

MALCOLM PUBLIC SCHOOLS, DISTRICT #148
BOARD OF EDUCATION REGULAR MEETING AGENDA
Monday, November 21, 2022 7:00 PM
SCHOOL DISTRICT BOARD ROOM

{{Name: Agenda Item Name}}

1. **Call Regular Board Meeting to Order - Roll Call**
2. **Consent Agenda**

A correction needs to be made to the minutes of the October 17, 2022 Board Meeting.

The minutes read, "Michelle Bice moved, seconded by William England, to enter into executive session to. Motion Passed.

Bice: AYE, England: AYE, Kramer: AYE, Nutter: AYE, Spellman: AYE, Swotek: AYE

AYE: 6, NAY: 0".

The minutes will be corrected to read,"Michelle Bice moved, seconded by William England, to enter into executive session for the Evaluation of job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting." Motion Passed.

Bice: AYE, England: AYE, Kramer: AYE, Nutter: AYE, Spellman: AYE, Swotek: AYE

AYE: 6, NAY: 0

3. **Communication From the Public: Communications in general or about a specific agenda item.**
4. **Unfinished Business**
5. **New Business**
 - 5.1. Discuss, Consider and Take All Necessary Action on the Video Board Project for the High School Gym.
 - 5.2. Discuss, Consider and Take All Necessary Action Concerning the 2021-2022 Auditor's Report
 - 5.3. Discuss, Consider and Take All Necessary Action in Approving the Negotiated Agreement for the 2023-2024 School Year
 - 5.4. Consider, Discuss and Take All Necessary Action in Adopting a New Evaluation Tool for the Superintendent
 - 5.5. Discussion about a Personnel Matter
 - 5.6. Enter into Executive Session (if needed)
6. **Reports and Discussion Topics**
 - 6.1. Administration Reports and Discussion Topics
 - 6.1.A. Principals
 - 6.1.B. Superintendent

7. **Enter into Executive Session if needed**

(This item will be on the monthly agenda in case something comes up that we need to discuss in an executive session)

8. **Adjournment**

NOTICES:

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

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: The Board of Education will receive public comment on individual agenda items or communication from any district patron on any issue. When it is your turn to speak during the “Communications from the Public” portion of the agenda, please come forward to the table situated immediately in front of the Board, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak one time, but please limit comments to 5 minutes or less.

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

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

SCHOOLS

BY: MALCOLM PUBLIC

BOARD OF EDUCATION

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY22-23"; Created On: 11/15/2022 2:59:04 PM

Receipt Number	Account Code Description	Customer Name	Receipt Amount	Description	Account Code
LancOct	Taxes Levied/Assessed by the School District	Lancaster County Treasurer	\$6,515.04	Local Collections	08-1-01100-000-000-0000
OctInt	Interest on Investments	NDSLAF Special Bldg	\$4,086.82	Interest on Investments	08-1-01510-000-000-0000
SewOct	Taxes Levied/Assessed by the School District	Seward County Treasurer	\$606.25	Local Collections	08-1-01100-000-000-0000
			\$11,208.11		

Date Received
10/14/2022
10/31/2022
10/05/2022

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY22-23"; Created On: 11/15/2022 2:06:44 PM

Account Code Description	Receipt Number	Customer Name	Description	Receipt Amount	Account Code	Date Received
Other Non-Revenue Receipts	21-109	Patrons/Students	CPR Certification	\$54.00	01-1-05690-000-000-0000	10/21/2022
Proceeds From the Disposal of Real or Personal Property	21-110	Sadoff & Rudoy	Metal Recycling	\$625.99	01-1-05300-000-000-0000	10/21/2022
Other Non-Revenue Receipts	21-111	MYSA - Organization	MYSA Fertilizer	\$131.04	01-1-05690-000-000-0000	10/21/2022
Transportation Fees from Individuals	21-112	Patrons/Students	Option Bus	\$450.00	01-1-01410-000-000-0000	10/21/2022
Non-Program Receipts	21-113	Patrons/Students	BCBS Employee	\$629.64	01-1-09000-000-000-0000	10/21/2022
Rentals of School Equipment, Property, and Facilities	21-114	Malcolm Mateys, LLC	Before/After School Rental	\$847.41	01-1-01910-000-000-0000	10/21/2022
Other Non-Revenue Receipts	21-115	Patrons/Students	PSAT Test	\$54.00	01-1-05690-000-000-0000	10/21/2022
Preschool Tuition and Fees	21-116	Patrons/Students	Preschool Tuition	\$640.00	01-1-01370-000-000-0000	10/21/2022
Non-Program Receipts	21-117	Malcolm Lunch Fund	Lunch Fund PR Taxes	\$6,519.91	01-1-09000-000-000-0000	10/21/2022
Medicaid Administrative Activities	DS MM22	State of Nebraska	Medicaid Outreach	\$446.09	01-1-04709-000-000-0000	10/19/2022
Transportation Fees from Individuals	EfundsOct Trans	Patrons/Students	Option Bus Fees	\$200.00	01-1-01410-000-000-0000	10/31/2022
Preschool Tuition and Fees	EfundsOct- Preschool	Patrons/Students	Pre-school Tuition Fees	\$1,610.00	01-1-01370-000-000-0000	10/31/2022
Medicaid Administrative Activities	Oct Medicaid	State of Nebraska	Medicaid Outreach	\$1,294.73	01-1-04709-000-000-0000	10/14/2022
Taxes Levied/Assessed by the School District	OctLanc	Lancaster County Treasurer	Local Collections	\$72,547.28	01-1-01100-000-000-0000	10/14/2022
Taxes Levied/Assessed by the School District	OctSew	Seward County Treasurer	Local Collections	\$4,965.15	01-1-01100-000-000-0000	10/05/2022
State Aid	OctStateAid	State of Nebraska	State Aid	\$364,391.00	01-1-03110-000-000-0000	10/31/2022
Interest on Investments	OctStifit	Union Bank Interest	Stifit Interest	\$5,380.35	01-1-01510-000-000-0000	10/31/2022
				\$460,786.59		

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY22-23"; Created On: 11/15/2022 2:54:08 PM

Receipt Number	Account Code Description	Customer Name	Receipt Amount	Description	Account Code	Date Received
LancOct	Taxes Levied/Assessed by the School District	Lancaster County Treasurer	\$3,399.09	Local Collections	07-1-01100-000-000-0000	10/14/2022
OctInt.	Interest on Investments	NDSLAF Bond Fund	\$797.10	Interest	07-1-01510-000-000-0000	10/31/2022
SewOct	Taxes Levied/Assessed by the School District	Seward County Treasurer	\$315.95	Local Collections	07-1-01100-000-000-0000	10/05/2022
			\$4,512.14			

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY22-23"; Created On: 11/15/2022 2:26:01 PM

Receipt Number	Account Code Description	Customer Name	Receipt Amount	Description	Account Code
OctInt	Interest on Investments	Union Bank Interest	\$7.43	Oct. Int	02-1-01510-000-000-0000
OctStifit	Interest on Investments	Union Bank Interest	\$584.14	Stifitoct	02-1-01510-000-000-0000
			\$591.57		

Date Received
10/31/2022
10/31/2022

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY22-23"; Created On: 11/15/2022 11:45:56 AM

Account Code Description	Receipt Number	Customer Name	Description	Date Received	Receipt Amount	Account Code
Daily Sales Reimbursable Meals	20-113	Patrons/Students	Student Lunches	10/17/2022	\$2,010.00	06-1-01611-000-000-0000
Daily Sales Reimbursable Meals	20-114	Patrons/Students	Student Lunches	10/17/2022	\$865.00	06-1-01611-000-000-0000
Daily Sales Reimbursable Meals	20-115	Patrons/Students	Student Lunches	10/17/2022	\$3,704.55	06-1-01611-000-000-0000
Daily Sales Reimbursable Meals	21-112	Patrons/Students	Student Lunches	10/17/2022	\$2,265.00	06-1-01611-000-000-0000
Daily Sales Reimbursable Meals	EfundsOct	Patrons/Students	Student Lunches	10/31/2022	\$19,205.55	06-1-01611-000-000-0000
Interest on Investments	OctStiftInt	Union Bank Interest	Stift Interest	10/31/2022	\$229.60	06-1-01510-000-000-0000
Federal Nutrition Programs	StateOct	State of Nebraska	Federal Reimbursement	10/25/2022	\$15,980.85	06-1-04210-000-000-0000
					\$44,260.55	

**Minutes – Board of Education
October 17, 2022**

The Board of Education, School District #148, Lancaster County, Nebraska, met on Monday, October 17, 2022 at 7:00PM in open and public session at 10004 NW 112th St., Malcolm, Nebraska. The notice of the meeting was published in the minutes of the September 19th, 2022 meeting of the Board, in the September 2022 issue of *“The Clipper”*, and the Seward Independent of October 12th, 2022. Board members present were: Michelle Bice, William England, Chandler Kramer, Tony Nutter, Amy Spellman, Ed Swotek. Administrators present were Ryan Terwilliger, Greg Adams, Amber Dolliver. Chairman Nutter called the meeting to order at 7:01PM and noted that the Open Meetings Act is posted on the north wall of the meeting room.

England moved, seconded by Swotek, to approve the Consent Agenda. Ms. Blair presented an updated list of bills and reviewed bills and receipts. Voting by roll call: AYES –Swotek, Bice, England, Kramer, Nutter, Spellman. NAYS – None. Motion passed.

Financial Summary					
9/31/2022					
School Accounts	General	Lunch	Activity	Bus Deprec	Student Fees
Previous Bal 9/01/2022	\$2,480,115.97	\$112,555.55	\$212,558.73	\$228,491.36	\$31,987.00
Receipts -Sept 2022	\$691,187.74	\$31,662.47	\$53,855.25	\$453.51	\$3,250.00
Disbursements-Sept 2022	\$679,078.88	\$45,191.70	\$42,020.01	\$0.00	\$0.00
Cash in Cking 9/31/2022	\$546,563.11	\$5,340.30	-\$16,715.25	\$10,780.35	\$35,237.00
Invested:September 2022	\$2,073,687.22	\$99,776.52	\$224,986.27	\$228,939.82	
Lanc. Co. Treasurer:					
	General		Bond	QCPUF	Spc Bldg
Previous Bal 9/1/2022	\$223,277.07		\$15,302.79	\$0.00	\$28,840.16
Receipts - Sept 2022	\$72,984.02		\$3,432.53	\$0.00	\$6,579.20
Disbursements Sept 2022	\$223,713.81		\$15,336.23	\$0.00	\$28,904.32
Cash on Hand 9/31/2022	\$72,547.28		\$3,399.09	\$0.00	\$6,515.04
NSDLAF (Investment)					
	Spc Bldg	Bond Fund		QCPUF Checking	
Previous Bal 9/1/2022	\$1,747,675.34	\$328,414.00		\$60,340.81	
Receipts Sept 2022	\$36,018.42	\$18,053.85		\$0.00	
Disbursements Sept 2022	\$0.00	\$0.00		\$0.00	
Cash on Hand 9/31/2022	\$1,783,693.76	\$346,467.85		\$60,340.81	

Communications from The Public –

Jennifer Little with the Boosters presented the board with an updated quote for the New Scoreboard/Video Board for the high school gym, conversation ensued.

Student Council – updated the Board on the events they have been involved in; volunteered at Matt Talbot kitchen, Halloween event at Branched Oak and selling pink shirts for Breast Cancer awareness month.

Nine patrons/students addressed the board concerning Softball. Speakers were limited to 3 minutes each.

Unfinished Business – None.

New Business –

Bice moved, seconded by Kramer, to declare the 95 Acer Chromebooks that have reached EOL (end of life) excess property. Voting by roll call: AYES-Bice, England, Kramer, Nutter, Spellman, Swotek. NAYS-None. Motion passed.

Swotek moved, seconded by Bice, to Recognize MEA as the Exclusive Bargaining Agent for the Non-Supervisory Certificated Staff for the 2024-2025 School Year. Voting by roll call: AYES – England, Kramer, Nutter, Spellman, Swotek, Bice. NAYS – None. Motion passed.

Bice moved, seconded by England to Activate the Teachers’ Early Retirement Incentive Policy #4750 for the 2022-2023 School Year. Voting by roll call: AYES- Kramer, Nutter, Spellman, Swotek, Bice, England. NAYS-None. Motion passed.

Administrative Reports –

Mr. Greg Adams, Jr/Sr. High School Principal

- Started the first day of second semester today.
- Homecoming was successful
- Fall testing is completed, activities are off to a great start.

Mrs. Amber Dolliver, Westfall Elementary Principal

- Parent Teacher conferences had 95% attendance for PreK-5th Grades.
- Finishing up with Fall testing's, collect data and see what interventions and enrichments can be made to support adequate growth over the year.
- Elementary report cards coming out soon.
- New Reading Curriculum underway.
- 1st Anchor Awards assembly is completed, students have a good understanding of expectations and rules.
- Thank You to the Malcolm Fire Department for coming out Tuesday to educating the kids about fire safety.

Superintendent Ryan Terwilliger

- Budget season is completed, working on completion of Strategic Plan.
- Final trainings on the new website (Apptegy)
- Discussion on banners and light poles.
- Gathering quotes for gym floor for Westfall, cameras for buildings.

Bice moved, seconded by England, to enter into executive session at 8:32PM for the Evaluation of job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting, Voting by roll call: AYES -Nutter, Spellman, Swotek, Bice, England, Kramer. NAYS None. Motion Passed.

Bice moved, seconded by England to exit executive session at 11:26PM. Voting by roll call: AYES- Spellman, Swotek, Bice, England, Kramer, Nutter. NAYS- None. Motion Passed.

With no further business before the Board, Bice moved, seconded by Spellman to adjourn by acclamation – ALL. Chairman Nutter declared the meeting adjourned at 11:30PM.

Respectfully submitted,



Alison E. Blair
Recording Secretary

The next regular meeting of the Board of Education will be Monday, November 21st, 2022 at 7:00PM at the District Board Room, 10004 NW 112th St., Malcolm, NE. An agenda will be published the Friday before each meeting.

Financial Summary
10/31/2022

School Accounts	General	Lunch	Activity	Bus Deprec	Student Fees
Previous Bal 10/01/2022	\$2,073,687.22	\$99,776.52	\$224,986.27	\$228,939.82	\$35,237.00
Receipts -Oct 2022	\$460,786.59	\$44,288.54	\$25,511.68	\$591.57	\$795.00
Disbursements-Oct 2022	\$665,360.59	\$63,277.13	\$21,947.00	\$0.00	\$0.00
Cash in Cking 10/31/2022	\$470,494.60	\$6,111.57	-\$5,241.18	\$10,787.78	\$36,032.00
Invested:October 2022	\$1,958,067.57	\$82,006.12	\$218,446.38	\$229,523.96	

Lanc. Co. Treasurer:	General	Bond	QCPUF	Spc Bldg
Previous Bal 10/1/2022	\$72,547.28	\$3,399.09	\$0.00	\$6,515.04
Receipts - Oct 2022	\$50,307.52	\$1,932.34	\$0.00	\$3,742.69
Disbursements Oct 2022	\$72,788.38	\$3,417.13	\$0.00	\$6,550.00
Cash on Hand 10/31/2022	\$50,066.42	\$1,914.30	\$0.00	\$3,707.73

NSDLAF (Investment)	Spc Bldg	Bond Fund	QCPUF Checking
Previous Bal 10/1/2022	\$1,783,693.76	\$346,467.85	\$60,340.81
Receipts Oct 2022	\$11,208.11	\$4,512.14	\$0.00
Disbursements Oct 2022	\$0.00	\$0.00	\$0.00
Cash on Hand 10/31/2022	\$1,794,901.87	\$350,979.99	\$60,340.81

	A	B	C
1	GENERAL FUND EXPENDITURES		
2	November 21, 2022		
3	Payroll	\$332,094.35	Payroll Expenses/Benefits
4	AAF International	\$1,040.99	Air Filters
5	AbleNet	\$255.00	SPED Supplies
6	Amazon	\$647.92	Health Office Supplies, Touchless Sink part.
7	Awards Unlimited	\$98.00	Unified Bowling Medals
8	Baker, Brett	\$829.60	November 22 One Act Stipend + Drive
9	Bauer Built Tire	\$1,442.10	Bus#17 Service Call #15 New Tires
10	Bixenmann, Staci	\$56.25	Mileage Reimbursement to York (Nov)
11	Butterfield, Gayle	\$4,961.00	Contracted Sped Services Aug-Sept
12	ByteSpeed, LLC	\$7,475.00	WF Computer Lab
13	Central Nebraska Rehabilitation Ser	\$782.88	Vision SPED Services
14	Craftsman Window Coverings, Inc	\$214.00	Repair Shade Chains/HS
15	DAS State Acctg	\$238.13	Internet Service (Oct 2022)
16	Densberger, Becky	\$160.00	NETA Conf. Mileage Reimbursement- Nov
17	Diversified Drug Testing	\$60.00	2023 Membership Dues
18	EAI Education	\$51.90	3rd Grade School Supplies
19	Eakes	\$4,005.03	EGold Fax/Contract Charge/Staples
20	ESU #6	\$2,730.13	NWEA/Technology/Professional Development
21	First Concord Group	\$75.00	Flex 125 Adm Fee/Annual Maint. Fee
22	Frank, Chad	\$995.00	November 22 JH BBB Stipend
23	Harris	\$621.70	AAWeb Checks
24	Heffelfinger, Ami	\$2,608.08	Psychological Services
25	Hillyard	\$1,873.13	Custodial Supplies
26	Holiday Inn Kearney	\$219.90	Conference -State AD's - Dallas Sweet
27	Hometown Leasing	\$24.22	Monthly Copier Leases
28	Husker Auto Group	\$276.04	Uplander Radio Repair
29	Interstate All Battery Center	\$36.90	Touchless Sink Batteries
30	JW Pepper	\$207.46	Vocal Music
31	Kidwell	\$7,112.50	Avigilon Cameras for Business office
32	Lincoln Public Schools	\$350.00	Heritage School
33	Magic-Writer, Inc	\$27.95	Annual Regulatory Compliance - Monthly
34	Mahoney, Doug	\$30.00	Shipping on Repair for Camera
35	Maytum, Isaac	\$796.00	November 2022 One Act Stipend
36	MC Enterprises	\$210.00	HS Gym Roof Repair
37	Meehl, Jan	\$318.90	October 22 SPED Services
38	Menards	\$574.61	Salt Pellets
39	Mitchel, Ashley	\$1,711.00	Preschool Tuition Reimbursement
40	NCSA	\$2,762.00	Ed Tech /MTSS Registrations/ Membership Du
41	NRCSA	\$850.00	22-23 Membership Dues
42	National Art & School Supplies	\$17.96	School Supplies
43	Nebraska Landscape Solutions	\$1,180.00	Fertilizer
44	Nebraska Turfgrass	\$250.00	Conference Registration/Membership
45	Norris Public Power	\$7,730.10	September 2022 Electric Charges
46	Nutter, Shelly	\$600.00	Reading, Amazon Supplies
47	Omaha Truck Center	\$568.84	Bus12 Repair DEF Heater
48	One Source	\$70.00	Background Checks
49	Perry Law Firm	\$400.00	Legal Services
50	Pinapple Appeal	\$214.95	FCS Sewing Projects
51	Princ Instrument Repair	\$130.00	Alto/Tenor Sax, Trumpet Repair
52	Pritchett, Troy	\$1,103.13	Fall Semester Mileage Reimbursement
53	Pyramid School Products	\$37.44	Preschool Classroom Supplies
54	REI	\$1,288.38	Bus #17 Camera
55	Robotham, Evaline	\$229.19	Mileage Reimbursement Oct 2022
56	Seward County Independent	\$3.49	Legal Mtg. Notice
57	Small Engine Specialists	\$425.19	Oil/Filters/Bagger Ex Mark Mower
58	Start 2 Sew	\$137.18	FCS Sewing Supplies
59	Super Saver	\$378.44	Lifeskills/ FCS Groceries
60	Sweet, Dallas	\$2,221.88	August 16, 2022 - Nov 18, 2022 Mileage
61	TAESE	\$265.00	Tri State Special Education Law Conference
62	Tobey, Dustin	\$100.50	Mileage/Parking Reimbursement
63	TSA Consulting Group	\$166.66	Retirement Plan Administration Nov & Dec
64	Ty's Outdoor Power	\$260.00	Battery for Leaf Blower/Gyms
65	Unite	\$535.54	Distance Learning Cable
66	Verizon	\$158.55	Cellphone Service
67	Village of Malcolm	\$8,516.49	Water/Sewer Service/Ballfield Lights
68	Visa	\$307.68	Child Development/Sams Membership/Mainten
69	Wal-Mart - Capital One	\$248.64	FCS Supplies
70	Wex	\$5,413.06	School Vehicle Fuel
71	Wilkins, Sharon	\$300.00	October Mileage Reimbursement
72	Windstream	\$829.50	Phone Service
73		\$413,810.46	Total
74	Out of Cycle		
75	U.S. Postal Service	\$340.03	Clipper Postage
76	Ralston School Foundation	\$1,000.00	Reid Adler Memorial Fund/Speaker
77		\$1,340.03	Total
78	Bond Fund		
79	Bok Financial	\$191,731.25	Bond Payment Interest & Principal
80	Bond to General Fund	\$100,000.00	Repay Loan
81		\$291,731.25	Total
82	School Lunch Fund		
83	Payroll	\$11,432.51	Payroll Expenses
84	Bernard food Industries	\$953.19	Food Mixes
85	Bimbo Bakeries USA	\$752.31	Baked Foods
86	Cash-Wa Distributing	\$11,163.57	Food Supplies
87	DFA Dairy Brands Corporate, LLC	\$3,954.33	Milk
88	Holiday Inn-Kearney, NE	\$338.85	Hotel Accomodation
89	JCI Industries, Inc.	\$196.15	Kitchen Fan
90	Sysco	\$404.42	Food Supplies
91	US Foods	\$1,987.37	Food Supplies
92		\$31,182.70	Total
93			
94			
95			

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

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November 4, 2022

Board of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0148 of Malcolm, Nebraska for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Governmental Auditing Standards*, as well as certain information related to the planed scope and timing of our audit. We have communicated such information in our letter to you dated July 13, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting polices used by School District No. 55-0148 of Malcolm, Nebraska are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing polices was not changed during 2022. We noted no transactions entered into by School District No. 55-0148 of Malcolm, Nebraska during the year which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. School District No. 55-0148 of Malcolm, Nebraska financial statements are prepared on the modified cash basis which does limit the use of estimates.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter date October 28, 2022.

Management Consultations with Other independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consolation involves application of an accounting principle to School District No. 55-0148 of Malcolm, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as School District No. 55-0148 of Malcolm, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the Budgetary Comparison Schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP), the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying

accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Management's Discussion and Analysis, Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurer's funds held in trust for the School District, which accompany the financial statements but are not RSI. Such information has not been subjected to 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

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of School District No. 55-0148 of Malcolm, Nebraska and is not intended to be, and should not be, used by anyone other than these specified parties.

ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

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1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 28, 2022

Nebraska Department of Education
P.O. Box 94987
Lincoln, NE 68509-4987

RE: Malcolm School District (#55-0148)

During the performance of our audit fieldwork for the year ended August 31, 2022, we performed the following procedures regarding Malcolm School District's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined the District maintains a cumulative attendance and membership record for each student.
5. We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2021-2022 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2022 and traced the days enrolled, present, and absent to the District's information system.
8. Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
9. We sampled 46 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 46 items sampled was appropriate.

Page 2

Reportable instances of noncompliance were included in the 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*.

If you need additional information please call us at (402) 362-5597 or email us at rwacpas@windstream.net.

Sincerely,

ROMANS WIEMER & ASSOCIATES
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

ROMANS, WIEMER & ASSOCIATES

Steven D. Wiemer, CPA
Gayle D. Steiger, CPA

Certified Public Accountants, P.C.

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October 28, 2022

Board of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District No. 55-0148, Malcolm, Nebraska as of and for the year ended August 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered School District No. 55-0148, Malcolm, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing 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 School District No. 55-0148, Malcolm, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0148, Malcolm, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Due to the size of School District No. 55-0148, Malcolm, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

A significant deficiency is a deficiency, or 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.

Page 2

School District No. 55-0148, Malcolm, Nebraska

This communication is intended solely for the information and use of management, the Board of Education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

ROMANS WIEMER & ASSOCIATES
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA

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rwacpas@windstream.net

October 28, 2022

Independent Auditor's Report

Board of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0148 of Malcolm, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0148 of Malcolm, Nebraska, as of August 31, 2022, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

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 the *Government Audit Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the School District No. 55-0148 of Malcolm, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Independent Auditor's Report

School District No. 55-0148, Malcolm, Nebraska

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 55-0148 of Malcolm, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Audit Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District No. 55-0148 of Malcolm, Nebraska's internal control. Accordingly, no such opinion is expressed.

Independent Auditor's Report

School District No. 55-0148, Malcolm, Nebraska

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 55-0148 of Malcolm, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurers' funds but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District No. 55-0148 of Malcolm, Nebraska's basic financial statements. The budget comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures and applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budget comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Independent Auditor's Report

School District No. 55-0148, Malcolm, Nebraska

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, on our consideration of School District No. 55-0148 of Malcolm, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of School District No. 55-0148 of Malcolm, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District No. 55-0148 of Malcolm, Nebraska's internal control over financial reporting and compliance.

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2022

The Management's Discussion and Analysis (MD&A) of the Malcolm Public School District No. 55-0148 ("the District") provides an overview and analysis of the District's financial activities for the fiscal year ended August 31, 2022. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the financial statements found in the Financial Section and the notes thereto to enhance their understanding of the District's financial performance. This annual report consists of four parts including Management's Discussion and Analysis, Basic Financial Statements – Modified Cash Basis, Supplemental Schedules and the Single Audit.

The MD&A is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board (GASB) Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in 1999. Certain comparative information between the current year (2021-2022) and the prior year (2020-2021) is required to be presented in the MD&A.

Malcolm Public School District's policy is to prepare its financial statements on the modified cash basis of accounting, which is consistent with Nebraska Department of Education requirements. Receipts and the related assets are recognized when received rather than when earned and disbursements are recognized when paid rather than when the obligation is incurred. The accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Basic Financial Statements

The District's basic financial statements consist of a series of financial statements and associated notes to those statements. The statements are organized so the reader can understand the operations of the District as a whole. The Basic Financial Statements Section includes government-wide financial statements and notes to the financial statements.

The government-wide financial statements provide highly consolidated financial information and render a government-wide perspective of the District's financial condition. They present an aggregate view of the District's finances. These statements reflect the modified cash basis of accounting meaning receipts are recognized when received and disbursements are recognized when paid.

Fund basis financial information is presented in the Fund Financial Statements section to provide more in-depth reporting of the District's financial position and changes in financial position. These fund financial statements report governmental activities on a current rather than a long-term basis, indicating sources and uses of funding, as well as sources available for spending in future periods.

Fund financial statements also provide more in-depth data on the District's most significant funds including the General Fund and the Special Building Fund. These funds are considered major funds under Statement No. 34.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2022

Governmental Activities

Net position as of August 31, 2022 reflects an increase of \$1,266,640.80 over the August 31, 2021 balance of \$4,380,158.10. Key elements of this increase consist of the following:

	2021	2022
Receipts:		
Local	\$ 4,153,744.99	\$ 4,569,087.27
County	19,544.65	20,885.88
State	4,010,064.31	4,679,279.95
Federal	433,870.40	778,638.74
Sales of Lunches	93,955.11	58,782.19
Investment Income	1,133.21	20,678.78
Non-Revenue Receipts	64,647.94	130,635.96
Transfers from Other Funds	37,825.78	42,985.53
Total Receipts	\$ 8,814,786.39	\$ 10,300,974.30
Disbursements:		
Regular Instruction	\$ 3,252,173.54	\$ 3,652,989.43
Early Childhood Educational Programs	93,077.74	73,211.12
Special Education Instruction	574,279.73	570,322.59
Special Education Instructional Programs Ages 3-5	24,863.21	51,249.81
Special Education Instructional Programs – Unified Sports	1,824.89	1,584.45
Guidance Services	98,099.81	98,998.35
Health Services	34,253.30	31,208.31
Psychological Services: SPED School Age	12,234.56	25,336.31
Speech Pathology & Audiology Services: SPED School Age	101,298.66	173,294.82
Speech Pathology & Audiology Services: SPED Ages 3-5	12,642.81	12,289.11
Speech Pathology & Audiology Services: SPED Ages 0-2	1,188.90	7,244.85
Occupational Therapy – Related Services: SPED School Age	6,033.15	0.00
Occupational Therapy – Related Services: SPED Ages 3-5	894.95	0.00
Occupational Therapy – Related Services: SPED Ages 0-2	5,338.75	0.00
Physical Therapy – Related Services: SPED School Age	50.25	0.00
Visually Impaired – Related Services: SPED School Age	571.40	1,278.59
Support Services – Other	250,341.93	321,409.32
(Continued)		

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2022

Governmental Activities (Continued)

	2021	2022
Disbursements:		
Instructional Staff Training	\$ 1,279.48	\$ 4,613.98
Library/Media Services	90,125.27	100,421.78
Instruction-Related Technology	243,984.69	280,674.62
Board of Education	9,890.85	26,209.16
Executive Administration Services	189,920.51	207,655.97
District Legal Services	3,913.64	3,465.47
Office of Principal	527,020.47	545,035.00
Fiscal Services	195,849.10	203,474.68
Operation of Buildings	603,607.44	714,136.22
Maintenance of Buildings	38,418.99	60,569.63
Care and Upkeep of Grounds	0.00	872.52
Vehicle Operation, Maintenance & Purchasing	4,008.89	24,975.73
Safety	0.00	204.64
Operation & Maintenance of Plant - Other	8,754.36	0.00
Vehicle Operation & Purchasing – Regular Education	175,293.19	256,919.54
Vehicle Operation & Purchasing – School Age SPED	17,342.06	27,646.09
Vehicle Operations & Purchasing – Ages 3-5 SPED	42,864.97	7,145.01
Vehicle Servicing & Maintenance – Regular Education	16,095.60	34,847.82
Vehicle Servicing & Maintenance – Ages 3-5 SPED	24.55	0.00
High Ability Learners	1,079.16	696.44
State Early Childhood	99,607.33	64,551.81
Federal Programs	316,695.00	246,966.52
Student Activities	184,044.66	255,300.83
Other Supplies and Purchased Services	57,139.90	31,120.00
School Nutrition	300,842.58	446,251.20
Debt Service	231,325.00	229,186.25
Capital Outlay	81,295.27	197,990.00
Transfers to Other Funds	37,825.78	42,985.53
Total Disbursements	\$ 7,947,416.32	\$ 9,034,333.50
Change in Net Position	\$ 867,370.07	\$ 1,266,640.80
Modified Cash Basis Fund Balance – Beginning of Year	3,512,788.03	4,380,158.10
Modified Cash Basis Fund Balance – End of Year	\$ 4,380,158.10	\$ 5,646,798.90

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2022

Governmental Activities (Continued)

The expenses of Malcolm Public School District No. 148's governmental activities for the year ended August 31, 2022 of \$9,034,333.50 are not all borne by the taxpayers of the District. Those who used or benefited from the services rendered such as school breakfasts and lunches, option student transportation and activities paid \$328,631.30. State and Federal receipts and grants/donations accounted for \$1,040,576.74. The net cost of \$7,665,125.46, after taking into account these and other receipts, was paid from other general revenues including local property taxes paid by taxpayers of the District and other state and federal funding.

Significant Funds Financial Analysis

The General Fund's modified cash position over the course of the 2021-2022 fiscal year increased by \$704,515.30. Total receipts were \$336,610.52 in excess of the budgeted amount and total expenditures were \$2,194,485.78 under the budgeted amount. General Fund receipts for fiscal 2022 were more than those for fiscal 2021 by \$1,152,609.94. State receipts were the biggest reason for the overall increase as they were \$673,895.86 higher than the previous year, while the other areas were up by smaller amounts. Disbursements for fiscal 2022 increased over those for fiscal 2021 by \$781,716.31. The largest component was an increase of \$400,815.54 in total regular instruction disbursements. Expenditures in other programs increased by lesser amounts.

The Special Building Fund's modified cash position over the course of the 2021-2022 fiscal year increased by \$376,164.65. Collections, compared to fiscal 2021 were higher by \$56,713.68 and expenditures increased by \$33,318.33. These changes are attributed to a higher tax levy this year and higher capital outlay this year.

Current Financial Issues

The district continued this year in a great financial condition. Our finances remain firm as we continue to have State Aid. We will continue to spend conservatively. Lucky, again this year we increased our cash reserves during our budget season.

We are seeing consistent growth and new development within the district, and will show in tax evaluations. We will see some negative changes next year as we hope to increase the wage for our staff. Because we are so close to Lincoln, it makes it difficult to keep and retain staff for what Lincoln employers can pay. Another challenge we might have is with the increased development and new homes on the rise we might need to float a bond. In addition to this there are no new businesses in Malcolm and no restaurant in the village that decreases some of our tax revenue. Overall, we are in a very good spot with our financial situation.

Debt Administration

The District had outstanding general obligation bonded indebtedness of \$2,925,000.00 (principal) as of August 31, 2022 compared to \$3,070,000.00 as of August 31, 2021. Principal payments for the current year totaled \$145,000.00.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2022

Contacting the District's Financial Management

While this Management's Discussion and Analysis is designed to provide a general overview of the financial condition and operations of the District, citizens groups, taxpayers, parents, students, investors, or creditors may want further details. Please contact the Business Manager, or the Superintendent of Schools during regular office hours, Monday through Friday at the Malcolm Public School District business office, 10004 NW 112th St, Malcolm, Nebraska, 68402, to obtain such details.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 5,344,433.51
County Treasurers' Balance	<u>302,365.39</u>
Total Assets	<u>\$ 5,646,798.90</u>
 Liabilities	 <u>\$ 0.00</u>
 Net Position:	
Unrestricted	 <u>\$ 5,646,798.90</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

	Program Cash Receipts			Net Disbursements Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Regular Instruction	\$(3,652,989.43)	\$ 830.00		\$(3,652,159.43)
Early Childhood Educational Programs	(73,211.12)	31,080.00		(42,131.12)
Special Education Instruction	(570,322.59)		\$ 254,474.00	(315,848.59)
Special Education Instructional Programs Ages 3-5	(51,249.81)			(51,249.81)
Special Education Instructional Programs - Unified Sports	(1,584.45)			(1,584.45)
Guidance Services	(98,998.35)			(98,998.35)
Health Services	(31,208.31)			(31,208.31)
Psychological Services:				
SPED School Age	(25,336.31)			(25,336.31)
Speech Pathology & Audiology Services: SPED School Age	(173,294.82)			(173,294.82)
Speech Pathology & Audiology Services: SPED Ages 3-5	(12,289.11)			(12,289.11)
Speech Pathology & Audiology Services: SPED Ages 0-2	(7,244.85)			(7,244.85)
Visually Impaired - Related Services: SPED School Age	(1,278.59)			(1,278.59)
Support Services - Other	(321,409.32)			(321,409.32)
Instructional Staff Training	(4,613.98)			(4,613.98)
Library/Media Services	(100,421.78)			(100,421.78)
Instruction-Related Technology	(280,674.62)			(280,674.62)
Board of Education	(26,209.16)			(26,209.16)
Executive Administration Services	(207,655.97)			(207,655.97)
District Legal Services	(3,465.47)			(3,465.47)
Office of Principal	(545,035.00)			(545,035.00)
Fiscal Services	(203,474.68)			(203,474.68)
Operation of Buildings	(714,136.22)			(714,136.22)
Maintenance of Buildings	(60,569.63)			(60,569.63)
Care & Upkeep of Grounds	(872.52)			(872.52)
Vehicle Operation, Maintenance & Purchasing	(24,975.73)			(24,975.73)
Safety	(204.64)			(204.64)
(Continued)				

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Program Cash Receipts</u>			Net Disbursements Receipts and Changes in Net Position
	<u>Cash Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities: (Continued)				
Vehicle Operation & Purchasing - Regular Education	\$ (256,919.54)	\$ 6,731.38		\$ (250,188.16)
Vehicle Operation & Purchasing - School Age SPED	(27,646.09)		\$ 7,464.00	(20,182.09)
Vehicle Operation & Purchasing - Ages 3-5 SPED	(7,145.01)			(7,145.01)
Vehicle Servicing & Maintenance - Regular Education	(34,847.82)			(34,847.82)
High Ability Learners	(696.44)			(696.44)
State Early Childhood	(64,551.81)			(64,551.81)
Federal Programs	(246,966.52)		318,445.15	71,478.63
Transfers	(42,985.53)			(42,985.53)
Student Activities	(255,300.83)	201,307.73		(53,993.10)
Other Supplies and Purchased Services	(31,120.00)	29,900.00		(1,220.00)
School Nutrition	(446,251.20)	58,782.19	460,193.59	72,724.58
Debt Service	(229,186.25)			(229,186.25)
Capital Outlay	(197,990.00)			(197,990.00)
Net Program (Disbursements) Receipts	<u>\$(9,034,333.50)</u>	<u>\$ 328,631.30</u>	<u>\$ 1,040,576.74</u>	<u>\$(7,665,125.46)</u>
General Receipts:				
Local Receipts				\$ 4,299,238.16
County Receipts				20,885.88
State Receipts				4,417,341.95
Investment Income				20,678.78
Transfers				42,985.53
Other				130,635.96
Total General Receipts				<u>\$ 8,931,766.26</u>
Changes in Net Position				<u>\$ 1,266,640.80</u>
Net Position - Beginning				<u>4,380,158.10</u>
Net Position - Ending				<u>\$ 5,646,798.90</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Receipts:			
Local Receipts	\$ 3,602,191.83	\$ 474,178.41	\$ 261,509.30
County Receipts	20,885.88		
State Receipts	4,600,232.78	51,518.68	27,528.49
Federal Receipts	318,445.15		
Sales of Meals			
Investment Income	12,061.17	5,662.56	949.47
Non-Revenue Receipts	25,183.71		
	<u>\$ 8,579,000.52</u>	<u>\$ 531,359.65</u>	<u>\$ 289,987.26</u>
Total Receipts			
Other Financing Sources:			
Transfers From Other Funds			
	<u>\$ 8,579,000.52</u>	<u>\$ 531,359.65</u>	<u>\$ 289,987.26</u>
Total Receipts and Other Financing Sources			
Disbursements:			
Regular Instruction	\$ 3,652,989.43		
Early Childhood Educational Programs	73,211.12		
Special Education Instruction	570,322.59		
Special Education Instructional Programs Ages 3-5	51,249.81		
Special Education Instructional Programs - Unified Sports	1,584.45		
Guidance Services	98,998.35		
Health Services	31,208.31		
Psychological Services: SPED School Age	25,336.31		
Speech Pathology & Audiology Services: SPED School Age	173,294.82		
Speech Pathology & Audiology Services: SPED Ages 3-5	12,289.11		
Speech Pathology & Audiology Services: SPED Ages 0-2	7,244.85		
Visually Impaired - Related Services: SPED School Age	1,278.59		
Support Services - Other	321,409.32		
Instructional Staff Training	4,613.98		
Library/Media Services	100,421.78		
Instruction-Related Technology	280,674.62		
(Continued)			

See Accompanying Notes to the Financial Statements

Qualified Capital Purpose Undertaking Fund	Activities Fund	Student Fee Fund	Depreciation Fund	School Nutrition Fund	Total Governmental Funds
	\$ 201,307.73	\$ 29,900.00			\$ 4,569,087.27
					20,885.88
					4,679,279.95
				\$ 460,193.59	778,638.74
	894.71		\$ 618.07	58,782.19	58,782.19
			100,000.00	492.80	20,678.78
				5,452.25	130,635.96
<u>\$ 0.00</u>	<u>\$ 202,202.44</u>	<u>\$ 29,900.00</u>	<u>\$ 100,618.07</u>	<u>\$ 524,920.83</u>	<u>\$10,257,988.77</u>
	\$ 42,985.53				\$ 42,985.53
<u>\$ 0.00</u>	<u>\$ 245,187.97</u>	<u>\$ 29,900.00</u>	<u>\$ 100,618.07</u>	<u>\$ 524,920.83</u>	<u>\$10,300,974.30</u>
					\$ 3,652,989.43
					73,211.12
					570,322.59
					51,249.81
					1,584.45
					98,998.35
					31,208.31
					25,336.31
					173,294.82
					12,289.11
					7,244.85
					1,278.59
					321,409.32
					4,613.98
					100,421.78
					280,674.62

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Board of Education	\$ 26,209.16		
Executive Administration Services	207,655.97		
District Legal Services	3,465.47		
Office of Principal	545,035.00		
Fiscal Services	203,474.68		
Operation of Buildings	714,136.22		
Maintenance of Buildings	60,569.63		
Care & Upkeep of Grounds	872.52		
Vehicle Operation, Maintenance & Purchasing	24,975.73		
Safety	204.64		
Vehicle Operation & Purchasing - Regular			
Education	256,919.54		
Vehicle Operation & Purchasing - School Age SPED	27,646.09		
Vehicle Operation & Purchasing - Ages 3-5 SPED	7,145.01		
Vehicle Servicing & Maintenance - Regular			
Education	34,847.82		
High Ability Learners	696.44		
State Early Childhood	64,551.81		
Federal Programs	246,966.52		
Student Activities			
Other Supplies and Purchased Services			\$ 400.00
School Nutrition			
Debt Service			229,186.25
Capital Outlay		\$ 155,195.00	
Total Disbursements	\$ 7,831,499.69	\$ 155,195.00	\$ 229,586.25
Other Financing Uses:			
Transfers to Other Funds	\$ 42,985.53		
Total Disbursements and Other Financing Uses	\$ 7,874,485.22	\$ 155,195.00	\$ 229,586.25

See Accompanying Notes to the Financial Statements

<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Depreciation Fund</u>	<u>School Nutrition Fund</u>	<u>Total Governmental Funds</u>
					\$ 26,209.16
					207,655.97
					3,465.47
					545,035.00
					203,474.68
					714,136.22
					60,569.63
					872.52
					24,975.73
					204.64
					256,919.54
					27,646.09
					7,145.01
					34,847.82
					696.44
					64,551.81
					246,966.52
	\$ 255,300.83				255,300.83
		\$ 30,720.00			31,120.00
				\$ 446,251.20	446,251.20
					229,186.25
			\$ 29,100.00	13,695.00	197,990.00
<u>\$ 0.00</u>	<u>\$ 255,300.83</u>	<u>\$ 30,720.00</u>	<u>\$ 29,100.00</u>	<u>\$ 459,946.20</u>	<u>\$ 8,991,347.97</u>
					\$ 42,985.53
<u>\$ 0.00</u>	<u>\$ 255,300.83</u>	<u>\$ 30,720.00</u>	<u>\$ 29,100.00</u>	<u>\$ 459,946.20</u>	<u>\$ 9,034,333.50</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Excess (Deficiency) of Receipts over Disbursements	\$ 704,515.30	\$ 376,164.65	\$ 60,401.01
Modified Cash Basis Fund Balance - Beginning of Year	<u>2,255,501.71</u>	<u>1,404,523.27</u>	<u>185,490.26</u>
Modified Cash Basis Fund Balance - End of Year	<u>\$ 2,960,017.01</u>	<u>\$ 1,780,687.92</u>	<u>\$ 245,891.27</u>
Assets			
Cash and Deposits	\$ 2,708,141.47	\$ 1,747,675.34	\$ 228,414.00
County Treasurers' Balance	<u>251,875.54</u>	<u>33,012.58</u>	<u>17,477.27</u>
Total Assets	<u>\$ 2,960,017.01</u>	<u>\$ 1,780,687.92</u>	<u>\$ 245,891.27</u>
Fund Balances			
Committed			\$ 245,891.27
Assigned		\$ 1,780,687.92	
Unassigned	<u>\$ 2,960,017.01</u>		
Total Fund Balances	<u>\$ 2,960,017.01</u>	<u>\$ 1,780,687.92</u>	<u>\$ 245,891.27</u>

See Accompanying Notes to the Financial Statements

<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Depreciation Fund</u>	<u>School Nutrition Fund</u>	<u>Total Governmental Funds</u>
\$ 0.00	\$ (10,112.86)	\$ (820.00)	\$ 71,518.07	\$ 64,974.63	\$ 1,266,640.80
<u>60,340.81</u>	<u>220,075.14</u>	<u>32,807.00</u>	<u>167,748.59</u>	<u>53,671.32</u>	<u>4,380,158.10</u>
<u>\$ 60,340.81</u>	<u>\$ 209,962.28</u>	<u>\$ 31,987.00</u>	<u>\$ 239,266.66</u>	<u>\$ 118,645.95</u>	<u>\$ 5,646,798.90</u>
\$ 60,340.81	\$ 209,962.28	\$ 31,987.00	\$ 239,266.66	\$ 118,645.95	\$ 5,344,433.51 302,365.39
<u>\$ 60,340.81</u>	<u>\$ 209,962.28</u>	<u>\$ 31,987.00</u>	<u>\$ 239,266.66</u>	<u>\$ 118,645.95</u>	<u>\$ 5,646,798.90</u>
\$ 60,340.81	\$ 209,962.28	\$ 31,987.00	\$ 239,266.66	\$ 118,645.95	\$ 245,891.27 2,440,890.62 2,960,017.01
<u>\$ 60,340.81</u>	<u>\$ 209,962.28</u>	<u>\$ 31,987.00</u>	<u>\$ 239,266.66</u>	<u>\$ 118,645.95</u>	<u>\$ 5,646,798.90</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 1

Significant Accounting Policies

The accounting policies of School District No. 55-0148, of Malcolm, Nebraska conform to the uniform system of accounting as prescribed by the Nebraska State Department of Education.

A. **Fund Accounting**

The accounts of the School 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 balances, receipts collected and disbursements paid. The School District resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Types:

General Fund - This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Depreciation Fund - This fund is used to facilitate the eventual purchase of costly capital outlay.

Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.

School Nutrition Fund - This fund accounts for the operations of the District's nutrition program.

Bond Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the retirement of bonded indebtedness.

Special Building Fund - This fund accounts for taxes levied and other receipts specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

The Student Fee Fund – This Fund as authorized by statute, is a separate school district fund not funded by tax receipts into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School. Disbursements from this Fund must be for the purpose for which the fees were collected.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 1

Significant Accounting Policies (Continued)

Qualified Capital Purpose Undertaking Fund – This Fund is used to account for funds for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, and the repayment of a qualified zone academy bond issued for a qualified capital purpose.

B. Basis of Accounting

The School District's policy is to prepare its financial statements on the modified basis of cash receipts and disbursements, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Consequently certain receipts and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when paid rather than when the obligation is incurred. Thereby encumbrance accounting is not used. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

C. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Basis of Presentation

The School District has adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

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

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 1

Significant Accounting Policies (Continued)

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

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

Proprietary funds are used to account for the School District's business type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The School District had no proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The District has no fiduciary funds.

NOTE 2

Reporting Entity

The Board of Education is the level of government responsible for all activities related to public elementary and secondary school education within its jurisdiction. The six-member group constitutes an on-going and separate legal entity, whose members are elected by the public. Funding is received from local, state and federal government sources and the Board must comply with certain requirements, but these other governmental bodies are not financially accountable for the Board. The Board has the power to adopt its own budget, designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 3

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District Board of Education (the district's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

Committed Fund Balance Policy

The District's Committed Fund Balance is fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

Fund Balance reporting as a result of motions that passed at School Board meetings:

The School Board passed the issuance of General Obligation Bonds, Series 2017A and also approved the budget and subsequent tax levy contained therein, which levies tax dollars for the repayment of the bonds.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 3

Fund Balance Reporting (Continued)

Assigned Fund Balance Policy

The District's Assigned Fund Balance is fund balance reporting occurring by School Board Administration authority, under the direction of the Superintendent.

Order of Fund Balance Spending Policy

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, an unassigned fund balance at the end of the fiscal year by adjusting journal entries.

First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance.

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

NOTE 4

Cash and Deposits

Cash for the School District at August 31, 2022, consisted of the following:

	Book Amount	Bank Amount
<u>Union Bank and Trust</u>		
<u>General Fund</u>		
Cash in Bank – Checking	\$ 228,025.50	\$ 200,068.28
Cash in Bank – STFIT	2,480,115.97	2,480,115.97
	\$ 2,708,141.47	\$ 2,680,184.25
 <u>Depreciation Fund</u>		
Cash in Bank	\$ 10,775.30	\$ 10,775.30
Cash in Bank – STFIT	228,491.36	228,491.36
	\$ 239,266.66	\$ 239,266.66

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>Activities Fund</u>		
Cash in Bank	\$ (4,773.35)	\$ 5,122.95
Cash in Bank – STFIT	181,714.08	181,714.08
Certificate of Deposit	33,021.55	33,021.55
	\$ 209,962.28	\$ 219,858.58
 <u>School Nutrition Fund</u>		
Cash in Bank	\$ 6,090.40	\$ 6,582.65
Cash in Bank – STFIT	112,555.55	112,555.55
	\$ 118,645.95	\$ 119,138.20
 <u>Qualified Capital Purpose Undertaking Fund</u>		
Cash in Bank	\$ 60,340.81	\$ 60,340.81
 <u>Student Fee Fund</u>		
Cash in Bank	\$ 31,987.00	\$ 61,677.00
	\$ 3,368,344.17	\$ 3,380,465.50
 <u>Cadre Financial Services, Inc. Special Building Fund</u>		
Liquid Assets	\$ 1,747,675.34	\$ 1,747,675.34
 <u>Bond Fund</u>		
Liquid Assets	\$ 228,414.00	\$ 328,414.00
	\$ 1,976,089.34	\$ 2,076,089.34

Nebraska Statute Section 79-1042 provides that except as provided by Section 79-1043, school district treasurers shall not lend or use any part of the school money, which may be in their hands under penalty of fine and imprisonment as provided regarding embezzlement under sections 28-509 to 28-518.

Nebraska Statute Section 79-1043 provides 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.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 4

Cash and Deposits (Continued)

At August 31, 2022, the School District had bank deposits of \$5,456,554.84 of which \$377,588.54 was 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. Of the remainder, \$3,002,876.96 were amounts held in short term federal investment trust (STFIT) accounts, while \$2,076,089.34 was held in the Nebraska School District Liquid Asset Fund (NSDLAF) which invests in U.S. Government securities. The insured amounts are classified as a Category 1 level of risk while the collateralized amounts are a Category 3 level of risk as described below.

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes deposits that are insured or collateralized or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the counter-party's trust department or agent in the District's name holds the securities. Category 3 includes deposits uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department or agent but not in the District's name).

The School District had no investments at August 31, 2022.

NOTE 5

Funds Held by County Treasurer

The following receipts were held by the following County Treasurers for the District and are included in the fund balance.

	<u>August 31,</u> <u>2021</u>	<u>August 31,</u> <u>2022</u>
<u>General Fund</u>		
Lancaster County	\$ 172,276.00	\$ 223,277.07
Seward County	20,030.99	28,598.47
	<u>\$ 192,306.99</u>	<u>\$ 251,875.54</u>
<u>Bond Fund</u>		
Lancaster County	\$ 15,578.87	\$ 15,302.79
Seward County	1,974.26	2,174.48
	<u>\$ 17,553.13</u>	<u>\$ 17,477.27</u>

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 5

Funds Held by County Treasurer (Continued)

	August 31, 2021	August 31, 2022
<u>Special Building Fund</u>		
Lancaster County	\$ 21,602.40	\$ 28,840.16
Seward County	2,963.76	4,172.42
	\$ 24,566.16	\$ 33,012.58

NOTE 6

Budget Process and Property Taxes

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

Prior to the annual budget hearing, the Board of Education prepares a proposed operating budget on the modified cash basis for the fiscal year commencing September 1 of that year. The operating budget includes proposed disbursements and the means of financing them.

Hearings are conducted at a public meeting to obtain taxpayer comments.

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year end. Any revisions to the budget require Board approval. No supplemental appropriations were made during the year through a budget amendment.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of December 31, and are due as of that date. The first half of unpaid taxes is delinquent as of May 1 for Seward County, and April 1 for Lancaster County; the second half becomes delinquent September 1 for Seward County, and August 1 for Lancaster County. The combined tax rate of the District subject to levy limitations for the tax year ended August 31, 2022, was \$1.009472 per \$100 assessed valuation.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 7

Retirement Plan

Plan Description

The School District No. 55-0148 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

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

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

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 7

Retirement Plan (Continued)

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$5,530,406.39. Total covered payroll was \$4,786,982.97. 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, 2020, to June 30, 2021 (and from July 1, 2021 through, August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022 was \$472,848.61.

Pension Liabilities

At June 30, 2021 the District had a liability of \$(2,512,196) 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, 2021, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 109.90% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.177377 percent, which was an increase of 0.000631 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense was \$575,026.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 7

Retirement Plan (Continued)

Actuarial Assumptions

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

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.15% with a floor benefit equal to 75% purchasing power of original benefit Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.30 percent

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

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

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

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

The actuarial assumptions used in the July 1, 2021 valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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
(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 7

Retirement Plan (Continued)

the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

* Arithmetic mean, net of investment expenses

Discount Rate

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

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

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

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

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 7

Retirement Plan (Continued)

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.3%	\$ 1,024,683
Current discount rate	7.3%	\$ (2,512,196)
1% increase	8.3%	\$ (5,417,277)

Plan Fiduciary Net Position

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

NOTE 8

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 Property, General Liability, Automobile, Inland Marine, Commercial Crime, Employee Dishonesty, Worker's Compensation, Umbrella, Linebacker, and a Treasurer's Bond. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9

Non-Monetary Transactions

The School District receives federal food commodities that are passed through the State Department of Social Services. The Department of Social Services provides the School District with a detailed listing of commodities received by the School District and its monetary value. For the State Department of Health and Human Services year ended June 30, 2022, the value of commodities received by the School was \$16,435.14.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 10

Renovation Bonds

Issue Named: General Obligation Bonds, Series 2017A
Date Issued: September 29, 2017
Dates Due: December 15, 2018 through December 15, 2037

Original Amounts Issued	\$ 3,500,000.00
Amount Redeemed in Prior Years	430,000.00
Amount Redeemed During the Year	<u>145,000.00</u>

Debt Service Requirements for Remaining Years as of August 31, 2022	<u>\$ 2,925,000.00</u>
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GENERAL OBLIGATION BONDS, SERIES 2017A

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Payments</u>
12/15/2022	\$ 150,000.00	1.700%	\$ 41,531.25	\$ 191,531.25
6/15/2023			40,256.25	40,256.25
12/15/2023	155,000.00	1.900%	40,256.25	195,256.25
6/15/2024			38,783.75	38,783.75
12/15/2024	155,000.00	2.100%	38,783.75	193,783.75
6/15/2025			37,156.25	37,156.25
12/15/2025	160,000.00	2.300%	37,156.25	197,156.25
6/15/2026			35,316.25	35,316.25
12/15/2026	165,000.00	2.400%	35,316.25	200,316.25
6/15/2027			33,336.25	33,336.25
12/15/2027	165,000.00	2.500%	33,336.25	198,336.25
6/15/2028			31,273.75	31,273.75
12/15/2028	170,000.00	2.750%	31,273.75	201,273.75
6/15/2029			28,936.25	28,936.25
12/15/2029	175,000.00	2.750%	28,936.25	203,936.25
6/15/2030			26,530.00	26,530.00
12/15/2030	180,000.00	3.000%	26,530.00	206,530.00
6/15/2031			23,830.00	23,830.00
12/15/2031	185,000.00	3.000%	23,830.00	208,830.00
6/15/2032			21,055.00	21,055.00
12/15/2032	195,000.00	3.250%	21,055.00	216,055.00
6/15/2033			17,886.25	17,886.25
12/15/2033	200,000.00	3.250%	17,886.25	217,886.25
6/15/2034			14,636.25	14,636.25
12/15/2034	205,000.00	3.250%	14,636.25	219,636.25
6/15/2035			11,305.00	11,305.00

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 10

Renovation Bonds (Continued)

GENERAL OBLIGATION BONDS, SERIES 2017A				
Date	Principal	Interest Rate	Interest	Total Payments
12/15/2035	\$ 215,000.00	3.400%	\$ 11,305.00	\$ 226,305.00
6/15/2036			7,650.00	7,650.00
12/15/2036	220,000.00	3.400%	7,650.00	227,650.00
6/15/2037			3,910.00	3,910.00
12/15/2037	230,000.00	3.400%	3,910.00	233,910.00
	<u>\$ 2,925,000.00</u>		<u>\$ 785,253.75</u>	<u>\$ 3,710,253.75</u>

NOTE 11

Changes in Long Term Debt

	August 31, 2021	New Debt	Payment	August 31, 2022
Bond Issues	<u>\$3,070,000.00</u>	<u>\$ 0.00</u>	<u>\$ 145,000.00</u>	<u>\$2,925,000.00</u>

NOTE 12

Transfers

The District made the following transfers during the year ended August 31, 2022

General Fund to Activities Fund to support various activities and organizations	- \$ 42,985.53
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NOTE 13

Interfund Payables/Receivables

During the year ended August 31, 2021, the District's General Fund loaned the Bond Fund \$100,000.00 to cover bond payments. This is shown as an amount "due from" on Schedule A-1 and an amount "due to" on Schedule H.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 14

Interlocal Agreement

On September 28, 2017, the District entered into an interlocal cooperation act agreement with Educational Service Unit No. 6 (ESU 6). Through the agreement, the District and ESU 6 will form the Nebraska Educational Facilities Financing Cooperative #1. The purpose of this cooperative is to obtain necessary funds to finance the acquisition, construction, improvement, equipping and/or furnishing of educational facilities and related improvements. To accomplish this, the cooperative issued bonds totaling \$5,000,000.00, with the District repaying \$3,500,000.00 and ESU 6 repaying \$1,500,000.00.

NOTE 15

Tax Abatement

The District is subject to tax abatements granted by the City of Malcolm, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Malcolm Public Schools for the year ended August 31, 2022 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Lippy's BBQ Project	\$ 978.18

NOTE 16

Subsequent Events

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

NOTE 17

Disbursements in Excess of Budget

The District had disbursements in excess of budgeted amounts in the School Nutrition Fund totaling \$108,248.20.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	\$ 2,255,501.71	\$ 2,036,581.00
Receipts: Schedule A	8,579,000.52	8,242,390.00
	\$10,834,502.23	\$10,278,971.00
Disbursements: Schedule B	7,874,485.22	10,068,971.00
Fund Balance, August 31, 2022	<u>\$ 2,960,017.01</u>	<u>\$ 210,000.00</u>
Represented by:		
Cash in Bank - Checking	\$ 128,025.50	
Cash in Bank - STFIT	2,480,115.97	
Due from Bond Fund	100,000.00	
County Treasurers' Balance August 31, 2022	251,875.54	
	<u>\$ 2,960,017.01</u>	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Budget Original & Final
<u>1000 Local Receipts</u>		
1100 Property Taxes	\$ 3,205,659.54	\$ 3,527,841.00
1115 Carline Tax	2,364.59	2,500.00
1120 Public Power District Sales Tax	7,426.56	7,000.00
1125 Motor Vehicle Taxes	291,026.77	250,000.00
1140 Penalties & Interest on Taxes	12,083.68	
1311 Tuition Received From Individuals	830.00	8,000.00
1370 Preschool Tuition & Fees	31,080.00	
1410 Transportation from Individuals	6,731.38	2,000.00
1510 Interest	12,061.17	4,000.00
1910 Rental Income	43,484.60	8,000.00
1911 Local License Fees	500.00	450.00
1920 Donations	1,000.00	
1925 Categorical Grants from Corporations & Other Private Sources		5,000.00
1990 Other Local Receipts	4.71	
	\$ 3,614,253.00	\$ 3,814,791.00
 <u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 18,842.06	\$ 17,000.00
2210 Educational Service Unit	2,043.82	1,000.00
	\$ 20,885.88	\$ 18,000.00
 <u>3000 State Receipts</u>		
3110 State Aid	\$ 3,836,892.00	\$ 3,836,299.00
3120 Special Education Programs	254,474.00	300,000.00
3125 Special Education Transportation	7,464.00	10,000.00
3130 Homestead Exemption	87,328.41	
3131 Property Tax Credit	247,367.68	
3133 Nameplate Capacity Tax	6,613.80	
3180 Pro-Rate Motor Vehicle	8,661.87	7,800.00
3400 State Apportionment	51,824.02	50,000.00
3535 High Ability Learners		2,500.00
3540 State Early Childhood	99,607.00	
	\$ 4,600,232.78	\$ 4,206,599.00
 <u>4000 Federal Sources Receipts</u>		
4105 Universal Services Fund (E-Rate)	\$ 26,460.00	
4305 Title 8 Impact Aid	43,041.00	\$ 40,000.00
4310 REAP	34,456.46	50,000.00

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Budget Original & Final
<u>4000 Federal Sources Receipts (Continued)</u>		
4505 Title I	\$ 23,612.00	\$ 20,000.00
4509 Title II Part A	6,176.00	
4516 IDEA Preschool (619) Base Allocation	2,388.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	143,884.00	70,000.00
4521 IDEA Part B Proportionate Share	1,723.00	
4709 Medicaid Administration Outreach	6,889.69	3,000.00
4969 Title IV Part A	10,000.00	
4996 Elementary & Secondary School Emergency Relief (ESSER)	19,815.00	10,000.00
	\$ 318,445.15	\$ 193,000.00
<u>5000 Non-Revenue Receipts</u>		
5300 Sale of Property	\$ 9,283.10	
5301 Insurance Adjustments	2,457.00	
5690 Other Non-Revenue Receipts	13,443.61	\$ 10,000.00
	\$ 25,183.71	\$ 10,000.00
Total Receipts	\$ 8,579,000.52	\$ 8,242,390.00

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
PROGRAM:		
1100 Regular Instruction	\$ 3,652,989.43	\$ 5,395,884.00
1190 Early Childhood Educational Programs	73,211.12	100,000.00
1200 Special Education Instruction	570,322.59	678,967.00
1291 Special Education Instructional Programs Ages 3-5	51,249.81	50,000.00
1295 Special Education Instructional Programs - Unified Sports	1,584.45	5,000.00
2120 Guidance Services	98,998.35	150,000.00
2130 Health Services	31,208.31	50,000.00
2141 Psychological Services: SPED School Age	25,336.31	10,000.00
2151 Speech Pathology & Audiology Services: SPED School Age	173,294.82	125,738.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	12,289.11	
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	7,244.85	
2181 Visually Impaired - Related Services: SPED School Age	1,278.59	
2190 Support Services - Other	321,409.32	348,908.00
2213 Instructional Staff Training	4,613.98	5,000.00
2220 Library/Media Services	100,421.78	115,000.00
2230 Instruction-Related Technology	280,674.62	382,794.00
2310 Board of Education	26,209.16	46,000.00
2320 Executive Administration Services	207,655.97	215,569.00
2330 District Legal Services	3,465.47	
2410 Office of Principal	545,035.00	537,672.00
2510 Fiscal Services	203,474.68	328,531.00
2610 Operation of Buildings	714,136.22	700,000.00
2620 Maintenance of Buildings	60,569.63	55,122.00
2630 Care & Upkeep of Grounds	872.52	
2650 Vehicle Operation, Maintenance & Purchasing	24,975.73	10,800.00
2670 Safety	204.64	
2710 Vehicle Operation & Purchasing - Regular Education	256,919.54	200,000.00
2712 Vehicle Operation & Purchasing - School Age SPED	27,646.09	20,785.00
2713 Vehicle Operation & Purchasing - Ages 3-5 SPED	7,145.01	
2730 Vehicle Servicing & Maintenance - Regular Education	34,847.82	19,900.00
3535 High Ability Learners	696.44	1,000.00
3540 State Early Childhood	64,551.81	87,532.00
6200 Title I	48,646.75	50,000.00
6406 IDEA Preschool (619) Base Allocation	4,025.77	5,000.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	149,884.07	138,769.00
6992 REAP	39,852.88	20,000.00
6996 Elementary & Secondary School Emergency Relief (ESSER)	1,607.05	25,000.00
6998 Elementary & Secondary School Emergency Relief (ESSER III)	2,950.00	5,000.00
8000 Transfers	42,985.53	185,000.00
Total Disbursements	\$ 7,874,485.22	\$10,068,971.00
See Independent Auditor's Report		

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	Actual	Budget Original & Final
Fund Balance, September 1, 2021	\$ 167,748.59	\$ 167,715.00
Receipts:		
1510 Interest	\$ 618.07	
5200 Allocation from General Fund	100,000.00	
Total Receipts	\$ 100,618.07	\$ 0.00
 Total Funds Available	 \$ 268,366.66	 \$ 167,715.00
Disbursements:		
2650-700 Property	\$ 29,100.00	\$ 167,715.00
 Fund Balance, August 31, 2022	 \$ 239,266.66	 \$ 0.00
 Represented by:		
Cash in Bank	\$ 10,775.30	
Cash in Bank - STFIT	228,491.36	
	\$ 239,266.66	

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	\$ 220,075.14	\$ 214,629.00
Receipts:		
1510 Interest	\$ 894.71	
1710 Gate Receipts	51,354.75	
1750 Fund Raising	49,307.29	
1790 Other Activity Income	100,645.69	\$ 210,000.00
5200 Transfers From General Fund	42,985.53	
Total Receipts	<u>\$ 245,187.97</u>	<u>\$ 210,000.00</u>
Total Funds Available	<u>\$ 465,263.11</u>	<u>\$ 424,629.00</u>
Disbursements:		
2900-890 Other Support Services	<u>\$ 255,300.83</u>	<u>\$ 424,629.00</u>
Fund Balance, August 31, 2022	<u>\$ 209,962.28</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - Checking	\$ (4,773.35)	
Cash in Bank - STFIT	181,714.08	
Certificate of Deposit	<u>33,021.55</u>	
	<u>\$ 209,962.28</u>	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	\$ 53,671.32	\$ 48,498.00
Receipts:		
1510 Interest	\$ 492.80	
1611 Student Lunches	58,756.04	\$ 50,000.00
1620 Non Reimbursable	26.15	
3150 State Reimbursement		2,200.00
4210 Federal Reimbursement	460,193.59	250,000.00
5200 Transfers from General Fund		1,000.00
5690 Other Non-Revenue Receipts	5,452.25	
Total Receipts	<u>\$ 524,920.83</u>	<u>\$ 303,200.00</u>
Total Funds Available	<u>\$ 578,592.15</u>	<u>\$ 351,698.00</u>
Disbursements:		
3100-100 Salaries	\$ 125,172.08	\$ 123,175.00
3100-200 Employee Benefits	23,595.01	21,740.00
3100-300 Purchased Services	157.48	
3100-400 Other Property Services	4,304.70	
3100-610 Supplies	20,821.10	15,000.00
3100-630 Food	269,444.19	180,000.00
3100-700 Equipment	13,695.00	
3100-800 Other	2,756.64	11,783.00
Total Disbursements	<u>\$ 459,946.20</u>	<u>\$ 351,698.00</u>
Fund Balance, August 31, 2022	<u>\$ 118,645.95</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	\$ 6,090.40	
Cash in Bank - STFIT	<u>112,555.55</u>	
	<u>\$ 118,645.95</u>	

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	\$ 185,490.26	\$ 204,040.00
Receipts:		
1100 Taxes Levied	\$ 259,628.35	\$ 281,787.00
1115 Carline	181.03	
1120 Public Power District Sales Tax	568.58	
1140 Penalties & Interest on Taxes	1,131.34	
1510 Interest	949.47	
3130 Homestead Exemption	6,720.94	
3131 Property Tax Credit	19,464.70	
3133 Nameplate Capacity Tax	582.14	
3180 Pro-rate Motor Vehicle	760.71	
Total Receipts	<u>\$ 289,987.26</u>	<u>\$ 281,787.00</u>
Total Funds Available	<u>\$ 475,477.52</u>	<u>\$ 485,827.00</u>
Disbursements:		
5000-830 Other Debt-Related Costs	\$ 400.00	\$ 256,641.00
5000-831 Principal Payment	145,000.00	145,000.00
5000-832 Interest Payment	84,186.25	84,186.00
Total Disbursements	<u>\$ 229,586.25</u>	<u>\$ 485,827.00</u>
Fund Balance, August 31, 2022	<u>\$ 245,891.27</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - NSDLAF	\$ 328,414.00	
Due to General Fund	(100,000.00)	
County Treasurers' Balance, August 31, 2022	17,477.27	
	<u>\$ 245,891.27</u>	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	\$ 1,404,523.27	\$ 1,298,048.00
Receipts:		
1100 Taxes Levied	\$ 471,030.34	\$ 518,267.00
1115 Carline	347.38	
1120 Public Power District Sales Tax	1,091.02	
1140 Penalties & Interest on Taxes	1,709.67	
1510 Interest	5,662.56	
3130 Homestead Exemption	12,915.43	
3131 Property Tax Credit	36,340.20	
3133 Nameplate Capacity Tax	981.46	
3180 Pro-rate Motor Vehicle	1,281.59	
	<hr/>	<hr/>
Total Receipts	\$ 531,359.65	\$ 518,267.00
Total Funds Available	<hr/>	<hr/>
	\$ 1,935,882.92	\$ 1,816,315.00
Disbursements:		
2610-700 Property	\$ 1,987.00	
2620-700 Property	153,208.00	
2620-800 Other		\$ 1,816,315.00
	<hr/>	<hr/>
Total Disbursements	\$ 155,195.00	\$ 1,816,315.00
Fund Balance, August 31, 2022	<hr/>	<hr/>
	\$ 1,780,687.92	\$ 0.00
Represented by:		
Cash in Bank - NSDLAF	\$ 1,747,675.34	
County Treasurers' Balance, August 31, 2022	33,012.58	
	<hr/>	
	\$ 1,780,687.92	
	<hr/>	

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	<u>\$ 60,340.81</u>	<u>\$ 60,341.00</u>
Receipts:		
1100 Taxes Levied	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Funds Available	<u>\$ 60,340.81</u>	<u>\$ 60,341.00</u>
Disbursements:		
5000-830 Other Debt-Related Costs	<u>\$ 0.00</u>	<u>\$ 60,341.00</u>
Fund Balance, August 31, 2022	<u><u>\$ 60,340.81</u></u>	<u><u>\$ 0.00</u></u>
Represented by:		
Cash in Bank	<u><u>\$ 60,340.81</u></u>	

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET- STUDENT FEES FUND
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2021	\$ 32,807.00	\$ 34,113.00
Receipts:		
1741 Extracurricular Activity Fees	\$ 29,900.00	\$ 0.00
Total Funds Available	\$ 62,707.00	\$ 34,113.00
Disbursements:		
2190-800 Other	\$ 30,720.00	\$ 34,113.00
Fund Balance, August 31, 2022	<u>\$ 31,987.00</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 31,987.00</u>	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Total	Budget Original & Final
<u>1100 Regular Instruction</u>		
Salaries	\$ 2,827,842.66	
Employee Benefits	245,753.06	
Retirement	174,873.83	
Increased Retirement	57,825.88	
Purchased Professional/Technical Services	50,644.11	
Purchased Property Services	1,195.00	
Other Property Services	63,034.76	
Supplies	221,421.96	
Property	9,278.76	
Other Items	1,119.41	
	\$ 3,652,989.43	\$ 5,395,884.00
 <u>1190 Early Childhood Educational Programs</u>		
Salaries	\$ 56,035.94	
Employee Benefits	4,315.51	
Retirement	3,025.56	
Increased Retirement	1,000.47	
Supplies	8,833.64	
	\$ 73,211.12	\$ 100,000.00
 <u>1200 Special Education Instructional Programs - School Age</u>		
Salaries	\$ 483,489.75	
Employee Benefits	36,980.56	
Retirement	30,615.97	
Increased Retirement	12,462.97	
Purchased Professional/Technical Services	649.71	
Other Property Services	239.90	
Supplies	3,288.73	
Other Items	2,595.00	
	\$ 570,322.59	\$ 678,967.00
 <u>1291 Special Education Instructional Programs Ages 3-5</u>		
Salaries	\$ 44,204.16	
Employee Benefits	3,424.89	
Retirement	2,721.00	
Increased Retirement	899.76	
	\$ 51,249.81	\$ 50,000.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Total	Budget Original & Final
<u>1295 Special Education Instructional Programs - Unified Sports</u>		
Salaries	\$ 1,273.29	
Employee Benefits	97.65	
Retirement	94.51	
Increased Retirement	31.25	
Supplies	87.75	
	\$ 1,584.45	\$ 5,000.00
<u>2120 Guidance Services</u>		
Salaries	\$ 83,160.54	
Employee Benefits	6,387.49	
Retirement	5,464.55	
Increased Retirement	1,806.98	
Purchased Professional/Technical Services	129.87	
Supplies	1,458.92	
Other Items	590.00	
	\$ 98,998.35	\$ 150,000.00
<u>2130 Health Services</u>		
Salaries	\$ 26,089.02	
Employee Benefits	2,028.20	
Retirement	1,700.29	
Increased Retirement	562.24	
Purchased Professional/Technical Services	256.00	
Supplies	572.56	
	\$ 31,208.31	\$ 50,000.00
<u>2141 Psychological Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 25,336.31	\$ 10,000.00
	\$ 25,336.31	\$ 10,000.00
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u>		
Salaries	\$ 128,975.29	
Employee Benefits	9,824.72	
Retirement	9,404.80	
Increased Retirement	3,109.90	
Purchased Professional/Technical Services	21,198.99	
Supplies	667.12	
Other Items	114.00	
	\$ 173,294.82	\$ 125,738.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2152 Speech Pathology & Audiology Services: SPED Ages 3-5</u>		
Purchased Professional/Technical Services	\$ 12,289.11	\$ 0.00
<u>2153 Speech Pathology & Audiology Services: SPED Ages 0-2</u>		
Purchased Professional/Technical Services	\$ 7,244.85	\$ 0.00
<u>2181 Visually Impaired - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 1,278.59	\$ 0.00
<u>2190 Support Services - Other</u>		
Salaries	\$ 239,215.15	
Employee Benefits	17,257.28	
Retirement	17,457.65	
Increased Retirement	5,772.76	
Purchased Professional/Technical Services	23,922.22	
Other Property Services	12,158.13	
Supplies	275.38	
Property	5,125.75	
Other Items	225.00	
	\$ 321,409.32	\$ 348,908.00
<u>2213 Instructional Staff Training</u>		
Salaries	\$ 720.00	
Employee Benefits	52.72	
Retirement	53.45	
Increased Retirement	17.68	
Purchased Professional/Technical Services	278.13	
Supplies	567.00	
Other Items	2,925.00	
	\$ 4,613.98	\$ 5,000.00
<u>2220 Library/Media Services</u>		
Salaries	\$ 79,360.44	
Employee Benefits	6,099.98	
Retirement	5,184.35	
Increased Retirement	1,714.32	
Supplies	6,325.09	
Property	1,503.60	
Other Items	234.00	
	\$ 100,421.78	\$ 115,000.00

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Total	Budget Original & Final
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 97,452.36	
Employee Benefits	7,480.60	
Retirement	6,483.56	
Increased Retirement	2,143.93	
Purchased Professional/Technical Services	17,580.60	
Purchased Property Services	887.50	
Other Property Services	60.00	
Supplies	146,786.07	
Other Items	1,800.00	
	<u>\$ 280,674.62</u>	<u>\$ 382,794.00</u>
<u>2310 Board of Education</u>		
Purchased Professional/Technical Services	\$ 5,808.20	
Other Property Services	4,732.82	
Supplies	5,556.14	
Other Items	10,112.00	
	<u>\$ 26,209.16</u>	<u>\$ 46,000.00</u>
<u>2320 Executive Administration Services</u>		
Salaries	\$ 175,327.33	
Employee Benefits	12,387.87	
Retirement	12,094.81	
Increased Retirement	3,999.41	
Purchased Professional/Technical Services	1,500.70	
Other Property Services	389.85	
Other Items	1,956.00	
	<u>\$ 207,655.97</u>	<u>\$ 215,569.00</u>
<u>2330 District Legal Services</u>		
Legal Services	\$ 3,465.47	\$ 0.00
<u>2410 Office of Principal</u>		
Salaries	\$ 461,573.89	
Employee Benefits	35,394.65	
Retirement	31,462.20	
Increased Retirement	10,403.67	
Purchased Professional/Technical Services	703.36	

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Total	Budget Original & Final
<u>2410 Office of Principal (Continued)</u>		
Purchased Property Services	\$ 275.00	
Other Property Services	124.95	
Supplies	3,468.30	
Other Items	1,628.98	
	\$ 545,035.00	\$ 537,672.00
 <u>2510 Fiscal Services</u>		
Salaries	\$ 126,714.58	
Employee Benefits	9,950.84	
Retirement	7,978.35	
Increased Retirement	2,638.22	
Purchased Professional/Technical Services	8,912.55	
Other Property Services	18,278.40	
Supplies	25,454.41	
Other Items	3,547.33	
	\$ 203,474.68	\$ 328,531.00
 <u>2610 Operation of Buildings</u>		
Salaries	\$ 269,926.44	
Employee Benefits	35,551.62	
Retirement	17,014.40	
Increased Retirement	5,626.19	
Purchased Property Services	118,712.30	
Other Property Services	36,408.24	
Supplies	202,226.62	
Property	28,670.41	
	\$ 714,136.22	\$ 700,000.00
 <u>2620 Maintenance of Buildings</u>		
Purchased Professional/Technical Services	\$ 1,422.78	
Purchased Property Services	51,827.85	
Property	7,269.00	
Other Items	50.00	
	\$ 60,569.63	\$ 55,122.00
 <u>2630 Care & Upkeep of Grounds</u>		
Purchased Property Services	\$ 872.52	\$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Total	Budget Original & Final
<u>2650 Vehicle Operation, Maintenance & Purchasing</u>		
Purchased Property Services	\$ 1,802.45	
Supplies	23,173.28	
	\$ 24,975.73	\$ 10,800.00
 <u>2670 Safety</u>		
Purchased Property Services	\$ 204.64	\$ 0.00
 <u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 90,192.02	
Employee Benefits	12,516.86	
Retirement	6,634.34	
Increased Retirement	2,193.79	
Purchased Professional/Technical Services	2,409.50	
Supplies	20,216.94	
Property	122,556.09	
Other Items	200.00	
	\$ 256,919.54	\$ 200,000.00
 <u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 9,645.94	
Employee Benefits	729.81	
Retirement	716.05	
Increased Retirement	236.78	
Purchased Professional/Technical Services	4,120.32	
Other Property Services	9,929.63	
Supplies	2,267.56	
	\$ 27,646.09	\$ 20,785.00
 <u>2713 Vehicle Operation & Purchasing - Ages 3-5 SPED</u>		
Salaries	\$ 6,178.28	
Employee Benefits	356.48	
Retirement	458.60	
Increased Retirement	151.65	
	\$ 7,145.01	\$ 0.00
 <u>2730 Vehicle Servicing & Maintenance - Regular Education</u>		
Purchased Property Services	\$ 34,847.82	\$ 19,900.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>3535 High Ability Learners</u>		
Purchased Professional/Technical Services	\$ 696.44	\$ 1,000.00
<u>3540 State Early Childhood</u>		
Salaries	\$ 56,035.88	
Employee Benefits	4,315.45	
Retirement	3,025.51	
Increased Retirement	1,000.45	
Supplies	174.52	
	<u>\$ 64,551.81</u>	<u>\$ 87,532.00</u>
<u>6200 Title I</u>		
Salaries	\$ 41,874.46	
Employee Benefits	3,001.05	
Retirement	2,834.09	
Increased Retirement	937.15	
	<u>\$ 48,646.75</u>	<u>\$ 50,000.00</u>
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Purchased Professional/Technical Services	\$ 4,025.77	\$ 5,000.00
<u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One</u>		
Salaries	\$ 79,078.08	
Employee Benefits	6,234.63	
Retirement	7,073.87	
Purchased Professional/Technical Services	57,497.49	
	<u>\$ 149,884.07</u>	<u>\$ 138,769.00</u>
<u>6992 REAP</u>		
Supplies	\$ 39,852.88	\$ 20,000.00
<u>6996 Elementary & Secondary School Emergency Relief (ESSER)</u>		
Salaries	\$ 1,367.39	
Employee Benefits	104.59	
Retirement	101.51	
Increased Retirement	33.56	
	<u>\$ 1,607.05</u>	<u>\$ 25,000.00</u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Total	Budget Original & Final
<u>6998 Elementary & Secondary School Emergency Relief (ESSER III)</u>		
Salaries	\$ 2,950.00	\$ 5,000.00
<u>8000 Transfers</u>		
Activity Fund	\$ 42,985.53	\$ 185,000.00
Total Disbursements	\$ 7,874,485.22	\$10,068,971.00

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	Lancaster County	Seward County	Total
Fund Balance, September 1, 2021	\$ 172,276.00	\$ 20,030.99	\$ 192,306.99
Receipts:			
Local Property Taxes	\$ 3,122,952.93	\$ 82,706.61	\$ 3,205,659.54
Carline Tax	2,364.59		2,364.59
Public Power District Sales Tax	7,426.56		7,426.56
Motor Vehicle Taxes	286,265.35	4,761.42	291,026.77
Penalties & Interest on Taxes	12,037.79	45.89	12,083.68
County Fines and License Fees	17,834.94	1,007.12	18,842.06
Homestead Exemption	83,788.89	3,539.52	87,328.41
Property Tax Credit	240,364.52	7,003.16	247,367.68
Nameplate Capacity Tax	6,613.80		6,613.80
Pro-rate Motor Vehicle	8,418.13	243.74	8,661.87
Total Receipts	\$ 3,788,067.50	\$ 99,307.46	\$ 3,887,374.96
Total Funds Available	\$ 3,960,343.50	\$ 119,338.45	\$ 4,079,681.95
Disbursements:			
School Treasurer	\$ 3,737,066.43	\$ 90,739.98	\$ 3,827,806.41
Fund Balance, August 31, 2022	\$ 223,277.07	\$ 28,598.47	\$ 251,875.54

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	<u>Lancaster County</u>	<u>Seward County</u>	<u>Total</u>
Fund Balance, September 1, 2021	\$ 15,578.87	\$ 1,974.26	\$ 17,553.13
Receipts:			
Local Property Taxes	\$ 253,136.49	\$ 6,491.86	\$ 259,628.35
Carline Tax	181.03		181.03
Public Power District Sales Tax	568.58		568.58
Penalties & Interest on Taxes	1,126.97	4.37	1,131.34
Homestead Exemption	6,449.98	270.96	6,720.94
Property Tax Credit	18,928.54	536.16	19,464.70
Nameplate Capacity Tax	582.14		582.14
Pro-rate Motor Vehicle	740.08	20.63	760.71
Total Receipts	<u>\$ 281,713.81</u>	<u>\$ 7,323.98</u>	<u>\$ 289,037.79</u>
Total Funds Available	<u>\$ 297,292.68</u>	<u>\$ 9,298.24</u>	<u>\$ 306,590.92</u>
Disbursements:			
School Treasurer	<u>\$ 281,989.89</u>	<u>\$ 7,123.76</u>	<u>\$ 289,113.65</u>
Fund Balance, August 31, 2022	<u>\$ 15,302.79</u>	<u>\$ 2,174.48</u>	<u>\$ 17,477.27</u>

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2022
(Unaudited)

	<u>Lancaster County</u>	<u>Seward County</u>	<u>Total</u>
Fund Balance, September 1, 2021	\$ 21,602.40	\$ 2,963.76	\$ 24,566.16
Receipts:			
Local Property Taxes	\$ 458,859.38	\$ 12,170.96	\$ 471,030.34
Carline Tax	347.38		347.38
Public Power District Sales Tax	1,091.02		1,091.02
Penalties & Interest on Taxes	1,702.82	6.85	1,709.67
Homestead Exemption	12,395.47	519.96	12,915.43
Property Tax Credit	35,311.38	1,028.82	36,340.20
Nameplate Capacity Tax	981.46		981.46
Pro-rate Motor Vehicle	1,245.52	36.07	1,281.59
Total Receipts	<u>\$ 511,934.43</u>	<u>\$ 13,762.66</u>	<u>\$ 525,697.09</u>
Total Funds Available	<u>\$ 533,536.83</u>	<u>\$ 16,726.42</u>	<u>\$ 550,263.25</u>
Disbursements:			
School Treasurer	<u>\$ 504,696.67</u>	<u>\$ 12,554.00</u>	<u>\$ 517,250.67</u>
Fund Balance, August 31, 2022	<u>\$ 28,840.16</u>	<u>\$ 4,172.42</u>	<u>\$ 33,012.58</u>

ROMANS, WIEMER & ASSOCIATES

Steven D. Wiemer, CPA

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October 28, 2022

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 of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

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, each major fund, and the aggregate remaining fund information of School District No. 55-0148 of Malcolm, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise School District No. 55-0148 of Malcolm, Nebraska's basic financial statements and have issued our report thereon dated October 28, 2022. Our report disclosed that as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered School District No. 55-0148 of Malcolm, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 55-0148 of Malcolm, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0148 of Malcolm, Nebraska's internal control.

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

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

School District No. 55-0148, Malcolm, Nebraska

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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

Due to the size of School District No. 55-0148 of Malcolm, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether School District No. 55-0148 of Malcolm, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District had disbursements in excess of budgeted amounts in the School Nutrition Fund totaling \$108,248.20.

School District No. 55-0148 of Malcolm, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District No. 55-0148's responses to the findings identified in our audit and described below. School District No. 55-0148's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

The District recognizes that it does not have adequate in-house personnel to assign financial transactions to multiple employees because of the cost effectiveness of such actions. The Board of Education is aware of this deficiency, and will continue to monitor the situation. The elected board and staff have implemented some oversight measures to limit exposure where possible.

With COVID and free lunch available for the whole student body, we could not anticipate how many students would eat each day. We also had to deal with supply chain issues on specific foods, with increased cost of specific foods.

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

School District No. 55-0148, Malcolm, Nebraska

School District No. 55-0148's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

**MALCOLM SCHOOL DISTRICT #148
AND
MALCOLM EDUCATION ASSOCIATION**

2023 – 2024 Negotiated Agreement

Approved November, 2022

**2023 – 2024 NEGOTIATED AGREEMENT
MALCOLM SCHOOL DISTRICT #148 AND MALCOLM EDUCATION ASSOCIATION**

PREAMBLE

THIS AGREEMENT IS MADE AND ENTERED INTO BY AND BETWEEN LANCASTER COUNTY SCHOOL DISTRICT # 148, a.k.a. Malcolm Public Schools, (hereinafter referred to as the “Board” or “District”) and the Malcolm Education Association (hereinafter referred to as the “Association.”)

ARTICLE 1

Recognition

The Board recognizes the Association as the exclusive and sole collective bargaining representative for all teachers employed by the district.

Each individual teaching contract represents a mutual binding agreement upon both parties and the Association shall encourage its members to maintain professional integrity in honoring their contractual commitments and in complying with the Statutes of the State of Nebraska.

ARTICLE II

Employer Rights

The Association recognizes the right of the Board to conduct the business of the District and to direct their workforce subject only to the express terms and conditions of this agreement. The Board will determine all issues relating to wages, hours and conditions of the employment not expressly resolved by negotiations. This shall include, but not limited to, the right to release or reduce its workforce, to classify, assign, transfer and promote them, and to discipline and discharge them for cause, and in general to maintain discipline, order and efficiency.

The Board will publish reasonable rules, regulations and board policies provided that the same are not inconsistent with the express terms as resolved by negotiations.

Employer Rights Negotiated: 5/05,

ARTICLE III

Association/Employee Rights

The Association shall have the right to use and/or have access to District facilities and equipment, including computers, printers/copiers, calculators, and audio-visual equipment at reasonable times when such equipment is not otherwise in use.

Nothing contained in this Agreement shall be construed to deny any employee those rights provided under Nebraska law or other applicable laws and regulations. Rights granted to employees herein shall be deemed to be in addition to those provided elsewhere.

The Board will not discriminate against any employee with respect to terms and conditions of employment by reason of membership in the Association and its affiliates, participation in collective negotiations with the Board or institution of a grievance under the terms of this Agreement.

Recognition, Employer and Association Rights, Negotiated; 5/02, 12/19

Text of Page Approved: Bd _____ MEA _____

ARTICLE IV
Grievance Procedure

A. PURPOSE:

The purpose of this grievance procedure is to insure a procedure to resolve any grievance, at the lowest possible level of administration.

B. DEFINITIONS:

1. **GRIEVANCE:** Any claim or claims by a teacher or group of teachers that there has been a violation, misinterpretation or misapplication of the negotiated agreement or district policies. No additional evidence shall be submitted after the initial filing of the grievance.

Negotiated; 8/03

2. **GRIEVANT:** A teacher or group of teachers making the claim as provided by grievance definition.

3. **COMMUNICATIONS:** All communications concerning the grievance after the grievance is formally submitted, shall be in writing, and shall be considered confidential in nature.

C. GENERAL CONDITIONS

1. **REPRESENTATION:** A grievant shall have the right to have a representative of the Association present at each level of the grievance procedure. Nothing herein shall be construed as limiting the right of any teacher to discuss having his grievance adjusted informally. The grievant shall be notified in writing of the issues and the settlement before any settlement becomes effective. The settlement shall not be inconsistent with the terms of the negotiated agreement.

2. **REPRISALS:** No reprisals of any kind shall be taken against any grievant who utilizes this grievance procedure.

3. **WITHDRAWAL OF A GRIEVANCE:** A grievant may withdraw his/her grievance at any level of the procedure without fear of reprisal from any party.

4. **TIME LIMITS:** All time limits shall consist of teacher working days except when school is not in session. When school is not in session, the time limits shall be weekdays, Monday through Friday. The number of days indicated at each level should be considered maximum and every effort shall be made at all levels to expedite the process. The time limit specified may, however, be extended by mutual written agreement of the persons involved.

Text of Page Approved: Bd _____ MEA _____

D. THE PROCEDURE

LEVEL I (Informal)

The parties believe that it is usually most desirable for a grievant and his/her immediate superior to resolve problems through free and informal communications. The matter should first be discussed within thirty (30) days of the occurrence with the principal who has direct responsibility. The principal must give his/her answer orally within three (3) days of such meeting. However, when the grievance remains unresolved, then the grievance may be processed as follows:

LEVEL II (Formal)

STEP I

- a. The grievant may present the grievance in writing to the grievant's principal who will arrange for a meeting of the parties within five (5) days. The grievant, their principal and/or Association representative shall be present for the meeting.
- b. Within three (3) days the principal shall provide the grievant with a written answer to the grievance.

STEP II

- a. If the grievance is not resolved at STEP I, the grievant shall refer the grievance to the superintendent within five (5) days of his/her receipt of the answer in STEP I.
- b. The superintendent shall arrange for a hearing with the grievant and/or Association representative to take place within five (5) days of his/her receipt of the appeal. Each party shall have the right to include in his/her representations such witnesses deemed necessary to develop the facts pertinent to the grievance.
- c. The superintendent will have five (5) days from the date of the hearing to provide the grievant his/her written decision.

STEP III

- a. If the grievance is not resolved at STEP II, the grievant shall refer the grievance in writing to the Board President who shall have thirty (30) days from the date the appeal is received in which to schedule a hearing on the grievance before the Board with all members present. Each party shall have the right to include in its representations such witnesses as deemed necessary to develop facts pertinent to the grievance.
- b. The Board will have five (5) days from the date of the hearing to notify the grievant in writing about the Board's decision.

The appropriate form for the processing of grievances is attached as EXHIBIT A and incorporated herein by reference.

Grievance Procedure Negotiated; 01,

Text of Page Approved: Bd _____ MEA _____

ARTICLE V

Salaries

- A. **Salary Schedule:** The salary of each teacher covered by this agreement shall be determined by the salary schedule attached as EXHIBIT B and incorporated herein by reference. All teachers will be paid at their contracted equivalency rate. The salary of each teacher shall be based on 185 days of service; excluding days when school is not in session.

***Salary Schedule is 4 x 4 with BA 36 and Masters Column.**

2% Masters Column negotiated in 06. Additional 2% to Masters Column negotiated in 07
15th Step added to MA, MA+9, MA+18, MA+27 – 6/09 16th Step added to MA+27 in 7/10
Salary Schedule Negotiated; 8/02, 8/03, 6/06, 6/07, 6/09, 7/11, 12/13

- B. **Initial Placement:** Teachers with no experience shall be hired at zero (0) years of experience. Experienced teachers (full-time equivalent experience in state accredited schools) shall be hired at the guaranteed rate of one (1) year credit for each year of experience up to and including all years of experience. However, the Board can hire and place any new certified staff member at a higher vertical step within the new faculty member's educational column, to contract the quality of instructor the board desires.

Initial Placement Negotiated; 8/01, 8/03, 5/05, 7/11

- C. **Vertical Advancement:** Teachers shall advance one (1) step for each year of service to the District until such teacher reaches the bottom step of the column of their placement, if more vertical steps become available due to horizontal movement a maximum of one (1) vertical step is allowed for any one school year.

Vertical Advancement Negotiated; 5/02, 6/06

- D. **Horizontal Advancement:** Teachers shall advance one (1) one horizontal step on the salary schedule for every nine hours of awarded credit. The maximum credit award accepted for horizontal movement for any one school year is 18 credit hours or two (2) horizontal steps.

Negotiated: 8/03, 6/06

Credit for horizontal advancement shall be given for the following:

1. Any post-BA graduate hours up to the BA +18 column.
2. Any graduate hours from an accredited college/university for any Educational Masters Program from BA +18 to BA +36 or MA. Neg.: 5/02,
3. Any graduate hours post MA related to or in your assigned or endorsed area.
4. Any graduate or undergraduate hours approved by the Board of Education.
5. MA +27 column was added to the salary schedule. Neg.: 8/1997,
6. Masters Column added to accompany BA +36 - (either/or column) 2% / 2% Neg. 6/06, 6/07
7. Horizontal Advancement Negotiated: 9/1997, 5/02, 8/03, 6/06

- E. **Base Salary:** The base salary beginning in 2023 – 2024 school-year shall be \$40,800.

Base Salary Neg.: 1996, 1997, 1998, 1999, 00, 8/01, 5/02, 8/03, 6/04, 5/05, 6/06, 6/07, 6/08, 06/09, 07/10, 7/11, 12/14, 12/15, 12/16, 12/17, 12/18, 12/19, 12/20, 12/21

Text of Page Approved: Bd _____ MEA _____

- F. **Extra Duty:** The extra duty salary of each teacher covered by this agreement shall be determined by the extra duty salary schedule and index attached as EXHIBIT C and incorporated herein by reference. Extra duty assignments will be made or approved by the Board of Education. Set according to the extra-duty schedule (Exhibit “C”). Extra duty assignments shall provide for a salary in accordance with the extra duty salary schedule attached as Exhibit C. Extra duty positions shall be assigned concurrently with the issuance of, and included within, individual teaching contracts when administratively feasible. The compensation for extra duty assignments shall be negotiated by the bargaining agent.

Initial placement for coaches/sponsors will be based on experience, at Malcolm, within a specific sport/activity. Coaches/Sponsors will retain all verified (Malcolm) coaching/sponsoring experience in an activity, regardless of the activity level and/or gender of the participants—in gender specific sports.

In addition, there is a post-season compensation schedule that will be used to calculate additional pay for coaches and sponsors that have teams or team members that participate in State or National competitions after the “regular” season. The regular season is different depending on the activity (see Appendix D).

Extra Duty Negotiated: 8/1996, 6/07, 6/08, 12/18
Extra Duty Positions: 6/04, 6/07, 6/08, 6/09, 12/18
Extra Duty Units Negotiated: 6/06, 6/07, 6/08, 6/09, 6/12, 12/18
Extra Duty Post-Season Compensation: 12/18
Extra Duty initial placement and contract issuance: 12/19

- G. **Ticket Taking/Event Help**

Ticket sellers shall receive \$10.00 per hour (\$20.00 in sum) for the first two (2) hours. After the first two hours they shall be paid at the rate of \$5.00 per hour, rounded to the nearest one-half hour.

Any non-administrative certified teacher, serving as the administrator on duty, shall receive mileage reimbursement (away contests) and \$10.00 per hour (\$20.00 in sum) for the first two (2) hours. After the first two hours they shall be paid at the rate of \$5.00 per hour, rounded to the nearest one-half hour.

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Any certified contracted employee who works at a home event including but not limited to the following (line judge, score clock operator, chain crew, field event staff) shall receive \$10.00 per hour (\$20.00 in sum) for the first two (2) hours. After the first two hours they shall be paid at the rate of \$5.00 per hour, rounded to the nearest one-half hour.

As a matter of preference, event staff (vetted responsible adults) will be chosen by the following method:

1. Volunteers
2. Open call to all staff interested in filling a position
3. Administratively assigned duties

Compensation will be paid out during the following pay period.

Negotiated: 12/19

- H. Staff Mileage:** Any staff mileage reimbursement requires prior administrative approval, and shall be paid at the same rate as that authorized by the State of Nebraska.

Staff Mileage Negotiated; 1996,

- I. Sponsor/Coach Transportation Pay for Driving Students to Activities:** Any staff member that drives students to activities will be paid at a rate equivalent to the “1st Hour Rate” for field trips. Sponsors/coaches driving a bus are paid bus drivers pay for drive time, at respective rate, with no hourly rate during activity.

Negotiated: 12/19

- J. Compensation for Covering a Class for an Absent Instructor:** Each certified instructor grades K-12 shall receive monetary compensation when asked to substitute or cover a class period for an absent instructor, thus giving up their plan period for that day. (Exception – Does not include covering for an absent Special Education Instructor who is using inclusion within the regular classroom). Compensation per class period will be determined as follows: $1/185$ of Mean-Base Pay $((BA + MA27\text{-}Step\ 16)/2) \times 1/8$ Per Period. Any certified teacher who has two planning periods, and substitutes during both of the periods, shall be paid for one of the periods at a rate of $:1/185 \times \text{Mean-Base Pay} \times 1/8$

There are a number of teachers with non-instructional duties during the day. The time used to satisfy the requirements of those duties is much different than “plan-time”. The difference and ultimate determination is left to the discretion of the Superintendent or the Superintendent’s designee.

Any certified teacher who is asked to take on additional students while still responsible for their already scheduled class shall be paid at a rate of $:1/185 \times \text{Mean-Base Pay} \times 1/8$

Compensation will be paid out during the following pay period.

Compensation for Covering / Subbing Per Class Period. Negotiated: 8/01, 5/02, 6/08, 12/19, 12/21

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K. Sick Leave Buy Back: At the end of each school year, each certified instructor will be paid 33% (rounded to nearest dollar) of daily substitute pay for each sick day they have in excess of the 45 possible carry over sick days. Unused personal days (limit:3) will convert to sick days, and will be eligible for buy back

Sick Leave Negotiated: 8/01 Revised: 12/19

L. Extended Contracts: Where a contractual agreement has been reached between an individual employee and the District relating to employment beyond the Annual Employment Period defined in Article VIII, the salary for that extended contract shall be proportional to the employee's daily rate of pay for the Annual Employment Period.

Negotiated: 12/19

M. Workdays beyond the 185 contract days: When circumstances require a staff member, or a group of staff members, to work days beyond the 185 contract days, but falls short of the need for an extended contract, those individuals will be paid at an hourly rate of $1/185 \times \text{Base Pay} \times 1/8$

Negotiated: 12/19

N. Prorated Pay: Employees beginning employment after the beginning of the school year shall receive a salary in an amount which bears the same ratio to the yearly salary for which the employee is entitled to the number of service days remaining in the contract year to the Annual Employment Period.

Negotiated: 12/19

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ARTICLE VI

Insurance

Health Insurance/Cash-in-Lieu Option. Both parties, recognizing that access to adequate and affordable health care is central to each teacher's ability to carry out his or her professional responsibilities, agree to the following conditions regarding teachers' health insurance benefits.

- A. **Plan Type.** For the 2023-24 school year the School District shall provide and pay 100% of the cost to all 1.0 full time equivalency (FTE) teachers, the Educators Health Alliance (EHA) health and dental insurance Blue Preferred \$1050 Deductible or the \$2500 Deductible (Dual Choice, PPO, \$1050 or \$2500 deductible) plan with Employee (self-only) PPO -.80% A & B, with 50% C coverage at the premium cost established annually by the EHA for the 2023-2024 fiscal year; the School District's contribution toward the premium cost of health and dental insurance coverage and the fringe benefit stipend shall be prorated for teachers with an FTE (full-time-equivalency) of less than 1.0 on the basis of such FTE.
- B. **Contribution Toward the Cost of Premium for Self Only Coverage.** The Board will pay 100% of the cost of the premium for the employee ("self only") coverage tier of the EHA plan type described above for all teachers who elect to receive health insurance coverage from the district, plus an annual "fringe benefit stipend" in the amount of the difference between the cost of the annual EHA "Employee" level health and dental insurance premium and the sum of \$10,462.44, which may be taken in whole or in part as cash or applied to the purchase of additional insurance through the School District's Section 125 Plan.
- C. **Declination of Health Insurance Coverage and Cash-in-Lieu of Insurance Election.** A Teacher may decline the School District provided Employee ("self only") group health and dental insurance and receive a cash-in-lieu of insurance stipend in the amount of \$10,462.44 (\$871.87 per month), PROVIDED, that a Teacher shall not be permitted to decline Employee (self-only) tier group health and dental coverage unless said teacher has filed with the business office on the form provided by the School District an agreement providing (1) for an individual disclaimer which certifies that said teacher is covered by alternate health insurance coverage which provides at least "Bronze Level" health insurance coverage as defined under the Patient Protection and Affordable Health Care Act (PPACA); (2) that should the employee fail to obtain and maintain health insurance coverage as required by subparagraph (1) above at any time during the term of this Negotiated Agreement, the Faculty Member shall be deemed to have permanently waived his/her rights to decline health insurance coverage and receive a cash stipend, and shall be required to enroll Employee "self-only" under the School District's group health insurance coverage during the open enrollment period for such group plan for the ensuing contract year, and all subsequent years.
- D. **Reopener.** The School District and Malcolm Education Association agree to reopen this agreement for purposes of making any necessary adjustments to the cash-in-lieu plan fringe benefit stipend as necessary to establish an employer provided contribution to the cost of health insurance premiums for coverage through the School District's EHA group

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health plan under the PPACA as is necessary to avoid any and all penalties that could be assessed against the School District or Association under the PPACA.

Insurance and/or Cafeteria/Cash-in-lieu Plan Negotiated: 8/01, 8/03, 5/05, 6/06, 6/08, 6/09, 12/13, 12/18, 12/19, 12/20, 12/21

- E. Tax Sheltered Annuity Program:** The school district shall maintain a Tax Sheltered Annuity Program pursuant to which an eligible employee, including members of the Malcolm Education Association, may enter into a Salary Reduction Agreement. The program should allow an employee with the school district the ability to defer a portion of his/her compensation into a tax-sheltered annuity or tax-sheltered custodial account. The terms and conditions of the tax Sheltered Annuity Program are incorporated herein by this reference. Employees can select the company and program for their tax shelter from Companies that have been approved by the district. Employees need to make arrangements through the Business Office when setting up their tax sheltered program

Tax Sheltered Annuity Program Negotiated: 1996,

- F. Long Term Disability (LTD):** The school district shall provide and maintain a Long Term Disability Program for its eligible employees, including members of the Malcolm Education Association. The LTD program provided shall provide the following minimum benefits to its eligible employees:

- A. Percentage of Salary Insured -- 60% - 66 2/3 %
- B. Tax Free Benefit: Grossed-up Salary, Employee Pays Tax on Salary
- C. Minimum Monthly Benefit: \$100/10%
- D. Elimination Period: 60 Days Neg.: 03
- E. Maximum Period Payable: To normal Social Security retirement age
- F. Own Occupation Period: 24 Months

All eligible employees will take part in order to maintain group rates. 'Eligible employee' is defined in the policy by minimum hours worked in a week.

Long Term Disability Negotiated: 1997, 8/03

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ARTICLE VII

Leaves

The following definitions will be used in conjunction with Article VII, Leaves.

Definitions:

Family for Sick Leave:

- Spouse
- Children (Biological, Step, Adoptive, Foster)
- Mother (Biological, Step, Adoptive)
- Father (Biological, Step, Adoptive)
- Sister (Biological, Step, Adoptive)
- Brother (Biological, Step, Adoptive)
- Mother-in-Law (Biological, Step, Adoptive)
- Father-in-Law (Biological, Step, Adoptive)
- Sister-in-Law (Biological, Step, Adoptive)
- Brother-in-Law (Biological, Step, Adoptive)

- A. **FMLA Leave:** All employees shall be entitled to leave and other privileges granted by the Family Medical Leave Act of 1993.
- B. **Sick Leave:** Each instructor, subject to his/her full-time equivalency (FTE) ratio, shall be credited with ten (10) days sick leave at the beginning of each school year. The unused portion of such allowance from previous years shall be accumulated up to forty-five (45) days. Once an instructor has accumulated forty-five days at the close of a school year, those days will not be used until the ten days allowed for the ensuing year are exhausted. Thus, an instructor may begin a year with 55 sick days but can never carry over to the next year more than 45. Sick leave days may be used for illness of members of the instructor’s family (listed above). If additional sick leave days are needed for family illness, an instructor may use personal leave. The administration may request the instructor to present a physician’s verification of illness.

Sick Leave Negotiated: 8/01, 5/02, 8/03

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Family for Bereavement Leave:

- Spouse
- Children (Biological, Step, Adoptive, Foster)
- Grandchildren (Biological, Step, Adoptive)
- Mother (Biological, Step, Adoptive)
- Father (Biological, Step, Adoptive)
- Sister (Biological, Step, Adoptive)
- Brother (Biological, Step, Adoptive)
- Mother-in-Law (Biological, Step, Adoptive)
- Father-in-Law (Biological, Step, Adoptive)
- Sister-in-Law (Biological, Step, Adoptive)
- Brother-in-Law (Biological, Step, Adoptive)
- Uncle (Mother's or Father's Sibling)
- Aunt (Mother's or Father's Sibling)
- Uncle of Spouse (Mother's-in-Law or Father's-in-Law Sibling)
- Aunt of Spouse (Mother's-in-Law or Father's-in-Law Sibling)
- Niece (Daughter of Sibling or Daughter of Spouse's Sibling)
- Nephew (Son of Sibling or Son of Spouse's Sibling)
- Grandmother
- Grandfather
- Grandmother of Spouse
- Grandfather of Spouse

- C. **Bereavement Leave:** (1.) A total of four (4) days paid leave in any one school year will be given for bereavement of any family member as defined above. (2) A total of one (1) paid leave day in any one school year will be given for bereavement of any family member not listed above, friends, or acquaintance. (3.) Bereavement leave with full pay and benefits for family members may be extended to sick leave with administrative approval or personal leave at the teacher's request. (4.) Bereavement leave with full pay and benefits for any family member not listed above, friends, or acquaintances may be extended to personal leave at the teacher's request.

Bereavement Leave Negotiated: 8/01, 5/02, 7/10, 7/11

Text of Page Approved: Bd _____ MEA _____

D. Professional Leave: Each instructor can apply for two (2) days of professional leave of his/her choice. Instructors with less than full-time equivalency shall be credited at their contracted rate. Additional professional days may be assigned by the administration where direct benefits to the students occur.

Additionally, a head coach/sponsor along with a maximum of two (2) assistant (9-12) coaches/sponsors will receive one professional leave day per activity they coach or sponsor, these days are granted so coaches/sponsors may attend an instructional clinic or state tournament in the activity they coach/sponsor. Activities will include any 9-12 coach/sponsor listed on the extra duty schedule.

Application for all professional leave must be presented to the administration at least one (1) week in advance of the anticipated absence. Administrative approval of professional leave is contingent upon availability of substitutes. These days shall be granted without payroll deduction.

Professional Leave Negotiated: 5/02, 5/05, 7/11

E. Personal Leave: Each year, all teachers shall be provided three (3) days of personal leave. Personal leave shall be granted to each teacher contingent upon availability of substitutes, approval of the administration and subject to his/her full time equivalency (FTE) ratio. Personal leave will be allowed to accumulate to a total of (4) four days, one day per year will be allowed to be carried over or accumulated to a maximum of four (4). If a teacher is to use all 4 days in a given year, one of the days must be used for a non-student contact day (workday or inservice), or to attend a Malcolm school event. Unused personal days will become sick days—not to exceed 45.

A maximum of (2) employees may request the use of personal days in conjunction with a school vacation, or holiday if notification is given to the administration in writing with two (2) weeks prior notice, and is contingent upon the availability of a substitute, on a first presented written request, first served priority.

Should additional employees (beyond two) request use of personal days in conjunction with a school vacation, or holiday and they have not met the required notice, the administration has flexibility in allowing the leave if a substitute is available and the request is for a special or necessary event and the need for the employee's attention to this special or necessary event is approved by the administration.

Personal leave may be used in conjunction with sick leave only in emergency situations. Regular or typical use of personal leave, must be presented to the administration at least one (1) week in advance of the anticipated absence, except in emergency situations or as stipulated above.

Personal Leave Negotiated: 8/00, 8/03, 6/04, 06/09, 12/17

F. Substitute Pay Leave: For leaves not covered by paragraphs A, B, C, and D above, teachers may apply for additional leave at a salary deduction based on the current per diem rate of pay for substitute teachers. Such leave, at administrative discretion, may be used for the types of examples listed below and for other applicable reasons approved by the administration. Requests for this type of leave shall be submitted one (1) week in advance whenever possible. Said leave will be approved for full days only.

1. Teachers needing release time for consultations, presentations, or other guest appearances within the scope of education or personal development.
2. Emergency leave needed through transportation delay because of circumstances beyond the teacher's control.

Substitute Pay Leave Negotiated: 8/00, 12/19

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G. **Paternity Leave:** A father, at the birth of his child, may be granted up to ten (10) days from his available sick leave. Paternity leave must be taken immediately preceding and/or following the birth of the child.

H. **Other Leave:** See Malcolm Public Schools Certified Employee Handbook Article 3.

Paternity Leave Negotiated: 6/08,

ARTICLE VIII

Duration of Agreement

This agreement shall be effective for the 2023 - 2024 school-year. It may be reopened at any time, in its entirety or any specific provision, by mutual agreement of the Association and the Board of Education.

Negotiated; 5/02,

Updated dates; 8/03, 6/04, 5/05, 6/06, 6/07, 06/08, 06/09, 07/10, 07/11

ARTICLE IX

Document Authorization

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed by their respective Presidents, attested to by their respective Chief Negotiator, and their signatures to be hereon, all on the day and year first written above.

MALCOLM EDUCATION ASSOCIATION

**BOARD OF EDUCATION, LANCASTER
COUNTY SCHOOL DISTRICT #148, a/k/a
MALCOLM PUBLIC SCHOOLS**

By: _____
MEA President

By: _____
Board of Education President

By: _____
MEA Chief Negotiator

By: _____
Board of Education Chief Negotiator

DATED: _____

DATED: _____

Text of Page Approved: Bd _____ MEA _____

EXHIBIT A

NEGOTIATED AGREEMENT

GRIEVANCE FORM

DEPARTMENT _____

Address to which mailings pertaining to this grievance shall be sent:

Provision(s) of Negotiated Agreement Violated: EXHIBIT _____

Statement of Grievance (including date of acts or omissions complained of):

Remedy Sought:

I will be represented in this grievance by: (check one)

MEA Legal Counsel Myself Other
(specify) _____

I do do not want a postponement for up to _____ days to seek informal resolution of this grievance.

I understand that this grievance will not be processed if the acts or omissions complained of herein are or become the subject of any other administrative or judicial proceeding.

This grievance was filed on _____ by: (check one)

MAIL (certified or registered, restricted delivery, return receipt requested)

PERSONAL DELIVERY

SIGNATURE OF GRIEVANT _____

4 X 4 Schedule--Base
40,800

EXHIBIT
B

40800	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18	MA+27
1	1	1.04	1.08	1.12	1.16	1.2	1.24	1.28	1.32
	40800	42432	44064	45696	47328	48960	50592	52224	53856
2	1.04	1.08	1.12	1.16	1.2	1.24	1.28	1.32	1.36
	42432	44064	45696	47328	48960	50592	52224	53856	55488
3	1.08	1.12	1.16	1.2	1.24	1.28	1.32	1.36	1.4
	44064	45696	47328	48960	50592	52224	53856	55488	57120
4	1.12	1.16	1.2	1.24	1.28	1.32	1.36	1.4	1.44
	45696	47328	48960	50592	52224	53856	55488	57120	58752
5	1.16	1.2	1.24	1.28	1.32	1.36	1.4	1.44	1.48
	47328	48960	50592	52224	53856	55488	57120	58752	60384
6	1.2	1.24	1.28	1.32	1.36	1.4	1.44	1.48	1.52
	48960	50592	52224	53856	55488	57120	58752	60384	62016
7	1.24	1.28	1.32	1.36	1.4	1.44	1.48	1.52	1.56
	50592	52224	53856	55488	57120	58752	60384	62016	63648
8		1.32	1.36	1.4	1.44	1.48	1.52	1.56	1.6
		53856	55488	57120	58752	60384	62016	63648	65280
9			1.4	1.44	1.48	1.52	1.56	1.6	1.64
			57120	58752	60384	62016	63648	65280	66912
10				1.48	1.52	1.56	1.6	1.64	1.68
				60384	62016	63648	65280	66912	68544
11					1.56	1.6	1.64	1.68	1.72
					63648	65280	66912	68544	70176
12						1.6	1.64	1.68	1.76
						65280	66912	68544	71808
13							1.64	1.68	1.8
							66912	68544	73440
14								1.68	1.84
								68544	75072
15									1.76
									71808
16									
									1.92
									78336

Malcolm Public Schools 2023-2024 Extra-Duty Schedule (EDS)

Exhibit C

Position	YRS 1-3	YRS 4-6	YRS 7-9	YRS 10+
Varsity Head Coaches				
Football Varsity Head	0.12	0.13	0.14	0.16
Volleyball Varsity Head	0.12	0.13	0.14	0.16
Girls Basketball Vars. Head	0.12	0.13	0.14	0.16
Boys Basketball Vars. Head	0.12	0.13	0.14	0.16
Wrestling Varsity Head	0.12	0.13	0.14	0.16
Softball Head	0.1	0.11	0.12	0.14
Baseball - MPS	0.1	0.11	0.12	0.14
Cross Country Head	0.1	0.11	0.12	0.14
Track Varsity Head	0.1	0.11	0.12	0.14
Speech Head	0.08	0.085	0.09	0.1
Music Instrumental	0.08	0.085	0.09	0.11
Drama Head	0.06	0.065	0.07	0.08
Music Vocal Indv/Group	0.06	0.065	0.07	0.09
FBLA	0.06	0.065	0.07	0.08
Skills USA	0.06	0.065	0.07	0.08
Unified Bowling 1	0.01	0.01	0.015	0.02
Unified Bowling 2	0.01	0.01	0.015	0.02
HS Quiz Bowl	0.01	0.01	0.015	0.02
Assistant Varsity Coaches				
Football Varsity Asst. 1	0.07	0.08	0.09	0.11
Football Varsity Asst. 2	0.07	0.08	0.09	0.11
Football Varsity Asst. 3	0.07	0.08	0.09	0.11
Volleyball Varsity Asst. 1	0.07	0.08	0.09	0.11
Volleyball Varsity Asst. 2	0.07	0.08	0.09	0.11
G Basketball Vars. Asst. 1	0.07	0.08	0.09	0.11
G Basketball C Team	0.07	0.08	0.09	0.11
B Basketball Vars. Asst. 1	0.07	0.08	0.09	0.11
B Basketball C Team	0.07	0.08	0.09	0.11
Wrestling Varsity Asst.	0.07	0.08	0.09	0.11
Wrestling Varsity Asst.	0.07	0.08	0.09	0.11
Softball Asst. 1	0.06	0.07	0.08	0.1
Softball Asst. 2	0.06	0.07	0.08	0.1
Cross Country Asst.	0.06	0.07	0.08	0.1
Track Varsity Asst. 1	0.06	0.07	0.08	0.1
Track Varsity Asst. 2	0.06	0.07	0.08	0.1
Track Varsity Asst. 3	0.06	0.07	0.08	0.1
Baseball Asst 1	0.06	0.07	0.08	0.1
Baseball Asst 2	0.06	0.07	0.08	0.1
Speech Asst. 1	0.05	0.055	0.06	0.065
Speech Asst. 2	0.05	0.055	0.06	0.065
Drama Asst. 1	0.04	0.045	0.05	0.055
Drama Asst. 2	0.04	0.045	0.05	0.055

Malcolm Public Schools 2023-2024 Extra-Duty Schedule (EDS)

Position	YRS 1-3	YRS 4-6	YRS 7-9	YRS 10+
JHh Head Coaches				
Volleyball JH Head	0.05	0.055	0.06	0.065
Football JH Head	0.05	0.055	0.06	0.065
G Basketball JH Head	0.05	0.055	0.06	0.065
B Basketball JH Head	0.05	0.055	0.06	0.065
Wrestling JH Head	0.05	0.055	0.06	0.065
Track JH Head	0.05	0.055	0.06	0.065
JH XC Head	0.05	0.055	0.06	0.065
JH Quiz Bowl	0.01	0.01	0.015	0.02
JH Assistant Coaches				
Volleyball JH Asst.	0.04	0.045	0.05	0.055
Football JH Asst.	0.04	0.045	0.05	0.055
G Basketball JH Asst.	0.04	0.045	0.05	0.055
B Basketball JH Asst.	0.04	0.045	0.05	0.055
Wrestling JH Asst.	0.04	0.045	0.05	0.055
JH Track Asst. 1	0.04	0.045	0.05	0.055
JH Track Asst. 2	0.04	0.045	0.05	0.055
Sponsors				
Strength & Conditioning	0.09			
Cheer	0.09			
Yearbook	0.09			
Student Council 1	0.05			
Student Council 2	0.05			
Strive TV	0.02			
Teammates	0.02			
Senior Sponsor 1	0.01			
Senior Sponsor 2	0.01			
Senior Sponsor 3	0.01			
Senior Sponsor 4	0.01			
Junior Sponsors				
Junior Sponsor 1	0.015			
Junior Sponsor 2	0.015			
Junior Sponsor 3	0.01			
Junior Sponsor 4	0.01			
Sophomore Sponsors				
Sophomore Sponsor 1	0.01			
Sophomore Sponsor 2	0.01			
Sophomore Sponsor 3	0.01			
Sophomore Sponsor 4	0.01			
Freshmen Sponsors				
Freshmen Sponsor 1	0.01			
Freshmen Sponsor 2	0.01			
Freshmen Sponsor 3	0.01			
Freshmen Sponsor 4	0.01			
Concessions Managers				
Concessions Managers	0.09	0.75 FTE		
Concessions Asst. Manager	0.03	.25 FTE		

Exhibit D

		Regular Season Weeks	Activity Salaries	Salary Per Week	(Potential) Additional Weeks (AW)	Postseason Compensation
			Index x Base	Salary/Weeks		
Softball		9			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Volleyball		13			2	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Football		11			4	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Girls' BB		14			2	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Boys' BB		15			2	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach					
Baseball		10			1	
	Co-Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
Drama		TBD			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Wrestling		13			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Cross Country		10			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Track		11			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Speech					1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
FBLA					1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
Skills					1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW