



## KIMBALL PUBLIC SCHOOLS

Administration Offices  
901 South Nadine Street  
Kimball, NE 69145

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### AGENDA

The following is the agenda for the meeting of the Board of Education to be held on Monday, December 12, 2022, 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: American Civics Committee Meeting November 14, 2022 and Regular Board Meeting November 14, 2022
8. Reading and Approval of Board Bills
9. Treasurer's Report
10. Board Reports
11. Administrator's Reports
12. Superintendent's Report
13. Continuous School Improvement Plan Progress
14. Presentation: Jacob Hurla, Community Building Solutions
15. Recognition of Visitors - Public Comment (Policy 202.05)
16. Action Items:
  - 16.A. Discuss, consider and take all necessary action with regard to acceptance of the 2021-2022 fiscal year audit as presented by Trevor Schuessler with Rauner & Associates, P.C.
  - 16.B. Discuss, consider and take all necessary action in regard to approval of declaration of surplus property.
  - 16.C. Discuss, consider and take all necessary action with regard to review of board policies: 505.12, 505.13, 506.1, 506.2, and 506.3
17. Discussion Items:
  - 17.A. Discussion Item #1: Board Member Self-Assessment Review
  - 17.B. Discussion Item #2: Review of Superintendent Evaluation & Negotiation of Proposed Contract
18. Next Meeting(s)/Opportunities:
  - 18.A. Regular Board Meeting: Monday, January 9, 2023 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 podium situated next to the Board, sign your name and information on the sign-in sheet. Any member of the public desiring to address the board shall be required to identify himself or herself, including address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual

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 Statute 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 14, 2022 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.

The meeting was called to order by President Travis Cook 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. Board Member Little read the mission statement of Kimball Public Schools.

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

**Present:** Travis Cook, Jennifer Griebel, Lanny Little, Tom O'Brien, Chauncey Pedersen,  
**Absent:** Ken Smith.

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

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye  
Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey Pedersen: Aye

Motion was made by Tom O'Brien, seconded by Travis Cook to approve the minutes from October 10, 2022. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye  
Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey Pedersen: Aye

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

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye

Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey  
Pedersen: Aye

**Kimball Public Schools**  
**BOARD REPORT OF EXPENDITURES**  
**11/14/2022**

**PREPAID**

60968	CARD SERVICES	8,678.07
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		<b>\$8,678.07</b>

**REGULAR MONTHLY EXPENSES**

60969	ACT	1,232.00
60970	AG PARTS EDUCATION	19.95
60971	BERGANKDV,LTD	220.00
60972	BLACK HILLS ENERGY	955.98
60973	BORDER STATES INDUSTRIES	2,491.00
60974	CAPITAL BUSINESS SYSTEMS, INC.	3,729.65
60975	CAROLINA BIOLOGICAL SUPPLY CO.	530.74
60976	CENTURY LINK BUSINESS SERVICES	284.53
60977	HEIDI CHESLEY	44.00
60978	CITY OF KIMBALL	9,587.42
60979	KATIE CULEK	544.00
60980	CULLIGAN	141.65
60981	ECOLAB PEST ELIMINATION DIVISION	119.92
60982	ESU #13	28,019.90
60983	FRANK PARTS COMPANY	503.99
60984	FRENCHMAN VALLEY COOP	3,161.40
60985	GOVCONNECTION, INC.	2,475.00
60986	GRANITE TELECOMMUNICATIONS	28.83
60987	HOLIDAY INN - KEARNEY	479.80
60988	HOMETOWN HARDWARE	520.06
60989	IDEAL/BLUFFS FACILITY SOLUTIONS	1,639.62
60990	IMPERO SOLUTIONS, INC	3,300.00
60991	ITSAVVY LLC	89.02

60992	J.W. PEPPER & SON INC.	594.14
60993	JOHNSON CONTROLS	4,548.85
60994	KIMBALL ACE HARDWARE	275.87
60995	KIMBALL AUTO PARTS CO	484.31
60996	KIMBALL HEALTH SERVICES	550.00
60997	KIMBALL PUBLIC SCHOOLS	3,273.20
60998	DENELLE KLOSTERMAN	30.00
60999	WILLIAM LONG	356.26
61000	CASSADY MALM	30.00
61001	MATHESON TRI-GAS, INC	569.24
61002	MCMANIGAL LAWN AND LANDSCAPE	400.00
61003	MENARDS - SCOTTSBLUFF	23.13
61004	JESSICA MILLER	356.26
61005	MONUMENT CLEANING COMPANY	7,685.00
61006	NCA	80.00
61007	NE CENTRAL EQUIPMENT	150.31
61008	NE COUNCIL OF SCHOOL ADMINISTRATORS	350.00
61009	NEBRASKA SAFETY AND FIRE EQUIPMENT,	205.52
61010	NEBRASKA.GOV	255.00
61011	NORBERG AUTOMOTIVE AND DIESEL, INC	2,776.50
61012	PANHANDLE COOP ASSOCIATION	442.02
61013	KELLI PATTERSON	30.00
61014	PERRY, GUTHERY, HAASE & GESSFO	1,086.20
61015	REALLY GREAT READING COMPANY, LLC	95.00
61016	STAPLES BUSINESS ADVANTAGE	205.10
61017	TRAFERA HOLDINGS, LLC	15,937.00
61018	UNIV OF NE MEDICAL CENTER	500.00
61019	VERIZON WIRELESS	105.75
61020	VINCE'S CORNER	231.80
61021	VOYAGER FLEET SYSTEMS, INC.	1,167.48
61022	WESTERN NEBRASKA OBSERVER	170.81
61023	AMBER WILKE	727.50
61024	WINSOR LEARNING	551.10

61025	WYOMING DEPARTMENT OF TRANSPORTATION	10.00
61026	DAS STATE ACCOUNTING - CENTRAL	238.13
61027	KIMBALL PUBLIC SCHOOLS	460.00
61028	NASCO	170.85
61029	NEBRASKA SAFETY AND FIRE EQUIPMENT,	153.24
61030	WPCI	150.00

<b>GENERAL FUND TOTAL</b>	<b>\$105,544.03</b>
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6073	CASH-WA DISTRIBUTING	11,811.11
6074	HILAND DAIRY FOODS COMPANY, LLC	2,761.09
6075	PEPSI-COLA OF WESTERN NEBRASKA	1,771.52
6076	US FOODS - GRAND ISLAND	6,922.81

<b>NUTRITION FUND TOTAL</b>	<b>\$23,266.53</b>
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1524	KIMBALL ACE HARDWARE	36.36
1525	KIMBALL PUBLIC SCHOOLS	2,900.00

<b>BUILDING FUND TOTAL</b>	<b>\$ 2,936.36</b>
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<b>TOTAL MONTHLY BILLS</b>	<b>\$131,746.92</b>
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Motion was made by Tom O'Brien, seconded by Lanny Little to approve the Treasurer's Report. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
 Travis Cook: Aye  
 Jennifer Griebel: Aye  
 Lanny Little: Aye  
 Tom O'Brien: Aye  
 Chauncey Pedersen: Aye

November 14, 2022

Treasurer's report is as follows:

Nov-22

Nov-21

Amount received from County Treasurer		145,724.39	156,899.75
Bank Balance	October 31, 2022	141,427.64	105,021.36
Savings Account General Funds	October 31, 2022	2,715,347.03	2,820,013.28
Depreciation Fund	October 31, 2022	562,671.22	169,606.53
Building Fund	October 31, 2022	1,000,858.73	678,492.40
Nutrition Fund	October 31, 2022	108,233.26	80,691.31
Activity Fund	October 31, 2022	92,802.63	157,437.40
		4,621,340.	
Total Available Funds		51	4,011,262.28
Payroll Gross		353,918.36	336,401.06
Amount of Bills		131,746.92	111,240.37
Blue Cross Blue Shield/HSA Pmt/UNUM Life		71,858.00	72,982.67
Nebraska School Retirement		32,319.60	32,037.65
FirsTier Bank (FICA)		26,395.33	24,726.87
Total Amount of Expenses		616,238.21	577,388.62
		4,005,102.	
Balance Remaining after Expenses		30	3,433,873.66

Jennifer Griebel updated the Board on student recognition from the first quarter of the school year.

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

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

Motion was made by Chauncey Pedersen, seconded by Lanny Little to approve the appointment of Kenneth Smith to the Kimball School Board to fill the Board vacancy. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
 Travis Cook: Aye  
 Jennifer Griebel: Aye  
 Lanny Little: Aye  
 Tom O'Brien: Aye  
 Chauncey Pedersen: Aye

Motion was made by Tom O'Brien, seconded by Jennifer Griebel to excuse Kenneth Smith. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye  
Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey Pedersen: Aye

Lanny Little, seconded by Chauncey Pedersen nominated Jennifer Griebel for Vice-President. Motion was made by Lanny Little, seconded by Travis Cook that all nominations cease. Motion carried 5-0. Jennifer Griebel was elected Vice-President.

Motion was made by Tom O'Brien, seconded by Lanny Little to approve adding Esports as an extracurricular activity at Kimball Public Schools and provide funding for devices for the Esports program in an amount not to exceed \$23,000. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye  
Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey Pedersen: Aye

Motion was made by Tom O'Brien, seconded by Travis Cook to approve board policies: 505.06, 505.08, 505.09, 505.10, 505.11 as reviewed. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye  
Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey Pedersen: Aye

Kimberly Kauffman and Steve Kauffman individually and on behalf Derek Kauffman asserted a claim for damages arising from injuries Derek Kauffman sustained from an accident that occurred on April 22, 2021, while Derek Kauffman was a student at Kimball Public Schools and a settlement was reached. A full release of liability has been executed in exchange for a lump sum settlement of \$800,000 which will be paid by NASB-ALICAP, Kimball Public School's risk liability pool. A copy of the settlement agreement was available upon request at the meeting.

Motion was made by Chauncey Pedersen, seconded by Lanny Little to adjourn the meeting at 7:52 PM. After discussion and upon roll call vote, the Board voted as follows:

Ken Smith: Absent  
Travis Cook: Aye  
Jennifer Griebel: Aye  
Lanny Little: Aye  
Tom O'Brien: Aye  
Chauncey Pedersen: Aye

ATTEST:

TRAVIS COOK  
KIMBALL PUBLIC SCHOOLS  
BOARD OF EDUCATION

THOMAS O'BRIEN  
KIMBALL PUBLIC SCHOOLS  
BOARD OF EDUCATION

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The Pledge of Allegiance was stated by all present.

The meeting was called to order Chairman O'Brien at 6:00 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.

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

**Present:** Tom O'Brien, Chauncey Pedersen.

All Committee members were present.

Motion was made by Chauncey Pedersen and seconded by Tom O'Brien to approve the agenda as presented.

Tom O'Brien: Aye

Chauncey Pedersen: Aye

There was or was not public comment received during the public comment section of the American Civics Committee meeting.

The American Civics Committee discussed the Financial Literacy Act and how KPS is meeting the requirements.

Motion was made by Tom O'Brien, seconded by Chauncey Pedersen to adjourn the meeting at 6:10 PM. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Aye

Chauncey Pedersen: Aye

ATTEST:

TRAVIS COOK  
KIMBALL PUBLIC SCHOOLS  
BOARD OF EDUCATION

THOMAS O'BRIEN  
KIMBALL PUBLIC SCHOOLS  
BOARD OF EDUCATION

**Kimball Public Schools  
BOARD REPORT OF EXPENDITURES  
12/12/2022**

**PREPAID**

60903	CARD SERVICES	7,973.75
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**\$7,973.75**

**REGULAR MONTHLY EXPENSES**

61042	BERGANKDV,LTD	220.00
61043	BLACK HILLS ENERGY	2,789.85
61044	CAPITAL BUSINESS SYSTEMS, INC.	2,249.56
61045	CENGAGE LEARNING	108.35
61046	CENTURY LINK BUSINESS SERVICES	284.53
61047	CITY OF KIMBALL	2,492.40
61048	CROSSROADS MUSIC	408.00
61049	CSC DEPARTMENT OF MUSIC	80.00
61050	CULLIGAN	93.85
61051	DAS STATE ACCOUNTING - CENTRAL	238.13
61052	ECOLAB PEST ELIMINATION DIVISION	119.92
61053	ESU #13	33,005.00
61054	FRANK PARTS COMPANY	478.09
61055	FRENCHMAN VALLEY COOP	4,689.52
61056	GIBBS SMITH, PUBLISHER	54.95
61057	GRANITE TELECOMMUNICATIONS	437.51
61058	HOLIDAY INN - KEARNEY	219.90
61059	HOMETOWN HARDWARE	677.42
61060	IDEAL/BLUFFS FACILITY SOLUTIONS	2,253.71
61061	ITSAVVY LLC	3,667.92
61062	KIMBALL ACE HARDWARE	575.78
61063	KIMBALL AUTO PARTS CO	1,194.73
61064	LAMINATOR.COM	339.50
61065	LARSENS JEWELRY STORE	83.41
61066	LOU'S SPORTING GOODS	1,001.57
61067	MONUMENT CLEANING COMPANY	7,975.00
61068	NASCO	711.28
61069	NE COLORADO CELLULAR, INC	98.15
61070	NEBRASKA ASSOCIATION OF SCHOOL	125.00
61071	NEBRASKA 8-MAN FOOTBALL	75.00
61072	NEBRASKA.GOV	37.50
61073	NORBERG AUTOMOTIVE AND DIESEL, INC	676.10
61074	ONE SOURCE	50.00
61075	PANHANDLE COOP ASSOCIATION	515.53
61076	PERRY, GUTHERY, HAASE & GESSFO	80.00
61077	RACK PERFORMANCE, INC	900.00
61078	RAUNER AND ASSOCIATES, P.C.	18,493.75

61079	THE RIGHT IMPRESSION	4.00
61080	SAVVAS LEARNING COMPANY LLC	1,400.00
61081	STATE CHEMICAL MFG CO	236.73
61082	STP AUTO SERVICE	87.00
61083	JON AND JANET THOMAS	75.00
61084	TWIN CITY AUTO, INC	1,015.46
61085	VERIZON WIRELESS	6.00
61086	VINCE'S CORNER	90.00
61087	VOYAGER FLEET SYSTEMS, INC.	1,167.48
61088	WESTERN NEBRASKA OBSERVER	166.19
61089	WPCI	175.00
61090	KIMBALL PUBLIC SCHOOLS	192.54
61091	ACTION COMMUNICATIONS	446.35
61092	ACE HARDWARE	10.75
61093	KIMBALL HEALTH SERVICES	1,027.00
61094	KIMBALL PUBLIC SCHOOLS	767.55
61095	NOVA FITNESS	1,024.24
61096	STATE CHEMICAL MFG CO	515.66

**GENERAL FUND TOTAL**

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**\$95,907.86**

6083	CASH-WA DISTRIBUTING	8,724.39
6084	HILAND DAIRY FOODS COMPANY, LLC	3,005.64
6085	IDEAL/BLUFFS FACILITY SOLUTIONS	87.00
6086	PEPSI-COLA OF WESTERN NEBRASKA	539.28
6087	US FOODS - GRAND ISLAND	7,735.47

**NUTRITION FUND TOTAL**

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**\$20,091.78**

1525	KIMBALL ACE HARDWARE	20.97
1526	MOHR RANCH AND CONSTRUCTION	275.00
1527	REIKES EQUIPMENT	1,345.38
1528	COMMUNITY BUILDING SOLUTIONS	359,054.00

**BUILDING FUND TOTAL**

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**\$ 360,695.35**

1235	KIDWELL	659.00
1236	NE CENTRAL EQUIPMENT	94,018.00

**DEPRECIATION FUND TOTAL**

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**\$ 94,677.00**

**TOTAL MONTHLY BILLS**

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**\$571,371.99**

**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: 61044      Check Type: Check      Check Date: 12/12/2022      Vendor: CAPITALBUS      CAPITAL BUSINESS SYSTEMS, INC.      Check Total: 2,249.56					
32881101-0001	11/20/2022		COPIER LEASE	01 1100 610 000 000	2,217.84
32881101-0001	11/20/2022		CONTRACT INVOICE	01 1100 610 000 000	31.72
Check Number: 61045      Check Type: Check      Check Date: 12/12/2022      Vendor: CENGAGELEA      CENGAGE LEARNING      Check Total: 108.35					
78321872-	11/29/2022	11113	Business Curriculum	01 1100 640 001 000	108.35
Check Number: 61046      Check Type: Check      Check Date: 12/12/2022      Vendor: CENTURYLI2      CENTURY LINK BUSINESS SERVICES      Check Total: 284.53					
616983653-0001	11/20/2022		OUTBOUND VOIP SERVICE	01 2510 530 000 000	284.53
Check Number: 61047      Check Type: Check      Check Date: 12/12/2022      Vendor: CITYOFKIMB      CITY OF KIMBALL      Check Total: 2,492.40					
DEC 2022-0001	12/25/2022		STADIUM WATER	01 2610 410 001 000	182.52
DEC 2022-0001	12/25/2022		STADIUM SEWER	01 2610 410 001 000	22.00
DEC 2022-0001	12/25/2022		AG SHOP SEWER	01 2610 410 001 000	22.00
DEC 2022-0001	12/25/2022		AG SCHOP LANDFILL/COLLECTION	01 2610 410 001 000	51.25
DEC 2022-0001	12/25/2022		MECHANIC SHOP SEWER	01 2610 410 001 000	113.74
DEC 2022-0001	12/25/2022		MAIN BLD WATER	01 2610 410 001 000	125.77
DEC 2022-0001	12/25/2022		MAIN BLD SEWER	01 2610 410 001 000	99.91
DEC 2022-0001	12/25/2022		MAIN BLD COLLECTION/LANDFILL	01 2610 410 001 000	461.25
DEC 2022-0001	12/25/2022		MECHANIC SHOP WATER	01 2610 410 001 000	128.36
DEC 2022-0001	12/25/2022		#3 EAST WATER	01 2610 410 003 000	50.42
DEC 2022-0001	12/25/2022		#3 EAST SEWER	01 2610 410 003 000	45.11
DEC 2022-0001	12/25/2022		ML E WARD E-W WATER	01 2610 410 003 000	36.19
DEC 2022-0001	12/25/2022		ML E WARD E-W COLLECTION AND LANDFILL	01 2610 410 003 000	307.50
DEC 2022-0001	12/25/2022		ML E WARD E-W SEWER	01 2610 410 003 000	55.73
DEC 2022-0001	12/25/2022		ML MODULAR SEWER	01 2610 410 003 000	30.12
DEC 2022-0001	12/25/2022		ML MODULAR WATER	01 2610 410 003 000	35.94
DEC 2022-0001	12/25/2022		SOUTH GYM ELECTRIC	01 2610 621 001 000	39.86
DEC 2022-0001	12/25/2022		MAIN BLD ELECTRIC	01 2610 621 001 000	39.86
DEC 2022-0001	12/25/2022		AG SHOP ELECTRIC	01 2610 621 001 000	39.86
DEC 2022-0001	12/25/2022		STADIUM ELECTRIC	01 2610 621 001 000	39.86
DEC 2022-0001	12/25/2022		ML E WARD 3-W ELECTRIC	01 2610 621 003 000	39.86
DEC 2022-0001	12/25/2022		ML MODULAR ELECTRIC	01 2610 621 003 000	485.43
DEC 2022-0001	12/25/2022		#3 EAST ELECTRIC	01 2610 621 003 000	39.86
Check Number: 61048      Check Type: Check      Check Date: 12/12/2022      Vendor: CROSSROADS      CROSSROADS MUSIC      Check Total: 408.00					
69122	11/14/2022	11227	Bari Sax Reeds	01 1100 610 001 030	30.80
69122	11/14/2022	11227	Tenor Sax Reeds	01 1100 610 001 030	24.50

**Detail Check Register**

<b>Checking Account: 01</b>		<b>GENERAL FUND 01-101</b>				
69122	11/14/2022	11227	Alto Sax Reeds	01 1100 610 001 030	107.10	
69122	11/14/2022	11227	Clarinet Reeds	01 1100 610 001 030	75.60	
69450	12/02/2022	11527	Cleaning and repairs on Yamaha tuba	01 1100 340 001 030	170.00	
Check Number: 61049	Check Type: Check	Check Date: 12/12/2022	Vendor: CHADRONST3	CSC DEPARTMENT OF MUSIC	Check Total: 80.00	
<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>	
CSC HIGH PLAINS 2022	11/30/2022	11513	Student audition fees for CSC High Plain	01 1100 580 001 030	80.00	
Check Number: 61050	Check Type: Check	Check Date: 12/12/2022	Vendor: CULLIGAN	CULLIGAN	Check Total: 93.85	
<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 2022-0001	12/01/2022		SALT DELIVERY-52727	01 2610 610 001 000	11.95	
NOV 2022-0001	12/01/2022		SOFTENER RENTAL	01 2610 610 001 000	69.95	
NOV 2022-0001	12/01/2022		SALT DELIVERY-52728	01 2610 610 003 000	11.95	
Check Number: 61051	Check Type: Check	Check Date: 12/12/2022	Vendor: DASSTATEAC	DAS STATE ACCOUNTING - CENTRAL FINANCE	Check Total: 238.13	
<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>	
1334581-0003	12/08/2022		AUGUST 2022	01 2510 382 000 000	238.13	
Check Number: 61052	Check Type: Check	Check Date: 12/12/2022	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>	
8175330	11/16/2022		PEST ELIMINATION	01 2620 340 003 000	119.92	
Check Number: 61053	Check Type: Check	Check Date: 12/12/2022	Vendor: ESU13	ESU #13	Check Total: 33,005.00	
<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>	
11/22 STAT-0001	12/01/2022		EMPLOYEE TRAINING/PROF DEVELOPMENT	01 1200 330 000 000	77.70	
11/22 STAT-0001	12/01/2022		PANHANDLE BEGINNINGS DAY SCHOOL	01 1200 561 000 003	1,026.60	
11/22 STAT-0001	12/01/2022		MERIDIAN TUITION - ESU	01 1200 561 001 003	4,198.00	
11/22 STAT-0001	12/01/2022		LIFELINKS TUITION - ESU	01 1200 561 001 007	2,099.00	
11/22 STAT-0001	12/01/2022		SUPERVISION OF PROGRAMS - ESU	01 1200 591 000 005	669.56	
11/22 STAT-0001	12/01/2022		SPED INSTRUCTION AGES 3-5	01 1291 591 003 000	939.40	
11/22 STAT-0001	12/01/2022		SPED SUPERVISION AGES 3-5	01 1291 591 003 005	75.15	
11/22 STAT-0001	12/01/2022		SPED INSTRUCTION AGES 0-2	01 1292 591 003 000	420.00	
11/22 STAT-0001	12/01/2022		SPED SUPERVISION AGES 0-2	01 1292 591 003 005	33.60	
11/22 STAT-0001	12/01/2022		COUNSELING FOR NON-SPED STUDENTS	01 2120 591 003 000	152.87	
11/22 STAT-0001	12/01/2022		PSYCH ASSESSMENT HS - ESU	01 2141 591 001 001	3,726.83	
11/22 STAT-0001	12/01/2022		PSYCH COUNSELING HS - ESU	01 2141 591 001 002	611.47	
11/22 STAT-0001	12/01/2022		PSYCH ASSESSMENT ML - ESU	01 2141 591 003 001	2,985.37	
11/22 STAT-0001	12/01/2022		PSYCH COUNSELING ML - ESU	01 2141 591 003 002	968.16	
11/22 STAT-0001	12/01/2022		SPEECH HS - ESU	01 2151 591 001 003	320.72	
11/22 STAT-0001	12/01/2022		SUPERVISION - SPEECH HS - ESU	01 2151 591 001 005	25.66	
11/22 STAT-0001	12/01/2022		OT HS - ESU	01 2161 591 001 000	442.80	
11/22 STAT-0001	12/01/2022		SUPERVISION - OT HS - ESU	01 2161 591 001 005	35.42	
11/22 STAT-0001	12/01/2022		OT ML - ESU	01 2161 591 003 000	4,957.20	

**Detail Check Register**

<b>Checking Account: 01</b>		<b>GENERAL FUND 01-101</b>				
11/22 STAT-0001	12/01/2022		SUPERVISION - OT ML - ESU	01 2161 591 003 005	396.58	
11/22 STAT-0001	12/01/2022		OT AGES 3-5	01 2162 591 003 000	839.70	
11/22 STAT-0001	12/01/2022		SUPERVISION - OT AGES 3-5	01 2162 591 003 005	67.18	
11/22 STAT-0001	12/01/2022		OT AGES 0-2	01 2163 591 003 000	540.00	
11/22 STAT-0001	12/01/2022		SUPERVISION - OT AGES 0-2	01 2163 591 003 005	43.20	
11/22 STAT-0001	12/01/2022		P/T SCHOOL AGE HS	01 2171 591 001 000	22.50	
11/22 STAT-0001	12/01/2022		P/T SCHOOL AGE HS SUPERVISION	01 2171 591 001 005	1.80	
11/22 STAT-0001	12/01/2022		TRANSITIONAL - ESU	01 2190 591 001 000	2,994.00	
11/22 STAT-0001	12/01/2022		DEAF/HARD OF HEARING SERVICES	01 2190 591 001 008	2,363.00	
11/22 STAT-0001	12/01/2022		REIMBURSIBLE DISTANCE LEARNING	01 2224 382 000 000	770.00	
11/22 STAT-0001	12/01/2022		INTERNET E-RATE CONSORTIUM	01 2224 382 000 000	450.00	
11/22 STAT-0001	12/01/2022		NEVA	01 2224 382 000 000	708.33	
11/22 STAT-0001	12/01/2022		PROPIO LANGUAGE SERVICES	01 2290 591 000 000	43.20	
Check Number: 61054		Check Type: Check	Check Date: 12/12/2022	Vendor: FRANKPARTS	FRANK PARTS COMPANY	Check Total: 478.09
<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>	
490503	11/01/2022	11189	General Supplies	01 1100 610 001 044	0.00	
490635	11/02/2022	11189	General Supplies	01 1100 610 001 044	4.99	
490776	11/04/2022	11189	WELDING	01 1100 610 001 044	411.14	
491969	11/28/2022	11189	SAW MILL	01 1100 610 001 044	19.98	
492190	12/01/2022	11189	General Supplies	01 1100 610 001 044	30.99	
492262	12/02/2022	11189	General Supplies	01 1100 610 001 044	10.99	
Check Number: 61055		Check Type: Check	Check Date: 12/12/2022	Vendor: FRENCHMANV	FRENCHMAN VALLEY COOP	Check Total: 4,689.52
<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>	
11/01-11/3-0001	12/01/2022		CARDTROL FUEL PURCHASES	01 2710 626 000 000	4,689.52	
Check Number: 61056		Check Type: Check	Check Date: 12/12/2022	Vendor: GIBBSSMITH	GIBBS SMITH, PUBLISHER	Check Total: 54.95
<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>	
80823	11/17/2022	10904	4th Grade Social Studies Books	01 1100 640 003 000	54.95	
Check Number: 61057		Check Type: Check	Check Date: 12/12/2022	Vendor: GRANITETEL	GRANITE TELECOMMUNICATIONS	Check Total: 437.51
<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>	
12/2022-0001	12/01/2022		TELEPHONE SERVICE	01 2510 530 000 000	437.51	
Check Number: 61058		Check Type: Check	Check Date: 12/12/2022	Vendor: HOLIDAYIN2	HOLIDAY INN - KEARNEY	Check Total: 219.90
<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>	
91379	11/09/2022		HOWITT/	01 1100 580 001 034	219.90	
Check Number: 61059		Check Type: Check	Check Date: 12/12/2022	Vendor: HOMETOWNH	HOMETOWN HARDWARE	Check Total: 677.42
<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>	
11370	11/17/2022	11370	Ice melt, 50 lb. bags	01 2610 610 000 000	582.61	
11582	11/30/2022	11582	KEYS	01 2610 610 001 000	10.00	
SUPPLY AND REP 11/22	11/02/2022	11186	General supplies	01 1100 610 001 044	84.81	

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Check Number: 61060	Check Type: Check	Check Date: 12/12/2022	Vendor: BLUFFSFACI	IDEAL/BLUFFS FACILITY SOLUTIONS	Check Total: 2,253.71
<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>
454168-1	11/11/2022	11100	Air fresh van claire, 12/cs. 10oz.	01 2610 610 003 000	57.67
456537	12/05/2022	11312	Liners, 24X32, white, .45ml. 500ct.	01 2610 610 001 000	85.02
456537	12/05/2022	11312	Kutol hand soap, 6/case	01 2610 610 001 000	136.64
456537	12/05/2022	11312	Paper towel, 600' rolls, 8/cs	01 2610 610 001 000	110.86
456537	12/05/2022	11312	Standard floor pads, white, 20", for flo	01 2610 610 001 000	27.58
456537	12/05/2022	11312	Shipping	01 2610 610 001 000	3.00
457558	11/11/2022	11396	Vacuum bags, Sanitaire	01 2610 610 003 000	22.64
457558	11/11/2022	11396	Clarke filter, hepa	01 2610 610 003 000	112.06
457558	11/11/2022	11396	Shipping	01 2610 610 003 000	3.00
458022-1	11/11/2022	11438	Dust bag kit, 10&2	01 2610 610 003 000	56.76
458023	11/01/2022	11437	Symmetry lotion soap, 1250 ml, 6/cs	01 2610 610 001 000	142.26
458023	11/01/2022	11437	Paper towels, 600' rolls, 8/cs	01 2610 610 001 000	122.38
458023	11/01/2022	11437	T.T. 865 sheets, 36/cs	01 2610 610 001 000	118.64
458023	11/01/2022	11437	Liners, 40X46, black, 45 gal. 2 mil. 100	01 2610 610 001 000	77.52
458023	11/01/2022	11437	Liners, white, 24X32, .45 mil. 500 ct.	01 2610 610 001 000	85.02
458023	11/01/2022	11437	shipping	01 2610 610 001 000	3.00
458023	11/01/2022	11437	Enzyme spotter, 12/cs	01 2610 610 001 000	98.70
458738	11/11/2022	11493	Pumice sticks, 12/cs	01 2610 610 003 000	41.00
458738	11/11/2022	11493	Shipping	01 2610 610 003 000	3.00
458993	11/14/2022	11521	Liners, 40X46, black, 2 mil. 100ct	01 2610 610 001 000	77.52
458993	11/14/2022	11521	Liners, 24X32, white, .45 mil. 500ct	01 2610 610 001 000	85.02
458993	11/14/2022	11521	Paper towel, 600' rolls, 8/cs	01 2610 610 001 000	122.38
458993	11/14/2022	11521	Shipping	01 2610 610 001 000	3.00
459325	11/25/2022	11548	T.T. 865 sheets, 36/cs.	01 2610 610 003 000	177.96
459325	11/25/2022	11548	Paper Towels, 800' rolls, 12/cs.	01 2610 610 003 000	123.00
459325	11/25/2022	11548	Gloves, Nitrile, XL, cs.	01 2610 610 003 000	93.11
459325	11/25/2022	11548	Gloves, Nitrile, L, cs.	01 2610 610 003 000	93.11
459325	11/25/2022	11548	Shipping	01 2610 610 003 000	3.00
459497	11/23/2022	11559	Laundry Soap, 40 lb. bucket	01 2710 610 000 000	45.89
459497	11/23/2022	11559	Shipping	01 2710 610 000 000	3.00
459498	11/23/2022	11560	Laundry Soap, 40 lb. bucket	01 2610 610 001 000	45.89
459498	11/23/2022	11560	Facial Tissue, 10/300/cs	01 2610 610 001 000	71.08
459498	11/23/2022	11560	Shipping	01 2610 610 001 000	3.00
Check Number: 61061	Check Type: Check	Check Date: 12/12/2022	Vendor: ITSAVVY	ITSAVVY LLC	Check Total: 3,667.92
<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>
01389270	11/28/2022	11546	Logitech Gaming Mouse G502 (Hero)	01 6992 733 000 000	317.12
01389270	11/28/2022	11546	Logitech Gaming G513	01 6992 733 000 000	849.84
01389270	11/28/2022	11546	Logitech G733 LIGHTSPEED Wireless RGB Ga	01 6992 733 000 000	1,001.44

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Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
01389270	11/28/2022	11546	MSI Optix G24C6P	01 6992 733 000 000	1,499.52
Check Number: 61062      Check Type: Check      Check Date: 12/12/2022      Vendor: ACEHARDWAR      KIMBALL ACE HARDWARE      Check Total: 575.78					
1140	10/31/2022	11490	Nuts/Bolts	01 2610 610 001 000	11.21
1173	11/07/2022	11187	General supplies	01 1100 610 001 044	85.96
1194	11/10/2022	11509	Adaptor, 2" pvc	01 2610 610 001 000	17.96
1194	11/10/2022	11509	Adaptor, 2" pvc	01 2610 610 001 000	8.98
1194	11/10/2022	11509	Ball valve, 2"	01 2610 610 001 000	35.98
1194	11/10/2022	11509	Window Washer Fluid, gal.	01 2710 610 000 000	23.95
1214	11/16/2022	11537	Numbers stickers, 0-9, 3", 26pc	01 2710 610 000 000	5.24
1214	11/16/2022	11537	Letters stickers, A-Z, 3", 54pc	01 2710 610 000 000	12.89
1233	11/21/2022	11547	Mouse Glue Traps, 4pk.	01 2610 610 001 000	11.88
1258	11/28/2022	11570	Fuel Stabilizer, snow blower	01 2620 610 000 000	7.99
1260	11/28/2022	11549	STAKE SUPPORT	01 1100 610 001 040	7.64
1260	11/28/2022	11549	Orbit B-Hyve Programmable Sprinkler Time	01 1100 610 001 040	110.49
1260	11/28/2022	11549	Dial Poly Tubing 1/4 in. D X 100 ft.	01 1100 610 001 040	10.19
1260	11/28/2022	11549	Orbit Quarter-Circle Drip Irrigation Mic	01 1100 610 001 040	30.58
1260	11/28/2022	11549	SPIKES	01 1100 610 001 040	3.39
1260	11/28/2022	11549	PLANT FOOD	01 1100 610 001 040	13.59
1260	11/28/2022	11549	ENDALL INSECT KILL	01 1100 610 001 040	8.49
1273	11/30/2022	11587	Multi bit screwdriver set	01 2610 610 000 000	17.09
1283	12/02/2022	11601	Right Angle Attachment	01 2610 610 000 000	24.99
1302	12/05/2022	11607	Mouse Trap	01 2610 610 001 000	7.30
1309	12/06/2022	11611	Shop Vac	01 2710 610 000 000	119.99
Check Number: 61063      Check Type: Check      Check Date: 12/12/2022      Vendor: KIMBALLAUT      KIMBALL AUTO PARTS CO      Check Total: 1,194.73					
238798	10/18/2022	11600	RV Antifreeze, 55 gal. drum, Winterize S	01 2610 890 001 000	299.95
238798	10/18/2022	11600	Shipping	01 2710 610 000 000	17.16
238798	10/18/2022	11600	Oil, 15W40, gal.	01 2710 610 000 000	280.62
239173-	11/10/2022	11188	mechanic shop	01 1100 610 001 044	48.92
239399	11/02/2022	11188	EQUIPMENT	01 1100 610 001 044	24.49
239409	11/02/2022	11188	General supplies	01 1100 610 001 044	17.58
239622	11/09/2022	11507	Hanger, exhaust pipe, B06	01 2710 610 000 000	10.70
239622	11/09/2022	11507	Hose clamps, exhaust pipe, B06	01 2710 610 000 000	26.04
239622	11/09/2022	11507	Band clamp, B06	01 2710 610 000 000	13.43
239631	11/09/2022	11508	Preformed band clamp, exhaust, B06	01 2710 610 000 000	14.77
239631	11/09/2022	11508	Band clamp (Return)	01 2710 610 000 000	(13.43)
239704	11/11/2022	11523	Weather Strip, roll	01 2710 610 000 000	32.64
239710	11/11/2022	11522	Starting Fluid, 7.5oz	01 2710 610 000 000	12.63
239738	11/14/2022	11524	Wiper blades, 18"	01 2710 610 000 000	45.16

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239791	11/15/2022	11528	Diesel Exhaust Fluid, 2.5 gal.	01 2710 610 000 000	63.96	
239976	11/19/2022	11568	Trigger Latch, bus compartments	01 2710 610 000 000	32.14	
239976	11/19/2022	11568	Shipping	01 2710 610 000 000	18.80	
240061	11/23/2022	11558	Hose Clamps, B04	01 2710 610 000 000	4.48	
240061	11/23/2022	11558	Heater Hose, per foot, B04	01 2710 610 000 000	22.90	
240139	11/28/2022	11569	Pre-formed Band Clamp, B04	01 2710 610 000 000	29.54	
240139	11/28/2022	11569	Micro-v Belt, B04	01 2710 610 000 000	92.75	
240139	11/28/2022	11569	Flex Tubing, B04	01 2710 610 000 000	8.12	
240266	11/30/2022	11586	Oil, 5W20 synthetic, qts.	01 2710 626 000 000	22.08	
240266	11/30/2022	11586	Oil, 5W20 synthetic, 5 qts.	01 2710 626 000 000	27.60	
240365	12/02/2022	11188	TOOLS EQUIPMENT	01 1100 610 001 044	41.70	
Check Number: 61064		Check Type: Check	Check Date: 12/12/2022	Vendor: LAMINATORC	LAMINATOR.COM	Check Total: 339.50
<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>	
306653	11/22/2022	11183	Budget 2700 Plus Temperature Sensor	01 2220 610 001 000	45.00	
306653	11/22/2022	11183	Budget 2700 Plus Upper Heat Roller	01 2220 610 001 000	145.00	
306653	11/22/2022	11183	Budget 2700 Plus Lower Heat Roller	01 2220 610 001 000	145.00	
306653	11/22/2022	11183	shipping	01 2220 610 001 000	4.50	
Check Number: 61065		Check Type: Check	Check Date: 12/12/2022	Vendor: LARSENSJEW	LARSENS JEWELRY STORE	Check Total: 83.41
<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>	
152002	11/05/2022		BOARD OF EDUCATION CLOCK	01 2310 890 000 000	83.41	
Check Number: 61066		Check Type: Check	Check Date: 12/12/2022	Vendor: LOUSSPORTI	LOU'S SPORTING GOODS	Check Total: 1,001.57
<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>	
ATE747222-AX01	12/02/2022	11618	Locks for HS locker rooms	01 1100 733 001 000	1,001.57	
Check Number: 61067		Check Type: Check	Check Date: 12/12/2022	Vendor: MONUMENTCL	MONUMENT CLEANING COMPANY	Check Total: 7,975.00
<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>	
162	12/01/2022	11593	Auditorium	01 2610 110 001 000	250.00	
162	12/01/2022	11593	Daily Cleaning	01 2610 110 001 000	5,300.00	
162	12/01/2022	11593	Glass, Inactive classrooms, Administrati	01 2610 110 001 000	675.00	
162	12/01/2022	11593	Main Gym	01 2610 110 001 000	750.00	
162	12/01/2022	11593	Commuting	01 2610 110 001 000	1,000.00	
Check Number: 61068		Check Type: Check	Check Date: 12/12/2022	Vendor: NASCO	NASCO	Check Total: 711.28
<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>	
363527	11/04/2022	11380	Lab thermometers	01 1100 610 001 036	30.40	
363527	11/04/2022	11380	Scalpels	01 1100 610 001 036	26.20	
363527	11/04/2022	11380	Grey perch	01 1100 610 001 036	40.35	
363527	11/04/2022	11380	Squid	01 1100 610 001 036	96.00	
363527	11/04/2022	11380	Grass frog	01 1100 610 001 036	55.65	
363527	11/04/2022	11380	Fetal pig	01 1100 610 001 036	244.64	

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363527	11/04/2022	11380	Cat	01 1100 610 001 036	147.90	
363527	11/04/2022	11380	Shipping	01 1100 610 001 036	70.14	
Check Number: 61069	Check Type: Check	Check Date: 12/12/2022	Vendor: VIAEROWIRE	NE COLORADO CELLULAR, INC	Check Total: 98.15	
<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 2-0001	11/17/2022		HOT SPOTS	01 2510 530 000 000	98.15	
Check Number: 61070	Check Type: Check	Check Date: 12/12/2022	Vendor: NEASSOSCHO	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	Check Total: 125.00	
<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>	
INV-11494-W9N7B8	11/29/2022		NEW BOARD MEMEBER WORKSHOP	01 2310 810 000 000	125.00	
Check Number: 61071	Check Type: Check	Check Date: 12/12/2022	Vendor: NEMFCA	NEBRASKA 8-MAN FOOTBALL	Check Total: 75.00	
<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>	
2022-23 DUES	12/01/2022	11579	8 MAN FOOTBALL ASSOCIATION	01 1100 810 001 034	75.00	
Check Number: 61072	Check Type: Check	Check Date: 12/12/2022	Vendor: NEBRASKAG	NEBRASKA.GOV	Check Total: 37.50	
<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>	
7221606	11/30/2022	11594	Driving Record Checks	01 2710 890 000 000	37.50	
Check Number: 61073	Check Type: Check	Check Date: 12/12/2022	Vendor: NORBERGAUT	NORBERG AUTOMOTIVE AND DIESEL, INC	Check Total: 676.10	
<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>	
4496	11/28/2022	11588	Scan for codes, replace crank case filte	01 2710 610 000 000	676.10	
Check Number: 61074	Check Type: Check	Check Date: 12/12/2022	Vendor: ONESOURCE	ONE SOURCE	Check Total: 50.00	
<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>	
TCAL3341-20221130	11/30/2022		BACKGROUND CHECK/COACHES	01 2320 890 000 000	50.00	
Check Number: 61075	Check Type: Check	Check Date: 12/12/2022	Vendor: PANHANDLEC	PANHANDLE COOP ASSOCIATION	Check Total: 515.53	
<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>	
3397	12/01/2022		CLR DIESEL	01 2710 626 000 000	219.56	
725613	11/22/2022		FOOD LAB GROCERIES	01 1100 610 001 042	82.44	
725633	11/08/2022		FOOD LAB GROCERIES	01 1100 610 001 042	51.11	
725644	11/09/2022	11512	Elite cooking supplies	01 6968 610 003 000	31.26	
725670	11/14/2022		food lab groceries	01 1100 610 001 042	55.06	
725685	11/18/2022		food lab groceries	01 1100 610 001 042	28.42	
725751	12/01/2022		FOOD LAB GROCERIES	01 1100 610 001 042	47.68	
Check Number: 61076	Check Type: Check	Check Date: 12/12/2022	Vendor: PERRYGUTHE	PERRY, GUTHERY, HAASE & GESSFO	Check Total: 80.00	
<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>	
238-0002	12/01/2022		LEGAL SERVICES	01 2330 317 000 000	80.00	
Check Number: 61077	Check Type: Check	Check Date: 12/12/2022	Vendor: RACKCOACH	RACK PERFORMANCE, INC	Check Total: 900.00	
<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>	
4901	10/31/2022	11511	rack subscription	01 1100 650 001 034	900.00	

**Detail Check Register**

**Checking Account: 01**

**GENERAL FUND 01-101**

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<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>
61078	Check	12/12/2022	RAUNERANDA	RAUNER AND ASSOCIATES, P.C.	18,493.75
2021-2022 AUDIT	11/11/2022		PREPERATION OF AUDIT	01 6996 315 000 000	16,300.00
2021-2022 AUDIT	11/11/2022		ADDITIONAL NSSRS TESTING	01 6996 315 000 000	300.00
2021-2022 AUDIT	11/11/2022		SINGLE AUDIT PREPARATION	01 6996 315 000 000	1,755.00
2021-2022 AUDIT	11/11/2022		ADDTL EXPENSES TRAVEL	01 6996 315 000 000	138.75
61079	Check	12/12/2022	RIGHTIMPRE	THE RIGHT IMPRESSION	4.00
70118463	11/16/2022	11552	SMITH DESK PLATE	01 2310 890 000 000	4.00
61080	Check	12/12/2022	SAVVASLEAR	SAVVAS LEARNING COMPANY LLC	1,400.00
7028283773	11/19/2022	11519	ReadyGen Professional Development	01 1100 330 003 000	1,400.00
61081	Check	12/12/2022	STATECHEMI	STATE CHEMICAL MFG CO	236.73
501474052-0001	11/22/2022	11536	Drain Maintainer, 5 gal.	01 2610 610 003 000	236.73
61082	Check	12/12/2022	STPAUTOSER	STP AUTO SERVICE	87.00
12970	11/10/2022	11525	Diagnose and relearn computer, V10	01 2710 610 000 000	87.00
61083	Check	12/12/2022	THOMASJONJ	JON AND JANET THOMAS	75.00
VETERANS DAY 2022	12/07/2022	11499	This is for a place for the Keynote spea	01 1100 890 000 000	75.00
61084	Check	12/12/2022	TWINCITYAU	TWIN CITY AUTO, INC	1,015.46
0057575	11/17/2022	11551	Cutting Edge Blades for snowplow	01 2620 610 000 000	474.00
0057575	11/17/2022	11551	Bolt Kit	01 2620 610 000 000	33.73
57575	12/01/2022	11551	Cutting Edge Blades for snowplow	01 2620 610 000 000	474.00
57575	12/01/2022	11551	Bolt Kit	01 2620 610 000 000	33.73
61085	Check	12/12/2022	VERIZON	VERIZON WIRELESS	6.00
9921041898-0001	11/20/2022		cell phones	01 2510 530 000 000	6.00
61086	Check	12/12/2022	VINCESCORN	VINCE'S CORNER	90.00
7452	10/21/2022	11488	Pizzas for PT Conferences	01 2410 890 003 000	90.00
61087	Check	12/12/2022	VOYAGER	VOYAGER FLEET SYSTEMS, INC.	1,167.48
869149773-0002	12/01/2022		TAX ADJUSTMENT	01 2710 626 000 000	(54.82)

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount	
869149773-0002	12/01/2022		FUEL PURCHASES	01 2710 626 000 000	1,222.30	
Check Number: 61088	Check Type: Check	Check Date: 12/12/2022	Vendor: WESTERNNEO	WESTERN NEBRASKA OBSERVER	Check Total: 166.19	
702186	12/01/2022		BOARD MINUTES	01 2310 540 000 000	156.30	
702195	12/15/2022		BOARD MEETING NOTICE	01 2310 540 000 000	9.89	
Check Number: 61089	Check Type: Check	Check Date: 12/12/2022	Vendor: WPCI	WPCI	Check Total: 175.00	
0059347-IN	11/06/2022		CLEARING HOUS MGMT	01 2710 890 000 000	75.00	
0060004-IN	11/30/2022		FMCSA POLICY ASSURANCE DOT	01 2710 890 000 000	100.00	
Check Number: 61090	Check Type: Check	Check Date: 12/12/2022	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total: 192.54	
DISTRICT COFFEE	12/06/2022		DISTRICT COFFEE SUPPLIES	01 2570 291 001 000	192.54	
Check Number: 61091	Check Type: Check	Check Date: 12/12/2022	Vendor: ACTIONCOMM	ACTION COMMUNICATIONS, INC.	Check Total: 446.35	
23812	11/30/2022	11614	Install 2-radio, antenna, B23-B	01 2710 610 000 000	446.35	
Check Number: 61092	Check Type: Check	Check Date: 12/12/2022	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total: 10.75	
1314	12/07/2022	11615	Paint Tray Liners, 11"	01 2610 610 001 000	10.75	
Check Number: 61093	Check Type: Check	Check Date: 12/12/2022	Vendor: KIMBALLHEA	KIMBALL HEALTH SERVICES	Check Total: 1,027.00	
PT CONTRACT	12/07/2022		PT MIPS STUDENT	01 2171 591 003 000	(118.50)	
PT CONTRACT	12/07/2022		PT MIPS STUDENT	01 2171 591 003 000	118.50	
PT CONTRACT	12/07/2022		MICHAEL B.	01 2171 591 003 000	118.50	
PT CONTRACT	12/07/2022		LOGAN T.	01 2172 591 003 000	79.00	
PT CONTRACT	12/07/2022		VARSON B.	01 2172 591 003 000	158.00	
PT CONTRACT	12/07/2022		ALIVIA B.	01 2172 591 003 000	197.50	
PT CONTRACT	12/07/2022		JUSTIN C	01 2173 591 003 000	197.50	
PT CONTRACT	12/07/2022		MORGAN T.	01 2173 591 003 000	197.50	
PT CONTRACT	12/07/2022		ZAE	01 2173 591 003 000	79.00	
V*PT CONTRACT	12/12/2022		MICHAEL B.	01 2171 591 003 000	(118.50)	
V*PT CONTRACT	12/12/2022		PT MIPS STUDENT	01 2171 591 003 000	118.50	
V*PT CONTRACT	12/12/2022		PT MIPS STUDENT	01 2171 591 003 000	(118.50)	
V*PT CONTRACT	12/12/2022		ALIVIA B.	01 2172 591 003 000	(197.50)	
V*PT CONTRACT	12/12/2022		LOGAN T.	01 2172 591 003 000	(79.00)	
V*PT CONTRACT	12/12/2022		VARSON B.	01 2172 591 003 000	(158.00)	
V*PT CONTRACT	12/12/2022		JUSTIN C	01 2173 591 003 000	(197.50)	
V*PT CONTRACT	12/12/2022		MORGAN T.	01 2173 591 003 000	(197.50)	
V*PT CONTRACT	12/12/2022		ZAE	01 2173 591 003 000	(79.00)	

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Check Number	Check Type	Check Date	Vendor	Vendor Name	Check Total
61094	Check	12/12/2022	KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	767.55
<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>
LUNCH INVOICES	12/06/2022		HS SUPERVISION MEALS	01 2570 291 001 000	140.25
LUNCH INVOICES	12/06/2022		ML SUPERVISION MEALS	01 2570 291 003 000	465.80
LUNCH INVOICES	12/06/2022		HS SUBSTITUTE MEALS	01 2570 293 001 000	85.00
LUNCH INVOICES	12/06/2022		ML SUBSTITUTE MEALS	01 2570 293 003 000	76.50
61095	Check	12/12/2022	NOVAFITNES	NOVA FITNESS EQUIPMENT	1,024.24
<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>
51031	12/06/2022	11565	Kettlebells for weight room	01 1100 610 001 034	1,024.24
61096	Check	12/12/2022	STATECHEMI	STATE CHEMICAL MFG CO	515.66
<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>
02602949	09/14/2022	11253	D-stroy, drain cleaner, qts. 12/cs	01 2610 610 003 000	261.11
02602949	09/14/2022	11253	Drain maintainer, 5 gal.	01 2610 610 003 000	254.55
961042	Check	12/12/2022	BERGANKDVL	BERGANKDV,LTD	220.00
<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>
11/30/2022-0001	12/01/2022		KRONOS TIME AND LABOR	01 2510 610 000 000	220.00
961043	Check	12/12/2022	BLACKHILLS	BLACK HILLS ENERGY	2,789.85
<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>
DEC 2022-0001	11/26/2022		MAIN BLD	01 2610 621 001 000	1,280.05
DEC 2022-0001	11/26/2022		BUS BARN	01 2610 621 001 000	1,002.49
DEC 2022-0001	11/26/2022		ML	01 2610 621 003 000	507.31
961050	Check	12/12/2022	KIMBALLHEA	KIMBALL HEALTH SERVICES	1,027.00
<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>
PT CONTRACT-	12/09/2022		P/T SCHOOL AGE ML MIPS	01 2171 591 003 000	118.50
PT CONTRACT-	12/09/2022		P/T AGES 3-5	01 2172 591 003 000	79.00
PT CONTRACT-	12/09/2022		P/T AGES 3-5 MIPS	01 2172 591 003 000	158.00
PT CONTRACT-	12/09/2022		P/T AGES 3-5 MIPS	01 2172 591 003 000	197.50
PT CONTRACT-	12/09/2022		P/T AGES 0-2 MIPS	01 2173 591 003 000	197.50
PT CONTRACT-	12/09/2022		P/T AGES 0-2 MIPS	01 2173 591 003 000	79.00
PT CONTRACT-	12/09/2022		P/T AGES 0-2 MIPS	01 2173 591 003 000	197.50

\*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 95,907.86

**Detail Check Register**

**Checking Account: 02**

**DEPRECIATION FUND 02-101**

Check Number: 1235	Check Type: Check	Check Date: 12/12/2022	Vendor: KIDWELL	KIDWELL	Check Total:	659.00
<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>	
206933	11/29/2022	11403	Infinias #S-EIDC32: eIDC - PoE network d	02 2900 733 000 000	659.00	
Check Number: 1236	Check Type: Check	Check Date: 12/12/2022	Vendor: NECENTRALE	NE CENTRAL EQUIPMENT	Check Total:	94,018.00
<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>	
0200607-IN	12/08/2022	11620	2023 BLUE BIRD VISION BUSES (2)	02 2900 732 000 000	94,018.00	

\*Denotes Expensed Invoice Item

Checking Account ID: 02

Total without Voids: 94,677.00

**Detail Check Register**

<b>Checking Account: 05</b>		<b>ACTIVITY FUND 05-101</b>				
<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: 18528	Check Type: Check	Check Date: 12/05/2022	Vendor: EWELLEDUCA	EWELL EDUCATIONAL SERVICES	Check Total:	335.00
2022-23 SUBSCRIPTION	12/05/2022	11402	AET Subscription	05 2900 610 001 701	335.00	
Check Number: 18529	Check Type: Check	Check Date: 12/06/2022	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total:	810.00
AG EXPO 2022	12/06/2022	11585	Meals for NE Ag Expo Trip	05 2900 610 001 500	810.00	
Check Number: 18530	Check Type: Check	Check Date: 12/06/2022	Vendor: LEWISCHRIS	CHRISTINE LEWIS	Check Total:	109.90
REIMB GAS 2022	12/06/2022		REIMBURSEMENT FOR GAS TO HAUL 1 ACT PROP	05 2900 610 001 225	109.90	
Check Number: 18531	Check Type: Check	Check Date: 12/07/2022	Vendor: DICKINSONJ	JAY DICKINSON	Check Total:	200.00
2022-12-09 BBALL	12/07/2022	11604	bb ref + mileage	05 2900 610 001 141	200.00	
Check Number: 18532	Check Type: Check	Check Date: 12/07/2022	Vendor: SMITH1	RYAN SMITH	Check Total:	200.00
2022-12-09 BBALL	12/07/2022	11605	bb ref + mileage	05 2900 610 001 141	200.00	
Check Number: 18533	Check Type: Check	Check Date: 12/07/2022	Vendor: NAMUTHMIKE	MIKE NAMUTH	Check Total:	200.00
2022-12-09 BBALL	12/07/2022	11606	bb ref + mileage	05 2900 610 001 141	200.00	
Check Number: 18534	Check Type: Check	Check Date: 12/07/2022	Vendor: BIESECKERS	SYDNEY BIESECKER	Check Total:	80.00
summer ref	12/07/2022	11050	Referring summer league - 4 games	05 2900 610 001 723	80.00	
Check Number: 18535	Check Type: Check	Check Date: 12/07/2022	Vendor: BURKSJAC	JACLYN BURKS	Check Total:	40.00
summer ref	12/07/2022	11051	summer league referring	05 2900 610 001 723	40.00	
Check Number: 18538	Check Type: Check	Check Date: 12/07/2022	Vendor: FUNDRAISIN	FUNDRAISING UNIVERSITY	Check Total:	2,136.00
12522JB	12/05/2022	11616	trashbag fundraising cost	05 2900 610 001 727	2,136.00	
Check Number: 18539	Check Type: Check	Check Date: 12/08/2022	Vendor: MOORE	AMIRA MOORE	Check Total:	140.94
FALL GATE HELP	12/08/2022		FALL GATE HELP 15.66 HOURS	05 2900 610 001 100	140.94	
Check Number: 18540	Check Type: Check	Check Date: 12/12/2022	Vendor: CLCONSTRUC	LUCKY FRANKLIN	Check Total:	131.04
060300	11/22/2022		PROJECTS	05 2900 610 001 220	131.04	
Check Number: 18541	Check Type: Check	Check Date: 12/12/2022	Vendor: CASHWADIST	CASH-WA DISTRIBUTING	Check Total:	211.76

**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>	
13601532	11/17/2022	11136	Concession Stand Supplies	05 2900 610 001 324	211.76	
Check Number: 18542	Check Type: Check	Check Date: 12/12/2022	Vendor: CROSSROADS	CROSSROADS MUSIC	Check Total:	473.00
<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>	
69121	11/14/2022	11104	Chemical clean and repair on Yamaha silv	05 2900 610 001 602	140.00	
69121	11/14/2022	11104	Repair on Bundy flute	05 2900 610 001 602	144.00	
69121	11/14/2022	11104	Repair on Selmer flute	05 2900 610 001 602	135.00	
69121	11/14/2022	11104	Adjustment on Gemeinhardt alto sax	05 2900 610 001 602	27.00	
69121	11/14/2022	11104	Adjustment on 2nd Gemeinhardt alto sax	05 2900 610 001 602	27.00	
Check Number: 18543	Check Type: Check	Check Date: 12/12/2022	Vendor: FRANKPARTS	FRANK PARTS COMPANY	Check Total:	65.68
<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>	
490502	11/01/2022		PROJECTS	05 2900 610 001 220	55.36	
490635-	11/02/2022		PROJECTS	05 2900 610 001 220	10.32	
Check Number: 18544	Check Type: Check	Check Date: 12/12/2022	Vendor: HOMETOWNH	HOMETOWN HARDWARE	Check Total:	37.74
<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>	
1265	11/29/2022		PROJECTS	05 2900 610 001 220	37.74	
Check Number: 18545	Check Type: Check	Check Date: 12/12/2022	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total:	8.99
<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>	
1227	11/18/2022		SPEECH	05 2900 610 001 215	8.99	
Check Number: 18546	Check Type: Check	Check Date: 12/12/2022	Vendor: KIMBALLAUT	KIMBALL AUTO PARTS CO	Check Total:	19.32
<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>	
239320	10/31/2022		HOWITT REPAIR	05 2900 610 001 220	19.32	
Check Number: 18547	Check Type: Check	Check Date: 12/12/2022	Vendor: MENARDS	MENARDS - SCOTTSBLUFF	Check Total:	803.16
<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>	
69080	11/30/2022		PROJECTS	05 2900 610 001 220	803.16	
Check Number: 18548	Check Type: Check	Check Date: 12/12/2022	Vendor: PANHANDLEC	PANHANDLE COOP ASSOCIATION	Check Total:	77.08
<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>	
725678	11/16/2022		QTR AWARDS	05 2900 610 001 501	1.89	
725734	11/28/2022	11138	Concession Stand Supplies	05 2900 610 001 324	12.27	
725750	11/30/2022	11138	Concession Stand Supplies	05 2900 610 001 324	23.24	
725761	12/02/2022	11138	Concession Stand Supplies	05 2900 610 001 324	39.68	
Check Number: 18549	Check Type: Check	Check Date: 12/12/2022	Vendor: PEPSICOLA	PEPSI-COLA OF WESTERN NEBRASKA	Check Total:	881.63
<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>	
5100098827	11/04/2022	11137	Concession Stand Supplies	05 2900 610 001 324	663.93	
5100099809	11/18/2022	11137	Concession Stand Supplies	05 2900 610 001 324	205.43	
725734	11/28/2022	11137	Concession Stand Supplies	05 2900 610 001 324	12.27	

**Detail Check Register**

**Checking Account: 05**

**ACTIVITY FUND 05-101**

Check Number: 18550	Check Type: Check	Check Date: 12/12/2022	Vendor: VINCESCORN	VINCE'S CORNER	Check Total:	5.28
<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 STATEMENT 2022	11/01/2022		HONOR ROLL CERTIFICATES	05 2900 610 001 501	5.28	
Check Number: 18551	Check Type: Check	Check Date: 12/12/2022	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total:	37.74
<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>	
1265	11/29/2022		WRESTLING CLUB PROJECT	05 2900 610 001 220	37.74	

\*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 7,004.26

Detail Check Register

Checking Account: 06		SCHOOL NUTRITUION FUND 06-101				Check Total:	8,724.39
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount		
13580854	11/03/2022		ML SUPPLIES	06 3100 610 003 000	111.70		
13580854	11/03/2022		ML FOOD	06 3100 630 003 000	1,295.01		
13580978	11/03/2022		HS SUPPLIES	06 3100 610 001 000	280.20		
13580978	11/03/2022		HS FOOD	06 3100 630 001 000	944.66		
13586107	11/07/2022		HS SUPPLIES	06 3100 610 001 000	45.85		
13586107	11/07/2022		HS FOOD	06 3100 630 001 000	229.35		
13589555	11/10/2022		ML SUPPLIES	06 3100 610 003 000	108.90		
13589555	11/10/2022		ML FOOD	06 3100 630 003 000	1,905.94		
13589865	11/10/2022		HS SUPPLIES	06 3100 610 001 000	103.87		
13589865	11/10/2022		HS FOOD	06 3100 630 001 000	721.63		
13598456	11/17/2022		ML SUPPLIES	06 3100 610 003 000	58.75		
13598456	11/17/2022		ML FOOD	06 3100 630 003 000	1,205.99		
13598787	11/17/2022		HS FOOD	06 3100 630 001 000	1,103.63		
13604031	11/21/2022		HS SUPPLIES	06 3100 610 001 000	140.40		
13604031	11/21/2022		HS FOOD	06 3100 630 001 000	155.42		
13610806	11/28/2022		ML FOOD	06 3100 630 003 000	313.09		
Check Number: 6084      Check Type: Check      Check Date: 12/12/2022      Vendor: HILANDDAIR      HILAND DAIRY FOODS COMPANY, LLC      Check Total:							3,005.64
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount		
1710031	11/01/2022		ML MILK DELIVERY	06 3100 630 003 000	283.44		
1710032	11/01/2022		HS MILK DELIVERY	06 3100 630 001 000	193.22		
1710105	11/04/2022		ML MILK DELIVERY	06 3100 630 003 000	281.26		
1710177	11/08/2022		ML MILK DELIVERY	06 3100 630 003 000	282.88		
1710178	11/08/2022		HS MILK DELIVERY	06 3100 630 001 000	152.44		
1710247	11/11/2022		ML MILK DELIVERY	06 3100 630 003 000	260.87		
1710321	11/16/2022		ML MILK DELIVERY	06 3100 630 003 000	304.89		
1710322	11/15/2022		HS MILK DELIVERY	06 3100 630 001 000	172.83		
1710398	11/18/2022		MILK DELIVERY ML	06 3100 630 003 000	303.27		
1710467	11/22/2022		ML MILK DELIVERY	06 3100 630 003 000	302.21		
1710468	11/22/2022		HS MILK DELIVERY	06 3100 630 001 000	128.81		
1710469	11/22/2022		CREDIT HS MILK	06 3100 630 001 000	(53.41)		
1710588	11/29/2022		ML MILK DELIVERY	06 3100 630 003 000	262.49		
1710589	11/29/2022		HS MILK DELIVERY	06 3100 630 001 000	130.44		
Check Number: 6085      Check Type: Check      Check Date: 12/12/2022      Vendor: BLUFFSFACI      IDEAL/BLUFFS FACILITY SOLUTIONS      Check Total:							87.00
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount		
458739	11/14/2022	11497	Bar Towels	06 3100 610 001 000	87.00		
Check Number: 6086      Check Type: Check      Check Date: 12/12/2022      Vendor: PEPSICOLA      PEPSI-COLA OF WESTERN NEBRASKA      Check Total:							539.28
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount		
5100098826	11/04/2022		CREDIT	06 3100 630 003 000	(277.01)		

**Detail Check Register**

<b>Checking Account: 06</b>		<b>SCHOOL NUTRITUION FUND 06-101</b>				
5100099307	11/11/2022		PEPSI DELIVERY	06 3100 630 003 000	144.69	
5100099808	11/18/2022		PEPSI DELIVERY	06 3100 630 003 000	671.60	
Check Number: 6087		Check Type: Check	Check Date: 12/12/2022	Vendor: USFOODSGRA	US FOODS - GRAND ISLAND	Check Total: 7,735.47
<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>	
3135574	11/30/2022		HS FOOD DELIVERY	06 3100 630 001 000	1,019.53	
3135575	11/30/2022		SUPPLIES	06 3100 610 001 000	40.77	
3135575	11/30/2022		DISTRICT	06 3100 630 000 000	96.27	
3135575	11/30/2022		FOOD	06 3100 630 001 000	787.02	
5349452	11/02/2022		ML SUPPLIES	06 3100 610 003 000	149.50	
5349452	11/02/2022		ML FOOD	06 3100 630 003 000	814.40	
5349453	11/02/2022		DISTRICT	06 3100 630 000 000	96.27	
5349453	11/02/2022		HS FOOD	06 3100 630 001 000	817.60	
5521931	11/09/2022		ML FOOD DELIVERY	06 3100 630 003 000	1,242.75	
5521933	11/09/2022		HS FOOD DELIVERY	06 3100 630 001 000	679.18	
5694937	11/16/2022		ML FOOD DELIVERY	06 3100 630 003 000	937.95	
56949940	11/16/2022		HS FOOD DELIVERY	06 3100 630 001 000	1,054.23	
Check Number: 6088		Check Type: Check	Check Date: 12/12/2022	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total: 192.54
<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>	
LUNCH INVOICES	12/06/2022		DISTRICT FOOD/HS	06 3100 630 000 000	192.54	
V*LUNCH INVOICES	12/12/2022		DISTRICT FOOD/HS	06 3100 630 000 000	(192.54)	

\*Denotes Expensed Invoice Item

Checking Account ID: 06

Total without Voids: 20,091.78

**Detail Check Register**

**Checking Account: 08**

**BUILDING FUND 08-101**

<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>
1192	11/10/2022		MUSIC ROOM	08 4700 720 000 000	20.97
OFFICE WINDOW	11/30/2022		OFFICE WINDOW	08 4700 720 000 000	275.00
PSO039096-1	07/12/2022	10950	H.S. Office window	08 4700 720 000 000	883.38
PSO039096-1	07/12/2022	10950	SHIPPING	08 4700 720 000 000	462.00
NOV INVOICE	11/30/2022		HVAC, LIGHTING, WINDOW PROJECT	08 4700 720 000 000	359,054.00

\*Denotes Expensed Invoice Item

Checking Account ID: 08

Total without Voids: 360,695.35

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
10/22 elem gf cards	10/20/2022	11423	NE Coffee Gift Card for Staff Members of	01 2410 610 003 000	20.00
112-1469697-0205838	10/06/2022	11327	DIYSELF 16 piece craft knife set, exacto	01 2220 610 001 000	8.98
112-1469697-0205838	10/06/2022	11327	The Burning Maze, Trials of Apollo 3	01 2220 640 001 000	8.38
112-1653623-9022630	10/05/2022	11324	bboard for wt room	01 1100 733 001 034	153.42
112-2460364-6242665	05/04/2022	10695	IT STARTS WITH US:	01 1100 610 003 014	12.98
112-2877023-1291425	10/06/2022	11327	Easy bind book repair tape 1/14" x 100ft	01 2220 610 001 000	36.20
112-3288481-3990656	10/06/2022	11327	Slammed	01 2220 640 001 000	13.97
112-5462015-8421014	10/06/2022	11327	Scotch Classic Desktop Tape Dispenser C-	01 2220 610 001 000	5.14
112-5462015-8421014	10/06/2022	11327	6 rolls transparent tape refills, clear	01 2220 610 001 000	6.99
112-5462015-8421014	10/06/2022	11327	White bookbinding tape, white cloth book	01 2220 610 001 000	19.45
112-5462015-8421014	10/06/2022	11327	Contact paper clear 17.5" x 5 feet	01 2220 610 001 000	19.98
112-5462015-8421014	10/06/2022	11327	BookGuard Permium Bookbinding repair clo	01 2220 610 001 000	38.87
112-5462015-8421014	10/06/2022	11327	Contact paper clear 17.5" x 5 feet	01 2220 610 003 000	19.63
112-5462015-8421014	10/06/2022	11327	WOD CST22CC Crystal Clear Multi-Purpose	01 2220 610 003 000	11.99
112-5462015-8421014	10/06/2022	11327	The Tyrants Tomb, Trials of Apollo 4	01 2220 640 001 000	10.39
112-5462015-8421014	10/06/2022	11327	The Tower of Nero, Trials of Apollo 5	01 2220 640 001 000	9.72
112-5462015-8421014	10/06/2022	11327	The Serpent's Shadow, The Kane Chronical	01 2220 640 001 000	12.58
112-5462015-8421014	10/06/2022	11327	A Map of Days: Miss Peregrine's Peculiar	01 2220 640 001 000	14.66
112-5462015-8421014	10/06/2022	11327	Hollow City: Miss Peregrine's Peculiar C	01 2220 640 001 000	10.94
112-5462015-8421014	10/06/2022	11327	Heart Bones	01 2220 640 001 000	18.98
112-5462015-8421014	10/06/2022	11327	Without Merit	01 2220 640 001 000	12.49
112-5462015-8421014	10/06/2022	11327	Point of Retreat	01 2220 640 001 000	15.99
112-5462015-8421014	10/06/2022	11327	This Girl	01 2220 640 001 000	14.56
112-5462015-8421014	10/06/2022	11327	Never, Never	01 2220 640 001 000	14.99
112-5462015-8421014	10/06/2022	11327	The Saga of the Volsungs: With the Saga	01 2220 640 001 000	15.15
112-5462015-8421014	10/06/2022	11327	Winterkeep	01 2220 640 001 000	13.75
112-9515592-6207443	10/06/2022	11327	Library of Souls: The Thrid Novel of Mis	01 2220 640 001 000	10.17
1122835140-4009826	10/05/2022		PAPER	01 1100 610 000 000	1,495.05
113-2048605-4156255	11/18/2022	11427	USB C Travel Power Strip, Alitayee Portab	01 1100 610 001 032	12.79
113-2048605-4156255	11/18/2022	11427	Conair Double Ceramic 1-Inch Curling Iro	01 1100 610 001 032	42.87
113-2048605-4156255	11/18/2022	11427	Neewer Clamp-On Rack Tray Holder, Microp	01 1100 610 001 032	23.99
113-2048605-4156255	11/18/2022	11427	wet n wild Silk Finish Lip Stick, Just G	01 1100 610 001 032	39.20
113-2048605-4156255	11/18/2022	11427	Alizeal Mens Adjustable Pre-tied Bow Tie	01 1100 610 001 032	163.20
113-2048605-4156255	11/18/2022	11427	American Flag 3x5 Ft, USA US Flags Outdo	01 1100 610 001 032	24.83
113-2048605-4156255	11/18/2022	11427	Gold Base - Premium Quality Flag Base	01 1100 610 001 032	24.00
113-2048605-4156255	11/18/2022	11427	Anley 7.5ft Indoor Telescoping Flag Pole	01 1100 610 001 032	34.17
113-2962433-7313069	10/13/2022	11372	5 pack CleverDelights Size hCrochet hook	01 3535 610 000 000	10.77
113-2962433-7313069	10/13/2022	11372	2 pack Caron Simply Soft yarn white	01 3535 610 000 000	14.04
113-2962433-7313069	10/13/2022	11372	Caron Simply Soft yarn pink	01 3535 610 000 000	8.44

Check Total: 7,973.75

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
113-3113674-5597036	10/13/2022	11372	Caron Simply Soft Speckle Galaxy	01 3535 610 000 000	31.40	
113-3273687-6461016	10/05/2022	11352	Circuit Breaker Finder and accessory kit	01 2610 610 000 000	53.01	
113-3273687-6461016	10/05/2022	11352	Case for breaker finder	01 2610 610 000 000	18.99	
113-3284565-3149801	10/13/2022	11306	supplies for dance party	01 6968 610 003 000	75.95	
113-3553024-1343412	10/07/2022	11368	Classroom Supplies	01 1200 610 001 902	166.04	
113-9464126-3908269	10/13/2022	11306	supplies for dance party	01 6968 610 003 000	15.66	
1135580180-8174626	10/25/2022	11427	12pcs Nabi Retractable Waterproof Black	01 1100 610 001 032	39.40	
2022-23 DUES	10/05/2022	11340	NAfME & NMEA Membership Dues	01 1100 810 001 032	135.00	
2022-23 DUES--	11/18/2022	11340	NAfME & NMEA Membership Dues	01 1100 810 001 032	35.00	
ADVISORY 2022	10/27/2022	11450	Supt. Advisory Committee Gift Cards for	01 2320 890 000 000	30.00	
AUDITORS MEETING 22	10/24/2022	11433	meals for auditor's meeting	01 2320 580 000 000	10.95	
BOARD MEETING 10/12	11/18/2022		BOARD MEETING MEAL	01 2310 890 000 000	33.16	
DUES 2022-23	09/29/2022	11339	NMEA Music Educators Conference	01 1100 810 001 032	100.00	
DUES 2022-23-	11/18/2022	11339	NMEA Music Educators Conference	01 1100 810 001 032	100.00	
FINAL PAYMENT	10/12/2022	10962	Saw mill	01 1100 733 001 044	3,622.33	
FINAL PAYMENT	10/12/2022	10962	TAX	01 1100 733 001 044	(462.88)	
JH LEADERSHIP CON 22	10/26/2022		JH LEADERSHIP CONFERENCE	01 2410 580 001 906	69.44	
MTSS MEALS	10/12/2022		MTSS MEALS	01 1100 580 001 000	56.54	
MTSS MEALS	10/12/2022		MTSS MEALS	01 1100 580 003 000	56.53	
NSSS MEALS 2022	11/22/2022	11515	Panera Bread	01 2410 580 003 905	29.99	
NSSS MEALS 2022-	11/22/2022	11516	Joy's Table	01 2410 580 003 905	81.73	
NURSE OFFICE 2022	10/25/2022	11428	sharps container, ice packs, burn cream,	01 2130 610 000 000	233.13	
OCT BILL 2022	11/22/2022		OCT BILL	01 2610 621 003 000	226.16	
OFFICE LAMINATOR 22	10/20/2022		OFFICE LAMINATOR	01 1100 610 000 000	52.34	
office supplies	11/22/2022		office supplies	01 1100 610 001 000	122.00	
OVERNIGH TITLE	10/26/2022	11448	overnight title	01 2510 531 000 000	27.90	
SCIENCE CONF 2022	10/08/2022	11173	Ramada Hotel	01 1100 580 001 036	271.89	
STUD OF QRT 1ST 2022	10/20/2022	11422	Dollar General - Awards for 1st Quarter	01 2410 610 003 000	99.55	
STUDENT OF THE MONTH	11/22/2022	11425	Stickers for Student of the Month / Staf	01 2410 610 003 000	72.00	
WOODMIZER PICKUP	11/22/2022		FUEL WOODMIZER PICKUP	01 2710 626 000 000	88.06	
WTC MEALS	11/22/2022	11419	WTC	01 2120 890 001 000	38.78	

\*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 7,973.75



## KIMBALL PUBLIC SCHOOLS

Administration Offices  
 901 South Nadine Street  
 Kimball, NE 69145

Mr. Trevor Anderson, Superintendent  
 Carmela Graves, Business Manager

(308) 235-2188  
 Fax (308) 235-3269

December 12, 2022

Treasurer's report is as follows:

	Dec-22	Dec-21
Amount received from County Treasurer	99,885.92	75,152.10
Bank Balance <span style="float: right;">November 30, 2022</span>	76,466.17	69,522.13
Savings Account General Funds <span style="float: right;">November 30, 2022</span>	2,271,701.76	2,370,387.66
Depreciation Fund <span style="float: right;">November 30, 2022</span>	564,128.00	169,621.40
Building Fund <span style="float: right;">November 30, 2022</span>	1,006,038.03	678,059.07
Nutrition Fund <span style="float: right;">November 30, 2022</span>	103,687.67	83,785.37
Activity Fund <span style="float: right;">November 30, 2022</span>	91,538.28	148,756.06
<b>Total Available Funds</b>	<b>4,113,559.91</b>	<b>3,520,131.69</b>
Payroll Gross	323,940.75	341,304.79
Amount of Bills	571,371.99	581,142.78
Blue Cross Blue Shield/HSA Pmt/UNUM Life	71,772.88	74,274.21
Nebraska School Retirement	30,654.72	32,238.79
FirsTier Bank (FICA)	24,103.05	25,110.82
<b>Total Amount of Expenses</b>	<b>1,021,843.39</b>	<b>1,054,071.39</b>
<b>Balance Remaining after Expenses</b>	<b>3,091,716.52</b>	<b>2,466,060.30</b>

**Monthly Finance Report to the Board**

Dec-22

<b>**Reconciled Balances as of NOVEMBER 30, 2022</b>		
(Balance on Books)		
	2021-2022	2022-2023
General - Checking	\$ 69,522.13	\$ 76,466.17
General - Savings	\$ 2,370,387.66	\$ 2,271,701.76
Depreciation	\$ 169,621.40	\$ 564,128.00
Activity	\$ 148,756.06	\$ 91,538.28
Nutrition	\$ 83,785.37	\$ 103,687.67
Spec Building	\$ 678,059.07	\$ 1,006,038.03
<b>FUNDS TOTAL</b>	<b>\$ 3,520,131.69</b>	<b>\$ 4,113,559.91</b>

<b>DECEMBER GF EXPENDITURES</b>		
	2021-2022	2022-2023
GF Bills Payable	\$ 101,786.99	\$ 95,907.86
GF Payroll	\$ 464,677.35	\$ 440,327.73
(including Ins, RET & Tax)	<b>\$ 566,464.34</b>	<b>\$ 536,235.59</b>
<b>NOVEMBER REVENUE</b>		
Beginning Cash	\$ 105,021.36	\$ 141,427.64
GF Transfer	\$ 525,000.00	\$ 550,000.00
State Aid	\$ 27,704.00	\$ 9,979.00
Kimball County	\$ 75,152.10	\$ 99,885.92
Interest	\$ 222.38	\$ 6,468.81
<b>Total Month Available</b>	<b>\$ 733,099.84</b>	<b>\$ 807,761.37</b>

<b>Three Year Comparison</b>			
<b>GF Revenue</b>			
	2020-2021	2021-2022	2022-2023
September	\$ 1,868,483.09	\$ 1,856,081.18	\$ 1,742,904.71
October	\$ 171,495.91	\$ 280,137.01	\$ 174,086.98
November	\$ 137,229.57	\$ 103,078.48	\$ 119,263.73
December	\$ 178,189.90	\$ 201,805.61	
January	\$ 897,599.19	\$ 862,650.98	
February	\$ 807,393.42	\$ 419,359.54	
March	\$ 506,036.13	\$ 402,894.18	
April	\$ 279,311.06	\$ 219,875.66	
May	\$ 2,055,700.47	\$ 2,270,649.87	
June	\$ 422,857.61	\$ 600,914.46	
July	\$ 151,623.62	\$ 220,095.13	
August	\$ 81,462.30	\$ 264,327.29	
<b>Running Total (YTD)</b>	<b>\$ 2,177,208.57</b>	<b>\$ 2,239,296.67</b>	<b>\$ 2,036,255.42</b>
<b>Total Revenue</b>	<b>\$ 7,557,382.27</b>	<b>\$ 7,701,869.39</b>	<b>\$ 2,036,255.42</b>
<b>% OF BUD (YTD)</b>	<b>29.03%</b>	<b>31.70%</b>	<b>28.21%</b>
Annual Budget	\$ 7,501,033.00	\$ 7,063,100.00	\$ 7,217,500.00
% of Bud Rec	100.75%	109.04%	28.21%

<b>DECEMBER NUTRITION FUND</b>		
	2021-2022	2022-2023
NF Bills Payable	\$ 19,355.79	\$ 20,091.78
NF Payroll	\$ 10,989.02	\$ 10,402.51
	<b>\$ 30,344.81</b>	<b>\$ 30,494.29</b>
<b>NOVEMBER REVENUE</b>		
Beginning Cash	\$ 80,691.31	\$ 108,233.26
LUNCH INFINITE CAMPUS	\$ 1,167.24	\$ 6,483.90
SFSP Lunch Claim	\$ 28,961.65	\$ 21,674.49
Checks	\$ 1,862.25	\$ 5,184.15
INTEREST		\$ 263.90
	<b>\$ 112,682.45</b>	<b>\$ 141,839.70</b>

<b>Three Year Comparison</b>			
<b>GF Expenditures</b>			
	2020-2021	2021-2022	2022-2023
September	\$ 487,856.67	\$ 619,836.07	\$ 620,981.51
October	\$ 641,984.80	\$ 523,352.74	\$ 534,128.42
November	\$ 481,522.15	\$ 554,319.21	\$ 577,539.83
December	\$ 519,205.37	\$ 566,973.73	
January	\$ 582,972.59	\$ 501,526.94	
February	\$ 519,241.72	\$ 548,304.59	
March	\$ 514,916.61	\$ 531,266.35	
April	\$ 506,026.92	\$ 968,021.51	
May	\$ 574,550.04	\$ 716,429.52	
June	\$ 511,002.51	\$ 565,530.15	
July	\$ 515,436.00	\$ 643,475.88	
August	\$ 541,057.17	\$ 433,623.09	
<b>Running Total (YTD)</b>	<b>\$ 1,611,363.62</b>	<b>\$ 1,697,508.02</b>	<b>\$ 1,732,649.76</b>
<b>Total Expenditures</b>	<b>\$ 6,395,772.55</b>	<b>\$ 7,172,659.78</b>	<b>\$ 1,732,649.76</b>
	2020-2021	2021-2022	2022-2023
<b>% of Bud Spent (YTD)</b>	<b>17.49%</b>	<b>18.15%</b>	<b>17.99%</b>
Annual Budget	\$ 9,212,197.00	\$ 9,350,752.00	\$ 9,629,521.00
<b>% of Bud Spent</b>	<b>69.43%</b>	<b>18.15%</b>	<b>17.99%</b>





**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 0208	FACILITY USE	75.00	125.00	500.00	25.00	0.00	0.00	0.00	0.00
05 1710 0209	POP FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
05 1710 0210	PADLOCK DEPOSITS	0.00	235.00	250.00	94.00	0.00	28.00	250.00	11.20
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	0.00	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	0.00	250.00	0.00	0.00	156.00	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	298.00	511.00	10,000.00	5.11	0.00	269.33	10,000.00	2.69
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	63.00	63.00	1,000.00	6.30	0.00	2,364.37	0.00	0.00
05 1710 0245	HEALTH & WELLNESS FUND	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00
05 1710 0255	SANTA'S ELVES DONATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0260	HS QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1710 0265	JH QUIZ BOWL	0.00	50.00	500.00	10.00	0.00	125.00	500.00	25.00
05 1710 0266	ACTIVITIES SPONSOR	0.00	1,250.00	25,000.00	5.00	0.00	0.00	0.00	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 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	0.00	0.00
05 1710 0322	CLASS OF 2022	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
05 1710 0323	CLASS OF 2023	0.00	0.00	500.00	0.00	1,340.25	5,842.55	10,000.00	58.43
05 1710 0324	CLASS OF 2024	676.50	7,224.35	10,000.00	72.24	0.00	1,439.55	5,000.00	28.79
05 1710 0325	CLASS OF 2025	0.00	119.00	1,000.00	11.90	0.00	0.00	0.00	0.00
05 1710 0400	GRADE ACTIVITY MISCELLANEOUS	0.00	93.75	1,000.00	9.38	0.00	0.00	1,500.00	0.00
05 1710 0410	GRADE ACTIVITY LEADERSHIP FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	115,500.58	1,000.00	11,550.06	0.00	0.00	1,000.00	0.00
05 1710 0502	HS INTEREST EARNED ON ACCOUNT	0.00	94.59	500.00	18.92	13.43	41.61	500.00	8.32
05 1710 0601	BAND ACTIVITY	0.00	440.00	1,500.00	29.33	0.00	300.00	1,500.00	20.00
05 1710 0602	SCHOOL INSTRUMENT & REPAIRS	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1710 0603	CHORUS	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1710	SHOW CHOIR UNIFORMS	3,792.00	3,792.00	5,000.00	75.84	0.00	0.00	5,000.00	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
06 1510	INTEREST ON LOCAL REV RECEIPTS	263.90	343.64	0.00	0.00	0.00	0.00	0.00	0.00
06 1611	STUDENT LUNCHES	11,667.75	31,795.96	75,000.00	42.39	3,029.49	11,473.56	15,000.00	76.49
06 1612	STUDENT BREAKFASTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1613	SPECIAL MILK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1620	FOOD PROGRAM ADULT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
06 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
06 3150	SCHOOL LUNCH-STATE SHARE	21,674.49	53,919.62	139,467.00	38.66	28,961.65	67,709.80	230,000.00	29.44
06 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
06 4210	SCHOOL LUNCH (FED ONLY)	0.00	0.00	130,000.00	0.00	0.00	0.00	0.00	0.00
06 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>33,606.14</u>	<u>86,059.22</u>	<u>344,467.00</u>	<u>24.98</u>	<u>31,991.14</u>	<u>79,183.36</u>	<u>306,000.00</u>	<u>25.88</u>
06	SCHOOL NUTRITION	33,606.14	86,059.22	344,467.00	24.98	31,991.14	79,183.36	306,000.00	25.88
08	SPECIAL BUILDING FUND								
08 1100	PROPERTY TAX COMMISSION	4,619.39	140,877.04	410,000.00	34.36	868.29	35,756.14	417,020.00	8.57
08 1115	CARLINE TAXES	0.00	307.43	0.00	0.00	0.00	172.36	0.00	0.00
08 1140	PROP TAXES PENALTIES & INTEREST	171.67	516.65	0.00	0.00	32.92	140.96	0.00	0.00
08 1510	INTEREST ON LOCAL REV RECEIPTS	2,601.29	6,100.76	0.00	0.00	59.49	168.34	0.00	0.00
08 1920	CONTRIBUTIONS/DONATIONS PRIVATE	0.00	0.00	0.00	0.00	0.00	0.00	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 3180	PRO-RATA MOTOR VEHICLE	123.31	123.31	0.00	0.00	33.35	33.35	0.00	0.00
08 5400	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>7,515.66</u>	<u>147,925.19</u>	<u>410,000.00</u>	<u>36.08</u>	<u>994.05</u>	<u>36,271.15</u>	<u>417,020.00</u>	<u>8.70</u>
08	SPECIAL BUILDING FUND	7,515.66	147,925.19	410,000.00	36.08	994.05	36,271.15	417,020.00	8.70
Grand Total:		<u>171,971.73</u>	<u>2,311,187.77</u>	<u>8,479,993.00</u>	<u>27.25</u>	<u>138,576.22</u>	<u>2,381,026.67</u>	<u>8,184,570.00</u>	<u>29.09</u>

**BOARD BUDGET REPORT OF EXPENSES**

Object #	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget	
01	<b>GENERAL FUND</b>								
000	AMT ABSORB UNUSED BUDGET AUTH	0.00	0.00	2,064,521.00	0.00	0.00	2,035,752.00	0.00	
105	EXECUTIVE ADMINISTRATION SALARIES	10,000.00	30,000.00	120,000.00	25.00	9,375.00	28,125.00	115,000.00	24.46
110	SALARIES NON-INSTRUCTIONAL	39,351.00	106,705.22	375,000.00	28.45	34,334.87	101,943.22	416,750.00	24.46
111	SALARIES TEACHERS/PROF STAFF	220,198.68	660,087.88	2,822,000.00	23.39	229,651.84	676,709.07	2,727,950.00	24.81
112	SALARIES PARAS	31,426.64	67,412.84	211,000.00	31.95	19,628.28	43,047.66	305,400.00	14.10
114	SALARIES DIRECTOR	3,568.95	9,922.35	30,000.00	33.07	2,368.69	6,618.27	23,900.00	27.69
116	SALARIES PROFESSIONAL NON-CERTIFIED	14,196.49	42,589.47	171,000.00	24.91	14,541.90	41,808.56	163,000.00	25.65
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	SUBSTITUTES PARAS	240.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
123	SUBSTITUTES SALARIES - TEACHERS	12,611.61	25,986.49	65,000.00	39.98	5,445.00	9,680.00	63,000.00	15.37
126	SUBSTITUTES SALARIES - PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	0.00	0.00	1,000.00	0.00	81.32	260.59	2,000.00	13.03
132	OVERTIME PARAS	142.09	172.41	0.00	0.00	0.00	0.00	0.00	0.00
150	ADDITIONAL COMP NON-INSTRUCTIONAL	398.42	2,279.26	20,000.00	11.40	150.00	150.00	30,000.00	0.50
151	ADDITIONAL COMP TEACHERS/PROF STAFF	20,201.49	43,923.55	156,000.00	28.16	17,809.13	41,017.19	150,000.00	27.34
152	ADDITIONAL COMP PARAS	277.50	832.50	5,500.00	15.14	232.38	697.14	5,000.00	13.94
159	STIPENDS PAID TO DISTRICT STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	GROUP INSURANCE NON-INSTRUCTIONAL	3,708.59	11,955.89	57,500.00	20.79	5,589.43	16,620.28	90,250.00	18.42
211	GROUP INSURANCE TEACHERS/PROF STAFF	56,266.51	167,671.94	763,400.00	21.96	56,902.85	174,438.07	729,210.00	23.92
212	GROUP INSURANCE PARAS	20.27	90.99	550.00	16.54	16.89	64.32	600.00	10.72
213	GROUP INSURANCE LONG TERM SUB	630.31	1,712.21	0.00	0.00	0.00	0.00	0.00	0.00
214	GROUP INSURANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	GROUP INSURANCE SUPERINTENDENT	1,827.79	5,487.36	24,000.00	22.86	1,813.02	5,543.50	22,000.00	25.20
216	GROUP INSURANCE PROFESSIONAL NONCERTIFIE	5,553.71	16,661.13	72,000.00	23.14	5,649.47	18,810.55	71,500.00	26.31
220	SOCIAL SECURITY NON-INSTRUCTIONAL	2,235.46	5,943.33	30,000.00	19.81	2,377.67	7,110.10	30,150.00	23.58
221	SOCIAL SECURITY TEACHERS/PROF STAFF	17,949.58	52,660.29	225,500.00	23.35	18,108.07	52,837.68	205,550.00	25.71
222	SOCIAL SECURITY PARAS	2,433.38	5,202.33	17,700.00	29.39	1,471.07	3,207.06	26,100.00	12.29
223	SOCIAL SECURITY SUB TEACHERS	963.95	1,985.70	5,200.00	38.19	416.56	740.56	6,150.00	12.04
224	SOCIAL SECURITY DIRECTOR	268.55	745.63	3,000.00	24.85	181.19	506.28	2,000.00	25.31
225	SOCIAL SECURITY SUPERINTENDENT	760.97	2,282.90	9,500.00	24.03	713.19	2,139.33	9,000.00	23.77
226	SOCIAL SECURITY PROFESSIONAL NONCERTIFIE	1,065.16	3,195.48	13,500.00	23.67	1,072.20	3,063.32	12,550.00	24.41
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	2,995.62	8,130.51	32,500.00	25.02	3,624.90	10,123.42	40,850.00	24.78
231	RETIREMENT TEACHERS/PROF STAFF	19,703.68	65,400.74	295,300.00	22.15	26,407.92	69,199.31	267,940.00	25.83
232	RETIREMENT PARAS	3,145.71	6,758.16	21,200.00	31.88	1,961.78	4,190.69	30,050.00	13.95
233	tax expense	476.72	994.28	0.00	0.00	0.00	0.00	0.00	0.00
234	RETIREMENT DIRECTOR	0.00	54.97	1,000.00	5.50	77.32	216.41	1,000.00	21.64
235	RETIREMENT SUPERINTENDENT	987.78	2,963.34	11,500.00	25.77	926.04	2,778.12	11,500.00	24.16
236	RETIREMENT PROFESSIONAL NONCERTIFIED	1,402.29	4,206.87	17,500.00	24.04	1,436.42	4,129.76	15,700.00	26.30
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	0.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	8,000.00	0.00	0.00	5,953.65	0.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	10,590.00	6,500.00	162.92	0.00	6,320.00	12,000.00	52.67
271	WORKMEN'S COMP TEACHERS/PROF STAFF	0.00	21,028.00	21,500.00	97.80	0.00	29,383.00	12,000.00	244.86
280	HEALTH BENEFIT PAID NON-INSTRUCTIONAL	350.88	1,168.36	4,250.00	27.49	330.57	990.19	3,900.00	25.39
281	HEALTH BENEFIT PAID TEACHERS/PROF STAFF	2,742.98	10,977.02	42,050.00	26.10	2,675.32	8,025.96	39,600.00	20.27
282	HEALTH BENEFIT PAID PARAS	0.00	1.24	0.00	0.00	0.00	1.52	0.00	0.00
286	HEALTH BENEFIT PAID PROF NON-CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291	OTHER BENEFITS TEACHERS/PROF STAFF	679.70	679.70	5,500.00	12.36	1,019.35	991.35	8,500.00	11.66
293	OTHER BENEFITS SUBSTITUTES	93.50	93.50	1,000.00	9.35	122.60	122.60	1,000.00	12.26
315	AUDIT	0.00	0.00	30,000.00	0.00	0.00	0.00	26,500.00	0.00
317	LEGAL SERVICES	1,086.20	1,809.20	25,000.00	(35.18)	324.00	1,194.00	25,000.00	4.78
320	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	EMPLOYEE TRAINING/PROF DEVELOPMENT	777.70	4,875.40	14,000.00	41.22	7,744.00	8,549.00	17,800.00	48.03
332	MILEAGE TO PARENTS	712.52	712.52	6,000.00	6.28	311.22	311.22	2,000.00	15.56
340	OTHER PROFESSIONAL SERVICES	4,906.20	21,572.68	51,550.00	41.85	1,832.97	2,905.81	51,750.00	5.62

**BOARD BUDGET REPORT OF EXPENSES**

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
350	Technical services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
352	other technical services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	REIMBURSIBLE DISTANCE LEARNING	2,166.46	6,486.38	31,000.00	23.30	2,174.82	6,746.95	8,000.00	84.34
410	WATER AND SEWER	2,354.13	10,704.53	40,000.00	20.79	4,010.96	13,898.78	35,000.00	39.71
420	CLEANING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	CONSTRUCTION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	ASBESTOS ABATEMENT	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
520	INSURANCE OTHER THAN EMPLOYEE BENEFITS	0.00	98,743.00	100,000.00	98.74	0.00	72,473.00	40,000.00	181.18
521	FIDELITY BOND PREMIUMS	0.00	0.00	250.00	0.00	0.00	0.00	250.00	0.00
530	TELEPHONE	419.11	2,566.56	35,000.00	11.52	720.03	2,529.94	36,000.00	7.03
531	POSTAGE	27.90	1,300.15	2,500.00	52.01	20.75	20.75	5,000.00	0.42
540	ADVERTISING AND PRINTING	170.81	1,328.48	6,000.00	22.14	7.90	894.13	6,000.00	14.90
561	TUITION PAID TO OTHER DISTRICTS	7,323.60	14,647.20	68,000.00	21.54	4,262.45	11,971.72	66,000.00	18.14
569	TUITION OTHER (OUT OF STATE)	0.00	0.00	3,500.00	0.00	0.00	0.00	1,000.00	0.00
580	TRAVEL EXPENSE AND MILEAGE	1,406.87	2,863.95	41,250.00	8.88	589.57	1,783.57	48,650.00	3.67
591	ESU - MIPS CLERICAL	18,710.27	38,356.70	217,800.00	17.61	18,070.38	32,074.10	233,300.00	13.75
610	SUPPLIES	17,297.10	34,837.03	219,000.00	17.01	18,491.69	47,965.60	220,850.00	21.72
621	NATURAL GAS	8,338.43	19,909.95	180,000.00	5.29	8,420.21	21,543.52	180,000.00	11.97
626	GAS AND OIL	4,416.94	9,451.66	55,000.00	15.82	3,357.83	9,123.11	50,000.00	18.25
640	TEXTBOOKS	1,567.72	11,684.80	89,500.00	26.53	10,236.55	17,846.72	88,250.00	20.22
641	AUDIO VISUAL MATERIALS	0.00	0.00	0.00	0.00	0.00	90.25	0.00	0.00
642	AUDIO-VISUAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643	WEB/CLOUD BASED SOFTWARE	0.00	0.00	27,850.00	0.00	0.00	15,000.00	20,000.00	75.00
650	SUPPLIES-TECHNOLOGY RELATED	225.95	2,458.12	33,000.00	(13.01)	0.00	1,508.50	33,800.00	4.46
720	BUILDINGS AND IMPROVEMENTS	2,771.00	3,213.84	27,500.00	62.68	1,223.91	26,181.55	27,500.00	95.21
732	VEHICLE ACQUISITION	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
733	FURNITURE AND EQUIPMENT	13,777.84	27,466.36	74,550.00	59.21	179.98	6,711.97	58,300.00	11.51
734	COMPUTER EQUIPMENT (HARDWARE)	89.02	1,028.02	7,500.00	28.09	0.00	12.73	7,500.00	0.17
735	COMPUTER SOFTWARE	5,775.00	9,131.70	29,000.00	35.32	5,160.00	7,640.40	24,000.00	31.84
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805	DEBT SERVICE (CLEAN HARBORS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
807	REVALUATION OF TAXABLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	DUES AND FEES	20.00	1,690.00	23,100.00	9.58	658.88	1,823.88	19,500.00	9.35
890	OTHER MISC OBJECTS	4,323.10	6,657.69	60,000.00	13.50	1,038.01	3,140.21	65,950.00	4.76
912	TRANSFERS TO LUNCH FROM GEN FD	0.00	0.00	100,000.00	0.00	0.00	0.00	15,000.00	0.00
913	TRANSFERS TO ACTIVITY ACCOUNTS	0.00	0.00	100,000.00	0.00	0.00	0.00	50,000.00	0.00
01	GFNFRAI FUND	577,539.83	1,732,649.76	9,629,521.00	18.22	555,348.35	1,691,505.14	9,350,752.00	18.09
02	DEPRECIATION FUND								
430	REPAIRS & MAINTENANCE	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00
450	CONSTRUCTION SERVICES	0.00	0.00	500,000.00	0.00	0.00	43,152.00	250,000.00	17.26
610	SUPPLIES	0.00	0.00	0.00	0.00	0.00	98.86	0.00	0.00
720	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
732	VEHICLE ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	FURNITURE AND EQUIPMENT	0.00	209.99	263,327.00	0.08	0.00	0.00	126,712.00	0.00
02	DEPRECIATION FUND	0.00	1,509.99	763,327.00	0.20	0.00	43,250.86	376,712.00	11.48
05	ACTIVITIES								
340	OTHER PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
580	TRAVEL EXPENSE AND MILEAGE	318.00	318.00	0.00	0.00	0.00	0.00	0.00	0.00
610	SUPPLIES	12,146.29	90,650.71	308,026.00	38.87	7,178.51	54,307.06	276,309.00	19.65
890	OTHER MISC OBJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05	ACTIVITIES	13,464.29	91,968.71	308,026.00	39.30	7,178.51	54,307.06	276,309.00	19.65
06	SCHOOL NUTRITION								
110	SALARIES NON-INSTRUCTIONAL	9,551.49	25,341.02	110,000.00	23.04	7,837.56	21,006.93	105,000.00	20.01
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
210	GROUP INSURANCE NON-INSTRUCTIONAL	756.96	2,266.48	9,400.00	24.11	721.88	2,193.64	8,900.00	24.65
211	GROUP INSURANCE TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY NON-INSTRUCTIONAL	719.79	1,909.72	9,400.00	20.32	596.84	1,598.83	9,000.00	17.76
221	SOCIAL SECURITY TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	846.57	2,231.55	9,400.00	23.74	710.36	3,921.44	9,000.00	43.57
231	RETIREMENT TEACHERS/PROF STAFF	0.00	0.00	59,200.00	0.00	0.00	0.00	67,296.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	3,000.00	0.00	0.00	0.00	30.00	0.00

**BOARD BUDGET REPORT OF EXPENSES**

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	5,000.00	0.00	0.00	0.00	50.00	0.00
610	SUPPLIES	1,103.03	3,109.31	11,000.00	28.27	1,583.42	3,022.13	11,000.00	27.47
630	FOOD	22,163.50	62,358.37	180,000.00	34.64	18,763.08	52,005.34	180,000.00	28.89
733	FURNITURE AND EQUIPMENT	0.00	0.00	3,000.00	31.27	0.00	0.00	3,000.00	0.00
890	OTHER MISC OBJECTS	0.00	0.00	1,000.00	0.00	1,025.00	1,025.00	1,000.00	102.50
06	SCHOOL NUTRITION	35,141.34	97,216.45	406,000.00	24.18	31,238.14	84,773.31	399,876.00	21.20
08	SPECIAL BUILDING FUND								
450	CONSTRUCTION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	BUILDINGS AND IMPROVEMENTS	2,336.36	567,963.60	436,373.00	139.11	1,427.38	2,547.88	999,657.00	0.25
733	FURNITURE AND EQUIPMENT	0.00	0.00	1,329,000.00	0.00	0.00	0.00	0.00	0.00
833	LEASE-PURCHASE DEBIT INSURANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08	SPECIAL BUILDING FUND	2,336.36	567,963.60	1,765,373.00	34.39	1,427.38	2,547.88	999,657.00	0.25
Grand Total:		628,481.82	2,491,308.51	12,872,247.00	20.06	595,192.38	1,876,384.25	11,403,306.00	16.45

<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 0100	ATHLETIC FUND	(4,178.12)	2,663.46	0.00	0.00	(6,841.58)
05 704 0101	ACTIVITY TICKETS	210.00	0.00	0.00	0.00	210.00
05 704 0107	WT ROOM SUPPLIES/EQUIP/MISC	(752.28)	0.00	0.00	0.00	(752.28)
05 704 0108	MEDICAL SUPPLIES/EQUIP	0.00	0.00	0.00	0.00	0.00
05 704 0109	UNIFORMS	(26,284.82)	0.00	0.00	0.00	(26,284.82)
05 704 0110	FB GATE RECEIPTS	9,157.25	0.00	0.00	0.00	9,157.25
05 704 0111	FB OFFICIALS	(7,777.00)	0.00	0.00	0.00	(7,777.00)
05 704 0113	FB SUPPLIES/EQUIP/MISC	(8,619.13)	0.00	0.00	0.00	(8,619.13)
05 704 0120	VB GATE RECEIPTS	9,136.76	0.00	0.00	0.00	9,136.76
05 704 0121	VB OFFICIALS	(4,296.00)	0.00	0.00	0.00	(4,296.00)
05 704 0123	VB SUPPLIES/EQUIP/MISC	(812.19)	0.00	0.00	0.00	(812.19)
05 704 0130	XC ENTRY FEES	769.00	0.00	80.00	0.00	849.00
05 704 0133	XC SUPPLIES/EQUIP/MISC	(1,410.26)	1,123.73	0.00	0.00	(2,533.99)
05 704 0137	CHEERLEADING TRAVEL	(2,786.20)	0.00	0.00	0.00	(2,786.20)
05 704 0140	BBB/GBB GATE RECEIPTS	13,332.87	180.00	586.00	0.00	13,738.87
05 704 0141	BBB/GBB OFFICIALS	(6,345.98)	1,435.00	0.00	0.00	(7,780.98)
05 704 0143	BBB SUPPLIES/EQUIP/MISC	(53.41)	0.00	0.00	0.00	(53.41)
05 704 0150	WR GATE RECEIPTS	176.00	0.00	0.00	0.00	176.00
05 704 0151	WR OFFICIALS	(1,612.00)	0.00	0.00	0.00	(1,612.00)
05 704 0152	WR TRAVEL	(109.17)	0.00	0.00	0.00	(109.17)
05 704 0153	WR SUPPLIES/EQUIP/MISC	(270.00)	1,108.76	0.00	0.00	(1,378.76)
05 704 0160	TR GATE RECEIPTS	1,000.00	0.00	0.00	0.00	1,000.00
05 704 0161	TR OFFICIALS	(300.00)	0.00	0.00	0.00	(300.00)
05 704 0162	TR TRAVEL	(1,562.50)	318.00	0.00	0.00	(1,880.50)
05 704 0163	TR SUPPLIES/EQUIP/MISC	(5,724.61)	0.00	0.00	0.00	(5,724.61)
05 704 0170	BOYS GOLF ENTRY FEES	(487.00)	0.00	0.00	0.00	(487.00)
05 704 0172	BOYS GOLF TRAVEL	(52.00)	0.00	0.00	0.00	(52.00)
05 704 0173	BOYS GOLF SUPPLIES/EQUIP/MISC	(1,847.30)	0.00	0.00	0.00	(1,847.30)
05 704 0176	GIRLS GOLF ENTRY FEES	(288.00)	0.00	0.00	0.00	(288.00)
05 704 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	(2,449.23)	0.00	0.00	0.00	(2,449.23)
05 704 0180	JH FOOTBALL	31.27	0.00	0.00	0.00	31.27
05 704 0181	JH VOLLEYBALL	1,797.01	0.00	0.00	0.00	1,797.01
05 704 0182	JH BASKETBALL	(848.75)	1,000.00	672.00	0.00	(1,176.75)
05 704 0183	JH WRESTLING	260.64	0.00	871.00	0.00	1,131.64
05 704 0184	JH TRACK	(549.06)	0.00	0.00	0.00	(549.06)
05 704 0199	STATE/NATIONAL EXPENSES	(15,663.29)	1,022.58	0.00	0.00	(16,685.87)
05 704 0201	TRANSFER ACCOUNT	(5.10)	0.00	0.00	0.00	(5.10)
05 704 0202	YEARBOOK	(5,344.86)	0.00	0.00	0.00	(5,344.86)

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 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	3,970.19	0.00	0.00	0.00	3,970.19
05 704 0206	SPECIAL EDUCATION	38.61	0.00	0.00	0.00	38.61
05 704 0207	JR CLASS CONCESSION EQUIP FUND	976.08	0.00	0.00	0.00	976.08
05 704 0208	FACILITY USE	690.00	0.00	75.00	0.00	765.00
05 704 0210	PADLOCK DEPOSITS	872.45	0.00	0.00	0.00	872.45
05 704 0211	BOOK FINES/FEES	2,005.01	0.00	0.00	0.00	2,005.01
05 704 0215	SPEECH	(1,504.13)	0.00	0.00	0.00	(1,504.13)
05 704 0216	WORLD STRIDES TRIP FUND	12.38	0.00	0.00	0.00	12.38
05 704 0218	HS STUDENT COUNCIL	(1,673.03)	194.29	0.00	0.00	(1,867.32)
05 704 0219	NATIONAL HONOR SOCIETY	(415.00)	0.00	0.00	0.00	(415.00)
05 704 0220	WOODSHOP PROJECTS	(922.70)	93.14	298.00	0.00	(717.84)
05 704 0222	BACKPACK FOOD PROGRAM	2,979.00	0.00	0.00	0.00	2,979.00
05 704 0225	ONE ACTS	(2,065.95)	718.02	0.00	0.00	(2,783.97)
05 704 0230	MILK BREAK	559.90	0.00	0.00	0.00	559.90
05 704 0235	THE RANCH	(686.61)	0.00	63.00	0.00	(623.61)
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	98.10	0.00	0.00	0.00	98.10
05 704 0265	JH QUIZ BOWL	914.56	0.00	0.00	0.00	914.56
05 704 0266	ACTIVITIES SPONSORS	35,550.00	0.00	0.00	0.00	35,550.00
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	2,206.22	0.00	0.00	0.00	2,206.22
05 704 0323	CLASS OF 2023	2,717.05	0.00	0.00	0.00	2,717.05
05 704 0324	CLASS OF 2024	3,271.82	28.70	676.50	0.00	3,919.62
05 704 0325	CLASS OF 2025	625.00	47.84	0.00	0.00	577.16
05 704 0400	GRADE ACTIVITY MISCELLANEOUS	15,187.53	0.00	0.00	0.00	15,187.53
05 704 0410	GRADE ACTIVITY LEADERSHIP FUND	598.36	0.00	0.00	0.00	598.36
05 704 0420	GRADE ACTIVITY SPECIAL EDUCATION	323.63	0.00	0.00	0.00	323.63

<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 0450	JANICEK STOCK MARKET FUNDRAISER	650.10	0.00	0.00	0.00	650.10
05 704 0500	HS MISCELLANEOUS FUND	(29,701.40)	(2,900.00)	0.00	0.00	(26,801.40)
05 704 0501	HS HONOR ROLL CERTIFICATES	(558.27)	0.00	0.00	0.00	(558.27)
05 704 0502	HS INTEREST EARNED ON ACCOUNT	15,690.80	0.00	236.92	0.00	15,927.72
05 704 0601	BAND ACTIVITY	1,881.63	0.00	0.00	0.00	1,881.63
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	2,387.12	1,640.46	3,792.00	0.00	4,538.66
05 704 0607	ELEM SHOW CHOIR	584.54	237.50	0.00	0.00	347.04
05 704 0701	FFA FUND	20,581.83	1,662.40	0.00	0.00	18,919.43
05 704 0703	JH CONCESSIONS	200.00	0.00	0.00	0.00	200.00
05 704 0705	CHEERLEADING FUNDRAISING	9,618.99	0.00	60.00	0.00	9,678.99
05 704 0707	INTERACT CLUB	367.92	0.00	0.00	0.00	367.92
05 704 0709	JH STUDENT COUNCIL	(87.29)	0.00	94.00	0.00	6.71
05 704 0711	HS STUCO FUNDRAISER	1,370.74	0.00	0.00	0.00	1,370.74
05 704 0713	NATIONAL HONOR SOCIETY FUNDRAISER	242.45	0.00	0.00	0.00	242.45
05 704 0715	XC FUNDRAISING	520.35	0.00	0.00	0.00	520.35
05 704 0717	BOYS GOLF FUNDRAISING	252.34	0.00	0.00	0.00	252.34
05 704 0719	GIRLS GOLF FUNDRAISING	774.09	0.00	0.00	0.00	774.09
05 704 0721	FB FUNDRAISING	2,636.22	0.00	25.00	0.00	2,661.22
05 704 0723	VOLLEYBALL FUNDRAISING	4,121.44	1,447.00	0.00	0.00	2,674.44
05 704 0725	BBB FUNDRAISING	2,641.95	900.00	0.00	0.00	1,741.95
05 704 0727	GBB FUNDRAISING	2,213.30	0.00	0.00	0.00	2,213.30
05 704 0729	WRESTLING FUNDRAISING	4,556.77	478.62	100.00	0.00	4,178.15
05 704 0731	TRACK FUNDRAISING	849.46	0.00	0.00	0.00	849.46
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	702.08	0.00	0.00	0.00	702.08
05 704 0743	MATH CLUB	(413.18)	0.00	0.00	0.00	(413.18)
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	1,758.62	0.00	0.00	0.00	1,758.62
05 704 0755	ONE ACT FUNDRAISING	4,194.95	0.00	0.00	0.00	4,194.95
05 704 0757	LONGHORNS COMMITTED	2,287.14	0.00	0.00	0.00	2,287.14

**Activity Fund Balance Report - Summary - Exclude Encumbrances**  
 11/2022 - 11/2022

**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 0759	CIVICS FUNDRAISER	743.72	64.79	0.00	0.00	678.93
05 704 0761	KIMBALL PREVENTION COALITION	951.23	0.00	0.00	0.00	951.23
05 704 0762	EDUCATION QUEST	(369.79)	0.00	2,500.00	0.00	2,130.21
05 704 0763	TOM SOUTHARD MEMORIAL	3,429.00	0.00	0.00	0.00	3,429.00
05 704 0764	LONGHORN APPAREL	(457.75)	0.00	0.00	0.00	(457.75)
05 704 0999	SCHOLARSHIP FUND	0.00	0.00	0.00	0.00	0.00
Fund Total: 05		81,238.38	13,464.29	10,129.42	0.00	77,903.51



# MARY LYNCH ELEMENTARY SCHOOL

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## DECEMBER 2022 - BOARD OF EDUCATION REPORT

Amanda Culek

Elementary Principal / Special Education Director

### **Enrollment**

Pre-K:	22
Jr. Kindergarten	10
Kindergarten	29
1st Grade	37
2nd Grade	32
3rd Grade	19
4th Grade	24
5th Grade	36
6th Grade	16
Total Enrollment	225

### **Professional Development**

WORDS - Workshops on Reading Development Strategies  
Teach Like a Champion Book Study  
ReadyGen Training  
Math Professional Development - ESU 13: Kristen Kasten

### **November Recap**

Activities

WORDS Tutoring  
Books for Bingo  
Family Activities  
Oreo Challenge  
November Recognition  
Students of the Month - Breckin Wise and Autumn Trefren  
Staff Members of the Month - Cassady Malm and Tammi Schlueter

### **December Plan**

Activities

Nebraska Principals Conference  
DIBELS Benchmarking  
Last Week Festivities:  
Monday, December 19th - Christmas Colors Day/Student Celebration  
Tuesday, December 20th - Pajama Day/Movie at Goodhand Theater/Christmas Concert  
Wednesday, December 21st - Ugly Sweater Day/Holiday Breakfast



Kimball Jr/Sr High School  
Principal Board Report  
December 2022

- Our current enrollment is 169 students

	Boys	Girls	Total
<b>7th</b>	19	20	38
<b>8th</b>	18	8	27
<b>9th</b>	13	16	28
<b>10th</b>	17	7	24
<b>11th</b>	12	14	26
<b>12th</b>	14	12	26

- The following speakers presented (or will present) to our Sophomores this month:

Mike Downey - Kimball Health Services - EMS

Tyler Gabel - High West Energy - Safety Director

Dylan Petersen - Nebraska Army National Guard

Chad Shaefer - High West Energy - Title Staff Engineer

- We will have a special schedule during the last 3 days of school this semester.

**High School Students:** On Monday and Tuesday, our High School students will be taking finals in all non-performance classes. The finals schedule is below:

**Monday, December 19th**

8:05 to 9:42 6 minute passing	1st Period
9:48 to 11:23 6 minute passing	3rd Period
11:23 to 12:16 3 minute passing	Lunch
12:19 to 1:54 6 minute passing	5th Period
2:00 to 3:35	7th Period

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**Tuesday, December 20th**

8:05 to 9:42 6 minute passing	2nd Period
9:48 to 11:23 6 minute passing	4th Period
11:23 to 12:16 3 minute passing	Lunch
12:19 to 1:54 6 minute passing	8th Period
2:00 to 3:35	9th Period

On Tuesday, December 20th, there will be no finals (this is the grade-level period - Freshman Success, Sophomore Careers, Junior ACT Prep and Senior Personal Finance). High School students who qualify for Open Campus may leave after their 8th period class.

**Junior High Students:** Junior High students who earned a Stampede Card for 2nd quarter may stay home on Monday (exceptions are students in a high school level class - they will be taking a final that day in the respective period but only need to attend for that period).

On Tuesday, Junior High students will be taking the math and ELA NSCAS growth winter test.

The finals schedule will be sent to parents via Thrillshare and posted on the website and Facebook page next week.

- On Wednesday, all JH/HS students will be watching a movie at the Goodhand Theater, then we will be partaking in our annual Christmas Feast at 11:45. Our cafeteria will provide meat, potatoes and a vegetable. The students will eat by ranch and will be organizing any 'extras' they want to bring to supplement the meal.

## **December 2022 Superintendent Report**

### **- Financial Update –**

- 20.06% of the budget spent; 25% of fiscal year completed. 75% of year remaining and 79.94% of budget unspent.
- Through November 2022, we have spent 20.06% at this point in 2021 16.45%, and in 2020 15.54% had been spent.
- Actual Year-To-Date Expenditures are \$2,491,308.51.
- Compared to \$1,876,384.25 last year, \$1,737,219.61 two years ago and \$2,007,450.79 three years ago.
- The current cash balance in the General Fund is \$2,348,167.93.
- In 2021 at this time the balance was \$2,439,909.79, in 2020 the balance was at \$1,534,497.16.

### **- AQuESTT Ratings for KPS –**

- The NDE released AQuESTT ratings for school districts in November from the 2021-22 school year for the first time since the 2018-19 school year due to the COVID-19 pandemic.
- Our district was rated as a GREAT district. Individually, Mary Lynch was rated as an EXCELLENT school, our Junior High was rated as a GOOD school, and our High School was rated as a GREAT school.
- I would like to commend all of our students and staff for their efforts put into our district attaining these rankings over the past school year.

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2022  
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

#### *Opinions*

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, 2022, 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.

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, 2022, 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 for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kimball Public Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter – 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.

#### *Responsibilities of Management 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 and 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 Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-33 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2022, 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 blue ink that reads "Rauner & Associates P.C." in a cursive, flowing script.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022



## KIMBALL PUBLIC SCHOOLS

Administration Offices  
901 S. Nadine  
Kimball, NE 69145

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Trevor Anderson, Superintendent  
Carmela Graves, Business Manager

(308) 235-2188  
Fax (308) 235-3269

### 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, 2022. 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 \$1,264,170 or a 26.36% increase.
  - During the year, the District's disbursements were \$8,997,718, which is \$1,264,170 less than the \$10,261,888 in current receipts.
- On the fund financial statements:
  - Ending fund balance increased from \$4,795,426 in fiscal year 2020-21 to \$6,059,596 in fiscal year 2021-22.
  - In the General Fund, unassigned funds increased from \$3,645,022 in fiscal year 2020-21 to \$3,705,349 in fiscal year 2021-22, an increase of \$60,327 or 1.66%.
  - The total General Fund actual receipts were \$862,770 greater than the budgeted resources. The General Fund actual expenditures were \$1,789,296 less than the budgeted expenditures.
  - The District's General Fund disbursements in fiscal year 2021-22 increased from the prior year disbursements by \$688,745 to \$7,155,025, an increase of 10.65%.
  - The certified taxable value for the District increased from \$568,131,631 to \$573,065,642, an increase of 0.87% (\$4,934,011) from the 2020-2021 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 \$6,059,596 on August 31, 2022. This was an increase of 26.36% 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**

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
<b>Assets</b>			
Current Assets	\$ 6,059,596	\$ 4,795,426	26.36%
<b>Total Assets</b>	<u>\$ 6,059,596</u>	<u>\$ 4,795,426</u>	26.36%
<b>Net Position</b>			
Restricted	\$ 1,543,597	\$ 677,018	128.00%
Unrestricted	4,515,999	4,118,408	9.65%
<b>Total Net Position</b>	<u>\$ 6,059,596</u>	<u>\$ 4,795,426</u>	26.36%

**Changes in the School District's Net Position**

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
<b>Receipts</b>			
Program Receipts	\$ 1,980,543	\$ 1,055,622	87.62%
<b>General Receipts:</b>			
Property Taxes	5,594,533	5,606,604	-0.22%
State Aid	49,797	51,439	-3.19%
Other Local, County, & State Receipts	2,637,015	1,133,660	132.61%
<b>Total Receipts</b>	<u>10,261,888</u>	<u>7,847,325</u>	30.77%
<b>Disbursements</b>			
Instructional, & Support Services	4,502,855	4,277,297	5.27%
Administrative & Business Services	664,663	677,009	-1.82%
Operation & Maintenance	1,874,682	713,395	162.78%
Pupil Transportation	239,378	189,066	26.61%
Federal Programs	1,156,025	506,046	128.44%
State Categorical Programs	7,352	10,896	-32.53%
Other	30,430	1,088	2696.88%
Student Activities	221,546	414,056	
School Nutrition	300,787	295,860	1.67%
<b>Total Disbursements</b>	<u>8,997,718</u>	<u>7,084,713</u>	27.00%
<b>Increase in Net Position</b>	1,264,170	762,612	65.77%
<b>Beginning Net Position</b>	4,795,426	4,032,814	18.91%
<b>Ending Net Position</b>	<u>\$ 6,059,596</u>	<u>\$ 4,795,426</u>	26.36%

**Governmental Activities**

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$1,264,170. The increase in the overall net position as indicated in the table below is as follows. The fund balances of the Depreciation Fund and the Special Building Fund increased by \$349,685 and \$866,579, respectively, due to a transfer from the General Fund to the Depreciation Fund for anticipated expenses and certificates of participation deposited in the Special Building Fund to finance an HVAC project at the district.

Fund	Beginning Balance 9/1/2021	Transfers	Receipts	Disbursements	Ending Balance 8/31/2022	Change in Fund Balance
General	\$ 3,645,022	\$ (406,431)	\$ 7,621,783	\$ 7,155,025	\$ 3,705,349	\$ 60,327
Depreciation	212,827	400,000	191	50,506	562,512	349,685
School Activities	178,026	-	177,614	221,546	134,094	(43,932)
School Nutrition	82,533	6,431	325,867	300,787	114,044	31,511
Special Building	677,018	-	2,136,433	1,269,854	1,543,597	866,579
<b>Total</b>	<u>\$ 4,795,426</u>	<u>\$ -</u>	<u>\$ 10,261,888</u>	<u>\$ 8,997,718</u>	<u>\$ 6,059,596</u>	<u>\$ 1,264,170</u>

The largest single source of receipts for the District is property tax. In 2020-21, the District's assessed valuation was \$568,131,631. In 2021-22, it increased by \$4,934,011 (0.87%) to \$573,065,642.

The following table shows the property tax rates, by fund, for fiscal years 2020-21 and 2021-22, 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 2021-22 would be \$1,050.

Fund	2021-22 Levy	2020-21 Levy	Levy Change	% Change
General	0.976495	1.031202	(0.05471)	-5.31%
Special Bldg.	0.073505	0.018798	0.05471	291.03%
<b>Total Levy</b>	<b>1.050000</b>	<b>1.050000</b>	<b>-</b>	<b>0.00%</b>

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 2020-21 was \$51,439 and for the 2021-22 year, it decreased by \$1,642 or 3.19%, to \$49,797.

	Year Ended 8/31/2022	% of Total	Year Ended 8/31/2021	% of Total
<b>Receipts</b>				
Property Tax	\$ 5,176,367	67.92%	\$ 5,469,922	74.75%
State Aid	49,797	0.65%	51,439	0.70%
Federal Receipts	1,206,346	15.83%	379,180	5.18%
Other Local, County, State, Receipts	1,189,273	15.60%	1,417,341	19.37%
<b>Total Receipts</b>	<b>\$ 7,621,783</b>	<b>100.00%</b>	<b>\$ 7,317,882</b>	<b>100.00%</b>
<b>Disbursements</b>				
Instruction & Instructional Support	\$ 4,502,855	59.55%	\$ 4,277,297	66.15%
Administration & Business Services	664,663	8.79%	677,009	10.47%
Operation & Maintenance	584,752	7.73%	635,460	9.83%
Transportation	239,378	3.17%	189,066	2.92%
Federal and State Programs	1,163,377	15.39%	516,942	7.99%
Other	-	0.00%	1,088	0.02%
Transfers	406,431	5.38%	169,418	2.62%
<b>Total Disbursements</b>	<b>\$ 7,561,456</b>	<b>100.00%</b>	<b>\$ 6,466,280</b>	<b>100.00%</b>

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2021-22 fiscal year, the District's General Fund Cash Position increased by approximately \$60,327. The following table provides a detailed picture of the change in cash position:

	Final 2021-22 Budget	Year-End 2021-22 Actual	Difference
09/1/2021 Actual Beginning Balance	\$ 2,591,739	\$ 3,645,022	\$ 1,053,283
<b>Receipts</b>			
Property Taxes	5,540,000	5,176,367	(363,633)
State Aid	49,797	49,797	-
Other Local	315,000	357,664	42,664
County	80,000	53,489	(26,511)
Special Education	316,013	256,803	(59,210)
Other State	162,703	521,317	358,614
Federal Programs	295,500	1,206,346	910,846
Non-Revenue Resources	-	-	-
<b>Total Receipts</b>	<b>6,759,013</b>	<b>7,621,783</b>	<b>862,770</b>
<b>Expenditures</b>	<b>9,350,752</b>	<b>7,561,456</b>	<b>(1,789,296)</b>
08/31/2022 Ending Balance	<u>\$ -</u>	<u>\$ 3,705,349</u>	<u>\$ 3,705,349</u>

As detailed in the table, total actual receipts were \$862,770 more than budgeted receipts, and the budget of expenditures was under-spent by \$1,789,296. The largest revenue factor was reimbursements received from expenditures of ESSER funds. The discrepancy in expenditures was due to the planning for purchases and unknown events that did not ultimately occur.

#### OTHER INFORMATION

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, 2022

	<u>Governmental Activities</u>
	<u>2022</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 4,196,317
Cash with Fiscal Agent	<u>1,863,279</u>
Total Assets	<u>6,059,596</u>
<b>NET POSITION</b>	
Restricted for Building Improvements	1,543,597
Unrestricted	<u>4,515,999</u>
Total Net Position	<u>\$ 6,059,596</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, 2022

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	2022
<b>Governmental Activities:</b>				
Instruction	\$ (3,282,311)	\$ -	\$ 9,546	\$ (3,272,765)
Special Education	(611,683)	-	256,803	(354,880)
Support Services - Students	(324,183)	-	-	(324,183)
Support Services - Instruction	(284,678)	-	-	(284,678)
Board of Education	(19,178)	-	-	(19,178)
Executive Administration	(203,257)	-	-	(203,257)
District Legal Services	(6,235)	-	-	(6,235)
Office of Principal	(331,786)	-	-	(331,786)
Central Services	(104,207)	-	-	(104,207)
Operation & Maintenance of Plant	(1,874,682)	-	-	(1,874,682)
Student Transportation	(239,378)	7,500	-	(231,878)
State Categorical Programs	(7,352)	-	4,877	(2,475)
Debt Issuance Costs	(30,430)	-	-	(30,430)
Federal Programs	(1,156,025)	-	1,198,488	42,463
School Nutrition	(300,787)	51,961	273,906	25,080
Student Activities	(221,546)	-	177,462	(44,084)
<b>Total Governmental Activities</b>	<b>\$ (8,997,718)</b>	<b>\$ 59,461</b>	<b>\$ 1,921,082</b>	<b>(7,017,175)</b>
<b>General Receipts:</b>				
<b>Taxes:</b>				
Property				5,594,533
Motor Vehicle				255,036
State and County Shared Receipts, unrestricted				603,491
State Aid				49,797
Interest Income				4,876
Other				43,612
Loan Proceeds				1,730,000
<b>Total General Receipts</b>				<b>8,281,345</b>
<b>Change in Net Position</b>				<b>1,264,170</b>
<b>Net Position - Beginning</b>				<b>4,795,426</b>
<b>Net Position - Ending</b>				<b>\$ 6,059,596</b>

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, 2022

	Special Revenue Fund			Capital Project Funds		Total Major Governmental Funds
	General Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2022
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 1,970,465	\$ 114,044	\$ 134,094	\$ 562,512	\$ 1,415,202	\$ 4,196,317
Cash With Fiscal Agent	1,734,884	-	-	-	128,395	1,863,279
<b>Total Assets</b>	<b>\$ 3,705,349</b>	<b>\$ 114,044</b>	<b>\$ 134,094</b>	<b>\$ 562,512</b>	<b>\$ 1,543,597</b>	<b>\$ 6,059,596</b>
<b>FUND BALANCES</b>						
Restricted for:						
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 1,543,597	\$ 1,543,597
Committed for:						
School Nutrition Activity	-	114,044	-	-	-	114,044
Capital Outlay	-	-	-	562,512	-	562,512
Student Activities	-	-	134,094	-	-	134,094
Unassigned	3,705,349	-	-	-	-	3,705,349
<b>Total Fund Balances</b>	<b>\$ 3,705,349</b>	<b>\$ 114,044</b>	<b>\$ 134,094</b>	<b>\$ 562,512</b>	<b>\$ 1,543,597</b>	<b>\$ 6,059,596</b>

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, 2022

	General Fund	Special Revenue Funds		Capital Project Funds		Total Major Governmental Funds
		School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2022
<b>RECEIPTS</b>						
Local Sources	\$ 5,503,713	\$ 51,961	\$ 177,614	\$ 191	\$ 371,183	\$ 6,104,662
County Sources	53,489	-	-	-	-	53,489
State Sources	827,917	-	-	-	35,250	863,167
Federal Sources	1,206,346	273,906	-	-	-	1,480,252
Other	30,318	-	-	-	-	30,318
<b>Total Receipts</b>	<b>7,621,783</b>	<b>325,867</b>	<b>177,614</b>	<b>191</b>	<b>406,433</b>	<b>8,531,888</b>
<b>DISBURSEMENTS</b>						
Instruction	3,282,311	-	-	-	-	3,282,311
Special Education	611,683	-	-	-	-	611,683
Support Services - Students	324,183	-	-	-	-	324,183
Support Services - Instruction	284,678	-	-	-	-	284,678
Board of Education	19,178	-	-	-	-	19,178
Executive Administration	203,257	-	-	-	-	203,257
District Legal Services	6,235	-	-	-	-	6,235
Office of Principal	331,786	-	-	-	-	331,786
Central Services	104,207	-	-	-	-	104,207
Operation & Maintenance of Plant	584,752	-	-	50,506	1,239,424	1,874,682
Student Transportation	239,378	-	-	-	-	239,378
State Categorical Programs	7,352	-	-	-	-	7,352
Debt Issuance Costs	-	-	-	-	30,430	30,430
Federal Programs	1,156,025	-	-	-	-	1,156,025
School Nutrition	-	300,787	-	-	-	300,787
Student Activities	-	-	221,546	-	-	221,546
<b>Total Disbursements</b>	<b>7,155,025</b>	<b>300,787</b>	<b>221,546</b>	<b>50,506</b>	<b>1,269,854</b>	<b>8,997,718</b>
Excess (Deficiency) of Receipts Over (under) Disbursements	466,758	25,080	(43,932)	(50,315)	(863,421)	(465,830)
<b>OTHER FINANCING SOURCES (USES)</b>						
Loan Proceeds	-	-	-	-	1,730,000	1,730,000
Transfers In	-	6,431	-	400,000	-	406,431
Transfers Out	(406,431)	-	-	-	-	(406,431)
	(406,431)	6,431	-	400,000	1,730,000	1,730,000
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	60,327	31,511	(43,932)	349,685	866,579	1,264,170
Fund Balances - Beginning	3,645,022	82,533	178,026	212,827	677,018	4,795,426
Fund Balances - Ending	\$ 3,705,349	\$ 114,044	\$ 134,094	\$ 562,512	\$ 1,543,597	\$ 6,059,596

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, 2022.

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:

The School District has 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.

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*.

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, 2022, consisted of the following:

Demand Deposits	<u>\$4,196,317</u>
Total Governmental Funds	<u>4,196,317</u>

At August 31, 2022, the School District had bank balances of \$4,278,674 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances and investments that as of August 31, 2022, are entirely insured and or collateralized by securities held by the Schools District's agent in the School District's name.

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 vent 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.

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

- 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.

B. 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, 2022:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 406,431
School Nutrition Fund	6,431	-
Depreciation Fund	400,000	-
Total Operating Transfers	\$ 406,431	\$ 406,431

Transfers from the General Fund are used to support the School District’s School Nutrition Program (\$6,431), and Capital Improvements (\$400,000).

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.

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, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

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.

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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained plus creditable Service equals 85 or greater.

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, 2022, the District's total payroll for all employees was \$3,895,209. Total covered payroll was \$3,673,783. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

1. 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, 2020, to June 30, 2021, (and from July 1, 2021, through August 31, 2022). 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, 2022, was \$362,889.

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

2. Pension Liabilities

At June 30, 2021 the District had a liability (asset) of (\$1,988,844) for its proportionate share of the net pension liability (asset). (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2021, 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 109.90% funded as of June 30, 2021 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, 2021, the District's proportion was 0.1693%, which was a decrease of 0.0312% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense (income) was (\$554,295).

3. Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.65 percent
Salary increases, including wage	3.15 – 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% 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 inflation	7.3 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates for males, 95% of female rate for female), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled mortality Table (state table).

The actuarial assumptions used in the July 1, 2021, 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, 2019. The experience study report is dated December 21, 2020.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

*\*Arithmetic mean, net of investment expenses.*

4. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. 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 2120.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

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

	Discount Rate	District's proportionate Share of net pension liability
1% decrease	6.3%	\$811,216
Current discount rate	7.3%	(\$1,988,844)
1% increase	8.3%	(\$4,288,725)

6. 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](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 \$7,089 as of August 31, 2022.

C. Federal Food Commodities

The School District received \$10,394 worth of Federal Food Commodities for the year ended August 31, 2022.

D. 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 2022-2023 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

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

3. Federal and State Funding:

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

4. Long-Term Debt:

a. Notes Payable

On March 30, 2022, the District issued \$1,730,000 of Series 2022 Certificates of Participation for the purpose of paying for building improvements. The Certificates of Participation – Series 2022 call for annual principal and semi-annual interest payments with interest rates between .95% and 1.75%. The annual debt service requirements of the agreement are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2023	240,000	22,710	262,710
2024	240,000	21,418	261,418
2025	245,000	18,657	263,657
2026	245,000	15,595	260,595
2027	250,000	12,165	262,165
2028-2029	510,000	12,750	522,750
Totals	<u>\$ 1,730,000</u>	<u>\$ 103,295</u>	<u>\$ 1,833,295</u>

b. Long-Term Debt

The following is a summary of changes in long-term debt:

	Balance Sept. 1, 2021	Increase	Retirements	Balance Aug. 31, 2022	Due Within One Year
Certificates of Participation - Series 2022	\$ -	\$ 1,730,000	\$ -	\$ 1,730,000	\$ 240,000
Total	<u>\$ -</u>	<u>\$ 1,730,000</u>	<u>\$ -</u>	<u>\$ 1,730,000</u>	<u>\$ 240,000</u>

E. 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.

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

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, 2022, 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 2021-2022 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

The continuation of free lunches to all students through the end of the school year 2022 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 \$784,353 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, 2022

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 2,591,739	\$ 3,645,022
Receipts:		
Local Sources:		
1100 Property Taxes	5,540,000	5,176,367
1115 Carline Taxes	35,000	24,678
1125 Motor Vehicle Taxes	260,000	255,036
1140 Property Tax Penalties & Interest	-	24,022
1510 Interest	5,000	2,816
1911 Fines and Licenses	5,000	2,480
1951 Misc Revenue from Other School Districts	10,000	7,500
1990 Other	-	10,814
	5,855,000	5,503,713
County Sources:		
2110 Fines and Licenses	80,000	53,489
	80,000	53,489
State Sources:		
3110 State Aid	49,797	49,797
3120 Special Education	316,013	256,803
3125 Special Education Transportation	8,203	-
3130 Homestead Exemption	-	87,028
3131 Property Tax Credit	-	312,226
3133 Nameplate Capacity Tax	70,000	59,784
3180 Prorate Motor Vehicle	15,000	12,840
3400 State Apportionment	60,000	42,874
3512 Distance Education	5,000	1,688
3535 High Ability Learners	4,000	4,877
3990 Other State Receipts	500	-
	528,513	827,917
Federal Sources:		
4310 REAP	30,000	51,456
4505 Title I, Part A	120,000	85,592
4509 Title II, Part A ESSA	-	17,847
4531 Title IV 21st Century	-	59,428
4512 IDEA Part B (611) base allocation	120,000	-
4516 IDEA Preschool (619)	-	5,869
4518 IDEA Part B Base & Enrollment Poverty	-	96,405
4709 Medicaid Administrative	25,000	7,858
4900 Other Federal Categorical Receipts	500	-
4997 ESSER II	-	271,376
4998 ESSER III	-	610,515
	295,500	1,206,346
Non-Revenue Sources:		
6300 Special Items	-	30,318
Other Non-Revenue Receipts	-	30,318
	-	30,318
<b>Total Receipts</b>	<b>6,759,013</b>	<b>7,621,783</b>
<b>Total Available Resources</b>	<b>9,350,752</b>	<b>11,266,805</b>

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, 2022

	Budget (Original and Final) Amounts	Actual Amounts
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,500,000	\$ 3,282,311
1200 Special Education	650,000	611,683
2100 Support Services - Students	350,000	324,183
2200 Support Services - Instruction	300,000	284,678
2310 General Administration - Board of Education	40,000	19,178
2320 General Administration - Executive Administration	275,000	203,257
2330 District Legal Services	25,000	6,235
2400 Office of Principal	400,000	331,786
2510 Central Services	100,000	104,207
2600 Operation & Maintenance of Plant	700,000	584,752
2710 Student Transportation	225,000	239,378
3500 State Categorical Programs	50,000	7,352
6000 Federal Programs	450,000	1,156,025
	7,065,000	7,155,025
Total Disbursements		
Other Financing Uses:		
8000 Transfers	250,000	406,431
9000 Absorb Unused Budget Authority	2,035,752	-
	2,285,752	406,431
	9,350,752	7,561,456
Total Disbursements and Transfers		
FUND BALANCE, End of Year	\$ -	\$ 3,705,349

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, 2022

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 42,796	\$ 82,533
Receipts:		
1611 Lunchroom Sales	15,000	51,961
3150 State Reimbursement	200,000	-
4210 Federal Reimbursement	150,000	273,906
Total Receipts	365,000	325,867
Total Available Resources	407,796	408,400
Disbursements:		
3100 Salaries	110,000	88,745
3100 Employee Benefits	35,000	27,190
3100 Purchased Services	1,000	-
3100 Supplies & Materials	-	11,369
3100 Food	200,000	170,463
3100 Capital Outlay	61,796	1,583
3100 Other	-	1,437
Total Disbursements	407,796	300,787
Other Financing Sources:		
Transfers In - General Fund Support	-	6,431
FUND BALANCE, End of Year	\$ -	\$ 114,044

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, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 76,309	\$ 178,026
Receipts:		
1510 Interest	1,000	152
1710 Activity Fund Receipts	149,000	52,121
1920 Donations & Sponsorships	-	125,341
Total Receipts	150,000	177,614
Total Available Resources	226,309	355,640
Disbursements:		
2900 Activity Fund Expenses	276,309	221,546
Total Disbursements	276,309	221,546
Other Financing Sources		
5200 Transfers In - General Fund Support	50,000	-
FUND BALANCE, End of Year	\$ -	\$ 134,094

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, 2022

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 276,712	\$ 212,827
Receipts:		
1510 Interest	-	191
Total Receipts	-	191
Total Available Resources	276,712	213,018
Disbursements:		
2900 Purchased Services	-	49,902
2900 Supplies and Materials	-	99
2900 Capital Outlay	-	505
2900 Re-appropriated Funds	376,712	-
Total Disbursements	376,712	50,506
Other Financing Sources:		
5200 Transfers In - General Fund Support	100,000	400,000
Total Disbursements and Transfers	100,000	400,000
FUND BALANCE, End of Year	\$ -	\$ 562,512

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, 2022

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE	\$ 582,637	\$ 677,018
Receipts:		
Local Sources:		
1100 Property Taxes	417,020	366,924
1115 Carline Taxes	-	1,857
1140 Property Taxes - Penalties & Interest	-	685
1510 Interest	-	1,717
	417,020	371,183
State Sources:		
3130 Homestead	-	6,551
3131 Property Tax Credit	-	23,503
3133 Nameplate Capacity Tax	-	4,500
3180 Pro-rate Motor Vehicle	-	696
	-	35,250
Total Receipts	417,020	406,433
Total Available Resources	999,657	1,083,451
Disbursements:		
4700 Purchased Services	-	14,601
4700 Building Acquisition and Improvement	999,657	1,224,378
4700 Furniture & Fixtures		445
5000 Debt Issuance Costs		30,430
		30,430
Total Disbursements	999,657	1,269,854
Other Financing Sources (Uses):		
5400 Loan Proceeds	-	1,730,000
	-	1,730,000
FUND BALANCE, End of Year	\$ -	\$ 1,543,597

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, 2022

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.

If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing. The School District must notify the County Clerk of the need to participate by September 5. The hearing will be held between September 17-28.

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.

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT K

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

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 15.

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 four 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 15.

C. Budget Violations

A budget violation occurred in the Special Building Fund. The actual expenditures in the Special Building Fund exceeded the budgeted expenditures by \$999,657.

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT L

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

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	For Comparative Purposes Only 2021
<b>Instruction - Non-Special Education:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	\$ 1,969,554	\$ 1,765,909
Substitutes	55,112	58,782
Instructional Aides and Assistants	57,294	95,995
Non-Instructional	14,246	15,006
Employee Benefits	889,941	868,194
Purchased Services	9,782	9,312
Tuition Paid to Other Districts	11,187	11,154
Supplies and Materials	60,909	70,694
Textbooks	16,293	32,117
Capital Outlay	9,396	13,142
Other	5,903	13,346
	3,099,617	2,953,651
<b>Instruction - Limited English Proficiency:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	6,408	6,059
Instructional Aides and Assistants	-	917
Employee Benefits	1,158	2,435
	7,566	9,411
<b>Instruction - Poverty:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	100,752	88,485
Instructional Aides and Assistants	23,345	35,377
Employee Benefits	51,031	44,581
Supplies and Materials	-	2,612
	175,128	171,055
<b>Total Instruction</b>	<b>3,282,311</b>	<b>3,134,117</b>
<b>Special Education:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	273,144	219,404
Substitutes	550	2,400
Instructional Aides and Assistants	86,042	121,987
Employee Benefits	166,431	145,455
Purchased Services	34,543	19,881
Tuition Paid to Other Districts	47,711	36,440
Supplies and Materials	1,896	1,422
Textbooks	1,246	220
Capital Outlay	-	557
Other	120	161
	611,683	547,927
<b>Support Services - Students:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	61,278	60,229
Professional-Non-Certified Staff	53,129	50,407
Employee Benefits	55,855	55,533
Purchased Services	152,130	165,014
Supplies and Materials	471	1,310
Capital Outlay	420	480
Other	900	-
	324,183	332,973

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, 2022

	2022	For Comparative Purposes Only 2021
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	\$ 76,797	\$ 75,157
Professional-Non-Certified Staff	68,647	68,624
Employee Benefits	69,157	78,458
Purchased Services	24,409	298
Supplies and Materials	3,743	12,286
Capital Outlay	38,142	24,127
Other	3,783	3,330
	284,678	262,280
General Administration - Board of Education:		
Purchased Services	6,854	5,983
Capital Outlay	6,680	2,600
Other	5,644	15,760
	19,178	24,343
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	116,370	114,651
Professional-Non-Certified Staff	21,888	39,216
Employee Benefits	59,019	73,089
Purchased Services	1,957	136
Supplies and Materials	-	41
Capital Outlay	180	-
Other	3,843	2,398
	203,257	229,531
District Legal Services:		
Legal Services	6,235	14,216
Office of Principal:		
Salaries:		
Teachers/Professional Staff	137,688	127,958
Non-Instructional	85,265	83,275
Employee Benefits	93,726	105,184
Purchased Services	2,121	2,646
Supplies and Materials	7,658	6,479
Capital Outlay	360	471
Other	4,968	6,904
	331,786	332,917
Central Services:		
Professional Non-Certified Salaries	22,054	-
Employee Benefits	20,929	-
Purchased Services	27,299	36,442
Accounting and Auditing Services	25,298	22,712
Distance Education & Telecommunications	3,115	14,105
Supplies and Materials	5,176	2,743
Other	336	-
	104,207	76,002

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, 2022

	2022	For Comparative Purposes Only 2021
<b>Operation &amp; Maintenance of Plant</b>		
Non-Instructional Salaries	\$ 178,992	\$ 182,202
Employee Benefits	53,413	81,666
Purchased Services	124,259	121,305
Supplies and Materials	190,692	207,171
Capital Outlay	33,527	38,902
Other	3,869	4,214
	584,752	635,460
<b>Student Transportation:</b>		
Non-Instructional Salaries	118,939	109,243
Employee Benefits	30,763	36,302
Purchased Services	324	281
Mileage to Parents	1,431	1,430
Supplies and Materials	83,151	36,188
Other	4,770	5,622
	239,378	189,066
<b>Community Services:</b>		
Supplies and Materials	-	1,088
	-	1,088
<b>State Categorical Programs:</b>		
Employee Benefits	515	350
Purchased Services	1,120	9,000
Supplies	5,147	1,263
Other	570	283
	7,352	10,896
<b>Federal Programs:</b>		
Title I	87,214	95,269
Title II, Part A	23,523	66,392
Title IV	76,589	57,098
IDEA - Part B (611) Base Allocation	127,789	98,621
IDEA - Preschool (619) Base Allocation	5,935	5,869
IDEA - Part B (611) Base Allocation - ARP	16,725	-
REAP	31,996	25,157
ESSER I	-	58,142
ESSER II	173,838	99,498
ESSER III	610,516	-
Other Federal Categorical Programs	1,900	-
	1,156,025	506,046
<b>Transfers:</b>		
School Lunch Fund	6,431	44,418
Depreciation Fund	400,000	-
Activities Fund	-	125,000
	406,431	169,418
<b>Total Operational Cash Disbursements</b>	<b>\$ 7,561,456</b>	<b>\$ 6,466,280</b>

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT M

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

<u>Federal Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<b>U.S. Department of Education</b>			
Rural Education Achievement Program (REAP) Grants	84.358	S358A116082	\$ 31,996
<b>Passed through the Nebraska Department of Education</b>			
Title I, Part A	84.010	15-13-053-0001-00	87,215
Title II, Part A	84.367	15-13-053-0001-00	23,523
PBIS	84.326S	15-13-053-0001-00	1,900
<b>Special Education Cluster (IDEA):</b>			
Special Education - Grants to States IDEA, Part B	84.027	15-13-053-0001-00	127,789
Special Education - Preschool Grants (IDEA Preschool)	84.173	15-13-053-0001-00	5,935
Special Education - IDEA Part B (611) ARP	84.027	15-13-053-0001-00	16,726
Total Special Education Cluster (IDEA)			<u>150,450</u>
21st Century Community Learning Centers	84.287	15-13-053-0001-00	76,588
*Elementary and Secondary School Emergency Relief (ESSER II)	84.425D	15-13-053-0001-00	173,838
*Elementary and Secondary School Emergency Relief (ESSER III)	84.425U	15-13-053-0001-00	610,515
Total Elementary and Secondary School Emergency Relief			<u>784,353</u>
Total U.S. Department of Education			<u>1,156,025</u>
<b>U.S. Department of Agriculture</b>			
<b>Passed through the Nebraska Department of Education</b>			
<b>Child Nutrition Cluster:</b>			
National School Lunch Program	10.553	53-0001	59,439
National School Lunch Program	10.555	53-0001	189,436
Special Milk Program for Children	10.556	53-0001	710
Supply Chain Assistance	10.555	53-0001	10,920
Summer Food Service Program for Children	10.559	53-0001	13,401
Child Nutrition Cluster			<u>273,906</u>
<b>Passed through the Nebraska Department of Health and Human Services</b>			
<b>Child Nutrition Cluster-Non-cash Awards:</b>			
National School Lunch Program (Federal Food Commodities)	10.555	47071805100	10,394
Total Child Nutrition Cluster			<u>284,300</u>
Total U.S. Department of Agriculture			<u>284,300</u>
<b>U.S. Department of Health and Human Services</b>			
<b>Passed through the Nebraska Department of Health and Human Services</b>			
Medicaid Administrative Activities	93.778	53-0001	7,857
Total U.S. Department of Health and Human Services			<u>7,857</u>
TOTAL			<u>\$ 1,448,182</u>

\*Major Program

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT N

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2022

**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, 2022. 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, 2022, 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 5, 2022. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, that we consider to be significant deficiencies.

#### **Report on 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 one instance of noncompliance or other matters, described in the accompanying schedule of findings and questioned costs as item 2022-003, that is 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 questioned costs. 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.



Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022



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**

***Opinion of Each Major Federal Program***

We have audited Kimball Public School's (the School District), Kimball, Nebraska, compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a

reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT O

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2022

**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: \_\_\_\_\_ X Yes \_\_\_\_\_ 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: \_\_\_\_\_ Yes \_\_\_\_\_ 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 II)	CFDA	84.425D
Elementary and Secondary School Emergency Relief (ESSER III)	CFDA	84.425D

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

Auditee qualified as low-risk auditee: \_\_\_\_\_ Yes \_\_\_\_\_ X No

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT O  
(Cont.)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2022

**Section II – Financial Statement Findings**

FINANCIAL STATEMENT FINDINGS

2022-001:       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.

2022-002:       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 monthly transfers between the funds. District staff is presently working to rectify the discrepancy to ensure it is not an ongoing issue in future years. Increased familiarity with the accounting software program will enhance this effort.

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT O  
(Cont.)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2022

2022-003: INSTANCE OF NONCOMPLIANCE, Budget Compliance

*Condition:* The School District violated the Nebraska Budget Act. The actual expenditures of the Special Building Fund exceeded the budgeted expenditures.

*Criteria:* The School District's management should monitor each fund on a monthly basis to detect and correct a potential budgeting error.

*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 print budget to actual reports each month for review by management and the School Board.

*Response:* The School District is aware of increased expenditures in the Special Building Fund due to expenses associated with a district-wide HVAC project. The costs associated with the project came in higher than anticipated due to the inflationary environment we are presently in. The present-year budget has built in adequate expenditures to cover remaining expenses associated with the project.

**Section III – Federal Award Findings and Questioned Costs**

None

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT P

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2021

**Financial Statement Findings for the year ended August 31, 2021:**

**2021-001:** Lack of Segregation of Duties

**Current Status:** The prior year audit finding was repeated in the current year.

**2021-002:** Incomplete Bank Reconciliations

**Current Status:** The prior year audit finding was repeated in the current year.

**Federal Award Findings and Questioned Costs for the year ended August 31, 2021:**

There were no findings or questioned costs in the prior year audit.

## **SURPLUS ITEMS**

**-For pricing and/or pictures, please contact: Building & Grounds/ Transportation Director Gregg Fossand – [gfossand@kpslonghorns.org](mailto:gfossand@kpslonghorns.org) or (308)235-7261**

**- Items will be sold as is and on a first come, first serve basis**

1993 GMC Sierra 1500 (156,697 miles)

Treadmill

Speakers (2)

Sound Board

Compressor

Shelves (multiple)

Display Boards (2)

Coat Closet

Computer Desk

Work benches (2)

Lockers (2 sets)

Plastic drawers on wheels

Cabinets (2)

Stand Up Freezer

400 amp electrode holders (2)

Marching Bass Drum

Drum Set Drum Shell

Chairs (multiple)









Tables (multiple)

Room Dividers

Rolling Carts (multiple)

Plastic Drawers (multiple)

-For more information contact Activities Director Darrell Howitt– [dhowitt@kpslonghorns.org](mailto:dhowitt@kpslonghorns.org) or (308)235-4861  
 - Items will be sold as is and on a first come, first serve basis

Weight room Surplus Items					
Item	Est. Value	Condition	Pic		
Treadmill	\$200	Fair / working			
Ham Chair	\$50	Fair / usable			
Seated calf press	\$100	Fair / usable			
Adjustable Incline bench	\$50	Fair / usable			
Military press bench	\$50	Fair / usable			
assisted dip and pullup	\$200	Fair / usable			
decline ab bench	\$100	Fair / usable			
decline ab bench	\$100	Fair / usable			

-For pricing or more information, please contact: Jamie Murdoch-  
jmurdoch@kpslonghorns.org or (308)235-4696  
- Items will be sold as is and on a first come, first serve basis

## KPS LIBRARY SURPLUS ITEMS

### Reference Books:

- International Wildlife Encyclopedia Volumes 1-20 copyright 1970
- Scribners Dictionary of Americans Biography copyright 1935
- The Wilson Co. Current Biography Volumes 1970 - 2007
- Contemporary Authors Vol. 1-80 copyright 1979
- The Age of Reason Begins copyright 1961
- The Age of Voltaire copyright 1965
- The Annals of America Volumes 1 - 19 copyright 1968

### Yearbooks:

2004, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2016, 2017, 2018, 2019, 2020

StudentsStudent Self-Management of Asthma, Anaphylaxis, and/or Diabetes

Students with asthma, anaphylaxis or diabetes will be permitted to self-manage such medical conditions upon:

- (1) written request of the student's parent or guardian;
- (2) authorization of the student's physician or, for asthma and anaphylaxis, a health care professional who prescribed the medication for treatment of the student's condition;
- (3) receipt of a signed no liability statement from the parent or guardian; and
- (4) development of an asthma or anaphylaxis or a diabetes medical management plan for the student.

Students with such a medical management plan may possess the necessary medication to manage their medical condition upon the conditions established in the plan and not be subject to discipline for such possession. Provided that, if the student uses or allows the medication to be used for any reason other than as prescribed or as provided in the plan or possesses the medication other than as provided in the plan the student shall be subject to discipline in accordance with the student conduct and drug-free school policies.

Legal Reference: Neb. Rev. Stat. §§ 79-224 and 79-225

Adopted: July 25, 2016

StudentsChild Abuse and Neglect

School employees shall promptly report to the appropriate law enforcement agency and the principal when they have reasonable cause to believe that a child has been subjected to abuse or neglect, including sexual abuse, or circumstances which reasonably would result in abuse or neglect. The principal will ensure that the report has been made to the proper law enforcement agency or other agency as required by law.

This requirement shall apply to all school employees, including coaches and volunteers, participating in interstate amateur athletic competition. The term “promptly” means “within a 24-hour period.”

Legal Reference: Neb. Rev. Stat. § 28-711  
34 U.S.C. § 20341

Date of Adoption: June 10, 2019

StudentsStudent Records

School staff shall maintain student records in compliance with state and federal law.

Confidentiality of Student Records.

Student files and other education records shall not be released or divulged except in compliance with state and federal law.

School officials may have access to only those education records in which they have a legitimate educational interest, unless the parent has given written and dated consent for the access. A school official who violates this restriction shall be subject to disciplinary action up to and including termination.

A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility and effectively provide the function or service for which they are responsible.

A school official for purposes of access to education records is a person employed by the District as an administrator, supervisor, instructor or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the school board; a person or company with whom the District has contracted to perform a special task (such as an attorney, auditor, medical consultant or therapist); or a parent or student serving on an official committee, such as a disciplinary or grievance committee or assisting another school official in performing his or her tasks.

To the extent permitted by law, contractors, consultants and volunteers may be permitted to have access to education records where they are performing a function or service that would otherwise be done by a school employee. Their access is limited to education records in which they have a legitimate educational interest; which means records needed to effectively provide the function or service for which they are responsible.

Student and Parent Access to Student Records.

A parent or guardian of a student or former student, and a student or former student who is eighteen (18) years of age or older, shall be given the opportunity upon request to inspect and review the education records of the student or former student. Non-custodial parents will be provided full and equal access to the education records of his or her child unless there is a court order to the contrary.

Maintenance and Destruction.

Student files or records shall be so maintained so as to separate academic and disciplinary matters. All disciplinary material in a student's file shall be removed and destroyed after the student's continuous absence from the school for a period of three (3) years.

Amendment of Student Records.

Parents and eligible students (a student who has reached 18 years of age or is attending an institution of postsecondary education) have the right to challenge any information contained in the records that they believe is inaccurate, misleading or violates the privacy rights of the student. Such a challenge may be made by making a written request to the Principal to amend the records. If a decision is made not to amend the education records in accordance with the request, the Principal shall so inform the parents of the student and the Superintendent. The parent shall be advised of the right to a hearing.

If a hearing is requested, the Superintendent shall conduct a hearing (or delegate the role to another school official who does not have a direct interest in the outcome of the hearing) and provide the parent or eligible student a full and fair opportunity to present evidence relevant to the issues raised in conformance with applicable law.

**Legal Reference:** Neb. Rev. Stat. §§42-364(4) & 42-381; Neb. Rev. Stat. §43-3001  
Neb. Rev. Stat. §§79-2,104 & 79-2,105; Neb. Rev. Stat. §79-539  
Neb. Rev. Stat. §§84-1201 to 84-1220  
Family Educational Rights and Privacy Act of 1974

Adopted: August 11, 2008  
Reviewed: October 13, 2014

**Policy 506.02**

**STUDENTS**

**506.02**

Administrative Procedures for Policy 506.1-Student Records

**Responsibility:** The building principal and his/her designees shall have the responsibility for maintaining, securing and protecting the confidentiality of all student records in his/her building.

**Cumulative Records:** The cumulative record of each student shall include the following academic, legal, and other student participatory information- -

1. Legal name, preference name (if applicable)
2. Birth date- - copy of official Birth Certificate required
3. Parents/Guardians name(s)
4. Health data including official documentation of immunizations as required by law
5. Attendance data
6. Grades and academic work completed
7. Standardized test scores
8. Extra curricular participation

**Directory Information:** The following is considered directory information:

- Name
- Date and Place of Birth
- Grade, Address
- Phone
- Participation in Activities and Sports
- Weight
- Height
- Dates of Attendance

The above information shall be maintained for an indefinite period.

The following information may be contained in the cumulative record- -

1. Anecdotal records of counselors, teachers, or administrators
2. Records of behavior problems and disciplinary action by the school. However, such information may be kept in a separate file.
3. Information obtained from other social agencies

The above information shall be destroyed or returned to the proper agency upon the graduation or separation of the student from the district. In the case of a student transfer to another district, such information shall be forwarded to the receiving district only with the request approval by the parent/guardian.

Separate student files: Separate locked files shall be maintained for special education students. Such files shall contain all information relative to the identification and formal plans for the student's special education needs. In addition, any psychological report information shall be maintained in a separate file under lock with the other special education.

Access to Cumulative Records: The following have access to student records- -

1. Officials of the schools district
2. Teachers and counselors
3. Certain Classified Personnel, i.e. secretaries, designated by the building principal as a part of their duties in helping maintain and enter file information
4. Any person, school, agency, etc. who is authorized to receive the information as per a proper release of records documentation
5. Officials of the judicial system, upon properly issued subpoena or court order, provided that the parent/guardian of the student is notified of such order

In certain instances, persons who have had access to a student's file may be required to sign off that they have accessed the file.

Release of Records: Procedures for the release of records shall be established by the building principal and his/her designee. Records may be released by the building principal, or his/her designee, to any agency, employer, public or private school, or other person/institution so designated upon receipt of a written request by the parent/guardian or legal aged student. Persons authorizing the release have the right to designate the information they desire to have released.

Release of Directory Information:

As stipulated in the No Child Left Behind Act of 2001 Kimball Public School District will provide to military recruiters and institutions of higher education access to student directory information identified in this administrative procedure.

Requests for Directory Information:

To avoid any misunderstanding and to promote the most efficient process, requests for Directory Information must be in writing and include the specific information desired. Only the individual requesting the Directory Information may receive the information. Directory Information will not be sent by mail.

Parental Objections to Release of Any or All Directory Information:

Parents of Kimball Public School children have the right to object to the release of any or all directory information relating to their child. Parents will be presented the option to withhold this information at the start of every school year. Parents must complete and sign the Parent Objection To Release of Directory Information by September 15<sup>th</sup> each

year, failure to do so will permit the school to include their child's Directory Information as part of any request.

**Other Protections of Rights and Privacy:**

1. Psychological tests and/or any other individual tests shall not be administered to any student without proper authorization by the parent/guardian.
2. No student may be placed in a special program without the parent/guardian having full access and knowledge on the program prior to authorizing such a placement.
3. Upon reaching majority age, only the student's written consent is needed to release his/her own records information.

Adopted: July 10, 2000

Revised: July 8, 2002

Revised: November 12, 2007

Reviewed: October 13, 2014

Release of Directory Information

The policy of the Kimball Public Schools shall be that no directory information pertaining to students shall be released without the expressed written authorization as outlined in Board Policy 506.1 and the Administrative Procedures as outlined in 506.2.

The only exception to this policy is in the release of roster information to schools with which the Kimball Public Schools compete as part of the district's activity/athletic program. For purposes of this provision of the policy, roster information shall be limited to name, grade, position information, height, and weight.

Adopted: July 10, 2000

Reviewed: October 13, 2014