kimball Public Schools will utilize an MRO to review all laboratory-reported positive tests. The role of the MRO is critical to protecting the interest of the students. The MRO serves a critical role in determining whether the use of a substance identified by the sample analysis is from illicit use or a legitimate medical use. The MRO will demonstrate his/her knowledge by being certified by an MRO Accreditation body. The parent or the guardian will be contacted by the MRO or his/her assistant. The MRO will report results of verified positives and/or warrant health and safety issues to the student and to the designated school representative through the TPA.

Scope of Tests: The drug screen tests for one or more illegal drugs and/or alcohol. The Drug Program Coordinator shall determine which illegal drugs shall be screened, but in no event shall that determination be made after selection of students for testing. Student samples will not be screened for the presence of any substances other than an illegal drug or for the existence of any physical condition other than drug use.

Non-Punitive Nature of Policy: No student shall be penalized academically for testing positive for illegal drugs or alcohol, unless otherwise permitted by law and the district's student discipline policies, rules, and regulations. The results of drug tests pursuant to this policy will not be documented in any student's academic records, unless otherwise required by law or district policy. Information regarding the results of drug tests will not be disclosed to criminal or juvenile authorities absent legal compulsion by valid and binding subpoena or other legal process, which the district shall not solicit. In the event of service of any such subpoena or legal process, the student and the student's custodial parent or legal guardian will be notified as soon as possible by the district.

DRUG SCREENING

General Policy: Practical experience and research have proven that even small quantities of narcotics, abused prescription drugs or alcohol can affect judgment and reflexes which can create unsafe conditions for students, especially those involved in any activity covered in this policy. Even when not readily apparent, the effect can have serious results for students engaged in activities. Drug-using students participating in extracurricular activities are a threat to co-participants, other students, and themselves, and may make injurious errors. For these reasons, the Board has adopted a policy that all students participating in extracurricular activities must remain substance-free.

Prohibitions: All students participating in extracurricular activities are prohibited from using, possessing, distributing, manufacturing, or having controlled substances, improperly used medications, or any mind/mood altering or intoxicating substances present in their system unless otherwise prescribed by a licensed physician. This includes all "look alike" substances, paraphernalia, and any other such item. The district will not screen items which appear to be in violation of this policy. If a student has a question as to whether a substance, item, or any other thing may be subject to this policy, the student should ask the principal or activities director.

Alcohol Use/Possession: All students participating in extracurricular activities are prohibited from possessing or use of alcohol.

After School Hours Conduct:

After-school-hours use of drugs, alcohol, or any other prohibited substances is not permitted. This includes all "look alike" substances or items of any kind. All students participating in extracurricular activities should realize that these regulations prohibit all illicit drug use during and away from school activities.

Procedure:

1. **All Current Students Participating in Extracurricular Activities or Students That Have Voluntarily Been Placed in the Pool at the Request of Their Parent/Guardian**

A. **Random Testing**

The Board authorizes random unannounced screening of all students participating in extracurricular activities. The list of students participating in extracurricular activities contained in the random pool will be updated upon receipt of a signed consent form. Students participating in extracurricular activities who have been selected will be required to report to the designated collection site for testing.

B. **Consent**

Each student wishing to participate in any extracurricular activity and the student's custodial parent or legal guardian shall consent in writing to drug testing pursuant to the district's drug testing program. Written consent shall be in the form attached to this policy as EXHIBIT A. No student shall be allowed to participate in any extracurricular activity absent such consent.

C. **Removal From the Random Testing List**

Students who quit or are cut from an activity, prior to being selected for random testing, may request their name be dropped from the testing list. A request form must be signed by the student and his/her parents to be dropped. However, students may volunteer to remain in the pool even though he/she are not part of the activity.

D. **Summer Testing.** There is an obligation to continue support for students who test positive. Drug testing during the summer will provide another reason for a student to refrain from the use of drugs or alcohol. Any student who has tested positive during a random test will continue to be tested through the summer months under the guidelines established herein. The Drug Program Coordinator will contact the student to establish a location and time for the test to take place.

2. **Testing Procedures**

A. **General Guidelines**

The Board shall rely, when practical, on the guidance of the Medical Review Officer in developing a consistent collection and testing protocol.

B. **Substances**

Substances that students participating in extracurricular activities may be randomly tested for: alcohol, amphetamines, cannabinoids, cocaine, opiates, synthetic opiates and PCP, and other substances, such as but not limited to steroids, barbiturates, and benzodiazepines, without advance notice as part of tests authorized by the Board for safety purposes. Such tests will be coordinated with the Drug Program Coordinator.

C. **Testing Procedure**

The Board reserves the right to utilize breath, saliva, urinalysis, and any other testing procedures permitted by law. Urine and oral fluid samples which screen positive will be confirmed by GC/MS.

3. **Collection Sites.**

The Drug Program Coordinator will designate a collection site(s) at Kimball Public Schools where individuals may provide specimens.

4. **Collection Procedures**

The Board and the TPA have developed and will maintain a documented procedure for collecting, shipping and accessing all specimens. The Board and the TPA will utilize a standard Custody and Control Form for all students participating in extracurricular activities testing. A tamper-proof sealing system, identifying numbers, labels, and sealed shipping containers will be used for specimen transportation. Collection sites will maintain instructions and training emphasizing the responsibility of the collection site personnel to protect the integrity of the specimen and maintain as proper a collection procedure that is reasonable.

5. **Return of Results**

The TPA will transmit by a secure method the results of all tests to the DPA's MRO. The MRO will be responsible for reviewing test results of students. Prior to making a final decision, the MRO shall give the individual an opportunity to discuss the result either face-to-face or over the telephone. The DPA shall then promptly tell the principal of the high school which student(s) tested positive.

6. **Request for Retest**

A split specimen will be collected for all testing methods, with the exception of alcohol testing. A positive alcohol test will be confirmed with an EBT device. Students involved in the program may, upon a non-negative test result, request that the split sample be tested (within 72 hours of being notified of the final testing result) at a second nationally certified laboratory from a list provided by the MRO. The request for the test must be submitted in writing to the MRO. Students participating in extracurricular activities are required to pay the associated costs for an additional test in advance. However, the costs will be reimbursed if the result of the split sample test is negative.

Positive Results: Whenever a student's test results indicate the presence of any of the substances prohibited (positive test), the following will occur: If the sample tests positive, the custodial parent or legal guardian will be notified and a meeting will be scheduled with the Kimball Public School Activities Director (Drug Program Coordinator), the student, and the custodial parent or legal guardian.

First Positive Test upon lab confirmation:

- DPC & Principal meeting with parent/s and student;
- The Student is notified of suspension from competitions in all extracurricular activities for at least 20 calendar days during the school year. If all activities in which the student participates cease before the end of the suspension, the remainder of the suspension will carry over to the following year's activities so the student completes the required number of days; and
- Student must complete an approved drug and alcohol education class at the student's expense during the next available session. A district-administered negative test must be provided before the student may return to the activity; and complete follow up testing as required.

******(Sundays excluded and the student will be expected to attend **and** participate in all scheduled practices during the suspension)******

Second Positive Test (Grades 7-12):

- DPC & Principal meeting with parent/s and the student;

The Student is notified of suspension from competitions in all extracurricular activities for at least 40 calendar days during the school year. If all activities in which the student participates cease before the end of the suspension, the remainder of the suspension will carry over to the following year's activities so the student completes the required number of days; and

- Student must complete an approved drug and alcohol education class at the student's expense during the next available session. A district-administered negative test must be provided before the student may return to the activity; and complete follow up testing as required.
- Mandatory drug testing, a minimum of once a month, will commence after the first parent meeting for the next 12 months or end upon graduation from Kimball Public Schools.

******(Sundays excluded and the student will be expected to attend **and** participate in all scheduled practices during the suspension)******

Third Offense (Grades 7-12):

- DPC & Principal meeting with parent/s and student;

The Student is notified of suspension from competitions in all extracurricular activities for at least 60 calendar days during the school year. If all activities in which the student participates cease before the end of the suspension, the remainder of the suspension will carry over to the following year's activities so the student completes the required number of days; and

- Student must complete an approved drug and alcohol education class at the student's expense during the next available session. A district-administered negative test must be provided before the student may return to the activity; and complete follow up testing as required.
- Mandatory drug testing, a minimum of once a month, will commence after the first parent meeting for the next 12 months or end upon graduation from Kimball Public Schools.

******(Sundays excluded and the student will be expected to attend **and** participate in all scheduled practices during the suspension)******

Fourth Positive Test (Grades 7-12):

- DPC meeting with the parent/s and student;
- Suspension of eligibility to participate in activities for the remainder of the student's time as a student at Kimball Public Schools.

SELF-REPORT OPTION:

If a student voluntarily reports, **prior to being selected for random testing**, to the coach, sponsor, activities director or principal within three (3) school days of the rule violation, the consequences for first and second violations will be reduced. In the case of a first violation, the suspension would be reduced to 10 days and one (1) activity. A second violation would be reduced to 20 days. This applies to first and second offenses only.

Refusal to Submit to Drug Use Test: A participating student who refuses to submit to a drug test authorized under this policy, or fails or refuses to comply with any other provision of this policy (including counseling requirements or recommendations), shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for 12 months from the date of the violation and qualifies as a positive test.

Adulteration/Substitution: A participating student found to adulterate/substitute a sample or with paraphernalia that would be used in an attempt to adulterate/substitute a specimen will be treated as a positive test.

Prescription Drug Error: A student that is determined to have used a prescription drug without a legal prescription in their name will be given a positive test result by the MRO. If in meeting with the Parent/Guardian it is determined that this is the result of a parent/guardian error and not an intended abuse of the substance, the following will occur: The parent will submit, in writing to the designated official, an explanation of the error and recognition of the law in regards to prescription drugs. Upon receipt of this document and recognition as a reasonable explanation by the Designated Official, the suspension from driving and activities will be lifted and no assessment or intervention will be required. The student will undergo a follow-up drug screen at the parent's expense to ensure the banned substance(s) are gone or in decay. Upon completion of these requirements, this positive test will be removed from the student's record. This rule may only be applied one time in a student's enrollment within the school district.

Further errors ruled positive by the MRO will constitute the actions listed above.

Appeal: A student participating in extracurricular activities who has been determined by the principal or Drug Program Coordinator to be in violation of this policy shall have the right to appeal the decision to the Superintendent or his/her designee(s). Such request for a review must be submitted to the Superintendent in writing within five (5) calendar days of notice of the positive test. A student requesting a review will remain eligible to participate in any extracurricular activities until the review is completed. The Superintendent or his/her designee(s) shall then determine whether the original finding was justified. No further review of the Superintendent's decision will be provided, and his/her decision shall be conclusive in all respects. Any necessary interpretation or application of this policy shall be in the sole and exclusive judgment and discretion of the Superintendent which shall be final and non-appealable.

Record Keeping and Confidentiality: All records pertaining to participants shall be kept separate from the student records. The record keeping and results of all testing will be held in the strictest confidence. These records will be accessible only to the Drug Program Coordinator or his designee. Records pertaining to a particular student will be destroyed upon his/her graduation from Kimball Public Schools, or one year after his/her class graduation.

SEVERABILITY

Should any sentence, clause, provision, or paragraph of this entire policy be deemed unlawful or unconstitutional, it is intended that, insofar as may be practicable, the remaining portions of this policy shall remain in full force and effect.

Adopted: July 10, 2017

**Kimball Public School District
CODE OF CONDUCT AND EXPECTATIONS
INFORMED CONSENT AGREEMENT**

Student Name _____ Grade _____
(Please Print)

AS A STUDENT:

- I understand and agree that participation in activities both curricular and co-curricular is a privilege that may be withdrawn for violations of the **Code of Conduct and Expectations**, hereinafter **Code of Conduct**.
- I have read the **Code of Conduct** and thoroughly understand the consequences that I will face if I do not honor my commitment to the **Code of Conduct**.
- I understand and realize that there is risk of injury in participating in activities.
- I understand that when I participate in any athletic program, I will be subjected to random urine drug testing, and if I refuse, I will not be allowed to participate. I have read the consent on the reverse of this form and agree to its terms.
- I understand this is binding while a student within the Kimball Public School District.

_____ Date _____
Student Signature

AS A PARENT/GUARDIAN/CUSTODIAN:

- I have read the **Code of Conduct** and understand the responsibilities of my son/daughter/ward as a participant in activities both curricular and co-curricular privileges in the Kimball Public School District.
- I understand and realize that there is an assumed risk of injury involved for my son/daughter/ward as a participant in activities.
- I understand that my son/daughter/ward, when participating in activities both curricular and co-curricular, may be subjected to random urine drug testing, and if they refuse, will not be allowed to practice, or participate. I have read the consent on the reverse of this form and agree to its terms.
- I also understand that if my son/daughter/ward has completed their season and does not intend on participating in other activities for the remainder of the year, I may remove them from the random program with a signed consent to Designated School Official. Failure to do so is my consent to offer the deterrence of random drug testing for my son/daughter/ward until the end of the testing year.
- I understand this is binding while my son/daughter/ward is a student within the Kimball Public School District.

_____ Date _____
Parent/Guardian/Custodian Signature

_____ Home Phone _____ Work Phone _____
Parent/Guardian/Custodian Name (print)

Consent to Perform Urinalysis for Drug Testing

We hereby consent to allow the student named on the front of this form to undergo urinalysis testing for the presence of illicit drugs or banned substances in accordance with the **Policy and Procedure for Random Urine Drug Testing of Kimball Public School District Students** as approved by the Kimball Public School District Board of Education.

We understand that the collection process will be overseen by a qualified vendor.

We understand that any urine samples will be sent only to a certified medical laboratory for actual testing, and that the samples will be coded to provide confidentiality.

We hereby give our consent to the medical vendor selected by the Kimball Public School District Board, their laboratory, doctors, employees, or agents, together with any clinic, hospital, or laboratory designated by the selected medical vendor to perform urinalysis testing for the detection of illicit drugs or banned substances.

We further give permission to the medical vendor selected by the Kimball Public School District Board, its doctors, employees, or agents, to release all results of these tests to the Medical Review Officer (MRO) working for the medical vendor. We understand these results will be forwarded to the Building Principal/Athletic Director and will also be made available to us.

We understand that consent pursuant to this **Informed Consent Agreement** will be effective for all activities in which this student might participate during the current school year.

We hereby release the Kimball Public School District Board of Education, SPORT SAFE Testing Service, Inc. and its employees from any legal responsibility or liability for the release of such information and records.

READ CODE OF CONDUCT AND EXPECTATIONS ON REVERSE SIDE AND SIGN!

Kimball Public School District

Confidentiality Statement for Random Urine Drug Testing Program

I, _____, acknowledge that I will be privileged to hear and see sensitive information related to results of random urine drug testing performed on students of Kimball Public School District Schools. I pledge to keep any information given to me in strict confidence, and will only release this information to others as dictated by Board policy or with properly obtained permission of the student and student's parent/guardian/custodian.

Signature

Date