



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 11, 2023, at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145

1. Pledge of Allegiance
2. Call meeting to order (Open Meeting Law announcement)
3. "The Mission of Kimball Public Schools is to educate every student for a lifetime of success."
4. Roll Call
5. Excuse the Absence of Board Member
6. Approval of Agenda
7. Read and Approval of Minutes: Regular Board Meeting November 11, 2023
8. Reading and Approval of Board Bills
9. Treasurer's Report
10. Board Reports
11. Administrator's Reports
12. Superintendent's Report
13. Recognition of Visitors - Public Comment (Policy 202.05)
14. Action Items:
  - 14.A. Discuss, consider and take all necessary action with regard to acceptance of the 2022-2023 fiscal year audit as presented by Trevor Schuessler with Rauner & Associates, P.C.
  - 14.B. Discuss, consider and take all necessary action with regard to review of board policies: 701.14, 701.15, 701.16, 701.17, and 701.18.
15. Discussion Items:
  - 15.A. Discussion Item #1: Four Day School Week Survey Results
  - 15.B. Discussion Item #2: Board Member Self-Assessment Review
  - 15.C. Discussion Item #3: Review of Superintendent Evaluation and Negotiation of Proposed Contract
  - 15.D. Discussion Item #4: Negotiations
16. Next Meeting(s)/Opportunities:
  - 16.A. Regular Board Meeting: Monday, January 8, 2024 at 6:30 PM in the Meeting Room at the Kimball County Transit Service, 233 South Chestnut Street, Kimball, Nebraska
17. 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 13, 2023 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, Britni Toth, **Absent:** Ken Smith.

Motion was made by Lanny Little, seconded by Britni Toth to excuse the absence of Ken 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  
Britni Toth: Aye

Motion was made by Tom O'Brien, seconded by Jennifer Griebel 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  
Britni Toth: Aye

Kimball FFA members Carly Norberg and Mallory Hottell presented to the Board.

Motion was made by Lanny Little, seconded by Tom O'Brien to approve the minutes from the American Civics Committee Meeting October 9, 2023 and the Regular Board Meeting October 9, 2023. 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  
 Britni Toth: Aye

Motion was made by Jennifer Griebel, seconded by Britni Toth 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  
 Britni Toth: Aye

**Kimball Public Schools  
 BOARD REPORT OF EXPENDITURES  
 11/13/2023**

61838	CARD SERVICES		\$ 4,433.47
	<b>PREPAID</b>		
			<b>\$4,433.47</b>

**REGULAR MONTHLY EXPENSES**

61855	21ST CENTURY EQUIPMENT	18.67
61856	AG PARTS WORLDWIDE	113.80
61857	AMPLIFY	850.05
61858	BORDER STATES INDUSTRIES	48.00
61859	CAPITAL BUSINESS SYSTEMS, INC.	2,765.48
61860	CAPITAL BUSINESS SYSTEMS, INC.	78.03
61861	CENTURY LINK BUSINESS SERVICES	293.42
61862	CHADRON STATE COLLEGE	254.40
61864	CROSSROADS MUSIC	175.00
61865	CULLIGAN	129.70
61866	DAS STATE ACCOUNTING - CENTRAL	267.63
61867	DWF DENVER	317.22
61868	ECOLAB PEST ELIMINATION DIVISION	119.92
61869	ESU #13	21,474.29
61870	FLOYD'S TRUCK CENTER, INC	118.26
61871	FRANK PARTS COMPANY	295.11
61872	FRENCHMAN VALLEY COOP	496.24

61873	GOODHAND THEATRE	24.50
61874	GOVCONNECTION, INC.	2,475.00
61875	GRANITE TELECOMMUNICATIONS	798.55
61876	IDEAL/BLUFFS FACILITY SOLUTIONS	2,552.82
61877	KIDWELL	2,670.00
61878	KIMBALL ACE HARDWARE	538.40
61879	KIMBALL AUTO PARTS CO	1,301.09
61880	KIMBALL PUBLIC SCHOOLS	2,680.00
61881	KIMBALL SERVICE CENTER	2,293.00
61882	LITERACY RESOURCES, LLC	79.00
61883	WILLIAM LONG	354.69
61884	MCMANIGAL LAWN AND LANDSCAPE	400.00
61885	MENARDS - SCOTTSBLUFF	3,194.27
61886	JESSICA MILLER	337.36
61887	MONUMENT CLEANING COMPANY	8,515.00
61888	MOSYLE CORPORATION	15.12
61889	NASCO EDUCATION	1,599.44
61890	NATIONAL ART & SCHOOL SUPPLIES, INC	109.75
61891	NE COLORADO CELLULAR, INC	98.35
61892	NE Infinite Campus User Group	50.00
61893	NEBRASKA ASSOCIATION OF SCHOOL	530.00
61894	NEBRASKA COFFEE	553.28
61895	NEBRASKA COFFEE	375.00
61896	NEBRASKA SAFETY CENTER	125.00
61897	NEBRASKA SCHOOLMASTERS CLUB	35.00
61898	NEBRASKA.GOV	315.00
61899	ON TO COLLEGE	2,342.62
61900	ONE SOURCE	47.00
61901	PANHANDLE COOP ASSOCIATION	5,520.63
61902	PERRY, GUTHERY, HAASE & GESSFO	616.00
61903	PROPIO LS LLC	16.20
61904	rSCHOOLTODAY	323.75
61905	SCHOOL OUTFITTERS	25,222.35
61906	SCRIPPS NATIONAL SPELLING BEE	187.50
61907	TRAFERA HOLDINGS, LLC	5,400.00
61908	VERIZON WIRELESS	52.93
61909	VINCE'S CORNER	304.00
61910	VOYAGER FLEET SYSTEMS, INC.	1,123.03
61911	WESTERN NEBRASKA OBSERVER	166.48
61912	WPCI	325.00
61913	BRIDGEPORT PUBLIC SCHOOLS	40.00
61914	J.W. PEPPER & SON INC	307.85

61915	JOHNSON CONTROLS	967.60
61916	NEBRASKA SAFETY CENTER	270.00
61917	REALLY GOOD STUFF, LLC	30.92
61918	CITY OF KIMBALL	10,285.38
<b>GENERAL FUND TOTAL</b>		<b>113,384.08</b>

6211	CASH-WA DISTRIBUTING	11,951.19
6212	HILAND DAIRY FOODS COMPANY, LLC	2,955.19
6213	KIMBALL ACE HARDWARE	34.73
6214	KIMBALL PUBLIC SCHOOLS	71.87
6215	PEPSI-COLA OF WESTERN NEBRASKA	2,245.70
6216	US FOODS - GRAND ISLAND	8,132.53
<b>NUTRITION FUND TOTAL</b>		<b>\$ 25,391.21</b>

1556	MENARDS	1,036.11
<b>BUILDING FUND TOTAL</b>		<b>\$1,036.11</b>

1256	914 COATINGS, LLC	32,375.00
1257	AFTER HOURS GRAFIX, LLC	10,665.43
1258	TRUCK CENTER COMPANIES	176,765.00
<b>DEPRECIATION FUND TOTAL</b>		<b>\$219,805.43</b>

**TOTAL MONTHLY BILLS \$359,616.83**

Motion was made by Travis Cook, 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  
 Britni Toth: Aye

November 13, 2023

Treasurer's report is as follows:	Nov-23	Nov-22
Amount received from County Treasurer	186,449.53	145,724.39
Bank Balance	October 31, 2023 132,137.26	141,427.64

Savings Account General Funds	October 31, 2023	2,648,264.19	2,715,347.03
Depreciation Fund	October 31, 2023	612,394.78	562,671.22
Building Fund	October 31, 2023	517,549.91	1,000,858.73
Nutrition Fund	October 31, 2023	92,885.26	108,233.26
Activity Fund	October 31, 2023	148,077.91	92,803.63
Total Available Funds		4,151,309.31	4,621,341.51
Payroll Gross		378,243.80	353,918.36
Amount of Bills		359,616.83	131,746.92
Blue Cross Blue Shield/HSA Pmt/UNUM Life		88,224.83	71,858.00
Nebraska School Retirement		34,626.02	32,319.60
FirsTier Bank (FICA)		28,368.24	26,395.33
Total Amount of Expenses		889,079.72	616,238.21
Balance Remaining after Expenses		3,262,229.59	4,005,103.30

Vice-President Griebel updated the Board on student accomplishments in the district. 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. KPS Assessment Director, Mrs. Heid Chesley, updated the Board on assessment data. Amand Fertig presented information to the Board on implementing a Foster Grandparents program at KPS.

Motion was made by Tom O'Brien, seconded by Britni Toth to approve activity bus quote from Thomas. 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  
 Britni Toth: Aye

Motion was made by Lanny Little, seconded by Jennifer Griebel to approve the declaration of surplus property as presented. 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

Britni Toth: Aye

Motion was made by Jennifer Griebel, seconded by Britni Toth to approve adding JAG Nebraska to the KPS curriculum. 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

Britni Toth: Aye

Motion was made by Lanny Little, seconded by Tom O'Brien to approve the gas range purchase for the Junior/ Senior High School kitchen. 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

Britni Toth: Aye

Motion was made by Travis Cook, seconded by Lanny Little to approve Board policies 701.08, 701.09, 701.10, 701.12, and 701.13 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

Britni Toth: Aye

President Cook discussed with the Board that the Superintendent Evaluation and Board Self-Assessment would be distributed to all Board members and reviewed at the regular December Board meeting.

The Board reviewed the KPS Safety and Security Plan.

The Board discussed upcoming negotiations for the district.

Motion was made by Tom O'Brien, seconded by Britni Toth to have the Board and Mr. Anderson enter into closed session for a strategy session with respect to collective bargaining clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual in compliance with the law. After discussion and upon roll call vote, the Board voted as follows: The Board went into closed session at 7:57 p.m. Immediately prior to the closed session, President Cook restated on the record the limitation of the subject matter of the closed session. At 9:23 p.m., President Cook ended the closed session.

Ken Smith:	A bs en t
Travis Cook:	A ye
Jennifer Griebel:	A ye
Lanny Little:	A ye
Tom O'Brien:	A ye
Britni Toth:	A ye

Motion was made by Lanny Little, seconded by Tom O'Brien to adjourn the meeting at 9:24 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
Britni Toth:	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  
12/11/2023**

61930	CARD SERVICES	\$	7,247.29
	<b>PREPAID</b>		
			<b>\$7,247.29</b>

**REGULAR MONTHLY EXPENSES**

61932	AG PARTS WORLDWIDE		166.55
61933	BERGANKDV,LTD		201.60
61934	BLACK HILLS ENERGY		1,539.68
61935	BROWN CONSTRUCTION AND IRRIGATION		250.00
61936	CAPITAL BUSINESS SYSTEMS, INC.		2,765.48
61937	CAPITAL BUSINESS SYSTEMS, INC.		78.03
61938	CENTURY LINK BUSINESS SERVICES		293.42
61939	CITY OF KIMBALL		8,636.04
61940	CULLIGAN		153.60
61941	DAS STATE ACCOUNTING - CENTRAL		297.13
61942	DIVISION OF NARVA ENTERPRISES		735.00
61943	DWF DENVER		141.48
61944	ECOLAB PEST ELIMINATION DIVISION		127.12
61945	ESU #13		28,807.05
61946	ESU #3		300.00
61947	FRANK PARTS COMPANY		90.98
61948	FRENCHMAN VALLEY COOP		787.75
61949	GOPHER		307.78
61950	GRANITE TELECOMMUNICATIONS		792.50
61951	IDEAL/BLUFFS FACILITY SOLUTIONS		2,245.35
61952	VICTORIA INGRAM		252.80
61953	INTRALINKS, INC		1,551.19
61954	ITSAVVY LLC		47.52
61955	JOHNSON CONTROLS		794.56
61956	KIMBALL ACE HARDWARE		340.68
61957	KIMBALL AUTO PARTS CO		130.46
61958	KIMBALL PUBLIC SCHOOLS		85.00
61959	MENARDS - SCOTTSBLUFF		162.09
61960	GENE MOHR		1,500.00
61961	MONUMENT CLEANING COMPANY		6,035.00
61962	NASCO EDUCATION		310.09
61963	NCDA		360.00
61964	NE COLORADO CELLULAR, INC		98.60
61965	NE COUNCIL OF SCHOOL ADMINISTRATORS		530.00
61966	NEBRASKA.GOV		52.50

61967	ONE SOURCE	94.00
61968	PANHANDLE COOP ASSOCIATION	3,300.47
61969	PITSCO	663.50
61970	PROPIO LS LLC	75.00
61971	RAUNER AND ASSOCIATES, P.C.	16,745.41
61972	RACHEL RISSEEUW	72.10
61973	STATE CHEMICAL MFG CO	886.60
61974	VERIZON WIRELESS	52.93
61975	VOYAGER FLEET SYSTEMS, INC.	1,193.14
61976	YANDAS MUSIC & PRO AUDIO	3,619.00

<b>GENERAL FUND TOTAL</b>	<b>87,669.18</b>
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6223	CASH-WA DISTRIBUTING	9,861.93
6224	HILAND DAIRY FOODS COMPANY, LLC	2,235.74
6225	PEPSI-COLA OF WESTERN NEBRASKA	1,777.90
6226	US FOODS - GRAND ISLAND	7,180.96

<b>NUTRITION FUND TOTAL</b>	<b>\$ 21,056.53</b>
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19032	KIDWELL	1,272.00
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<b>DEPRECIATION FUND</b>	<b>\$1,272.00</b>
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<b>TOTAL MONTHLY BILLS</b>	<b>\$109,997.71</b>
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**Detail Check Register**

Checking Account: 01

GENERAL FUND 01-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
00149634	10/16/2023	12798	Gift Card	01 6200 610 003 904	25.00
111-0309018-2382658	10/23/2023	12810	Performance Plus MH3W-4 (4) pack- Large	01 1100 610 001 032	25.71
111-0309018-2382658	10/23/2023	12810	300 Pcs Disposable Eye Brow Brush Multi	01 1100 610 001 032	24.79
111-0309018-2382658	10/23/2023	12810	Ponpon 100Pcs Eyeshadow Applicators Dual	01 1100 610 001 032	23.97
111-0309018-2382658	10/23/2023	12810	12pcs Nabi Retractable Waterproof Black	01 1100 610 001 032	36.96
111-0309018-2382658	10/23/2023	12810	wet n wild Silk Finish Lip Stick, Just G	01 1100 610 001 032	26.46
111-0309018-2382658	10/23/2023	12810	Clear Elastic Hair Bands, Teenitor 2000p	01 1100 610 001 032	6.28
111-0309018-2382658	10/23/2023	12810	YEAKE Table Desk Vanity Makeup Mirror,8-	01 1100 610 001 032	47.45
111-0309018-2382658	10/23/2023	12810	1000 Pack Safety Pins,1.5Inch/38mm Safet	01 1100 610 001 032	18.99
111-0309018-2382658	10/23/2023	12810	Cornucopia 12 Ounce Clear Plastic Jars w	01 1100 610 001 032	13.99
111-0309018-2382658	10/23/2023	12810	Cornucopia Brands 16oz Clear Plastic Jar	01 1100 610 001 032	15.99
111-0309018-2382658	10/23/2023	12810	COUPON	01 1100 610 001 032	(0.47)
111-1358232-5500259	10/25/2023	12828	Red Heart Super Saver Yarn 3931 Grape Fi	01 3535 890 000 000	9.99
111-2157327-9896266	10/05/2023	12740	Sytas Home Office Chair Ergonomic, Mesh	01 1100 733 001 024	99.99
111-2720559-7688230	10/26/2023	12840	Cupcake Liners	01 1100 610 001 042	16.78
111-3146684-7263466	10/25/2023	12821	Liquid Nails - 414607 LN-907 Extreme Hea	01 2220 610 001 000	8.48
111-3146684-7263466	10/25/2023	12821	LEGO Classic 11011 1500 pcs/Piece.	01 2220 610 001 000	72.00
111-3146684-7263466	10/25/2023	12821	LEGO Classic Creator Fun 11011 Bricks an	01 2220 610 001 000	75.89
111-3146684-7263466	10/25/2023	12821	LEGO Classic Blue Baseplate 11025 Buildi	01 2220 610 001 000	118.84
111-4612319-6180211	10/25/2023	12821	LEGO Classic Bricks and Lights 11009	01 2220 610 001 000	26.94
111-4676925-9777825	10/18/2023	12795	US History Big Fat Notebook	01 1100 610 001 038	264.15
111-4771901-6542661	10/05/2023	12733	4 Skein BATELO Blanket Yarn, Plush Cheni	01 3535 610 000 000	24.98
111-5123904-7569814	10/26/2023	12840	Food Coloring for Baking	01 1100 610 001 042	19.18
111-5123904-7569814	10/26/2023	12840	Russian Piping Tips	01 1100 610 001 042	17.96
111-5123904-7569814	10/26/2023	12840	32-Piece Piping Bags and Tips Set with 2	01 1100 610 001 042	39.95
111-5123904-7569814	10/26/2023	12840	Piping Bags	01 1100 610 001 042	14.99
111-5123904-7569814	10/26/2023	12840	Cupcake Liners	01 1100 610 001 042	8.98
111-5123904-7569814	10/26/2023	12840	Colored Cupcake Liners	01 1100 610 001 042	13.98
111-5123904-7569814	10/26/2023	12840	More Colored Cupcake Liners	01 1100 610 001 042	19.58
111-5340210-8836257	10/12/2023	12027	Baden Basketball	01 1100 610 003 034	839.86
111-5541582-2510657	10/11/2023	12778	shipping	01 3535 610 000 000	5.99
111-5541582-2510657	10/11/2023	12778	Baby Bee Sweet Delight Chunky yarn. 3 pa	01 3535 890 000 000	23.94
111-7122040-2408205	10/06/2023	12742	EOENVIVS storage baskets with lids; 11x7	01 3535 890 000 000	28.99
111-7122040-2408205	10/06/2023	12742	EOENVIVS storage baskets with lids; 11x7	01 3535 890 000 000	25.37
111-7596106-0439457	10/25/2023	12821	LEGO Classic Blue Baseplate 11025 Buildi	01 2220 610 001 000	333.46
111-8664445-4835429	10/09/2023	12746	Balance Board	01 1200 733 003 902	23.48
111-9132665-6587432	10/23/2023	12810	wet n wild Silk Finish Lip Stick, Just G	01 1100 610 001 032	30.51
112-5963577-0833811	10/02/2023	12729	25 1-oz bag of Takis	01 2410 610 001 000	21.23
113-2830370-9218659	10/24/2023	12832	Bostitch Office Wall Mount Manual Pencil	01 1100 733 003 000	75.45

Check Total: 7,247.29

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

2023-10 BOARD MEAL	10/09/2023		BOARD MEAL 2023-10-09	01 2310 890 000 000	31.99
2023-11 DISTRICT OFF	11/13/2023	12861	STAMPED ENVELOPES WITHOUT WINDOW	01 2510 610 000 000	756.40
2023-11 DISTRICT OFF	11/13/2023	12861	ROLL OF STAMPS	01 2510 610 000 000	66.00
2023-11 DISTRICT OFF	11/13/2023	12861	HANDLING	01 2510 610 000 000	2.30
2023-24 membership	10/11/2023	12758	NAfME/NMEA Registration	01 1100 810 001 032	137.00
2023-24 membership	10/12/2023	12767	NMEA Convention Registration	01 1100 810 001 032	105.00
2023-24 MEMBERSHIP	11/14/2023	12748	Starfall learning membership	01 1200 640 001 902	70.00
2023-24 MEMBERSHIP-	11/14/2023	12768	Registration for NMEA convention	01 1100 580 001 030	105.00
2023-first for inspi	10/11/2023	12664	Lego First	01 3535 610 000 000	372.00
27489	10/12/2023	12747	Forensic Supplies	01 1100 610 001 038	211.57
ANDERSON FARMS 2023	10/09/2023	12760	Anderson Farms	01 2410 580 001 906	312.00
BEFARM FIELD TRIP	11/14/2023		BE FARM FIELD TRIP	01 1100 580 003 013	259.00
BUS TITLE	11/13/2023	12793	REPLACEMENT TITLE	01 2510 890 000 000	16.00
CERTIFIED LETTER	11/13/2023	12830	Certified Letter	01 1200 890 001 902	10.15
CHRISTMAS 2023	10/19/2023	12801	Christmas music and Audio for K-1 Christ	01 1100 610 003 030	54.95
DIST GOLF 2023	10/01/2023	12736	Girls District golf over night meal	01 1200 890 001 902	122.28
GF CARD 2023	10/14/2023	12797	Gift Card	01 6200 610 003 904	25.00
LABOR RELATIONS 2023	11/13/2023	12753	Room for Labor Relations Conference	01 2310 580 000 000	156.44
LABOR RELATIONS 2023	11/13/2023	12753	Meal for Labor Relations Conference	01 2320 580 000 000	9.17
LABOR RELATIONS 2023	11/13/2023	12753	Meal for Labor Relations Conference	01 2320 580 000 000	21.07
LABOR RELATIONS 2023	11/13/2023	12753	Parking for Labor Relations Conference	01 2320 580 000 000	11.25
LABOR RELATIONS 2023	11/13/2023	12753	Room for Labor Relations Conference	01 2320 580 000 000	156.44
LUNCH IN GRANT	11/14/2023	12922	AD Lunch CC in Grant	01 1100 580 001 034	11.88
meal for infinite	10/23/2023	12835	Nebraska Ale Works	01 2410 580 003 905	29.72
NMTSS CONF MEALS	10/11/2023	12822	Cellar Sports Bar and Grill	01 2410 580 003 905	39.34
NMTSS CONF MEALS	10/11/2023	12822	Hunans Chinese Restaurant	01 2410 580 003 905	42.56
NMTSS CONF ROOMS	10/24/2023	12825	ROOMS	01 1100 580 003 000	244.50
NMTSS CONF ROOMS	10/24/2023	12825	Room	01 2410 580 003 905	244.50
NSCA 2023 CONF	11/14/2023	12917	NSCA conference registration	01 3300 580 001 905	230.00
SPED LAW	10/24/2023	12900	Hotel for SPED Law Conference	01 1100 580 003 000	276.42
SPED LAW	10/24/2023	12900	Hilton Omaha	01 2410 580 003 905	276.42
STAFF GF CARDS	10/16/2023	12796	Gift Card	01 6200 610 003 904	25.00
TONER 2023-11	11/13/2023	12761	HP LaserJet Pro P1606dn Toner Cartridges	01 2230 650 000 000	289.88

\*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 7,247.29

**Detail Check Register**

**Checking Account: 05**

**ACTIVITY FUND 05-101**

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
111-2060498-6328228	10/27/2023	12833	Costumes and Props	05 2900 610 001 225	96.97
111-3524267-8685037	10/17/2023	12785	Show Choir Shoes - Student Purchase	05 2900 610 001 606	265.86
111-3960888-6393825	09/28/2023	12644	shirt vinyl	05 2900 610 001 235	40.28
111-5979063-5585020	10/03/2023	12634	mini volleyballs	05 2900 610 001 723	35.10
111-6012643-2741066	10/09/2023	12744	Pump armor for field sprayer storage	05 2900 610 001 100	30.95
111-6864286-8233032	10/11/2023	12634	mini volleyballs	05 2900 610 001 723	70.20
111-7455309-2217067	10/27/2023	12833	Costumes and Props	05 2900 610 001 225	108.54
50821162062	11/13/2023	12817	Super Smash Bros.™ Ultimate: Fighters Pa	05 2900 610 001 738	26.36
89621EE015466	10/01/2023	12741	District golf motel rooms	05 2900 610 001 178	210.00
99131910123480196343	10/04/2023	12728	food for financial aid night	05 2900 610 001 762	50.35
DENVER NUGGTS 2023	10/14/2023	12777	Denver Nuggets Tickets - National Anthem	05 2900 610 001 606	3,000.00
FB CAMERA	10/11/2023	12788	fb camera for sideline assist / Brodcast	05 2900 610 001 113	99.00
FREDDIES	10/04/2023	12695	food for CCC trip	05 2900 580 001 762	102.32
PRACTICE ROUND 2023	10/01/2023	12735	Girls golf districts practice round	05 2900 810 001 176	125.00
WNCC REGISTRATION	10/30/2023	12782	food for WNCC registration day	05 2900 610 001 762	184.25

\*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 4,445.18

**Detail Check Register**

**Checking Account: 06**

**SCHOOL NUTRITUION FUND 06-101**

Check Number: 6222	Check Type: Check	Check Date: 11/14/2023	Vendor: CARDSERVI	CARD SERVICES	Check Total:	2,268.00
<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>	
VENDING MACHINE	11/14/2023	12847	Automatic Products 7600	06 3100 733 000 000	2,268.00	

\*Denotes Expensed Invoice Item

Checking Account ID: 06

Total without Voids: 2,268.00

**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: 61932      Check Type: Check      Check Date: 12/11/2023      Vendor: AGPARTSED      AG PARTS WORLDWIDE      Check Total: 166.55					
073229	11/06/2023	12863	HP 11A G8-EE (TOUCH & NON) / X360 11 G3-	01 1100 610 001 028	87.80
073258	11/06/2023	12862	LENOVO 300E G2 MTK (TOUCH) POWER BOARD W	01 2230 650 000 000	14.95
073547	11/06/2023	12897	HP X360 11 G1-EE (TOUCH) / 11 G6-EE (TOU	01 2230 650 000 000	24.95
074515	11/16/2023	12936	HP 11 G6-EE (TOUCH & NON) / 11A G6-EE (T	01 2230 650 000 000	12.95
074515	11/16/2023	12936	*RECERTIFIED* LIKE NEW 11.6" LCD (30 PIN	01 2230 650 000 000	16.95
074515	11/16/2023	12936	HP 11 G6-EE / 11A G6-EE LCD VIDEO CABLE	01 2230 650 000 000	8.95
Check Number: 61933      Check Type: Check      Check Date: 12/11/2023      Vendor: BERGANKDVL      BERGANKDV,LTD      Check Total: 201.60					
2023-11 IN-0001	12/06/2023		BERGAN PAYROLL PROCESSING	01 2510 610 000 000	201.60
Check Number: 61934      Check Type: Check      Check Date: 12/11/2023      Vendor: BLACKHILLS      BLACK HILLS ENERGY      Check Total: 1,539.68					
2023-11 ST-0001	12/27/2023		HIGH SCHOOL	01 2610 621 001 000	355.49
2023-11 ST-0001	12/27/2023		BUS BARN	01 2610 621 001 000	680.97
2023-11 ST-0001	12/27/2023		MARY LYNCH	01 2610 621 003 000	503.22
Check Number: 61935      Check Type: Check      Check Date: 12/11/2023      Vendor: BROWNCNTS      BROWN CONSTRUCTION AND IRRIGATION      Check Total: 250.00					
1282	11/08/2023	12941	Blow Out Service	01 2620 720 003 000	250.00
Check Number: 61936      Check Type: Check      Check Date: 12/11/2023      Vendor: CAPITALBUS      CAPITAL BUSINESS SYSTEMS, INC.      Check Total: 2,765.48					
35341331-0001	12/20/2023		COPIER LEASE	01 1100 610 000 000	2,765.48
Check Number: 61937      Check Type: Check      Check Date: 12/11/2023      Vendor: CAPITALBUS      CAPITAL BUSINESS SYSTEMS, INC.      Check Total: 78.03					
CONTRACT I-0007	12/11/2023		CONTRACT INVOICE	01 1100 610 000 000	78.03
Check Number: 61938      Check Type: Check      Check Date: 12/11/2023      Vendor: CENTURYLI2      CENTURY LINK BUSINESS SERVICES      Check Total: 293.42					
664807960-0001	12/20/2023		OUTBOUND VOIP SERVICE	01 2510 530 000 000	293.42
Check Number: 61939      Check Type: Check      Check Date: 12/11/2023      Vendor: CITYOFKIMB      CITY OF KIMBALL      Check Total: 8,636.04					
NOV 2023-0001	11/25/2023		AG SHOP SEWER	01 2610 410 001 000	27.00
NOV 2023-0001	11/25/2023		STADIUM WATER	01 2610 410 001 000	95.58
NOV 2023-0001	11/25/2023		STADIUM SEWER	01 2610 410 001 000	27.00
NOV 2023-0001	11/25/2023		MAIN BLD WATER	01 2610 410 001 000	101.55
NOV 2023-0001	11/25/2023		MAIN BLD SEWER	01 2610 410 001 000	200.16
NOV 2023-0001	11/25/2023		MAIN BLD COLLECTION/LANDFILL	01 2610 410 001 000	515.70

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101			
NOV 2023-0001	11/25/2023		MECHANIC SHOP WATER	01 2610 410 001 000	145.79
NOV 2023-0001	11/25/2023		MECHANIC SHOP SEWER	01 2610 410 001 000	244.57
NOV 2023-0001	11/25/2023		AG SHOP COLLECTION-LANDFILL	01 2610 410 001 000	57.30
NOV 2023-0001	11/25/2023		#3 EAST SEWER	01 2610 410 003 000	49.45
NOV 2023-0001	11/25/2023		ML MODULAR WATER	01 2610 410 003 000	49.74
NOV 2023-0001	11/25/2023		ML MODULAR SEWER	01 2610 410 003 000	34.48
NOV 2023-0001	11/25/2023		ML E WARD E-W WATER	01 2610 410 003 000	33.80
NOV 2023-0001	11/25/2023		ML E WARD E-W COLLECTION AND LANDFILL	01 2610 410 003 000	343.80
NOV 2023-0001	11/25/2023		ML E WARD E-W SEWER	01 2610 410 003 000	64.42
NOV 2023-0001	11/25/2023		SOUTH GYM ELECTRIC	01 2610 621 001 000	849.46
NOV 2023-0001	11/25/2023		STADIUM ELECTRIC	01 2610 621 001 000	81.73
NOV 2023-0001	11/25/2023		AG SHOP ELECTRIC	01 2610 621 001 000	437.31
NOV 2023-0001	11/25/2023		MAIN BLD ELECTRIC	01 2610 621 001 000	3,791.56
NOV 2023-0001	11/25/2023		ML E WARD 3-W ELECTRIC	01 2610 621 003 000	963.47
NOV 2023-0001	11/25/2023		ML MODULAR ELECTRIC	01 2610 621 003 000	468.44
NOV 2023-0001	11/25/2023		#3 EAST ELECTRIC	01 2610 621 003 000	53.73
Check Number: 61940	Check Type: Check	Check Date: 12/11/2023	Vendor: CULLIGAN	CULLIGAN	Check Total: 153.60
<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	12/01/2023		SOFTENER RENTAL	01 2610 610 001 000	69.95
NOVEMBER 2-0001	12/01/2023		SALT DELIVERY-56040	01 2610 610 001 000	11.95
NOVEMBER 2-0001	12/01/2023		SALT DELIVERY- 56153	01 2610 610 001 000	23.90
NOVEMBER 2-0001	12/01/2023		SALT DELIVERY-56041	01 2610 610 003 000	23.90
NOVEMBER 2-0001	12/01/2023		SALT DELIVERY-56155	01 2610 610 003 000	23.90
Check Number: 61941	Check Type: Check	Check Date: 12/11/2023	Vendor: DASSTATEAC	DAS STATE ACCOUNTING - CENTRAL FINANCE	Check Total: 297.13
<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>
1334581-0016	12/08/2023		SEPT 2023	01 2510 382 000 000	267.63
1334581-0016	12/08/2023		MAKEUP FOR AUGUST	01 2610 610 003 000	29.50
Check Number: 61942	Check Type: Check	Check Date: 12/11/2023	Vendor: DIVISIONOF	DIVISION OF NARVA ENTERPRISES	Check Total: 735.00
<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>
51725	11/01/2023	12905	Annual Aed Concierge program	01 2130 610 000 000	735.00
Check Number: 61943	Check Type: Check	Check Date: 12/11/2023	Vendor: DWF	DWF DENVER	Check Total: 141.48
<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>
060017391	11/06/2023	12912	Floral class did flower arrangements for	01 1100 610 001 038	141.48
Check Number: 61944	Check Type: Check	Check Date: 12/11/2023	Vendor: ECOLABPEST	ECOLAB PEST ELIMINATION DIVISION	Check Total: 127.12
<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>
3899335	11/29/2023		PEST ELIMINATION	01 2620 340 003 000	127.12
Check Number: 61945	Check Type: Check	Check Date: 12/11/2023	Vendor: ESU13	ESU #13	Check Total: 28,807.05

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>
NOV INVOIC-0001	11/30/2023		SPECIAL EDUCATION INSERVICE	01 1200 330 000 000	81.90
NOV INVOIC-0001	11/30/2023		PANHANDLE BEGINNINGS DAY SCHOOL	01 1200 561 000 003	1,026.60
NOV INVOIC-0001	11/30/2023		MERIDIAN TUITION - ESU	01 1200 561 001 003	4,398.00
NOV INVOIC-0001	11/30/2023		LIFELINKS TUITION - ESU	01 1200 561 003 007	2,199.00
NOV INVOIC-0001	11/30/2023		SUPERVISION OF PROGRAMS - ESU	01 1200 591 000 005	670.01
NOV INVOIC-0001	11/30/2023		SPED INSTRUCTION AGES 3-5	01 1291 591 003 000	1,985.42
NOV INVOIC-0001	11/30/2023		SPED SUPERVISION AGES 3-5	01 1291 591 003 005	158.83
NOV INVOIC-0001	11/30/2023		SPED INSTRUCTION AGES 0-2	01 1292 591 003 000	357.42
NOV INVOIC-0001	11/30/2023		SPED SUPERVISION AGES 0-2	01 1292 591 003 005	28.59
NOV INVOIC-0001	11/30/2023		COUNSELING FOR NON-SPED STUDENTS	01 2120 591 003 000	151.47
NOV INVOIC-0001	11/30/2023		PSYCH ASSESSMENT HS - ESU	01 2141 591 001 001	5,604.55
NOV INVOIC-0001	11/30/2023		PSYCH ASSESSMENT ML - ESU	01 2141 591 003 001	2,688.68
NOV INVOIC-0001	11/30/2023		SPEECH HS - ESU	01 2151 591 001 003	337.77
NOV INVOIC-0001	11/30/2023		SUPERVISION - SPEECH HS - ESU	01 2151 591 001 005	27.02
NOV INVOIC-0001	11/30/2023		P/T SCHOOL AGE HS	01 2171 591 001 000	112.50
NOV INVOIC-0001	11/30/2023		P/T SCHOOL AGE HS SUPERVISION	01 2171 591 001 005	9.00
NOV INVOIC-0001	11/30/2023		VISUALLY IMPAIRED/SERVICES ML - ESU	01 2181 591 003 000	162.00
NOV INVOIC-0001	11/30/2023		VISUALLY IMPAIRED/SERVICES ML - ESU SUPE	01 2181 591 003 005	12.96
NOV INVOIC-0001	11/30/2023		TRANSITIONAL - ESU	01 2190 591 001 000	3,284.00
NOV INVOIC-0001	11/30/2023		DEAF/HARD OF HEARING SERVICES	01 2190 591 001 008	3,527.00
NOV INVOIC-0001	11/30/2023		REIMBURSIBLE DISTANCE LEARNING	01 2224 382 000 000	826.00
NOV INVOIC-0001	11/30/2023		INTERNET E-RATE CONSORTIUM	01 2224 382 000 000	450.00
NOV INVOIC-0001	11/30/2023		NEBRASKA EDUCATION VIRTUAL ACADEMY	01 2224 382 000 000	708.33
Check Number: 61946	Check Type: Check	Check Date: 12/11/2023	Vendor: ESU3	ESU #3	Check Total: 300.00
<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>
EM14300	11/08/2023		PROFESSIONAL DEVELOPMENT	01 1100 330 003 000	300.00
Check Number: 61947	Check Type: Check	Check Date: 12/11/2023	Vendor: FRANKPARTS	FRANK PARTS COMPANY	Check Total: 90.98
<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>
511956	11/03/2023	12710	General supply and repiar	01 1100 610 001 044	6.49
512518	11/14/2023	12710	TOOLS	01 1100 610 001 044	54.99
513207	11/29/2023	12710	General supply and repiar	01 1100 610 001 044	29.50
Check Number: 61948	Check Type: Check	Check Date: 12/11/2023	Vendor: FRENCHMANV	FRENCHMAN VALLEY COOP	Check Total: 787.75
<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>
11/30/23-0001	11/30/2023		CARDTROL FUEL PURCHASES	01 2710 626 000 000	787.75
Check Number: 61949	Check Type: Check	Check Date: 12/11/2023	Vendor: GOPHER	GOPHER	Check Total: 307.78
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
IN289392	05/22/2023	12071	6-Pack Jr. Basketballs	01 1100 610 003 000	69.95
IN289392	05/22/2023	12071	6-Pack Jr. Footballs	01 1100 610 003 000	69.95

**Detail Check Register**

<b>Checking Account: 01</b>		<b>GENERAL FUND 01-101</b>				
IN289392	05/22/2023	12071	6-Pack KickBalls	01 1100 610 003 000	69.95	
IN289392	05/22/2023	12071	6-Pack 4 Square Balls	01 1100 610 003 000	64.95	
IN289392	05/22/2023	12071	Shipping	01 1100 610 003 000	32.98	
Check Number: 61950	Check Type: Check	Check Date: 12/11/2023	Vendor: GRANITETEL	GRANITE TELECOMMUNICATIONS	Check Total: 792.50	
<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>	
11/2023-0001	12/01/2023		TELEPHONE SERVICE	01 2510 530 000 000	792.50	
Check Number: 61951	Check Type: Check	Check Date: 12/11/2023	Vendor: BLUFFSFACI	IDEAL/BLUFFS FACILITY SOLUTIONS	Check Total: 2,245.35	
<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>	
475107	11/16/2023	12910	Nitrile Gloves Large	01 2610 610 003 000	195.20	
475107	11/16/2023	12910	Nitrile Gloves Small	01 2610 610 003 000	227.70	
475107	11/16/2023	12910	Toilet Tissue	01 2610 610 003 000	137.22	
475107	11/16/2023	12910	Paper Towels	01 2610 610 003 000	479.70	
475107	11/16/2023	12910	Trash Can Liner (45 gal)	01 2610 610 003 000	40.33	
475107	11/16/2023	12910	Trash Can Liner (small cans)	01 2610 610 003 000	42.51	
475107	11/16/2023	12910	Carpet Cleaner Hose	01 2610 610 003 000	88.49	
475107	11/16/2023	12910	Freight	01 2610 610 003 000	3.00	
475107-1	11/07/2023	12910	Facial Tissue	01 2610 610 003 000	35.13	
475107-1	11/07/2023	12910	Trash Can Liner (small cans)	01 2610 610 003 000	42.51	
475107-1	11/07/2023	12910	SAFE NEUTRAL CLEANER	01 2610 610 003 000	54.88	
475685-0001	11/24/2023		PAPER TOWELS AND SANITARY NAPKINS	01 2610 110 001 000	152.79	
476050	11/30/2023	13003	Ice Melt Deep Thaw 50# 49 Pallet	01 2610 610 000 000	606.37	
476050	11/30/2023	13003	Freight	01 2610 890 000 000	3.00	
476051	11/30/2023	13002	Consume Bio Bowl Quart 12/case	01 2610 610 003 000	69.34	
476051	11/30/2023	13002	Grand Slam Porcelain Cleaner Quart-12/CS	01 2610 610 003 000	64.18	
476051	11/30/2023	13002	Freight	01 2610 890 003 000	3.00	
Check Number: 61952	Check Type: Check	Check Date: 12/11/2023	Vendor: INGRAMTORI	VICTORIA INGRAM	Check Total: 252.80	
<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>	
CONF REIMB 2023	12/05/2023	13021	hotel room	01 1100 580 003 009	252.80	
Check Number: 61953	Check Type: Check	Check Date: 12/11/2023	Vendor: INTRALINKS	INTRALINKS, INC	Check Total: 1,551.19	
<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>	
9728	11/22/2023	12849	Dell Latitude 3540 - 3000164862489 - Quo	01 2610 733 000 000	1,551.19	
Check Number: 61954	Check Type: Check	Check Date: 12/11/2023	Vendor: ITSAVVY	ITSAVVY LLC	Check Total: 47.52	
<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>	
01465745	11/30/2023	12969	IPAD case	01 1200 733 001 902	47.52	
Check Number: 61955	Check Type: Check	Check Date: 12/11/2023	Vendor: JOHNSONCON	JOHNSON CONTROLS	Check Total: 794.56	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1-131409846721	11/03/2023	12933	Fuel Surcharge Adjustment	01 2610 890 003 000	35.00	
1-131409846721	11/03/2023	12933	Mileage	01 2610 890 003 000	154.56	

**Detail Check Register**

<b>Checking Account: 01</b>		<b>GENERAL FUND 01-101</b>				
1-131409846721	11/03/2023	12933	Labor	01 2620 720 003 000	560.00	
1-131409846721	11/03/2023	12933	Fees (Disposal, Environmental & Usage Ch	01 2620 720 003 000	45.00	
Check Number: 61956	Check Type: Check	Check Date: 12/11/2023	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total: 340.68	
<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>	
4003	11/09/2023	12712	General supplies and repair	01 1100 610 001 044	28.76	
4028/4033	12/05/2023	12951	varnish	01 1100 610 001 040	17.09	
4028/4033	12/05/2023	12951	sprinkler/neem oil	01 1100 610 001 040	22.93	
4028/4033	12/05/2023	12951	sandpaper	01 1100 610 001 040	3.59	
4028/4033	12/05/2023	12951	gloves	01 1100 610 001 040	17.59	
4028/4033	12/05/2023	12951	dropcloth	01 1100 610 001 040	6.29	
4028/4033	12/05/2023	12951	brake cleaner	01 1100 610 001 040	6.87	
4028/4033	12/05/2023	12951	sand discs	01 1100 610 001 040	8.98	
4028/4033	12/05/2023	12951	stain	01 1100 610 001 040	28.78	
4028/4033	12/05/2023	12951	Mouse kit 12pk	01 1100 610 001 040	25.18	
4028/4033	12/05/2023	12951	foam brush 8 pk	01 1100 610 001 040	8.26	
4048	11/15/2023	12712	General supplies and repair	01 1100 610 001 044	33.27	
4050	11/15/2023	12942	Mice Bait Station and Refills	01 2610 890 001 000	8.00	
4069	11/16/2023	12945	Liquid Fire Drain Cleaner	01 2610 890 001 000	10.79	
4109	11/22/2023	12980	Trowel Tuckpoint	01 2620 720 001 000	7.73	
4111	11/22/2023	12971	Spring Snap 5/16x2-3/8zn	01 2710 610 000 000	15.54	
4175	11/30/2023	12999	3x4 Down Spout Adapter	01 2620 720 003 000	5.99	
4187	11/30/2023	13000	6" Hose Clamp	01 2620 720 003 000	6.46	
4188	12/05/2023	12712	General supplies and repair	01 1100 610 001 044	13.59	
4218	12/04/2023	12712	General supplies and repair	01 1100 610 001 044	64.99	
Check Number: 61957	Check Type: Check	Check Date: 12/11/2023	Vendor: KIMBALLAUT	KIMBALL AUTO PARTS CO	Check Total: 130.46	
<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>	
254167	11/16/2023	12946	washer fluid	01 2710 610 000 000	25.50	
254238	11/18/2023	12994	fuel treatment	01 2710 610 000 000	34.98	
254238	11/18/2023	12994	DEF	01 2710 610 000 000	29.90	
254300	11/21/2023	12957	Vapor Canister Purge Solenoid V10	01 2710 610 000 000	33.59	
511956	11/03/2023	12711	General supply and repair	01 1100 610 001 044	6.49	
Check Number: 61958	Check Type: Check	Check Date: 12/11/2023	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total: 85.00	
<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>	
100-----0001	11/30/2023		LIBRARY LEGO BOARD	01 2220 610 001 000	85.00	
Check Number: 61959	Check Type: Check	Check Date: 12/11/2023	Vendor: MENARDS	MENARDS - SCOTTSBLUFF	Check Total: 162.09	
<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>	
92437	11/20/2023	12973	aluminum wire ties	01 2610 610 003 000	21.20	
92437	11/20/2023	12973	2-3/8 End post kit	01 2610 610 003 000	23.98	
92437	11/20/2023	12973	Work Light	01 2710 610 000 000	37.07	

**Detail Check Register**

<b>Checking Account: 01</b>		<b>GENERAL FUND 01-101</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>	
92936	11/27/2023	12995	1-1/2" Slip Joint Washers	01 2620 610 000 000	29.90	
92936	11/27/2023	12995	5 Gallon Pail pump	01 2710 610 000 000	24.99	
93150	11/03/2023	12713	General supply and repair	01 1100 610 001 044	24.95	
Check Number: 61960	Check Type: Check	Check Date: 12/11/2023	Vendor: MOHRGENE	GENE MOHR	Check Total:	1,500.00
1999 YAMAHA GOLF CAR	11/20/2023		1999 YAMAHA MODEL G1GA GOLF CART	01 2650 739 000 000	1,500.00	
Check Number: 61961	Check Type: Check	Check Date: 12/11/2023	Vendor: MONUMENTCL	MONUMENT CLEANING COMPANY	Check Total:	6,035.00
384	12/01/2023	13001	Kimball Daily Cleaning	01 2610 420 001 000	5,035.00	
384	12/01/2023	13001	Commuting	01 2610 420 001 000	50.00	
384	12/01/2023	13001	Kimball twice weekly cleaning (glass, in	01 2610 420 001 000	525.00	
384	12/01/2023	13001	Auditorium Add On	01 2610 420 001 000	125.00	
384	12/01/2023	13001	Main Gym Add On	01 2610 420 001 000	300.00	
Check Number: 61962	Check Type: Check	Check Date: 12/11/2023	Vendor: NASCOEDUCA	NASCO EDUCATION	Check Total:	310.09
53-7814-0	11/20/2023	12472	launcher marble	01 1100 610 001 036	80.71	
538341	12/01/2023	12472	Cat	01 1100 610 001 036	229.38	
Check Number: 61963	Check Type: Check	Check Date: 12/11/2023	Vendor: NCDA	NCDA	Check Total:	360.00
2023-SHOW CHOIR-	12/05/2023	13022	NCDA - New Dimension Registration Fee	01 1100 810 001 032	195.00	
2023-SHOW CHOIR-	12/05/2023	13022	NCDA - Infinity Registration Fee	01 1100 810 001 032	165.00	
Check Number: 61964	Check Type: Check	Check Date: 12/11/2023	Vendor: VIAEROWIRE	NE COLORADO CELLULAR, INC	Check Total:	98.60
NOV 2023-0001	12/17/2023		HOT SPOTS	01 2510 530 000 000	98.60	
Check Number: 61965	Check Type: Check	Check Date: 12/11/2023	Vendor: NCSA	NE COUNCIL OF SCHOOL ADMINISTRATORS	Check Total:	530.00
79270	10/06/2023		LABOR RELATIONS	01 2310 810 000 000	530.00	
Check Number: 61966	Check Type: Check	Check Date: 12/11/2023	Vendor: NEBRASKAG	NEBRASKA.GOV	Check Total:	52.50
8044886	11/30/2023	12931	drivers licence background check	01 2710 890 000 000	7.50	
8044886-	11/30/2023	12939	drivers licence check	01 2710 890 000 000	7.50	
8044886--	11/30/2023	12950	drivers licence check	01 2710 890 000 000	7.50	
8044886---	11/30/2023	13011	DMV checks	01 2710 890 000 000	15.00	
8044886----	11/30/2023	12983	licence check	01 2710 890 000 000	15.00	
Check Number: 61967	Check Type: Check	Check Date: 12/11/2023	Vendor: ONESOURCE	ONE SOURCE	Check Total:	94.00

**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>
2022141923-0003	12/01/2023		PRE-EMPLOYMENT SCREENINGS	01 2320 890 000 000	47.00
2022143827	12/01/2023		background check for preemployment	01 2320 890 000 000	47.00
Check Number: 61968      Check Type: Check      Check Date: 12/11/2023      Vendor: PANHANDLEC      PANHANDLE COOP ASSOCIATION					Check Total: 3,300.47
<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>
727536	11/03/2023	12628	Groceries for food labs	01 1100 610 001 042	108.92
727554	11/07/2023	12628	Groceries for food labs	01 1100 610 001 042	59.88
727596	11/14/2023	12947	water	01 2710 610 000 000	7.00
727596	11/14/2023	12947	Gatorade G2	01 2710 610 000 000	8.29
727596	11/14/2023	12947	Gatorade	01 2710 610 000 000	8.29
727596	11/14/2023	12947	Dr Pepper	01 2710 610 000 000	4.00
727602	11/15/2023	12967	ELITE cooking supplies	01 6968 610 003 000	32.10
727608	11/16/2023	12628	Groceries for food labs	01 1100 610 001 042	34.76
727621	11/19/2023	12628	Groceries for food labs	01 1100 610 001 042	38.34
727672	11/29/2023	13012	ELITE cooking club supplioes	01 6968 610 003 000	20.63
727677	11/30/2023	12628	Groceries for food labs	01 1100 610 001 042	84.64
CARDTROL S-0001	12/01/2023		CARDTROL STATEMENT	01 2710 626 000 000	2,893.62
Check Number: 61969      Check Type: Check      Check Date: 12/11/2023      Vendor: PITSCO      PITSCO					Check Total: 663.50
<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>
23-000026614	11/17/2023	12903	50 pack of CO2 car and supplies	01 2610 610 000 000	663.50
Check Number: 61970      Check Type: Check      Check Date: 12/11/2023      Vendor: PROPIOLSL      PROPIO LS LLC					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>
2023-14133-1F	12/05/2023	12993	Holiday Heroes Letter Translation	01 1100 610 001 024	75.00
Check Number: 61971      Check Type: Check      Check Date: 12/11/2023      Vendor: RAUNERANDA      RAUNER AND ASSOCIATES, P.C.					Check Total: 16,745.41
<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>
0040173-IN	11/07/2023	12932	PREPARATION OF 2022/2023 AUDIT REPORT PE	01 2510 315 000 000	16,300.00
0040173-IN	11/07/2023	12932	NSSRS TESTING REQUIRED BY THE STATE	01 2510 315 000 000	300.00
0040173-IN	11/07/2023	12932	ADDTL EXPENSES TRAVEL	01 2510 315 000 000	145.41
Check Number: 61972      Check Type: Check      Check Date: 12/11/2023      Vendor: RISSEEUWRA      RACHEL RISSEEUW					Check Total: 72.10
<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>
CONF EXPENSE 2023	12/06/2023	13028	Parking Receipt	01 1100 580 003 011	23.00
CONF EXPENSE 2023	12/06/2023	13028	Cheesecake Factory	01 1100 580 003 011	34.99
CONF EXPENSE 2023	12/06/2023	13028	Fazoli	01 1100 580 003 011	14.11
Check Number: 61973      Check Type: Check      Check Date: 12/11/2023      Vendor: STATECHEMI      STATE CHEMICAL MFG CO					Check Total: 886.60
<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>
200085382	11/10/2023	12909	Drain Cleaning (5 gal bucket)	01 2610 610 001 000	282.70
903123937	11/13/2023	12911	Primezyme D5/D19	01 2610 610 003 000	282.70
903123937	11/13/2023	12911	Spray Bottle Kit (12 count)	01 2610 610 003 000	38.50

**Detail Check Register**

<b>Checking Account: 01</b>		<b>GENERAL FUND 01-101</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>	
903125792	11/14/2023	12909	Drain Cleaning (5 gal bucket)	01 2610 610 001 000	282.70	
Check Number: 61974	Check Type: Check	Check Date: 12/11/2023	Vendor: VERIZON	VERIZON WIRELESS	Check Total:	52.93
9949772928-0001	11/20/2023		cell phones	01 2510 530 000 000	52.93	
Check Number: 61975	Check Type: Check	Check Date: 12/11/2023	Vendor: VOYAGER	VOYAGER FLEET SYSTEMS, INC.	Check Total:	1,193.14
8691497732-0018	12/01/2023		TAX ADJUSTMENT	01 2710 626 000 000	(71.32)	
8691497732-0018	12/01/2023		FUEL PURCHASES	01 2710 626 000 000	1,264.46	
Check Number: 61976	Check Type: Check	Check Date: 12/11/2023	Vendor: YANDAS	YANDAS MUSIC & PRO AUDIO	Check Total:	3,619.00
2023-UPGRADES	12/05/2023	12848	Multimix 10 Mixer w/Bluetooth	01 2620 720 001 000	399.00	
2023-UPGRADES	12/05/2023	12848	CDi2x1200 Amplifier w/DSP	01 2620 720 001 000	2,449.00	
2023-UPGRADES	12/05/2023	12848	Installation Labor & Calibration	01 2620 720 001 000	600.00	
2023-UPGRADES	12/05/2023	12848	Estimated Cable & Connectors	01 2620 720 001 000	63.00	
2023-UPGRADES	12/05/2023	12848	Mileage	01 2620 720 001 000	108.00	

\*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 87,669.18

**Detail Check Register**

**Checking Account: 02**

**DEPRECIATION FUND 02-101**

Check Number: 1259	Check Type: Check	Check Date: 12/11/2023	Vendor: KIDWELL	KIDWELL	Check Total:	1,272.00
<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>	
231863	11/08/2023	12850	12MP Fisheye Dome Camera; Day/Night; WDR	02 2900 739 000 000	1,272.00	

\*Denotes Expensed Invoice Item

Checking Account ID: 02

Total without Voids: 1,272.00

**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: 19032	Check Type: Check	Check Date: 12/11/2023	Vendor: APPLEINC	APPLE INC	Check Total:	838.00
211146196640208	11/27/2023	12976	ipads for Activities dept	05 2900 610 001 500	838.00	
Check Number: 19033	Check Type: Check	Check Date: 12/11/2023	Vendor: BROWNCNTS	BROWN CONSTRUCTION AND IRRIGATION	Check Total:	100.00
1270	10/15/2023	12935	Porta Potties for CC	05 2900 610 001 100	100.00	
Check Number: 19034	Check Type: Check	Check Date: 12/11/2023	Vendor: CASHWADIST	CASH-WA DISTRIBUTING	Check Total:	796.18
14026759	11/30/2023	12507	JUNIOR CLASS CONCESSION SUPPLIES	05 2900 610 001 325	796.18	
Check Number: 19035	Check Type: Check	Check Date: 12/11/2023	Vendor: ITSAVVY	ITSAVVY LLC	Check Total:	190.24
01465866	12/05/2023	12977	ipad covers for activity Ipads	05 2900 610 001 500	95.12	
3798933	11/27/2023	12977	ipad covers for activity Ipads	05 2900 610 001 500	95.12	
Check Number: 19036	Check Type: Check	Check Date: 12/11/2023	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total:	128.94
4188-	11/30/2023		PROJECTS	05 2900 610 001 220	6.99	
4218-	12/04/2023		PROJECTS	05 2900 610 001 220	121.95	
Check Number: 19037	Check Type: Check	Check Date: 12/11/2023	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total:	42.35
100-----0001	11/30/2023		WR BOXES	05 2900 610 001 153	32.35	
103-	11/15/2023		VETERAN'S DAY TEE-SHIRT	05 2900 610 001 759	10.00	
Check Number: 19038	Check Type: Check	Check Date: 12/11/2023	Vendor: MENARDS	MENARDS - SCOTTSLUFF	Check Total:	299.61
90263	10/19/2023	12894	Grinders	05 2900 610 001 203	183.69	
93150-	11/03/2023		PROJECTS	05 2900 610 001 220	115.92	
Check Number: 19039	Check Type: Check	Check Date: 12/11/2023	Vendor: NEBRASKACO	NEBRASKA COFFEE	Check Total:	75.00
000091	11/15/2023	12937	fb banquet gift cards	05 2900 610 001 721	75.00	
Check Number: 19040	Check Type: Check	Check Date: 12/11/2023	Vendor: NEVCO	NEVCO INC.	Check Total:	5,880.18
211461966	11/27/2023	12974	Score table	05 2900 610 001 100	5,880.18	
Check Number: 19041	Check Type: Check	Check Date: 12/11/2023	Vendor: PANHANDLEC	PANHANDLE COOP ASSOCIATION	Check Total:	27.93
727573	11/09/2023	12907	fb banquet supplies	05 2900 610 001 721	27.93	
Check Number: 19042	Check Type: Check	Check Date: 12/11/2023	Vendor: PEPSICOLA	PEPSI-COLA OF WESTERN NEBRASKA	Check Total:	350.95

**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>
5100125496	11/13/2023	12508	JUNIOR CLASS CONCESSION SUPPLIES	05 2900 610 001 325	350.95

\*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 8,729.38

Detail Check Register

Checking Account: 06

SCHOOL NUTRITUION FUND 06-101

Check Number: 6223	Check Type: Check	Check Date: 12/11/2023	Vendor: CASHWADIST	CASH-WA DISTRIBUTING	Check Total:	9,861.93
<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>	
13999123	11/06/2023		ML SUPPLIES	06 3100 610 003 000	49.95	
13999123	11/06/2023		ML FOOD	06 3100 630 003 000	945.16	
13999175	11/06/2023		HS SUPPLIES	06 3100 610 001 000	422.90	
13999175	11/06/2023		HS FOOD	06 3100 630 001 000	1,991.72	
14003633	11/09/2023		HS FOOD	06 3100 630 001 000	430.35	
14003682	11/09/2023		ML SUPPLIES	06 3100 610 003 000	80.85	
14003682	11/09/2023		ML FOOD	06 3100 630 003 000	109.10	
14007673	11/13/2023		ML FOOD	06 3100 630 003 000	1,023.02	
14007686	11/13/2023		HS SUPPLIES	06 3100 610 001 000	27.70	
14007686	11/13/2023		HS FOOD	06 3100 630 001 000	274.05	
14015406	11/20/2023		ML SUPPLIES	06 3100 610 003 000	183.60	
14015406	11/20/2023		ML FOOD	06 3100 630 003 000	1,366.84	
14015422	11/20/2023		HS SUPPLIES	06 3100 610 001 000	51.05	
14015422	11/20/2023		HS FOOD	06 3100 630 001 000	1,466.14	
14015422-CREDIT	11/20/2023		HS FOOD CREDIT	06 3100 630 003 000	(34.00)	
14021667	11/27/2023		MARY LYNCH FOOD	06 3100 630 003 000	906.36	
14021673	11/27/2023		HS FOOD	06 3100 630 001 000	283.97	
14025709	11/30/2023		HS FOOD	06 3100 630 001 000	283.17	

Check Number: 6224	Check Type: Check	Check Date: 12/11/2023	Vendor: HILANDDAIR	HILAND DAIRY FOODS COMPANY, LLC	Check Total:	2,235.74
<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>	
1717979	11/03/2023		MARY LUNCH MILK	06 3100 630 003 000	275.36	
1718051	11/07/2023		MARY LUNCH MILK	06 3100 630 003 000	190.71	
1718052	11/07/2023		HS MILK DELIVERY	06 3100 630 001 000	169.29	
1718126	11/10/2023		MARY LUNCH MILK	06 3100 630 003 000	232.52	
1718197	11/14/2023		MARY LUNCH MILK	06 3100 630 003 000	276.39	
1718198	11/14/2023		HS MILK DELIVERY	06 3100 630 001 000	190.71	
1718269	11/17/2023		MARY LUNCH MILK	06 3100 630 003 000	232.52	
1718335	11/21/2023		MARY LUNCH MILK	06 3100 630 003 000	211.10	
1718336	11/21/2023		HS MILK DELIVERY	06 3100 630 001 000	105.03	
1718436	11/28/2023		MARY LUNCH MILK	06 3100 630 003 000	212.13	
1718437	11/28/2023		CREDIT MARY LUNCH MILK	06 3100 630 003 000	(10.71)	
1718438	11/28/2023		HS MILK DELIVERY	06 3100 630 001 000	150.69	

Check Number: 6225	Check Type: Check	Check Date: 12/11/2023	Vendor: PEPSICOLA	PEPSI-COLA OF WESTERN NEBRASKA	Check Total:	1,777.90
<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>	
5100125157	11/07/2023		PEPSI DELIVERY	06 3100 630 001 000	556.90	
5100125495	11/10/2023		PEPSI DELIVERY	06 3100 630 001 000	735.60	
5100126018	11/17/2023		PEPSI DELIVERY	06 3100 630 001 000	485.40	

Check Number: 6226	Check Type: Check	Check Date: 12/11/2023	Vendor: USFOODSGRA	US FOODS - GRAND ISLAND	Check Total:	7,180.96
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**Detail Check Register**

**Checking Account: 06**

**SCHOOL NUTRITUION FUND 06-101**

<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>
3205433	11/20/2023		ML SUPPLIES	06 3100 610 003 000	78.15
3205433	11/20/2023		ML FOOD	06 3100 630 003 000	1,336.73
33205434	11/20/2023		HS FOOD	06 3100 630 001 000	1,569.97
5716206	11/05/2023		ML FOOD	06 3100 630 003 000	2,184.60
5716207	11/05/2023		HS FOOD	06 3100 630 000 000	1,913.46
5716207	11/05/2023		HS SUPPLIES	06 3100 630 000 000	98.05

\*Denotes Expensed Invoice Item

Checking Account ID: 06

Total without Voids: 21,056.53



## 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 11, 2023

Treasurer's report is as follows:

		Dec-23	Dec-22
Amount received from County Treasurer		98,479.20	99,885.92
Bank Balance	November 30, 2023	210,838.49	76,466.17
Savings Account General Funds	November 30, 2023	2,206,061.36	2,271,701.76
Depreciation Fund	November 30, 2023	394,688.04	564,128.00
Building Fund	November 30, 2023	523,275.83	1,006,038.03
Nutrition Fund	November 30, 2023	89,291.44	103,687.67
Activity Fund	November 30, 2023	137,951.33	91,538.28
Total Available Funds		3,562,106.49	4,113,559.91
Payroll Gross		340,344.14	323,940.75
Amount of Bills		109,997.71	571,371.99
Blue Cross Blue Shield/HSA Pmt/UNUM Life		90,514.39	71,772.88
Nebraska School Retirement		31,677.78	30,654.72
FirsTier Bank (FICA)		25,469.73	24,103.05
Total Amount of Expenses		598,003.75	1,021,843.39
Balance Remaining after Expenses		2,964,102.74	3,091,716.52

**Monthly Finance Report to the Board**

Dec-23

<b>**Reconciled Balances as of NOVEMBER 30, 2023</b>		
(Balance on Books)		
	2022-2023	2023-2024
General - Checking	\$ 76,466.17	\$ 210,838.49
General - Savings	\$ 2,271,701.76	\$ 2,206,061.36
Depreciation	\$ 564,128.00	\$ 394,688.04
Activity	\$ 91,538.28	\$ 137,951.33
Nutrition	\$ 103,687.67	\$ 89,291.44
Spec Building	\$ 1,006,038.03	\$ 523,275.83
<b>FUNDS TOTAL</b>	<b>\$ 4,113,559.91</b>	<b>\$ 3,562,106.49</b>

<b>DECEMBER GF EXPENDITURES</b>		
	2022-2023	2023-2024
GF Bills Payable	\$ 95,907.86	\$ 87,669.18
GF Payroll	\$ 440,327.73	\$ 477,171.99
(including Ins, RET & Tax)	<b>\$ 536,235.59</b>	<b>\$ 564,841.17</b>
<b>NOVEMBER REVENUE</b>		
Beginning Cash	\$ 141,427.64	\$ 132,137.26
GF Transfer	\$ 550,000.00	\$ 550,000.00
State Aid	\$ 9,979.00	\$ 61,562.00
Kimball County	\$ 99,885.92	\$ 98,479.20
Interest	\$ 6,468.81	\$ 9,317.97
<b>Total Month Available</b>	<b>\$ 807,761.37</b>	<b>\$ 851,496.43</b>

<b>Three Year Comparison</b>			
<b>GF Revenue</b>			
	2021-2022	2022-2023	2023-2024
September	\$ 1,856,081.18	\$ 1,742,904.71	\$ 1,755,327.15
October	\$ 280,137.01	\$ 174,086.98	\$ 276,514.37
November	\$ 103,078.48	\$ 119,263.73	\$ 174,307.86
December	\$ 201,805.61	\$ 134,113.69	
January	\$ 862,650.98	\$ 980,978.07	
February	\$ 419,359.54	\$ 697,558.26	
March	\$ 402,894.18	\$ 371,544.17	
April	\$ 219,875.66	\$ 361,418.71	
May	\$ 2,270,649.87	\$ 1,679,707.69	
June	\$ 600,914.46	\$ 651,665.08	
July	\$ 220,095.13	\$ 97,061.37	
August	\$ 264,327.29	\$ 117,420.86	
<b>Running Total (YTD)</b>	<b>\$ 2,239,296.67</b>	<b>\$ 2,036,255.42</b>	<b>\$ 2,206,149.38</b>
<b>Total Revenue</b>	<b>\$ 7,701,869.39</b>	<b>\$ 7,127,723.32</b>	<b>\$ 2,206,149.38</b>
<b>% OF BUD (YTD)</b>	<b>31.03%</b>	<b>28.21%</b>	<b>28.72%</b>
Annual Budget	\$ 7,501,033.00	\$ 7,217,500.00	\$ 7,682,000.00
% of Bud Rec	102.68%	98.76%	28.72%

<b>DECEMBER NUTRITION FUND</b>		
	2022-2023	2023-2024
NF Bills Payable	\$ 19,355.79	\$ 21,056.53
NF Payroll	\$ 10,989.02	\$ 10,834.05
	<b>\$ 30,344.81</b>	<b>\$ 31,890.58</b>
<b>NOVEMBER REVENUE</b>		
Beginning Cash	\$ 108,233.26	\$ 92,885.26
LUNCH INFINITE CAMPUS	\$ 6,483.90	\$ 8,399.23
SFSP Lunch Claim	\$ 21,674.49	\$ 22,247.00
Checks	\$ 5,184.15	\$ 4,729.65
INTEREST	\$ 263.90	\$ 333.24
	<b>\$ 141,839.70</b>	<b>\$ 128,594.38</b>

<b>Three Year Comparison</b>			
<b>GF Expenditures</b>			
	2021-2022	2022-2023	2023-2024
September	\$ 619,836.07	\$ 620,981.51	\$ 653,383.62
October	\$ 523,352.74	\$ 533,968.42	\$ 565,759.67
November	\$ 554,319.21	\$ 577,418.34	\$ 641,858.85
December	\$ 566,973.73	\$ 548,958.90	
January	\$ 501,526.94	\$ 515,206.81	
February	\$ 548,304.59	\$ 571,713.07	
March	\$ 531,266.35	\$ 544,625.81	
April	\$ 968,021.51	\$ 559,954.31	
May	\$ 716,429.52	\$ 608,072.01	
June	\$ 565,530.15	\$ 560,529.78	
July	\$ 643,475.88	\$ 476,687.88	
August	\$ 433,623.09	\$ 649,809.34	
<b>Running Total (YTD)</b>	<b>\$ 1,697,508.02</b>	<b>\$ 1,732,368.27</b>	<b>\$ 1,861,002.14</b>
<b>Total Expenditures</b>	<b>\$ 7,172,659.78</b>	<b>\$ 6,767,926.18</b>	<b>\$ 1,861,002.14</b>
<b>% of Bud Spent (YTD)</b>	<b>18.15%</b>	<b>17.99%</b>	<b>18.74%</b>
Annual Budget	\$ 9,350,752.00	\$ 9,629,521.00	\$ 9,928,634.00
<b>% of Bud Spent</b>	<b>76.71%</b>	<b>70.28%</b>	<b>18.74%</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
01	<b>GENERAL FUND</b>								
01 1100	PROPERTY TAXES	32,980.91	1,816,927.70	5,250,000.00	34.61	61,367.57	1,872,182.56	5,650,000.00	33.14
01 1115	CARLINE TAXES	0.00	4,617.98	25,000.00	18.47	0.00	4,084.07	35,000.00	11.67
01 1125	MOTOR VEHICLE TAXES	23,322.67	67,963.60	240,000.00	28.32	25,785.34	69,737.98	250,000.00	27.90
01 1140	PROP TAX PENALTIES & INTEREST	1,014.02	5,563.61	20,000.00	27.82	2,281.86	6,987.84	20,000.00	34.94
01 1311	DRIVER EDUCATION FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1510	INTEREST	9,317.97	31,225.06	90,000.00	34.69	6,468.81	15,155.91	10,000.00	151.56
01 1911	LOCAL LICENSE FEES AND COURT FINES	0.00	6,064.67	50,000.00	12.13	150.00	17,201.12	5,000.00	344.02
01 1920	CONTRIBUTIONS/DONATIONS PRIVATE	0.00	2,135.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1921	POLICE COURT FINES	0.00	50.00	1,000.00	5.00	0.00	0.00	1,000.00	0.00
01 1951	MISC REVENUE OTHER SCHOOL DIST	6,671.00	14,063.00	50,000.00	28.13	0.00	15,000.00	10,000.00	150.00
01 1960	ABSORB UNUSED BUDGET AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1980	OTHER REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1990	OTHER LOCAL REVENUE	(1,722.31)	799.16	20,000.00	4.00	2,930.00	3,058.20	10,000.00	30.58
01 2110	COUNTY FINES & LICENSE FEES	9,596.43	21,856.09	10,000.00	218.56	8,663.02	8,663.02	10,000.00	86.63
01 3110	STATE AID EDUCATION	61,562.00	189,711.00	615,000.00	30.85	5,168.00	15,535.14	50,000.00	31.07
01 3120	STATE AID - SPED	0.00	0.00	500,000.00	0.00	0.00	0.00	275,000.00	0.00
01 3125	SPED SCHOOL AGE TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01 3130	HOMESTEAD ALLOCATION	0.00	0.00	80,000.00	0.00	0.00	0.00	75,000.00	0.00
01 3131	PROPERTY TAX CREDIT	0.00	0.00	300,000.00	0.00	0.00	0.00	250,000.00	0.00
01 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3133	NAMEPLATE CAPACITY TAX	29,910.44	29,910.44	40,000.00	74.78	0.00	0.00	65,000.00	0.00
01 3180	PRO RATA MOTOR VEHICLE	1,654.73	1,654.73	10,000.00	16.55	1,638.13	1,638.13	15,000.00	10.92
01 3400	STATE APPORTIONMENT	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
01 3512	DISTRICT ED INCENTIVE	0.00	12,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01 3535	HIGH ABILITY LEARNERS	0.00	0.00	5,000.00	0.00	4,811.00	4,811.00	5,000.00	96.22
01 3570	STATE GRANT: TEACHER EVALUATION 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01 4105	UNIVERSAL SERVICE FUND (E-RATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4310	REAP - US DEPT OF ED	0.00	0.00	35,000.00	0.00	0.00	0.00	40,000.00	0.00
01 4421	IDEA PART B (ARP) BASE & ENROLLMENT POVERTY ALLOCATION BIRTH THROUGH AGE 21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4505	TITLE I	0.00	0.00	85,000.00	0.00	0.00	0.00	85,000.00	0.00
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II, PART A	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00
01 4512	IDEA PART B BASE ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA BASE 3-5	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00
01 4518	IDEA PART B BASE & ENROLLMENT POVERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4519	IDEA PART B	0.00	0.00	110,000.00	0.00	0.00	0.00	100,000.00	0.00
01 4521	IDEA PART B PROPORTIONATE SHARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4530	PBIS - OTHER FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01 4531	AFTERSCHOOL-TITLE IV, PART B	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00	0.00
01 4708	MEDICAID RECEIPTS/M.I.P.S	0.00	1,207.34	10,000.00	12.07	0.00	2,200.45	6,000.00	36.67
01 4709	MECCA TECH MONIES	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
01 4900	OTHER FEDERAL SOURCE	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
01 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 9000	Non Program Receipts	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>174,307.86</u>	<u>2,206,149.38</u>	<u>7,682,000.00</u>	<u>28.72</u>	<u>119,263.73</u>	<u>2,036,255.42</u>	<u>7,217,500.00</u>	<u>28.21</u>
01	<b>GFNFRAI FUND</b>	<u>174,307.86</u>	<u>2,206,149.38</u>	<u>7,682,000.00</u>	<u>28.72</u>	<u>119,263.73</u>	<u>2,036,255.42</u>	<u>7,217,500.00</u>	<u>28.21</u>
02	<b>DEPRECIATION FUND</b>								
02 1510	INTEREST ON LOCAL REV RECEIPTS	2,098.69	6,883.00	15,000.00	45.89	1,456.78	3,126.16	0.00	0.00
02 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
02 5301	INSURANCE ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 5690	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>2,098.69</u>	<u>6,883.00</u>	<u>215,000.00</u>	<u>3.20</u>	<u>1,456.78</u>	<u>3,126.16</u>	<u>200,000.00</u>	<u>1.56</u>
02	<b>DEPRECIATION FUND</b>	<u>2,098.69</u>	<u>6,883.00</u>	<u>215,000.00</u>	<u>3.20</u>	<u>1,456.78</u>	<u>3,126.16</u>	<u>200,000.00</u>	<u>1.56</u>





**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 1990 0324	CLASS OF 2024	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
05 1990 0325	CLASS OF 2025	0.00	4,952.02	20,000.00	24.76	0.00	0.00	0.00	0.00
05 1990 0326	CLASS OF 2026	0.00	717.80	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0400	GRADE ACTIVITY MISCELLANEOUS	0.00	2,000.00	500.00	400.00	0.00	93.75	1,000.00	9.38
05 1990 0410	GRADE ACTIVITY LEADERSHIP FUND	371.78	371.78	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0450	JANICEK STOCK MARKET FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0500	HS MISCELLANEOUS FUND	0.00	1,050.00	500.00	210.00	0.00	115,500.58	1,000.00	11,550.06
05 1990 0501	HS HONOR ROLL CERTIFICATES	0.00	(74.45)	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0601	BAND ACTIVITY	200.00	560.00	1,500.00	37.33	0.00	440.00	1,500.00	29.33
05 1990 0602	SCHOOL INSTRUMENT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0603	CHORUS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0606	SHOW CHOIR UNIFORMS	655.00	3,905.00	5,500.00	71.00	3,792.00	3,792.00	5,000.00	75.84
05 1990 0607	ELEM SHOW CHOIR	0.00	337.00	0.00	0.00	0.00	160.00	1,000.00	16.00
05 1990 0701	FFA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0703	JH CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0705	CHEERLEADING FUNDRAISING	200.00	8,403.00	25,000.00	33.61	60.00	3,659.57	20,000.00	18.30
05 1990 0707	INTERACT CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0709	JH STUDENT COUNCIL	0.00	0.00	100.00	0.00	94.00	94.00	0.00	0.00
05 1990 0711	HS STUCO FUNDRAISER	0.00	0.00	500.00	0.00	0.00	95.00	2,000.00	4.75
05 1990 0713	NATIONAL HONOR SOCIETY FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1990 0715	XC FUNDRAISING	0.00	1,092.00	1,500.00	72.80	0.00	0.00	2,000.00	0.00
05 1990 0717	BOYS GOLF FUNDRAISING	0.00	500.00	1,500.00	33.33	0.00	120.00	1,000.00	12.00
05 1990 0719	GIRLS GOLF FUNDRAISING	0.00	190.00	1,500.00	12.67	0.00	100.00	1,000.00	10.00
05 1990 0721	FB FUNDRAISING	400.00	1,175.00	10,000.00	11.75	25.00	900.81	10,000.00	9.01
05 1990 0723	VOLLEYBALL FUNDRAISER	170.00	565.00	10,000.00	5.65	0.00	1,211.80	15,000.00	8.08
05 1990 0725	BBB FUNDRAISING	0.00	0.00	7,000.00	0.00	0.00	0.00	5,000.00	0.00
05 1990 0727	GBB FUNDRAISING	200.00	318.00	7,000.00	4.54	0.00	0.00	5,000.00	0.00
05 1990 0729	WRESTLING FUNDRAISING	0.00	0.00	3,000.00	0.00	100.00	1,140.00	5,000.00	22.80
05 1990 0731	TRACK FUNDRAISING	0.00	150.00	3,000.00	5.00	0.00	0.00	1,000.00	0.00
05 1990 0735	WEIGHT LIFTING CLUB	0.00	(800.00)	7,000.00	(11.43)	0.00	0.00	0.00	0.00
05 1990 0739	STAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0741	ART CLASS PROJECTS	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
05 1990 0743	MATH CLUB	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
05 1990 0745	SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0753	SPEECH FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1990 0755	ONE ACT FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1990	LONGHORNS COMMITTED	200.00	200.00	1,000.00	20.00	0.00	0.00	0.00	0.00

**BOARD BUDGET REPORT OF REVENUES**

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
0757									
05 1990 0759	CIVICS FUNDRAISER	0.00	0.00	2,500.00	0.00	0.00	476.00	0.00	0.00
05 1990 0761	KIMBALL PREVENTION COALITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0762	EDUCATION QUEST	2,500.00	2,500.00	2,500.00	100.00	2,500.00	2,500.00	2,000.00	125.00
05 1990 0764	LONGHORN APPAREL	0.00	0.00	1,000.00	0.00	0.00	448.00	2,000.00	22.40
05 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	74,726.00	0.00
05 5200 0201	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00
		<u>7,573.10</u>	<u>49,696.99</u>	<u>218,450.00</u>	<u>22.75</u>	<u>10,129.42</u>	<u>37,821.78</u>	<u>307,526.00</u>	<u>12.30</u>
05	ACTIVITIES	7,573.10	49,696.99	218,450.00	22.75	10,129.42	37,821.78	307,526.00	12.30
06	SCHOOL NUTRITION								
06 1510	INTEREST ON LOCAL REV RECEIPTS	333.24	1,115.04	4,000.00	27.88	263.90	343.64	0.00	0.00
06 1611	STUDENT LUNCHES	13,128.88	44,067.87	110,000.00	40.06	11,667.75	31,795.96	75,000.00	42.39
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	0.00	0.00
06 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3150	SCHOOL LUNCH-STATE SHARE	0.00	9,816.77	210,000.00	4.67	21,674.49	53,919.62	139,467.00	38.66
06 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 4210	SCHOOL LUNCH (FED ONLY)	22,247.00	42,524.24	0.00	0.00	0.00	0.00	130,000.00	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>35,709.12</u>	<u>97,523.92</u>	<u>324,000.00</u>	<u>30.10</u>	<u>33,606.14</u>	<u>86,059.22</u>	<u>344,467.00</u>	<u>24.98</u>
06	SCHOOL NUTRITION	35,709.12	97,523.92	324,000.00	30.10	33,606.14	86,059.22	344,467.00	24.98
08	SPECIAL BUILDING FUND								
08 1100	PROPERTY TAX COMMISSION	2,389.43	131,640.74	420,000.00	31.34	4,619.39	140,877.04	410,000.00	34.36
08 1115	CARLINE TAXES	0.00	334.58	2,000.00	16.73	0.00	307.43	0.00	0.00
08 1140	PROP TAXES PENALTIES & INTEREST	73.46	403.08	2,000.00	20.15	171.67	516.65	0.00	0.00
08 1510	INTEREST ON LOCAL REV RECEIPTS	2,012.17	6,131.88	15,000.00	40.88	2,601.29	6,100.76	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	10,000.00	0.00	0.00	0.00	0.00	0.00
08 3131	PROPERTY TAX CREDIT	0.00	0.00	30,000.00	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	2,167.08	2,167.08	5,000.00	43.34	0.00	0.00	0.00	0.00
08 3180	PRO-RATA MOTOR VEHICLE	119.89	119.89	1,551.00	7.73	123.31	123.31	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>6,762.03</u>	<u>140,797.25</u>	<u>485,551.00</u>	<u>29.00</u>	<u>7,515.66</u>	<u>147,925.19</u>	<u>410,000.00</u>	<u>36.08</u>
08	SPECIAL BUILDING FUND	6,762.03	140,797.25	485,551.00	29.00	7,515.66	147,925.19	410,000.00	36.08
<b>Grand Total:</b>		<u>226,450.80</u>	<u>2,501,050.54</u>	<u>8,925,001.00</u>	<u>28.02</u>	<u>171,971.73</u>	<u>2,311,187.77</u>	<u>8,479,493.00</u>	<u>27.26</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	2,091,934.00	0.00	0.00	0.00	2,064,521.00	0.00
105	EXECUTIVE ADMINISTRATION SALARIES	10,650.00	31,950.00	130,000.00	24.58	10,000.00	30,000.00	120,000.00	25.00
110	SALARIES NON-INSTRUCTIONAL	33,143.69	102,783.47	409,000.00	25.13	39,351.00	106,705.22	375,000.00	28.45
111	SALARIES TEACHERS/PROF STAFF	224,015.89	669,051.14	2,863,500.00	23.36	217,878.56	656,415.69	2,822,000.00	23.26
112	SALARIES PARAS	29,088.71	61,569.43	272,000.00	22.64	33,806.76	71,145.03	211,000.00	33.72
114	SALARIES DIRECTOR	3,425.00	8,867.34	35,000.00	25.34	3,568.95	9,922.35	30,000.00	33.07
116	SALARIES PROFESSIONAL NON-CERTIFIED	14,680.33	44,040.99	180,000.00	24.47	14,196.49	42,589.47	171,000.00	24.91
120	SUBSTITUTE NON-INSTRUCTIONAL	158.60	158.60	2,000.00	7.93	0.00	0.00	0.00	0.00
122	SUBSTITUTES PARAS	0.00	1,430.00	0.00	0.00	0.00	240.00	0.00	0.00
123	SUBSTITUTES SALARIES - TEACHERS	18,099.40	30,849.65	110,000.00	28.05	12,791.61	26,286.49	65,000.00	40.44
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	0.00	0.00	0.00	0.00	1,000.00	0.00
132	OVERTIME PARAS	108.16	196.20	0.00	0.00	142.09	172.41	0.00	0.00
150	ADDITIONAL COMP NON-INSTRUCTIONAL	8,348.89	9,971.45	30,000.00	33.24	398.42	2,279.26	20,000.00	11.40
151	ADDITIONAL COMP TEACHERS/PROF STAFF	25,869.84	48,417.52	170,000.00	28.48	20,201.49	43,923.55	156,000.00	28.16
152	ADDITIONAL COMP PARAS	319.60	958.80	5,000.00	19.18	277.50	832.50	5,500.00	15.14
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	4,085.25	11,574.60	54,600.00	21.20	3,708.59	11,955.89	57,500.00	20.79
211	GROUP INSURANCE TEACHERS/PROF STAFF	76,550.19	213,901.56	846,300.00	25.27	56,266.51	167,671.94	763,400.00	21.96
212	GROUP INSURANCE PARAS	47.50	86.23	600.00	14.37	20.27	(69.01)	550.00	(12.55)
213	GROUP INSURANCE LONG TERM SUB	671.03	1,943.14	9,500.00	20.45	630.31	1,712.21	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	2,520.32	6,799.62	26,000.00	26.15	1,827.79	5,487.36	24,000.00	22.86
216	GROUP INSURANCE PROFESSIONAL NONCERTIFIE	6,957.57	19,774.41	77,000.00	25.68	5,553.71	16,661.13	72,000.00	23.14
220	SOCIAL SECURITY NON-INSTRUCTIONAL	3,048.80	7,090.47	27,500.00	25.78	2,235.46	5,943.33	30,000.00	19.81
221	SOCIAL SECURITY TEACHERS/PROF STAFF	18,725.86	53,739.65	248,200.00	21.65	17,772.09	52,379.36	225,500.00	23.23
222	SOCIAL SECURITY PARAS	2,258.01	4,907.82	20,600.00	23.82	2,597.10	5,460.31	17,700.00	30.85
223	SOCIAL SECURITY SUB TEACHERS	1,384.62	2,360.05	8,100.00	29.14	977.72	2,008.65	5,200.00	38.63
224	SOCIAL SECURITY DIRECTOR	257.55	664.94	3,000.00	22.16	268.55	745.63	3,000.00	24.85
225	SOCIAL SECURITY SUPERINTENDENT	810.62	2,432.01	10,500.00	23.16	760.97	2,282.90	9,500.00	24.03
226	SOCIAL SECURITY PROFESSIONAL NONCERTIFIE	1,102.16	3,306.48	15,000.00	22.04	1,065.16	3,195.48	13,500.00	23.67
229	SOCIAL SECURITY EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	3,433.71	8,592.17	32,000.00	26.85	3,037.15	8,172.04	32,500.00	25.14
231	RETIREMENT TEACHERS/PROF STAFF	24,159.75	70,054.12	308,500.00	22.71	23,257.41	68,820.92	295,300.00	23.31
232	RETIREMENT PARAS	2,695.59	5,589.61	25,600.00	21.83	3,374.89	7,120.89	21,200.00	33.59
233	tax expense	709.16	1,236.65	0.00	0.00	476.72	994.28	0.00	0.00
234	RETIREMENT DIRECTOR	0.00	4.29	100.00	4.29	0.00	54.97	1,000.00	5.50
235	RETIREMENT SUPERINTENDENT	1,051.98	3,155.95	13,000.00	24.28	987.78	2,963.34	11,500.00	25.77
236	RETIREMENT PROFESSIONAL NONCERTIFIED	1,450.09	4,350.27	18,500.00	23.51	1,402.29	4,206.87	17,500.00	24.04
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	2,000.00	0.00	0.00	0.00	8,000.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	4,966.00	11,000.00	45.15	0.00	10,590.00	6,500.00	162.92
271	WORKMEN'S COMP TEACHERS/PROF STAFF	0.00	15,600.00	22,000.00	70.91	0.00	21,028.00	21,500.00	97.80
280	HEALTH BENEFIT PAID NON-INSTRUCTIONAL	391.72	1,164.66	5,000.00	23.29	350.88	1,168.36	4,250.00	27.49
281	HEALTH BENEFIT PAID TEACHERS/PROF STAFF	2,942.67	14,115.41	49,000.00	28.81	2,742.98	10,977.02	42,050.00	26.10
282	HEALTH BENEFIT PAID PARAS	0.00	0.07	0.00	0.00	0.00	1.24	0.00	0.00
283	HSA	107.56	333.63	0.00	0.00	0.00	0.00	0.00	0.00
286	HEALTH BENEFIT PAID PROF NON-CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291	OTHER BENEFITS TEACHERS/PROF STAFF	0.00	0.00	5,500.00	0.00	679.70	679.70	5,500.00	12.36
293	OTHER BENEFITS SUBSTITUTES	0.00	0.00	1,000.00	0.00	93.50	93.50	1,000.00	9.35
315	AUDIT	0.00	0.00	30,000.00	55.82	0.00	0.00	30,000.00	0.00
317	LEGAL SERVICES	616.00	1,546.20	25,000.00	6.18	1,086.20	1,809.20	25,000.00	7.24
320	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	EMPLOYEE TRAINING/PROF DEVELOPMENT	251.90	2,542.80	17,500.00	14.53	697.70	5,752.00	14,000.00	41.09
332	MILEAGE TO PARENTS	692.05	592.31	4,500.00	13.16	712.52	712.52	6,000.00	11.88



**BOARD BUDGET REPORT OF EXPENSES**

Object #	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
STAFF								
230	774.05	4,855.97	11,500.00	42.23	1,956.25	3,341.23	9,400.00	35.55
231	0.00	0.00	0.00	0.00	0.00	0.00	59,200.00	0.00
261	0.00	0.00	2,000.00	0.00	0.00	0.00	3,000.00	0.00
270	0.00	0.00	15,000.00	0.00	0.00	0.00	4,000.00	0.00
340	0.00	1,131.20	545.00	207.56	0.00	0.00	5,000.00	0.00
610	1,113.40	3,875.86	11,000.00	35.24	1,103.03	3,109.31	11,000.00	28.27
630	24,277.81	61,921.67	210,000.00	29.49	22,163.50	62,358.37	180,000.00	34.64
733	2,268.00	3,585.29	5,000.00	364.50	0.00	0.00	3,000.00	0.00
890	0.00	525.00	1,000.00	52.50	0.00	0.00	1,000.00	0.00
06	40,471.55	107,042.01	396,045.00	30.72	36,251.02	98,326.13	406,000.00	24.22
08 SPECIAL BUILDING FUND								
450	0.00	2,259.88	0.00	0.00	0.00	0.00	0.00	0.00
720	1,023.12	1,023.12	600,000.00	6.97	2,336.36	567,963.60	436,373.00	130.16
733	0.00	0.00	250,293.00	0.00	0.00	0.00	1,329,000.00	0.00
830	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
831	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
832	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08	1,023.12	3,283.00	850,293.00	5.19	2,336.36	567,963.60	1,765,373.00	32.17
Grand Total:	918,855.37	2,266,858.41	12,307,484.00	19.62	633,335.94	2,492,355.63	12,867,247.00	19.37

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	(72,163.53)	0.00	0.00	0.00	(72,163.53)
05 704 0100	ATHLETIC FUND	(186,788.23)	760.95	287.24	0.00	(187,261.94)
05 704 0101	ACTIVITY TICKETS	1,935.00	0.00	0.00	0.00	1,935.00
05 704 0107	WT ROOM SUPPLIES/EQUIP/MISC	(1,068.26)	0.00	0.00	0.00	(1,068.26)
05 704 0109	UNIFORMS	(26,611.32)	0.00	0.00	0.00	(26,611.32)
05 704 0110	FB GATE RECEIPTS	11,590.00	0.00	0.00	0.00	11,590.00
05 704 0111	FB OFFICIALS	(20,612.00)	0.00	0.00	0.00	(20,612.00)
05 704 0113	FB SUPPLIES/EQUIP/MISC	(16,398.85)	445.04	0.00	0.00	(16,843.89)
05 704 0120	VB GATE RECEIPTS	10,583.51	0.00	0.00	0.00	10,583.51
05 704 0121	VB OFFICIALS	(7,361.00)	0.00	0.00	0.00	(7,361.00)
05 704 0123	VB SUPPLIES/EQUIP/MISC	(1,612.19)	0.00	0.00	0.00	(1,612.19)
05 704 0130	XC ENTRY FEES	942.00	0.00	0.00	0.00	942.00
05 704 0133	XC SUPPLIES/EQUIP/MISC	(14,938.09)	0.00	0.00	0.00	(14,938.09)
05 704 0137	CHEERLEADING TRAVEL	(4,441.90)	0.00	0.00	0.00	(4,441.90)
05 704 0138	CHEERLEADING SUPPLIES/EQUIP/MISC	(859.95)	0.00	0.00	0.00	(859.95)
05 704 0140	BBB/GBB GATE RECEIPTS	17,800.87	0.00	0.00	0.00	17,800.87
05 704 0141	BBB/GBB OFFICIALS	(12,509.98)	0.00	0.00	0.00	(12,509.98)
05 704 0143	BBB SUPPLIES/EQUIP/MISC	(492.30)	0.00	0.00	0.00	(492.30)
05 704 0144	BASKETBALL DUES AND FEES	(173.33)	0.00	0.00	0.00	(173.33)
05 704 0150	WR GATE RECEIPTS	1,131.10	0.00	0.00	0.00	1,131.10
05 704 0151	WR OFFICIALS	(2,662.00)	0.00	0.00	0.00	(2,662.00)
05 704 0152	WR TRAVEL	(578.97)	0.00	0.00	0.00	(578.97)
05 704 0153	WR SUPPLIES/EQUIP/MISC	(1,579.12)	0.00	0.00	0.00	(1,579.12)
05 704 0154	WR DUES AND FEES	(1,315.00)	435.94	0.00	0.00	(1,750.94)
05 704 0160	TR GATE RECEIPTS	2,880.95	0.00	0.00	0.00	2,880.95
05 704 0161	TR OFFICIALS	(300.00)	0.00	0.00	0.00	(300.00)
05 704 0162	TR TRAVEL	(6,410.73)	0.00	0.00	0.00	(6,410.73)
05 704 0163	TR SUPPLIES/EQUIP/MISC	(7,109.66)	0.00	0.00	0.00	(7,109.66)
05 704 0164	TRACK DUES AND FEES	(1,346.67)	0.00	0.00	0.00	(1,346.67)
05 704 0165	JH TRACK DUES AND FEES	(1,522.50)	0.00	0.00	0.00	(1,522.50)
05 704 0170	BOYS GOLF ENTRY FEES	(1,543.30)	0.00	0.00	0.00	(1,543.30)
05 704 0172	BOYS GOLF TRAVEL	(122.01)	0.00	0.00	0.00	(122.01)
05 704 0173	BOYS GOLF SUPPLIES/EQUIP/MISC	(5,481.07)	0.00	0.00	0.00	(5,481.07)
05 704 0176	GIRLS GOLF ENTRY FEES	(1,826.17)	125.00	0.00	0.00	(1,951.17)
05 704 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	(3,612.27)	210.00	0.00	0.00	(3,822.27)
05 704 0180	JH FOOTBALL	140.27	0.00	0.00	0.00	140.27
05 704 0181	JH VOLLEYBALL	2,120.01	0.00	0.00	0.00	2,120.01
05 704 0182	JH BASKETBALL	(2,674.75)	0.00	225.00	0.00	(2,449.75)

<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 0183	JH WRESTLING	839.64	315.00	835.00	0.00	1,359.64
05 704 0184	JH TRACK	(613.07)	180.00	0.00	0.00	(793.07)
05 704 0198	RANDOM DRUG TESTING	(2,214.80)	0.00	0.00	0.00	(2,214.80)
05 704 0199	STATE/NATIONAL EXPENSES	(31,405.90)	540.00	0.00	0.00	(31,945.90)
05 704 0201	TRANSFER ACCOUNT	125,054.90	0.00	0.00	0.00	125,054.90
05 704 0202	YEARBOOK	(9,464.28)	0.00	0.00	0.00	(9,464.28)
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	3,901.31	0.00	0.00	0.00	3,901.31
05 704 0206	SPECIAL EDUCATION	38.61	0.00	0.00	0.00	38.61
05 704 0207	JR CLASS CONCESSION EQUIP FUND	464.44	15.00	0.00	0.00	449.44
05 704 0208	FACILITY USE	850.00	0.00	0.00	0.00	850.00
05 704 0210	PADLOCK DEPOSITS	962.45	0.00	0.00	0.00	962.45
05 704 0211	BOOK FINES/FEES	2,005.01	0.00	0.00	0.00	2,005.01
05 704 0215	SPEECH	(1,788.49)	0.00	0.00	0.00	(1,788.49)
05 704 0216	WORLD STRIDES TRIP FUND	12.38	0.00	0.00	0.00	12.38
05 704 0218	HS STUDENT COUNCIL	(2,985.88)	0.00	0.00	0.00	(2,985.88)
05 704 0219	NATIONAL HONOR SOCIETY	(875.49)	0.00	0.00	0.00	(875.49)
05 704 0220	WOODSHOP PROJECTS	(1,165.65)	1,936.88	362.03	0.00	(2,740.50)
05 704 0222	BACKPACK FOOD PROGRAM	2,979.00	0.00	0.00	0.00	2,979.00
05 704 0225	ONE ACTS	(3,156.61)	205.51	0.00	0.00	(3,362.12)
05 704 0230	MILK BREAK	559.90	0.00	0.00	0.00	559.90
05 704 0235	THE RANCH	(1,613.78)	40.28	0.00	0.00	(1,654.06)
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	864.56	0.00	0.00	0.00	864.56
05 704 0266	ACTIVITIES SPONSORS	67,300.00	0.00	0.00	0.00	67,300.00
05 704 0270	O'BRIEN READING CABINET	941.31	0.00	0.00	0.00	941.31
05 704 0323	CLASS OF 2023	112.49	0.00	0.00	0.00	112.49
05 704 0324	CLASS OF 2024	2,367.54	0.00	0.00	0.00	2,367.54
05 704 0325	CLASS OF 2025	3,325.32	1,990.51	0.00	0.00	1,334.81
05 704 0326	CLASS OF 2026	717.80	0.00	0.00	0.00	717.80
05 704 0400	GRADE ACTIVITY MISCELLANEOUS	17,191.16	0.00	0.00	0.00	17,191.16
05 704 0410	GRADE ACTIVITY LEADERSHIP FUND	993.97	0.00	371.78	0.00	1,365.75
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	(23,446.48)	0.00	0.00	0.00	(23,446.48)
05 704 0501	HS HONOR ROLL CERTIFICATES	(897.37)	0.00	0.00	0.00	(897.37)
05 704 0502	HS INTEREST EARNED ON ACCOUNT	18,457.64	0.00	552.05	0.00	19,009.69
05 704 0601	BAND ACTIVITY	2,586.08	0.00	200.00	0.00	2,786.08
05 704 0602	SCHOOL INSTRUMENT & REPAIRS	927.46	0.00	0.00	0.00	927.46
05 704 0603	CHORUS	568.14	0.00	0.00	0.00	568.14
05 704 0605	MUSICAL PRODUCTIONS	2,195.15	0.00	0.00	0.00	2,195.15
05 704 0606	SHOW CHOIR UNIFORMS	5,109.66	3,265.86	655.00	0.00	2,498.80
05 704 0607	ELEM SHOW CHOIR	608.54	0.00	0.00	0.00	608.54
05 704 0701	FFA FUND	31,062.05	3,062.50	415.00	0.00	28,414.55
05 704 0703	JH CONCESSIONS	200.00	0.00	0.00	0.00	200.00
05 704 0705	CHEERLEADING FUNDRAISING	14,595.97	0.00	200.00	0.00	14,795.97
05 704 0707	INTERACT CLUB	467.92	0.00	0.00	0.00	467.92
05 704 0709	JH STUDENT COUNCIL	(443.29)	0.00	0.00	0.00	(443.29)
05 704 0711	HS STUCO FUNDRAISER	1,736.74	0.00	0.00	0.00	1,736.74
05 704 0713	NATIONAL HONOR SOCIETY FUNDRAISER	662.95	0.00	0.00	0.00	662.95
05 704 0715	XC FUNDRAISING	2,273.60	0.00	0.00	0.00	2,273.60
05 704 0717	BOYS GOLF FUNDRAISING	2,252.34	0.00	0.00	0.00	2,252.34
05 704 0719	GIRLS GOLF FUNDRAISING	2,464.09	0.00	0.00	0.00	2,464.09
05 704 0721	FB FUNDRAISING	796.19	1,216.81	400.00	0.00	(20.62)
05 704 0723	VOLLEYBALL FUNDRAISING	3,840.72	105.30	170.00	0.00	3,905.42
05 704 0725	BBB FUNDRAISING	4,942.45	0.00	0.00	0.00	4,942.45
05 704 0727	GBB FUNDRAISING	2,814.24	0.00	200.00	0.00	3,014.24
05 704 0729	WRESTLING FUNDRAISING	779.83	0.00	0.00	0.00	779.83
05 704 0731	TRACK FUNDRAISING	3,024.46	0.00	0.00	0.00	3,024.46
05 704 0735	WEIGHT LIFTING CLUB	171.26	0.00	0.00	0.00	171.26
05 704 0737	SPORTSMANSHIP FUND	202.73	0.00	0.00	0.00	202.73
05 704 0738	ESPORTS	28.42	26.36	0.00	0.00	2.06
05 704 0739	STAND	1,216.54	0.00	0.00	0.00	1,216.54
05 704 0741	ART CLASS PROJECTS	722.08	0.00	0.00	0.00	722.08
05 704 0743	MATH CLUB	(589.18)	0.00	0.00	0.00	(589.18)
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	(99.46)	0.00	0.00	0.00	(99.46)
05 704 0753	SPEECH FUNDRAISING	1,758.62	0.00	0.00	0.00	1,758.62
05 704 0755	ONE ACT FUNDRAISING	4,914.95	110.00	0.00	0.00	4,804.95

**Activity Fund Balance Report - Summary - Exclude Encumbrances**  
 11/2023 - 11/2023

**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 0757	LONGHORNS COMMITTED	4,030.09	808.50	200.00	0.00	3,421.59
05 704 0759	CIVICS FUNDRAISER	951.88	0.00	0.00	0.00	951.88
05 704 0762	EDUCATION QUEST	(5,142.91)	336.92	2,500.00	0.00	(2,979.83)
05 704 0763	TOM SOUTHARD MEMORIAL	3,429.00	0.00	0.00	0.00	3,429.00
05 704 0764	LONGHORN APPAREL	(1,207.15)	0.00	0.00	0.00	(1,207.15)
05 704 0999	SCHOLARSHIP FUND	216,734.98	0.00	0.00	0.00	216,734.98
Fund Total: 05		140,938.69	16,132.36	7,573.10	0.00	132,379.43



# MARY LYNCH ELEMENTARY SCHOOL

## DECEMBER 2023 - BOARD OF EDUCATION REPORT

Amanda Culek

Elementary Principal / Special Education Director

### Enrollment

Pre-K:	20
Kindergarten	33
1st Grade	27
2nd Grade	34
3rd Grade	32
4th Grade	19
5th Grade	25
6th Grade	33
Total Enrollment	223

### Professional Development

Standards-Based Grading/Curriculum Work  
Reading Standards Review with Michelle Keszler from ESU 13  
Data Team Meeting (Building MTSS/School Improvement)

### November Recap

Mary Lynch Family Challenge - October 23rd - November 17th - **73 Submissions**  
Week 3 Winners: **Keys Family** - Cooking Super Together  
Week 4 Winners: **Hawthorne Family** - Puzzle Competition  
Grand Prize Winners: **Deboodt Family** - Making Christmas Decorations  
Tuesday, November 14th – Grandparent’s Day - H.E.L.P.S - **150 attendees**  
Tuesday, November 14th – Family Engagement Night - Are You Smarter Than... - Mrs. Lewis - **20 Families Attended**  
November Student of the Month: K-3: Cyrus Schanaman  
November Student of the Month: 4th-6th Grade: Kaizi Bennett  
November Certified Staff Member of the Month: Dane Wurdeman  
November Classified Staff Member of the Month: Nikki Hottell

### December Plan

Expectation Rotation on Nov. 29th:

On November 29th, we will implement an expectation rotation to address some specific behaviors identified by the PBIS team. This rotation will ensure that each student group experiences and internalizes the expectations for various areas of the school, fostering a consistent and positive school environment.

12 Days of Expectation Challenge (Nov. 27th - Dec. 15th):

On November 27th, we launched the "12 Days of Expectation" challenge. This fun and engaging activity encourages our students to embrace and exhibit our school expectations of Respect, Responsibility, Safety, and Effort. Students will be given 12 tasks to complete, contributing to a positive school environment.

Positive Office Referrals in December:

Continuing the tradition from last year, we will focus on positive office referrals throughout December. Students who receive positive office referrals will not only be recognized on our lobby Christmas tree but will also bring down a Longhorn Pride Card for a photo opportunity.

Holiday Family Style Breakfast (December 20th):

Our annual Holiday Family Style Breakfast is scheduled for December 20th at 9:00. This event will bring together our entire school community for a morning of delicious food, camaraderie, and holiday cheer.

December 4th - December 8th: DIBELS Benchmark Testing

December 16th - Elementary Christmas Concert



Kimball Jr/Sr High School  
Principal Board Report  
December 2023

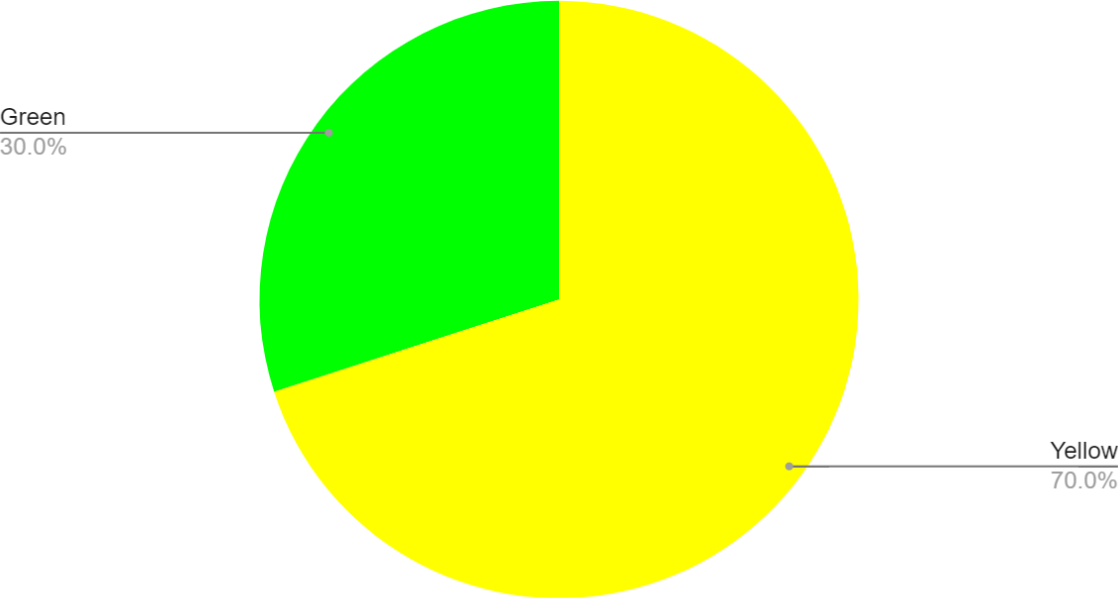
- Our current enrollment for the 23-24 School Year:

7th Grade	21
8th Grade	37
9th Grade	26
10th Grade	31
11th Grade	23
12th Grade	29
Total	167

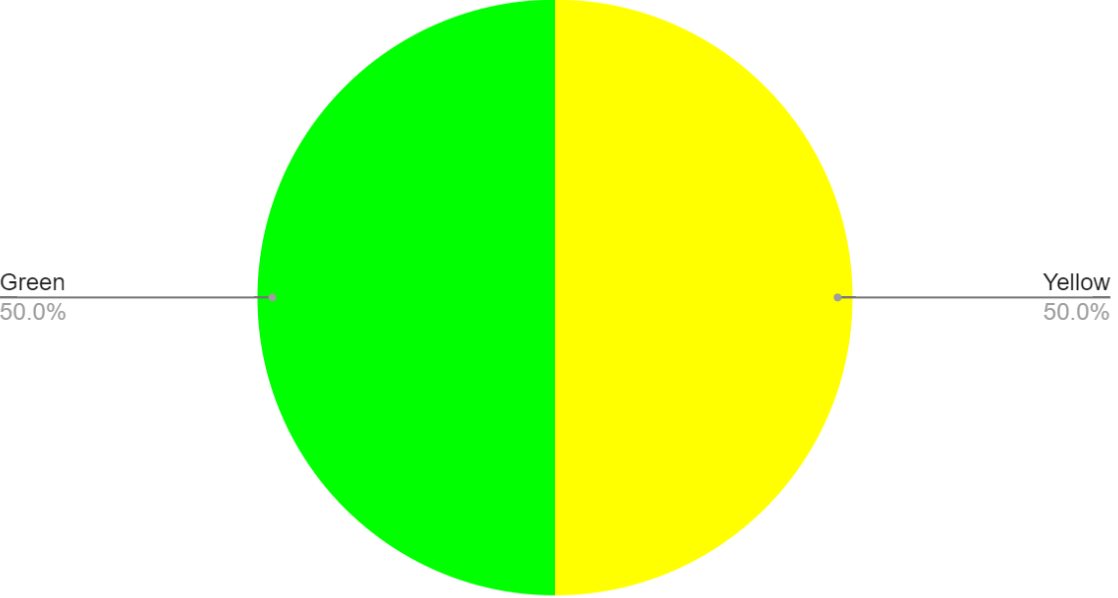
- The following students have been selected as Student of the Week since the last board meeting: Logan Paxton, Peter Russell and Barbara Earley
- Our guest speakers for our Sophomore Career Class since the last board meeting are: The Rehab unit from Kimball Health Services and Kasha Meyer
- The end of the semester is fast approaching! We have finished NSCAS testing for the 7th and 8th graders (see data summary below) and will have finals on December 18th and 19th. As part of our Christmas celebration, we will take students and staff to the Goodhand Theater on Wednesday morning, December 20th for a viewing of Spirited and will continue our tradition of a 'family-style' lunch to end our day.

# 7th Grade Math

## 7th Grade Math Fall 2023

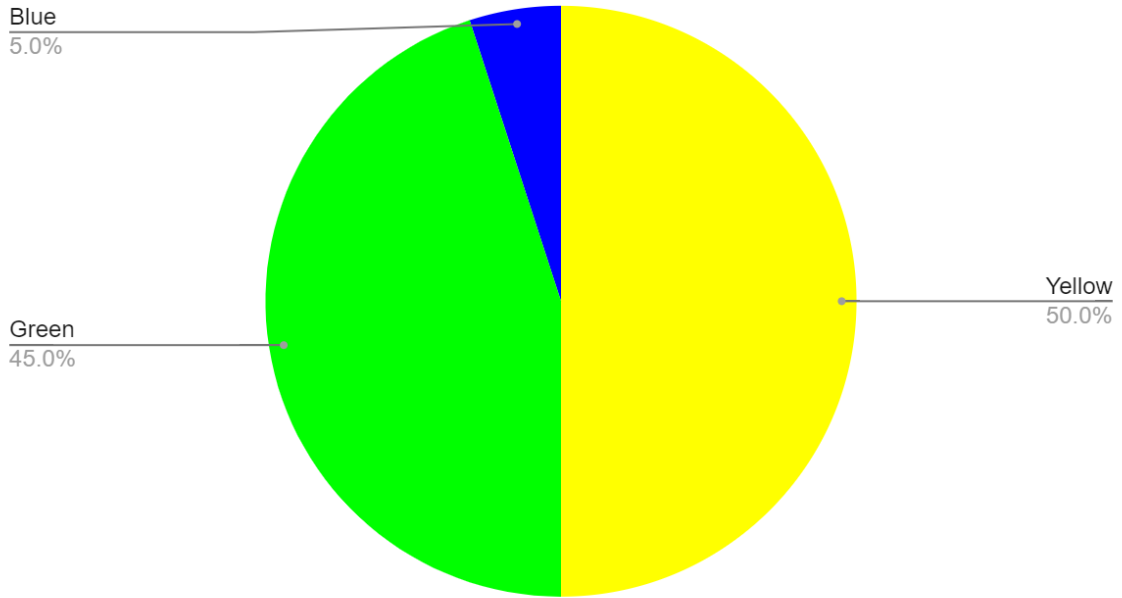


## 7th Grade Math Winter 2023

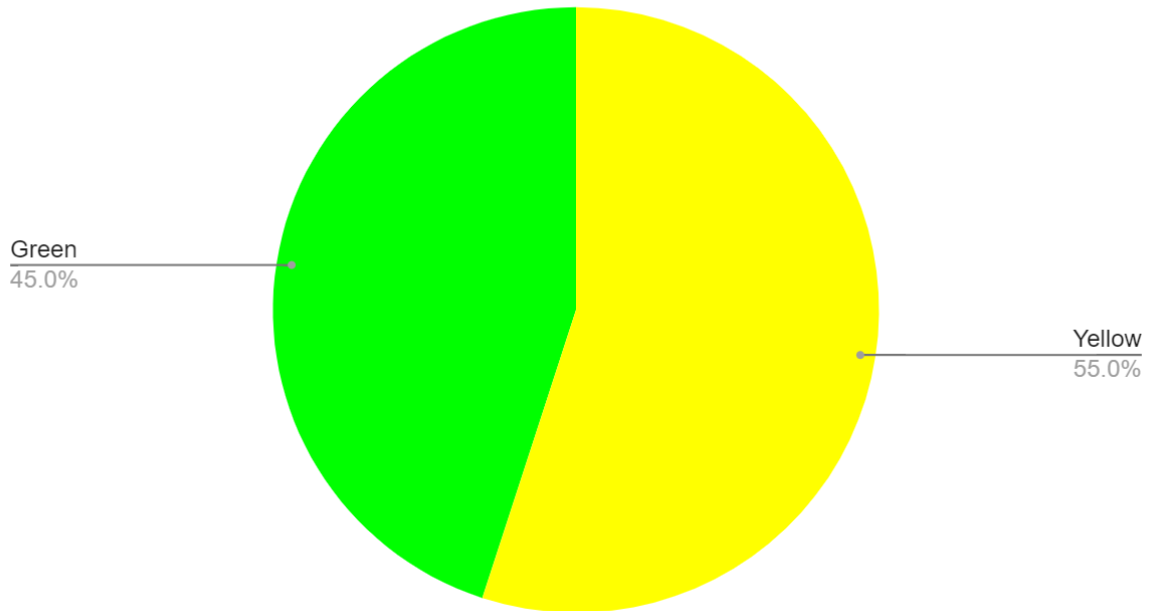


## 7th Grade ELA

7th Grade ELA Fall 2023

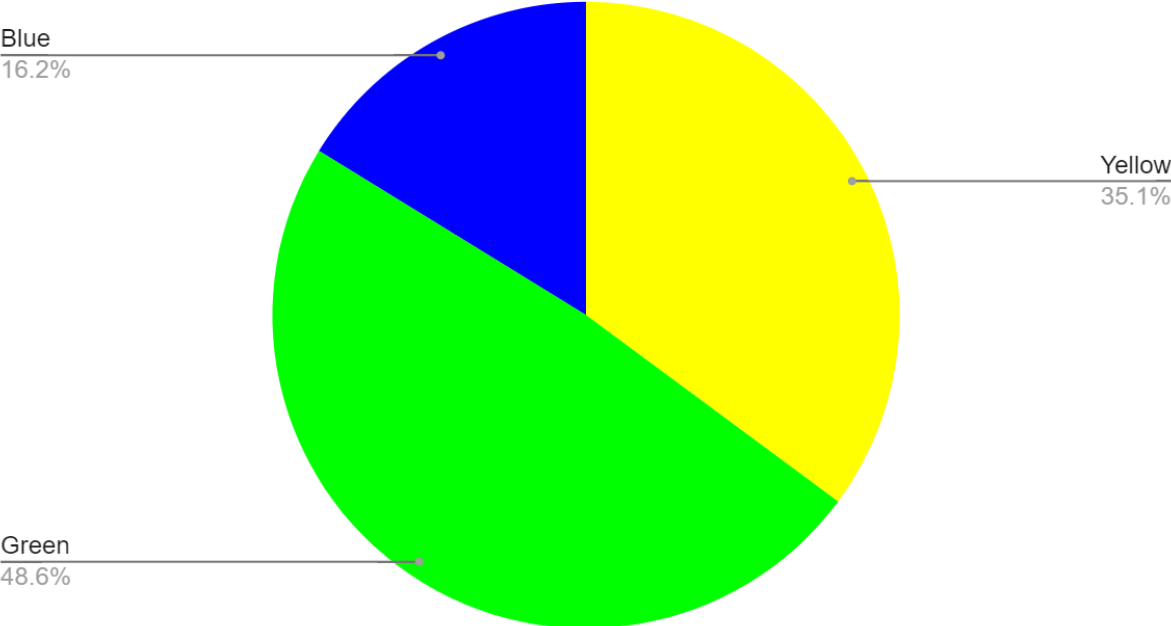


7th Grade ELA Winter 2023

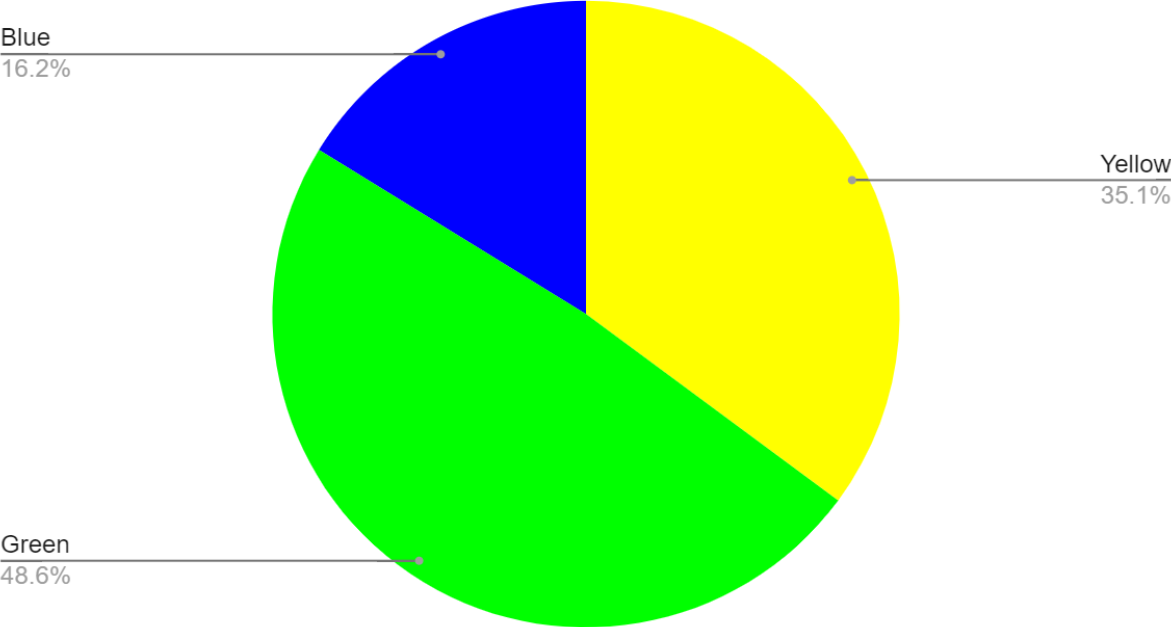


# 8th Grade Math

## 8th Grade Math Fall 2023

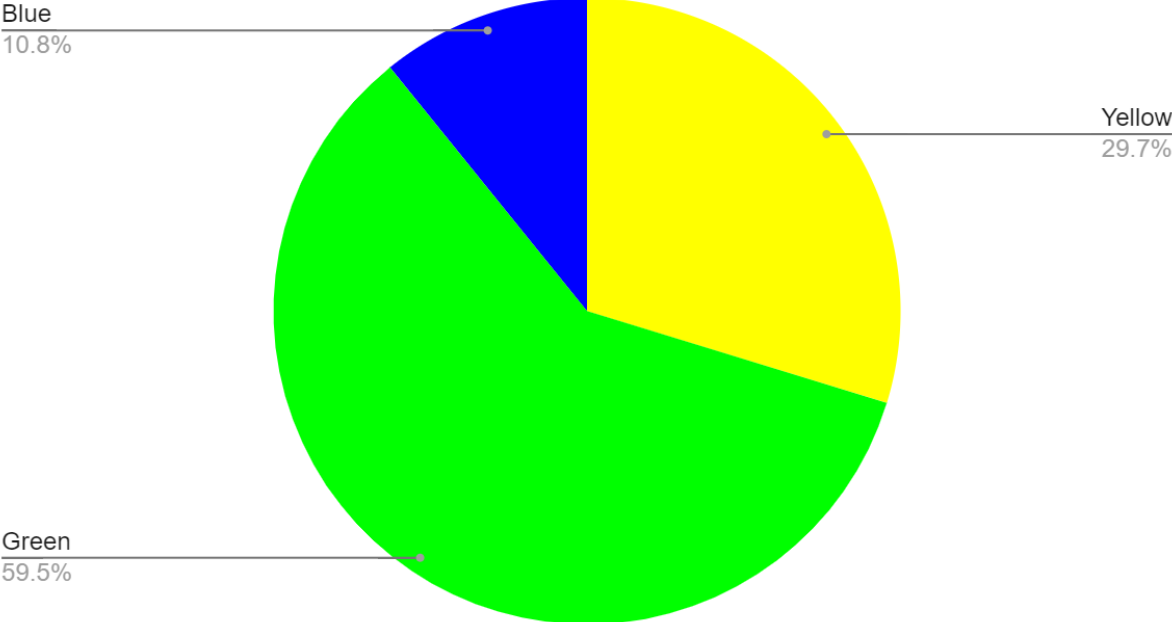


## 8th Grade Math Winter 2023

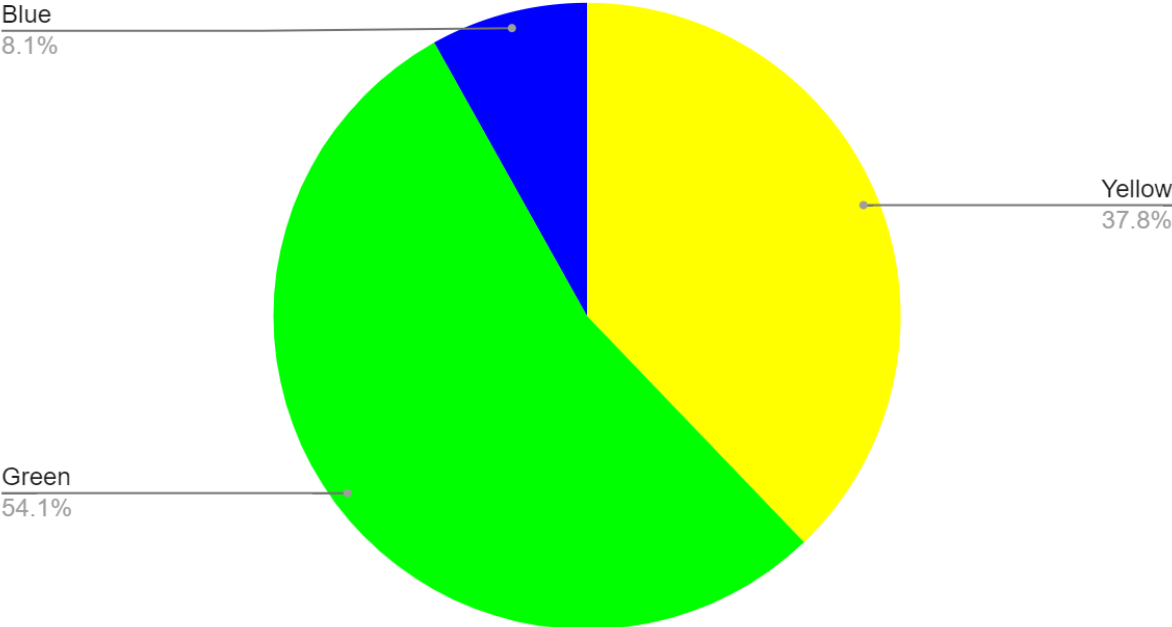


**8th Grade ELA**

8th Grade ELA Fall 2023



8th Grade ELA Winter 2023



7th Grade Math - Average Growth: 18.65  
7th Grade ELA - Average Growth: 25.1  
8th Grade Math - Average Growth: 31.2  
8th Grade ELA - Average Growth: -9.7

## **December 2023 Superintendent Report**

### **- Financial Update –**

- 19.62% of the budget spent; 25% of fiscal year completed. 75% of year remaining and 80.38% of budget unspent.
- Through November 2023, we have spent 19.62% at this point in 2022 20.06%, and in 2021 16.45% had been spent.
- Actual Year-To-Date Expenditures are \$2,266,858.41.
- Compared to \$2,491,308.51 last year, \$1,876,384.25 two years ago and \$1,737,219.61 three years ago.
- The current cash balance in the General Fund is \$2,416,899.85.
- In 2022 at this time the balance was \$2,348,167.93, in 2021 the balance was at \$2,439,909.79.

### **- AQuESTT Ratings for KPS –**

- The NDE released AQuESTT ratings for school districts in November from the 2022-23 school year.
- Our district was rated as a GREAT district. Individually, Mary Lynch was rated as an GREAT school, our Junior High was rated as an EXCELLENT school, and our High School was rated as a GOOD 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, 2023  
AND  
ACCOUNTANT'S OPINION THEREON





## 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 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, 2023, 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 accompanying 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, 2023, and the respective changes in modified cash-basis financial position 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 GAAS 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 GAAS 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.

#### ***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 material 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, 2023, 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 style.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2023



## 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, 2023. Please read it in conjunction with the District's financial statements, which follow 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, decreased \$1,110,113 or 18.32%.
  - The School District's total receipts for fiscal year 2022-23 were \$8,057,966 while total disbursements for the fiscal year were \$9,168,079.
- On the fund financial statements:
  - The School District's ending fund balance decreased from \$6,059,596 at the end of fiscal year 2021-22, to \$4,949,483 at the end of fiscal year 2022-23.
  - In the General Fund, unassigned funds decreased from \$3,705,349 at the end of fiscal year 2021-22 to \$3,587,012 at the end of fiscal year 2022-23, which is a decrease of \$118,337 or 3.19%.
  - Actual General Fund receipts were \$334,019 greater than the budgeted receipts. Actual General expenditures were \$2,448,665 less than the budgeted expenditures.
  - The District's General Fund disbursements in fiscal year 2022-23 decreased from the prior year disbursements by \$380,600 to \$7,180,856, including interfund transfers, which is a decrease of 5.03%.
  - The certified taxable value for the District increased from \$573,065,642 to \$588,515,512, an increase of 2.70% (\$15,449,870) from the 2021-2022 certified value.

### FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

- The following table illustrates the net position and changes in the net position for the District. The District's combined net position was \$4,949,483 on August 31, 2023. This was a decrease of 18.32% from the prior year due to the district paying off the HVAC project completed during the fiscal year.

**Statement of School District's Net Position**

	2023	2022	% Change
<b>Assets</b>			
Current Assets	\$ 4,949,483	\$ 6,059,596	-18.32%
Total Assets	<u>\$ 4,949,483</u>	<u>\$ 6,059,596</u>	-18.32%
<b>Net Position</b>			
Restricted	\$ 504,347	\$ 1,543,597	-67.33%
Unrestricted	4,445,136	4,515,999	-1.57%
Total Net Position	<u>\$ 4,949,483</u>	<u>\$ 6,059,596</u>	-18.32%

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

	2023	2022	% Change
<b>Receipts</b>			
Program Receipts	\$ 1,170,969	\$ 1,980,543	-40.88%
General Receipts:			
Property Taxes	5,703,948	5,594,533	1.96%
State Aid	51,679	49,797	3.78%
Other Local, County, & State Receipts	1,131,370	2,637,015	-57.10%
Total Receipts	<u>8,057,966</u>	<u>10,261,888</u>	-21.48%
<b>Disbursements</b>			
Instructional, & Support Services	4,782,820	4,502,855	6.22%
Administrative & Business Services	689,699	664,663	3.77%
Operation & Maintenance	2,212,639	1,874,682	18.03%
Pupil Transportation	237,314	239,378	-0.86%
Federal Programs	338,895	1,156,025	-70.68%
State Categorical Programs	9,962	7,352	35.50%
Other	263,057	30,430	764.47%
Student Activities	295,525	221,546	
School Nutrition	338,168	300,787	12.43%
Total Disbursements	<u>9,168,079</u>	<u>8,997,718</u>	1.89%
Increase in Net Position	(1,110,113)	1,264,170	-187.81%
Beginning Net Position	6,059,596	4,795,426	26.36%
Ending Net Position	<u>\$ 4,949,483</u>	<u>\$ 6,059,596</u>	-18.32%

**Governmental Activities**

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$1,110,113. The decrease in the overall net position, as indicated in the table below, is primarily the result of the School District receiving loan proceeds in the prior year, for expenditures that occurred in the current year, related to the School District's HVAC and other Special Building related projects.

Fund	Beginning Balance 9/1/2022	Transfers	Receipts	Disbursements	Ending Balance 8/31/2023	Change in Fund Balance
General	\$ 3,705,349	\$ (525,000)	\$ 7,062,519	\$ 6,655,856	\$ 3,587,012	\$ (118,337)
Depreciation	562,512	400,000	16,922	370,777	608,657	46,145
School Activities	134,094	125,000	194,280	295,525	157,849	23,755
School Nutrition	114,044	-	315,742	338,168	91,618	(22,426)
Special Building	1,543,597	-	468,503	1,507,753	504,347	(1,039,250)
Total	<u>\$ 6,059,596</u>	<u>\$ -</u>	<u>\$ 8,057,966</u>	<u>\$ 9,168,079</u>	<u>\$ 4,949,483</u>	<u>\$ (1,110,113)</u>

The largest single source of receipts for the District is property tax. In 2021-22, the District's assessed valuation was \$573,065,642. In 2022-23, it increased by \$15,449,870 (2.70%) to \$588,515,512.

The following table shows the property tax rates, by fund, for fiscal years 2021-22 and 2022-23, 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 2022-23 would be \$1,040.

Fund	2022-23 Levy	2021-22 Levy	Levy Change	% Change
General	0.969740	0.976495	(0.00675)	-0.69%
Special Bldg.	0.070260	0.073505	(0.00325)	-4.41%
<b>Total Levy</b>	<b>1.040000</b>	<b>1.050000</b>	<b>(0.01000)</b>	<b>-0.95%</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 2021-22 was \$49,797 and for the 2022-23 year, it increased by \$1,882 or 3.78%, to \$51,679.

	Year Ended 8/31/2023	% of Total	Year Ended 8/31/2022	% of Total
<b>Receipts</b>				
Property Tax	\$ 5,270,708	74.63%	\$ 5,176,367	67.92%
State Aid	51,679	0.73%	49,797	0.65%
Federal Receipts	351,336	4.97%	1,206,346	15.83%
Other Local, County, State, Receipts	1,388,796	19.66%	1,189,273	15.60%
<b>Total Receipts</b>	<b>\$ 7,062,519</b>	<b>100.00%</b>	<b>\$ 7,621,783</b>	<b>100.00%</b>
<b>Disbursements</b>				
Instruction & Instructional Support	\$ 4,782,820	66.61%	\$ 4,502,855	59.55%
Administration & Business Services	689,699	9.60%	664,663	8.79%
Operation & Maintenance	597,166	8.32%	584,752	7.73%
Transportation	237,314	3.30%	239,378	3.17%
Federal and State Programs	348,857	4.86%	1,163,377	15.39%
Other	-	0.00%	-	0.00%
Transfers	525,000	7.31%	406,431	5.38%
<b>Total Disbursements</b>	<b>\$ 7,180,856</b>	<b>100.00%</b>	<b>\$ 7,561,456</b>	<b>100.00%</b>

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2022-23 fiscal year, the District's General Fund cash position decreased by approximately \$118,337. The following table provides a detailed picture of the change in cash position:

	Final 2022-23 Budget	Year-End 2022-23 Actual	Difference
09/1/2022 Actual Beginning Balance	\$ 2,901,021	\$ 3,705,349	\$ 804,328
Receipts			
Property Taxes	5,650,000	5,270,708	(379,292)
State Aid	51,679	51,679	-
Other Local	295,000	505,005	210,005
County	10,000	92,056	82,056
Special Education	250,000	265,170	15,170
Other State	125,000	526,565	401,565
Federal Programs	346,821	351,336	4,515
Total Receipts	6,728,500	7,062,519	334,019
Expenditures	9,629,521	7,180,856	(2,448,665)
08/31/2023 Ending Balance	\$ -	\$ 3,587,012	\$ 3,587,012

As detailed in the table, total actual receipts were \$334,019 more than budgeted receipts, and the budget of expenditures was under-spent by \$2,448,665. The largest revenue factor was an increase in revenues from other state sources. The discrepancy in expenditures was due to the planning for purchases and unknown events that did not ultimately occur.

#### DEBT ADMINISTRATION

At year-end, the School District had \$1,490,000 in outstanding debt related to its lease-purchase agreement for its HVAC system and building upgrades, which were initiated in the prior year, and completed in the current 2022-23 fiscal year.

	Balance 9/1/2022	Increase	Retirements	Balance 8/31/2023
Certificates of Participation - Series 2022	\$ 1,730,000	\$ -	\$ 240,000	\$ 1,490,000
Total	\$ 1,730,000	\$ -	\$ 240,000	\$ 1,490,000

#### 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 an increase in state aid due to new legislation enacted in 2023. The School District will make every effort to maintain a responsible tax levy while maintaining its reserves to prepare for the future as anticipated growth comes to the area.

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 are 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](mailto:tanderson@kpslonghorns.org).

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
August 31, 2023

	<u>Governmental Activities</u>
	<u>2023</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 3,160,823
Cash with Fiscal Agent	<u>1,788,660</u>
Total Assets	<u>4,949,483</u>
<b>NET POSITION</b>	
Restricted for Building Improvements	504,347
Unrestricted	<u>4,445,136</u>
Total Net Position	<u>\$ 4,949,483</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, 2023

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
				2023
<b>Governmental Activities:</b>				
Instruction	\$ (3,440,414)	\$ 15,000	\$ 8,461	\$ (3,416,953)
Special Education	(695,458)	-	265,170	(430,288)
Support Services - Students	(438,039)	-	-	(438,039)
Support Services - Instruction	(208,909)	-	-	(208,909)
Board of Education	(19,594)	-	-	(19,594)
Executive Administration	(179,529)	-	-	(179,529)
District Legal Services	(28,042)	-	-	(28,042)
Office of Principal	(303,935)	-	-	(303,935)
Central Services	(158,599)	-	-	(158,599)
Operation & Maintenance of Plant	(2,118,621)	-	24,400	(2,094,221)
Student Transportation	(317,548)	6,500	-	(311,048)
Special Education Transportation	(13,784)	-	-	(13,784)
State Categorical Programs	(9,962)	-	4,811	(5,151)
Debt Service Costs	(263,057)	-	-	(263,057)
Federal Programs	(338,895)	-	342,875	3,980
School Nutrition	(338,168)	105,881	206,007	(26,280)
Student Activities	(295,525)	-	191,864	(103,661)
<b>Total Governmental Activities</b>	<b>\$ (9,168,079)</b>	<b>\$ 127,381</b>	<b>\$ 1,043,588</b>	<b>(7,997,110)</b>
<b>General Receipts:</b>				
<b>Taxes:</b>				
Property				5,680,143
Carline				23,805
Motor Vehicle				253,760
State and County Shared Receipts, unrestricted				647,134
State Aid				51,679
Interest Income				143,355
Other				87,121
<b>Total General Receipts</b>				<b>6,886,997</b>
<b>Change in Net Position</b>				<b>(1,110,113)</b>
<b>Net Position - Beginning</b>				<b>6,059,596</b>
<b>Net Position - Ending</b>				<b>\$ 4,949,483</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, 2023

	Special Revenue Fund			Capital Project Funds		Total Major Governmental Funds
	General Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2023
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 1,917,332	\$ 91,618	\$ 157,849	\$ 608,657	\$ 385,367	\$ 3,160,823
Cash With Fiscal Agent	1,669,680	-	-	-	118,980	1,788,660
<b>Total Assets</b>	<b>\$ 3,587,012</b>	<b>\$ 91,618</b>	<b>\$ 157,849</b>	<b>\$ 608,657</b>	<b>\$ 504,347</b>	<b>\$ 4,949,483</b>
<b>FUND BALANCES</b>						
Restricted for:						
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 504,347	\$ 504,347
Committed for:						
School Nutrition	-	91,618	-	-	-	91,618
Capital Outlay	-	-	-	608,657	-	608,657
Student Activities	-	-	157,849	-	-	157,849
Unassigned	3,587,012	-	-	-	-	3,587,012
<b>Total Fund Balances</b>	<b>\$ 3,587,012</b>	<b>\$ 91,618</b>	<b>\$ 157,849</b>	<b>\$ 608,657</b>	<b>\$ 504,347</b>	<b>\$ 4,949,483</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, 2023

	General Fund	Special Revenue Funds		Capital Project Funds		Total Major Governmental Funds
		School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2023
<b>RECEIPTS</b>						
Local Sources	\$ 5,775,713	\$ 109,735	\$ 194,280	\$ 16,922	\$ 435,179	\$ 6,531,829
County Sources	92,056	-	-	-	-	92,056
State Sources	843,414	2,756	-	-	33,324	879,494
Federal Sources	351,336	203,251	-	-	-	554,587
Other	-	-	-	-	-	-
Total Receipts	7,062,519	315,742	194,280	16,922	468,503	8,057,966
<b>DISBURSEMENTS</b>						
Instruction	3,440,414	-	-	-	-	3,440,414
Special Education	695,458	-	-	-	-	695,458
Support Services - Students	438,039	-	-	-	-	438,039
Support Services - Instruction	208,909	-	-	-	-	208,909
Board of Education	19,594	-	-	-	-	19,594
Executive Administration	179,529	-	-	-	-	179,529
District Legal Services	28,042	-	-	-	-	28,042
Office of Principal	303,935	-	-	-	-	303,935
Central Services	158,599	-	-	-	-	158,599
Operation & Maintenance of Plant	597,166	-	-	276,759	1,244,696	2,118,621
Student Transportation	223,530	-	-	94,018	-	317,548
Special Education Transportation	13,784	-	-	-	-	13,784
State Categorical Programs	9,962	-	-	-	-	9,962
Debt Service	-	-	-	-	263,057	263,057
Federal Programs	338,895	-	-	-	-	338,895
School Nutrition	-	338,168	-	-	-	338,168
Student Activities	-	-	295,525	-	-	295,525
Total Disbursements	6,655,856	338,168	295,525	370,777	1,507,753	9,168,079
Excess (Deficiency) of Receipts Over (under) Disbursements	406,663	(22,426)	(101,245)	(353,855)	(1,039,250)	(1,110,113)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	125,000	400,000	-	525,000
Transfers Out	(525,000)	-	-	-	-	(525,000)
	(525,000)	-	125,000	400,000	-	-
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	(118,337)	(22,426)	23,755	46,145	(1,039,250)	(1,110,113)
Fund Balances - Beginning	3,705,349	114,044	134,094	562,512	1,543,597	6,059,596
Fund Balances - Ending	\$ 3,587,012	\$ 91,618	\$ 157,849	\$ 608,657	\$ 504,347	\$ 4,949,483

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

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, 2023.

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, 2023, consisted of the following:

Demand Deposits	\$3,160,823
Total Governmental Funds	<u>3,160,823</u>

At August 31, 2023, the School District had bank balances of \$3,286,035 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances and investments that as of August 31, 2023, 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, 2023:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 525,000
Depreciation Fund	400,000	-
Activities Fund	125,000	-
Total Operating Transfers	\$ 525,000	\$ 525,000

Transfers from the General Fund are used to support the School District's student activities (\$125,000), and to fund 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, 2022, there were 263 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, 2023, the District's total payroll for all employees was \$3,884,732. Total covered payroll was \$3,714,572. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

## 2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021, to June 30, 2022, (and from July 1, 2022, through August 31, 2023). 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, 2023, was \$366,917.

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

3. Pension Liabilities

At June 30, 2022 the District had a liability of \$1,119,861 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2022, 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 94.55% funded as of June 30, 2022 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, 2022, the District's proportion was 0.1668%, which was a decrease of 0.00257% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the District's allocated pension expense (income) was (\$105,780).

4. Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.55 percent
Salary increases, including wage	3.05 – 13.05 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.10% 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	7.2 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, 2022, 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.*

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2 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 2121.

6. 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 7.2 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 (6.2 percent) or 1-percentage-point higher (8.2 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	6.2%	\$4,003,644
Current discount rate	7.2%	\$1,119,861
1% increase	8.2%	(\$1,247,374)

**7. Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](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 \$3,000 as of August 31, 2023.

**C. Federal Food Commodities**

The School District received \$12,509 worth of Federal Food Commodities for the year ended August 31, 2023.

**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 2023-2024 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
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	255,000	8,415	263,415
2029	255,000	4,335	259,335
Totals	\$ 1,490,000	\$ 80,585	\$ 1,570,585

b. Long-Term Debt

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

	Balance Sept. 1, 2022	Increase	Retirements	Balance Aug. 31, 2023	Due Within One Year
Certificates of Participation - Series 2022	\$ 1,730,000	\$ -	\$ 240,000	\$ 1,490,000	\$ 240,000
Total	\$ 1,730,000	\$ -	\$ 240,000	\$ 1,490,000	\$ 240,000

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, 2023, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln, NE 68502.

F. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund as Maintenance of Buildings - Capital Outlay (\$200,000) (Account # 01-2-2620-720) and as Student Transportation – Vehicle Purchase (\$200,000) (Account # 01-2-2710-732) in the year of transfer.

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 2022-2023 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

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, 2023

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 2,901,021	\$ 3,705,349
Receipts:		
Local Sources:		
1100 Property Taxes	5,650,000	5,270,708
1115 Carline Taxes	30,000	22,197
1125 Motor Vehicle Taxes	250,000	253,760
1140 Property Tax Penalties & Interest	-	25,135
1510 Interest	5,000	95,292
1951 Misc Revenue from Other School Districts	10,000	21,500
1990 Other	-	87,121
	5,945,000	5,775,713
County Sources:		
2110 Fines and Licenses	10,000	92,056
	10,000	92,056
State Sources:		
3110 State Aid	51,679	51,679
3120 Special Education	250,000	265,170
3130 Homestead Exemption	-	95,095
3131 Property Tax Credit	-	322,215
3133 Nameplate Capacity Tax	65,000	29,910
3180 Prorate Motor Vehicle	10,000	12,604
3400 State Apportionment	40,000	61,758
3535 High Ability Learners	5,000	4,811
3990 Other State Receipts	5,000	172
	426,679	843,414
Federal Sources:		
4310 REAP	27,000	30,491
4505 Title I, Part A	160,000	83,941
4509 Title II, Part A ESSA	-	19,874
4531 Title IV 21st Century	-	60,500
4421 IDEA Part B (619) ARP	-	16,725
4512 IDEA Part B (611) Base Allocation	110,000	-
4516 IDEA Preschool (619)	-	5,935
4518 IDEA Part B Base & Enrollment Poverty	-	125,409
4709 Medicaid Administrative	10,000	8,461
4998 ESSER III	39,821	-
	346,821	351,336
<b>Total Receipts</b>	<b>6,728,500</b>	<b>7,062,519</b>
<b>Total Available Resources</b>	<b>9,629,521</b>	<b>10,767,868</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, 2023

	Budget (Original and Final) Amounts	Actual Amounts
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,600,000	\$ 3,440,414
1200 Special Education	670,000	695,458
2100 Support Services - Students	385,000	438,039
2200 Support Services - Instruction	310,000	208,909
2310 General Administration - Board of Education	30,000	19,594
2320 General Administration - Executive Administration	270,000	179,529
2330 District Legal Services	35,000	28,042
2400 Office of Principal	400,000	303,935
2510 Central Services	120,000	158,599
2600 Operation & Maintenance of Plant	700,000	597,166
2650 Vehicle Acquisition & Maintenance	100,000	-
2710 Student Transportation	255,000	223,530
2712 Special Education Transportation	20,000	13,784
3500 State Categorical Programs	20,000	9,962
6000 Federal Programs	550,000	338,895
	7,465,000	6,655,856
Total Disbursements		
Other Financing Uses:		
8000 Transfers	100,000	525,000
9000 Absorb Unused Budget Authority	2,064,521	-
	2,164,521	525,000
Total Disbursements and Transfers		
	9,629,521	7,180,856
FUND BALANCE, End of Year		
	\$ -	\$ 3,587,012

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, 2023

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 61,533	\$ 114,044
Receipts:		
1510 Interest	-	3,854
1600 Lunchroom Sales	75,000	105,881
3150 State Reimbursement	139,467	2,756
4210 Federal Reimbursement	130,000	203,251
Total Receipts	344,467	315,742
Total Available Resources	406,000	429,786
Disbursements:		
3100 Salaries	110,000	96,776
3100 Employee Benefits	35,000	26,453
3100 Purchased Services	1,000	-
3100 Supplies & Materials	10,000	11,237
3100 Food	200,000	199,077
3100 Capital Outlay	50,000	4,625
Total Disbursements	406,000	338,168
FUND BALANCE, End of Year	\$ -	\$ 91,618

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, 2023

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 108,026	\$ 134,094
Receipts:		
1510 Interest	-	2,416
1710 Activity Fund Receipts	150,000	14,889
1790 Other Activity Income	-	27,062
1920 Donations & Sponsorships	-	149,913
Total Receipts	150,000	194,280
Total Available Resources	258,026	328,374
Disbursements:		
2900 Activity Fund Expenses	308,026	295,525
Total Disbursements	308,026	295,525
Other Financing Sources		
5200 Transfers In - General Fund Support	50,000	125,000
FUND BALANCE, End of Year	\$ -	\$ 157,849

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, 2023

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 563,327	\$ 562,512
Receipts:		
1510 Interest	-	16,922
Total Receipts	-	16,922
 Total Available Resources	 563,327	 579,434
Disbursements:		
2900 Purchased Services	-	258,575
2900 Capital Outlay	-	112,202
2900 Re-appropriated Funds	763,327	-
Total Disbursements	763,327	370,777
Other Financing Sources:		
5200 Transfers In - General Fund Support	200,000	400,000
Total Disbursements and Transfers	200,000	400,000
 FUND BALANCE, End of Year	 \$ -	 \$ 608,657

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, 2023

	Budget (Original and Final) Amounts	Actual Amounts
<b>FUND BALANCE</b>	<b>\$ 1,356,018</b>	<b>\$ 1,543,597</b>
<b>Receipts:</b>		
<b>Local Sources:</b>		
1100 Property Taxes	409,355	382,532
1115 Carline Taxes	-	1,608
1140 Property Taxes - Penalties & Interest	-	1,768
1510 Interest	-	24,871
1920 Contributions & Donations from Private Sources	-	24,400
	409,355	435,179
<b>State Sources:</b>		
3130 Homestead	-	6,890
3131 Property Tax Credit	-	23,345
3133 Nameplate Capacity Tax	-	2,167
3180 Pro-rate Motor Vehicle	-	922
	-	33,324
<b>Total Receipts</b>	<b>409,355</b>	<b>468,503</b>
<b>Total Available Resources</b>	<b>1,765,373</b>	<b>2,012,100</b>
<b>Disbursements:</b>		
4700 Purchased Services	436,373	19,103
4700 Building Acquisition and Improvement	1,329,000	1,222,902
4700 Furniture & Fixtures		2,691
5000 Debt Service - Principal		240,000
5000 Debt Service - Interest		22,557
5000 Debt Service - Other		500
	1,765,373	1,507,753
<b>Total Disbursements</b>	<b>1,765,373</b>	<b>1,507,753</b>
<b>FUND BALANCE, End of Year</b>	<b>\$ -</b>	<b>\$ 504,347</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 K

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

AUGUST 31, 2023

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 14-24.

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.

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT L

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

FOR THE YEAR ENDED AUGUST 31, 2023

	2023	For Comparative Purposes Only 2022
<b>Instruction - Non-Special Education:</b>		
Salaries:		
Teachers/Professional Staff	\$ 1,912,248	\$ 1,969,554
Substitutes	87,595	55,112
Instructional Aides and Assistants	75,629	57,294
Non-Instructional	26,236	14,246
Employee Benefits	950,586	889,941
Purchased Services	33,491	9,782
Tuition Paid to Other Districts	-	11,187
Supplies and Materials	65,052	60,909
Textbooks	59,412	16,293
Capital Outlay	41,903	9,396
Other	2,212	5,903
	<u>3,254,364</u>	<u>3,099,617</u>
<b>Instruction - Limited English Proficiency:</b>		
Salaries:		
Teachers/Professional Staff	13,436	6,408
Employee Benefits	2,383	1,158
	<u>15,819</u>	<u>7,566</u>
<b>Instruction - Poverty:</b>		
Salaries:		
Teachers/Professional Staff	97,279	100,752
Instructional Aides and Assistants	27,981	23,345
Employee Benefits	44,971	51,031
	<u>170,231</u>	<u>175,128</u>
<b>Total Instruction</b>	<u>3,440,414</u>	<u>3,282,311</u>
<b>Special Education:</b>		
Salaries:		
Teachers/Professional Staff	272,657	273,144
Instructional Aides and Assistants	126,124	86,042
Substitutes	8,270	550
Employee Benefits	179,772	166,431
Purchased Services	31,698	34,543
Tuition Paid to Other Districts	73,236	47,711
Supplies and Materials	1,628	1,896
Textbooks	1,060	1,246
Capital Outlay	813	-
Other	200	120
	<u>695,458</u>	<u>611,683</u>
<b>Support Services - Students:</b>		
Salaries:		
Teachers/Professional Staff	131,350	61,278
Professional-Non-Certified Staff	55,870	53,129
Employee Benefits	91,023	55,855
Purchased Services	157,894	152,130
Supplies and Materials	1,635	471
Capital Outlay	228	420
Other	39	900
	<u>438,039</u>	<u>324,183</u>

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT L  
(Cont.)

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

FOR THE YEAR ENDED AUGUST 31, 2023

	2023	For Comparative Purposes Only 2022
<b>Support Services - Instruction:</b>		
Salaries:		
Teachers/Professional Staff	\$ 21,168	\$ 76,797
Professional-Non-Certified Staff	70,037	68,647
Employee Benefits	49,360	69,157
Purchased Services	23,586	24,409
Supplies and Materials	7,194	3,743
Capital Outlay	34,231	38,142
Other	3,333	3,783
	208,909	284,678
<b>General Administration - Board of Education:</b>		
Purchased Services	5,170	6,854
Capital Outlay	4,316	6,680
Other	10,108	5,644
	19,594	19,178
<b>General Administration - Executive Administration Services:</b>		
Salaries:		
Administrative Staff	122,669	116,370
Professional-Non-Certified Staff	-	21,888
Employee Benefits	45,643	59,019
Purchased Services	3,257	1,957
Supplies and Materials	3,500	-
Capital Outlay	151	180
Other	4,309	3,843
	179,529	203,257
<b>District Legal Services:</b>		
Legal Services	28,042	6,235
<b>Office of Principal:</b>		
Salaries:		
Teachers/Professional Staff	139,700	137,688
Non-Instructional	59,404	85,265
Employee Benefits	85,193	93,726
Purchased Services	10,019	2,121
Supplies and Materials	5,484	7,658
Capital Outlay	227	360
Other	3,908	4,968
	303,935	331,786
<b>Central Services:</b>		
Professional Non-Certified Salaries	45,983	22,054
Employee Benefits	35,212	20,929
Purchased Services	61,425	52,597
Distance Education & Telecommunications	2,858	3,115
Supplies and Materials	3,340	5,176
Capital Outlay	9,207	
Other	574	336
	158,599	104,207

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, 2023

	2023	For Comparative Purposes Only 2022
Operation & Maintenance of Plant		
Non-Instructional Salaries	\$ 124,478	\$ 178,992
Employee Benefits	46,465	53,413
Purchased Services	259,851	124,259
Supplies and Materials	135,373	190,692
Capital Outlay	22,127	33,527
Other	8,872	3,869
	597,166	584,752
Student Transportation:		
Non-Instructional Salaries	105,478	108,305
Employee Benefits	35,122	29,949
Purchased Services	12,710	324
Mileage to Parents	3,653	1,431
Supplies and Materials	64,268	82,873
Other	2,299	4,770
	223,530	227,652
Special Education Transportation:		
Non-Instructional Salaries	12,784	10,634
Employee Benefits	1,000	813
Other	-	279
	13,784	11,726
State Categorical Programs:		
Employee Benefits	170	515
Purchased Services	1,575	1,120
Supplies	5,430	5,147
Other	2,787	570
	9,962	7,352
Federal Programs:		
Title I	90,112	87,214
Title II, Part A	20,094	23,523
Title IV	75,407	76,589
IDEA - Part B (611) Base Allocation	105,997	127,789
IDEA - Preschool (619) Base Allocation	5,988	5,935
IDEA - Part B Proportionate Share	4,666	16,725
IDEA - Part B (611) Base Allocation - ARP	667	-
IDEA - Preschool (619) Base Allocation -ARP	1,386	-
REAP	34,159	31,996
ESSER II	-	173,838
ESSER III	-	610,516
Other Federal Categorical Programs	419	1,900
	338,895	1,156,025
Transfers:		
School Lunch Fund	-	6,431
Depreciation Fund	400,000	400,000
Activities Fund	125,000	-
	525,000	406,431
<b>Total Operational Cash Disbursements</b>	<b>\$ 7,180,856</b>	<b>\$ 7,561,456</b>



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 (*Government Auditing Standards*), 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, 2023, 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, 2023. 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.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001, that we consider to be a significant deficiency.

**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 no instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards*.

#### **Kimball Public Schools' Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### **Purpose of this Report**

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

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

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2023

KIMBALL PUBLIC SCHOOLS  
KIMBALL, NEBRASKA

EXHIBIT M

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED AUGUST 31, 2023

2023-001:       **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.

District Funds/Accounts

The Board of Education shall deposit and disburse district monies through established funds defined by state statute and/or Department of Education regulations. Payments through these funds shall be made by district numbered checks using the procedures as defined in Board Policy 701.10, and with the signatures of two of the following affixed: Board President, Board Secretary, or Board Treasurer.

Buildings in the district may establish activity funds to receive and disburse monies for various activities, organizations, and events. With the exception of monies that may be transferred from the general fund into the activity fund, receipts into the activity fund are of a non-taxable nature. Monies may be expended through the activity fund using appropriate checks that may be signed by the building administrator and his/her designee.

Adopted: December 13, 1999

Revised: October 12, 2015

Student Activities Funds

The Student Activities Funds of the Kimball Public Schools is divided into separate accounts. These funds include athletic, student organizations, and general student activities not assigned to any specific organization or grade level.

Student Activities Funds are those funds raised or collected by and/or for school-approved student groups, and may include gate receipts and student activity card fees. Student Activities Funds will be collected and expended for the purpose of supporting the school's extra curricular activities programs.

Monies raised by students through student body organizations, receipts from activity tickets and gate receipts, are subject to the control and management of the school board.

The Superintendent is responsible for all school/student accounts in the Activities Fund and designation of personnel to maintain and supervise these accounts. Periodically during the school year, a report of those funds will be presented at school board meetings for their review. These funds will be examined annually as part of the district audit.

Separate accounts will be maintained for Jr/Sr High School Activities and Grade School Activities within the Activities Fund. Savings accounts may be established in institutions that have been designated as depositories of school district funds by the school board. Interest earned by the funds in those accounts will be deposited in the Athletic account of the Activities Fund.

Materials and equipment purchased by the student activity funds become district property.

The building principal or his/her designee will approve projects for raising funds for the activity accounts. School organizations may not sell advertising without the approval of the Board of Education or their designee. Any unencumbered class or activity funds will automatically revert to the general activity fund of the school when a class graduates, an activity is discontinued, or a student for which those funds were intended graduates.

Adopted: December 10, 2001

Revised: October 12, 2015

Policy 701.16

FINANCIAL

701.16

Materials/Supplies and Fees

Supplies, materials, and textbooks shall generally be provided for students in the Kimball Public Schools without charge. However, in certain elective classes and/or school activities students may be assessed fees to cover costs, including but not necessarily limited to, participation, rental of equipment, and for materials used to produce items of personal or financial value.

Students will be held responsible for any damage to and/or cost of replacing any materials, supplies, or textbooks, which are lost or damaged through negligent use of them.

Adopted: December 13, 1999

Reviewed: January 11, 2016

Sale and Disposal of School Property

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

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

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

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

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

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

Adopted: December 19, 2005

Revised: July 11, 2016

Gifts, Grants, and Bequests

Individuals, businesses, or organizations may from time to time desire to donate money, gifts, or other bequests to the district. When this is the case, such potential donor shall first contact the Superintendent of Schools concerning the donation. The Board of Education and/or the Superintendent shall make a determination as to whether the donation would be acceptable to the district. The determination as to the donation's acceptability will be based upon the following criteria:

1. It is offered by a donor acceptable to the board
2. It will not begin a program that the board would be unwilling to take over when the gift or grant funds are exhausted
3. It will not bring undesirable or hidden costs to the school system
4. It will not place restrictions on the school program
5. It will not be inappropriate or harmful to the best education of pupils
6. It will not imply endorsement of any business or product
7. It will not be in conflict with any provision of school policies or public law

Upon determination that the donation is acceptable to the district, the donated property shall become the property of the school district.

A letter of appreciation signed by the chairman of the board and by the superintendent shall be sent to a donor.

Adopted: January 10, 2000

Reviewed: January 11, 2016