

**MULLEN BOARD OF EDUCATION**  
**November 9, 2020**  
**Regular Board Meeting Agenda**  
**7:00 PM**

1. Call to order, roll call, and excuse board member absences.  
**Speaker(s):** President Bryan Starr
2. Approval of the October 12, 2020 Regular Board Meeting minutes.
3. Approval of the Agenda.
4. Approval of the following November claims: Payroll \$251,520.04, General Fund \$56,332.74, Lunch Fund \$3,811.22, Special Building Fund \$82.58, and Depreciation Fund \$21,131.68.
5. ESU 16 Social Emotional Learning Presentation with Sara Gentry
6. CIP Communication Team Presentation- Tawnee Jewell and Trisha Vest
7. Requests to address the Board
8. Discuss, consider and take all necessary action to approve the 2020 Mullen Public Schools Audit by Neidhardt CPA, P.C.
9. Discuss, consider and take all necessary action to decide and approve a contract with either Eakes or Capital Business Systems, Inc. for printing and copying.
10. Nebraska Association of School Board Monthly Update
11. Administrative Reports
  - a. Mr. Moore- Elementary Principal Report
  - b. Mr. Kvanvig- High School Principal Report
  - c. Mr. Kuncl- Superintendent Report
  - d. Activities Report
12. Board Reports
13. Next Meeting - Special Meeting on December 14, 2020 at 4:30 PM for Superintendent Evaluation with the Regular Meeting starting at 7:00 PM.
14. Adjournment

The Mullen Board of Education reserves the right to go into Closed Session for purposes in accordance with LB 84-1410(1)

**MULLEN BOARD OF EDUCATION**  
**MINUTES**  
**October 12, 2020**

The regular meeting of the Mullen School Board was called to order at 7:30 p.m. by President Bryan Starr. He announced that the Open Meetings Act is posted on the west wall. Board members in attendance were **Present:** Jason Coble, Mike French, Travis Hampton, Liza Simonson, Bryan Starr, Barb Svoboda. Also, in attendance were one patron, two staff members, and all three administrators.

Motion to approve the September 14, 2020 Regular Board Meeting minutes and the September 21, 2020 Special Board Meeting minutes. This motion, made by Barb Svoboda and seconded by Liza Simonson, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes

yes: 6, no: 0

Motion to approve the agenda as amended, and verify that notice of the meeting was published in the Hooker County Tribune, and posted according to board policy. This motion, made by Mike French and seconded by Travis Hampton, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes

yes: 6, no: 0

Motion to approve the following October claims: Payroll \$240,902.75, General Fund \$45,805.47, Lunch Fund \$4,686.14 and Special Building Fund \$109.75. This motion, made by Liza Simonson and seconded by Jason Coble, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes

yes: 6, no: 0

Mrs. Diana Brost addressed the board and she spoke about the West Central Health District protocols about masking. President Starr thanked Mrs. Brost for addressing the board.

Mr. Kunch discussed with the board that the school auditor suggests to approve signatories on accounts on an annual basis.

Motion to approve the Board President and Board Secretary will sign all checks when possible in accordance with state statute and in situations when the president or secretary is not available, the district authorizes the Board Treasurer and the Superintendent as authorized signatories for checks drawn on the General Fund. This motion, made by Jason Coble and seconded by Travis Hampton, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes

yes: 6, no: 0

Motion to approve that the Board President and the Board Secretary will sign all checks when possible in accordance with state statute and in situations when the president or secretary is not available, the district authorizes the Board Treasurer and the Superintendent as authorized signatories for checks drawn on the Depreciation Fund, School Lunch Fund, Special Building Fund, Bond Fund, Employee Benefit Fund, QSCB fund and the Cafeteria Plan Fund. This motion, made by Liza Simonson and seconded by Barb Svoboda, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes

yes: 6, no: 0

**MULLEN BOARD OF EDUCATION**  
**MINUTES**  
**October 12, 2020**

Motion to approve that the Board President and the Board Secretary will sign all checks when possible in accordance with state statute and in situations when the president or secretary is not available, the district authorizes the Board Treasurer, the Superintendent, and the High School Principal as authorized signatories for checks drawn on the Activities Fund and the Petty Cash Fund. This motion, made by Barb Svoboda and seconded by Travis Hampton, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes  
yes: 6, no: 0

Motion to approve revisions to the following policies: 2006-Complaint Procedure, 2008- Meetings, 3001-Budget, 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds, 4043 Professional Boundaries between Employees and Students, 5018 Parent and Guardian Involvement In Education Practices, and 5067 Student Assistance Team or Comparable Problem Solving Team. This motion, made by Travis Hampton and seconded by Mike French, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes  
yes: 6, no: 0

Motion to approve Policy 3057 Title IX. This motion, made by Mike French and seconded by Liza Simonson, carried.

Barb Svoboda: yes, Bryan Starr: yes, Jason Coble: yes, Liza Simonson: yes, Mike French: yes, Travis Hampton: yes  
yes: 6, no: 0

The Nebraska Association of School Boards provide the Mullen Public Schools Board with a monthly update on new happenings throughout Nebraska.

Mr. Moore provided the school board with a detailed principal report.

Mr. Kvanvig provided the school board with a detailed principal report.

Mr. Kuncl provided the school board with a detailed district report.

Mr. Kuncl and Mr. Kvanvig provided the school board with a detailed activities report.

President Bryan Starr declared the meeting adjourned at 8:26 PM.

An agenda is kept continually current and is available for public inspection in the Superintendent's office during regular office hours.

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Chris Kuncl, Recording Secretary

# Current Cash Balance Report

SELECTED Data

Date: 10/01/2020 thru 10/31/2020

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A ACTIVITIES</b>					
100 ATHLETICS/ACTIVITIES	780.58	0.00	0.00	0.00	780.58
120 Hill Top Gym & Weight Room	12,670.88	240.00	0.00	0.00	12,910.88
175 Doug Young Memorial	6,613.23	0.00	0.00	0.00	6,613.23
180 Dan Brost Memorial	11,324.56	0.00	0.00	0.00	11,324.56
185 Chuck Hafer Memorial	656.00	0.00	0.00	0.00	656.00
190 Keith Sauls Memorial	39,984.72	0.00	0.00	0.00	39,984.72
250 Banking	841.14	91.33	0.00	0.00	932.47
300 Media	2,580.34	2,775.00	0.00	-85.00	5,270.34
400 CONCESSIONS	5,343.49	3,007.25	2,075.47	245.00	6,520.27
425 Pepsi Cola	3,011.94	1,000.00	0.00	0.00	4,011.94
430 Vending Machine	523.06	320.16	197.56	0.00	645.66
450 Wellness	1,578.85	0.00	35.00	0.00	1,543.85
500 FCCLA--LOCAL	10,530.78	34.55	79.54	0.00	10,485.79
520 FCCLA--NATIONAL	325.17	0.00	0.00	0.00	325.17
721 Class of 2021	1,135.99	0.00	0.00	0.00	1,135.99
722 Class of 2022	4,341.82	0.00	11.15	0.00	4,330.67
723 Class of 2023	1,807.26	0.00	0.00	0.00	1,807.26
724 Class of 2024	1,214.71	0.00	5.44	0.00	1,209.27
725 Class of 2025	563.42	0.00	13.23	0.00	550.19
726 Class of 2026	692.09	0.00	0.00	0.00	692.09
727 Class of 2027	0.00	0.00	16.37	0.00	-16.37
800 ANNUAL	6,116.45	600.00	0.00	0.00	6,716.45
825 Digital Yearbooks	523.24	0.00	0.00	0.00	523.24
850 Computer/Technology	2,472.43	0.00	0.00	0.00	2,472.43
900 MUSIC	90.13	1.50	15.19	0.00	76.44
950 BAND/MUSIC CLUB	1,449.05	0.00	0.00	0.00	1,449.05
1000 SHOP	4,449.92	0.00	98.28	0.00	4,351.64
1010 PlasmaCam/Power Drive	3,265.57	0.00	0.00	0.00	3,265.57
1050 FFA	11,266.72	0.00	24.94	0.00	11,241.78
1100 SUMMER & YOUTH RECREATION	6,325.28	0.00	0.00	0.00	6,325.28
1150 PLAYGROUND	5,575.76	0.00	0.00	0.00	5,575.76
1300 CHEERLEADERS	3,175.58	0.00	37.00	0.00	3,138.58
1400 SPANISH CLUB	3,249.55	208.75	132.00	0.00	3,326.30
1500 NATIONAL HONOR SOCIETY	4,726.32	827.75	727.05	0.00	4,827.02
1520 Quiz Bowl	1,618.52	0.00	0.00	0.00	1,618.52
1550 FLORIDA SCIENCE	2,432.97	0.00	0.00	0.00	2,432.97
1600 ART CLUB	3,676.61	0.00	0.00	0.00	3,676.61
1700 STUDENT COUNCIL	672.22	0.00	0.00	0.00	672.22
1800 M CLUB	3,380.10	0.00	195.34	0.00	3,184.76
1801 Broncos Cross Country	791.08	210.00	270.00	0.00	731.08
1802 Bronco Football	1,944.59	213.00	0.00	0.00	2,157.59
1804 Bronco Girls Golf	0.00	0.00	0.00	0.00	0.00
1805 Lady Bronco Volleyball Club	215.37	25.00	0.00	0.00	240.37
1806 Bronco Lady Basketball	2,048.78	220.00	0.00	0.00	2,268.78
1807 Bronco Basketball	4,133.06	0.00	0.00	0.00	4,133.06
1808 Bronco Wrestling	5,118.99	0.00	0.00	0.00	5,118.99
1809 Bronco Track Team	786.15	0.00	0.00	0.00	786.15
1811 Bronco Boys Golf	5,137.40	0.00	134.00	0.00	5,003.40
1820 Bronco Play Production	89.95	0.00	0.00	0.00	89.95
1825 Bronco Speech	741.03	0.00	0.00	0.00	741.03
1950 Scholarships	1,145.62	0.00	0.00	0.00	1,145.62

# Current Cash Balance Report

SELECTED Data

Date: 10/01/2020 thru 10/31/2020

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1955 Marilyn Downing Scholarship est 2019	7,884.78	0.00	0.00	0.00	7,884.78
2200 TURNER FOUNDATION	-185.72	0.00	0.00	0.00	-185.72
3000 MATH-SCIENCE COALITION	4,662.57	0.00	0.00	0.00	4,662.57
3100 STEM	2,025.94	0.00	0.00	0.00	2,025.94
<b>A ACTIVITIES Totals:</b>	207,526.04	9,774.29	4,067.56	160.00	213,392.77
<b>B NSAA Activities</b>					
5001 Cross Country	228.26	0.00	0.00	0.00	228.26
5002 Football	1,937.60	0.00	793.29	0.00	1,144.31
5004 Girls Golf	200.00	0.00	62.00	0.00	138.00
5005 Volleyball	686.15	0.00	0.00	0.00	686.15
5006 Girls Basketball	2,000.00	0.00	0.00	0.00	2,000.00
5007 Boys Basketball	2,000.00	0.00	0.00	0.00	2,000.00
5008 Wrestling	2,000.00	0.00	0.00	0.00	2,000.00
5009 Track & Field	500.00	0.00	0.00	0.00	500.00
5011 Boys Golf	500.00	0.00	0.00	0.00	500.00
5012 Play Production	250.00	0.00	190.00	0.00	60.00
5013 Speech	650.00	0.00	0.00	0.00	650.00
5050 Admissions/Officials	1,632.00	2,923.00	2,598.50	0.00	1,956.50
5065 Travel	0.00	339.52	96.00	0.00	243.52
5070 Dues & Fees	-1,100.00	0.00	300.00	-160.00	-1,560.00
<b>B NSAA Activities Totals:</b>	11,484.01	3,262.52	4,039.79	-160.00	10,546.74
<b>Report Totals:</b>	219,010.05	13,036.81	8,107.35	0.00	223,939.51

# Mullen Public Schools

## Cash Summary Report October 2020

Fund	Description	Beginning Balance	Revenue	Expenditure	Ending Balance
01	GENERAL FUND	\$1,509,349.84	\$237,096.40	(\$280,536.78)	\$1,465,909.46
02	DEPRECIATION FUND	\$360,043.33	\$146.52	(\$21,131.68)	\$339,058.17
03	EMPLOYEE BENEFIT FUND	\$72,516.03	\$29.80	\$0.00	\$72,545.83
06	LUNCH FUND	\$33,618.53	\$15,325.11	(\$10,857.58)	\$38,086.06
07	BOND FUND	\$273,155.49	\$2,335.44	\$0.00	\$275,490.93
08	SPECIAL BUILDING FUND	\$442,492.33	\$634.22	(\$109.75)	\$443,016.80
09	QUAL SCHOOL CONSTR	\$501,241.99	\$2,745.66	\$0.00	\$503,987.65
05	ACTIVITY FUND	\$219,010.05	\$13,036.81	(\$8,107.35)	\$223,939.51
	PETTY CASH FUND	\$5,100.56	\$5,274.69	(\$5,189.08)	\$5,186.17
	CAFETERIA PLAN	\$6,552.14	\$735.98	\$0.00	\$7,288.12
		<b>\$3,423,080.29</b>	<b>\$277,360.63</b>	<b>(\$325,932.22)</b>	<b>\$3,374,508.70</b>

## County Treasurer's Report October 31, 2020 Collections

	GENERAL	BOND	SPEC BUILDING	QSCB	TOTAL
HOOKER	\$6,983.06	\$17.20	\$0.00	\$19.64	\$7,019.90
CHERRY	\$1,658.86	\$7.63	\$0.00	\$8.72	\$1,675.21
THOMAS	\$444.18	\$2.35	\$0.00	\$2.68	\$449.21
<b>TOTAL</b>	<b>\$9,086.10</b>	<b>\$27.18</b>	<b>\$0.00</b>	<b>\$31.04</b>	<b>\$9,144.32</b>

## Cash Summary Report YTD 2020

Fund	Description	Beginning Balance	Revenue	Expenditure	Ending Balance
01	GENERAL FUND	\$931,037.59	\$1,166,699.55	(\$631,827.68)	\$1,465,909.46
02	DEPRECIATION FUND	\$359,894.80	\$295.05	(\$21,131.68)	\$339,058.17
03	EMPLOYEE BENEFIT FUND	\$72,486.24	\$59.59	\$0.00	\$72,545.83
06	LUNCH FUND	\$6,101.29	\$49,650.84	(\$17,666.07)	\$38,086.06
07	BOND FUND	\$263,372.41	\$12,118.52	\$0.00	\$275,490.93
08	SPECIAL BUILDING FUND	\$441,970.87	\$1,275.09	(\$229.16)	\$443,016.80
09	QUAL SCHOOL CONSTR	\$489,987.94	\$13,999.71	\$0.00	\$503,987.65
05	ACTIVITY FUND	\$222,598.29	\$24,748.20	(\$23,406.98)	\$223,939.51
	PETTY CASH FUND	\$5,000.00	\$10,437.72	(\$10,251.55)	\$5,186.17
	CAFETERIA PLAN	\$5,816.46	\$1,471.66	\$0.00	\$7,288.12
		<b>\$2,798,265.89</b>	<b>\$1,280,755.93</b>	<b>(\$704,513.12)</b>	<b>\$3,374,508.70</b>

## ACTIVITY FUND

Check Number	Check Date	Vendor Name	Description	Amount
009EFT	10/10/2020	PEPSI COLA OF WESTERN NE	HS pop	91.00
009EFT	10/10/2020	PEPSI COLA OF WESTERN NE	Concessions pop	1352.60
Void 37217	10/30/2020	HANDYMAN HARDWARE	graduation flowers	-227.50
37262	10/7/2020	4J Designs	XC shirts	220.00
37263	10/7/2020	Jamie Hart	reimb concession supplies from Cash Wa	168.76
37264	10/7/2020	Mike Kvanvig	coaching shirts Girls Golf	62.00
37265	10/7/2020	OGALLALA PUBLIC SCHOOLS	B-4 Girls District Golf entry	35.00
37266	10/7/2020	YANDAS MUSIC	clarinet reeds	15.19
37267	10/7/2020	Colby Delatour	VB vs Leyton official	140.00
37268	10/7/2020	Job Vigil	VB vs Leyton official	140.00
37269	10/7/2020	Rex Beguin	FB vs Leyton officials	600.00
37270	10/7/2020	BRIDGEPORT PUBLIC SCHOOLS	D-6 District Cross Country entry fee	50.00
37271	10/7/2020	Nebraska FCCLA	Fall Leadership Registration	30.00
37272	10/13/2020	Cash Pam Ginkens	Friendly Bean cash box beginning balance	75.00
37273	10/13/2020	HANDYMAN HARDWARE	Homecoming flowers; Hoyt funeral plant	125.00
37274	10/13/2020	LOU'S SPORTING GOODS	Black FB jerseys (6)	748.38
37275	10/13/2020	LUCYS	homecoming supplies	5.44
37276	10/13/2020	MACKES GROCERY	supplies	623.25
37277	10/13/2020	Recognition Unlimited	Homecoming gifts	105.34
37278	10/13/2020	RED'S CAFE	meals-Spanish Honor Society	97.00
37279	10/13/2020	SAMS CLUB/Synchrony Bank	vending items	197.56
37280	10/13/2020	U.S. Bank	Girls Golf jackets/polos;ind arts supply;Spanish Chapter charter	267.28
37281	10/13/2020	US Foods	Friendly Bean supplies	652.05
37282	10/13/2020	Jeff Boeka	FB vs Maxwell Official	120.00
37283	10/13/2020	Chris Miller	FB vs Maxwell officials	120.00
37284	10/13/2020	Jake Oseka	FB vs Maxwell Official	120.00
37285	10/13/2020	J. Dustin Stewart	FB vs Maxwell Official	120.00
37286	10/13/2020	Landon Swedberg	FB vs Maxwell Official	120.00
37287	10/21/2020	Broken Bow High School	VB quad entry fee	75.00
37288	10/21/2020	Fairfield Inn & Suites Grand Island	GBB coaches clinic lodging	96.00
37289	10/21/2020	Pioneer Drama Service	One Act Scripts/Royalties	190.00
37290	10/21/2020	Pleasanton Public Schools	FB playoff game STRIV broadcast share	50.00
37291	10/21/2020	Tino Martinez	Coaches Clinic Clint Svoboda	40.00
37292	10/27/2020	Cash Pam Ginkens	State XC meals 5 @ \$10; Cheerleader admission FB playoff game	87.00
37293	10/27/2020	Colby Delatour	Volleyball Subdistrict D10 official (fee/mileage)	356.00
37294	10/27/2020	Jennifer J Tjaden	Volleyball Subdistrict D10 official (fee/mileage)	356.00
37295	10/28/2020	NSAA	D2-10 VB Subdistrict Financials	406.50
37296	10/30/2020	PAXTON CONSOLIDATED SCHOOLS	District Final VB Broadcast Fee	50.00
37297	10/30/2020	HANDYMAN HARDWARE	graduation flowers-replace check#37217	227.50
				8107.35

# Check Summary Report

Date: 10/01/2020 thru 10/31/2020

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
006992	O	10/01/2020	BLUE CROSS BLUE SHIELD		Starr & French October	4,323.62
006993	O	10/01/2020	Blue Cross Blue Shield		L Vinton October	626.78
006994	O	10/07/2020	CASH (PAM GINKENS)		replenish HS postage petty	31.25
006995	O	10/07/2020	Jennifer Moore		reimb gasoline VB @ Sargent	31.86
006996	O	10/13/2020	Jennifer Moore		reimb gas/ VB @ Merna	106.77
006997	O	10/13/2020	SAM'S CLUB/Synchrony Bank		custodial supplies/PO 21-0013	68.80

**Report Total:** 5,189.08

# Mullen Public Schools

November Claims 11/09/20

Fund	Description	Amount
01	GENERAL FUND	\$244,663.50
06	LUNCH FUND	\$6,856.54
<b>Total</b>		<b>\$251,520.04</b>

## GENERAL FUND

Check Number	Payee	Description	Amount
19386	Amazon.com PBI	classroom, office, custodial supplies	\$678.37
19387	ASI	administrative fee	\$18.75
19388	At&t	long distance phone service	\$134.27
19389	Aupperle Plumbing & Heating Inc	ice machine filter	\$70.00
19390	Brett Phipps	transportation	\$432.63
19391	Chris Kuncl	cell phone reimb	\$100.00
19392	Consolidated	phone service	\$531.11
19393	Dell Marketing LP	chromebooks	\$7,581.40
19394	E.s.u. #16	SPED & ESCE services	\$23,936.34
19395	General Fund-petty Cash	gas, postage, custodial supplies	\$238.68
19396	Handyman Hardware	custodial supplies	\$71.50
19397	Hometown Leasing	copiers lease	\$743.55
19398	Hooker County Tribune	minutes, notices	\$84.89
19399	Ideal/Bluffs Facility Solutions	custodial supplies	\$511.74
19400	Justin Moore	cell phone reimb	\$75.00
19401	KSB School Law PC LLO	attorney fees	\$1,033.50
19402	Kwik Stop	gas/diesel	\$2,500.12
19403	Macke's	supplies	\$337.66
19404	Midwest Floor Specialists Inc	Sanitation backpack sprayer/supplies	\$2,175.20
19405	Mike French	transportation	\$937.37
19406	Mike Kvanvig	cell phone reimb	\$75.00
19407	Mullen Auto & Diesel LLC	vehicle maint/repair	\$464.81
19408	Mullen Motor Co	vehicle maint/repair	\$614.39
19409	Nebr Assoc Of School Boards	New Board Member workshop Peterson	\$100.00
19410	Neidhardt CPA, PC	2019-20 Audit	\$6,800.00
19411	Quill Corporation	Copier Paper	\$489.80
19412	Sandhill Oil Co, Inc	propane	\$1,049.18
19413	Technokids.com	Curriculum grades 3-6	\$275.00
19414	The Home Depot Pro fka SupplyWorks	custodial supplies	\$317.92
19415	U.S. Bank	gas	\$448.82
19416	Village Of Mullen	utilities	\$3,405.74
19417	Western Nebraska Administrators	dues	\$100.00
		<b>TOTAL</b>	<b>\$56,332.74</b>

## LUNCH FUND

Check Number	Payee	Description	Amount
3040	Amazon.com PBI	Lunch Room supplies/washclothes	\$130.04
3041	ASI	administrative fee	\$6.25
3042	Cash-wa Distributing	food & supplies	\$607.42
3043	Harris Sales	food	\$201.82
3044	Macke's	food	\$1,383.03
3045	Mid Nebraska Ice Inc	walk in cooler maint	\$297.50
3046	US Foods dba The Thompson Co	food & supplies	\$1,185.16
		<b>TOTAL</b>	<b>\$3,811.22</b>

## SPECIAL BUILDING FUND

Check Number	Payee	Description	Amount
1238	Village of Mullen	Teacherage Utilities	\$82.58
<b>TOTAL</b>			<b>\$82.58</b>

**DEPRECIATION FUND**

SELECTED Data

# Activity Detail Report

Arranged by:

Date Range: 10/01/2020 thru 10/31/2020

Group ID, Activity Number

Group ID and Description	Activity Number and Name	Reporting ID and Description	Sponsor
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**A GENERAL FUND**

**210 MISCELLANEOUS**

**Receipts**

Date	Receipt	Deposit From	Description	Amount
10/13/2020	000000	MSD	misc reimb	112.07

**Expenditures**

Date	PO Number	Check Vendor	Description	Amount
10/07/2020		006994 CASH (PAM GINKENS)	replenish HS postage petty cash	31.25
10/07/2020		006995 Jennifer Moore	reimb gasoline VB @ Sargent	31.86
10/13/2020		006996 Jennifer Moore	reimb gas/ VB @ Merna	106.77
10/13/2020		006997 SAM'S CLUB/Synchrony Bank	custodial supplies/PO 21-0013	68.80

Expenditures Total: 238.68

**Activity and Budget Totals**

Beginning Balance	-112.07
Receipts	112.07
Expenditures	238.68
Adjustments	0.00
Cash Balance	<u>-238.68</u>
Outstanding POs	0.00
Unencumbered Balance	<u>-238.68</u>

**Group Totals**

Beginning Balance	-112.07
Receipts	112.07
Expenditures	238.68
Adjustments	0.00
Cash Balance	<u>-238.68</u>
Outstanding POs	0.00
Unencumbered Balance	<u>-238.68</u>

ALL Data

# Check Summary Report

Arranged by:  
Check Number

Date: 10/01/2020 thru 10/31/2020

Check Number	Check / Status	Void Date	Vendor Name	PO Number	Description	Amount
006992	O	10/01/2020	BLUE CROSS BLUE SHIELD		Starr & French October	4,323.62
006993	O	10/01/2020	Blue Cross Blue Shield		L Vinton October	626.78
006994	O	10/07/2020	CASH (PAM GINKENS)		replenish HS postage petty	31.25
006995	O	10/07/2020	Jennifer Moore		reimb gasoline VB @ Sargent	31.86
006996	O	10/13/2020	Jennifer Moore		reimb gas/ VB @ Merna	106.77
006997	O	10/13/2020	SAM'S CLUB/Synchrony Bank		custodial supplies/PO 21-0013	68.80

Report Total: 5,189.08

*15*

# Check Summary Report

Date: 10/01/2020 thru 10/31/2020

Check Number	Check / Status	Void Date	Vendor Name	PO Number	Description	Amount
009EFT	C	10/10/2020	PEPSI COLA OF WESTERN		HS pop	91.00
009EFT	C	10/10/2020	PEPSI COLA OF WESTERN		Concessions pop	1,352.60
037217	V	10/30/2020	HANDYMAN HARDWARE		graduation flowers	-227.50
037262	C	10/07/2020	4J Designs		XC shirts	220.00
037263	C	10/07/2020	Jamie Hart		reimb concession supplies	168.76
037264	C	10/07/2020	Mike Kvanvig		coaching shirts Girls Golf	62.00
037265	O	10/07/2020	OGALLALA PUBLIC SCHOOLS		B-4 Girls District Golf entry	35.00
037266	C	10/07/2020	YANDAS MUSIC		clarinet reeds	15.19
037267	C	10/07/2020	Colby Delatour		VB vs Leyton official	140.00
037268	C	10/07/2020	Job Vigil		VB vs Leyton official	140.00
037269	C	10/07/2020	Rex Beguin		FB vs Leyton officials	600.00
037270	C	10/07/2020	BRIDGEPORT PUBLIC		D-6 District Cross Country	50.00
037271	O	10/07/2020	Nebraska FCCLA		Fall Leadership Registration	30.00
037272	C	10/13/2020	Cash Pam Ginkens		Friendly Bean cash box	75.00
037273	C	10/13/2020	HANDYMAN HARDWARE		G Hoyt funeral plant	125.00
037274	C	10/13/2020	LOU'S SPORTING GOODS		Black FB jerseys (6)	748.38
037275	O	10/13/2020	LUCYS		homecoming	5.44
037276	C	10/13/2020	MACKES GROCERY		supplies	623.25
037277	C	10/13/2020	Recognition Unlimited		Homecoming gifts	105.34
037278	C	10/13/2020	RED'S CAFE		meals-Spanish Honor Society	97.00
037279	C	10/13/2020	SAMS CLUB/Synchrony Bank		vending items	197.56
037280	C	10/13/2020	U.S. Bank	021005	Girls Golf jackets/polos	267.28
037281	C	10/13/2020	US Foods		Friendly Bean supplies	652.05
037282	C	10/13/2020	Jeff Boeka		FB vs Maxwell Official	120.00
037283	C	10/13/2020	Chris Miller		FB vs Maxwell officials	120.00
037284	O	10/13/2020	Jake Oseka		FB vs Maxwell Official	120.00
037285	C	10/13/2020	J. Dustin Stewart		FB vs Maxwell Official	120.00
037286	C	10/13/2020	Landon Swedberg		FB vs Maxwell Official	120.00
037287	C	10/21/2020	Broken Bow High School		VB quad entry fee	75.00
037288	O	10/21/2020	Fairfield Inn & Suites Grand		GBB coaches clinic lodging	96.00
037289	O	10/21/2020	Pioneer Drama Service	021011	One Act Scripts/Royalties	190.00
037290	C	10/21/2020	Pleasanton Public Schools		FB playoff game STRIV	50.00
037291	O	10/21/2020	Tino Martinez		Coaches Clinic Clint Svoboda	40.00
037292	C	10/27/2020	Cash Pam Ginkens		State XC meals 5 @ \$10 (from	87.00
037293	C	10/27/2020	Colby Delatour		Volleyball Subdistrict D10	356.00
037294	C	10/27/2020	Jennifer J Tjaden		Volleyball Subdistrict D10	356.00
037295	O	10/28/2020	NSAA		D2-10 VB Subdistrict	406.50
037296	O	10/30/2020	PAXTON CONSOLIDATED		District Final VB Broadcast Fee	50.00
037297	O	10/30/2020	HANDYMAN HARDWARE		graduation flowers-replace	227.50

**Report Total: 8,107.35**



## ACTIVITY FUND

Check Number	Check Date	Vendor Name	Description	Amount
009EFT	10/10/2020	PEPSI COLA OF WESTERN NE	HS pop	91.00
009EFT	10/10/2020	PEPSI COLA OF WESTERN NE	Concessions pop	1352.60
Void 37217	10/30/2020	HANDYMAN HARDWARE	graduation flowers	-227.50
37262	10/7/2020	4J Designs	XC shirts	220.00
37263	10/7/2020	Jamie Hart	reimb concession supplies from Cash Wa	168.76
37264	10/7/2020	Mike Kvanvig	coaching shirts Girls Golf	62.00
37265	10/7/2020	OGALLALA PUBLIC SCHOOLS	B-4 Girls District Golf entry	35.00
37266	10/7/2020	YANDAS MUSIC	clarinet reeds	15.19
37267	10/7/2020	Colby Delatour	VB vs Leyton official	140.00
37268	10/7/2020	Job Vlgil	VB vs Leyton official	140.00
37269	10/7/2020	Rex Beguin	FB vs Leyton officials	600.00
37270	10/7/2020	BRIDGEPORT PUBLIC SCHOOLS	D-6 District Cross Country entry fee	50.00
37271	10/7/2020	Nebraska FCCLA	Fall Leadership Registration	30.00
37272	10/13/2020	Cash Pam Ginkens	Friendly Bean cash box beginning balance	75.00
37273	10/13/2020	HANDYMAN HARDWARE	Homecoming flowers; Hoyt funeral plant	125.00
37274	10/13/2020	LOU'S SPORTING GOODS	Black FB Jerseys (6)	748.38
37275	10/13/2020	LUCYS	homecoming supplies	5.44
37276	10/13/2020	MACKES GROCERY	supplies	623.25
37277	10/13/2020	Recognition Unlimited	Homecoming gifts	105.34
37278	10/13/2020	RED'S CAFE	meals-Spanish Honor Society	97.00
37279	10/13/2020	SAMS CLUB/Synchrony Bank	vending items	197.56
37280	10/13/2020	U.S. Bank	Girls Golf jackets/polos;ind arts supply;Spanish Chapter charter	267.28
37281	10/13/2020	US Foods	Friendly Bean supplies	652.05
37282	10/13/2020	Jeff Boeka	FB vs Maxwell Official	120.00
37283	10/13/2020	Chris Miller	FB vs Maxwell officials	120.00
37284	10/13/2020	Jake Oseka	FB vs Maxwell Official	120.00
37285	10/13/2020	J. Dustin Stewart	FB vs Maxwell Official	120.00
37286	10/13/2020	Landon Swedberg	FB vs Maxwell Official	120.00
37287	10/21/2020	Broken Bow High School	VB quad entry fee	75.00
37288	10/21/2020	Fairfield Inn & Suites Grand Island	GBB coaches clinic lodging	96.00
37289	10/21/2020	Pioneer Drama Service	One Act Scripts/Royalties	190.00
37290	10/21/2020	Pleasanton Public Schools	FB playoff game STRIV broadcast share	50.00
37291	10/21/2020	Tino Martinez	Coaches Clinic Clint Svoboda	40.00
37292	10/27/2020	Cash Pam Ginkens	State XC meals 5 @ \$10; Cheerleader admission FB playoff game	87.00
37293	10/27/2020	Colby Delatour	Volleyball Subdistrict D10 official (fee/mileage)	356.00
37294	10/27/2020	Jennifer J Tjaden	Volleyball Subdistrict D10 official (fee/mileage)	356.00
37295	10/28/2020	NSAA	D2-10 VB Subdistrict Financials	406.50
37296	10/30/2020	PAXTON CONSOLIDATED SCHOOLS	District Final VB Broadcast Fee	50.00
37297	10/30/2020	HANDYMAN HARDWARE	graduation flowers-replace check#37217	227.50
				8107.35

# Mullen Public Schools

## Rollup Report

Cycle: FY20-21; 1st Detail Element: FUND; 1st Detail Level: Highest; 2nd Detail Element: FUNCTION; 2nd Detail Level: Lower; 3rd Detail Element: OBJECT; 3rd Detail Level: None; 4th Detail Element: None; 4th Detail Level: None; 5th Detail Element: None; Detail Level: None; Account Expression: ([FUND] >= "01") AND ([FUNCTION] >= "01100") AND ([OBJECT] >= "000") ; 1st Subtotal Element: FUND; 1st Subtotal Rollup Level: None; 2nd Subtotal Element: None; 2nd Subtotal Rollup Level: None; 3rd Subtotal Element: None; 3rd Subtotal Rollup Level: None; 4th Subtotal Element: None; 4th Subtotal Rollup Level: None; 5th Subtotal Element: None; 5th Subtotal Rollup Level: None; Begin Date: 09/01/2020; End Date: 11/30/2020; Subtotal on Account Type: Yes

FUND	FUNCTION	OBJECT	Adopted Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
01 - GENERAL FUND	01100 - Regular Instruction	111 - Salary Teacher/Professional Staff	\$1,003,229.00	\$216,140.66	\$0.00	\$787,088.34	21.54
01 - GENERAL FUND	01100 - Regular Instruction	112 - Salary Instructional Aides	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	120 - Salary Temporary Non-Instructional	\$24,780.00	\$12,323.58	\$0.00	\$12,456.42	49.73
01 - GENERAL FUND	01100 - Regular Instruction	123 - Salary Substitute Teachers	\$26,850.00	\$9,163.00	\$0.00	\$17,687.00	34.13
01 - GENERAL FUND	01100 - Regular Instruction	132 - Overtime Instructional Aide		\$1.71	\$0.00	(\$1.71)	
01 - GENERAL FUND	01100 - Regular Instruction	151 - Add'l Compensation Teachers/Professional Staff	\$56,285.00	\$15,477.73	\$0.00	\$40,807.27	27.50
01 - GENERAL FUND	01100 - Regular Instruction	152 - Add'l Compensation Instructional Aide	\$7,790.00	\$165.41	\$0.00	\$7,624.59	2.12
01 - GENERAL FUND	01100 - Regular Instruction	211 - Group Insurance Teachers/Professional Staff	\$289,269.00	\$70,930.65	\$0.00	\$218,338.35	24.52
01 - GENERAL FUND	01100 - Regular Instruction	220 - FICA Non-Instructional	\$1,896.00	\$942.75	\$0.00	\$953.25	49.72
01 - GENERAL FUND	01100 - Regular Instruction	221 - FICA Teachers/Professional Staff	\$102,367.00	\$17,312.38	\$0.00	\$85,054.62	16.91
01 - GENERAL FUND	01100 - Regular Instruction	222 - FICA Instructional Aide	\$6,155.00	\$12.11	\$0.00	\$6,142.89	0.20
01 - GENERAL FUND	01100 - Regular Instruction	223 - FICA Substitute Teachers	\$1,712.00	\$700.79	\$0.00	\$1,011.21	40.93
01 - GENERAL FUND	01100 - Regular Instruction	230 - Retirement Non-Instructional	\$2,448.00	\$490.93	\$0.00	\$1,957.07	20.05
01 - GENERAL FUND	01100 - Regular Instruction	231 - Retirement Teachers/Professional Staff	\$82,791.00	\$22,878.80	\$0.00	\$59,912.20	27.63
01 - GENERAL FUND	01100 - Regular Instruction	232 - Retirement Instructional Aides	\$3,557.00	\$16.51	\$0.00	\$3,540.49	0.46
01 - GENERAL FUND	01100 - Regular Instruction	233 - Retirement Substitute Teachers	\$1,290.00	\$11.16	\$0.00	\$1,278.84	0.87
01 - GENERAL FUND	01100 - Regular Instruction	291 - Other Employee Benefits Teachers/Professional Staff	\$7,000.00	\$1,605.68	\$0.00	\$5,394.32	22.94
01 - GENERAL FUND	01100 - Regular Instruction	333 - Mileage Paid to Staff	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	340 - Other Professional Services (doctors/lawyers/naving agents)	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	443 - Rental of Computers/Related Equipment	\$18,000.00	\$3,438.69	\$0.00	\$14,561.31	19.10
01 - GENERAL FUND	01100 - Regular Instruction	580 - Travel	\$4,350.00	\$0.00	\$0.00	\$4,350.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	590 - Interagency Purchased Services	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	610 - General Supplies	\$31,300.00	\$4,723.26	\$123.70	\$26,453.04	15.09
01 - GENERAL FUND	01100 - Regular Instruction	640 - Books & Periodicals	\$19,850.00	\$1,043.02	\$126.85	\$18,680.13	5.25
01 - GENERAL FUND	01100 - Regular Instruction	641 - E-Books	\$1,700.00	\$1,298.48	\$233.79	\$167.73	76.38
01 - GENERAL FUND	01100 - Regular Instruction	643 - Web/Cloud Base Software	\$2,000.00	\$514.25	\$0.00	\$1,485.75	25.71
01 - GENERAL FUND	01100 - Regular Instruction	650 - Supplies Technology Related	\$2,750.00	\$7,902.53	\$2,862.97	(\$8,015.50)	287.36
01 - GENERAL FUND	01100 - Regular Instruction	733 - Furniture & Fixtures	\$2,448.00	\$0.00	\$0.00	\$2,448.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	734 - Technology Related Hardware	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00
01 - GENERAL FUND	01100 - Regular Instruction	810 - Dues & Fees	\$7,500.00	\$65.00	\$0.00	\$7,435.00	0.87
01 - GENERAL FUND	01100 - Regular Instruction	890 - Misc Expenditures	\$3,896.33	\$0.00	\$0.00	\$3,896.33	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	111 - Salary Teacher/Professional Staff	\$78,100.00	\$19,524.99	\$0.00	\$58,575.01	25.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	112 - Salary Instructional Aides	\$102,306.00	\$21,070.60	\$0.00	\$81,235.40	20.60
01 - GENERAL FUND	01200 - SPED Instruction School Age	122 - Salary Temporary Instructional Aide	\$4,400.00	\$100.08	\$0.00	\$4,299.92	2.27
01 - GENERAL FUND	01200 - SPED Instruction School Age	123 - Salary Substitute Teachers	\$1,800.00	\$500.00	\$0.00	\$1,300.00	27.78
01 - GENERAL FUND	01200 - SPED Instruction School Age	132 - Overtime Instructional Aide	\$900.00	\$68.44	\$0.00	\$831.56	7.60
01 - GENERAL FUND	01200 - SPED Instruction School Age	151 - Add'l Compensation Teachers/Professional Staff	\$4,200.00	\$271.25	\$0.00	\$3,928.75	6.46
01 - GENERAL FUND	01200 - SPED Instruction School Age	211 - Group Insurance Teachers/Professional Staff	\$38,082.00	\$9,741.51	\$0.00	\$28,340.49	25.58
01 - GENERAL FUND	01200 - SPED Instruction School Age	212 - Group Insurance Instructional Aide	\$8,000.00	\$2,494.70	\$0.00	\$5,505.30	31.18
01 - GENERAL FUND	01200 - SPED Instruction School Age	221 - FICA Teachers/Professional Staff	\$5,975.00	\$1,465.33	\$0.00	\$4,509.67	24.52
01 - GENERAL FUND	01200 - SPED Instruction School Age	222 - FICA Instructional Aide	\$7,826.00	\$1,558.35	\$0.00	\$6,267.65	19.91
01 - GENERAL FUND	01200 - SPED Instruction School Age	223 - FICA Substitute Teachers	\$350.00	\$38.25	\$0.00	\$311.75	10.93
01 - GENERAL FUND	01200 - SPED Instruction School Age	231 - Retirement Teachers/Professional Staff	\$7,716.00	\$1,955.44	\$0.00	\$5,760.56	25.34
01 - GENERAL FUND	01200 - SPED Instruction School Age	232 - Retirement Instructional Aides	\$10,108.00	\$2,088.07	\$0.00	\$8,019.93	20.66
01 - GENERAL FUND	01200 - SPED Instruction School Age	291 - Other Employee Benefits Teachers/Professional Staff	\$550.00	\$133.86	\$0.00	\$416.14	24.34
01 - GENERAL FUND	01200 - SPED Instruction School Age	330 - Employee Training/Development Services	\$2,750.00	\$0.00	\$0.00	\$2,750.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	443 - Rental of Computers/Related Equipment	\$2,000.00	\$107.43	\$0.00	\$1,892.57	5.37

01 - GENERAL FUND	01200 - SPED Instruction School Age	580 - Travel	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	591 - Services Purchased from ESU or another NE district	\$120,000.00	\$13,630.02	\$0.00	\$106,369.98	11.36
01 - GENERAL FUND	01200 - SPED Instruction School Age	610 - General Supplies	\$5,200.00	\$0.00	\$0.00	\$5,200.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	640 - Books & Periodicals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	641 - E-Books	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	642 - Audio-Visual Materials	\$300.00	\$0.00	\$0.00	\$300.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	643 - Web/Cloud Base Software	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	650 - Supplies Technology Related	\$5,350.00	\$0.00	\$0.00	\$5,350.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	733 - Furniture & Fixtures	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	734 - Technology Related Hardware	\$8,600.00	\$0.00	\$0.00	\$8,600.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	810 - Dues & Fees	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
01 - GENERAL FUND	01200 - SPED Instruction School Age	890 - Misc Expenditures	\$1,500.20	\$0.00	\$0.00	\$1,500.20	0.00
01 - GENERAL FUND	01291 - SPED Instruction Ages 3-5	591 - Services Purchased from ESU or another NE district	\$25,000.00	\$159.12	\$0.00	\$24,840.88	0.64
01 - GENERAL FUND	01292 - SPED Instruction Ages 0-2	591 - Services Purchased from ESU or another NE district	\$23,236.80	\$78.38	\$0.00	\$23,158.42	0.34
01 - GENERAL FUND	02110 - Attendance & Social Work Services	591 - Services Purchased from ESU or another NE district	\$4,000.00	\$4,421.19	\$0.00	(\$421.19)	110.53
01 - GENERAL FUND	02110 - Attendance & Social Work	643 - Web/Cloud Base Software	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00
01 - GENERAL FUND	02120 - Guidance Services	111 - Salary Teacher/Professional Staff	\$37,021.00	\$8,298.12	\$0.00	\$28,722.88	22.41
01 - GENERAL FUND	02120 - Guidance Services	151 - Add'l Compensation Teachers/Professional Staff		\$1,806.09	\$0.00	(\$1,806.09)	
01 - GENERAL FUND	02120 - Guidance Services	211 - Group Insurance Teachers/Professional Staff	\$8,595.00	\$3,032.31	\$0.00	\$5,562.69	35.28
01 - GENERAL FUND	02120 - Guidance Services	221 - FICA Teachers/Professional Staff	\$2,832.00	\$734.89	\$0.00	\$2,097.11	25.95
01 - GENERAL FUND	02120 - Guidance Services	231 - Retirement Teachers/Professional Staff	\$3,658.00	\$998.06	\$0.00	\$2,659.94	27.28
01 - GENERAL FUND	02120 - Guidance Services	291 - Other Employee Benefits Teachers/Professional Staff	\$4,541.51	\$59.46	\$0.00	\$4,482.05	1.31
01 - GENERAL FUND	02120 - Guidance Services	580 - Travel	\$300.00	\$0.00	\$0.00	\$300.00	0.00
01 - GENERAL FUND	02120 - Guidance Services	610 - General Supplies	\$500.00	\$179.94	\$0.00	\$320.06	35.99
01 - GENERAL FUND	02120 - Guidance Services	643 - Web/Cloud Base Software	\$1,900.00	\$0.00	\$0.00	\$1,900.00	0.00
01 - GENERAL FUND	02120 - Guidance Services	650 - Supplies Technology Related		\$945.00	\$0.00	(\$945.00)	
01 - GENERAL FUND	02120 - Guidance Services	810 - Dues & Fees	\$300.00	\$0.00	\$0.00	\$300.00	0.00
01 - GENERAL FUND	02130 - Health Services	116 - Salary Professional Non-Certificated	\$10,000.00	\$1,453.00	\$0.00	\$8,547.00	14.53
01 - GENERAL FUND	02130 - Health Services	226 - FICA Professional Non-Certificated Staff	\$765.00	\$111.16	\$0.00	\$653.84	14.53
01 - GENERAL FUND	02130 - Health Services	236 - Retirement Professional Non-Certificated	\$988.00	\$0.00	\$0.00	\$988.00	0.00
01 - GENERAL FUND	02130 - Health Services	330 - Employee Training/Development Services	\$500.00	\$0.00	\$0.00	\$500.00	0.00
01 - GENERAL FUND	02130 - Health Services	580 - Travel	\$180.00	\$0.00	\$0.00	\$180.00	0.00
01 - GENERAL FUND	02130 - Health Services	610 - General Supplies	\$200.00	\$263.76	\$0.00	(\$63.76)	131.88
01 - GENERAL FUND	02140 - Psychological Services regular education	591 - Services Purchased from ESU or another NE district		\$2,818.54	\$0.00	(\$2,818.54)	
01 - GENERAL FUND	02141 - Psychological Services SPED school age	591 - Services Purchased from ESU or another NE district	\$25,000.00	\$7,149.86	\$0.00	\$17,850.14	28.60
01 - GENERAL FUND	02151 - Speech Pathology/Audiology SPED School Age	591 - Services Purchased from ESU or another NE district	\$60,000.00	\$14,643.81	\$0.00	\$45,356.19	24.41
01 - GENERAL FUND	02161 - Occupational Therapy SPED School Age	591 - Services Purchased from ESU or another NE district	\$15,000.00	\$3,916.42	\$0.00	\$11,083.58	26.11
01 - GENERAL FUND	02171 - Physical Therapy SPED school age	591 - Services Purchased from ESU or another NE district	\$3,000.00	\$1,056.32	\$0.00	\$1,943.68	35.21
01 - GENERAL FUND	02181 - Visual Services SPED School	320 - Professional Educational Services	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
01 - GENERAL FUND	02190 - Support Services Non-SPED	110 - Salary Non Instructional	\$4,000.00	\$774.00	\$0.00	\$3,226.00	19.35
01 - GENERAL FUND	02190 - Support Services Non-SPED	120 - Salary Temporary Non-Instructional	\$1,000.00	\$2,438.75	\$0.00	(\$1,438.75)	243.88
01 - GENERAL FUND	02190 - Support Services Non-SPED	150 - Add'l Compensation Non-Instructional	\$500.00	\$20.00	\$0.00	\$480.00	4.00
01 - GENERAL FUND	02190 - Support Services Non-SPED	151 - Add'l Compensation Teachers/Professional Staff	\$2,500.00	\$1,061.25	\$0.00	\$1,438.75	42.45
01 - GENERAL FUND	02190 - Support Services Non-SPED	152 - Add'l Compensation Instructional Aide	\$500.00	\$220.00	\$0.00	\$280.00	44.00
01 - GENERAL FUND	02190 - Support Services Non-SPED	220 - FICA Non-Instructional		\$242.24	\$0.00	(\$242.24)	
01 - GENERAL FUND	02190 - Support Services Non-SPED	221 - FICA Teachers/Professional Staff		\$79.18	\$0.00	(\$79.18)	
01 - GENERAL FUND	02190 - Support Services Non-SPED	222 - FICA Instructional Aide		\$15.85	\$0.00	(\$15.85)	
01 - GENERAL FUND	02190 - Support Services Non-SPED	230 - Retirement Services Non-Instructional		\$78.43	\$0.00	(\$78.43)	
01 - GENERAL FUND	02190 - Support Services Non-SPED	231 - Retirement Teachers/Professional Staff		\$104.86	\$0.00	(\$104.86)	
01 - GENERAL FUND	02190 - Support Services Non-SPED	232 - Retirement Instructional Aides		\$21.73	\$0.00	(\$21.73)	
01 - GENERAL FUND	02210 - Improvement of Instruction	151 - Add'l Compensation Teachers/Professional Staff		\$125.00	\$0.00	(\$125.00)	

01 - GENERAL FUND	02210 - Improvement of Instruction	221 - FICA Teachers/Professional Staff		\$9.28	\$0.00	(\$9.28)	
01 - GENERAL FUND	02210 - Improvement of Instruction	231 - Retirement Teachers/Professional Staff		\$12.35	\$0.00	(\$12.35)	
01 - GENERAL FUND	02213 - Instructional Staff Training	123 - Salary Substitute Teachers	\$8,000.00	\$400.00	\$0.00	\$7,600.00	5.00
01 - GENERAL FUND	02213 - Instructional Staff Training	223 - FICA Substitute Teachers	\$612.00	\$30.59	\$0.00	\$581.41	5.00
01 - GENERAL FUND	02213 - Instructional Staff Training	330 - Employee Training/Development Services	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0.00
01 - GENERAL FUND	02213 - Instructional Staff Training	610 - General Supplies		\$622.60	\$0.00	(\$622.60)	
01 - GENERAL FUND	02220 - Library/Media Services	111 - Salary Teacher/Professional Staff	\$60,350.00	\$14,122.39	\$0.00	\$46,227.61	23.40
01 - GENERAL FUND	02220 - Library/Media Services	123 - Salary Substitute Teachers	\$200.00	\$0.00	\$0.00	\$200.00	0.00
01 - GENERAL FUND	02220 - Library/Media Services	211 - Group Insurance Teachers/Professional Staff	\$17,160.37	\$4,290.24	\$0.00	\$12,870.13	25.00
01 - GENERAL FUND	02220 - Library/Media Services	221 - FICA Teachers/Professional Staff	\$4,617.00	\$1,068.57	\$0.00	\$3,548.43	23.14
01 - GENERAL FUND	02220 - Library/Media Services	223 - FICA Substitute Teachers	\$16.00	\$0.00	\$0.00	\$16.00	0.00
01 - GENERAL FUND	02220 - Library/Media Services	231 - Retirement Teachers/Professional Staff	\$5,963.00	\$1,394.98	\$0.00	\$4,568.02	23.39
01 - GENERAL FUND	02220 - Library/Media Services	291 - Other Employee Benefits Teachers/Professional Staff	\$300.00	\$97.32	\$0.00	\$202.68	32.44
01 - GENERAL FUND	02220 - Library/Media Services	530 - Communications Purchased Service	\$500.00	\$0.00	\$0.00	\$500.00	0.00
01 - GENERAL FUND	02220 - Library/Media Services	580 - Travel	\$500.00	\$0.00	\$0.00	\$500.00	0.00
01 - GENERAL FUND	02220 - Library/Media Services	610 - General Supplies	\$800.00	\$770.01	\$0.00	\$29.99	96.25
01 - GENERAL FUND	02220 - Library/Media Services	640 - Books & Periodicals	\$4,556.00	\$3,596.97	\$0.00	\$959.03	78.95
01 - GENERAL FUND	02220 - Library/Media Services	642 - Audio-Visual Materials	\$200.00	\$0.00	\$0.00	\$200.00	0.00
01 - GENERAL FUND	02220 - Library/Media Services	650 - Supplies Technology Related	\$700.00	\$914.43	\$0.00	(\$214.43)	130.63
01 - GENERAL FUND	02224 - Educational Television Services	382 - Distance Education/Telecommunications	\$24,000.00	\$0.00	\$0.00	\$24,000.00	0.00
01 - GENERAL FUND	02230 - Instruction Related Technology	114 - Salary Technical Staff	\$35,762.00	\$10,148.53	\$0.00	\$25,613.47	28.38
01 - GENERAL FUND	02230 - Instruction Related Technology	214 - Group Insurance Technical Staff	\$9,133.00	\$3,070.59	\$0.00	\$6,062.41	33.62
01 - GENERAL FUND	02230 - Instruction Related Technology	224 - FICA Technical Staff	\$2,735.61	\$751.81	\$0.00	\$1,983.80	27.48
01 - GENERAL FUND	02230 - Instruction Related Technology	234 - Retirement Technical Staff	\$3,533.00	\$1,002.44	\$0.00	\$2,530.56	28.37
01 - GENERAL FUND	02230 - Instruction Related Technology	294 - Other Employee Benefit Technical Staff	\$200.00	\$66.15	\$0.00	\$133.85	33.08
01 - GENERAL FUND	02230 - Instruction Related Technology	643 - Web/Cloud Base Software		\$180.00	\$3,240.00	(\$3,420.00)	
01 - GENERAL FUND	02230 - Instruction Related Technology	650 - Supplies Technology Related	\$45,000.00	\$1,122.55	\$0.00	\$43,877.45	2.49
01 - GENERAL FUND	02310 - Board of Education	315 - Accounting/Auditing Services	\$6,000.00	\$6,800.00	\$0.00	(\$800.00)	113.33
01 - GENERAL FUND	02310 - Board of Education	320 - Professional Educational Services	\$1,750.00	\$0.00	\$0.00	\$1,750.00	0.00
01 - GENERAL FUND	02310 - Board of Education	520 - Insurance	\$8,500.00	\$5,041.69	\$0.00	\$3,458.31	59.31
01 - GENERAL FUND	02310 - Board of Education	540 - Advertising	\$1,500.00	\$485.54	\$0.00	\$1,014.46	32.37
01 - GENERAL FUND	02310 - Board of Education	580 - Travel	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
01 - GENERAL FUND	02310 - Board of Education	643 - Web/Cloud Base Software	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
01 - GENERAL FUND	02310 - Board of Education	810 - Dues & Fees	\$7,000.00	\$782.00	\$0.00	\$6,218.00	11.17
01 - GENERAL FUND	02310 - Board of Education	890 - Misc Expenditures	\$371,916.00	\$54.95	\$0.00	\$371,861.05	0.01
01 - GENERAL FUND	02320 - Executive Administration	105 - Salary Superintendent	\$117,000.00	\$29,250.00	\$0.00	\$87,750.00	25.00
01 - GENERAL FUND	02320 - Executive Administration	116 - Salary Professional Non-Certificated	\$60,000.00	\$14,547.51	\$0.00	\$45,452.49	24.25
01 - GENERAL FUND	02320 - Executive Administration	215 - Group Insurance Superintendent	\$22,921.06	\$5,891.55	\$0.00	\$17,029.51	25.70
01 - GENERAL FUND	02320 - Executive Administration	216 - Group Insurance Professional Non-Certificated Staff	\$22,921.00	\$5,891.55	\$0.00	\$17,029.45	25.70
01 - GENERAL FUND	02320 - Executive Administration	225 - FICA Superintendent	\$8,951.00	\$2,176.98	\$0.00	\$6,774.02	24.32
01 - GENERAL FUND	02320 - Executive Administration	226 - FICA Professional Non-Certificated Staff	\$4,590.00	\$1,043.19	\$0.00	\$3,546.81	22.73
01 - GENERAL FUND	02320 - Executive Administration	235 - Retirement Superintendent	\$11,560.00	\$2,889.27	\$0.00	\$8,670.73	24.99
01 - GENERAL FUND	02320 - Executive Administration	236 - Retirement Professional Non-Certificated	\$5,928.00	\$1,436.97	\$0.00	\$4,491.03	24.24
01 - GENERAL FUND	02320 - Executive Administration	275 - Workers Comp Superintendent		\$143.42	\$0.00	(\$143.42)	
01 - GENERAL FUND	02320 - Executive Administration	295 - Other Employee Benefits Superintendent	\$1,600.00	\$479.25	\$0.00	\$1,120.75	29.95
01 - GENERAL FUND	02320 - Executive Administration	296 - Other Employee Benefits Professional Non-Cert Staff	\$500.00	\$120.44	\$0.00	\$379.56	24.09
01 - GENERAL FUND	02320 - Executive Administration	333 - Mileage Paid to Staff	\$500.00	\$0.00	\$0.00	\$500.00	0.00
01 - GENERAL FUND	02320 - Executive Administration	580 - Travel	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
01 - GENERAL FUND	02320 - Executive Administration	610 - General Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
01 - GENERAL FUND	02320 - Executive Administration	650 - Supplies Technology Related	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
01 - GENERAL FUND	02320 - Executive Administration	810 - Dues & Fees	\$2,500.00	\$469.00	\$0.00	\$2,031.00	18.76
01 - GENERAL FUND	02320 - Executive Administration	890 - Misc Expenditures	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
01 - GENERAL FUND	02330 - District Legal Services	317 - Contracted Legal Services	\$25,000.00	\$1,442.00	\$0.00	\$23,558.00	5.77
01 - GENERAL FUND	02410 - Office of the Principal	110 - Salary Non Instructional	\$53,000.00	\$12,042.31	\$0.00	\$40,957.69	22.72
01 - GENERAL FUND	02410 - Office of the Principal	111 - Salary Teacher/Professional Staff	\$150,000.00	\$35,625.00	\$0.00	\$114,375.00	23.75

01 - GENERAL FUND	02410 - Office of the Principal	120 - Salary Temporary Non-Instructional	\$500.00	\$153.25	\$0.00	\$346.75	30.65
01 - GENERAL FUND	02410 - Office of the Principal	130 - Overtime Non-Instructional		\$76.08	\$0.00	(\$76.08)	
01 - GENERAL FUND	02410 - Office of the Principal	210 - Group Insurance Non-Instructional	\$13,715.30	\$4,599.96	\$0.00	\$9,115.34	33.54
01 - GENERAL FUND	02410 - Office of the Principal	211 - Group Insurance Teachers/Professional Staff	\$42,523.00	\$10,249.68	\$0.00	\$32,273.32	24.10
01 - GENERAL FUND	02410 - Office of the Principal	220 - FICA Non-Instructional	\$4,055.00	\$883.72	\$0.00	\$3,171.28	21.79
01 - GENERAL FUND	02410 - Office of the Principal	221 - FICA Teachers/Professional Staff	\$11,475.00	\$2,682.07	\$0.00	\$8,792.93	23.37
01 - GENERAL FUND	02410 - Office of the Principal	230 - Retirement Non-Instructional	\$4,968.00	\$1,197.02	\$0.00	\$3,770.98	24.09
01 - GENERAL FUND	02410 - Office of the Principal	231 - Retirement Teachers/Professional Staff	\$14,820.00	\$3,518.97	\$0.00	\$11,301.03	23.74
01 - GENERAL FUND	02410 - Office of the Principal	281 - Health Benefits HSA contribution Teachers/Professional Staff	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00
01 - GENERAL FUND	02410 - Office of the Principal	291 - Other Employee Benefits Teachers/Professional Staff	\$2,250.00	\$694.20	\$0.00	\$1,555.80	30.85
01 - GENERAL FUND	02410 - Office of the Principal	443 - Rental of Computers/Related Equipment	\$1,900.00	\$240.80	\$0.00	\$1,659.20	12.67
01 - GENERAL FUND	02410 - Office of the Principal	530 - Communications Purchased Service	\$1,350.00	\$0.00	\$0.00	\$1,350.00	0.00
01 - GENERAL FUND	02410 - Office of the Principal	580 - Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
01 - GENERAL FUND	02410 - Office of the Principal	610 - General Supplies	\$8,000.00	\$1,291.24	\$41.92	\$6,666.84	16.14
01 - GENERAL FUND	02410 - Office of the Principal	650 - Supplies Technology Related	\$750.00	\$1,811.71	\$0.00	(\$1,061.71)	241.56
01 - GENERAL FUND	02410 - Office of the Principal	810 - Dues & Fees	\$2,000.00	\$180.00	\$30.00	\$1,790.00	9.00
01 - GENERAL FUND	02410 - Office of the Principal	890 - Misc Expenditures	\$1,650.00	\$0.00	\$0.00	\$1,650.00	0.00
01 - GENERAL FUND	02510 - Fiscal Services	270 - Workers Comp Non-Instructional		\$5,139.37	\$0.00	(\$5,139.37)	
01 - GENERAL FUND	02510 - Fiscal Services	271 - Workers Comp Teachers/Professional Staff	\$15,000.00	\$3,489.98	\$0.00	\$11,510.02	23.27
01 - GENERAL FUND	02510 - Fiscal Services	272 - Workers Comp Instructional Aides		\$956.16	\$0.00	(\$956.16)	
01 - GENERAL FUND	02510 - Fiscal Services	273 - Workers Comp Substitute Teachers		\$2,079.65	\$0.00	(\$2,079.65)	
01 - GENERAL FUND	02510 - Fiscal Services	276 - Workers Comp Professional Non-Certificated Staff		\$143.42	\$0.00	(\$143.42)	
01 - GENERAL FUND	02510 - Fiscal Services	315 - Accounting/Auditing Services	\$14,000.00	\$3,649.28	\$0.00	\$10,350.72	26.07
01 - GENERAL FUND	02510 - Fiscal Services	530 - Communications Purchased Service	\$10,000.00	\$1,938.57	\$0.00	\$8,061.43	19.39
01 - GENERAL FUND	02510 - Fiscal Services	531 - Postage	\$2,500.00	\$80.35	\$664.75	\$1,754.90	3.21
01 - GENERAL FUND	02510 - Fiscal Services	540 - Advertising	\$1,495.00	\$0.00	\$0.00	\$1,495.00	0.00
01 - GENERAL FUND	02510 - Fiscal Services	591 - Services Purchased from ESU or another NE district		\$330.00	\$0.00	(\$330.00)	
01 - GENERAL FUND	02510 - Fiscal Services	610 - General Supplies	\$2,500.00	\$41.41	\$654.00	\$1,804.59	1.66
01 - GENERAL FUND	02510 - Fiscal Services	650 - Supplies Technology Related	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
01 - GENERAL FUND	02510 - Fiscal Services	735 - Technology Software	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
01 - GENERAL FUND	02510 - Fiscal Services	890 - Misc Expenditures	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00
01 - GENERAL FUND	02560 - Public Information Services	643 - Web/Cloud Base Software		\$4,500.00	\$0.00	(\$4,500.00)	
01 - GENERAL FUND	02580 - Administrative Technology	116 - Salary Professional Non-Certificated	\$10,508.00	\$2,494.37	\$0.00	\$8,013.63	23.74
01 - GENERAL FUND	02580 - Administrative Technology	216 - Group Insurance Professional Non-Certificated Staff	\$2,983.42	\$801.89	\$0.00	\$2,181.53	26.88
01 - GENERAL FUND	02580 - Administrative Technology	226 - FICA Professional Non-Certificated Staff		\$184.29	\$0.00	(\$184.29)	
01 - GENERAL FUND	02580 - Administrative Technology	236 - Retirement Professional Non-Certificated		\$246.40	\$0.00	(\$246.40)	
01 - GENERAL FUND	02580 - Administrative Technology	296 - Other Employee Benefits Professional Non- Cert Staff		\$18.36	\$0.00	(\$18.36)	
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	110 - Salary Non Instructional		\$389.57	\$0.00	(\$389.57)	
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	220 - FICA Non-Instructional		\$29.81	\$0.00	(\$29.81)	
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	410 - Utility Service	\$6,800.00	\$1,913.81	\$0.00	\$4,886.19	28.14
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	490 - Other Purchased Property Services	\$2,800.00	\$507.80	\$0.00	\$2,292.20	18.14
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	520 - Insurance	\$12,000.00	\$19,277.05	\$0.00	(\$7,277.05)	160.64
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	610 - General Supplies	\$28,000.00	\$4,288.19	\$0.00	\$23,711.81	15.31
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	621 - Utility Energy Services(electricity,propane)		\$9,921.75	\$0.00	(\$9,921.75)	
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	622 - Electricity	\$53,000.00	\$0.00	\$0.00	\$53,000.00	0.00
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	623 - Propane	\$60,870.00	\$0.00	\$0.00	\$60,870.00	0.00
01 - GENERAL FUND	02610 - Operation of Buildings/Custodial	890 - Misc Expenditures	\$1,500.00	\$2,175.20	\$0.00	(\$675.20)	145.01
01 - GENERAL FUND	02620 - Maintenance of Buildings	110 - Salary Non Instructional	\$118,000.00	\$28,026.61	\$0.00	\$89,973.39	23.75
01 - GENERAL FUND	02620 - Maintenance of Buildings	120 - Salary Temporary Non-Instructional	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
01 - GENERAL FUND	02620 - Maintenance of Buildings	130 - Overtime Non-Instructional	\$2,500.00	\$733.87	\$0.00	\$1,766.13	29.35
01 - GENERAL FUND	02620 - Maintenance of Buildings	150 - Add'l Compensation Non-Instructional		\$115.42	\$0.00	(\$115.42)	
01 - GENERAL FUND	02620 - Maintenance of Buildings	210 - Group Insurance Non-Instructional	\$33,875.99	\$9,219.24	\$0.00	\$24,656.75	27.21
01 - GENERAL FUND	02620 - Maintenance of Buildings	220 - FICA Non-Instructional	\$9,027.00	\$2,020.09	\$0.00	\$7,006.91	22.38
01 - GENERAL FUND	02620 - Maintenance of Buildings	230 - Retirement Non-Instructional	\$11,658.40	\$2,857.40	\$0.00	\$8,801.00	24.51

01 - GENERAL FUND	02620 - Maintenance of Buildings	290 - Other Employee Benefits Non-Instructional		\$94.89	\$0.00	(\$94.89)	
01 - GENERAL FUND	02620 - Maintenance of Buildings	430 - Repairs/Maint Services	\$30,500.00	\$0.00	\$0.00	\$30,500.00	0.00
01 - GENERAL FUND	02620 - Maintenance of Buildings	610 - General Supplies	\$20,000.00	\$1,027.46	\$0.00	\$18,972.54	5.14
01 - GENERAL FUND	02620 - Maintenance of Buildings	731 - Machinery	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.00
01 - GENERAL FUND	02630 - Grounds Care/Upkeep	420 - Cleaning Service	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
01 - GENERAL FUND	02630 - Grounds Care/Upkeep	430 - Repairs/Maint Services	\$1,000.00	\$135.00	\$0.00	\$865.00	13.50
01 - GENERAL FUND	02630 - Grounds Care/Upkeep	610 - General Supplies	\$2,200.00	\$0.00	\$0.00	\$2,200.00	0.00
01 - GENERAL FUND	02630 - Grounds Care/Upkeep	626 - Gasoline	\$1,500.00	\$351.83	\$0.00	\$1,148.17	23.46
01 - GENERAL FUND	02650 - Vehicle Operation/Maint/Purchase (non student transport)	430 - Repairs/Maint Services	\$0.00	\$244.88	\$0.00	(\$244.88)	
01 - GENERAL FUND	02650 - Vehicle Operation/Maint/Purchase (non student transport)	626 - Gasoline	\$0.00	\$540.49	\$0.00	(\$540.49)	
01 - GENERAL FUND	02660 - Security	430 - Repairs/Maint Services	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
01 - GENERAL FUND	02660 - Security	610 - General Supplies	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
01 - GENERAL FUND	02660 - Security	650 - Supplies Technology Related	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
01 - GENERAL FUND	02670 - Safety	430 - Repairs/Maint Services	\$10,000.00	\$1,027.00	\$0.00	\$8,973.00	10.27
01 - GENERAL FUND	02670 - Safety	610 - General Supplies	\$5,011.47	\$0.00	\$0.00	\$5,011.47	0.00
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	110 - Salary Non Instructional	\$107,000.00	\$18,432.55	\$0.00	\$88,567.45	17.23
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	120 - Salary Temporary Non-Instructional	\$8,000.00	\$3,407.01	\$0.00	\$4,592.99	42.59
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	150 - Add'l Compensation Non-Instructional	\$450.00	\$50.00	\$0.00	\$400.00	11.11
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	151 - Add'l Compensation Teachers/Professional Staff	\$4,050.00	\$549.85	\$0.00	\$3,500.15	13.58
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	210 - Group Insurance Non-Instructional	\$10,000.00	\$1,202.64	\$0.00	\$8,797.36	12.03
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	220 - FICA Non-Instructional	\$8,186.50	\$1,590.30	\$0.00	\$6,596.20	19.43
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	221 - FICA Teachers/Professional Staff		\$41.55	\$0.00	(\$41.55)	
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	230 - Retirement Non-Instructional	\$10,571.00	\$2,080.20	\$0.00	\$8,490.80	19.68
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	231 - Retirement Teachers/Professional Staff		\$54.31	\$0.00	(\$54.31)	
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	330 - Employee Training/Development Services		\$250.00	\$0.00	(\$250.00)	
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	332 - Mileage Paid to Parents		\$1,532.24	\$0.00	(\$1,532.24)	
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	340 - Other Professional Services (doctors/lawyers/naving agents)	\$5,000.00	\$435.00	\$0.00	\$4,565.00	8.70
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	430 - Repairs/Maint Services	\$13,200.00	\$0.00	\$0.00	\$13,200.00	0.00
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	490 - Other Purchased Property Services		\$3,588.76	\$0.00	(\$3,588.76)	
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	520 - Insurance	\$4,500.00	\$5,338.26	\$0.00	(\$838.26)	118.63
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	590 - Interagency Purchased Services	\$750.00	\$250.00	\$0.00	\$500.00	33.33
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	610 - General Supplies	\$8,000.00	\$957.27	\$81.00	\$6,961.73	11.97
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	626 - Gasoline	\$38,000.00	\$6,841.95	\$0.00	\$31,158.05	18.01
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	732 - Vehicles	\$90,000.00	\$0.00	\$0.00	\$90,000.00	0.00
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	810 - Dues & Fees	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00
01 - GENERAL FUND	02710 - Vehicle Operation/Purchase - Regular Education	890 - Misc Expenditures	\$922.00	\$0.00	\$0.00	\$922.00	0.00
01 - GENERAL FUND	03535 - High Ability Learners	123 - Salary Substitute Teachers	\$500.00	\$0.00	\$0.00	\$500.00	0.00
01 - GENERAL FUND	03535 - High Ability Learners	580 - Travel	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00
01 - GENERAL FUND	03535 - High Ability Learners	610 - General Supplies	\$1,000.00	\$37.99	\$0.00	\$962.01	3.80
01 - GENERAL FUND	03535 - High Ability Learners	643 - Web/Cloud Base Software		\$436.10	\$0.00	(\$436.10)	
01 - GENERAL FUND	03535 - High Ability Learners	810 - Dues & Fees	\$800.00	\$0.00	\$0.00	\$800.00	0.00
01 - GENERAL FUND	04700 - Building Improvements	450 - Construction Services		\$580.00	\$0.00	(\$580.00)	
01 - GENERAL FUND	06200 - Title I Part A	111 - Salary Teacher/Professional Staff	\$21,442.00	\$13,401.24	\$0.00	\$8,040.76	62.50
01 - GENERAL FUND	06200 - Title I Part A	211 - Group Insurance Teachers/Professional Staff	\$9,742.00	\$5,730.30	\$0.00	\$4,011.70	58.82
01 - GENERAL FUND	06200 - Title I Part A	221 - FICA Teachers/Professional Staff	\$1,640.00	\$1,005.66	\$0.00	\$634.34	61.32
01 - GENERAL FUND	06200 - Title I Part A	231 - Retirement Teachers/Professional Staff	\$2,119.00	\$1,323.74	\$0.00	\$795.26	62.47

01 - GENERAL FUND	06200 - Title I Part A	291 - Other Employee Benefits Teachers/Professional Staff	\$999.29	\$91.86	\$0.00	\$907.43	9.19
01 - GENERAL FUND	06310 - Title II Part A	151 - Add'l Compensation Teachers/Professional Staff		\$319.08	\$0.00	(\$319.08)	
01 - GENERAL FUND	06310 - Title II Part A	221 - FICA Teachers/Professional Staff		\$24.10	\$0.00	(\$24.10)	
01 - GENERAL FUND	06310 - Title II Part A	231 - Retirement Teachers/Professional Staff		\$31.52	\$0.00	(\$31.52)	
01 - GENERAL FUND	06406 - IDEA Preschool (619) Base Allocation	591 - Services Purchased from ESU or another NE district	\$1,485.00	\$1,485.00	\$0.00	\$0.00	100.00
01 - GENERAL FUND	06408 - IDEA Part B(611) Base/Enrollment Poverty Ave 0-21	591 - Services Purchased from ESU or another NE district	\$23,515.00	\$3,615.94	\$0.00	\$19,899.06	15.38
01 - GENERAL FUND	06992 - REAP	643 - Web/Cloud Base Software		\$7,490.00	\$0.00	(\$7,490.00)	
01 - GENERAL FUND	06992 - REAP	650 - Supplies Technology Related	\$17,100.00	\$7,581.40	\$707.56	\$8,811.04	44.34
01 - GENERAL FUND	08000 - Transfers-Outgoing	912 - Fund Transfer to School Nutrition Fund	\$15,000.00	\$15,000.00	\$0.00	\$0.00	100.00
01 - GENERAL FUND	08000 - Transfers-Outgoing	913 - Fund Transfer to Activities Fund	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00
<b>Subtotal of Account Type: Expenditure</b>			<b>\$4,643,426.25</b>	<b>\$932,823.92</b>	<b>\$8,766.54</b>	<b>\$3,701,835.79</b>	
<b>Subtotal of Element: [FUND] 01 - GENERAL FUND</b>			<b>\$4,643,426.25</b>	<b>\$932,823.92</b>	<b>\$8,766.54</b>	<b>\$3,701,835.79</b>	
02 - DEPRECIATION FUND	02900 - Other Support Services	430 - Repairs/Maint Services	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00
02 - DEPRECIATION FUND	02900 - Other Support Services	731 - Machinery	\$160,867.47	\$0.00	\$0.00	\$160,867.47	0.00
02 - DEPRECIATION FUND	02900 - Other Support Services	732 - Vehicles	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00
02 - DEPRECIATION FUND	02900 - Other Support Services	733 - Furniture & Fixtures		\$21,131.68	\$0.00	(\$21,131.68)	
<b>Subtotal of Account Type: Expenditure</b>			<b>\$560,867.47</b>	<b>\$21,131.68</b>	<b>\$0.00</b>	<b>\$539,735.79</b>	
<b>Subtotal of Element: [FUND] 02 - DEPRECIATION FUND</b>			<b>\$560,867.47</b>	<b>\$21,131.68</b>	<b>\$0.00</b>	<b>\$539,735.79</b>	
03 - EMPLOYEE BENEFIT FUND (unemplo	02900 - Other Support Services	890 - Misc Expenditures	\$72,855.47	\$0.00	\$0.00	\$72,855.47	0.00
<b>Subtotal of Account Type: Expenditure</b>			<b>\$72,855.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72,855.47</b>	
<b>Subtotal of Element: [FUND] 03 - EMPLOYEE BENEFIT FUND (unemplo</b>			<b>\$72,855.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72,855.47</b>	
06 - LUNCH FUND	03100 - Food Service Operations	110 - Salary Non Instructional	\$46,500.00	\$11,764.83	\$0.00	\$34,735.17	25.30
06 - LUNCH FUND	03100 - Food Service Operations	120 - Salary Temporary Non-Instructional	\$3,500.00	\$251.99	\$0.00	\$3,248.01	7.20
06 - LUNCH FUND	03100 - Food Service Operations	130 - Overtime Non-Instructional		\$152.16	\$0.00	(\$152.16)	
06 - LUNCH FUND	03100 - Food Service Operations	210 - Group Insurance Non-Instructional	\$13,372.28	\$2,299.98	\$0.00	\$11,072.30	17.20
06 - LUNCH FUND	03100 - Food Service Operations	220 - FICA Non-Instructional	\$3,600.00	\$814.98	\$0.00	\$2,785.02	22.64
06 - LUNCH FUND	03100 - Food Service Operations	230 - Retirement Non-Instructional	\$4,600.00	\$852.38	\$0.00	\$3,747.62	18.53
06 - LUNCH FUND	03100 - Food Service Operations	290 - Other Employee Benefits Non-Instructional		\$12.50	\$0.00	(\$12.50)	
06 - LUNCH FUND	03100 - Food Service Operations	330 - Employee Training/Development Services	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00
06 - LUNCH FUND	03100 - Food Service Operations	430 - Repairs/Maint Services	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
06 - LUNCH FUND	03100 - Food Service Operations	431 - Repairs/Maintenance Non-Technology Related		\$297.50	\$0.00	(\$297.50)	
06 - LUNCH FUND	03100 - Food Service Operations	580 - Travel	\$500.00	\$0.00	\$0.00	\$500.00	0.00
06 - LUNCH FUND	03100 - Food Service Operations	610 - General Supplies	\$3,000.00	\$2,079.56	\$0.00	\$920.44	69.32
06 - LUNCH FUND	03100 - Food Service Operations	626 - Gasoline	\$500.00	\$0.00	\$0.00	\$500.00	0.00
06 - LUNCH FUND	03100 - Food Service Operations	630 - Food	\$38,000.00	\$9,807.95	\$0.00	\$28,192.05	25.81
06 - LUNCH FUND	03100 - Food Service Operations	643 - Web/Cloud Base Software	\$600.00	\$0.00	\$0.00	\$600.00	0.00
06 - LUNCH FUND	03100 - Food Service Operations	731 - Machinery	\$20,954.56	\$0.00	\$0.00	\$20,954.56	0.00
06 - LUNCH FUND	03100 - Food Service Operations	810 - Dues & Fees	\$750.00	\$0.00	\$0.00	\$750.00	0.00
06 - LUNCH FUND	03100 - Food Service Operations	890 - Misc Expenditures	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
<b>Subtotal of Account Type: Expenditure</b>			<b>\$140,576.84</b>	<b>\$28,333.83</b>	<b>\$0.00</b>	<b>\$112,243.01</b>	
<b>Subtotal of Element: [FUND] 06 - LUNCH</b>			<b>\$140,576.84</b>	<b>\$28,333.83</b>	<b>\$0.00</b>	<b>\$112,243.01</b>	
07 - BOND FUND	05000 - Debt Service	831 - Redemption of Principal	\$288,918.52	\$0.00	\$0.00	\$288,918.52	0.00
07 - BOND FUND	05000 - Debt Service	832 - Interest on Long Term Debt	\$5,201.25	\$0.00	\$0.00	\$5,201.25	0.00
<b>Subtotal of Account Type: Expenditure</b>			<b>\$294,119.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$294,119.77</b>	
<b>Subtotal of Element: [FUND] 07 - BOND</b>			<b>\$294,119.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$294,119.77</b>	
08 - SPECIAL BUILDING FUND	02515 - Building & Sites	490 - Other Purchased Property Services	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00
08 - SPECIAL BUILDING FUND	02515 - Building & Sites	830 - Other Debt Related Expenses	\$400.00	\$0.00	\$0.00	\$400.00	0.00
08 - SPECIAL BUILDING FUND	02515 - Building & Sites	890 - Misc Expenditures	\$600.00	\$0.00	\$0.00	\$600.00	0.00
08 - SPECIAL BUILDING FUND	02610 - Operation of Buildings/Custodial	490 - Other Purchased Property Services		\$311.74	\$0.00	(\$311.74)	
08 - SPECIAL BUILDING FUND	04100 - Land Acquisition	710 - Land Acquisition	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00
08 - SPECIAL BUILDING FUND	04500 - Building Acquisition &	450 - Construction Services	\$8,800.00	\$0.00	\$0.00	\$8,800.00	0.00
08 - SPECIAL BUILDING FUND	04500 - Building Acquisition &	610 - General Supplies	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
08 - SPECIAL BUILDING FUND	04600 - Site Improvements	610 - General Supplies	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00

08 - SPECIAL BUILDING FUND	04700 - Building Improvements	450 - Construction Services	\$445,686.34	\$0.00	\$0.00	\$445,686.34	0.00
<b>Subtotal of Account Type: Expenditure</b>			<b>\$487,686.34</b>	<b>\$311.74</b>	<b>\$0.00</b>	<b>\$487,374.60</b>	
<b>Subtotal of Element: [FUND] 08 - SPECIAL BUILDING FUND</b>			<b>\$487,686.34</b>	<b>\$311.74</b>	<b>\$0.00</b>	<b>\$487,374.60</b>	
09 - QUALIFIED SCHOOL CONSTRUCTION	05000 - Debt Service	832 - Interest on Long Term Debt	\$529,520.91	\$0.00	\$0.00	\$529,520.91	0.00
<b>Subtotal of Account Type: Expenditure</b>			<b>\$529,520.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$529,520.91</b>	
<b>Subtotal of Element: [FUND] 09 - QUALIFIED SCHOOL CONSTRUCTION</b>			<b>\$529,520.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$529,520.91</b>	
<b>Grand Total</b>			<b>\$6,729,053.05</b>	<b>\$982,601.17</b>	<b>\$8,766.54</b>	<b>\$5,737,685.34</b>	

**MULLEN SCHOOL DISTRICT NO. 1  
MULLEN, NEBRASKA**

**FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT**

**For the Fiscal Year Ended August 31, 2020**

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

August 31, 2020

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**Neidhardt CPA P.C.**  
INDEPENDENT AUDITOR'S REPORT  
*Certified Public Accountant*

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**Board President and Board of Education  
Mullen School District No. 1  
Mullen, Nebraska**

**Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities and each fund of Mullen School District No. 1, Mullen, Nebraska (the "District") as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position – cash basis of the governmental activities and each fund of the District as of August 31, 2020, and the respective changes in financial position – cash basis for all funds of the District for the year then ended on the basis of accounting described in Note 1.

## **Basis of Accounting**

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

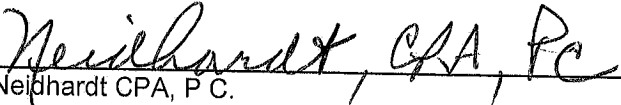
## **Other Matters**

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The management's discussion and analysis, and the budgetary comparison schedule, which are the responsibility of management, and the statements and schedules listed under "other information" in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2020, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 District's internal control over financial reporting and compliance.

  
\_\_\_\_\_  
Neidhardt CPA, P.C.

September 24, 2020  
North Platte, Nebraska



# Neidhardt CPA P.C.

Certified Public Accountant

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North Platte NE 69101

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## 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

**Board President and Board of Education  
Mullen School District No. 1  
Mullen, Nebraska**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities of Mullen School District No. 1, Mullen, Nebraska (the "District"), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 24, 2020. As described in Note 1, the financial statements were prepared on the cash basis of accounting.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 District'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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below, that we consider being significant deficiencies.

The following deficiencies in internal control over financial reporting were noted:

The District had a lack of segregation of duties consistent with appropriate internal control objectives within the District's accounting system. Appropriate internal control objectives include a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records.

*District's response: The District understands the importance of segregation of duties within the accounting system, but has concluded that the added cost of increasing staff in order to achieve a good segregation of duties outweighs any benefit it would receive. The District feels that they have implemented other control procedures and oversight responsibilities that minimize their risk.*

The District does not have management that is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1.

*District's response: The District understands the importance of the financial statements and the necessity of understanding the financial statements, but has concluded that the added cost of increasing staff in order to achieve the preparation of financial statements in accordance with accounting principles outweighs any benefit it would receive. The District feels that they are capable of providing all of the financial data for the financial statement that they in turn provide to the auditor to use in designing and preparing the financial statements according to accounting principles is a more cost-effective approach. Management accepts responsibility for the fair presentation of the financial statements.*

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Additional Items**

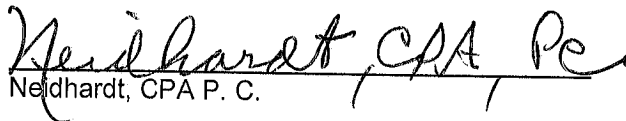
We also noted certain matters that we reported to management of the District in a separate letter dated September 24, 2020.

### **District's Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Neilhardt, CPA P. C.

September 24, 2020  
North Platte, Nebraska



Mullen Public Schools  
Home of the Broncos  
404 N Blaine Ave  
Mullen Nebraska 69152  
308-546-2223



## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Mullen School District No. 1's (the "District") annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2020. Please read it in conjunction with the district's financial statements, which follow this section.

### I. Using This Annual Report

#### A. Report Components

This annual report consists of five parts as follows:

##### 1. Government-Wide Financial Statements

The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis provides information about the activities of the District government-wide (or "as a whole").

##### 2. Fund Financial Statements

Fund financial statements focus on the individual parts of the District's government. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about each fund. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending.

##### 3. Notes to the Financial Statements

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

##### 4. Management Discussion and Analysis

This Management Discussion and Analysis (MD&A) and the Statements of Cash Receipts, Disbursements, and Fund Balance – Budget to Actual represent financial information required to be presented by Rule 1 of the Nebraska Department of Education. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes to the financial statements (referred to as "the basic financial statements").

##### 5. Other Information

This other information is provided to address certain specific needs of various users of the district's annual report.

#### B. Basis of Accounting

The District has elected to present the government-wide and the fund financial statements using the cash basis of accounting. This basis is a comprehensive basis of accounting other than 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 in the State of Nebraska.

Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues and expenses. Under the District's cash basis of accounting, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed by the District. Only cash and investment balances are reported as assets; liabilities are not recorded. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

## **Reporting the District as a Whole**

### **1. The District's Reporting Entity Presentation**

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined there are no potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements.

### **2. The Government-Wide Statements**

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's activities resulting from the use of the cash basis of accounting.

These two government-wide statements report the District's net assets and changes in them. Over time, increases or decreases in the District's cash and investments are one indicator of whether its financial health is improving or deteriorating. The reader also needs to consider the other assets and liabilities which are not presented in these financial statements and other non-financial factors, such as changes in the District's property tax base and the condition of the District's capital assets (mainly buildings) to assess the overall health of the District.

### **3. The Fund Financial Statement**

The fund financial statements provide detailed information about the District's funds – not the District as a whole.

Some funds are required to be established by State law, however the District is allowed to establish certain other funds to help it control and manage money for particular purposes.

The District has one type of fund as follows:

- a. Governmental Funds – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the cash and investment balances left at year-end that are available for spending. Governmental fund information helps you determine (through a review of changes to fund balances), whether there is more or less available cash and investments that can be spent to finance the District's programs. The District considers all of its funds to be significant or major governmental funds.

The District currently has no proprietary or fiduciary funds. Proprietary funds are used to account for funds in which the District would charge a fee to customers to help it cover all or most of the cost of certain services it provides. Fiduciary funds are used to account for assets that are held in a trustee or fiduciary capacity.

## **II. Overview of District**

### **A. Schools**

The District is a K-12 school system located in Mullen, Nebraska.

The District is composed of one school (grades K-12). All of the buildings in the District are located in Hooker County, Nebraska.

**B. Students**

For the year ended August 31, 2020, the average daily membership was 160.18 students. The average daily membership for the last five years was:

<u>Year</u>	<u>Membership</u>
2018-2019	159.50
2017-2018	138.85
2016-2017	157.03
2015-2016	156.72
2014-2015	170.12

Per pupil costs for the state on average for 2018-2019 was \$13,183.54. The per pupil cost for the District for the last five years is as follows:

<u>Year</u>	<u>Per Pupil Cost</u>
2019-2020	\$ 24,090.00
2018-2019	25,246.00
2017-2018	26,252.92
2016-2017	21,532.84
2015-2016	20,360.32

**C. Personnel**

For the year ended August 31, 2020, the school had approximately 26 full time certified employees 14 full time non-certified employees, 20 part-time employees, and used substitutes on various occasions.

Payroll wages for the last five years were as follows:

<u>Year</u>	<u>Amount</u>
2019-2020	\$ 1,880,147
2018-2019	1,954,634
2017-2018	1,821,629
2016-2017	1,701,463
2015-2016	1,641,544

**D. Valuation**

The assessed valuation of property within the District for the past five years were:

<u>Year</u>	<u>Amount</u>
2019-2020	\$ 546,826,309
2018-2019	538,654,868
2017-2018	530,757,194
2016-2017	471,199,987
2015-2016	401,047,212

**E. Tax Levy**

The District's tax levy by fund for the last five years were:

<u>Year</u>	<u>General</u>	<u>Bond</u>	<u>QCPU</u>	<u>Building</u>
2019-2020	0.5797	0.0064	0.0073	-
2018-2019	0.5239	0.0196	0.0188	0.0122
2017-2018	0.5268	0.0192	0.0125	0.0202
2016-2017	0.5593	0.0217	0.0152	0.0531
2015-2016	0.6342	0.0260	0.0257	0.0224

**F. Bond Indebtedness**

The District acquired bonds to finance the building project. See notes to the financial statements in the School District's audit for details on the bonds.

**G. Financial Highlights**

Following is condensed financial information derived from the government-wide financial statements comparing the current year to prior year:

	<u>August 31, 2020</u>		<u>August 31, 2019</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Net position, beginning	\$ 3,009,549.79	\$ 3,172,372.53	\$ 3,711,189.00	\$ 3,382,520.14
Total revenues	<u>4,464,962.81</u>	<u>4,429,433.14</u>	<u>4,035,905.00</u>	<u>4,234,389.23</u>
Total expenditures	<u>6,774,512.60</u>	<u>3,905,839.69</u>	<u>7,039,145.00</u>	<u>4,444,536.84</u>
Net position, ending	\$ <u><u>700,000.00</u></u>	\$ <u><u>3,695,965.98</u></u>	\$ <u><u>707,949.00</u></u>	\$ <u><u>3,172,372.53</u></u>

The School District's audit "Other information" breaks down in detail the revenues, expenditures, individual funds, transfers, and budget information.

The financial position of the District has changed significantly from last year.

**H. Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, students, and other user's 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 Business Office of Mullen School District No. 1, P.O. Box 127, Mullen, Nebraska 69152. Our telephone number is (308) 546-2223 or our fax number is (308) 546-2209.

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

STATEMENT OF NET POSITION - CASH BASIS

August 31, 2020

ASSETS

	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 2,798,565.89
Cash with county treasurers	<u>897,400.09</u>
Total Assets	<u>\$ 3,695,965.98</u>

NET POSITION

Fund balances:	
Restricted:	
Special building	\$ 441,980.00
Qualified Capital Purpose Undertaking	501,037.22
Bond fund - debt service	273,044.27
Unrestricted:	
Board designated:	
Depreciation fund	359,894.80
Employee benefit fund	72,486.24
Undesignated:	
School nutrition fund	6,101.29
Activities fund	222,898.29
Student fee fund	-
General fund	<u>1,818,523.87</u>
Total Net Position	<u>\$ 3,695,965.98</u>

See Notes to the Basic Financial Statements.

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

STATEMENT OF ACTIVITIES - CASH BASIS

For The Fiscal Year Ended August 31, 2020

Functions/Programs	<u>Disbursements</u>	<u>Program Receipts</u>		<u>School District Net (Disbursements) Receipts and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Primary Government:</b>				
<b>Governmental Activities:</b>				
Instruction	\$ 1,748,238.31	\$ -	\$ -	\$ (1,748,238.31)
Support Services:				
Pupils	167,756.54	-	-	(167,756.54)
Staff	193,542.52	-	-	(193,542.52)
General administration	272,169.41	-	-	(272,169.41)
Office of the principal	260,194.67	-	-	(260,194.67)
Business	59,261.04	-	-	(59,261.04)
Operation of plant	105,460.11	-	-	(105,460.11)
Maintenance of plant	284,752.71	-	-	(284,752.71)
Pupil transportation	115,621.26	-	-	(115,621.26)
State categorical programs	3,383.00	-	4,195.67	812.67
Federal programs	79,996.97	-	93,331.40	13,334.43
Activities/Student fees	168,934.47	131,698.10	-	(37,236.37)
School Nutrition	88,576.18	28,226.01	28,998.45	(31,351.72)
Redemption of principal	90,000.00	-	-	(90,000.00)
Debt service interest	27,952.50	-	19,873.65	(8,078.85)
Net program receipts (disbursements)	\$ <u>3,665,839.69</u>	\$ <u>159,924.11</u>	\$ <u>146,399.17</u>	\$ <u>(3,359,516.41)</u>
<b>General receipts:</b>				
Taxes:				
Property			\$ 2,839,656.43	
Motor vehicle			102,122.27	
Carline			17,911.98	
Fines and licenses			7,317.29	
State aid			874,871.43	
Interest income			19,150.46	
ESU proceeds			-	
Sale of property			14,150.00	
Other			7,930.00	
Total general receipts			<u>3,883,109.86</u>	
Increase (decrease) in net position				523,593.45
Net position - beginning of year				<u>3,172,372.53</u>
Net position - end of year				\$ <u>3,695,965.98</u>

See Notes to the Basic Financial Statements.

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENT OF FUND BALANCES AND CHANGES IN FUND BALANCES -**  
**CASH BASIS - GOVERNMENTAL FUNDS**

For The Fiscal Year Ended August 31, 2020

	<u>General Fund</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Activities</u>	<u>School Nutrition</u>
<b>Receipts:</b>					
Local receipts	\$ 2,878,147.49	\$ -	\$ -	\$ -	\$ 2,000.00
County receipts	7,317.29	-	-	-	-
State receipts	869,491.34	-	-	-	366.96
Federal receipts	93,331.40	-	-	-	28,631.49
Sales of lunches	-	-	-	-	28,226.01
Activities	-	-	-	131,698.10	-
Interest	8,276.76	1,246.90	454.21	1,339.23	91.00
Non-revenue receipts	14,150.00	-	-	-	-
<b>Total receipts</b>	<u>3,870,714.28</u>	<u>1,246.90</u>	<u>454.21</u>	<u>133,037.33</u>	<u>59,315.46</u>
<b>Disbursements:</b>					
Instructional services	1,748,238.31	-	-	-	-
Support services	1,394,719.43	-	-	-	-
Other salaries and benefits	-	-	-	-	42,751.96
Food	-	-	-	-	30,563.66
Activities	-	-	-	168,934.47	-
Capital outlay	-	-	-	-	1,088.52
Building and improvement	-	32,319.00	-	-	-
Other	-	-	-	-	14,172.04
Bond principal	-	-	-	-	-
Bond interest	-	-	-	-	-
State programs	3,383.00	-	-	-	-
Federal programs	79,996.97	-	-	-	-
<b>Total Disbursements</b>	<u>3,226,337.71</u>	<u>32,319.00</u>	<u>-</u>	<u>168,934.47</u>	<u>88,576.18</u>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<u>644,376.57</u>	<u>(31,072.10)</u>	<u>454.21</u>	<u>(35,897.14)</u>	<u>(29,260.72)</u>
Transfers in	-	200,000.00	-	25,000.00	15,000.00
Transfers out	<u>(240,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(240,000.00)</u>	<u>200,000.00</u>	<u>-</u>	<u>25,000.00</u>	<u>15,000.00</u>
<b>Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses</b>	<u>404,376.57</u>	<u>168,927.90</u>	<u>454.21</u>	<u>(10,897.14)</u>	<u>(14,260.72)</u>
<b>Fund Balance - Beginning of year</b>	<u>1,414,147.30</u>	<u>190,966.90</u>	<u>72,032.03</u>	<u>233,795.43</u>	<u>20,362.01</u>
<b>Fund Balance - End of year</b>	<u>\$ 1,818,523.87</u>	<u>\$ 359,894.80</u>	<u>\$ 72,486.24</u>	<u>\$ 222,898.29</u>	<u>\$ 6,101.29</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 941,854.05	\$ 359,894.80	\$ 72,486.24	\$ 222,898.29	\$ 6,101.29
Cash with county treasurer	876,669.82	-	-	-	-
<b>Total Assets</b>	<u>\$ 1,818,523.87</u>	<u>\$ 359,894.80</u>	<u>\$ 72,486.24</u>	<u>\$ 222,898.29</u>	<u>\$ 6,101.29</u>
<b>Fund Balance - Cash Basis:</b>					
Restricted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Committed Fund Balance	-	359,894.80	72,486.24	-	-
Assigned Fund Balance	-	-	-	222,898.29	6,101.29
Unassigned Fund Balance	<u>1,818,523.87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Balance - Cash basis</b>	<u>\$ 1,818,523.87</u>	<u>\$ 359,894.80</u>	<u>\$ 72,486.24</u>	<u>\$ 222,898.29</u>	<u>\$ 6,101.29</u>

See Notes to the Basic Financial Statements.

	<b>Bond</b>	<b>Qualified Capital Purpose Undertaking</b>	<b>Special Building</b>	<b>Student Fee</b>	<b>Reclassification</b>	<b>Total Governmental Fund</b>
\$	36,641.97	\$ 37,656.92	\$ 7,774.30	\$ -	\$ -	\$ 2,962,220.68
	-	-	-	-	-	7,317.29
	4,456.66	5,067.48	51.62	-	-	879,434.06
	-	19,873.65	-	-	-	141,836.54
	-	-	-	-	-	28,226.01
	-	-	-	-	-	131,698.10
	1,834.75	3,004.26	2,903.35	-	-	19,150.46
	-	-	5,400.00	-	-	19,550.00
	<u>42,933.38</u>	<u>65,602.31</u>	<u>16,129.27</u>	<u>-</u>	<u>-</u>	<u>4,189,433.14</u>
	-	-	-	-	-	1,748,238.31
	-	-	-	-	-	1,394,719.43
	-	-	-	-	-	42,751.96
	-	-	-	-	-	30,563.66
	-	-	-	-	-	168,934.47
	-	-	-	-	-	1,088.52
	-	-	29,893.31	-	-	62,212.31
	-	-	1,826.52	-	-	15,998.56
	90,000.00	-	-	-	-	90,000.00
	6,915.00	21,037.50	-	-	-	27,952.50
	-	-	-	-	-	3,383.00
	-	-	-	-	-	79,996.97
	<u>96,915.00</u>	<u>21,037.50</u>	<u>31,719.83</u>	<u>-</u>	<u>-</u>	<u>3,665,839.69</u>
	<u>(53,981.62)</u>	<u>44,564.81</u>	<u>(15,590.56)</u>	<u>-</u>	<u>-</u>	<u>523,593.45</u>
	-	-	-	-	(240,000.00)	-
	-	-	-	-	240,000.00	-
	-	-	-	-	-	-
	<u>(53,981.62)</u>	<u>44,564.81</u>	<u>(15,590.56)</u>	<u>-</u>	<u>-</u>	<u>523,593.45</u>
	<u>327,025.89</u>	<u>456,472.41</u>	<u>457,570.56</u>	<u>-</u>	<u>-</u>	<u>3,172,372.53</u>
\$	<u><u>273,044.27</u></u>	<u><u>501,037.22</u></u>	<u><u>441,980.00</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,695,965.98</u></u>
\$	263,372.41	\$ 489,987.94	\$ 441,970.87	\$ -	\$ -	\$ 2,798,565.89
	9,671.86	11,049.28	9.13	-	-	897,400.09
\$	<u><u>273,044.27</u></u>	<u><u>501,037.22</u></u>	<u><u>441,980.00</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,695,965.98</u></u>
\$	273,044.27	\$ 501,037.22	\$ 441,980.00	\$ -	\$ -	\$ 1,216,061.49
	-	-	-	-	-	432,381.04
	-	-	-	-	-	228,999.58
	-	-	-	-	-	1,818,523.87
\$	<u><u>273,044.27</u></u>	<u><u>501,037.22</u></u>	<u><u>441,980.00</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,695,965.98</u></u>

See Notes to the Basic Financial Statements.

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

NOTES TO BASIC FINANCIAL STATEMENTS

August 31, 2020

**1. Summary of Significant Accounting Policies**

The significant accounting policies and practices followed by Mullen School District No. 1 (the "District"), are presented below:

Organization

The District is a tax-exempt political subdivision of the State of Nebraska.

Reporting Entity

The basic financial statements report on the District as a whole. There were no potential component units required to be included in the financial statements.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to Governmental units. Under the cash basis, revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles, as applicable to Governmental units.

Measurement Focus

All funds are presented using a cash basis measurement focus. Their reported net assets/fund balance is considered a measure of "available cash and investments". The operating statements focus on cash received and cash disbursed.

Basis of Presentation – Fund Accounting

On September 1, 2003, the District adopted the provisions of GASB Statements No. 34 "*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 classification of net assets.

Government-wide financial statements report information on all of the non-fiduciary activities of the primary government. The statement of activities – cash basis demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable with specific functions.

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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program receipts are reported instead as general receipts.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues collected and expenses paid. Resources of the District are allocated to and accounted for in individual funds according to the purposes for which such resources are to be spent, and as a means of controlling spending activities. The District considers all funds to be major funds.

The following fund types are used by the District:

### **Governmental Fund Types**

#### **General Fund**

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

#### **Depreciation Fund**

A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes.

The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund.

#### **Employee Benefit Fund**

The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from General Fund" in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General 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.

#### **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 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.

#### **Bond Fund**

The Bond Fund is used to record receipts and expenditures for bond principal and interest payments. Proceeds from bond insurance are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

#### **Special Building Fund**

The Special Building Fund finances are established for construction and the equipping of a new building or the addition to an old building, including general construction, plumbing and heating installations, equipment, and any other improvements which are considered necessary or desirable. General Fund expenditures for the purpose of this fund are not allowable.

#### **Qualified Capital Purpose Undertaking Fund**

The Qualified Capital Purpose Undertaking Fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the

repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General Fund expenditures for the purpose of this fund are not allowable.

#### Cash and cash equivalents

The District has defined cash to include cash in banks and certificates of deposit.

#### Equity Classification

Government-Wide Statements:

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

##### Restricted net position

Restricted net position consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

##### Unrestricted net position

Unrestricted net position is all other amounts that do not meet the definition of "restricted."

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

#### Fund Financial Statements

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

##### Nonspendable

Nonspendable includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. The District did not have any nonspendable funds.

##### Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

##### Committed

This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance

Assigned funds are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the General Fund, assigned funds are those not restricted or committed.

Unassigned fund balance

Unassigned funds are the balance in the District's General Fund and this fund includes all spendable amounts not contained in the other classification. In funds other than the general fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which the amounts had been restricted, committed or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

Internal and Interfund Balances and Activities

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

Following are transfers that were made during the year ended August 31.

<u>Purpose of transfer</u>	<u>Receiving Fund</u>	<u>Disbursing Fund</u>	<u>Amount</u>
Building Improvements	Depreciation	General	\$ 200,000.00
School Nutrition Support	School Nutrition	General	\$ 15,000.00
Activity Fund Support	Activity	General	\$ 25,000.00

Inventories

The District expenses supply items and materials as purchased.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fixed Assets

The District expenses property and equipment within the fund making the purchase in the year of the purchase. No depreciation has been provided on fixed assets. The District does not capitalize infrastructure assets.

**2. Cash and Investments**

Nebraska Statutes #79-408, #79-1042, and #79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. Cash and investments for the District at August 31, 2020 and 2019 consisted of the following:

	<u>2020</u>		<u>2019</u>	
	<u>Book</u>	<u>Bank</u>	<u>Book</u>	<u>Bank</u>
Cash on hand	\$ 300.00	\$ -	\$ 300.00	\$ -
Checking accounts	2,798,265.89	2,845,961.83	2,305,633.38	2,338,900.58
Total	\$ 2,798,565.89	\$ 2,845,961.83	\$ 2,305,933.38	\$ 2,338,900.58

As of August 31, 2020 and 2019 the District had total deposits of \$2,845,961.83 and \$2,338,900.58, respectively, secured by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution. No attorney's opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

**Risks**

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

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

The School District has not adopted a policy for mitigating these risks.

**3. Funds held with County Treasurer**

The county treasurer is considered a collection agent of the District, and therefore, the cash balance held by county treasurer as of August 31, has been reported as receipts and also as a cash balance in the financial statements. The cash held by the county treasurers at year end is as follows:

	<b>Totals</b>	
	<b>2020</b>	<b>2019</b>
General Fund	\$ 876,669.82	\$ 791,193.51
Qualified Capital Purpose Undertaking Fund	11,049.28	18,154.20
Bond Fund	9,671.86	29,162.36
Special Building	9.13	27,929.08
<b>Total</b>	<b>\$ 897,400.09</b>	<b>\$ 866,439.15</b>

According to the county treasurer, all cash held by the county treasurer, is either covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution.

**4. Budget Process and Property Taxes**

The District is required by state law to adopt annual budgets for all funds. 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:

- 1. As of August 1, or shortly thereafter, Administration of the 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.
- 2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year-end and any revisions require a public hearing and Board approval.
5. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforce-able lien on property within the District as of December 31. 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.

## **5. Commitments and Contingencies**

### Unemployment Insurance

The District has elected to be self-funding with respect to possible claims for unemployment benefits. Any potential liability cannot be determined.

### Risk management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official's liability, property coverage, worker's compensation coverage, commercial excess liability coverage, automobile coverage and crime and blanket bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### Litigation

The school may be subject to claims or litigation, however, management believes the outcome of any such claims would be immaterial to the District.

### Compensated Absences

Only non-certified full time employees get vacation time depending on length of employment. Sick leave is accumulated at ten days per year up to thirty days. Payment for sick leave is only available for up to six days only if all thirty days have been accrued. Sick pay is set at two-thirds substitute pay. Two personal days are allowed each year and paid if not used.

### Early retirement incentive plan

The District has no early retirement plan.

### Grant program involvement

The District participates in a number of state and federally assisted programs. These programs are subject to the financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

### Copier lease

The District entered into a copier lease with Hometown Leasing for the purchase of Eakes Office copiers. The lease is payable in forty-eight months at \$743.55 per month commencing March 10, 2018 and ending February 2022.

### Long-Term Debt

The bond issue of July 16, 2008 was paid off July 16, 2009 and May 16, 2012, and new general obligation bonds issued. The general obligation bonds are due annually on December 15.

**Bond Indebtedness paid by the Bond Fund is as follows:**

	<u>Date of Reissue</u> <u>May 16, 2012</u>
	<u>General</u> <u>Obligation Bonds</u>
Amount of bond issue	\$ 975,000.00
Bond retirement year ended August 31	90,000.00
Bond retired prior years	600,000.00
Total bonds retired	690,000.00
Bond indebtedness as of August 31	\$ 285,000.00

**Maturity dates:**

December 15:

		<u>General Obligation Bonds</u>		
		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$	95,000.00	\$ 5,201.25	\$ 100,201.25
2021		95,000.00	3,253.75	98,253.75
2022		95,000.00	1,116.25	96,116.25
	\$	<u>285,000.00</u>	<u>\$ 9,571.25</u>	<u>\$ 294,571.25</u>
Bond denomination	\$	5,000.00		
Interest dates		June 15 and December 15		
Interest rate		.3% to 2.35%		

**Bond indebtedness paid by the Quality Capital Purpose Undertaking Fund is as follows:**

The bond issue of December 21, 2011 is a fixed-rate bond, taxable limited tax obligation for qualified school construction bonds with interest subsidized by the Federal government ARRA stimulus grant. These fixed-rate bonds are due in one principle payment on December 15, 2022 and interest payments due annually as follows:

	<u>Date of Issue</u> <u>December 21, 2011</u>
	<u>Fixed – Rate</u> <u>Construction</u> <u>Bonds</u>
Amount of bond issue	\$ 495,000.00
Bond retirement year ended August 31	-
Bond retired prior years	-
Total bonds retired	-
Bond indebtedness as of August 31	\$ 495,000.00

**Maturity dates:**

December 15:

**Fixed-Rate Construction Bonds**

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2019	\$ -	\$	21,037.50	\$	21,037.50
2020	-		21,037.50		21,037.50
2021	-		21,037.50		21,037.50
2022	495,000.00		21,037.50		516,037.50
	<u>\$ 495,000.00</u>	\$	<u>84,150.00</u>	\$	<u>579,150.00</u>
Bond denomination	Single payment				
Interest dates	June 15 and December 15				
Interest rate	4.25%				

**6. Retirement Plan**

**Plan Description**

The Mullen 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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public-school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

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

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

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$1,880,147. Total covered payroll was \$1,797,589. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

### Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019, (and from July 1, 2019 through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$177,562.

### Pension Liabilities

At June 30, 2019 the District had a liability of \$1,125,236 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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net pension. 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, 2019, the District's proportion was .076727 percent, which was an increase of .0045 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense (income) was \$229,618.

### Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

The actuarial assumptions used in the July 1, 2019, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were 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 the June 30, 2019, (see the discussion of pension plan's investment policy) are summarized in the following table:

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

\*Arithmetic mean, net of investment expenses.

### **Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2019, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERs Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

### **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 7.5 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 (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.5%	\$ 2,353,400
Current discount rate	7.5%	\$ 933,009
1% increase	8.5%	\$ (239,527)

**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).

**7. Commodities**

The accompanying financial statements do not include food commodities which were received during the year ended August 31, 2020 and 2019 that have a value of \$5,092.03 and \$5,726.46, respectively.

**8. Statement of Activities**

Certain federal programs and grant revenues are not restricted to directly related expenditures by the nature of their guidelines. Thus a positive balance may occur in the Net (Disbursements) Receipts and Changes in Net Assets column of the Statement of Activities reflecting that the grant revenues have not yet been expended when in actuality, they have been properly spent.

**9. Subsequent events**

The District's subsequent events have been evaluated through September 24, 2020, the date the financial statements were available for issue.

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**

**OTHER INFORMATION  
(UNAUDITED)**

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET COMPARISON**

**For The Fiscal Year Ended August 31, 2020**

	<b>Original &amp; Final Budget</b>	<b>Actual</b>	<b>Difference (over)under</b>
<b>Fund balances, September 1</b>		\$ 3,172,372.53	
<b>Cash receipts:</b>			
General fund	\$ 4,084,912.82	\$ 3,870,714.28	\$ 214,198.54
Depreciation fund	146,200.00	201,246.90	(55,046.90)
Employee benefit fund	-	454.21	(454.21)
Activity fund	31,000.00	158,037.33	(127,037.33)
School nutrition fund	100,450.00	74,315.46	26,134.54
Bond fund	35,000.00	42,933.38	(7,933.38)
Building fund	7,099.99	16,129.27	(9,029.28)
Quality capital purpose undertaking fund	60,300.00	65,602.31	(5,302.31)
Total receipts	\$ 4,464,962.81	\$ 4,429,433.14	\$ 35,529.67
<b>Cash disbursements:</b>			
General fund	\$ 4,614,836.00	\$ 3,466,337.71	\$ 1,148,498.29
Depreciation fund	344,532.87	32,319.00	312,213.87
Employee benefit fund	71,938.87	-	71,938.87
Activity fund	272,325.59	168,934.47	103,391.12
School nutrition fund	127,204.56	88,576.18	38,628.38
Bond fund	357,927.06	96,915.00	261,012.06
Building fund	470,712.00	31,719.83	438,992.17
Quality capital purpose undertaking fund	515,035.65	21,037.50	493,998.15
Total cash disbursements	\$ 6,774,512.60	\$ 3,905,839.69	\$ 2,868,672.91
<b>Fund balances, August 31</b>		\$ 3,695,965.98	
<b>Analysis of fund balances, August 31:</b>			
Cash on hand		\$ 300.00	
Checking		2,798,265.89	
Balance with County treasurers		897,400.09	
Total fund balances		\$ 3,695,965.98	

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

**For the Fiscal Year Ended August 31, 2020**

**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Receipts:</b>				
<b>Local receipts:</b>				
1100 Local property taxes	\$ 3,138,333.82	\$ 2,757,998.71	\$ 2,793,584.00	\$ 2,477,173.60
1115 Carline taxes	15,000.00	17,496.51	95,000.00	17,575.21
1125 Motor vehicle taxes	80,000.00	102,122.27	-	99,900.86
1140 Interest on taxes	-	2,395.53	-	1,223.94
1315 Tuition from other districts	-	-	-	1,842.00
1510 Interest received	4,500.00	5,881.23	-	5,875.43
1740 Student art fees	-	-	-	2,415.00
1910 Facility rental	-	-	-	1,985.00
1911 Local license fees	1,500.00	530.00	500.00	830.00
Total local receipts	<u>3,239,333.82</u>	<u>2,886,424.25</u>	<u>2,889,084.00</u>	<u>2,608,821.04</u>
<b>County receipts:</b>				
2110 Fines and licenses	10,000.00	7,317.29	10,000.00	14,539.01
Total county receipts	<u>10,000.00</u>	<u>7,317.29</u>	<u>10,000.00</u>	<u>14,539.01</u>
<b>State receipts:</b>				
3110 State aid	280,009.00	280,009.00	256,095.00	256,095.00
3120 Special education	100,000.00	166,630.00	160,000.00	144,036.00
3130 Homestead exemption	-	10,938.66	-	10,520.53
3131 Property tax credit	-	369,515.22	-	280,575.30
3132 Personal property tax credit	-	5,533.62	-	4,961.99
3134 Public service/RR tax credit	-	6,251.08	-	6,058.70
3180 Prorate motor vehicle	4,500.00	4,195.67	-	6,916.74
3400 State apportionment	15,000.00	19,654.33	-	18,361.67
3512 Distance Education	-	3,380.76	-	-
3535 High ability learners	4,100.00	3,383.00	4,000.00	3,129.00
3551 Career education/distance ed	-	-	-	10,804.25
Total state receipts	<u>403,609.00</u>	<u>869,491.34</u>	<u>420,095.00</u>	<u>741,459.18</u>
<b>Federal receipts:</b>				
4310 REAP	22,000.00	12,524.00	-	32,677.00
4417 IDEA Part B	-	-	-	150.00
4418 IDEA Part B Pre K	-	-	-	180.00
4505 Title I	18,000.00	20,202.00	32,987.00	16,307.00
4509 Title II A	-	1,875.00	-	5,385.00
4512 IDEA - base	-	-	12,482.00	12,482.00
4516 IDEA - preschool	1,479.00	1,479.00	1,459.00	1,460.00
4518 IDEA enrollment poverty	23,521.00	31,719.00	19,685.00	21,066.00
4525 Carl Perkins	250.00	-	-	366.30
4706 Public Grazing	-	20.46	-	-
4708 MIPS	2,000.00	18,707.28	-	-
4709 Medicaid administrative activities	5,500.00	6,804.66	-	2,708.48
4969 Title IV Part A	-	-	-	750.00
Total federal receipts	<u>72,750.00</u>	<u>93,331.40</u>	<u>66,613.00</u>	<u>93,531.78</u>
<b>Non-revenue receipts:</b>				
5300 Sale of property	-	14,150.00	-	4,800.00
5690 Other Non-Revenue	359,220.00	-	-	-
Total non-revenue receipts	<u>359,220.00</u>	<u>14,150.00</u>	<u>-</u>	<u>4,800.00</u>
Total Receipts	<u>\$ 4,084,912.82</u>	<u>\$ 3,870,714.28</u>	<u>\$ 3,385,792.00</u>	<u>\$ 3,463,151.01</u>

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -  
CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND

For The Fiscal Year Ended August 31, 2020  
With Comparative Totals For The Fiscal Year Ended August 31, 2019

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Disbursements:</b>				
Program:				
Instruction	\$ 2,174,463.00	\$ 1,748,238.31	\$ 2,279,900.00	\$ 1,951,779.06
Support services:				
Pupils	211,063.00	167,756.54	198,100.00	159,090.66
Staff	227,667.00	213,542.52	167,740.00	223,058.57
General administration	450,480.00	272,169.41	309,300.00	276,024.78
Office of the principal	310,903.00	260,194.67	306,760.00	267,385.32
Central services	68,000.00	59,261.04	210,712.00	52,314.05
Operation of plant	188,470.00	105,460.11	132,300.00	110,204.01
Maintenance of plant	559,690.00	330,713.88	431,100.00	314,000.38
Pupil transportation	250,000.00	185,621.26	312,000.00	191,134.59
State categorical programs	7,100.00	3,383.00	4,000.00	14,169.32
Federal programs	112,000.00	79,996.97	95,540.00	100,866.15
Transfers	55,000.00	40,000.00	80,000.00	55,000.00
Total Disbursements	\$ 4,614,836.00	\$ 3,466,337.71	\$ 4,527,452.00	\$ 3,715,026.89
<b>Fund balance, September 1</b>		\$ 1,414,147.30		\$ 1,666,023.18
Cash receipts		3,870,714.28		3,463,151.01
Total funds available		5,284,861.58		5,129,174.19
Cash disbursements		3,466,337.71		3,715,026.89
<b>Fund balance, August 31</b>		\$ 1,818,523.87		\$ 1,414,147.30
<b>Analysis of fund balance:</b>				
Cash in First State Bank:				
Checking		\$ 941,854.05		\$ 622,953.79
Funds Held by County Treasurers:				
Hooker	\$ 541,299.07		\$ 458,753.77	
Cherry	273,155.32		282,284.06	
Thomas	62,215.43	876,669.82	50,155.68	791,193.51
Total Fund Balance		\$ 1,818,523.87		\$ 1,414,147.30

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -  
CASH BASIS - BUDGET TO ACTUAL - DEPRECIATION FUND

For The Fiscal Year Ended August 31, 2020  
With Comparative Totals For The Fiscal Year Ended August 31, 2019

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Fund balance, September 1</b>		\$ 190,966.90		\$ 285,832.87
<b>Cash receipts:</b>				
1510 Investment income	\$ 1,200.00	1,246.90	\$ -	1,214.00
5200 Transfer from General Fund	145,000.00	200,000.00	207,000.00	107,000.00
Total cash receipts	\$ 146,200.00	201,246.90	\$ 207,000.00	108,214.00
Total funds available		392,213.80		394,046.87
<b>Cash disbursements:</b>				
2900 Building capital replacement:	\$ 200,000.00	-	\$ 300,000.00	-
490 Weight room floor	-	27,720.00	-	14,981.97
610 HVAC	-	4,599.00	-	120,428.00
430 Refinish gym floor	-	-	-	4,020.00
430 Doors	-	-	-	26,250.00
2900 731 Machinery	49,532.87	-	135,740.00	-
2900 Vehicles:				
732 Buses	95,000.00	-	100,000.00	-
732 Other vehicles	-	-	-	37,400.00
Total cash disbursements	\$ 344,532.87	32,319.00	\$ 535,740.00	203,079.97
<b>Fund balance, August 31</b>		\$ 359,894.80		\$ 190,966.90
<b>Analysis of fund balance:</b>				
Cash in bank:				
Checking		\$ 359,894.80		\$ 190,966.90

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET TO ACTUAL - EMPLOYEE BENEFIT FUND**

**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Fund balance, September 1</b>		\$ <u>72,032.03</u>		\$ <u>71,555.67</u>
<b>Cash receipts:</b>				
1510 Investment income	\$ -	454.21	\$ -	476.36
Total cash receipts	\$ -	454.21	\$ -	476.36
Total funds available		<u>72,486.24</u>		<u>72,032.03</u>
<b>Cash disbursements:</b>				
2900 200 Employee benefits	\$ 71,938.87	-	\$ 71,526.00	-
Total cash disbursements	\$ 71,938.87	-	\$ 71,526.00	-
<b>Fund balance, August 31</b>		\$ <u><u>72,486.24</u></u>		\$ <u><u>72,032.03</u></u>
<b>Analysis of fund balance:</b>		<b>August 31, 2020</b>		<b>August 31, 2019</b>
Cash in bank:				
Checking		\$ <u><u>72,486.24</u></u>		\$ <u><u>72,032.03</u></u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET TO ACTUAL - ACTIVITIES FUND**

**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Fund balance, September 1</b>		\$ 233,795.43		\$ 182,670.59
<b>Cash receipts:</b>				
1510 Investment income	\$ -	1,339.23	\$ -	1,522.85
1710 Activity receipts	1,000.00	131,698.10	53,299.00	232,782.78
5200 Transfer from General Fund	30,000.00	25,000.00	-	25,000.00
	<u>31,000.00</u>	<u>158,037.33</u>	<u>53,299.00</u>	<u>259,305.63</u>
Total cash receipts				
		<u>158,037.33</u>		<u>259,305.63</u>
Total funds available		<u>391,832.76</u>		<u>441,976.22</u>
<b>Cash disbursements:</b>				
2900 610 Activity disbursements	\$ 272,325.59	168,934.47	\$ 235,000.00	208,180.79
	<u>272,325.59</u>	<u>168,934.47</u>	<u>235,000.00</u>	<u>208,180.79</u>
Total cash disbursements				
		<u>168,934.47</u>		<u>208,180.79</u>
<b>Fund balance, August 31</b>		\$ 222,898.29		\$ 233,795.43
		<u>222,898.29</u>		<u>233,795.43</u>
<b>Analysis of fund balance:</b>				
		<b>August 31, 2020</b>		<b>August 31, 2019</b>
Cash on hand	\$	300.00	\$	300.00
Cash in bank:				
Checking		222,598.29		233,495.43
Total Fund Balance	\$	<u>222,898.29</u>	\$	<u>233,795.43</u>

MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -  
CASH BASIS - BUDGET TO ACTUAL - SCHOOL NUTRITION FUND

For The Fiscal Year Ended August 31, 2020  
With Comparative Totals For The Fiscal Year Ended August 31, 2019

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Fund balance, September 1</b>		\$ 20,362.01		\$ 41,523.56
<b>Cash receipts:</b>				
1510 Investment income	\$ 150.00	91.00	\$ -	224.12
1611 Sale of lunches	25,000.00	26,959.37	25,000.00	33,587.70
1612 Sale of breakfast	-	1,266.64	-	1,966.80
1920 Donation	-	2,000.00	-	-
1990 Other income	-	-	-	692.00
3150 State reimbursements	300.00	366.96	-	322.10
4210 Federal reimbursements	30,000.00	28,631.49	30,000.00	33,231.98
5200 General fund support	45,000.00	15,000.00	45,000.00	30,000.00
Total cash receipts	\$ 100,450.00	74,315.46	\$ 100,000.00	100,024.70
Total funds available		94,677.47		141,548.26
<b>Cash disbursements:</b>				
110 Salaries	\$ 50,000.00	37,602.66	\$ 50,000.00	38,268.28
220 Social security	3,600.00	2,590.91	3,500.00	2,716.33
230 Retirement	4,600.00	2,558.39	4,500.00	2,560.47
330 Employee training	1,200.00	-	-	275.00
430 Repairs	1,000.00	1,088.52	2,400.00	614.27
580 Travel	500.00	120.91	-	220.36
610 Supplies	3,500.00	1,976.09	-	4,386.90
630 Food supplies	38,000.00	30,563.66	38,000.00	32,687.53
643 Web based software	600.00	-	600.00	58.34
731 Equipment	20,954.56	11,775.00	35,990.00	39,271.22
810 Dues and fees	750.00	54.00	-	53.50
890 Other expenses	2,500.00	246.04	2,500.00	74.05
Total cash disbursements	\$ 127,204.56	88,576.18	\$ 137,490.00	121,186.25
<b>Fund balance, August 31</b>		\$ 6,101.29		\$ 20,362.01
<b>Analysis of fund balance:</b>				
Cash in bank:				
Checking		\$ 6,101.29		\$ 20,362.01

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET TO ACTUAL - BOND FUND**

**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>Fund balance, September 1</b>		\$ <u>327,025.89</u>		\$ <u>324,003.06</u>
<b>Cash receipts:</b>				
1100 Local property taxes	\$ 21,250.00	36,446.85	\$ 104,414.00	92,312.81
1115 Carline taxes	700.00	195.12	-	654.03
1140 Interest on taxes	-	76.21	-	127.80
1510 Investment income	1,900.00	1,758.54	-	1,869.11
3130 Homestead exemption	400.00	121.97	-	392.43
3131 Property tax credit	10,500.00	4,120.86	-	10,486.97
3132 Personal property tax credit	-	61.71	-	184.61
3134 Public service/RR tax credit	-	69.71	-	175.02
3180 Prorate motor vehicle	250.00	82.41	-	235.05
	<u>\$ 35,000.00</u>	<u>42,933.38</u>	<u>\$ 104,414.00</u>	<u>106,437.83</u>
Total cash receipts				
		<u>369,959.27</u>		<u>430,440.89</u>
<b>Total funds available</b>				
<b>Cash disbursements:</b>				
831 Bond principal	\$ 351,012.06	90,000.00	\$ 434,330.00	95,000.00
832 Bond interest	6,915.00	6,915.00	-	8,415.00
	<u>\$ 357,927.06</u>	<u>96,915.00</u>	<u>\$ 434,330.00</u>	<u>103,415.00</u>
Total cash disbursements				
		<u>\$ 273,044.27</u>		<u>\$ 327,025.89</u>
<b>Fund balance, August 31</b>				

	August 31, 2020		August 31, 2019	
	<b>Analysis of fund balance:</b>			
Cash in bank:				
Checking		\$ 263,372.41		\$ 297,863.53
Funds Held By County Treasurers:				
Hooker	\$ 5,950.66		\$ 16,816.73	
Thomas	692.85		1,863.94	
Cherry	3,028.35	9,671.86	10,481.69	29,162.36
	<u>\$ 9,671.86</u>		<u>29,162.36</u>	
Total Fund Balance		<u>\$ 273,044.27</u>		<u>\$ 327,025.89</u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET TO ACTUAL - SPECIAL BUILDING FUND**  
**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	<u>2020</u>		<u>2019</u>	
	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Actual</u>
<b>Fund balance, September 1</b>		\$ 457,570.56		\$ 421,236.96
<b>Cash receipts:</b>				
1100 Local property taxes	\$ -	7,774.30	\$ 100,000.00	89,095.64
1115 Carline taxes	200.00	-	-	575.74
1140 Interest on taxes	-	70.55	-	130.48
1510 Investment income	1,000.00	2,832.80	-	2,665.05
1910 Teacherage rental	5,399.99	5,400.00	-	5,400.00
3130 Homestead exemption	-	-	-	375.44
3131 Property tax credit	-	-	-	10,043.32
3132 Personal property tax credit	-	-	-	177.74
3134 Public service/RR tax credit	-	-	-	226.51
3180 Prorate motor vehicle	500.00	51.62	-	254.12
Total cash receipts	<u>\$ 7,099.99</u>	<u>16,129.27</u>	<u>\$ 100,000.00</u>	<u>108,944.04</u>
Total funds available		<u>473,699.83</u>		<u>530,181.00</u>
<b>Cash disbursements:</b>				
2610 490 Teacherage utilities/water	\$ 2,000.00	1,252.42	\$ 2,000.00	561.42
2610 622 Teacherage Electricity	2,000.00	-	2,000.00	668.88
2610 430 Teacherage repairs	1,000.00	-	1,000.00	-
2610 610 Teacherage supplies	2,000.00	-	2,000.00	-
2610 810 Dues, fees, subs	-	-	-	10.00
2610 890 Other Exp	200.00	174.10	-	574.94
4100 710 Land Acquisition	-	20,000.00	-	-
4500 450 Concession stand	8,000.00	7,130.17	-	6,635.00
4500 610 Building supplies	-	550.64	-	-
4600 610 Site imp. Supplies	1,000.00	772.50	-	326.95
4700 450 Gym connection/elem furnace	454,112.00	1,440.00	610,066.00	63,833.25
5000-830 Bond agent fees	400.00	400.00	-	-
Total cash disbursements	<u>\$ 470,712.00</u>	<u>31,719.83</u>	<u>\$ 617,066.00</u>	<u>72,610.44</u>
<b>Fund balance, August 31</b>		<u>\$ 441,980.00</u>		<u>\$ 457,570.56</u>

	<u>August 31, 2020</u>		<u>August 31, 2019</u>	
<b>Analysis of fund balance:</b>				
Cash in bank:				
Checking		\$ 441,970.87		\$ 429,641.48
Funds Held By County Treasurers:				
Hooker	\$ 9.13		\$ 16,105.52	
Thomas	-		1,785.13	
Cherry	-	9.13	10,038.43	27,929.08
Total Fund Balance		<u>\$ 441,980.00</u>		<u>\$ 457,570.56</u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -**  
**CASH BASIS - BUDGET TO ACTUAL - QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	<u>2020</u>		<u>2019</u>	
	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Actual</u>
<b>Fund balance, September 1</b>		\$ 456,472.41		\$ 389,674.25
<b>Cash receipts:</b>				
1100 Local property taxes	\$ 40,000.00	37,436.57	\$ 65,000.00	57,699.42
1115 Carline taxes	-	223.01	-	380.89
1140 Interest on taxes	-	50.64	-	82.17
1510 Investment income	1,300.00	2,950.96	1,400.00	2,748.11
3130 Homestead exemption	-	139.38	-	244.77
3131 Property tax credit	-	4,709.84	-	6,528.24
3132 Personal property tax credit	-	70.54	-	115.49
3134 Public service/RR tax credit	-	79.68	-	149.01
3180 Prorate motor vehicle	-	68.04	-	154.38
4530 Stimulus Interest credit	19,000.00	19,873.65	19,000.00	19,733.18
<b>Total cash receipts</b>	<u>\$ 60,300.00</u>	<u>65,602.31</u>	<u>\$ 85,400.00</u>	<u>87,835.66</u>
<b>Total funds available</b>		<u>522,074.72</u>		<u>477,509.91</u>
<b>Cash disbursements:</b>				
5000 832 Interest expense	\$ 515,035.65	21,037.50	\$ 480,541.00	21,037.50
<b>Total cash disbursements</b>	<u>\$ 515,035.65</u>	<u>21,037.50</u>	<u>\$ 480,541.00</u>	<u>21,037.50</u>
<b>Fund balance, August 31</b>		<u>\$ 501,037.22</u>		<u>\$ 456,472.41</u>

	<u>August 31, 2020</u>		<u>August 31, 2019</u>	
<b>Analysis of fund balance:</b>				
Cash in bank:				
Checking		\$ 489,987.94		\$ 438,318.21
Funds Held By County Treasurers:				
Hooker	\$ 6,796.23		\$ 10,468.77	
Thomas	791.88		1,160.35	
Cherry	3,461.17	11,049.28	6,525.08	18,154.20
<b>Total Fund Balance</b>		<u>\$ 501,037.22</u>		<u>\$ 456,472.41</u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**  
**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>1100 Regular instruction:</b>				
111 Salary - teachers	\$ 1,041,576.00	\$ 924,833.84	\$ 1,086,000.00	\$ 994,362.44
112 Salary - aides	44,458.00	7,911.46	3,000.00	3,308.53
123 Salary - substitutes	27,850.00	14,593.00	16,000.00	22,451.00
211 Health insurance	264,378.00	267,852.69	372,000.00	272,391.27
221 Social security	106,900.00	70,952.03	74,700.00	77,022.90
231 Retirement	87,774.00	89,954.15	102,700.00	97,803.43
291 Other benefits	7,000.00	5,772.53	8,000.00	13,073.19
300 Purchased services	6,000.00	157.00	7,500.00	21,401.91
443 Copier/computer rent	21,000.00	16,631.19	-	-
580 Travel	22,450.00	591.79	11,000.00	8,104.59
590 Background checks	1,000.00	134.00	-	-
610 Teaching supplies	35,600.00	15,255.49	70,700.00	54,335.84
626 Gas and oil - driver's education	3,000.00	-	12,000.00	370.81
640 Textbooks	24,100.00	4,367.14	36,700.00	31,516.74
642 Audio-visual materials	350.00	181.76	1,500.00	606.95
650 Technology supplies	28,200.00	7,936.57	16,000.00	17,310.34
733 Furniture & Fixtures	7,100.00	-	-	-
734 Computer Hardware	4,500.00	-	-	-
810 Dues and fees	7,500.00	502.65	12,000.00	3,344.00
890 Other expense	7,830.00	1,702.50	5,200.00	1,880.60
<b>Total regular instruction</b>	<b>\$ 1,748,566.00</b>	<b>\$ 1,429,329.79</b>	<b>\$ 1,835,000.00</b>	<b>\$ 1,619,284.54</b>
<b>1200 Special education:</b>				
111 Salary - teachers	\$ 79,368.00	\$ 75,658.00	\$ 71,000.00	\$ 68,002.00
112 Salary - aides	122,606.00	108,655.69	126,400.00	104,554.04
123 Salary - substitute	1,800.00	2,018.13	5,400.00	6,288.84
211 Health insurance	43,633.00	43,047.95	43,100.00	38,448.09
221 Social security	15,075.00	13,800.61	14,700.00	13,278.27
231 Retirement	19,015.00	18,273.32	18,900.00	17,107.15
291 Other benefits	400.00	515.40	400.00	818.58
330 Training	2,750.00	150.00	1,000.00	1,480.00
443 Copier lease	2,000.00	507.52	-	29.20
580 Travel	3,000.00	249.35	2,000.00	1,530.75
591 Tuition paid to other agencies	75,000.00	51,213.58	78,000.00	48,703.29
610 Teaching supplies	5,200.00	944.52	22,000.00	9,127.70
640 Textbooks	4,300.00	1,917.00	4,000.00	1,261.01
650 Technology supplies	2,750.00	754.29	13,000.00	1,230.69
733 Furniture & Fixtures	5,000.00	-	-	-
734 Computer Hardware	8,000.00	-	-	-
810 Dues and fees	2,000.00	-	3,000.00	160.00
890 Other expense	1,000.00	193.16	1,000.00	-
<b>Total special education</b>	<b>\$ 392,897.00</b>	<b>\$ 317,898.52</b>	<b>\$ 403,900.00</b>	<b>\$ 312,019.61</b>
<b>1291 Special education - preschool</b>				
591 Services	\$ 33,000.00	\$ 1,010.00	\$ 41,000.00	\$ 20,474.91
<b>Total instruction</b>	<b>\$ 2,174,463.00</b>	<b>\$ 1,748,238.31</b>	<b>\$ 2,279,900.00</b>	<b>\$ 1,951,779.06</b>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>2100 Support services - pupils:</b>				
111 Salary	\$ 45,866.00	\$ 42,355.75	\$ 33,700.00	\$ 41,769.60
211 Health insurance	8,042.00	21,443.88	10,200.00	19,284.62
221 Social security	2,965.00	3,074.19	2,000.00	3,035.61
231 Retirement	3,830.00	3,896.80	2,620.00	3,818.33
291 Other employee benefits	4,542.00	446.04	500.00	1,565.62
330 Purchased services	5,438.00	625.00	-	84.00
520 Student insurance	-	-	-	502.50
580 Travel expense and mileage	480.00	-	480.00	-
591 Tuition paid to other agencies	131,000.00	91,535.10	146,100.00	82,378.66
610 Supplies	2,600.00	589.13	1,500.00	3,121.70
650 Technology supplies	6,000.00	3,602.84	700.00	3,530.02
810 Dues and fees	300.00	-	300.00	-
890 Other expense	-	187.81	-	-
Total support services-pupils	\$ 211,063.00	\$ 167,756.54	\$ 198,100.00	\$ 159,090.66
<b>2200 Support services - staff:</b>				
111 Salary - professional	\$ 93,349.00	\$ 99,548.69	\$ 99,840.00	\$ 108,273.80
123 Salary - substitute	8,000.00	3,023.00	-	-
211 Health insurance	24,604.00	26,938.42	23,600.00	25,529.56
221 Social security	7,754.00	7,726.72	5,130.00	8,130.47
231 Retirement	9,204.00	9,843.59	6,500.00	10,185.16
291 Other benefits	500.00	639.12	500.00	1,436.35
313 Services	8,000.00	3,089.35	2,500.00	9,031.01
382 Distance learning	24,000.00	23,000.00	22,000.00	23,000.00
580 Travel expense and mileage	500.00	3,456.89	800.00	3,950.56
610 Supplies	1,300.00	1,553.03	1,470.00	16,386.36
640 Library books	4,756.00	6,789.74	5,200.00	6,000.30
650 Technology supplies	45,700.00	26,175.97	200.00	11,107.50
890 Other expense	-	1,758.00	-	27.50
Total support services - staff	\$ 227,667.00	\$ 213,542.52	\$ 167,740.00	\$ 223,058.57
<b>2300 Support services - general administration:</b>				
<b>2310 Board of education:</b>				
320 Purchased services	\$ 1,750.00	\$ -	\$ 1,500.00	\$ 1,343.26
315 Audit	6,000.00	-	5,000.00	5,700.00
520 Liability and insurance	8,500.00	3,619.20	8,000.00	8,168.96
540 Advertising and printing	1,500.00	1,562.95	1,500.00	1,215.44
580 Travel	1,500.00	336.14	1,000.00	782.40
610 Supplies	-	-	300.00	2,026.92
650 Technology supplies	5,000.00	2,600.00	2,000.00	4,040.67
810 Dues and fees	7,000.00	5,689.00	5,000.00	4,823.88
890 Other expense	135,909.00	145.50	-	-
Total board of education	\$ 167,159.00	\$ 13,952.79	\$ 24,300.00	\$ 28,101.53

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

For The Fiscal Year Ended August 31, 2020

With Comparative Totals For The Fiscal Year Ended August 31, 2019

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>2320-30 Executive administration and legal:</b>				
105 Salary - superintendent	\$ 115,000.00	\$ 115,166.67	\$ 112,500.00	\$ 112,708.33
116 Salary - clerical	57,042.00	58,929.81	54,103.00	55,746.40
215 Health insurance	43,520.00	44,152.56	42,550.00	42,212.68
225 Social security	13,163.00	12,816.96	12,747.00	12,464.16
235 Retirement	16,996.00	17,011.88	16,400.00	16,477.36
295 Other benefits	2,100.00	1,395.88	2,000.00	2,443.49
317 Legal	25,000.00	3,750.00	25,000.00	2,304.50
530 Telephone/Cell	-	1,200.00	-	-
580 Travel	3,500.00	2,251.93	7,200.00	1,336.99
610 Supplies	3,000.00	44.94	9,000.00	327.89
650 Technology supplies	-	189.99	-	-
810 Dues and fees	2,500.00	1,306.00	2,500.00	1,901.45
890 Other	1,500.00	-	1,000.00	-
Total executive administration	\$ 283,321.00	\$ 258,216.62	\$ 285,000.00	\$ 247,923.25
Total support services - general administration	\$ 450,480.00	\$ 272,169.41	\$ 309,300.00	\$ 276,024.78
<b>2410-2490 Support services - athletic director and principal office:</b>				
111 Salary - principal	\$ 147,000.00	\$ 139,500.00	\$ 134,000.00	\$ 134,000.00
111 Salary - athletic director	-	-	4,760.00	3,865.68
110 Salary - clerical	51,500.00	32,791.71	47,900.00	40,835.31
210 Health insurance	55,524.00	46,590.91	58,990.00	50,062.61
220 Social security	15,147.00	12,834.38	14,050.00	13,295.19
230 Retirement	19,311.00	16,994.56	18,000.00	17,571.76
291 Other benefits	6,250.00	956.16	4,300.00	1,942.62
443 Copier rental	1,900.00	1,402.49	1,500.00	1,674.93
530 Telephone/Cell	-	1,500.00	-	-
580 Travel	2,000.00	2,269.03	1,200.00	1,184.13
610 Supplies	8,000.00	2,071.29	20,460.00	1,295.41
650 Technology supplies	750.00	1,340.91	-	-
810 Dues and fees	2,000.00	1,684.02	1,600.00	1,575.00
890 Other expense	1,521.00	259.21	-	82.68
Total support services - school admin and office of the principal	\$ 310,903.00	\$ 260,194.67	\$ 306,760.00	\$ 267,385.32
<b>2510-2580 Support services - central services:</b>				
110 Salary - technology	\$ 10,023.00	\$ 10,022.40	\$ -	\$ 4,760.02
210 Health insurance	2,983.00	2,837.77	-	1,277.53
220 Social security	-	742.43	-	352.98
230 Retirement	-	989.97	-	470.16
291 Other benefits	-	68.64	-	104.77
271 Workmen's compensation	15,000.00	13,599.96	13,000.00	13,351.44
315 Accounting and auditing	14,000.00	9,975.50	5,000.00	13,147.81
330 Training	-	144.95	-	804.00
530 Telephone	10,000.00	7,426.04	4,730.00	8,705.67
531 Postage	2,500.00	2,201.35	3,500.00	1,797.38
540 Advertising	1,494.00	660.00	-	-
580 Travel	-	23.81	-	259.94
610 Supplies	2,500.00	1,801.34	1,500.00	1,435.36
650 Technology supplies	5,500.00	8,234.84	14,530.00	5,686.99
810 Dues and fees	-	532.04	-	119.00
890 Other expense	4,000.00	-	168,452.00	41.00
Total support services - business	\$ 68,000.00	\$ 59,261.04	\$ 210,712.00	\$ 52,314.05

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>2610 Support services-operation of plant:</b>				
410 Water and sewer	\$ 6,800.00	\$ 5,112.11	\$ 7,100.00	\$ 4,681.19
490 Trash collection/pest control	2,800.00	2,717.00	1,400.00	2,673.00
520 Insurance	12,000.00	16,889.60	11,500.00	10,805.28
610 Supplies	29,000.00	11,314.83	37,200.00	15,072.50
621 Electricity/propane	113,870.00	69,426.57	71,000.00	76,824.52
730 Furniture & Equipment	22,500.00	-	-	-
890 Other expense	1,500.00	-	4,100.00	147.52
Total support services - operation of plant	\$ 188,470.00	\$ 105,460.11	\$ 132,300.00	\$ 110,204.01
<b>2620-670 Support services - maintenance of plant:</b>				
110 Salary - custodial	\$ 112,288.00	\$ 115,960.03	\$ 103,000.00	\$ 109,128.46
210 Health insurance	31,718.00	34,594.20	38,000.00	33,485.76
220 Social security	8,284.00	8,157.31	8,000.00	7,564.39
230 Retirement	10,700.00	10,991.50	10,100.00	10,525.62
290 Other benefits	-	373.64	-	288.60
431 Repairmen	116,500.00	21,693.65	70,000.00	60,251.60
442 Equipment rental	-	4,800.00	-	-
610 Supplies	39,700.00	15,650.35	15,000.00	17,301.95
626 Gas and oil	5,500.00	4,777.46	-	5,235.33
650 Technology supplies	5,000.00	1,715.74	-	3,218.67
730 Capital outlay	230,000.00	110,000.00	185,000.00	67,000.00
810 Dues and fees	-	2,000.00	-	-
Total support services - maintenance of plant	\$ 559,690.00	\$ 330,713.88	\$ 431,100.00	\$ 314,000.38
<b>2710 Support services - regular pupil transportation:</b>				
110 Salary - drivers	\$ 104,500.00	\$ 61,021.96	\$ 114,930.00	\$ 78,340.94
210 Health insurance	10,000.00	3,477.30	17,000.00	3,310.62
220 Social security	7,039.00	4,451.22	11,750.00	5,762.38
230 Retirement	9,089.00	4,713.49	14,850.00	5,441.71
332 Mileage to parents	-	4,372.71	-	7,944.43
340 Bus driver physicals and other costs	5,000.00	2,031.00	5,000.00	2,477.00
490 Bus repair and maintenance	13,200.00	9,196.66	12,000.00	12,063.12
520 Insurance	4,500.00	3,619.20	6,000.00	3,601.76
590 Background checks	750.00	433.00	-	317.00
610 Supplies and Tires	8,000.00	2,297.40	12,000.00	2,429.79
626 Gas and oil	38,000.00	19,986.32	51,000.00	29,075.08
732 Bus acquisition	45,000.00	70,000.00	61,470.00	40,000.00
810 Dues and fees	4,000.00	10.00	4,000.00	282.50
890 Other expense	922.00	11.00	2,000.00	88.26
Total support services - pupil transportation	\$ 250,000.00	\$ 185,621.26	\$ 312,000.00	\$ 191,134.59

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**  
**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	2020		2019	
	Original & Final Budget	Actual	Original & Final Budget	Actual
<b>3535 High Ability Learners</b>				
110 Salary	\$ 500.00	\$ 1,710.43	\$ 500.00	\$ 524.98
220 Social security	-	54.35	-	39.59
230 Retirement	-	70.17	-	51.86
580 Travel	1,800.00	519.15	1,800.00	1,823.07
610 Supplies	1,000.00	1,028.90	1,000.00	87.27
810 Dues and fees	800.00	-	700.00	602.23
Total High ability learners	<u>\$ 4,100.00</u>	<u>\$ 3,383.00</u>	<u>\$ 4,000.00</u>	<u>\$ 3,129.00</u>
<b>3551 Career Education</b>				
110 Substitute stipends	\$ 3,000.00	\$ -	\$ -	\$ 9,395.00
210 Social security	-	-	-	717.29
231 Retirement	-	-	-	928.03
Total state categorical grants	<u>\$ 3,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,040.32</u>
<b>6000 Federal programs:</b>				
6200 Title I				
111 Salary - teachers	\$ 21,019.00	\$ 16,199.00	\$ 29,948.00	\$ 13,624.00
211 Health insurance	9,114.00	1,730.20	7,743.00	1,879.81
221 Social security	1,608.00	714.79	3,000.00	642.30
231 Retirement	2,077.00	1,157.92	3,000.00	422.60
291 Other benefits	1,000.00	120.09	100.00	18.29
Total Title I	<u>\$ 34,818.00</u>	<u>\$ 19,922.00</u>	<u>\$ 43,791.00</u>	<u>\$ 16,587.00</u>
6310 Title IIA ESSA				
151 Stipend	\$ -	\$ 1,595.33	\$ -	\$ 4,000.00
220 Social security	-	118.88	-	300.55
230 Retirement	-	157.58	-	395.08
580 Travel	-	3.21	-	-
Total Title IIA ESSA	<u>\$ -</u>	<u>\$ 1,875.00</u>	<u>\$ -</u>	<u>\$ 4,695.63</u>
6404 591 IDEA base purch services	\$ 14,000.00	\$ -	\$ 13,840.00	\$ 12,482.00
6406 591 IDEA preschool	\$ 3,000.00	\$ 1,479.00	\$ 1,000.00	\$ 1,460.00
6410 591 IDEA enrollment/poverty	\$ 25,000.00	\$ 31,719.00	\$ 20,309.00	\$ 21,066.00
6417 IDEA Part B				
151 Salary	\$ -	\$ -	\$ -	\$ 150.00
220 Social security	-	-	-	11.44
230 Retirement	-	-	-	14.81
Total IDEA Part B	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176.25</u>
6700 330 Carl Perkins	\$ -	\$ -	\$ -	\$ 200.00
6969 Title IV Part A				
151 Salary	\$ -	\$ -	\$ -	\$ 750.00
220 Social security	-	-	-	56.09
230 Retirement	-	-	-	74.08
Total Title IV Part A	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 880.17</u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -**  
**CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**  
**For The Fiscal Year Ended August 31, 2020**  
**With Comparative Totals For The Fiscal Year Ended August 31, 2019**

	<u>2020</u>		<u>2019</u>	
	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Actual</u>
6992 REAP Expenditures				
610 Supplies	\$ -	\$ -	\$ -	\$ 10,642.10
650 Computer hardware	35,182.00	12,524.00	16,600.00	32,677.00
Total REAP Expenditures	<u>\$ 35,182.00</u>	<u>\$ 12,524.00</u>	<u>\$ 16,600.00</u>	<u>\$ 43,319.10</u>
6996 ESSER				
110 Salary	\$ -	\$ 10,734.05	\$ -	\$ -
210 Social security	-	794.96	-	-
220 Retirement	-	948.96	-	-
Total ESSER	<u>\$ -</u>	<u>\$ 12,477.97</u>	<u>\$ -</u>	<u>\$ -</u>
Total federal programs	<u>\$ 112,000.00</u>	<u>\$ 79,996.97</u>	<u>\$ 95,540.00</u>	<u>\$ 100,866.15</u>
<b>8000 Transfers:</b>				
912 School Nutrition Fund	\$ 25,000.00	\$ 15,000.00	\$ 55,000.00	\$ 30,000.00
913 Activities Fund	30,000.00	25,000.00	25,000.00	25,000.00
Total transfers	<u>\$ 55,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 55,000.00</u>
Total Disbursements	<u><u>\$ 4,614,836.00</u></u>	<u><u>\$ 3,466,337.71</u></u>	<u><u>\$ 4,527,452.00</u></u>	<u><u>\$ 3,715,026.89</u></u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**DETAILED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**  
**ACTIVITIES FUND**

For the Fiscal Year Ended August 31, 2020

	Balance 9/1/2019	Receipts	Disbursements	Adjustments	Balance 8/31/2020
Athletics	\$ 19,953.07	\$ 4,701.59	\$ 10,493.06	\$ (11,752.83)	\$ 2,408.77
Lady bronco volleyball club	1,526.71	773.50	2,204.41	549.47	645.27
Practice gym	14,663.88	2,290.00	4,523.00	-	12,430.88
Doug Young memorial	7,518.62	-	905.39	-	6,613.23
Dan Brost memorial	12,401.56	-	1,077.00	-	11,324.56
Chuck Hafer Memorial	690.00	-	-	(34.00)	656.00
Keith Saults Memorial	60,528.03	-	19,849.15	(165.00)	40,513.88
Banking	644.94	13,531.08	12,000.00	(1,426.02)	750.00
Media	1,389.03	2,720.00	1,793.69	(220.00)	2,095.34
Play productions/speech	1,765.10	106.00	93.75	(946.37)	830.98
Wellness	266.19	771.09	884.45	1,426.02	1,578.85
Concessions	4,740.63	23,646.36	17,071.22	(6,204.49)	5,111.28
Pepsi Cola	2,009.62	1,002.32	-	-	3,011.94
FCCLA - Local	10,557.57	4,782.16	5,847.73	1,121.06	10,613.06
FCCLA - National	785.17	-	460.00	-	325.17
Class of 2020	2,542.62	-	773.50	(1,769.12)	-
Class of 2021	1,947.67	2,024.80	3,154.93	318.45	1,135.99
Class of 2022	2,176.43	-	6.07	2,171.46	4,341.82
Class of 2023	1,456.64	-	-	350.62	1,807.26
Class of 2024	420.75	-	7.14	801.10	1,214.71
Class of 2025	-	-	-	563.42	563.42
Class of 2026	-	-	18.21	710.30	692.09
Vending machine	929.74	2,285.11	2,224.83	(400.00)	590.02
Annual	6,750.76	5,625.00	4,498.71	-	7,877.05
Digital Yearbooks	1,138.21	-	614.97	-	523.24
Computer	2,462.43	10.00	-	-	2,472.43
Music	338.37	45.00	181.20	-	202.17
Band/music club	1,449.05	-	-	-	1,449.05
Shop	4,449.92	-	-	-	4,449.92
Power drive	2,836.31	748.35	575.09	-	3,009.57
Industrial arts club	6,713.30	9,686.34	6,067.71	394.79	10,726.72
Summer and youth recreation	6,188.91	235.00	98.63	-	6,325.28
Playground	5,760.16	132.20	316.60	-	5,575.76
Cheerleaders	2,992.28	2,994.25	903.95	-	5,082.58
Spanish club	3,249.55	-	-	-	3,249.55
National honor society	443.70	8,639.92	4,578.79	221.49	4,726.32
Quiz Bowl	1,694.52	-	76.00	-	1,618.52
Florida Science	1,114.97	3,318.00	2,000.00	-	2,432.97
Art Club	3,687.94	20.00	817.00	785.67	3,676.61
Broncos Cross Country	536.27	1,386.00	1,337.38	206.19	791.08
Student Council	1,297.12	283.15	984.10	436.05	1,032.22
M Club	3,483.27	-	103.17	-	3,380.10
M Club - basketball	4,419.02	2,574.00	2,190.00	(669.96)	4,133.06
M Club - wrestling	519.94	5,622.00	1,022.95	-	5,118.99
Bronco Lady basketball	942.55	6,166.43	5,914.20	-	1,194.78
Football	1,617.59	2,906.00	2,579.00	-	1,944.59
Girls Track Team	786.15	-	-	-	786.15
Boys Golf	3,729.80	1,030.00	2,007.40	1,020.00	3,772.40
Faculty Scholarship	1,345.62	1,000.00	1,200.00	-	1,145.62
Marilyn Downing Scholarship	8,384.78	-	500.00	-	7,884.78
Turner Foundation	40.83	-	226.55	-	(185.72)
Math/science coalition	4,796.26	850.00	1,339.22	-	4,307.04
STEM	1,711.88	355.00	40.94	-	2,025.94
NSAA activities	-	45,776.68	45,373.38	12,511.70	12,915.00
	<u>\$ 233,795.43</u>	<u>\$ 158,037.33</u>	<u>\$ 168,934.47</u>	<u>\$ -</u>	<u>\$ 222,898.29</u>

**MULLEN SCHOOL DISTRICT NO. 1, MULLEN, NEBRASKA**  
**DETAILED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**  
**ACTIVITIES FUND**

For the Fiscal Year Ended August 31, 2019

	Balance 9/1/2018	Receipts	Disbursements	Adjustments	Balance 8/31/2019
Athletics	\$ 18,804.50	\$ 56,484.00	\$ 61,287.00	\$ 5,951.57	\$ 19,953.07
Lady bronco volleyball club	1,859.66	3,324.00	3,699.99	43.04	1,526.71
Practice gym	10,510.47	2,130.00	-	2,023.41	14,663.88
Weight room	1,773.41	250.00	-	(2,023.41)	-
Miscellaneous	2,261.05	-	-	(2,261.05)	-
Doug Young memorial	16,355.00	-	8,836.38	-	7,518.62
Dan Brost memorial	13,844.56	-	1,443.00	-	12,401.56
Chuck Hafer Memorial	-	690.00	-	-	690.00
Keith Saults Memorial	-	37.26	16,135.87	76,626.64	60,528.03
Banking	1,763.29	1,522.85	-	(2,641.20)	644.94
Media	1,345.98	43.05	-	-	1,389.03
Play productions/speech	2,483.55	315.00	1,576.04	542.59	1,765.10
Wellness	6,669.30	79,233.26	11,270.78	(74,365.59)	266.19
Concessions	3,989.11	26,774.63	15,949.22	(10,073.89)	4,740.63
Pepsi Cola	1,000.00	1,009.62	-	-	2,009.62
FCCLA - Local	9,717.76	7,465.80	8,452.31	1,826.32	10,557.57
FCCLA - National	325.20	18,322.89	17,862.92	-	785.17
Class of 2019	1,273.20	480.50	1,826.90	73.20	-
Class of 2020	3,236.57	231.00	3,024.73	2,099.78	2,542.62
Class of 2021	929.44	-	-	1,018.23	1,947.67
Class of 2022	750.85	-	-	1,425.58	2,176.43
Class of 2023	609.20	577.00	549.89	820.33	1,456.64
Class of 2024	-	232.00	187.50	376.25	420.75
Vending machine	802.71	3,412.98	3,285.95	-	929.74
Annual	7,178.95	3,715.00	3,143.19	(1,000.00)	6,750.76
Digital Yearbooks	2,638.21	-	-	(1,500.00)	1,138.21
Computer	1,609.23	95.00	-	758.20	2,462.43
Technology	758.20	-	-	(758.20)	-
Music	417.35	34.50	113.48	-	338.37
Flag team	518.69	-	-	(518.69)	-
Band/music club	880.36	50.00	-	518.69	1,449.05
Shop	4,306.54	357.50	214.12	-	4,449.92
Power drive	2,674.54	1,175.00	1,013.23	-	2,836.31
Industrial arts club	6,163.16	4,420.02	3,869.88	-	6,713.30
Summer and youth recreation	6,017.04	735.00	628.13	65.00	6,188.91
Playground	5,465.36	294.80	-	-	5,760.16
Cheerleaders	2,990.47	2,003.00	2,295.90	294.71	2,992.28
Mascot	65.39	-	-	(65.39)	-
Spanish club	3,415.90	252.00	418.35	-	3,249.55
National honor society	1,184.37	4,914.11	5,654.78	-	443.70
Academic Decathlon	325.00	-	-	(325.00)	-
Quiz Bowl	1,336.36	-	75.00	433.16	1,694.52
Florida Science	581.97	533.00	-	-	1,114.97
Art Club	3,745.27	2,462.70	3,049.36	529.33	3,687.94
Broncos Cross Country	-	885.00	696.00	347.27	536.27
Student Council	2,296.46	-	1,499.34	500.00	1,297.12
M Club	6,618.90	339.00	1,196.50	(2,278.13)	3,483.27
M Club - basketball	5,844.08	2,432.00	4,126.81	269.75	4,419.02
M Club - wrestling	315.80	1,149.38	1,145.24	200.00	519.94
Bronco Lady basketball	665.65	10,967.00	10,959.85	269.75	942.55
Football	649.53	3,500.00	2,801.69	269.75	1,617.59
Girls Track Team	539.89	800.00	553.74	-	786.15
Boys Golf	-	1,550.00	348.50	2,528.30	3,729.80
Faculty Scholarship	1,563.62	1,650.00	1,868.00	-	1,345.62
Marilyn Downing Scholarship	-	8,884.78	500.00	-	8,384.78
Stipends	3,102.15	-	-	(3,102.15)	-
Turner Foundation	137.41	3,221.00	3,317.58	-	40.83
Math/science coalition	3,596.29	350.00	650.03	1,500.00	4,796.26
STEM	4,763.64	-	2,653.91	(397.85)	1,711.88
	<u>\$ 182,670.59</u>	<u>\$ 259,305.63</u>	<u>\$ 208,181.09</u>	<u>\$ 0.30</u>	<u>\$ 233,795.43</u>



# Mullen Public Schools

*October 20, 2020*



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Thank you for this opportunity to present our products and pricing for Mullen Public Schools.

What follows is our first best effort to create an equal or better configuration. We anticipate some changes, and we welcome your input. To develop this idea for your fleet we analyzed your current volumes and made some volume-appropriate recommendations.

We built our fleet based on these criteria:

- Low cost of equipment and operation
- Uptime and reliability as the primary goal
- Ease of implementation and ease of use with a consistent user interface
- Features based on volumes first, current configuration second
- Standardization on the most reliable products with the lowest cost per page
- And the very helpful input of your people.  
Thank you!

*Please share your ideas, and let's work toward a finalized configuration. We also want to explore your ideas for implementation, including what's worked well in the past, what you would change, and share ways we've handled other deployments.*

In this proposal you will find:

- Goals and overview of the current situation
- Pricing and product recommendations for departmental devices
- Implementation suggestions
- Service overview
- About Capital Business Systems

Thank you for sharing information on your current fleet, and for your time.



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# Proposal

<i>Location/Qty</i>	<i>Model</i>	<i>Configuration</i>	<i>Black CPP</i>	<i>Color CPP</i>
HS Workroom	Canon IRADX C5740	4 x 550 sheet drawers, staple finisher, 2/3 hole punch, fax, copy tray	\$0.0075	\$0.065
HS Office	Canon IRADX C5740	4 x 550 sheet drawers, staple finisher, 2/3 hole punch, fax, copy tray	\$0.0075	\$0.065
Elem Workroom	Canon IRADX C5740	4 x 550 sheet drawers, staple finisher, 2/3 hole punch, fax, copy tray	\$0.0075	\$0.065
Misc Printers	Canon XLBP 1238	Monochrome printer (2)	\$0.025	\$0.04
Misc Printers	Canon XLBP 1127C	Color printer (3)	\$0.025	\$0.10
Papercut	MF	License through 11/2025		

Price includes delivery, setup, and installation of the above new systems and removal and disposal of existing equipment.

Total monthly lease is \$721.97 per month for 60 months with a FMV lease. This also includes 5000 black and 1000 color impressions per month per Canon MFP. The printers are billed in arrears. This also includes a \$9592.00 buyout for your current lease in which Capital Business Systems will issue a check for to Mullen Public Schools.

The cost-per-page (cpp) includes parts, labor and toner (excludes paper and staples).

Service and supply rates are fixed for the first 36 months.



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## Our Leasing Options

The financing and planned length of term is as important as the products you select.

We've quoted a 60-month lease term. It is our most common lease term. We believe this is because our clients have confidence in our ability to recommend equipment that lasts and to service that equipment to their satisfaction over a five-year life span. Other terms are available.

What changes are anticipated? Will a new 1-1 reduce the need for prints? Will a sustainability or green initiative impact paper use? Will scanning continue to grow? Has regulation made a difference in the hardware requirements? Should more jobs be outsourced to a print shop, or should more printing be done in house? Tough questions, we know. But we can help find the answers.

We don't know all that the future holds, but we know change happens. Choose a vendor that can work with you through those changes.



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## Implementation Suggestions

For an installation of this scale, here's a schedule we'd suggest:

### **Prior to the final agreement:**

We'll do a walk through and make sure the final configuration is perfect.

### **Week one:**

Agreements are signed. Our mutual IT departments meet to discuss deployment details. Equipment is ordered. Our IT staff creates a Statement of Work. We'll visit each device and print out any programming lists to gather and edit.

### **Week two:**

Equipment is received in Capital's warehouse and setup/testing/programming begins. We'll give IT our training plan and calendar of deployment for final approval. Implementation date and training time is posted by each current machine.

### **Week three:**

Setup/testing/programming continues in Capital's warehouse. We'd host a "snack and learn" introduction to the equipment where we bring in a device to a conference room at your site, introduce end users to the new products and leave behind the equipment for your IT department to test. (Can happen sooner upon request.)

### **Week four:**

Equipment is delivered, installed, and users trained. We're happy to train all faculty. Owned equipment is removed at the time of install. We'll work with you on how you wish to handle hard drives on the replaced equipment.

### **Weeks five & six:**

Follow up visits/training. More as needed.

### **Ongoing:**

Annual account reviews to manage the fleet and redeploys, report on volumes and service calls, and share any changes in our organizations. Capital will help keep you informed of new technologies.



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## **Additional Implementation Considerations**

What has worked well on past implementations?

What would you prefer to do differently this time?

Are there departments with unique projects/needs with specific requirements for training or programming?

Are there employees that will need special assistance with the change to a new control panel and driver?

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## Service

The most important piece of what you'll purchase is the service team who delivers on-going support. Here are a few ways our service is different:

### **We're equipped for fast response.**

Our techs carry smart phones that allow them to search service histories, parts inventories, clear calls, and much more. Through our eInfo system on our website clients can actually dispatch a technician in real time. Clients can see when the tech is on his/her way, if the call has been completed, and track shipping of supplies. Our company cars are equipped with sophisticated GPS systems tied to our dispatch system to provide the fastest delivery of service. We are happy to write a Service Level Agreement to meet your requirements for response. Your account will be assigned a Primary Technician and a Secondary Technician. We feel it is important to send a technician that knows your fleet and that you are familiar with. We also use software that shows you when your technician is dispatched, where they are on their route and when you can expect them. This also includes his/her picture and vehicle information for security purposes.

*Customers hire us to **shatter expectations** with outstanding customer service. This means we keep things fast and simple, deliver excellent value and obsess over our performance to deliver you the friendliest, most reliable technology support services available.*

### **First Call Effectiveness is measured and managed.**

Technicians are compensated on a program that measures machine up-time. The more copies your machines run between service calls (the less frequently you see the tech), the better his/her bonus. The focus is on FCE (first call effectiveness)—fixing the machine on the first call, and preventing future service calls while in front of the machine. This involves coordination on many levels, including training and parts. We also schedule Courtesy Calls for those machines we haven't seen and for all equipment in the summer months.



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**Parts management** is a key element. Our technicians typically carry \$5000-\$7000 in parts with them, 3+ times the national average. They are supported by our huge parts warehouse. We've invested in an industry leading software program to manage parts inventory pro-actively. Our customers experience fewer hold for parts calls, and more uptime.

**Service training** is a valuable asset. No matter how tenured and experienced the technicians, service needs change as machines age and as new products are launched. Quality training keeps our team knowledgeable. We have *made an investment in a corporate trainer and facility*, certified by our manufacturers, to provide on-going product and network training classes. Our technicians also use *Slack*, a collaboration hub, enabling them to get instant answers from the pool of knowledge of our 40 technicians.

**Canon Snapshot and Ricoh ARMS** enable our service technicians to understand device issues before the call and to determine what other consumable parts may be at or approaching yield. That means every service call is also a preventative maintenance call. We can see things the end users or a key operator may not. For example, a sensor may report multiple jams, but only one is visible to the user. We can correct problems and show up for calls *before* employees notice an issue.

**Our ownership is unique, and makes a huge difference on the service side.** Jim Kreikemeier, our President and CEO, is a former service manager and service technician. He genuinely understands what great service looks like. This is unique!

*"At the core of our business philosophy lies our desire to be regarded as a service-oriented company. Many companies satisfy themselves simply with completing a sale. We do not. We consider our clientele to be partners, not just customers, and treat them accordingly. The industry service awards we've won have proven that we understand clearer than most companies how to listen to our clients and address their needs."*

*James Kreikemeier  
President, Capital Business Systems*



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**We're very proud of our Pros Elite 100 recognition!** What this means for our clients is we have our service results continuously audited by a third party, and they check to make sure we are staffed to keep our promises, that we've put a certified technician in front of the machine. We must stock the parts to have on hand for the repair 92% of the time at minimum. They measure first call effectiveness. We must deliver 95% or better uptime. We share best practices with the 100 top servicing organizations in the country. We receive monthly coaching as part of our plan for continual improvement and have trained our people across the board to make the right product recommendations, deliver the highest level of service, and delight our clients.

**But don't just believe us, believe our clients.** We're very proud of our net promoter score. We have an unbiased third-party survey our clients after service calls. The final question asks "how likely are you to recommend us to a colleague or friend?" Our clients overwhelmingly position Capital in the 90<sup>th</sup> percentile and higher. We use this information for constant improvement.



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## What makes us UNIQUE!

In addition to our hands-on ownership and our award-winning service department, we are a very different organization from either the manufacturers direct or the mom and pop dealerships. As a large regional provider, we have resources the smaller dealers do not, we can invest in the training tools and inventory they can't. Yet, we have the local decision-making ability and focus on service that the manufacturers don't.

### Our Products

Capital represents the largest manufacturers in our industry: Ricoh, Canon, and HP. Education, healthcare and government are our three largest vertical markets for our products. Canon and Ricoh are #1 and #2 in MFP market share. Any vendor must have the support and strength of their manufacturer to rely upon, and Canon and Ricoh are top tier vendors. In 2019, total A3 copier MFP sales, Canon had 24% market share and Ricoh had 22%. Xerox had 16% and Toshiba had 7%. Canon and Ricoh have the resources to get equipment, parts and supplies to us quickly, and resources to develop industry leading products.

### Your Local Team

**Rich Seward** is your main point of contact. Rich is trained to manage major accounts. He is dedicated to providing meaningful account reviews delivering important information and managing a fleet effectively. His goal is to keep customers for life. Rich reports to Jeremy Reimers, our Central Nebraska Sales Manager.

**Curt Kniss** is our local service manager, leading the team of technicians. Curt reports to Cliff Davis, Capital's Director of Service, who is based in Lincoln.

Rich Seward  
[rseward@capitalmds.com](mailto:rseward@capitalmds.com)  
North Platte Office  
402-902-4974

Jeremy Reimers  
[jreimers@capitalmds.com](mailto:jreimers@capitalmds.com)  
Grand Island Office  
402-902-4972



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## References

McCool Junction Public Schools, 402-724-2231, Curtis Cogswell  
Maywood Public Schools, 308-362-4223, Jason Brown  
Arcadia Public Schools, 308-789-6522, Mike Williams  
Loup County Public Schools, 308-942-6115, Rod Richardson  
Sargent Public Schools, 308-527-4119, Rod Richardson  
Giltner Public Schools, 402-849-2238, Nick Mumm  
Northwest Public Schools, 308-385-6394, Jeffrey Edwards  
Burwell Public Schools, 308-346-4150, Darrin Max  
Brady Public Schools, 308-584-3317, James McGown  
St. Mary's School, 308-728-5389, Lisa Benton

ESU #6, 402-761-3341, Dr. John Skretta  
ESU #4, 402-274-4354, Gregg Robke  
ESU #5, 402-223-5277, Dr. Brenda McNiff

Central Community College System  
Mid Plains Community College System  
Chadron State College



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## About Us

Capital Business Systems, Inc. is one of the nation's leading office technology companies, providing customers with total office technology solutions from copier and printing systems, digital document services, copy center management, and network/IT management. Established in 1982, Capital Business Systems, Inc. serves businesses like yours in Colorado, Wyoming, Nebraska and New Mexico. Our experience allows us to build strong relationships with our customers, meeting their specific document needs rather than making their needs meet our products, and by making it easy to do business with us.

By combining our team of knowledgeable consultants with the quality information gathered through our comprehensive analysis programs, Capital Business Systems, Inc. is able to provide a network and document management solutions that are designed to not only meet, but exceed your expectations.



# Managed Print Proposal

**PREPARED FOR:**

Mullen Public Schools

Chris Kuncl

**PREPARED BY:**

Scott Heinzen

Eakes Office Solutions

**PROPOSAL DATE:**

November 3, 2020

The contents of this proposal are confidential trade secret information and intended for the use of Cheyenne Co Extension only. The contents herein may not be reproduced without the specific written permission of Eakes Office Solutions. This is a proposal only and informative in nature. Actual contract terms and conditions, as well as final pricing, may change, and will be submitted upon your request.

Pricing in this proposal expires 30 days after November 3, 2020.

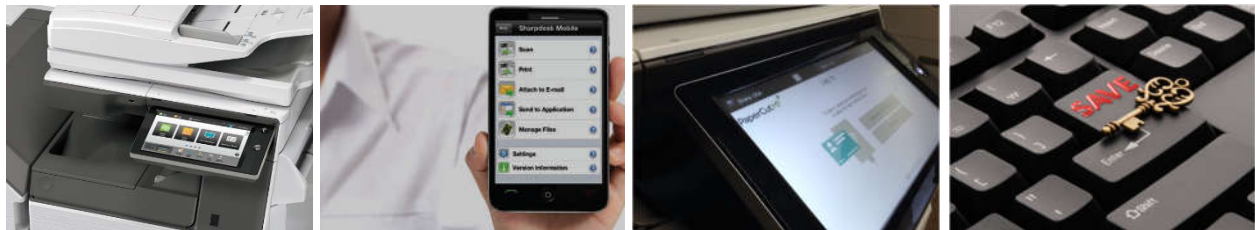
## ABOUT EAKES OFFICE SOLUTIONS

Eakes Office Solutions has been an industry leader in the commercial office products and services business for over 70 years and is one of the largest independent dealers in the United States. The company specializes in copiers, printers, office supplies, janitorial products, office furniture and design, and represents brand names such as Sharp, Ricoh, HP, Steelcase, Hon, and many other major lines. Today, Eakes employs over 275 people in the 13 locations – Beatrice, Columbus, Fremont, Grand Island, Hastings, Kearney, Lincoln, McCook, Norfolk, North Platte, Omaha, Sioux City and York.

## MANAGED PRINT SOLUTIONS

It's not just copying anymore. It's how you move documents around in your organization. Let's talk bundling cost, improving profits, gaining efficiency, technology. We have multi-function devices that streamline workflow and maximize productivity. Your MFPs become the technology hub for your organization.

From software to hardware... Eakes will create the Managed Print Solution for you.



## CUSTOMER C.A.R.E.

### Consult

Let's talk. Once we know how you are managing your printing now, that starts the wheels turning for us. Through discussion we uncover what is most important to you now and in the future, that maybe you didn't know could be addressed.

### Analyze

From your information, we pull together a team with expertise in printing devices and software. With your organization's objectives, we analyze the data, crunch numbers and formulate a print management solution.

### Recommend

Let's talk again. We review your custom print management solution with you and fine tune it.

### Execute

Now the rubber meets the road. Eakes team of specialists, technology consultants and service engineers will take the care needed to successfully implement your print management solution within your organization.



## INDUSTRY LEADER

**Hyakuman Kai Award**

Eakes is one of 23 Sharp “Hyakuman Kai Elite Dealers” which represent the largest dealers in the nation. Eakes has been recognized by Sharp Electronics for outstanding sales achievement in Managed Print Solutions with this award for multiple years.

**Elite Dealer Award**

Eakes has been named one of the country’s Elite Dealers by enx Magazine, receiving the award in 7 times over the last 10 years. The award is presented annually by the magazine to the top equipment, office products and furniture dealers in the United States.

**Ricoh National Award of Excellence**

Eakes Office Solutions received this award and recognition at the July 2018 ConvergeX conference, Ricoh Family Group’s (RFG) National Dealer Conference, for achieving the highest revenue growth for mid-market dealer partners.

## MANUFACTURER PARTNERS

Sharp has always been an innovator in electronics & technology. From the Ever-Sharp pencil in 1915 to a leader in developing Liquid Crystal Displays and innovative document technologies, Sharp’s passion for creativity enables them to set the pace in the ever-changing office environment. Award winning Sharp MFPs are designed to make device set-up easier and faster as well as to operate, control, monitor, manage and maintain. Precision engineering helps increase workflow efficiency and provide exceptional image quality, Sharp MFPs take you to the next level of productivity and performance.



Ricoh is a leader in global technology for more than 80 years. With expertise in capturing, managing and transforming information, Ricoh delivers a broad portfolio of products from desktop to production that help you innovate and grow. From redefining a workplace to providing solutions that help you be more productive and efficient, we make information work for you.



HP is a leader in technology, hands down. HP has recognized Eakes for superior customer service by designating Eakes as a Gold Managed Print Advanced Specialist Partner. Eakes, the only HP independent dealer with this HP recognition in Nebraska, shows that we have met high standards of expertise in the broad range of HP Managed Print solutions.



ACCESSIBLE LOCATIONS



With 13 locations across Nebraska that provide service to Nebraska, Iowa, Kansas, Colorado and South Dakota, Eakes continues the tradition of personal customer service that our customers value the most.

- **Grand Island** (Corporate Office)  
617 W 3<sup>rd</sup> St  
Grand Island, NE 68801  
308.382.8026 | 800.652.9396
- **Beatrice**  
1803 N 6<sup>th</sup> St  
Beatrice, NE 68310  
402.228.7202
- **Columbus**  
2911 13<sup>th</sup> St  
Columbus, NE 68601  
402.564.2679 | 800.445.4431
- **Fremont**  
2630 N Yager Road #501  
Fremont, NE 68025  
402.941.5000
- **Hastings**  
839 W 2<sup>nd</sup> St  
Hastings, NE 68901  
402.463.2537 | 888.329.1344
- **Kearney**  
2401 Avenue A  
Kearney, NE 68847  
308.234.2538 | 800.652.9399
- **Lincoln**  
110 N 35<sup>th</sup> St  
Lincoln, NE 68503  
402.438.6700
- **McCook**  
120 Norris Ave  
McCook, NE 69001  
308.345.5447 | 888.772.7114
- **Norfolk**  
201 S 1<sup>st</sup> St  
Norfolk, NE 68701  
402.371.4181 | 800.925.4552
- **North Platte**  
520 N Vine  
North Platte, NE 69101  
308.534.7800 | 800.356.8844
- **Omaha**  
8402 S 117<sup>th</sup> St, Suite #200  
La Vista, NE 68128  
402.898.3017 | 800.652.9396
- **Sioux City**  
510 W 13<sup>th</sup> St  
South Sioux City, NE 68776  
402.412.2334
- **York**  
710 N Lincoln Ave  
York, NE 68467  
402.362.5442

## EAKES MANAGEMENT

### Corporate Management

Mark Miller	President and CEO
Paul McKinney	CFO/COO
Doug Gallaway	Managed Print Product Manager
Kristen Zeng	Managed Print Support Manager
Dan Eakes	Director

### Location Management

Dawn Taylor	Managing Partner	Grand Island, York
Cameron Peister	Managing Partner	Hastings, Kearney, McCook
Quinn Vinson	Managing Partner	Columbus, Norfolk
Vicki Tautenhan	Managing Partner	Beatrice, Fremont, Lincoln, Omaha
Kevin Hafer	Managing Partner	North Platte
Justin Dembowski	Managing Partner	Sioux City

### Service Management

Mike Nierman	Corporate Service Manager
Steve Faber	Technical Service Manager
Rick Hays	Technical Service Manager

## ACCOUNT MANAGEMENT

Eakes Managed Print Specialist is responsible for managing the local relationship with the client and ensuring that you receive the highest level of service and support.



### Managed Print Specialist

Scott Heinzen  
520 North Vine St.  
North Platte NE 69101  
sheinzen@eakes.com  
308.530-2972

### Market

North Platte, Western  
NE, KS & CO

### Years of Experience

33



**PROPOSED SOLUTION**

The recommendations and payment terms below detail the proposed solution. ***This agreement includes all the pages you are currently running and includes all the toner and service in the monthly payment.***

**EQUIPMENT**

Qty	Model	Description
3	MX-4071	40 PPM BW/40 PPM Color Workgroup Document System
		3-Hole Punch Unit (requires FN27N)
		50-sheet Staple Inner Finisher
		Stand/3 X 550-sheet Paper Drawers
		Fax Kit
2	HP404	B&W Laserjet
3	M554	Color Laserjet Enterprise
1	Papercut MF	Software

Please see attached brochure or specification sheet for more details.

**RECOMMENDED PAYMENT OPTION: SMART PRINT AGREEMENT**

SPA Payment	Months
\$719.95	60

Smart Print Agreement includes:

- All parts, labor, toner and service calls
- Includes 5,000 mono pages per MFP per month with additional mono pages billed quarterly at .0075 per page
- Includes 1,000 color pages per MFP per month with additional color pages billed quarterly at \$.065 per page
- Printers images billed in arrears: Mono .0250 Color .10
- Rates fixed for 36 months.
- 4-hour response time

SPA excludes:

- Paper and staples

## EXECUTIVE SUMMARY

### **98% Up-Time**

Our commitment to quality and service results in an average up-time of 98% for the equipment we provide. We guarantee a quarterly average up-time of 98%, and we will exchange any machine that fails to achieve this.

### **Manufacturer's Specifications**

We provide precise records that track a complete customer history of equipment performance, print usage and maintenance requirements to ensure peak operation of your system. Should the unit be un-repairable onsite, we will provide a temporary replacement at no charge until repairs are completed.

### **4-Hour Response Time**

Our dealership provides rapid call back with 4-hour or less service response time on a down unit.

### **Manufacturer-Trained Personnel**

We guarantee to follow the manufacturer's suggested replacement schedule on all consumable parts. All improvements made available by the manufacturer will be installed at no additional charge. Equipment operators will be provided with free, unlimited training for the lifetime of the digital system while maintained under one of our Agreements.

## EAKES SERVICE

### Expertise

Industry experience, we've got it! Over 45 Service Engineers conveniently located throughout our market averaging 19 years in the industry – that's over 850 years of technical expertise.

### Advanced Service Dispatch

Within minutes of your call or email to us, a Service Engineer is notified.

### Remote Service

With today's technology, some service calls can be completed quickly by our Service Engineers accessing devices remotely. That's fast service.

### e-info

With Eakes' online service portal, e-info, you can easily order toner, request service or submit meter readings all from one simple interface.

### Continuing Education

Our Service Engineers are continuously training with the manufacturers, Eakes Technical Trainer and our pooled resources internally.

### Team Leadership

The Service team is led by a trio with almost 60 years technical experience at Eakes. They provide support directly to the technical team in the field.



## TECHNOLOGY SERVICES CONSULTANTS

Your equipment has been delivered and installed. Now what? How do you get the most out of your investment?

### Training. Training. Training.

Our Technology Services Consultants provide integrated training and support. It is user-specific training and consulting from basic printing needs to the most sophisticated, networked systems and software solutions.

The key contact in your organization will work with Eakes Technology Services Consultants to create a technology training plan for users. Training will be conducted in front of the machines with user interaction to assure competence.

Our trainers specialize in...

- Installation
- Integration
- Printing
- Account Control Software
- Document Management
- Fax Servers



## SOFTWARE SERVICES

Today's multi-function printing devices are smarter. They have touch screens and the ability to run embedded software directly on the device itself. This new technology has allowed us to bring a popular print and document management software into the MFP space, making it a technology hub for your organization.

We work with you from discovering what documents and processes you are managing in your organization, to finding the best software solution for you and demonstrating how the software works specifically to your needs. We work side-by-side with your staff on both installing and training on the new software. It's a complete package of services.

### Discovery Meeting

What documents and processes are you managing in your organization? Once we understand what you are doing, we can create a solution that will provide economy or efficiency or both.

### Demonstration

Our demonstration shows how the software solution can be applied in your environment, with your processes and workflow.

### Installation

Our Technology Consultants work directly with you to fine tune the installation and application within your organization and create a Statement of Work defining the entire implementation plan.

### Training

Eakes Technology Consultants will also work with you on this project to create a technology training plan. Training options include train-the-trainer, group training or multiple sessions.

## SOFTWARE PARTNERS



**PaperCut MF** is a low-cost software solution that is primarily used to manage print and copy access, implement quotas, charge per page and account by user, department or client via silent tracking or policy.



**GoldFax**, built on Microsoft .NET™ technology, integrates Sharp OSA-enabled MFPs into enterprise-class Fax Server solutions at a small business price. Increase productivity: automated fax routing and PC faxing. Integrates with your software applications, e-mail and phone system.



**docMgt** was designed to provide you with an easy way to address your document management challenges. It's intuitive, affordable and cost effective. With docMgt, you can manage content from any source whether its scanning paper documents, importing emails, generating e-forms or importing document created in other applications or systems.



<http://members.nasbonline.org/index.php/events>

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

## NOVEMBER



### YOUR MONTHLY BOARD AGENDA UPDATE VIDEO LINK FOR NOVEMBER

<http://members.nasbonline.org/index.php/news-resources/videos>

### GOV. RICKETTS SIGNS EXECUTIVE ORDER ALLOWING LIMITED VIRTUAL MEETING ATTENDANCE FOR LOCAL GOVERNMENTS

October 30, 2020 -- The Governor's Office has signed a new Executive Order waiving certain provisions of the Open Meetings Act to allow virtual meeting attendance due to COVID-19. <https://www.dropbox.com/s/foroc9yguepxbn7/EO%2020-34.pdf?dl=0>

This Executive Order (No. 20-34) is much more narrow than the Executive Order that expired June 30. It provides, in part: "Elected officials who have been ordered to quarantine or isolate by the local public health agency due to exposure to COVID-19, in conformance with guidance from the Nebraska Department of Health and Human Services, may fully participate, vote, and be counted as part of a quorum in meetings when attending by videoconference or by telephonic conferencing or by conferencing by other electronic communication without having the meeting site where that elected official is located open to the public as required in §84-1411 so long as the public body has at least one physical location that provides access to members of the public and to members of the media." This Executive Order is active now through December 31, 2020.

NASB DELEGATE ASSEMBLY | NOVEMBER 13 | 1:00 PM CT

2020 STATE EDUCATION CONFERENCE | NOVEMBER 18-20 | OMAHA & VIRTUAL

GROWING GREATNESS - REGISTRATION DEADLINE IS THIS FRIDAY, NOVEMBER 6. A FEW IN-PERSON ATTENDANCE SPOTS STILL AVAILABLE  
<http://members.nasbonline.org/index.php/state-education-conference>



ALICAP ANNUAL MEMBERSHIP MEETING | NOVEMBER 18 | 4:00 PM | CHI HEALTH CENTER - OMAHA

NEW BOARD MEMBER WORKSHOPS & WEBINARS | BEGINNING NOVEMBER 30 - THROUGH FEBRUARY 2021

EXTENDED VIEWING ... AREA MEMBERSHIP MEETINGS: HOME INVASION!

WATCH IT AGAIN, SHARE IT WITH OTHER ON YOUR BOARD, OR CHECK IT OUT FOR THE FIRST TIME.  
YOUR ACCESS THE VIDEO AT [WWW.NASBONLINE.ORG](http://WWW.NASBONLINE.ORG) - CLICK ON "MY MEMBERSHIP" AND LOGIN WITH YOUR EMAIL AND PASSWORD



Board Presidents: Check your inbox each month for the monthly 'NASB Update' to include in your meeting agenda. Please contact [mbelka@NASBonline.org](mailto:mbelka@NASBonline.org) with any questions, or if you are not receiving them.

Access NASB's Covid-19 Resources page at <http://members.nasbonline.org/index.php/news-resources/covid-19-resources>

**Principal's Report**  
**Mullen Elementary School**  
**Justin Moore**  
**November 9th, 2020**

**CIP/MTSS**

Summary sheet is given to you comparing our 2018 data to our 2020 data. There is a lot of growth in many areas, but still areas that we need to continue to work on. Overall very happy with the progress that the district is making. Many discussions have continued to take place in the HRS teams.

**Math Curriculum**

Have a follow up meeting on curriculum on Friday the 13th to narrow down some choices to pilot later this school year and then make a decision.

**Fire Safety Day**

All the kids met with Tyler Cash and he discussed fire safety and also showed the kids around the truck.

**Flu Shots**

Turnout was pretty good for providing the opportunity for flu shots to the staff and students.

**Dates**

11/11-Veterans Day Program 10 am

11/13-Math Curriculum work day

11/26-27-Thanksgiving break

12/7-Winter Music Program

## Principal's Report November 9, 2020

### **Targeted Improvement Plan**

Finished and submitted, Stacey and Lori put in a lot of work.

### **Striv**

We are making an effort to bring our equipment to all away games, without stepping on visiting teams toes. On our end, our equipment has been working pretty smoothly, I think the main issue is the Striv platform is too slow to support all users. Wrestling will be a major one this year with many tournaments not allowing fans.

### **Broadcasting**

This class has worked really well, students are volunteering to go to games and with the advertising money we are paying their admission and allowing them \$10.00 meal stipends to run the striv. Looking at some ways to keep older students involved.

### **Teacher Evaluations**

By the end of this week, all evaluations will be completed. It took longer than expected due to COVID-19 along with unexpected occurrences.

### **Teacher Tool Time**

Every evaluation I see teachers using these great learning tools that they have found on their own. Tool time is once a month to get all staff together and discuss these and show others how to use them.

### **Upcoming Events**

11 Veterans Program  
13 Math Curriculum Day  
18 Leadership Council  
20 JH Wrestling @ Mullen  
26-27 Thanksgiving  
30 - One Act Public Performance 7:00  
Dec 3 & 4 BB Games  
5 Mullen Invite

# Administrative Report – November 2020

## Regular Agenda Items:

**7. Discuss, consider and take all necessary action to approve the 2020-2021 Mullen Public Schools Financial Audit.** Overall the audit went well, Neidhardt had some findings that they would like us to improve and I have attached my response as the Superintendent. Overall, I believe Pam is doing a fantastic job with the books and I think MPS is in very good shape. **I recommend approval.**

**8. Discuss, consider and take all necessary action to approve a contract with Capital Business Systems, Inc for printing and copying needs.** Over the past 3 years, Mullen has been with Eakes. We have been paying \$743.51 for a monthly lease on top of anywhere from \$200-\$500 per month for copies. This was a 4 year lease that Mr. Sievering had the BOE approve in January 2018 prior to my hiring at MPS. This fall, CBS came and asked if we would be willing to have them quote us with a buyout from Eakes. The monthly amount with the buy out is \$722.00 and they give us 15,000 black copies and 3,000 color copies which is over a \$300 per month value. I shared this offer with Eakes and they came back with \$720.00 and they give us 15,000 black copies and 3,000 color copies which is over a \$300 per month value. Either offer would be great as we are saving money. Overall, I am perfectly fine with staying with Eakes as we have not had any issues with them. I did like what CBS brought to the table and it gave us the opportunity to get better rates for the next 5 years. Overall I think we will save a lot due to this competition. **I recommend approving the Eakes contract.**

## Non-Agenda Items

October 8, 2020- Jamie Isom, our ALICAP Loss Control Consultant, visited our buildings and she appeared to be quite impressed with all of our improvements.

November 3, 2020- Congratulations to Mike French, Travis Hampton, and Dane Peterson for being elected to the Mullen Board of Education. Welcome to Dane who will be sworn in on January 11, 2021.

Health District complications- Just FYI, we have been having a variety of issues with the Health Districts. One district gives us one protocol while another tells us something different. It has been extremely frustrating.

Football Lights- Kim Cox emailed me and he is still waiting on two of our panels for our lights. Obviously, we are getting to the time of year where weather poses some major problems. Kim was thinking Spring would be a good time to get the lights installed.

NASB State Convention on November 20- 22 in Omaha. Barb and myself are registered to attend in person and Liza is registered to attend virtually.



## **2020-21 NSAA Winter Season Guidelines**

Circumstances related to the COVID-19 pandemic are constantly changing and the circumstances vary from community to community. Difficult decisions will have to be made from week to week or even day to day. The health and safety of students, staff, and local communities remain the priority of the NSAA as we provide opportunities to participate in the winter sports season.

Each school has the authority to determine if it will participate in the 2020-21 Winter Season. During the season it will be the responsibility of the host school to provide administrative oversight in compliance with established COVID-19 guidelines in accordance with their local health departments and facilities.

Additionally, the NSAA is requiring the following of host schools for all winter season contests:

- Participants are permitted, but not required, to wear face coverings during competition.
- Coaches and non-active participants are required to wear face coverings at all times.
- Spectators are required to wear face coverings at all times while attending indoor events.
- Host school requirements must be the same for all schools, officials, judges and spectators.

All participating schools, officials, judges and spectators are expected to adhere to these requirements.

The host school should make every effort to mitigate risk and provide adequate opportunities for physical distancing procedures for the visiting schools, officials, judges and all spectators.

Protocols for winter contest hosts to consider:

- Restrict attendance/seating areas
- Create separate points of entry for home and visitor teams/spectators
- Provide no concession stands or separate/multiple concession stands for home and visitor spectators
- Provide separate/multiple restrooms for home and visitor spectators
- Communicate availability of locker room space for the opposing team and officials
- Implement diligent and effective cleaning and disinfecting of frequently touched objects and surfaces

During practice, coaches should make accommodations for physical distancing whenever possible. Provide adequate spacing when participating in stretching, instructional time and drills. Conduct workouts in small groups whenever possible.

During competition, the team and bench areas should be restricted to essential personnel only. Coaches, officials, and players should be cognizant of physical distancing guidelines when interacting before, during, and after contests.

**Schools are encouraged to play their regularly scheduled competitions unless a COVID-19 issue prevents them from playing. Member schools shall be solely responsible for determining whether a scheduled game, match, contest, or other activity is cancelled or postponed due to a COVID-19 related issue in consultation with their local health departments. Member schools shall notify the NSAA of any cancellation or postponement.**

The NSAA has great appreciation for all its member schools and their tireless efforts to provide opportunities for learning and participation in NSAA activities. Communication, flexibility, and patience will be key in supporting our high school student participants as they participate in activities this winter season.



## **2020 NSAA Play Production District Contest Information**

These modifications are subject to change in response to COVID-19.

*Participants, coaches, judges or spectators that feel sick should not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Physical distancing should be practiced when possible.*

The health and safety of students, staff, and local communities remain the priority of the NSAA.

The NSAA is implementing the following requirements for host schools of all NSAA district play production contests:

- Participants are permitted, but not required, to wear face coverings during competition.
- Spectators and judges are required to wear face coverings at all times.
- Directors, crew members and non-active participants are required to wear face coverings at all times.
- Interactions between participants, spectators, and judges must adhere to physical distancing guidelines.
- Performances must be scheduled at least 1 hour apart.
- Physically-distanced areas must be created for judges during competition and oral critiques.
- The host school may establish additional requirements in consultation with local health departments. Additional requirements implemented by the host school must be the same for all schools, judges, and spectators.

**All participating schools, judges and spectators are expected to adhere to these requirements.**

Optional protocols for play production district contest hosts to consider:

- Designate specific arrival/departure times for participating schools (ex. arrive, setup, perform, teardown, leave)
- Create separate points of entry for cast/crew and spectators
- Restrict attendance/specific seating areas for participating schools/spectators
- Limit theatre/backstage areas to essential personnel only
- Consider digital oral critiques and/or awards ceremony (Zoom, Facebook Live, etc.)
- Communicate availability of locker/dressing room facilities
- Provide limited concession stands or multiple concession stands
- Provide separate or multiple restrooms for participating schools/judges
- Sanitize frequently touched objects and surfaces in theatre/backstage areas

In play production, NSAA member schools apply and volunteer to host district contests. Often, there is a shortage of willing and available member schools to serve as hosts. Therefore, district contest hosts in play production will have the full support of the NSAA, should they implement additional COVID-19 protocols at their facility.



## **2020-21 NSAA Bowling Rules Modifications & Considerations**

These modifications are subject to change in response to COVID-19.

*Participants, coaches, officials or spectators that feel sick should not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Physical distancing should be practiced when possible.*

### **NSAA Approved Rulings:**

- 1. Extend the deadline to submit varsity schedules from November 19<sup>th</sup> to December 3<sup>rd</sup>.**
- 2. Any regular season contest canceled due to COVID-19 will be considered a “no-contest.”**
  - a. Schools will notify the NSAA of any contest cancellations.**
  - b. Wild card points will not be awarded for “no-contest” competitions.**
  - c. Forfeits will not be issued for a “no-contest.”**
- 3. Replacement contests (not originally scheduled) may be scheduled at any time.**
  - a. Wild card points will not be awarded.**
  - b. Contest limitations may not be exceeded.**

\*\*\*The host administration must pre-communicate local protocols & activity requirements to participating school(s).\*\*\*

### **USBC/NSAA Rules Modifications & Considerations:**

**Schedule:** Consider adapting your contest schedule to accommodate social distancing.

**Single Lane, USBC Rules 106a/106b & 320a/320b:** Individual teams are temporarily allowed to compete on a single lane without the requirements to rotate lanes (on a pair). You may schedule open lanes between teams and play opponents on different lanes. Work with your bowling center management before deciding on how to schedule teams while accommodating social distancing.

**Facial Coverings:** Facial coverings are required for any coach and inactive participant. Active participants may remove their facial covering when on the approach. Coverings should not be distracting and have no designs.

**Cleaning, USBC Rule 18:** Bowlers are temporarily allowed to use isopropyl alcohol (rubbing alcohol) to clean their bowling ball during competition. This exception only applies to isopropyl alcohol – no other USBC-approved cleaners will be allowed during competition.

### **Further Considerations:**

**Sanitization:** Schools should discuss and consider sanitizing strategies with bowling center management. This should include capturing and storing equipment that is used daily.

**Equipment:** Participants should not share equipment.

### **Additional Resources:**

[USBC COVID-19 Best Practices](#)



## **2020-21 Wrestling Rules Modifications & Considerations**

These modifications are subject to change in response to COVID-19.

*Participants, coaches, officials or spectators that feel sick should not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Physical distancing should be practiced when possible.*

### **NSAA Approved Ruling Modifications:**

- **Team/individual contest limitations will change from 10 tournament dates and 8 individual duals to – 18 total competition dates. Schedules will still need to be entered into Trackwrestling for purposes of weight management as weigh-in sheets will still be required for each competition.**
- **Teams will not be required to input schedules into the NSAA system to allow for necessary changes during the season.**
- **When possible, consider dual meet format for contests**
- **NSAA Wrestling Manual states that any contest that have more than 4 teams must be considered a tournament.**
- **Recommend that tournaments be limited to no more than eight teams or, for individual tournaments, 112 participants.**
- **When possible, multiple gyms or spaces also recommended when there are more than 4 teams competing – to minimize exposure.**
- **Attendance can be limited according to the respective DHM capacity restrictions**

### **Additional NFHS/NSAA Wrestling Rules Modification/Considerations**

- Consider temperature checks conducted at weigh-ins (for coaches and athletes)
- Weigh-ins completed by team rather than shoulder-to-shoulder
- Wrestlers are required to wear a face covering when in the weigh-in area
- Eliminate shaking hands with officials at any time
- Eliminate shaking hands with opposing coach
- Officials will not raise the winner's hand
- Officials should not go the table for a coach's meeting if the coach is not wearing a face covering
- Flip disc should be caught by the official instead of allowing it to hit the mat
- Officials can wear face coverings but are not required
- Consider percentage of capacity allowance for spectators – follow respective DHM's for your area

## **Additional Considerations**

### **Practices**

- Temp checks prior to practice – all coaches and wrestlers
- Pods of no more than 4-5 to workout with daily, throughout season
- Mandatory cleaning of mats and surfaces before and after every practice
- No shared towels, practice gear, headgear, etc.
- No shared drinking facilities (individual water bottles)
- Disinfecting wipes, spray or foam for wrestlers before and/or immediately after practice

### **Competitions**

- Temperature checks conducted at weigh-ins (for coaches, athletes and officials)
- Mandatory cleaning of mats before the start of each dual meet, at session breaks and at the conclusion of competition for each day
- Conduct weigh-ins in the competition area by team (larger than the locker room or wrestling room where they are typically held)
- Coaches need to wear face coverings at all times
- All workers must wear face coverings
- When not competing, wrestlers and need to wear face coverings and physical distance (designated space for respective teams and they should only sit in those areas) Utilize multiple gyms or classrooms if possible - Designate specific areas for teams to sit and keeps respective teams in their designated area when seated
- Sanitary wipes and sanitizer available at the scoring/head tables
- Reduce the traveling parties to essential personnel only (competitors and coaches, medical personnel)

### **Venues, Workers and Spectators**

- All staff, workers, and spectators must wear a face covering
- Prepare gym/arena for physical distancing, where possible - follow respective DHM's for your area and follow capacity limitations
- Hand sanitizer and disinfectant wipes available at each scorer's table
- Writing utensils, when used, handled by one person or sanitized between uses by other workers
- Limit the number of workers at each table – only necessary personnel

### **Officials**

- Officials are NOT responsible for monitoring activities on the sidelines, such as physical distancing, hand sanitizing, symptoms of illness and other such issues. This monitoring is the responsibility of the respective coaching staff and school personnel.
- Face coverings required when arriving and departing and optional when actively officiating
- May wear disposable gloves
- Do not share equipment



## **2020-21 NSAA Swimming & Diving Rules Modifications & Considerations**

These modifications are subject to change in response to COVID-19.

*Participants, coaches, officials, judges, or spectators that feel sick should not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Physical distancing should be practiced when possible.*

### **NSAA Approved Rulings:**

- Extend the deadline to submit varsity schedules on MaxPreps from November 19<sup>th</sup> to December 3<sup>rd</sup>.
- **PLEASE NOTE** – there is no contest limitation in NSAA Swimming & Diving.
- Schools can conduct “intrasquad” meets and achieve state qualifying times, if meets are conducted under the jurisdiction of a full complement of officials and fully automatic timing (FAT) is used. These meets must be listed on the MaxPreps schedule by 12/3.
- If a dual is postponed due to COVID-19, it can be contested as an “intrasquad” meet.
- Multi-team contests postponed due to COVID-19 can be re-scheduled with any number of the original teams entered in the contest.
- Schools can conduct “virtual meets” and achieve state qualifying times, at sites in which meets are conducted under the jurisdiction of a full complement of officials and fully automatic timing (FAT) is used.

### **NFHS Swimming & Diving COVID-19 Rules Considerations:**

- **Conduct (1-3-2)** - Require athletes to arrive at venue already in competitive attire or provide alternative accommodations for swimmers and divers to change that allows for 6 feet of social distancing.
- **Lap Counting (2-7-6, 3-4)** - Only one person per lane should be permitted at turning end.
- **Pre-Meet Conference (3-3-6, 4-2-1d)** - Decrease number of participants or hold one conference with coaches and one meeting with captains. The referee can use P.A. system or starting system microphone to allow participants to hear but keep them properly separated.
- **Referee and Starter (4-2, 4-3)** - Alternative methods for communication between officials, coaches and athletes could include utilization of the P.A. system, hand signals or written communication. An electronic whistle is strongly recommended.
- **Notification of Disqualification (4-2-2d, e)** - Notification shall occur from a distance via use of hand signals or the P.A. system.
- **Meet Officials (4-8, 4-10, 4-11, 4-12, 4-13)** - Develop alternative methods for submitting entries (3-2) and movement of non-electronic information. Create a distance of 6 feet between individuals seated at the timing desk/table, when possible. Officials are required to wear face coverings at all times.
- **Timers (4-9)** - Timers must assemble at the finish of each race, at the edge of the pool within the 6-8 feet confines of the lane which they are timing. Timers are required to wear facial coverings at all times.
- **Submission of Entries to Referee (5-2)** - Alternative forms of entry submission can be designed to reduce face-to-face interaction when submitting a proper entry, where/how/to whom entries are submitted, and a reduction or elimination of certain penalties currently attached to improper entries.
- **Relay Takeoff Judges and Relays (8-3)** - Require all takeoff judging from the sides of the pool. Space relay swimmers apart from one another. Timers and relay takeoff judges are required to wear facial coverings.

- **Diving Officials (9-6)** - Develop alternative methods for submitting entries (3-2) and movement of non-electronic information. Create a distance of 6 feet between individuals seated at the desk/table and between judges by spacing groups of judges on opposite sides of boards or on one side of the board on a multi-level platform, when possible.

**General Considerations:**

- **Swimming Warm-up Areas** - Establish multiple sessions for warm-up periods to limit number of swimmers per lane. Restrict the number of swimmers in competition area. Limit number of swimmers per lane during warm-up and warm-down periods.
- **Diving Warm-up Areas** - Limit number of divers during warm-up by creating multiple sessions. During competition, divers may not approach the board until their turn to compete. Hot tubs should not be permitted. Dive order sheets should be posted in multiple areas to reduce number of divers viewing at the same time.
- **Teams Seating and Lane Placement** - Keep the teams on opposite sides of the pool and require the home team to compete in lanes 1-3 and visitors to swim in lanes 4-6.
- **Preparing Athletes for Competition** - Athlete clerking areas should be eliminated.
- **USA Swimming** – [Re-opening Facility Information](#)



## **2020-21 NSAA Basketball Rules Modifications & Considerations**

These modifications are subject to change in response to COVID-19.

*Participants, coaches, officials or spectators that feel sick should not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Physical distancing should be practiced when possible.*

### **NSAA Approved Rulings:**

1. Extend the deadline to submit varsity schedules from November 19<sup>th</sup> to December 3<sup>rd</sup>.
2. Games canceled due to COVID-19 will be considered a “no contest”
  - a. Wild card points will not be awarded for “no contest” games.
  - b. Schools will notify the NSAA of any game cancellations.
  - c. Forfeits will not be issued for “no contest” matches.
3. Replacement games (not originally scheduled) may be scheduled at any time with schools who have lost a game due to COVID-19.
  - a. Wild card points will not be awarded.
  - b. Contest limits/competition points may not be exceeded.
  - c. Schools will notify the NSAA of any replacement games scheduled.
  - d. Four team tournaments that are scheduled may use a format to predetermine matchups so that teams are playing the same schools with both genders both days. Four team tournaments that are scheduled and lose one team due to COVID-19 may play a triangular scheduled over three days.

The following are some things to be considered, not required:

1. Play the boys and girls games on separate nights that previously were scheduled to play four games on one night at the same location.
2. Play the boys and girls games at different locations on the same night, these would be games that were previously scheduled to play four games on one night at one location. (girls home and boys away)
3. If possible, allow both teams to warmup in an alternate gym and then when the previous game ends, minimize the warmup on the game floor so time between games is shortened to help reduce the time that spectators congregate (concessions, commons, restroom areas, etc.).

### **NFHS Game Protocols:**

#### **1. Basketball Rules Considerations**

##### **a. *Pregame Protocol***

- Limit attendees to the referee and the head coach from each team with all individuals maintaining a social distance of 6 feet or greater.
- Eliminate handshakes and fist bumps prior to and following the Pregame Conference.

**b. Team Benches**

- **Social distancing should be practiced when possible. Below are some suggestions (not required).**

- Limit the number of bench personnel to observe social distancing of 6 feet or greater.-
- Additional chairs or rows may be added to allow bench personnel to observe social distancing of 6 feet or greater.
- Create separation between the team bench and spectator seating behind the bench (recommendation would be the 1<sup>st</sup> 2 rows of seating on team bench side whenever possible).
- Personnel not in the game are required to wear face coverings.
- Timeouts- If possible, move team benches on to the playing floor away from traffic exiting or entering the gym.

**c. Officials Table**

- Limit seats at the table to essential personnel which includes home team scorer, timer, and announcer with a recommend distance of 6 feet or greater between individuals. Other personnel (visiting scorer, statisticians, media, etc.) may not be deemed essential personnel and consider an alternate location for them.
- Table personnel are required to wear face coverings.

**2. Pre and Post Game Ceremony**

- a. Eliminate the pregame introduction handshakes and fist bumps.
- b. Eliminate the post-game protocol of shaking hands.

**3. Basketball Rules Interpretations**

**a. EQUIPMENT AND ACCESSORIES**

- Sanitizer should be provided by the host team at the table.
- Cloth face coverings are permissible for players.
- Coaching staff and other bench personnel including nonactive players are required to wear face coverings while on the bench.

**b. Officials Uniform and Equipment**

- Long-sleeved shirts are permissible.
- Officials should not wear jackets during pre-game court/player observation.
- Electronic whistles are permissible.
- Cloth face coverings are permissible.
- Gloves are permissible.

**4. Other Considerations**

**a. Throw-in**

- Official may stand 6 feet or greater away from player making the throw-in and bounce the ball to that player on a front court throw-in.

**b. Free Throw Administration**

- The lead official may stand on the end line and bounce the ball to the free thrower.

## 5. Considerations for Officials

- a.* Take your temperature prior to attending your competition. If temperature is above 100.4, stay home.
- b.* If you do not feel well and COVID-19 symptoms are present, stay home.
- c.* Do not share equipment.
- d.* Follow social distancing guidelines during pre- and post-game conferences and during games.
- e.* Do not shake hands or fist bump other officials, players or coaches.
- f.* Officials may wear face coverings at all times.
- g.* Officials are NOT responsible for monitoring activities on the sidelines, such as social distancing, hand sanitizing, symptoms of illness and other such issues. This monitoring remains with the coaching staff and school personnel.



## **2020-21 NSAA Speech Modifications**

These modifications are subject to change in response to COVID-19.

*Participants, coaches, judges or spectators that feel sick should not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Physical distancing should be practiced when possible.*

The health and safety of students, staff, and local communities remain the priority of the NSAA.

The NSAA is implementing the following requirements for host schools of all regular season speech contests:

- Participants are permitted, but not required, to wear face coverings during performances.
- Coaches, non-active participants and spectators are required to wear face coverings at all times.
- Judges are required to wear face coverings at all times.
- Physically-distanced areas must be created for judges during competition.

### **General Considerations for Speech:**

- Utilize rooms with good ventilation and air change rate for both in-person practice and competition
- Minimize in-person practice time to 30 minutes, with physical distancing, when possible
- Restrict attendance at in-person contests
- Restrict who is allowed in performance rooms during in-person contests (ex. judge & active participant(s) only)
- Designate specific team areas/rooms for participating schools at in-person contests
- Provide limited concession stands or multiple concession stands
- Provide pre-packaged or boxed meals/snacks for hospitality rooms/concession stands
- Provide separate or multiple restrooms for participating schools/judges
- Provide hand sanitizer in all competition rooms/team areas
- Sanitize frequently touched objects and surfaces in performance areas/rooms
- Conduct speech contests virtually (SpeechWire/NSDA Campus, Tabroom.com/NSDA Campus, Zoom, etc.)
- Utilize electronic ballots/tabulation (SpeechWire, Tabroom.com)
- Hold a digital awards ceremony (Zoom, Facebook Live, etc.)
- Communicate contest protocols/information to all participating schools/judges well in advance of the contest

# **Athletic Director's Monthly Report**

## **November 2020**

1. Football ended their season 6-3 qualifying for playoffs but lost in the first round to Pleasanton.
2. Cross Country had a great season ending at the state meet in Kearney..
  - a. Callie Coble medaled in 5th place in Class D and she was named Class D All State Cross Country by the Nebraska Coaches Association.
  - b. HS Boys team of Hayden Jennings, Trevor Kuncl, and Alex Moore finished 11th at the NSAA State Cross Country Championships.
    - i. Trevor Kuncl medaled in 8th Place in Class D.
3. Volleyball ended their season last Thursday at the NSAA State Tournament losing to Maywood Hayes Center. They ended up 28-6.
4. Play production has MNAC on November 17th @ McPherson Co. 10:00 performance.
5. JH Wrestling got started last Thursday and continues this week.
6. Winter Sports official practice begins November 16th.
  - a. First Basketball games are December 3
  - b. First Wrestling Meet is December 5 @ Hilltop 3 Mats.
7. NSAA Winter Sports Guidelines are attached.
  - a. Main Changes
    - i. Face Coverings are required for all NSAA activities.
      1. For Spectators
      2. For Coaches
      3. For Non Active Players
    - ii. Restricted Attendance- only 50% capacity
      1. May require Covid Passes
    - iii. Other Considerations that do not apply to MPS
      1. Separate entrance/exit for home/visitors
      2. Separate bathrooms
      3. Play Girls/Boys BB on separate nights