

Board of Education Regular Meeting
Monday, November 14, 2022 7:30 PM
High School Library
P.O. Box 8400
Ravenna, NE 68869-8400

1. Call to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. The Pledge of Allegiance
4. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***
5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***
6. Financial Report
7. Consent Agenda
 - 7.1. Discuss, consider, and take all necessary action to minutes
 - 7.2. Discuss, consider, and take all necessary action to bills
 - 7.3. Notice of Meeting Publication: The notice for this board meeting was published in the November 9th Edition of the Ravenna News
 - 7.4. Discuss, consider, and take all necessary action to declare Jr. High Football uniforms as surplus for immediate sale or disposal
8. Request to Address the Board and Correspondence
9. Blue Jay Celebration of Success: Elementary Staff @ 8:05 pm
10. Board Report & Year One Goals Meeting Pulse
11. Information and Action Items
 - 11.1. Discuss, consider, and take all action necessary to submit final payment to A2 Gutter and Siding for the repair work they completed on storm-damaged buildings

- 11.2. Discuss, consider, and take all action necessary to renew the interlocal agreement between the City of Ravenna, the Ravenna Economic Development Corporation, and Ravenna Public School District 69
- 11.3. Discuss, consider, and take all action necessary to the 2022 annual school district financial audit
- 11.4. Negotiations with the REA (Possible Executive Session) @ 7:30
- 11.5. Discuss, consider, and take all action necessary for the superintendent's first of two required evaluations during the second year of employment(Possible Executive Session)
12. Discussion Items
 - 12.1. Discuss, consider, and take all action necessary to give the board an update on ALICAP's annual safety visit, including commendations and recommendations
 - 12.2. Discuss, consider, and take all action necessary to give the board an update regarding potential HVAC projects in the elementary and high school gyms with Marty Kasl at approximately 8:15 pm
 - 12.3. Discuss, consider, and take all action necessary to give the board an update on the work of Wilkins group on the facilities study, master plan, and facilities with Jacob Sertich at approximately 8:30 pm
 - 12.4. Discuss, consider, and take all action necessary in reviewing the board goal of developing a regular systemized communication strategy for parents and community members
 - 12.5. Discuss, consider, and take all action necessary in reviewing the RPS 2022-2023 safe return to school plan, considering any and all community input
13. Elementary Principal's Report -
14. Secondary Principal's Report -
15. Superintendent's Report
16. Board Report
17. Positive Comments
18. Adjournment

Ravenna Public Schools

Family-Community-School

Preparing Students Today To Succeed Tomorrow



BELIEF STATEMENTS:

- We believe all students learn at different rates, in different ways, and are capable of success.
- We believe in supporting the academic, behavioral, social, and emotional needs of all students in a safe and positive environment.
- We believe education is a shared responsibility between family, school, and community.

The Ravenna Way

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69

RAVENNA, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of August 31, 2022, and the respective changes in modified cash basis financial position, and, where applicable, cash flows 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ravenna Public Schools District No. 69, Ravenna, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 this circumstance. 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ravenna Public Schools District No. 69, Ravenna, 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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements. The supplementary information on pages 24 - 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 24 - 27 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 24 - 27 is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements for the year ended August 31, 2021, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements as a whole. The supplementary information on pages 28 - 39 is presented for purposes of additional analysis and is 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 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2021 supplementary information on pages 28 - 39 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 40 - 41 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022, on our consideration of the Ravenna Public Schools District No. 69, Ravenna, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, 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 Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Ord, Nebraska
October 24, 2022

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

					Net (Disbursements) Receipts and Changes in Net Position	
		Program Receipts			Primary Government	
		Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities	Component Unit
FUNCTIONS/PROGRAMS						
	Governmental activities					
51	Regular instructional programs	3,009,907	8,193		(3,001,714)	
	Special education instructional programs	926,929		502,461	(424,468)	
	Support services					
	Pupils	744,345	263,538		(480,807)	
	Staff	100,109			(100,109)	
	Maintenance and operation of buildings and sites	592,510	2,050		(590,460)	
	Pupil transportation	275,032		7,044	(267,988)	
	General and administrative					
	General administration	232,516			(232,516)	
	Office of the principal	429,413			(429,413)	
	Fiscal services	270,797			(270,797)	
	State categorical programs	19,464		31,962	12,498	
	Federal programs	412,167		332,506	(79,661)	
	Lunch program and other	325,738	64,850	299,993	39,105	
	Capital outlay	177,609			(177,609)	
	Total governmental activities	<u>7,516,536</u>	<u>338,631</u>	<u>1,173,966</u>	<u>(6,003,939)</u>	

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government Total	Component Unit
		Disburse- ments		Governmental Activities	Unit
	Component Unit				
	Ravenna Public School Foundation	16,471	47,033		30,562
	General Receipts				
	Taxes				
	Property			4,674,312	
	Motor vehicle			228,551	
	Carline tax			10,389	
	Public Power District sales tax			177,214	
	Interest			12,858	
	County fines and license fees			32,594	
	State aid			37,854	
	Homestead exemption			78,910	
	Pro-rate motor vehicle			14,425	
	Property tax credit			422,041	
	State apportionment			45,747	
	Investment earnings (loss)				(15,056)
	Other			49,573	
	Total general receipts			5,784,468	(15,056)

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total	Component Unit
				Governmental Activities	
Change in net position resulting from receipts and disbursements				(219,471)	15,506
NET POSITION, beginning of year				<u>5,976,486</u>	<u>258,462</u>
NET POSITION, end of year				<u>5,757,015</u>	<u>273,968</u>
ASSETS					
Cash and certificates of deposit				4,768,628	273,968
Cash at county treasurer				<u>988,387</u>	<u> </u>
TOTAL ASSETS				<u>5,757,015</u>	<u>273,968</u>
NET POSITION					
Restricted for nutrition program				65,682	
Restricted for capital outlay				1,510,063	
Unrestricted				<u>4,181,270</u>	<u>273,968</u>
TOTAL NET POSITION				<u>5,757,015</u>	<u>273,968</u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

		<u>Major Funds</u>			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Taxes					
	Property	4,343,986	330,055	271	4,674,312
	Motor vehicle	228,551			228,551
	Carline tax	10,389			10,389
	Public Power District sales tax	177,214			177,214
	Interest	10,035	2,710	113	12,858
∞	Student activity receipts			263,538	263,538
	Lunch sales			64,850	64,850
	Other local sources	11,871			11,871
	County fines and license fees	32,594			32,594
	State receipts	1,104,426	36,018		1,140,444
	Federal receipts	332,506		299,993	632,499
	Other sources	44,274		3,671	47,945
	Total receipts	<u>6,295,846</u>	<u>368,783</u>	<u>632,436</u>	<u>7,297,065</u>
DISBURSEMENTS					
	Regular instructional programs	3,009,907			3,009,907
	Special education instructional programs	926,929			926,929
	Support services				
	Pupils	472,357		271,988	744,345
	Staff	100,109			100,109
	Maintenance and operation of buildings and sites	564,089	28,421		592,510
	Pupil transportation	275,032			275,032

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds			
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)				
General and administrative				
General administration	232,516			232,516
Office of the principal	429,413			429,413
Fiscal services	270,797			270,797
State categorical programs	19,464			19,464
Federal programs	412,167			412,167
Lunch program and other			325,738	325,738
Capital outlay	177,609			177,609
Total disbursements	6,890,389	28,421	597,726	7,516,536
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(594,543)	340,362	34,710	(219,471)
OTHER FINANCING SOURCES (USES)				
Transfers in	487		26,863	27,350
Transfers out	(26,863)		(487)	(27,350)
Total other financing sources (uses)	(26,376)		26,376	
NET CHANGE IN FUND BALANCES	(620,919)	340,362	61,086	(219,471)
FUND BALANCES, beginning of year (as restated)	5,090,847	700,589	185,050	5,976,486
FUND BALANCES, end of year	4,469,928	1,040,951	246,136	5,757,015

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
	Cash and certificates of deposit	3,549,559	972,933	246,136	4,768,628
	County treasurer's balances	920,369	68,018		988,387
	TOTAL ASSETS	<u>4,469,928</u>	<u>1,040,951</u>	<u>246,136</u>	<u>5,757,015</u>
FUND BALANCES					
FUND BALANCES					
	Restricted for:				
	Capital outlay		1,040,951		1,040,951
	School Nutrition Program			65,682	65,682
	Committed:				
	Student activities			180,454	180,454
	Assigned				
	Capital outlay	469,112			469,112
	Employee benefits	115,709			115,709
	Subsequent year's budget	2,378,467			2,378,467
	Unassigned	1,506,640			1,506,640
	TOTAL FUND BALANCES	<u>4,469,928</u>	<u>1,040,951</u>	<u>246,136</u>	<u>5,757,015</u>

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See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2022

	Private Purpose Trust Funds
	Scholarships Funds
ASSETS	
Cash	<u>15,184</u>
TOTAL ASSETS	<u>15,184</u>
LIABILITIES	
Due to student groups and others	<u>15,184</u>
NET POSITION	<u><u> </u></u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Ravenna Public Schools District No. 69, Ravenna, Nebraska (the District).

Reporting Entity

The Ravenna Public Schools District No. 69, Ravenna, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Discretely Presented Component Unit

The Ravenna Public School Foundation (the Foundation) is a legally separate, tax-exempt component unit of the Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation acts primarily as a fundraising organization to fund scholarships to graduating seniors of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and fund any special requests of the Foundation's benefactors. The members of the Board of Directors of the Ravenna Public School Foundation are appointed by majority vote of the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation's operations are not subject to approval or modification by any governmental entity except that the Board of Education of the Ravenna Public Schools District No. 69, Ravenna, Nebraska, shall have veto power to reject any property or funds offered by the Foundation. Because of these controls by the District, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

The Foundation does not issue separate financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Fiduciary Fund Types

The Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund Types (Continued)

Private Purpose Trust Funds - These funds are used to account for funds held by the District in a trustee capacity. The District's trust funds consist of various scholarship funds.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than GAAP as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right to use assets and liabilities related to leases are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2022, as all vacation earned during the year must be used by August 31 with no carryover. Vacation and sick leave are accumulated as follows:

Certified Staff

Vacation is earned at the rate of two weeks per year after one year of employment. Vacation is not cumulative. Sick leave is cumulative at the rate of 10 days per year up to a maximum of 50 days per year but is not payable upon termination.

Noncertified Full-Time Staff

Vacation is earned at the rate of two weeks per year after one year of employment. After 10 or more years of employment, an employee accrues vacation at the rate of three weeks per year. Vacation is not cumulative. Sick leave is cumulative at the rate of six days per year up to a maximum of 40 days but is not payable upon termination. Personal leave with pay is granted to employees at a maximum of two days per year and may not be accumulated.

Custodial, maintenance, and bus driver personnel with more than 20 years of employment will be granted a 4-week vacation.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

Unrestricted net position consists of net assets that do not meet the definition of restricted.

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1, become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

GASB Statement 87, *Leases*, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's non-financial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the modified cash basis of accounting there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

The District currently has no leases other than short term leases with maximum possible terms of 12 months or less. No disclosures are required for these leases.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT

For the following disclosures, deposits - including checking accounts, savings accounts, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and certificates of deposit are reported as follows:

Governmental activities	<u>4,768,628</u>
-------------------------	------------------

The carrying value (fair value) of the cash and certificates of deposit consisted of the following:

Demand deposits and savings accounts	2,000,582
Certificates of deposit	<u>2,768,046</u>
Total cash and investments	<u>4,768,628</u>

Maturities of certificates of deposit are as follows:

One year	<u>2,768,046</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by Governmental Accounting Standards Board Statement 3, the District had no investments as of August 31, 2022.

NOTE 3. RETIREMENT PLAN

Plan Description

Ravenna Public Schools District No. 69, Ravenna, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, and Nebraska Community Colleges), are members of the plan.

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

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

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

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

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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 the year ended August 31, 2022 was \$370,861.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$3,991,946. Total covered payroll was \$3,440,469. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. FEDERAL AWARD PROGRAMS

The District receives funds under various federal grant programs, and such assistance is to be disbursed in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 5. RISK MANAGEMENT

The District has joined together with other districts in the state to form the Nebraska Association of School Board's (NASB's) Workers' Compensation Pool, a public entity risk pool. The District pays an annual premium to the NASB pool for its workers' compensation insurance coverage. The pool self-insures the first \$200,000 of risk for job-related injury or disease and then purchases commercial insurance to cover claims in excess of this amount. The pool is allowed to assess participating districts' additional premiums should benefit payments exceed funds available.

The District continues to carry commercial insurance for all other risks of loss including general liability, property, and employee health and accident.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. TRANSFERS

The General Fund transferred \$26,863 to the Activities Fund for support of various activities. The Qualified Capital Purpose Undertaking Fund transferred \$487 to the General Fund to remove excess funds accumulated now that the bonds have been paid off.

NOTE 7. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

GASB Statement 96, Subscription-based Information Technology Arrangements, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements.

NOTE 8. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2022, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations. The school nutrition program was expanded by Department of Health and Human Services (DHHS) to provide free lunches to all students through 2022, and has resulted in significant additional federal resources which covered added costs of the program.

The District has been allocated federal funding for COVID-19 related disbursements, including protective equipment and supplies, technology, and custodial cleaning.

The District was allocated \$184,037 through the Consolidated Appropriations Act (CAA) of 2021, ESSER II funding. As of August 31, 2022, all projects have been completed. Funds received from ESSER II through August 31, 2022, were \$149,191. Additional funds of \$34,846 are expected to be received in the next fiscal year.

The District was allocated \$414,027 through the American Rescue Plan Act (ARP) of 2022, ESSER III funding. As of August 31, 2022, not all projects have been completed. Funds received from ESSER II through August 31, 2022, were \$- 0 -. Additional funds of \$414,027 are expected to be received in the next fiscal year.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 24, 2022, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total
RECEIPTS					
Taxes					
Property	4,343,986				4,343,986
Motor vehicle	228,551				228,551
Carline tax	10,389				10,389
Public Power District sales tax	177,214				177,214
Interest	9,553	98	384		10,035
Other local sources	11,871				11,871
County fines and license fees	32,594				32,594
State receipts	1,104,426				1,104,426
Federal receipts	332,506				332,506
Other sources	44,274				44,274
Total receipts	<u>6,295,364</u>	<u>98</u>	<u>384</u>		<u>6,295,846</u>
DISBURSEMENTS					
Regular instructional programs	3,008,804	1,103			3,009,907
Special education instructional programs	926,929				926,929
Support services					
Pupils	472,357				472,357
Staff	100,109				100,109
Maintenance and operation of buildings and sites	764,089			(200,000)	564,089
Pupil transportation	350,032			(75,000)	275,032
General and administrative					
General administration	232,516				232,516
Office of the principal	429,413				429,413
Fiscal services	270,797				270,797
State categorical programs	19,464				19,464
Federal programs	561,358			(149,191)	412,167
Capital outlay		177,609			177,609
Total disbursements	<u>7,135,868</u>	<u>178,712</u>		<u>(424,191)</u>	<u>6,890,389</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(840,504)</u>	<u>(178,614)</u>	<u>384</u>	<u>424,191</u>	<u>(594,543)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total
OTHER FINANCING SOURCES (USES)					
Transfers in	487	424,191		(424,191)	487
Transfers out	<u>(26,863)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(26,863)</u>
Total other financing sources (uses)	<u>(26,376)</u>	<u>424,191</u>	<u> </u>	<u>(424,191)</u>	<u>(26,376)</u>
NET CHANGE IN FUND BALANCES	(866,880)	245,577	384		(620,919)
FUND BALANCE, beginning of year	<u>4,751,987</u>	<u>223,535</u>	<u>115,325</u>	<u> </u>	<u>5,090,847</u>
FUND BALANCE, end of year	<u><u>3,885,107</u></u>	<u><u>469,112</u></u>	<u><u>115,709</u></u>	<u><u> </u></u>	<u><u>4,469,928</u></u>
ASSETS					
ASSETS					
Cash and certificates of deposit	2,964,738	469,112	115,709		3,549,559
County treasurer's balances	<u>920,369</u>	<u> </u>	<u> </u>	<u> </u>	<u>920,369</u>
TOTAL ASSETS	<u><u>3,885,107</u></u>	<u><u>469,112</u></u>	<u><u>115,709</u></u>	<u><u> </u></u>	<u><u>4,469,928</u></u>
FUND BALANCE					
FUND BALANCE					
Assigned for capital outlay		469,112			469,112
Assigned for employee benefits			115,709		115,709
Assigned for General Fund	2,378,467				2,378,467
Unassigned	<u>1,506,640</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,506,640</u>
TOTAL FUND BALANCE	<u><u>3,885,107</u></u>	<u><u>469,112</u></u>	<u><u>115,709</u></u>	<u><u> </u></u>	<u><u>4,469,928</u></u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Qualified Capital Purpose Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Taxes				
Property		271		271
Interest	22		91	113
Student activity receipts			263,538	263,538
Lunch sales	64,850			64,850
Federal receipts	299,993			299,993
Other sources	3,671			3,671
Total receipts	<u>368,536</u>	<u>271</u>	<u>263,629</u>	<u>632,436</u>
DISBURSEMENTS				
Student support services			271,988	271,988
Nutrition Program	<u>325,738</u>			<u>325,738</u>
Total disbursements	<u>325,738</u>		<u>271,988</u>	<u>597,726</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	42,798	271	(8,359)	34,710
OTHER FINANCING SOURCES (USES)				
Transfers in			26,863	26,863
Transfers out		(487)		(487)
Total other financing sources (uses)		<u>(487)</u>	<u>26,863</u>	<u>26,376</u>
NET CHANGE IN FUND BALANCES	42,798	(216)	18,504	61,086
FUND BALANCES, beginning of year	<u>22,884</u>	<u>216</u>	<u>161,950</u>	<u>185,050</u>
FUND BALANCES, end of year	<u>65,682</u>	<u>_____</u>	<u>180,454</u>	<u>246,136</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Qualified Capital Purpose Fund	Activities Fund	Total
ASSETS				
ASSETS				
Cash	<u>65,682</u>	—	<u>180,454</u>	<u>246,136</u>
 TOTAL ASSETS	 <u>65,682</u>	 —	 <u>180,454</u>	 <u>246,136</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Nutrition Program	65,682			65,682
Committed:				
Student activities	—	—	<u>180,454</u>	<u>180,454</u>
Total fund balances	<u>65,682</u>	—	<u>180,454</u>	<u>246,136</u>
 TOTAL FUND BALANCES				

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>4,751,987</u>	<u>4,653,592</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property	4,605,743	4,343,986
1115	Carline tax	16,000	10,389
1120	Public Power District sales tax	150,000	177,214
1125	Motor vehicle	230,000	228,551
1315	Tuition from educational entities	20	5,568
1510	Interest	5,040	9,553
1742	Postsecondary education fees		14,070
1911	Local license fees and fines	1,500	1,566
1990	Other		2,687
		1,500	1,950
		<u>2,050</u>	<u>600</u>
	Total local sources	<u>5,008,303</u>	<u>4,781,564</u>
County and ESU sources			
2110	Fines and licenses	35,000	29,969
2210	Educational Service Unit	4,690	2,625
	Total county and ESU sources	<u>39,690</u>	<u>32,594</u>
State sources			
3110	State aid	37,130	37,854
3120	Special education	550,000	502,461
3125	Special education transportation	4,000	7,044
3130	Homestead exemption		73,360
3131	Property tax credit		392,414
3132	Personal property tax credit		398,915
3535	Payments for high ability learners	4,000	1,154
3180	Pro-rate motor vehicle	14,000	4,945
3400	State apportionment	50,000	13,584
3512	Distance education incentive	20,000	27,017
	Total state sources	<u>679,130</u>	<u>1,104,426</u>
		<u>1,104,426</u>	<u>1,184,162</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

		Original and Final Budget	2022 Actual	2021 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP	41,391	9,239	
4506	Title I, Part A: Accountability ESSA improving basic programs accountability	50,000		53,982
4509	Title II, Part A ESSA supporting effective instruction			12,269
4516	IDEA preschool (619) base/IDEA enrollment poverty (619) allocation		2,529	2,500
4518	IDEA Part B (611) base and enrollment poverty allocation	125,000	102,904	103,833
4524	Other federal non-categorical receipts		44,225	5,078
4708	Medicaid In Public Schools (MIPS)	10,000	12,323	8,529
4709	Medicaid Administrative Activities (MAAPS)	10,000	12,095	11,540
4510	Title IV, Part A ESSA Student Support and Academic Enrichment Grants			10,000
4996	Elementary & Secondary School Emergency Relief (Cares ESSER I)			48,299
4997	Elementary & Secondary School Emergency Relief (CRRSA ESSER II)		149,191	
	Total federal sources	<u>236,391</u>	<u>332,506</u>	<u>256,030</u>
Nonrevenue receipts				
5301	Insurance adjustments		1,401	1,240
5300	Sale of property		5,000	4,110
5500	Interfund transfers		487	100,000
5690	Other nonrevenue receipts		37,873	8,327
	Total nonrevenue receipts		<u>44,761</u>	<u>113,677</u>
	Total receipts	<u>5,963,514</u>	<u>6,295,851</u>	<u>6,747,071</u>
TOTAL FUNDS AVAILABLE			<u>11,047,838</u>	<u>11,400,663</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
DISBURSEMENTS			
1100 Regular instructional programs	3,520,279	3,008,804	2,940,177
1200 Special education instructional programs	1,704,295	926,929	864,385
Support services			
2100 Pupils	169,090	472,357	479,470
2200 Staff	244,151	100,109	69,785
2600 Operation and maintenance of plant	599,069	764,089	680,576
2700 Pupil transportation	310,091	350,032	306,179
General and administrative			
2300 General administration	299,329	232,516	254,929
2410 Office of the principal	422,736	429,413	422,159
2510 Fiscal services	157,909	270,797	256,828
3300 Community service operations	18,662		3,153
3500 State categorical programs	18,039	19,464	14,772
6000 Federal programs	283,952	561,358	311,663
8000 Interfund transfers	141,957	26,863	44,600
Total disbursements	<u>7,889,559</u>	<u>7,162,731</u>	<u>6,648,676</u>
 FUND BALANCE, end of year		 <u>3,885,107</u>	 <u>4,751,987</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		802,263	1,400,812
Certificates of deposit		<u>2,162,475</u>	<u>2,161,492</u>
		<u>2,964,738</u>	<u>3,562,304</u>
 County treasurers		 <u>920,369</u>	 <u>1,189,683</u>
 TOTAL FUND BALANCE		 <u>3,885,107</u>	 <u>4,751,987</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>223,535</u>	<u>208,132</u>
RECEIPTS			
Interest	325	98	147
Transfer from other funds	<u>250,000</u>	<u>424,191</u>	<u>196,470</u>
Total receipts	<u>250,325</u>	<u>424,289</u>	<u>196,617</u>
TOTAL FUNDS AVAILABLE		<u>647,824</u>	<u>404,749</u>
DISBURSEMENTS			
Supplies and materials		1,103	
Capital outlay	<u>473,859</u>	<u>177,609</u>	<u>181,214</u>
Total disbursements	<u>473,859</u>	<u>178,712</u>	<u>181,214</u>
FUND BALANCE, end of year		<u>469,112</u>	<u>223,535</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>469,112</u>	<u>223,535</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>115,325</u>	<u>114,763</u>
RECEIPTS			
Interest	<u>561</u>	<u>384</u>	<u>562</u>
TOTAL FUNDS AVAILABLE		<u>115,709</u>	<u>115,325</u>
DISBURSEMENTS			
Employee benefit	<u>115,885</u>		
FUND BALANCE, end of year		<u>115,709</u>	<u>115,325</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		14,781	14,774
Certificates of deposit		<u>100,928</u>	<u>100,551</u>
		<u>115,709</u>	<u>115,325</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>22,884</u>	<u>11,254</u>
RECEIPTS			
Interest		22	23
Lunch sales		64,850	36,028
State sources			498
Federal sources	238,580	299,993	285,500
Transfers from other funds			6,000
Other nonrevenue receipts		3,671	457
Total receipts	<u>238,580</u>	<u>368,536</u>	<u>328,506</u>
TOTAL FUNDS AVAILABLE		<u>391,420</u>	<u>339,760</u>
DISBURSEMENTS			
Salaries	99,803	107,722	112,796
Employee benefits	42,508	48,538	44,824
Purchased services		300	3,080
Supplies		9,620	8,938
Capital outlay		10,048	
Food	119,786	149,191	146,346
Other	125	319	892
Total disbursements	<u>262,222</u>	<u>325,738</u>	<u>316,876</u>
FUND BALANCE, end of year		<u>65,682</u>	<u>22,884</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>65,682</u>	<u>22,884</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>700,589</u>	<u>682,059</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	347,734	330,055	185,173
Interest	<u>4,000</u>	<u>2,710</u>	<u>3,157</u>
Total local sources	<u>351,734</u>	<u>332,765</u>	<u>188,330</u>
State sources			
Homestead exemption		5,550	2,452
Property tax credit		29,627	14,542
Pro-rate motor vehicle	<u>500</u>	<u>841</u>	<u>532</u>
Total state sources	<u>500</u>	<u>36,018</u>	<u>17,526</u>
Other nonrevenue receipts			
Insurance adjustments			<u>19,000</u>
Total receipts	<u>352,234</u>	<u>368,783</u>	<u>224,856</u>
TOTAL FUNDS AVAILABLE		<u>1,069,372</u>	<u>906,915</u>
DISBURSEMENTS			
Purchased property services	611,780	28,421	2,195
Building improvements	398,267		204,106
Other expenses			25
Total disbursements	<u>1,010,047</u>	<u>28,421</u>	<u>206,326</u>
FUND BALANCE, end of year		<u>1,040,951</u>	<u>700,589</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		468,290	155,060
Certificates of deposit		<u>504,643</u>	<u>502,754</u>
		<u>972,933</u>	<u>657,814</u>
County treasurers		<u>68,018</u>	<u>42,775</u>
TOTAL FUND BALANCE		<u><u>1,040,951</u></u>	<u><u>700,589</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>216</u>	<u>205,400</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	10,000	271	10,763
Interest			269
Total local sources	<u>10,000</u>	<u>271</u>	<u>11,032</u>
State sources			
Pro-rate motor vehicle			98
Total receipts	<u>10,000</u>	<u>271</u>	<u>11,130</u>
TOTAL FUNDS AVAILABLE		<u>487</u>	<u>216,530</u>
DISBURSEMENTS			
Principal			115,000
Interest			1,314
Interfund transfers	10,000	487	100,000
Total disbursements	<u>10,000</u>	<u>487</u>	<u>216,314</u>
FUND BALANCE, end of year		<u>216</u>	<u>216</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
 RAVENNA, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		_____	_____ 216

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>161,950</u>	<u>157,762</u>
RECEIPTS			
Local receipts			
Interest income	300	91	115
Activities receipts	180,000	263,538	174,133
General Fund support	<u>44,999</u>	<u>26,863</u>	<u>38,600</u>
Total receipts	<u>225,299</u>	<u>290,492</u>	<u>212,848</u>
TOTAL FUNDS AVAILABLE		<u>452,442</u>	<u>370,610</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>388,362</u>	<u>271,988</u>	<u>208,660</u>
Total disbursements	<u>388,362</u>	<u>271,988</u>	<u>208,660</u>
FUND BALANCE, end of year		<u>180,454</u>	<u>161,950</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>180,454</u>	<u>161,950</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Excess of Disbursements Over Appropriations in Individual Funds

The following noncompliance was noted regarding the Nebraska Budget Act:

School Nutrition Fund disbursements exceeded appropriations totaling \$231,662.

Comparative Data

Comparative data for the prior year have been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL (Continued)

Reconciliation (Continued)

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis:	
General Fund	<u>(620,919)</u>
Receipts - budgetary basis	
General Fund	6,295,851
Depreciation Fund	424,289
Employee Benefit Fund	384
Disbursements - budgetary basis	
General Fund	(7,162,731)
Depreciation Fund	<u>(178,712)</u>
Receipts over disbursements - budgetary basis	<u>(620,919)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Balance 9/1/21	Receipts	Disburse- ments	Balance 8/31/22
ACCADECCA	1,500		235	1,265
Yearbook	7,391	3,241	4,795	5,837
Athletics	5,447	68,115	70,324	3,239
Band Instruments	1,887			1,887
Boy's Basketball	(347)	5,588	4,064	1,177
Boy's Golf	1,227	1,273	955	1,546
Casual Friday	3,281	1,745	2,000	3,026
Cheerleaders	1,758	24,715	19,944	6,528
Circle of Friends	136			136
Class of 2017	293			293
Class of 2018	42			42
Class of 2019	526			526
Class of 2020	164			164
Class of 2022	3,698	342	3,758	281
Class of 2023	5,788	3,524	5,084	4,228
Class of 2024	2,539	4,055	1,793	4,801
Class of 2025	822	2,500	733	2,589
Class of 2026	565	1,618		2,183
Class of 2027	60	585		645
Class of 2028		649		649
Computers	2,173	50		2,223
Concessions	1,945	48,453	42,736	7,662
Courtesy Fund	4,615		262	4,353
Cross Country	4,369	1,105	1,339	4,135
Dance Team	377	4,723	4,131	969
Drama/Plays	1,003	1,313	2,325	(9)
Elementary Fund	11,299	1,959	2,257	11,001
FBLA	11,773	7,222	7,169	11,826
FCCLA	21			21
FFA	26,024	21,201	12,171	35,054
Fine Arts	1,645	22,788	21,512	2,921
Flag Corp	172	5,372	3,491	2,053
Football	4,896	8,343	6,869	6,370
General Flo Thru	6,253	5,875	14,184	(2,057)

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Balance 9/1/21	Receipts	Disburse- ments	Balance 8/31/22
Girl's Basketball	1,115	7,537	5,273	3,379
Girl's Golf	997	1,027	911	1,113
Graduates' Reserve	1,793			1,793
Guidance	322		64	258
Independent Living	262			262
Industrial Arts	1,591	736	350	1,978
Interest Income	269	91		359
Jr. High Volleyball	114	500	510	104
Library/AR	2,528	32		2,560
Life Skills	2,619	991	1,683	1,928
NHS	659	268	380	547
RHS Foundation	398	6,249	5,920	726
Robotics	12,540	7,873	9,125	11,288
Skills USA	(62)	2,336	2,097	176
Special Olympics	538			538
Speech	116			116
Spring Play	1,255	569		1,823
Star	3,014	2,406	2,236	3,185
Student Assist	6,033	3,077	890	8,220
Student Council	756	762	335	1,184
Track	3,533	2,520	3,293	2,760
Volleyball	746	3,649	2,385	2,009
Wrestling	3,211	3,210	4,405	2,016
Youth Center	4,263	305		4,568
TOTAL ACTIVITIES FUND	<u>161,950</u>	<u>290,492</u>	<u>271,988</u>	<u>180,454</u>



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements, and have issued our report thereon dated October 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2022-001, 2022-002, and 2022-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ravenna Public Schools District No. 69, Ravenna, 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, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Response to Findings

Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Ravenna Public Schools District No. 69, Ravenna, Nebraska'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.

Dana J Cole + Company, LLP

Ord, Nebraska
October 24, 2022

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW
(Continued)

Condition

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the modified cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

District's Response

The District relies on the auditor to propose adjustments necessary to prepare the financial statements, including the related note disclosures. The District reviews such financial statements and approves all adjustments.

2022-003 BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-003 BUDGET COMPLIANCE (Continued)

Condition

The District had disbursements in the School Nutrition Fund of \$325,738, which exceeded budgeted disbursements by \$63,516.

Cause

Management did not amend the budget to allow for an increase in disbursements in excess of the original budget.

Potential Effect

The District should follow procedures required by the Nebraska Budget Act.

Recommendation

Management should amend the budget document before funds are disbursed in excess of the appropriate disbursements of that fund.

District's Response

Disbursements were higher than projected due to the effects of COVID-19. Due to increased meals due to all first served meals being free and reimbursed by the federal government, food costs were higher than budgeted for. The District will continue to monitor disbursements in the future.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2022

2021-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-001, and is considered to be a significant deficiency for the year ended August 31, 2022.

2021-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-002, and is considered to be a significant deficiency for the year ended August 31, 2022.



**DANA F. COLE
& COMPANY LLP**
CERTIFIED PUBLIC ACCOUNTANTS

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ORD, NEBRASKA 68862
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DANACOLE.COM

October 24, 2022

To the Board of Education
Ravenna Public Schools District No. 69
P.O. Box 8400
Ravenna, NE 68869

Dear Members of the Board:

Our audit for the year ended August 31, 2022, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Ravenna Public Schools District No. 69's student membership and attendance reporting we state the following:

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 that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that 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.

Ravenna Public Schools District No. 69
October 24, 2022
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6. We selected a sample of students from the District's attendance records for the year ended August 31, 2022, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2022.

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

Yours truly,

Dana F. Cole & Company, LLP

DANA F. COLE & COMPANY, LLP

Ravenna Public Schools
Fund Balance Report
October 31st, 2022

Special Building

Last month ending balance	\$	536,473.34
Buffalo Co Taxes	\$	29,335.14
Sherman Co Taxes	\$	1,863.18
Settlement Checks	\$	-
Interest	\$	205.47
Check(s)	\$	(9,653.50)
Bank Statement Balance	\$	558,223.63
Outstanding Checks		
Flex 9 mo. CD 043	\$	5,000.00
Interest	\$	-
Flex 11 mo. CD 286	\$	499,642.59
Total	\$	1,062,866.22

Depreciation Fund

Last month ending balance	\$	469,131.64
Interest		\$18.58
ESSERS II		\$0.00
Transfer		\$0.00
Check(s)		(\$69,952.80)
Bank Statement Balance	\$	399,197.42

Employee Benefit Fund

Last month ending balance	\$	14,781.61
Deposit for Employee Benefits	\$	-
Interest	\$	0.63
Check(s)	\$	-
Bank Statement Balance	\$	14,782.24
Flex 9 mo. CD 094	\$	100,000.00
Interest	\$	928.11
Total	\$	115,710.35

Qualified Cap

Last month ending balance	\$	-
Buffalo Co Taxes	\$	0.40
Sherm Co Taxes	\$	-
US Treas.		
Interest	\$	-
check(s) Transfer to GF	\$	-

Bank Statement Balance

\$

0.40

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	01	Fund Number 01	General	
	RPS.Oct22	A2 Gutter and Siding, Inc.	10/24/2022	57,000.00
01 2620 431 001 000		Con/ser Repair Secon		20,725.00
01 2620 431 002 000		Cont/ser Repair Elem		36,275.00
Total	A2 Gutter and Siding, Inc.			57,000.00
	NPMid. Honorband.22	Adams Middle School	11/07/2022	15.00
01 1100 810 001 028		Registration		15.00
Total	Adams Middle School			15.00
	0101700	AKRS Equipment	09/28/2022	33.82
01 2620 610 001 000		GENERAL SUPPLIES		16.91
01 2620 610 002 000		GENERAL SUPPLIES		16.91
Total	AKRS Equipment			33.82
	3556	ALPHA REHABILITATION	10/31/2022	490.43
01 2161 320 001 601		PROFESSIONAL ED SERVICES		280.50
01 2151 320 001 602		PROFESSIONAL ED SERVICES		209.93
Total	ALPHA REHABILITATION			490.43
	23368	ASK SUPPLY CO	10/26/2022	247.20
01 2610 610 001 000		Supplies Secon		247.20
Total	ASK SUPPLY CO			247.20
	19669	AWARDS PLUS	10/19/2022	240.00
01 2310 610 000 000		Supplies		240.00
Total	AWARDS PLUS			240.00
	21601	BAMFORD INC	10/11/2022	250.00
01 2620 431 001 000		Con/ser Repair Secon		125.00
01 2620 431 002 000		Cont/ser Repair Elem		125.00
Total	BAMFORD INC			250.00
	4905153979. Oct22	BLACK HILLS ENERGY	10/17/2022	43.70
01 2610 621 001 000		Fuel Secon		21.85
01 2610 621 002 000		Fuel Elem		21.85
	8985166782. Oct22	BLACK HILLS ENERGY	10/17/2022	2,031.56
01 2610 621 001 000		Fuel Secon		1,015.78
01 2610 621 002 000		Fuel Elem		1,015.78
Total	BLACK HILLS ENERGY			2,075.26
	918362310	BSN SPORTS INC	09/23/2022	455.52
01 1100 610 002 019		Elem Pe Materials		227.76
01 1100 610 002 000		Gen Supplies Elem		227.76
	918766898	BSN SPORTS INC	10/18/2022	71.86
01 1100 610 002 019		Elem Pe Materials		71.86
	918994654	BSN SPORTS INC	10/31/2022	23.14
01 1100 610 002 000		Gen Supplies Elem		23.14
Total	BSN SPORTS INC			550.52
	RPSpostcards202	Buffalo County Clerk	10/31/2022	320.75

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	2			
01 2310 610 000 000		Supplies		320.75
Total	Buffalo County Clerk			320.75
	2505110122	CHARTER COMMUNICATIONS	11/01/2022	22.46
01 1100 382 000 000		INTERNET SERVICES		22.46
Total	CHARTER COMMUNICATIONS			22.46
	7957158	CHEMSEARCH	10/09/2022	3,448.45
01 2610 610 001 000		Supplies Secon		1,724.23
01 2610 610 002 000		Supplies Elem		1,724.22
Total	CHEMSEARCH			3,448.45
	357.Oct22	CITY OF RAVENNA	10/28/2022	504.33
01 2610 410 001 000		Water Sewer Secon		252.17
01 2610 410 002 000		Water Sewer Elem		252.16
	760.Oct22	CITY OF RAVENNA	10/27/2022	62.67
01 2610 410 001 000		Water Sewer Secon		31.34
01 2610 410 002 000		Water Sewer Elem		31.33
Total	CITY OF RAVENNA			567.00
	23374.Oct22	CONSTRUCTION RENTAL INC	10/31/2022	3.80
01 2620 610 001 000		GENERAL SUPPLIES		1.90
01 2620 610 002 000		GENERAL SUPPLIES		1.90
	23374.Sept22	CONSTRUCTION RENTAL INC	09/30/2022	236.50
01 2620 610 001 000		GENERAL SUPPLIES		118.25
01 2620 610 002 000		GENERAL SUPPLIES		118.25
Total	CONSTRUCTION RENTAL INC			240.30
	26591.Oct22	CULLIGAN OF KEARNEY	10/25/2022	505.00
01 2620 610 001 000		GENERAL SUPPLIES		252.50
01 2620 610 002 000		GENERAL SUPPLIES		252.50
Total	CULLIGAN OF KEARNEY			505.00
	J7-46147	Cummins Sales and Service	10/10/2022	2,870.40
01 2730 431 000 000		REPAIRS & MAINT.		2,870.40
Total	Cummins Sales and Service			2,870.40
	136520.Nov22	DANA F. COLE & COMPANY, LLP	11/01/2022	2,120.00
01 2510 315 000 000		ACCOUNTING & AUDITING SERVICES		2,120.00
	136520.Oct22	DANA F. COLE & COMPANY, LLP	10/07/2022	8,480.00
01 2510 315 000 000		ACCOUNTING & AUDITING SERVICES		8,480.00
Total	DANA F. COLE & COMPANY, LLP			10,600.00
	1339042	DAS State Accounting - Central Finance	10/13/2022	1,733.33
01 1100 382 000 000		INTERNET SERVICES		1,733.33
Total	DAS State Accounting - Central Finance			1,733.33
	44309	Dethlefs, Michelle	08/19/2022	165.00
01 1100 810 002 000		FEES		165.00
Total	Dethlefs, Michelle			165.00
	2023membershipd	Diversified Drug Testing, LLC	11/03/2022	60.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2310 810 000 000		Dues And Fees		60.00
Total	Diversified Drug Testing, LLC			60.00
01 1100 890 001 000	2223-164	Drahota, Angie	09/06/2022	12.00
Total	Drahota, Angie	Other Misc Exp Secon		12.00
01 2610 610 001 000	8563451-0	EAKES OFFICE PLUS	09/02/2022	672.64
01 2610 610 002 000		Supplies Secon		336.32
01 2610 610 002 000		Supplies Elem		336.32
01 2610 610 001 000	8584073-0	EAKES OFFICE PLUS	10/07/2022	849.84
01 2610 610 002 000		Supplies Secon		424.92
01 2610 610 002 000		Supplies Elem		424.92
01 1100 610 001 000	INV401502	EAKES OFFICE PLUS	10/15/2022	3,653.63
01 1100 610 002 000		Gen Supplies Secon		1,826.82
01 1100 610 002 000		Gen Supplies Elem		1,826.81
Total	EAKES OFFICE PLUS			5,176.11
01 2620 431 001 000	7951936	ECOLAB PEST ELIM DIV	10/18/2022	70.18
01 2620 431 002 000		Con/ser Repair Secon		35.09
01 2620 431 002 000		Cont/ser Repair Elem		35.09
Total	ECOLAB PEST ELIM DIV			70.18
01 6990 734 000 000	180300.Oct22	ESU #10	11/01/2022	37,931.44
01 2580 810 000 000		TECHNOLOGY RELATED HARDWARE		148.75
01 2151 591 001 602		REGISTRATION		20.00
01 2151 591 002 602		Speech Therapy		4,783.79
01 2152 591 002 602		Speech Therapy Elem		16,869.15
01 2153 591 002 602		PRE SCHL SPEECH (3-5)		3,147.23
01 2151 591 001 607		SPEECH (0-2)		377.67
01 2151 591 002 607		Audiology Secon		82.14
01 2152 591 002 607		Audiology Elem		82.14
01 2153 591 002 607		AUDIOLOGY SPED 3-5		20.53
01 2151 591 001 604		AUDIOLOGY SPED 0-2		20.53
01 2151 591 002 604		ESU SERVICES-Deaf Ed Sec.		609.50
01 2141 591 001 606		Deaf Ed Sped Elem.		609.50
01 2142 591 002 606		SCHOOL PSYCH		2,333.14
01 2143 591 002 606		Diagnostic Testing (School Psych)		2,333.14
01 1200 591 001 000		PSYCH SERVICES SPED 3-5		583.29
01 1200 591 002 000		PSYC SERVICES SPED 0-2		583.29
01 1291 591 002 603		SPED SUPERVISION SEC.		1,761.06
01 1292 591 002 603		SPED SUPERVISION ELEM.		1,761.06
01 2181 591 002 605		PRE SPED Supervision (3-5)		403.89
01 1200 591 000 608		Pre Sped Services (0-2)		403.88
01 2410 810 002 000		VISION		547.72
01 2212 330 002 000		Vocational		310.04
01 2220 320 001 000		Dues And Fees Elem		20.00
01 2120 320 001 000		Purch Prof Ser Elem		20.00
01 2410 810 001 000		Purchased Ser Secon		20.00
01 2410 810 001 000		Purch Prof Ser Secon		60.00
01 2410 810 001 000		Dues And Fees Secon		20.00
Total	ESU #10			37,931.44

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	2906.1	Family Physical Therapy & Sports Center P.C.	09/12/2022	2,685.00
01 2172 569 002 000		PT 3-4 Sped		90.00
01 2171 569 001 000		PT Sped School Age		315.00
01 2171 569 002 000		PT Sped School Age		705.00
01 2162 569 002 000		OT Sped 3-5		105.00
01 2161 569 001 000		TUITION-OTHER		330.00
01 2161 569 002 000		OT Sped School Age		1,140.00
	2944	Family Physical Therapy & Sports Center P.C.	11/09/2022	3,165.00
01 2172 569 002 000		PT 3-4 Sped		45.00
01 2171 569 001 000		PT Sped School Age		270.00
01 2171 569 002 000		PT Sped School Age		795.00
01 2162 569 002 000		OT Sped 3-5		180.00
01 2161 569 001 000		TUITION-OTHER		375.00
01 2161 569 002 000		OT Sped School Age		1,500.00
Total		Family Physical Therapy & Sports Center P.C.		5,850.00
	47815	FARMERS CO-OPERATIVE ASSOC	10/25/2022	8,467.66
01 2710 626 000 000		Gas And Oil		7,257.66
01 2710 610 000 000		Tires And Parts		1,210.00
Total		FARMERS CO-OPERATIVE ASSOC		8,467.66
	2769612	FLINN SCIENTIFIC INC	09/16/2022	95.00
01 1100 610 001 022		Materials		95.00
Total		FLINN SCIENTIFIC INC		95.00
	22100367	FM 92.3 KBEAR Country/KBRY FM	10/31/2022	157.00
01 2310 540 000 000		Advertising & Print		157.00
	635247996-009	FM 92.3 KBEAR Country/KBRY FM	09/30/2022	120.00
01 2310 540 000 000		Advertising & Print		120.00
Total		FM 92.3 KBEAR Country/KBRY FM		277.00
	RPS.Oct22	Gangwish Turf	10/21/2022	630.00
01 2620 610 001 000		GENERAL SUPPLIES		315.00
01 2620 610 002 000		GENERAL SUPPLIES		315.00
Total		Gangwish Turf		630.00
	10736638	Hamilton	10/14/2022	35.19
01 2510 382 001 000		Telephone Secon		17.60
01 2510 382 002 000		Telehone Elem		17.59
	10738360	Hamilton	10/14/2022	88.42
01 2510 382 001 000		Telephone Secon		44.21
01 2510 382 002 000		Telehone Elem		44.21
	10740213	Hamilton	10/14/2022	276.50
01 2510 382 001 000		Telephone Secon		138.25
01 2510 382 002 000		Telehone Elem		138.25
Total		Hamilton		400.11
	1099	Helgoth's Pumpkin Patch	10/20/2022	135.00
01 1100 580 002 000		Travel Elem		135.00
Total		Helgoth's Pumpkin Patch		135.00
	711520346	Home Depot Pro, The	10/11/2022	210.20
01 2610 610 001 000		Supplies Secon		105.10
01 2620 610 002 000		GENERAL SUPPLIES		105.10

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	711769711	Home Depot Pro, The	10/12/2022	70.53
01 2610 610 001 000		Supplies Secon	35.27	
01 2610 610 002 000		Supplies Elem	35.26	
	712997428	Home Depot Pro, The	10/19/2022	473.50
01 2610 610 001 000		Supplies Secon	236.75	
01 2610 610 002 000		Supplies Elem	236.75	
Total	Home Depot Pro, The		754.23	
	12795338.Nov22	Hometown Leasing	11/01/2022	671.85
01 1100 443 002 000		LEASED EQUIP	671.85	
Total	Hometown Leasing		671.85	
	508355	Integrated Life Choices	09/30/2022	1,244.64
01 1200 569 001 000		TUITION-OTHER	1,244.64	
	511631	Integrated Life Choices	10/31/2022	1,737.31
01 1200 569 001 000		TUITION-OTHER	1,737.31	
	511632	Integrated Life Choices	10/31/2022	1,737.31
01 1200 569 001 000		TUITION-OTHER	1,737.31	
Total	Integrated Life Choices		4,719.26	
	1905899020527	Interstate All Battery Center	09/29/2022	172.80
01 2620 610 001 000		GENERAL SUPPLIES	86.40	
01 2620 610 002 000		GENERAL SUPPLIES	86.40	
Total	Interstate All Battery Center		172.80	
	276487	ISLAND SUPPLY WELDING CO	09/21/2022	43.95
01 1100 610 001 025		Instr Materials	43.95	
	276488	ISLAND SUPPLY WELDING CO	09/21/2022	195.11
01 1100 610 001 025		Instr Materials	195.11	
	278462	ISLAND SUPPLY WELDING CO	10/19/2022	153.23
01 1100 610 001 025		Instr Materials	153.23	
Total	ISLAND SUPPLY WELDING CO		392.29	
	364570829	J. W. PEPPER & SON INC.	09/22/2022	40.94
01 1100 610 001 018		Music Materials	40.94	
	364574253	J. W. PEPPER & SON INC.	09/22/2022	94.10
01 1100 610 001 018		Music Materials	94.10	
	364600590	J. W. PEPPER & SON INC.	09/29/2022	64.19
01 1100 610 001 018		Music Materials	64.19	
	364735670	J. W. PEPPER & SON INC.	11/04/2022	18.00
01 1100 610 001 018		Music Materials	18.00	
Total	J. W. PEPPER & SON INC.		217.23	
	2460.Oct22	K & B PARTS	10/31/2022	1,218.33
01 2710 610 000 000		Tires And Parts	855.36	
01 3535 610 000 000		High Abilt Learn Supplies	362.97	
	2460.Sept22	K & B PARTS	09/30/2022	843.85
01 2620 610 001 000		GENERAL SUPPLIES	22.98	
01 2620 610 002 000		GENERAL SUPPLIES	22.98	
01 2710 610 000 000		Tires And Parts	797.89	
Total	K & B PARTS		2,062.18	
	171283	KEARNEY TOWING & REPAIR CENTER INC	09/13/2022	483.00
01 2710 431 000 000		REPAIRS & MAINT.	483.00	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	KEARNEY TOWING & REPAIR CENTER INC			483.00
	bkmiles.Oct22	Kjar, Bradley	10/07/2022	596.25
01 2320 580 000 000		Travel		596.25
Total	Kjar, Bradley			596.25
	12928	KSB SCHOOL LAW, PC LLO	11/01/2022	75.00
01 2330 317 000 000		LEGAL SERVICES		75.00
Total	KSB SCHOOL LAW, PC LLO			75.00
	146332	LIGHTSPEED TECHNOLOGIES, INC.	10/19/2022	127.00
01 2580 650 001 000		Computer Supplies		63.50
01 2580 650 002 000		Computer Supplies		63.50
Total	LIGHTSPEED TECHNOLOGIES, INC.			127.00
	1106494-1	Lincoln Journal Star	10/30/2022	97.85
01 2310 540 000 000		Advertising & Print		97.85
Total	Lincoln Journal Star			97.85
	CPS.Aug22	Live Well Counseling Center	09/06/2022	67.86
01 1100 334 000 000		Mileage for Psyche Services		67.86
	CPS.Sept22	Live Well Counseling Center	10/17/2022	145.00
01 1100 334 000 000		Mileage for Psyche Services		145.00
Total	Live Well Counseling Center			212.86
	Oct.PR2022	Malmstrom, Melissa	11/11/2022	120.05
01 1100 890 001 000		Other Misc Exp Secon		120.05
Total	Malmstrom, Melissa			120.05
	5364	MC AUTOMOTIVE	10/09/2022	758.67
01 2730 431 000 000		REPAIRS & MAINT.		758.67
Total	MC AUTOMOTIVE			758.67
	40991	MERNARDS - KEARNEY	09/13/2022	208.30
01 2620 610 001 000		GENERAL SUPPLIES		104.15
01 2620 610 002 000		GENERAL SUPPLIES		104.15
	42408	MERNARDS - KEARNEY	10/11/2022	519.45
01 2620 610 001 000		GENERAL SUPPLIES		519.45
Total	MERNARDS - KEARNEY			727.75
	100	MIDWEST FLOOR SPECIALISTS	10/07/2022	213.60
01 2610 610 001 000		Supplies Secon		106.80
01 2610 610 002 000		Supplies Elem		106.80
Total	MIDWEST FLOOR SPECIALISTS			213.60
	74232	NCSA	10/20/2022	115.00
01 2320 810 000 000		Dues And Fees		115.00
	e15956-704458	NCSA	11/01/2022	139.00
01 2580 810 000 000		REGISTRATION		139.00
Total	NCSA			254.00
	52744.Oct22	NE PUBLIC POWER DISTRICT	10/28/2022	105.93
01 2610 621 001 000		Fuel Secon		52.97

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 621 002 000		Fuel Elem		52.96
	52749.Oct22	NE PUBLIC POWER DISTRICT	10/28/2022	72.65
01 2610 621 001 000		Fuel Secon		36.33
01 2610 621 002 000		Fuel Elem		36.32
	52754.Oct22	NE PUBLIC POWER DISTRICT	10/28/2022	72.00
01 2610 621 001 000		Fuel Secon		36.00
01 2610 621 002 000		Fuel Elem		36.00
	52759.Oct22	NE PUBLIC POWER DISTRICT	10/28/2022	3,988.96
01 2610 621 001 000		Fuel Secon		1,994.48
01 2610 621 002 000		Fuel Elem		1,994.48
	52765.Oct22	NE PUBLIC POWER DISTRICT	10/28/2022	64.79
01 2610 621 001 000		Fuel Secon		32.40
01 2610 621 002 000		Fuel Elem		32.39
Total		NE PUBLIC POWER DISTRICT		4,304.33
	INV-11239-R0K7H0	NEBR ASSOC OF SCHOOL BOARDS	10/31/2022	300.00
01 2320 810 000 000		Dues And Fees		300.00
Total		NEBR ASSOC OF SCHOOL BOARDS		300.00
	3201	NWU Costume Library	09/19/2022	220.56
01 1100 610 001 000		Gen Supplies Secon		220.56
Total		NWU Costume Library		220.56
	1882-20221031	ONE SOURCE	10/31/2022	5.00
01 2310 340 000 000		SERVICES		5.00
Total		ONE SOURCE		5.00
	95301	PRAIRIE HILLS WIRELESS, LLC	11/01/2022	130.00
01 1100 382 000 000		INTERNET SERVICES		130.00
Total		PRAIRIE HILLS WIRELESS, LLC		130.00
	new.Sept22	RAVENNA NEWS	09/30/2022	738.13
01 2310 540 000 000		Advertising & Print		738.13
	news.Aug22	RAVENNA NEWS	08/31/2022	297.24
01 2310 540 000 000		Advertising & Print		297.24
	news.Oct22	RAVENNA NEWS	10/31/2022	369.59
01 2310 540 000 000		Advertising & Print		369.59
Total		RAVENNA NEWS		1,404.96
	trash.Nov22	RAVENNA SANITATION	10/31/2022	981.00
01 2620 420 001 000		CLEANING SERVICES/TRASH		490.50
01 2620 420 002 000		CLEANING SERVICES/TRASH		490.50
Total		RAVENNA SANITATION		981.00
	0008058626-002	REAMS SPRINKLER SUPPLY	09/16/2022	127.31
01 2620 610 001 000		GENERAL SUPPLIES		63.66
01 2620 610 002 000		GENERAL SUPPLIES		63.65
	8058626-001	REAMS SPRINKLER SUPPLY	09/14/2022	447.07
01 2620 610 001 000		GENERAL SUPPLIES		223.54
01 2620 610 002 000		GENERAL SUPPLIES		223.53
Total		REAMS SPRINKLER SUPPLY		574.38
	4026738026	Savvas Learning Company	09/07/2022	269.38

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1100 640 001 000		Textbooks Secon		269.38
	4026761043	Savvas Learning Company	09/19/2022	79.68
01 1100 640 001 000		Textbooks Secon		79.68
Total Savvas Learning Company				349.06
	ADmiles.Oct22	Schirmer, Anthony	11/22/2002	236.25
01 2212 580 001 000		Travel Secon		236.25
Total Schirmer, Anthony				236.25
	208131226370	SCHOOL SPECIALTY LLC	10/13/2022	44.64
01 1100 610 002 005		Grade 5 Materials		44.64
	208131237732	SCHOOL SPECIALTY LLC	10/14/2022	158.63
01 1100 610 002 005		Grade 5 Materials		158.63
Total SCHOOL SPECIALTY LLC				203.27
	44812	Schroll, Millisa	09/09/2022	165.00
01 1100 810 001 000		FEES		165.00
Total Schroll, Millisa				165.00
	445247.2	STUDIES WEEKLY	10/01/2022	24.45
01 1100 610 002 004		Grade 4 Materials		24.45
Total STUDIES WEEKLY				24.45
	1263	Stuhr Museum - Education Dept.	10/31/2022	162.00
01 1100 580 002 000		Travel Elem		162.00
Total Stuhr Museum - Education Dept.				162.00
	276000	Time Management Systems, Inc.	10/04/2022	9.75
01 2510 810 000 000		REGISTRATION		9.75
	277466	Time Management Systems, Inc.	11/02/2022	3.25
01 2510 810 000 000		REGISTRATION		3.25
Total Time Management Systems, Inc.				13.00
	8488A	Tri-Cities Roofing & Sheet Metal	10/12/2022	684.23
01 2620 431 001 000		Con/ser Repair Secon		342.12
01 2620 431 002 000		Cont/ser Repair Elem		342.11
Total Tri-Cities Roofing & Sheet Metal				684.23
	usbank.Nov2022	U.S. Bank	10/25/2022	16,337.97
01 2510 531 000 000		POSTAGE		3,591.64
01 1100 810 001 018		FEES		240.00
01 1100 735 002 000		Comp Software Elem		305.00
01 1100 735 001 025		Comp Software Secon		200.00
01 1100 733 001 000		Equipment Secon		2,494.00
01 3535 610 000 000		High Abilt Learn Supplies		388.70
01 3535 810 000 000		High Abilt Learn Registration		980.00
01 1100 735 001 025		Comp Software Secon		335.00
01 1100 610 001 032		Foreign Lang Mater		35.88
01 2212 580 001 000		Travel Secon		202.00
01 2220 610 001 000		Supplies Secon		136.52
01 1100 610 001 000		Gen Supplies Secon		341.18
01 2130 610 000 000		Health Supplies		2,055.50
01 1100 810 001 000		FEES		25.00
01 2620 610 001 000		GENERAL SUPPLIES		274.76

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2620 610 002 000		GENERAL SUPPLIES		274.77
01 2130 610 000 000		Health Supplies		39.89
01 1100 610 002 000		Gen Supplies Elem		2,294.72
01 2510 610 000 000		Supplies		87.62
01 1100 610 001 000		Gen Supplies Secon		766.14
01 1100 610 002 000		Gen Supplies Elem		766.14
01 1100 735 002 000		Comp Software Elem		285.01
01 1100 580 002 000		Travel Elem		218.50
Total U.S. Bank				16,337.97
	04960080202210	Verizon Business	11/01/2022	107.29
01 2510 382 001 000		Telephone Secon		53.65
01 2510 382 002 000		Telephone Elem		53.64
Total Verizon Business				107.29
	9919103231	VERIZON WIRELESS	10/25/2022	171.90
01 2510 382 001 000		Telephone Secon		85.95
01 2510 382 002 000		Telephone Elem		85.95
Total VERIZON WIRELESS				171.90
	EAP.2ndqtr2022	WHOLENESS HEALING EAP	11/01/2022	800.00
01 2310 810 000 000		Dues And Fees		800.00
Total WHOLENESS HEALING EAP				800.00
	2210-029519	WILKE'S TRUE VALUE	10/03/2022	119.00
01 2620 610 001 000		GENERAL SUPPLIES		59.50
01 2620 610 002 000		GENERAL SUPPLIES		59.50
	2210-029557	WILKE'S TRUE VALUE	10/03/2022	41.32
01 2620 610 001 000		GENERAL SUPPLIES		20.66
01 2620 610 002 000		GENERAL SUPPLIES		20.66
	2210-029682	WILKE'S TRUE VALUE	10/05/2022	30.38
01 2620 610 001 000		GENERAL SUPPLIES		30.38
	2210-029799	WILKE'S TRUE VALUE	10/05/2022	7.12
01 1100 610 001 000		Gen Supplies Secon		7.12
	2210-030310	WILKE'S TRUE VALUE	10/10/2022	20.89
01 2620 610 001 000		GENERAL SUPPLIES		10.45
01 2620 610 002 000		GENERAL SUPPLIES		10.44
	2210-030610	WILKE'S TRUE VALUE	10/13/2022	31.33
01 2620 610 001 000		GENERAL SUPPLIES		15.67
01 2620 610 002 000		GENERAL SUPPLIES		15.66
	2210-030743	WILKE'S TRUE VALUE	10/14/2022	26.66
01 2620 610 002 000		GENERAL SUPPLIES		26.66
	2210-031147	WILKE'S TRUE VALUE	10/18/2022	12.82
01 1100 610 001 000		Gen Supplies Secon		12.82
	2210-031396	WILKE'S TRUE VALUE	10/20/2022	9.10
01 2620 610 001 000		GENERAL SUPPLIES		4.55
01 2620 610 002 000		GENERAL SUPPLIES		4.55
	2210-031497	WILKE'S TRUE VALUE	10/21/2022	151.92
01 1100 610 001 031		Instruc Materials		151.92
	2210-031617	WILKE'S TRUE VALUE	10/22/2022	4.27
01 1100 610 001 000		Gen Supplies Secon		4.27
	2210-031874	WILKE'S TRUE VALUE	10/25/2022	8.82
01 1100 610 001 000		Gen Supplies Secon		8.82
	2210-032012	WILKE'S TRUE VALUE	10/27/2022	28.44
01 2620 610 001 000		GENERAL SUPPLIES		28.44

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	WILKE'S TRUE VALUE			<u>492.07</u>
	rule10.Nov22	Witt, James	11/04/2022	450.00
01 2310 340 000 000		SERVICES		<u>450.00</u>
Total	Witt, James			450.00
	615691	YANDA'S MUSIC	10/17/2022	40.00
01 1100 610 001 028		Instr Materials		40.00
	617486	YANDA'S MUSIC	10/26/2022	79.00
01 1100 431 001 028		REPAIRS & MAINTENANCE - Contracted		<u>79.00</u>
Total	YANDA'S MUSIC			119.00
Fund Number	01			<u>181,371.01</u>
Checking Account ID	01			<u>181,371.01</u>

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01	General							
01 1100 111 001 000	SALARIES TEACHERS SECONDARY	0.00	74,010.27	221,608.99	0.00	(221,608.99)	0.00	(221,608.99)
01 1100 111 002 000	SALARIES TEACHERS ELEM.	0.00	60,123.54	182,485.02	0.00	(182,485.02)	0.00	(182,485.02)
01 1100 120 001 000	SUBSTITUTE OR TEMPORARY SALARIES	0.00	0.00	2,791.25	0.00	(2,791.25)	0.00	(2,791.25)
01 1100 123 001 000	Sub Salaries Secon	0.00	1,495.00	4,160.00	0.00	(4,160.00)	0.00	(4,160.00)
01 1100 123 002 000	Sub Salaries Elem	0.00	715.00	1,202.50	0.00	(1,202.50)	0.00	(1,202.50)
01 1100 151 001 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	10,413.15	33,811.04	0.00	(33,811.04)	0.00	(33,811.04)
01 1100 151 002 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	3,099.51	9,264.44	0.00	(9,264.44)	0.00	(9,264.44)
01 1100 152 001 000	ADDITIONAL COMP. AIDES	0.00	0.00	2,537.50	0.00	(2,537.50)	0.00	(2,537.50)
01 1100 211 001 000	Health Ins Secon	0.00	27,141.64	81,424.92	0.00	(81,424.92)	0.00	(81,424.92)
01 1100 211 002 000	Health Ins Elem	0.00	22,876.19	68,783.36	0.00	(68,783.36)	0.00	(68,783.36)
01 1100 212 001 000	GROUP INSURANCE-AIDES	0.00	0.00	4.54	0.00	(4.54)	0.00	(4.54)
01 1100 213 001 000	GROUP INS.-SUBS	0.00	70.23	70.23	0.00	(70.23)	0.00	(70.23)
01 1100 220 001 000	FICA-NON INSTRUCTIONAL	0.00	0.00	213.54	0.00	(213.54)	0.00	(213.54)
01 1100 221 001 000	Fica Secon	0.00	6,230.88	18,857.07	0.00	(18,857.07)	0.00	(18,857.07)
01 1100 221 002 000	Fica Elem	0.00	4,547.81	13,801.26	0.00	(13,801.26)	0.00	(13,801.26)
01 1100 222 001 000	FICA-COACHES/AIDES	0.00	0.00	194.11	0.00	(194.11)	0.00	(194.11)
01 1100 223 001 000	FICA-SUB SUBS	0.00	112.01	315.87	0.00	(315.87)	0.00	(315.87)
01 1100 223 002 000	FICA-SUB SUBS	0.00	54.69	91.97	0.00	(91.97)	0.00	(91.97)
01 1100 231 001 000	RETIREMENT TEACHERS/ADMINS	0.00	8,262.35	24,999.39	0.00	(24,999.39)	0.00	(24,999.39)
01 1100 231 002 000	RETIREMENT TEACHERS/ADMIN	0.00	6,245.03	18,940.59	0.00	(18,940.59)	0.00	(18,940.59)
01 1100 232 001 000	RETIREMENT-COACHES/AIDES	0.00	0.00	250.65	0.00	(250.65)	0.00	(250.65)
01 1100 233 001 000	RETIREMENT-SUBS	0.00	25.68	25.68	0.00	(25.68)	0.00	(25.68)
01 1100 233 002 000	RETIREMENT-SUBS	0.00	19.26	28.89	0.00	(28.89)	0.00	(28.89)
01 1100 281 001 000	CASH IN LIEU/HSA	0.00	1,110.59	3,331.77	0.00	(3,331.77)	0.00	(3,331.77)
01 1100 281 002 000	CASH IN LIEU/HSA	0.00	1,632.85	4,931.15	0.00	(4,931.15)	0.00	(4,931.15)
01 1100 283 001 000	UNEMPLOYMENT COMP OR INS	0.00	10.53	10.53	0.00	(10.53)	0.00	(10.53)
01 1100 334 000 000	Mileage for Psyche Services	0.00	212.86	212.86	0.00	(212.86)	0.00	(212.86)
01 1100 382 000 000	INTERNET SERVICES	0.00	1,885.79	2,540.15	0.00	(2,540.15)	0.00	(2,540.15)
01 1100 443 001 000	LEASED EQUIP	0.00	0.00	1,007.78	0.00	(1,007.78)	0.00	(1,007.78)
01 1100 443 002 000	LEASED EQUIP	0.00	671.85	1,007.77	0.00	(1,007.77)	0.00	(1,007.77)
01 1100 580 002 000	Travel Elem	0.00	515.50	515.50	0.00	(515.50)	0.00	(515.50)
01 1100 610 001 000	Gen Supplies Secon	0.00	3,187.73	4,957.37	0.00	(4,957.37)	0.00	(4,957.37)
01 1100 610 002 000	Gen Supplies Elem	0.00	5,138.57	5,596.35	0.00	(5,596.35)	0.00	(5,596.35)
01 1100 640 001 000	Textbooks Secon	0.00	349.06	349.06	0.00	(349.06)	0.00	(349.06)
01 1100 640 002 000	Textbooks Elem	0.00	0.00	756.56	0.00	(756.56)	0.00	(756.56)
01 1100 733 001 000	Equipment Secon	0.00	2,494.00	11,561.52	0.00	(11,561.52)	0.00	(11,561.52)
01 1100 735 001 000	Comp Software Secon	0.00	0.00	627.00	0.00	(627.00)	0.00	(627.00)
01 1100 735 002 000	Comp Software Elem	0.00	590.01	1,038.81	0.00	(1,038.81)	0.00	(1,038.81)
01 1100 810 001 000	FEES	0.00	190.00	1,421.15	0.00	(1,421.15)	0.00	(1,421.15)
01 1100 810 002 000	FEES	0.00	165.00	435.00	0.00	(435.00)	0.00	(435.00)
01 1100 890 001 000	Other Misc Exp Secon	0.00	132.05	302.05	0.00	(302.05)	0.00	(302.05)
01 1100 890 002 000	Other Misc Exp Elem	0.00	0.00	311.09	0.00	(311.09)	0.00	(311.09)
1100	SALARIES	0.00	243,728.63	726,776.28	0.00	(726,776.28)	0.00	(726,776.28)
01 1160 111 002 000	SALARIES TEACHERS POVERTY	0.00	5,256.25	15,768.75	0.00	(15,768.75)	0.00	(15,768.75)
01 1160 211 002 000	Poverty Program Health Ins	0.00	1,576.86	4,730.58	0.00	(4,730.58)	0.00	(4,730.58)
01 1160 221 002 000	Poverty Program FICA	0.00	380.56	1,141.68	0.00	(1,141.68)	0.00	(1,141.68)
01 1160 231 002 000	Poverty Program Retire	0.00	519.20	1,557.60	0.00	(1,557.60)	0.00	(1,557.60)
01 1160 281 002 000	TEACHERS/PRINCIPALS HSA	0.00	286.04	858.12	0.00	(858.12)	0.00	(858.12)
1160	POVERTY	0.00	8,018.91	24,056.73	0.00	(24,056.73)	0.00	(24,056.73)
01 1190 111 002 000	SALARIES TEACHERS PRE K	0.00	3,896.88	11,690.64	0.00	(11,690.64)	0.00	(11,690.64)
01 1190 112 002 000	PreK Para	0.00	2,001.00	5,140.54	0.00	(5,140.54)	0.00	(5,140.54)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 1190 123 002 000	PreK Subs	0.00	130.00	130.00	0.00	(130.00)	0.00	(130.00)
01 1190 211 002 000	PreK Health	0.00	2,147.69	6,443.07	0.00	(6,443.07)	0.00	(6,443.07)
01 1190 212 002 000	GROUP INSURANCE-AIDES	0.00	735.66	2,206.98	0.00	(2,206.98)	0.00	(2,206.98)
01 1190 221 002 000	PreK Fica	0.00	291.79	875.37	0.00	(875.37)	0.00	(875.37)
01 1190 222 002 000	FICA-AIDES	0.00	136.81	344.44	0.00	(344.44)	0.00	(344.44)
01 1190 223 002 000	FICA-SUB SUBS	0.00	9.94	9.94	0.00	(9.94)	0.00	(9.94)
01 1190 231 002 000	PreK Retire	0.00	384.93	1,154.79	0.00	(1,154.79)	0.00	(1,154.79)
01 1190 232 002 000	RETIREMENT AIDES	0.00	197.66	507.77	0.00	(507.77)	0.00	(507.77)
01 1190 233 002 000	RETIREMENT-SUBS	0.00	12.84	12.84	0.00	(12.84)	0.00	(12.84)
01 1190 610 002 000	PreK Supplies	0.00	0.00	24.60	0.00	(24.60)	0.00	(24.60)
1190 PREK		0.00	9,945.20	28,540.98	0.00	(28,540.98)	0.00	(28,540.98)
01 1200 111 001 000	SPED teachers	0.00	12,566.66	37,849.98	0.00	(37,849.98)	0.00	(37,849.98)
01 1200 111 002 000	SALARIES TEACHERS SPED ELEM.	0.00	16,282.29	49,188.44	0.00	(49,188.44)	0.00	(49,188.44)
01 1200 112 001 000	SPED Paras	0.00	15,977.30	43,096.78	0.00	(43,096.78)	0.00	(43,096.78)
01 1200 112 002 000	Aide Elem	0.00	12,522.02	29,887.41	0.00	(29,887.41)	0.00	(29,887.41)
01 1200 116 001 000	Nurse Sp Ed Services	0.00	534.29	580.42	0.00	(580.42)	0.00	(580.42)
01 1200 116 002 000	Nurse Sp Ed Services	0.00	8.95	55.08	0.00	(55.08)	0.00	(55.08)
01 1200 123 001 000	Sub Secon	0.00	487.50	487.50	0.00	(487.50)	0.00	(487.50)
01 1200 123 002 000	Sub Elem	0.00	307.45	567.45	0.00	(567.45)	0.00	(567.45)
01 1200 132 001 000	OT - AIDES/PARAS	0.00	89.70	527.51	0.00	(527.51)	0.00	(527.51)
01 1200 132 002 000	OT - AIDES/PARAS	0.00	0.00	42.99	0.00	(42.99)	0.00	(42.99)
01 1200 151 001 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	748.34	2,245.02	0.00	(2,245.02)	0.00	(2,245.02)
01 1200 211 001 000	Health Ins	0.00	4,185.45	12,477.90	0.00	(12,477.90)	0.00	(12,477.90)
01 1200 211 002 000	Health Ins Elem	0.00	5,705.89	17,196.12	0.00	(17,196.12)	0.00	(17,196.12)
01 1200 212 001 000	GROUP INSURANCE-AIDES	0.00	1,460.04	4,911.67	0.00	(4,911.67)	0.00	(4,911.67)
01 1200 212 002 000	GROUP INSURANCE-AIDES	0.00	1,744.34	5,065.99	0.00	(5,065.99)	0.00	(5,065.99)
01 1200 216 001 000	Health Ins. NURSE	0.00	1.20	9.48	0.00	(9.48)	0.00	(9.48)
01 1200 216 002 000	Health Ins-NURSE	0.00	1.20	9.49	0.00	(9.49)	0.00	(9.49)
01 1200 221 001 000	Fica Secon	0.00	972.59	2,930.18	0.00	(2,930.18)	0.00	(2,930.18)
01 1200 221 002 000	Fica Elem	0.00	1,197.63	3,618.09	0.00	(3,618.09)	0.00	(3,618.09)
01 1200 222 001 000	FICA-AIDES	0.00	1,112.27	2,978.57	0.00	(2,978.57)	0.00	(2,978.57)
01 1200 222 002 000	FICA-AIDES	0.00	919.72	2,172.59	0.00	(2,172.59)	0.00	(2,172.59)
01 1200 223 001 000	FICA-SUB SUBS	0.00	37.29	37.29	0.00	(37.29)	0.00	(37.29)
01 1200 223 002 000	FICA-SUB SUBS	0.00	23.53	43.43	0.00	(43.43)	0.00	(43.43)
01 1200 226 001 000	Fica-NURSE	0.00	40.87	44.40	0.00	(44.40)	0.00	(44.40)
01 1200 226 002 000	Fica-NURSE	0.00	0.68	4.21	0.00	(4.21)	0.00	(4.21)
01 1200 231 001 000	RETIREMENT TEACHERS/ADMINS	0.00	1,241.30	3,738.72	0.00	(3,738.72)	0.00	(3,738.72)
01 1200 231 002 000	RETIREMENT TEACHERS/ADMINS	0.00	1,608.33	4,858.74	0.00	(4,858.74)	0.00	(4,858.74)
01 1200 232 001 000	RETIREMENT AIDES	0.00	1,535.47	4,224.43	0.00	(4,224.43)	0.00	(4,224.43)
01 1200 232 002 000	RETIREMENT AIDES	0.00	1,236.91	2,956.48	0.00	(2,956.48)	0.00	(2,956.48)
01 1200 236 001 000	Retire-NURSE	0.00	52.77	57.33	0.00	(57.33)	0.00	(57.33)
01 1200 236 002 000	Retire-NURSE	0.00	0.88	5.44	0.00	(5.44)	0.00	(5.44)
01 1200 282 001 000	INSTRUCTIONAL AIDES HSA	0.00	0.00	8.85	0.00	(8.85)	0.00	(8.85)
01 1200 282 002 000	INSTRUCTIONAL AIDES HSA	0.00	199.88	532.80	0.00	(532.80)	0.00	(532.80)
01 1200 286 001 000	NURSE-HSA	0.00	0.18	1.39	0.00	(1.39)	0.00	(1.39)
01 1200 286 002 000	NURSE-HSA	0.00	0.18	1.39	0.00	(1.39)	0.00	(1.39)
01 1200 320 001 000	Purch Prof Ser Secon	0.00	0.00	145.00	0.00	(145.00)	0.00	(145.00)
01 1200 320 002 000	Purch Prof Serv Elem	0.00	0.00	20.00	0.00	(20.00)	0.00	(20.00)
01 1200 569 001 000	TUITION-OTHER	0.00	4,719.26	14,171.97	0.00	(14,171.97)	0.00	(14,171.97)
01 1200 580 001 000	Travel Secon	0.00	0.00	180.15	0.00	(180.15)	0.00	(180.15)
01 1200 580 002 000	Travel Elem	0.00	0.00	180.15	0.00	(180.15)	0.00	(180.15)
01 1200 591 001 000	SPED SUPERVISION SEC.	0.00	1,761.06	3,522.12	0.00	(3,522.12)	0.00	(3,522.12)
01 1200 591 002 000	SPED SUPERVISION ELEM.	0.00	1,761.06	3,522.12	0.00	(3,522.12)	0.00	(3,522.12)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 1200 610 001 000	Gen Supplies	0.00	0.00	873.99	0.00	(873.99)	0.00	(873.99)
01 1200 610 002 000	Gen Supplies Elem	0.00	0.00	110.84	0.00	(110.84)	0.00	(110.84)
01 1200 735 001 000	Comp Software Secon	0.00	0.00	120.00	0.00	(120.00)	0.00	(120.00)
01 1200 735 002 000	Comp Software Elem	0.00	0.00	140.30	0.00	(140.30)	0.00	(140.30)
1200 SPEDICAL ED School Age		0.00	91,044.48	255,400.20	0.00	(255,400.20)	0.00	(255,400.20)
01 2120 111 001 000	Counselor Sal Secon	0.00	4,741.98	14,225.94	0.00	(14,225.94)	0.00	(14,225.94)
01 2120 111 002 000	Counselor Sal Elem	0.00	1,185.49	3,556.47	0.00	(3,556.47)	0.00	(3,556.47)
01 2120 211 001 000	Health Ins. Secon	0.00	945.24	2,835.72	0.00	(2,835.72)	0.00	(2,835.72)
01 2120 211 002 000	Health Ins. Elem	0.00	236.31	708.93	0.00	(708.93)	0.00	(708.93)
01 2120 221 001 000	Fica Secon	0.00	346.54	1,039.62	0.00	(1,039.62)	0.00	(1,039.62)
01 2120 221 002 000	Fica Elem	0.00	86.65	259.95	0.00	(259.95)	0.00	(259.95)
01 2120 231 001 000	Retirement Secon	0.00	468.40	1,405.20	0.00	(1,405.20)	0.00	(1,405.20)
01 2120 231 002 000	Retirement Elem	0.00	117.10	351.30	0.00	(351.30)	0.00	(351.30)
01 2120 281 001 000	TEACHERS/PRINCIPALS HSA	0.00	169.62	508.86	0.00	(508.86)	0.00	(508.86)
01 2120 281 002 000	TEACHERS/PRINCIPALS HSA	0.00	42.41	127.23	0.00	(127.23)	0.00	(127.23)
01 2120 320 001 000	Purch Prof Ser Secon	0.00	60.00	150.00	0.00	(150.00)	0.00	(150.00)
01 2120 320 002 000	Purch Prof Ser Elem	0.00	0.00	90.00	0.00	(90.00)	0.00	(90.00)
01 2120 610 001 000	Supplies Secon	0.00	0.00	63.70	0.00	(63.70)	0.00	(63.70)
01 2120 810 000 000	REGISTRATION	0.00	0.00	79.00	0.00	(79.00)	0.00	(79.00)
2120 COUNSELOR		0.00	8,399.74	25,401.92	0.00	(25,401.92)	0.00	(25,401.92)
01 2130 116 000 000	SALARIES -Professional Non-Cert. (Nurse)	0.00	3,328.99	8,730.34	0.00	(8,730.34)	0.00	(8,730.34)
01 2130 216 000 000	GROUP INS.-NURSE	0.00	449.51	1,395.61	0.00	(1,395.61)	0.00	(1,395.61)
01 2130 226 000 000	FICA-NURSE	0.00	254.24	666.53	0.00	(666.53)	0.00	(666.53)
01 2130 236 000 000	RETIREMENT-NURSE	0.00	328.83	862.37	0.00	(862.37)	0.00	(862.37)
01 2130 286 000 000	NURSE-HSA	0.00	65.50	203.36	0.00	(203.36)	0.00	(203.36)
01 2130 610 000 000	Health Supplies	0.00	2,095.39	3,059.86	0.00	(3,059.86)	0.00	(3,059.86)
2130 NURSE		0.00	6,522.46	14,918.07	0.00	(14,918.07)	0.00	(14,918.07)
01 2131 116 001 000	SALARIES -Professional Non-Cert. (Nurse)	0.00	1,298.87	3,156.14	0.00	(3,156.14)	0.00	(3,156.14)
01 2131 116 002 000	SALARIES -Professional Non-Cert. (Nurse)	0.00	1,298.87	3,156.15	0.00	(3,156.15)	0.00	(3,156.15)
01 2131 216 001 000	GROUP INS.-NURSE	0.00	175.38	496.75	0.00	(496.75)	0.00	(496.75)
01 2131 216 002 000	GROUP INS.-NURSE	0.00	175.42	496.80	0.00	(496.80)	0.00	(496.80)
01 2131 226 001 000	FICA-NURSE	0.00	99.19	240.97	0.00	(240.97)	0.00	(240.97)
01 2131 226 002 000	FICA-NURSE	0.00	99.20	240.95	0.00	(240.95)	0.00	(240.95)
01 2131 236 001 000	RETIREMENT-NURSE	0.00	128.30	311.75	0.00	(311.75)	0.00	(311.75)
01 2131 236 002 000	RETIREMENT-NURSE	0.00	128.31	311.76	0.00	(311.76)	0.00	(311.76)
01 2131 286 001 000	NURSE-HSA	0.00	25.56	72.39	0.00	(72.39)	0.00	(72.39)
01 2131 286 002 000	NURSE-HSA	0.00	25.54	72.35	0.00	(72.35)	0.00	(72.35)
2131 HEALTH SERVICES SPED-NURSE		0.00	3,454.64	8,556.01	0.00	(8,556.01)	0.00	(8,556.01)
01 2161 569 001 000	TUITION-OTHER	0.00	705.00	705.00	0.00	(705.00)	0.00	(705.00)
01 2161 569 002 000	OT Sped School Age	0.00	2,640.00	3,765.00	0.00	(3,765.00)	0.00	(3,765.00)
2161 OCCUPATIONAL THERAPY-SPED SCHOOL AGE		0.00	3,345.00	4,470.00	0.00	(4,470.00)	0.00	(4,470.00)
01 2162 569 002 000	OT Sped 3-5	0.00	285.00	465.00	0.00	(465.00)	0.00	(465.00)
2162 OCCUPATIONAL THERAPY-SPED 3-5		0.00	285.00	465.00	0.00	(465.00)	0.00	(465.00)
01 2171 569 001 000	PT Sped School Age	0.00	585.00	585.00	0.00	(585.00)	0.00	(585.00)
01 2171 569 002 000	PT Sped School Age	0.00	1,500.00	2,415.00	0.00	(2,415.00)	0.00	(2,415.00)
2171 PHYSICAL THERAPY-SPED SCHOOL AGE		0.00	2,085.00	3,000.00	0.00	(3,000.00)	0.00	(3,000.00)
01 2172 569 002 000	PT 3-4 Sped	0.00	135.00	300.00	0.00	(300.00)	0.00	(300.00)
2172 PHYSICAL THERAPY:SPED 3-5		0.00	135.00	300.00	0.00	(300.00)	0.00	(300.00)
01 2190 110 001 000	Act Trans Sal Secon	0.00	1,993.33	3,806.26	0.00	(3,806.26)	0.00	(3,806.26)
01 2190 210 001 000	GROUP INSURANCE-NON	0.00	57.76	92.27	0.00	(92.27)	0.00	(92.27)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
	INSTRUCTIONAL							
01 2190 220 001 000	FICA-NON INSTRUCTIONAL	0.00	150.94	288.67	0.00	(288.67)	0.00	(288.67)
01 2190 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	103.37	170.00	0.00	(170.00)	0.00	(170.00)
2190 ACT TRANS		0.00	2,305.40	4,357.20	0.00	(4,357.20)	0.00	(4,357.20)
01 2212 123 001 000	Staff Development	0.00	0.00	16.00	0.00	(16.00)	0.00	(16.00)
01 2212 123 002 000	Staff Development	0.00	0.00	40.00	0.00	(40.00)	0.00	(40.00)
01 2212 330 002 000	Purch Prof Ser Elem	0.00	20.00	630.00	0.00	(630.00)	0.00	(630.00)
01 2212 580 001 000	Travel Secon	0.00	438.25	1,220.75	0.00	(1,220.75)	0.00	(1,220.75)
01 2212 610 001 000	Supplies Secon	0.00	0.00	265.00	0.00	(265.00)	0.00	(265.00)
01 2212 810 001 000	Dues And Fees Secon	0.00	0.00	568.50	0.00	(568.50)	0.00	(568.50)
01 2212 810 002 000	Dues And Fees Elem	0.00	0.00	703.50	0.00	(703.50)	0.00	(703.50)
2212 STAFF		0.00	458.25	3,443.75	0.00	(3,443.75)	0.00	(3,443.75)
01 2220 111 001 000	SALARIES TEACHERS LIBRARIAN SECOND.	0.00	2,446.87	7,340.61	0.00	(7,340.61)	0.00	(7,340.61)
01 2220 111 002 000	SALARIES TEACHERS LIBRARIAN ELEM.	0.00	2,373.47	7,120.41	0.00	(7,120.41)	0.00	(7,120.41)
01 2220 221 001 000	Fica Secon	0.00	187.19	561.56	0.00	(561.56)	0.00	(561.56)
01 2220 221 002 000	Fica Elem	0.00	181.57	544.70	0.00	(544.70)	0.00	(544.70)
01 2220 231 001 000	Retire Secon	0.00	241.70	725.10	0.00	(725.10)	0.00	(725.10)
01 2220 231 002 000	Retire Elem	0.00	234.45	703.35	0.00	(703.35)	0.00	(703.35)
01 2220 320 001 000	Purchased Ser Secon	0.00	20.00	20.00	0.00	(20.00)	0.00	(20.00)
01 2220 610 001 000	Supplies Secon	0.00	136.52	136.52	0.00	(136.52)	0.00	(136.52)
01 2220 735 001 000	Computer Software	0.00	0.00	445.00	0.00	(445.00)	0.00	(445.00)
01 2220 735 002 000	Elem Software	0.00	0.00	445.00	0.00	(445.00)	0.00	(445.00)
2220 LIBRARY/MEDIA SERVICES		0.00	5,821.77	18,042.25	0.00	(18,042.25)	0.00	(18,042.25)
01 2310 340 000 000	SERVICES	0.00	455.00	460.00	0.00	(460.00)	0.00	(460.00)
01 2310 540 000 000	Advertising & Print	0.00	1,779.81	2,539.11	0.00	(2,539.11)	0.00	(2,539.11)
01 2310 610 000 000	Supplies	0.00	560.75	560.75	0.00	(560.75)	0.00	(560.75)
01 2310 810 000 000	Dues And Fees	0.00	860.00	937.00	0.00	(937.00)	0.00	(937.00)
2310 BOARD OF EDUCATION		0.00	3,655.56	4,496.86	0.00	(4,496.86)	0.00	(4,496.86)
01 2320 105 000 000	SUPERINTENDENT SALARY	0.00	11,034.10	33,102.30	0.00	(33,102.30)	0.00	(33,102.30)
01 2320 110 000 000	Clerical	0.00	1,750.66	5,259.88	0.00	(5,259.88)	0.00	(5,259.88)
01 2320 130 000 000	OT-NON INSTRUCTIONAL	0.00	59.29	335.24	0.00	(335.24)	0.00	(335.24)
01 2320 210 000 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	544.18	1,489.57	0.00	(1,489.57)	0.00	(1,489.57)
01 2320 215 000 000	Health Ins	0.00	64.61	193.83	0.00	(193.83)	0.00	(193.83)
01 2320 220 000 000	FICA-NON INSTRUCTIONAL	0.00	134.23	416.41	0.00	(416.41)	0.00	(416.41)
01 2320 225 000 000	Fica	0.00	819.91	2,459.73	0.00	(2,459.73)	0.00	(2,459.73)
01 2320 230 000 000	RETIREMENT- NON INSTRUCTIONAL	0.00	178.79	552.68	0.00	(552.68)	0.00	(552.68)
01 2320 235 000 000	RETIREMENT SUPT.	0.00	1,086.56	3,259.68	0.00	(3,259.68)	0.00	(3,259.68)
01 2320 280 000 000	NON INSTRUCTIONAL HSA	0.00	98.93	270.80	0.00	(270.80)	0.00	(270.80)
01 2320 580 000 000	Travel	0.00	596.25	1,024.38	0.00	(1,024.38)	0.00	(1,024.38)
01 2320 810 000 000	Dues And Fees	0.00	415.00	587.00	0.00	(587.00)	0.00	(587.00)
2320 EXECUTIVE ADMINISTRATION-SUPT		0.00	16,782.51	48,951.50	0.00	(48,951.50)	0.00	(48,951.50)
01 2330 317 000 000	LEGAL SERVICES	0.00	75.00	481.00	0.00	(481.00)	0.00	(481.00)
2330 DISTRICT LEGAL SERVICES		0.00	75.00	481.00	0.00	(481.00)	0.00	(481.00)
01 2410 110 001 000	Clerical Sal Secon	0.00	4,376.95	15,064.11	0.00	(15,064.11)	0.00	(15,064.11)
01 2410 110 002 000	Clerical Sal Elem	0.00	4,083.96	10,967.61	0.00	(10,967.61)	0.00	(10,967.61)
01 2410 111 001 000	Princ Sal Secon	0.00	7,348.96	22,046.88	0.00	(22,046.88)	0.00	(22,046.88)
01 2410 111 002 000	Prin Sal Elem	0.00	8,595.50	25,786.50	0.00	(25,786.50)	0.00	(25,786.50)
01 2410 120 001 000	SUBSTITUTE OR TEMPORARY SALARIES	0.00	0.00	145.21	0.00	(145.21)	0.00	(145.21)
01 2410 130 001 000	OT-NON INSTRUCTIONAL	0.00	138.33	782.21	0.00	(782.21)	0.00	(782.21)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2410 130 002 000	OT-NON INSTRUCTIONAL	0.00	167.28	692.76	0.00	(692.76)	0.00	(692.76)
01 2410 151 001 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	60.42	181.26	0.00	(181.26)	0.00	(181.26)
01 2410 210 001 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	1,270.27	3,953.72	0.00	(3,953.72)	0.00	(3,953.72)
01 2410 210 002 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	1,813.92	5,441.76	0.00	(5,441.76)	0.00	(5,441.76)
01 2410 211 001 000	Health Ins Secon	0.00	2,149.69	6,449.07	0.00	(6,449.07)	0.00	(6,449.07)
01 2410 211 002 000	Health Ins Elem	0.00	10.00	30.00	0.00	(30.00)	0.00	(30.00)
01 2410 220 001 000	FICA-NON INSTRUCTIONAL	0.00	335.49	1,192.50	0.00	(1,192.50)	0.00	(1,192.50)
01 2410 220 002 000	FICA-NON INSTRUCTIONAL	0.00	313.85	834.97	0.00	(834.97)	0.00	(834.97)
01 2410 221 001 000	Fica Secon	0.00	540.73	1,622.19	0.00	(1,622.19)	0.00	(1,622.19)
01 2410 221 002 000	Fica Elem	0.00	809.04	2,427.12	0.00	(2,427.12)	0.00	(2,427.12)
01 2410 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	446.00	1,379.34	0.00	(1,379.34)	0.00	(1,379.34)
01 2410 230 002 000	RETIREMENT- NON INSTRUCTIONAL	0.00	419.93	1,151.79	0.00	(1,151.79)	0.00	(1,151.79)
01 2410 231 001 000	RETIREMENT ADMINS SEC.	0.00	731.88	2,195.64	0.00	(2,195.64)	0.00	(2,195.64)
01 2410 231 002 000	RETIREMENT ADMIN ELEM.	0.00	849.05	2,547.15	0.00	(2,547.15)	0.00	(2,547.15)
01 2410 280 001 000	NON INSTRUCTIONAL HSA	0.00	230.84	718.51	0.00	(718.51)	0.00	(718.51)
01 2410 280 002 000	NON INSTRUCTIONAL HSA	0.00	329.77	989.31	0.00	(989.31)	0.00	(989.31)
01 2410 281 002 000	CASH IN LIEU/HSA	0.00	2,110.15	6,330.45	0.00	(6,330.45)	0.00	(6,330.45)
01 2410 580 001 000	Travel Secon	0.00	0.00	252.50	0.00	(252.50)	0.00	(252.50)
01 2410 610 002 000	Supplies Elem	0.00	0.00	18.78	0.00	(18.78)	0.00	(18.78)
01 2410 810 001 000	Dues And Fees Secon	0.00	20.00	745.00	0.00	(745.00)	0.00	(745.00)
01 2410 810 002 000	Dues And Fees Elem	0.00	20.00	20.00	0.00	(20.00)	0.00	(20.00)
2410 OFFICE OF THE PRINCIPAL		0.00	37,172.01	113,966.34	0.00	(113,966.34)	0.00	(113,966.34)
01 2510 110 000 000	Clerical Salary	0.00	6,033.37	18,256.98	0.00	(18,256.98)	0.00	(18,256.98)
01 2510 130 000 000	OT-NON INSTRUCTIONAL	0.00	139.05	332.79	0.00	(332.79)	0.00	(332.79)
01 2510 150 000 000	ADDITIONAL COMP. NON INSTRUCTIONAL STAFF	0.00	777.88	2,333.64	0.00	(2,333.64)	0.00	(2,333.64)
01 2510 210 000 000	Health Ins	0.00	306.34	943.33	0.00	(943.33)	0.00	(943.33)
01 2510 220 000 000	Fica	0.00	497.42	1,496.71	0.00	(1,496.71)	0.00	(1,496.71)
01 2510 230 000 000	Retirement	0.00	609.69	1,836.26	0.00	(1,836.26)	0.00	(1,836.26)
01 2510 293 000 000	Workman's Comp	0.00	0.00	36,134.00	0.00	(36,134.00)	0.00	(36,134.00)
01 2510 315 000 000	ACCOUNTING & AUDITING SERVICES	0.00	10,600.00	10,600.00	0.00	(10,600.00)	0.00	(10,600.00)
01 2510 382 001 000	Telephone Secon	0.00	339.66	1,033.65	0.00	(1,033.65)	0.00	(1,033.65)
01 2510 382 002 000	Telephone Elem	0.00	339.64	1,033.61	0.00	(1,033.61)	0.00	(1,033.61)
01 2510 531 000 000	POSTAGE	0.00	3,591.64	3,913.38	0.00	(3,913.38)	0.00	(3,913.38)
01 2510 580 000 000	Travel	0.00	0.00	40.00	0.00	(40.00)	0.00	(40.00)
01 2510 610 000 000	Supplies	0.00	87.62	876.16	0.00	(876.16)	0.00	(876.16)
01 2510 810 000 000	REGISTRATION	0.00	13.00	57.75	0.00	(57.75)	0.00	(57.75)
2510 CLERICAL		0.00	23,335.31	78,888.26	0.00	(78,888.26)	0.00	(78,888.26)
01 2580 112 000 000	Tech Support Aides	0.00	0.00	846.86	0.00	(846.86)	0.00	(846.86)
01 2580 114 000 000	Tech Support Salary	0.00	5,833.33	21,290.79	0.00	(21,290.79)	0.00	(21,290.79)
01 2580 214 000 000	Tech Support Health Ins	0.00	37.54	112.62	0.00	(112.62)	0.00	(112.62)
01 2580 224 000 000	Tech Support Fica	0.00	427.93	1,573.79	0.00	(1,573.79)	0.00	(1,573.79)
01 2580 234 000 000	RETIREMENT-TECH	0.00	576.21	1,728.62	0.00	(1,728.62)	0.00	(1,728.62)
01 2580 432 000 000	TECH REPAIRS/MAINT.	0.00	0.00	643.03	0.00	(643.03)	0.00	(643.03)
01 2580 432 001 000	TECH REPAIRS & MAINTENANCE	0.00	0.00	599.98	0.00	(599.98)	0.00	(599.98)
01 2580 650 001 000	Computer Supplies	0.00	63.50	526.44	0.00	(526.44)	0.00	(526.44)
01 2580 650 002 000	Computer Supplies	0.00	63.50	381.50	0.00	(381.50)	0.00	(381.50)
01 2580 735 001 000	TECHNOLOGY SOFTWARE	0.00	0.00	10,730.79	0.00	(10,730.79)	0.00	(10,730.79)
01 2580 810 000 000	REGISTRATION	0.00	159.00	159.00	0.00	(159.00)	0.00	(159.00)
2580 Administrative Tech Services		0.00	7,161.01	38,593.42	0.00	(38,593.42)	0.00	(38,593.42)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2610 110 001 000	Cust Sal Secon	0.00	7,515.43	24,687.41	0.00	(24,687.41)	0.00	(24,687.41)
01 2610 110 002 000	Cust Sal Elem	0.00	5,020.71	16,208.43	0.00	(16,208.43)	0.00	(16,208.43)
01 2610 123 001 000	Sub/Summer Sal Secon	0.00	294.79	1,966.92	0.00	(1,966.92)	0.00	(1,966.92)
01 2610 123 002 000	Sub/Summer Sal Elem	0.00	294.78	1,966.90	0.00	(1,966.90)	0.00	(1,966.90)
01 2610 130 001 000	OT-NON INSTRUCTIONAL	0.00	152.56	399.31	0.00	(399.31)	0.00	(399.31)
01 2610 130 002 000	OT-NON INSTRUCTIONAL	0.00	70.51	332.19	0.00	(332.19)	0.00	(332.19)
01 2610 210 001 000	Health Ins Secon	0.00	1,882.23	5,686.27	0.00	(5,686.27)	0.00	(5,686.27)
01 2610 210 002 000	Health Ins Elem	0.00	2,423.67	7,444.91	0.00	(7,444.91)	0.00	(7,444.91)
01 2610 220 001 000	Fica Secon	0.00	582.10	1,857.42	0.00	(1,857.42)	0.00	(1,857.42)
01 2610 220 002 000	Fica Elem	0.00	369.70	1,220.38	0.00	(1,220.38)	0.00	(1,220.38)
01 2610 223 001 000	FICA-SUB SUBS	0.00	22.56	150.46	0.00	(150.46)	0.00	(150.46)
01 2610 223 002 000	FICA-SUB SUBS	0.00	22.55	150.48	0.00	(150.48)	0.00	(150.48)
01 2610 230 001 000	Retirement Secon	0.00	757.43	2,478.01	0.00	(2,478.01)	0.00	(2,478.01)
01 2610 230 002 000	Retirement Elem	0.00	502.90	1,633.85	0.00	(1,633.85)	0.00	(1,633.85)
01 2610 280 002 000	CASH IN LIEU NON INSTR/HSA	0.00	329.77	1,063.58	0.00	(1,063.58)	0.00	(1,063.58)
01 2610 410 001 000	Water Sewer Secon	0.00	283.51	880.15	0.00	(880.15)	0.00	(880.15)
01 2610 410 002 000	Water Sewer Elem	0.00	283.49	880.10	0.00	(880.10)	0.00	(880.10)
01 2610 520 001 000	INSURANCE(Property, Liability)	0.00	0.00	28,604.95	0.00	(28,604.95)	0.00	(28,604.95)
01 2610 520 002 000	INSURANCE(Property, Liability)	0.00	0.00	28,604.95	0.00	(28,604.95)	0.00	(28,604.95)
01 2610 610 001 000	Supplies Secon	0.00	3,216.59	4,186.93	0.00	(4,186.93)	0.00	(4,186.93)
01 2610 610 002 000	Supplies Elem	0.00	2,864.27	3,834.59	0.00	(3,834.59)	0.00	(3,834.59)
01 2610 621 001 000	Fuel Secon	0.00	3,189.81	11,486.99	0.00	(11,486.99)	0.00	(11,486.99)
01 2610 621 002 000	Fuel Elem	0.00	3,189.78	11,486.86	0.00	(11,486.86)	0.00	(11,486.86)
2610 CUSTODIAL		0.00	33,269.14	157,212.04	0.00	(157,212.04)	0.00	(157,212.04)
01 2620 110 000 000	Maintenance Sal	0.00	2,810.02	11,687.22	0.00	(11,687.22)	0.00	(11,687.22)
01 2620 210 000 000	Health Ins	0.00	2.40	398.99	0.00	(398.99)	0.00	(398.99)
01 2620 220 000 000	Fica	0.00	214.69	892.50	0.00	(892.50)	0.00	(892.50)
01 2620 230 000 000	Retirement	0.00	277.57	832.71	0.00	(832.71)	0.00	(832.71)
01 2620 420 001 000	CLEANING SERVICES/TRASH	0.00	490.50	1,471.50	0.00	(1,471.50)	0.00	(1,471.50)
01 2620 420 002 000	CLEANING SERVICES/TRASH	0.00	490.50	1,471.50	0.00	(1,471.50)	0.00	(1,471.50)
01 2620 431 001 000	Con/ser Repair Secon	0.00	21,227.21	29,548.58	0.00	(29,548.58)	0.00	(29,548.58)
01 2620 431 002 000	Cont/ser Repair Elem	0.00	36,777.20	44,306.51	0.00	(44,306.51)	0.00	(44,306.51)
01 2620 610 001 000	GENERAL SUPPLIES	0.00	2,169.15	5,302.58	0.00	(5,302.58)	0.00	(5,302.58)
01 2620 610 002 000	GENERAL SUPPLIES	0.00	1,722.61	4,247.60	0.00	(4,247.60)	0.00	(4,247.60)
2620 MAINTENANCE		0.00	66,181.85	100,159.69	0.00	(100,159.69)	0.00	(100,159.69)
01 2710 110 000 000	Transp Salaries	0.00	12,862.52	36,055.40	0.00	(36,055.40)	0.00	(36,055.40)
01 2710 123 000 000	SUB SALARIES	0.00	636.73	1,054.55	0.00	(1,054.55)	0.00	(1,054.55)
01 2710 210 000 000	Health Ins	0.00	672.23	1,528.41	0.00	(1,528.41)	0.00	(1,528.41)
01 2710 220 000 000	Fica	0.00	971.39	2,729.73	0.00	(2,729.73)	0.00	(2,729.73)
01 2710 223 000 000	FICA-SUB SUBS	0.00	48.70	80.66	0.00	(80.66)	0.00	(80.66)
01 2710 230 000 000	Retirement	0.00	771.00	2,077.55	0.00	(2,077.55)	0.00	(2,077.55)
01 2710 233 000 000	RETIREMENT-SUBS	0.00	11.17	20.35	0.00	(20.35)	0.00	(20.35)
01 2710 330 000 000	TESTING	0.00	0.00	250.00	0.00	(250.00)	0.00	(250.00)
01 2710 340 000 000	Purch Ser(physicals)	0.00	0.00	227.25	0.00	(227.25)	0.00	(227.25)
01 2710 431 000 000	REPAIRS & MAINT.	0.00	483.00	1,419.12	0.00	(1,419.12)	0.00	(1,419.12)
01 2710 520 000 000	INSURANCE(Property, Liability)	0.00	0.00	16,151.10	0.00	(16,151.10)	0.00	(16,151.10)
01 2710 610 000 000	Tires And Parts	0.00	2,863.25	5,805.48	0.00	(5,805.48)	0.00	(5,805.48)
01 2710 626 000 000	Gas And Oil	0.00	7,257.66	17,498.84	0.00	(17,498.84)	0.00	(17,498.84)
2710 Vehicle Operation-Reg. Ed		0.00	26,577.65	84,898.44	0.00	(84,898.44)	0.00	(84,898.44)
01 2712 110 001 000	NON-INSTRUCTIONAL	0.00	370.79	3,919.78	0.00	(3,919.78)	0.00	(3,919.78)
01 2712 210 001 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	105.06	730.95	0.00	(730.95)	0.00	(730.95)
01 2712 220 001 000	FICA-NON INSTRUCTIONAL	0.00	25.48	279.96	0.00	(279.96)	0.00	(279.96)
01 2712 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	36.63	387.19	0.00	(387.19)	0.00	(387.19)

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
2712	Vehicle Operation-School Age SPED	0.00	537.96	5,317.88	0.00	(5,317.88)	0.00	(5,317.88)
01 2730 431 000 000	REPAIRS & MAINT.	0.00	3,629.07	6,934.90	0.00	(6,934.90)	0.00	(6,934.90)
2730	Vehicle Service/Maint. Reg Ed.	0.00	3,629.07	6,934.90	0.00	(6,934.90)	0.00	(6,934.90)
01 3535 111 000 000	SALARIES TEACHERS/PROFESSIONAL STAFF	0.00	300.85	902.55	0.00	(902.55)	0.00	(902.55)
01 3535 211 000 000	High Ability Health	0.00	109.17	328.08	0.00	(328.08)	0.00	(328.08)
01 3535 221 000 000	High Ability Fica	0.00	22.48	67.44	0.00	(67.44)	0.00	(67.44)
01 3535 231 000 000	High Ability Retirement	0.00	29.71	89.13	0.00	(89.13)	0.00	(89.13)
01 3535 591 000 000	ESU SERVICES	0.00	0.00	1,000.00	0.00	(1,000.00)	0.00	(1,000.00)
01 3535 610 000 000	High Abilt Learn Supplies	0.00	751.67	2,785.61	0.00	(2,785.61)	0.00	(2,785.61)
01 3535 810 000 000	High Abilt Learn Registration	0.00	980.00	1,650.33	0.00	(1,650.33)	0.00	(1,650.33)
3535	HIGH ABILITY LEARNERS	0.00	2,193.88	6,823.14	0.00	(6,823.14)	0.00	(6,823.14)
01 6200 111 000 000	REGULAR SALARIES	0.00	5,618.75	16,856.25	0.00	(16,856.25)	0.00	(16,856.25)
01 6200 211 000 000	HEALTH INSURANCE	0.00	1,751.99	5,151.86	0.00	(5,151.86)	0.00	(5,151.86)
01 6200 221 000 000	FICA	0.00	407.31	1,223.25	0.00	(1,223.25)	0.00	(1,223.25)
01 6200 231 000 000	RETIREMENT	0.00	555.01	1,665.03	0.00	(1,665.03)	0.00	(1,665.03)
01 6200 281 000 000	TEACHERS/PRINCIPALS HSA	0.00	317.81	934.54	0.00	(934.54)	0.00	(934.54)
6200	TITLE 1 PART A	0.00	8,650.87	25,830.93	0.00	(25,830.93)	0.00	(25,830.93)
01 6310 111 000 000	TEACHERS SALARIES	0.00	2,610.19	7,830.57	0.00	(7,830.57)	0.00	(7,830.57)
01 6310 211 000 000	TITLE IIA Health	0.00	934.99	2,765.03	0.00	(2,765.03)	0.00	(2,765.03)
01 6310 221 000 000	TITLE IIA Fica	0.00	186.61	560.39	0.00	(560.39)	0.00	(560.39)
01 6310 231 000 000	TITLE IIA Retirement	0.00	257.83	773.49	0.00	(773.49)	0.00	(773.49)
01 6310 281 000 000	TEACHERS/PRINCIPALS HSA	0.00	169.61	501.58	0.00	(501.58)	0.00	(501.58)
6310	TITLE IIA	0.00	4,159.23	12,431.06	0.00	(12,431.06)	0.00	(12,431.06)
01 6408 112 000 000	SALARIES INSTRUCTIONAL AIDES	0.00	0.00	113.36	0.00	(113.36)	0.00	(113.36)
01 6408 112 002 000	SALARIES INSTRUCTIONAL AIDES	0.00	2,087.10	5,007.94	0.00	(5,007.94)	0.00	(5,007.94)
01 6408 212 000 000	GROUP INSURANCE-AIDES	0.00	0.00	31.86	0.00	(31.86)	0.00	(31.86)
01 6408 212 002 000	GROUP INSURANCE-AIDES	0.00	4.80	14.40	0.00	(14.40)	0.00	(14.40)
01 6408 222 000 000	FICA-AIDES	0.00	0.00	7.68	0.00	(7.68)	0.00	(7.68)
01 6408 222 002 000	FICA-AIDES	0.00	159.66	383.10	0.00	(383.10)	0.00	(383.10)
01 6408 232 000 000	RETIREMENT AIDES	0.00	0.00	11.20	0.00	(11.20)	0.00	(11.20)
01 6408 232 002 000	RETIREMENT AIDES	0.00	206.16	494.67	0.00	(494.67)	0.00	(494.67)
01 6408 282 000 000	INSTRUCTIONAL AIDES HSA	0.00	0.00	4.78	0.00	(4.78)	0.00	(4.78)
6408	IDEA Part B (611) Base & EP 0-21	0.00	2,457.72	6,068.99	0.00	(6,068.99)	0.00	(6,068.99)
01 6990 734 000 000	TECHNOLOGY RELATED HARDWARE	0.00	148.75	148.75	0.00	(148.75)	0.00	(148.75)
6990	Other Fed Programs (GEER)	0.00	148.75	148.75	0.00	(148.75)	0.00	(148.75)
01 6992 111 000 000	REAP Salary	0.00	2,327.09	6,981.27	0.00	(6,981.27)	0.00	(6,981.27)
01 6992 211 000 000	REAP Health	0.00	833.60	2,465.18	0.00	(2,465.18)	0.00	(2,465.18)
01 6992 221 000 000	REAP Fica	0.00	166.36	499.59	0.00	(499.59)	0.00	(499.59)
01 6992 231 000 000	REAP Retirement	0.00	229.87	689.61	0.00	(689.61)	0.00	(689.61)
01 6992 281 000 000	TEACHERS/PRINCIPALS HSA	0.00	151.21	447.17	0.00	(447.17)	0.00	(447.17)
6992	REAP	0.00	3,708.13	11,082.82	0.00	(11,082.82)	0.00	(11,082.82)
01 6998 113 001 000	SALARIES SUBSTITUTE TEACHERS	0.00	2,405.00	5,920.00	0.00	(5,920.00)	0.00	(5,920.00)
01 6998 113 002 000	SALARIES SUBSTITUTE TEACHERS	0.00	1,480.00	3,515.00	0.00	(3,515.00)	0.00	(3,515.00)
01 6998 213 001 000	GROUP INS.-SUBS	0.00	377.00	1,107.98	0.00	(1,107.98)	0.00	(1,107.98)
01 6998 213 002 000	GROUP INS.-SUBS	0.00	232.05	719.17	0.00	(719.17)	0.00	(719.17)
01 6998 223 001 000	FICA-SUB SUBS	0.00	175.93	429.33	0.00	(429.33)	0.00	(429.33)
01 6998 223 002 000	FICA-SUB SUBS	0.00	108.35	253.69	0.00	(253.69)	0.00	(253.69)
01 6998 233 001 000	RETIREMENT-SUBS	0.00	237.56	584.74	0.00	(584.74)	0.00	(584.74)

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Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 6998 233 002 000	RETIREMENT-SUBS	0.00	146.19	347.23	0.00	(347.23)	0.00	(347.23)
01 6998 640 002 000	BOOKS & PERIODICALS	0.00	0.00	4,590.00	0.00	(4,590.00)	0.00	(4,590.00)
01 6998 643 002 000	WEB/CLOUD BASED SOFTWARE	0.00	0.00	3,045.00	0.00	(3,045.00)	0.00	(3,045.00)
6998 ESSER III		0.00	5,162.08	20,512.14	0.00	(20,512.14)	0.00	(20,512.14)
000 DISTRICT WIDE		0.00	630,407.21	1,840,526.55	0.00	(1,840,526.55)	0.00	(1,840,526.55)
01 1100 610 002 002	Grade 2 Materials	0.00	0.00	49.98	0.00	(49.98)	0.00	(49.98)
1100 SALARIES		0.00	0.00	49.98	0.00	(49.98)	0.00	(49.98)
002 SECOND GRADE		0.00	0.00	49.98	0.00	(49.98)	0.00	(49.98)
01 1100 640 002 003	Classroom Periodical	0.00	0.00	222.40	0.00	(222.40)	0.00	(222.40)
1100 SALARIES		0.00	0.00	222.40	0.00	(222.40)	0.00	(222.40)
003 THIRD GRADE		0.00	0.00	222.40	0.00	(222.40)	0.00	(222.40)
01 1100 610 002 004	Grade 4 Materials	0.00	24.45	24.45	0.00	(24.45)	0.00	(24.45)
01 1100 640 002 004	Classroom Periodical	0.00	0.00	244.50	0.00	(244.50)	0.00	(244.50)
1100 SALARIES		0.00	24.45	268.95	0.00	(268.95)	0.00	(268.95)
004 FOURTH GRADE		0.00	24.45	268.95	0.00	(268.95)	0.00	(268.95)
01 1100 610 002 005	Grade 5 Materials	0.00	203.27	203.27	0.00	(203.27)	0.00	(203.27)
01 1100 640 002 005	Classroom Periodical	0.00	0.00	286.88	0.00	(286.88)	0.00	(286.88)
1100 SALARIES		0.00	203.27	490.15	0.00	(490.15)	0.00	(490.15)
005 FIFTH GRADE		0.00	203.27	490.15	0.00	(490.15)	0.00	(490.15)
01 1100 610 001 018	Music Materials	0.00	217.23	437.36	0.00	(437.36)	0.00	(437.36)
01 1100 610 002 018	Music Materials	0.00	0.00	123.94	0.00	(123.94)	0.00	(123.94)
01 1100 810 001 018	FEES	0.00	240.00	480.00	0.00	(480.00)	0.00	(480.00)
1100 SALARIES		0.00	457.23	1,041.30	0.00	(1,041.30)	0.00	(1,041.30)
018 MUSIC		0.00	457.23	1,041.30	0.00	(1,041.30)	0.00	(1,041.30)
01 1100 610 002 019	Elem Pe Materials	0.00	299.62	299.62	0.00	(299.62)	0.00	(299.62)
1100 SALARIES		0.00	299.62	299.62	0.00	(299.62)	0.00	(299.62)
019 ELEM. PE		0.00	299.62	299.62	0.00	(299.62)	0.00	(299.62)
01 1100 610 001 020	Lang Arts Materials	0.00	0.00	420.25	0.00	(420.25)	0.00	(420.25)
1100 SALARIES		0.00	0.00	420.25	0.00	(420.25)	0.00	(420.25)
020 LANGUAGE ARTS		0.00	0.00	420.25	0.00	(420.25)	0.00	(420.25)
01 1100 610 001 022	Materials	0.00	95.00	143.50	0.00	(143.50)	0.00	(143.50)
1100 SALARIES		0.00	95.00	143.50	0.00	(143.50)	0.00	(143.50)
022 SCIENCE		0.00	95.00	143.50	0.00	(143.50)	0.00	(143.50)
01 1100 610 001 025	Instr Materials	0.00	392.29	392.29	0.00	(392.29)	0.00	(392.29)
01 1100 735 001 025	Comp Software Secon	0.00	535.00	535.00	0.00	(535.00)	0.00	(535.00)
1100 SALARIES		0.00	927.29	927.29	0.00	(927.29)	0.00	(927.29)
025 AGRICULTURE		0.00	927.29	927.29	0.00	(927.29)	0.00	(927.29)
01 1100 610 001 027	Secon Art Materials	0.00	0.00	47.37	0.00	(47.37)	0.00	(47.37)
1100 SALARIES		0.00	0.00	47.37	0.00	(47.37)	0.00	(47.37)
027 SECONDARY ART		0.00	0.00	47.37	0.00	(47.37)	0.00	(47.37)
01 1100 431 001 028	REPAIRS & MAINTENANCE - Contracted	0.00	79.00	402.25	0.00	(402.25)	0.00	(402.25)
01 1100 610 001 028	Instr Materials	0.00	40.00	619.44	0.00	(619.44)	0.00	(619.44)
01 1100 810 001 028	Registration	0.00	15.00	140.00	0.00	(140.00)	0.00	(140.00)
01 1100 810 002 028	Student Registration	0.00	0.00	125.00	0.00	(125.00)	0.00	(125.00)
1100 SALARIES		0.00	134.00	1,286.69	0.00	(1,286.69)	0.00	(1,286.69)

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028 BAND		0.00	134.00	1,286.69	0.00	(1,286.69)	0.00	(1,286.69)
01 1100 610 001 031	Instruc Materials	0.00	151.92	1,243.10	0.00	(1,243.10)	0.00	(1,243.10)
1100 SALARIES		0.00	151.92	1,243.10	0.00	(1,243.10)	0.00	(1,243.10)
031 INDUSTRIAL ARTS		0.00	151.92	1,243.10	0.00	(1,243.10)	0.00	(1,243.10)
01 1100 610 001 032	Foreign Lang Mater	0.00	35.88	474.88	0.00	(474.88)	0.00	(474.88)
1100 SALARIES		0.00	35.88	474.88	0.00	(474.88)	0.00	(474.88)
032 FOREIGN LANGUAGE		0.00	35.88	474.88	0.00	(474.88)	0.00	(474.88)
01 2161 320 001 601	PROFESSIONAL ED SERVICES	0.00	280.50	526.47	0.00	(526.47)	0.00	(526.47)
2161 OCCUPATIONAL THERAPY-SPED SCHOOL AGE		0.00	280.50	526.47	0.00	(526.47)	0.00	(526.47)
601 OT Services		0.00	280.50	526.47	0.00	(526.47)	0.00	(526.47)
01 2151 320 001 602	PROFESSIONAL ED SERVICES	0.00	209.93	964.40	0.00	(964.40)	0.00	(964.40)
01 2151 591 001 602	Speech Therapy	0.00	4,783.79	9,567.58	0.00	(9,567.58)	0.00	(9,567.58)
01 2151 591 002 602	Speech Therapy Elem	0.00	16,869.15	33,738.30	0.00	(33,738.30)	0.00	(33,738.30)
2151 SPEECH PATH/AUDIOLOGY-SPED School Age		0.00	21,862.87	44,270.28	0.00	(44,270.28)	0.00	(44,270.28)
01 2152 591 002 602	PRE SCHL SPEECH (3-5)	0.00	3,147.23	6,294.46	0.00	(6,294.46)	0.00	(6,294.46)
2152 SPEECH PATH/AUDIOLOGY-SPED Ages 3-5		0.00	3,147.23	6,294.46	0.00	(6,294.46)	0.00	(6,294.46)
01 2153 591 002 602	SPEECH (0-2)	0.00	377.67	1,329.32	0.00	(1,329.32)	0.00	(1,329.32)
2153 SPEECH PATH/AUDIOLOGY-SPED Ages 0-2		0.00	377.67	1,329.32	0.00	(1,329.32)	0.00	(1,329.32)
602 Speech		0.00	25,387.77	51,894.06	0.00	(51,894.06)	0.00	(51,894.06)
01 1291 591 002 603	PRE SPED Supervision (3-5)	0.00	403.89	807.78	0.00	(807.78)	0.00	(807.78)
1291 SPED AGES 3-5		0.00	403.89	807.78	0.00	(807.78)	0.00	(807.78)
01 1292 591 002 603	Pre Sped Services (0-2)	0.00	403.88	807.76	0.00	(807.76)	0.00	(807.76)
1292 SPED AGES 0-2		0.00	403.88	807.76	0.00	(807.76)	0.00	(807.76)
603 Sped Super		0.00	807.77	1,615.54	0.00	(1,615.54)	0.00	(1,615.54)
01 2151 591 001 604	ESU SERVICES-Deaf Ed Sec.	0.00	609.50	1,219.00	0.00	(1,219.00)	0.00	(1,219.00)
01 2151 591 002 604	Deaf Ed Sped Elem.	0.00	609.50	1,219.00	0.00	(1,219.00)	0.00	(1,219.00)
2151 SPEECH PATH/AUDIOLOGY-SPED School Age		0.00	1,219.00	2,438.00	0.00	(2,438.00)	0.00	(2,438.00)
604 Deaf Ed		0.00	1,219.00	2,438.00	0.00	(2,438.00)	0.00	(2,438.00)
01 2181 591 002 605	VISION	0.00	547.72	1,095.44	0.00	(1,095.44)	0.00	(1,095.44)
2181 VISUALLY IMPAIRED:SPED SCHOOL AGE		0.00	547.72	1,095.44	0.00	(1,095.44)	0.00	(1,095.44)
605 Vision		0.00	547.72	1,095.44	0.00	(1,095.44)	0.00	(1,095.44)
01 2141 591 001 606	SCHOOL PSYCH	0.00	2,333.14	4,666.28	0.00	(4,666.28)	0.00	(4,666.28)
01 2141 591 002 606	Diagnostic Testing (School Psych)	0.00	2,333.14	4,666.28	0.00	(4,666.28)	0.00	(4,666.28)
2141 PSYCHOLOGICAL SERVICES: SPED SCHOOL AGE		0.00	4,666.28	9,332.56	0.00	(9,332.56)	0.00	(9,332.56)
01 2142 591 002 606	PSYCH SERVICES SPED 3-5	0.00	583.29	1,166.58	0.00	(1,166.58)	0.00	(1,166.58)
2142 PSYCHOLOGICAL SERVICES: SPED 3-5		0.00	583.29	1,166.58	0.00	(1,166.58)	0.00	(1,166.58)
01 2143 591 002 606	PSYC SERVICES SPED 0-2	0.00	583.29	1,166.58	0.00	(1,166.58)	0.00	(1,166.58)
2143 PSYCHOLOGICAL SERVICES: SPED 0-2		0.00	583.29	1,166.58	0.00	(1,166.58)	0.00	(1,166.58)
606 D/E Psychological		0.00	5,832.86	11,665.72	0.00	(11,665.72)	0.00	(11,665.72)
01 2151 591 001 607	Audiology Secon	0.00	82.14	164.28	0.00	(164.28)	0.00	(164.28)
01 2151 591 002 607	Audiology Elem	0.00	82.14	164.28	0.00	(164.28)	0.00	(164.28)
2151 SPEECH PATH/AUDIOLOGY-SPED School Age		0.00	164.28	328.56	0.00	(328.56)	0.00	(328.56)
01 2152 591 002 607	AUDIOLOGY SPED 3-5	0.00	20.53	41.06	0.00	(41.06)	0.00	(41.06)
2152 SPEECH PATH/AUDIOLOGY-SPED Ages 3-5		0.00	20.53	41.06	0.00	(41.06)	0.00	(41.06)
01 2153 591 002 607	AUDIOLOGY SPED 0-2	0.00	20.53	41.06	0.00	(41.06)	0.00	(41.06)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
2153	SPEECH PATH/AUDIOLOGY-SPED Ages 0-2	0.00	20.53	41.06	0.00	(41.06)	0.00	(41.06)
607	Audiology	0.00	205.34	410.68	0.00	(410.68)	0.00	(410.68)
01 1200 591 000 608	Vocational	0.00	310.04	620.08	0.00	(620.08)	0.00	(620.08)
1200	SPEDICAL ED School Age	0.00	310.04	620.08	0.00	(620.08)	0.00	(620.08)
608	VOCATIONAL	0.00	310.04	620.08	0.00	(620.08)	0.00	(620.08)
01	General	0.00	667,326.87	1,917,708.02	0.00	(1,917,708.02)	0.00	(1,917,708.02)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
Grand Total:		0.00	667,326.87	1,917,708.02	0.00	(1,917,708.02)	0.00	(1,917,708.02)

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
8	Revenue			
01 1100 1000	District Taxes - Buffalo	0.00	387,106.67	1,079,441.29
01 1100 1100	District Taxes - Sherman	0.00	24,350.67	231,215.61
01 1115 1000	Carline-Buffalo	0.00	0.00	1,335.41
01 1115 1100	Carline - Sherman	0.00	0.00	383.88
01 1120 1000	Public Power Tax - Buffalo	0.00	0.00	0.00
01 1120 1100	Public Power Tax - Sherman	0.00	0.00	0.00
01 1125 1000	Motor Vehicle Taxes - Buffalo	0.00	11,759.49	25,569.80
01 1125 1100	Motor Vehicle Taxes - Sherman	0.00	837.56	4,314.46
01 1311	Tuition Individual	0.00	0.00	0.00
01 1313	Tuit Sp Ed Individ.	0.00	0.00	0.00
01 1315	DISTANCE LEARNING	0.00	0.00	0.00
01 1323	Tuit Sp Ed Oth Dist.	0.00	0.00	0.00
01 1410	Trans. Individual	0.00	0.00	0.00
01 1411	Trans Sp Ed Individ.	0.00	0.00	0.00
01 1421	Trans. Other Dist.	0.00	0.00	0.00
01 1423	Trans Sp Ed Oth Dist	0.00	0.00	0.00
01 1510	Interest On Invest.	0.00	49.79	95.44
01 1701	Bond Fund Transfer	0.00	0.00	0.00
01 1740	Fees	0.00	0.00	0.00
01 1742	PostSecondary Fees	0.00	0.00	0.00
01 1790	Driver's Ed	0.00	0.00	0.00
01 1800	KEARNEY FOUND YC	0.00	0.00	0.00
01 1900	AUTISM ACTION PARTNERSHIP	0.00	0.00	0.00
01 1910	RENTAL OF SCHOOL EQUIPMENT & FACILITIES	0.00	50.00	50.00
01 1911	Local License Fees	0.00	0.00	0.00
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00
01 1921	Police Court Fines	0.00	0.00	0.00
01 1925	Tobacco Grant	0.00	0.00	0.00
01 2110 1000	Buffalo Co Fines-lic	0.00	1,579.48	3,742.30
01 2110 1100	Sherm Fines-license	0.00	109.62	109.62
01 2130 1000	Other County Receipt - Buffalo	0.00	0.00	0.00
01 2130 1100	Other County Receipts- Sherman	0.00	0.00	0.00
01 2140	Non-resident Tuition	0.00	0.00	0.00
01 2210	ESU Receipts	0.00	0.00	0.00
01 3110	State Aid	0.00	3,833.00	7,666.00
01 3120	Spec. Ed Programs	0.00	0.00	0.00
01 3125	Special Ed Transpor.	0.00	0.00	0.00
01 3130 1000	Homestead Exemption - Buffalo	0.00	0.00	0.00
01 3130 1100	Sherm Homestead Ex	0.00	0.00	0.00
01 3131	PROPERTY TAX CREDIT	0.00	0.00	0.00
01 3132	PERSONAL PROPERTY TAX CREDIT	0.00	0.00	0.00
01 3134	PERSONAL PROPERTY TAX CREDIT-RR & PSE	0.00	0.00	0.00
01 3170	State Vocational	0.00	0.00	0.00
01 3180 1000	Pro-rata Motor Veh.Buffalo	0.00	1,442.80	1,442.80
01 3180 1100	Sher Pro Rat Moto V	0.00	328.06	328.06
01 3400	State Apportionment	0.00	0.00	0.00
01 3500	Other State Categorical Programs	0.00	0.00	0.00

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
01 3512	DIST ED INCENTIVE	0.00	0.00	4,307.40
01 3535	High Abilt Learners	0.00	0.00	0.00
01 3550	School Tech Fund	0.00	0.00	0.00
01 3570	Teacher Evaluation	0.00	0.00	0.00
01 3990	Other State Funds	0.00	0.00	0.00
01 4100	Title 1 Carry Over	0.00	0.00	0.00
01 4105	UNIVERSAL SERVICE FUND (E-RATE)	0.00	0.00	0.00
01 4311	Title VI Past Year	0.00	0.00	0.00
01 4312	Title VI Current	0.00	0.00	0.00
01 4315	Title V	0.00	0.00	0.00
01 4325	Title IIA Class Size Reduction	0.00	0.00	0.00
01 4401	IDEA PRESCHOOL	0.00	0.00	0.00
01 4402	Preschool Travel	0.00	0.00	0.00
01 4403	Spec Ed Medicaid	0.00	0.00	0.00
01 4505	Title 1 Current	0.00	0.00	0.00
01 4506	Title 1 NCLB	0.00	0.00	0.00
01 4509	TITLE II, PART A NCLB TCHR QULTY GRANTS	0.00	0.00	0.00
01 4511	REAP GRANT	0.00	0.00	0.00
01 4512	IDEA Base	0.00	0.00	0.00
01 4516	IDEA Pre-school Handicapp	0.00	0.00	0.00
01 4518	IDEA Part B (611) Base & EP	0.00	0.00	0.00
01 4519	IDEA E-P	0.00	0.00	0.00
01 4524	OTHER FEDERAL NON-CATEGORICAL RECEIPTS	0.00	0.00	0.00
01 4525	Fed. Vocational	0.00	0.00	0.00
01 4530	Other Federal Categ. Receipts	0.00	0.00	0.00
01 4580	EDUCATION JOB MONEY	0.00	0.00	0.00
01 4599	ARRA STATE AID	0.00	0.00	0.00
01 4708	Medicaid in Public School (MIPS)	0.00	1,288.70	1,288.70
01 4709	Medicaid Administrative Activities	0.00	2,571.21	2,571.21
01 4900	Other Fed. Non-cat	0.00	23,594.83	23,594.83
01 4969	Title IV, Part A	0.00	0.00	0.00
01 4996	CARES Act	0.00	0.00	0.00
01 4997	ESSER II	0.00	0.00	0.00
01 4998	ESSER III	0.00	62,374.00	62,374.00
01 5200	From Other Funds	0.00	0.00	0.00
01 5300	Sale Of Prop & Equip	0.00	0.00	0.00
01 5301	Insurance Adjustment	0.00	0.00	0.00
01 5690	Other Non-revenue	0.00	2,750.98	2,750.98
01 9000	Non-program Receipts	0.00	0.00	12,558.76
01 9004	Interfund from QCPUF	0.00	0.00	0.00
01 9100	NE ST REVENUE	0.00	0.00	0.00
01 9200	Interlocal Agreement	0.00	0.00	0.00
01	General	0.00	524,026.86	1,465,140.55
8	Revenue	0.00	524,026.86	1,465,140.55

BIMBO BAKERIES USA, INC.
 PO BOX 412678
 BOSTON, MASSACHUSETTS, 02241

*** SUSPENDED INVOICE *** NOT FINAL ***

SDD: 10/3/2022 5:10:22 AM
 54-3337
 1375
 GRD ISLND NE RSP

54-00001438-04
 CDB# 204867
 CUST# 204867-1
 RAVENNA PUBLIC SCHOOLS
 41750 CARTAGE RD
 RAVENNA, NE
 68869

INVOICE# 54333790001365
 PO#:
 10DSD#:
 PAY TERM: Charge
 VENDOR#:
 CONTRACT#:
 DODAAC#:
 CLIN#:

RAVENNA PUBLIC SCHOOLS 10-0069

*** DELIVERIES ***

UPC	ITEM No		QTY	SUGG RETAIL	RETAIL AMOUNT	WHOLESALE PRICE	WHOLESALE AMOUNT
72945-60134	002773	SL WW RTBRD 20Z	20	.0000	0.00	3.1000	62.00
78700-80021	003447	FS HWGW 4"HAM 12P26Z	20	.0000	0.00	3.3600	67.20
78700-80078	006055	FS HWGW 6"SUB RL24P	2	.0000	0.00	6.7000	13.40

TICKET

TOTALS

42

0.00

142.60

THANK YOU

SIGNATURE / STORE STAMP

10-3-22
hu

06 3100 630 000

B. J. D. J.
 11-4-2022

BIMBO BAKERIES USA, INC.
 PO BOX 412678
 BOSTON, MASSACHUSETTS, 02241

*** SUSPENDED INVOICE ***
 SDD: 10/10/2022 5:22:50 AM
 54-3337
 1375
 GRD ISLND NE RSP

*** NOT FINAL ***
 54-000001438-04
 CDB# 204867
 CUST# 204867-1
 RAVENNA PUBLIC SCHOOLS
 41750 CARTAGE RD
 RAVENNA, NE
 68869

INVOICE# 54333790001420
 PO#:
 10DSD#:
 PAY TERM: Charge
 VENDOR#:
 CONTRACT#:
 DODAAC#:
 CLIN#:

RAVENNA PUBLIC SCHOOLS 10-0069

*** DELIVERIES ***

UPC	ITEM No	QTY	SUGG RETAIL	RETAIL AMOUNT	PRICE	WHOLESALE AMOUNT
72945-60134	002773 SL WW RTBRD 20Z	32	.0000	0.00	3.1000	99.20
78700-80021	003447 FS HWGW 4"HAM 12P26Z	32	.0000	0.00	3.3600	107.52

TICKET	TOTALS	====	=====	=====
		64	0.00	206.72
		====	=====	=====

THANK YOU

SIGNATURE / STORE STAMP

Jc

10-10-22

063100 630 000
B. J. D. J.
 11-4-22

BIMBO BAKERIES USA, INC.
 PO BOX 412678
 BOSTON, MASSACHUSETTS, 02241

*** SUSPENDED INVOICE *** NOT FINAL ***

SDD: 10/17/2022 5:15:07 AM
 54-3337
 1375
 GRD ISLND NE RSP

54-00001438-04
 CDB# 204867
 CUST# 204867-1
 RAVENNA PUBLIC SCHOOLS
 41750 CARTAGE RD
 RAVENNA, NE
 68869

INVOICE# 54333790001473
 PO#:
 10DSD#:
 PAY TERM: Charge
 VENDOR#:
 CONTRACT#:
 DODAAC#:
 CLIN#:

RAVENNA PUBLIC SCHOOLS 10-0069

*** DELIVERIES ***

UPC	ITEM No	QTY	SUGG RETAIL	RETAIL AMOUNT	PRICE	WHOLESALE AMOUNT
72945-60134	002773 SL WW RTBRD 20Z	45	.0000	0.00	3.1000	139.50
78700-80021	003447 FS HWGW 4"HAM 12P26Z	32	.0000	0.00	3.3600	107.52
78700-80078	006055 FS HWGW 6"SUB RL24P	3	.0000	0.00	6.7000	20.10

TICKET

TOTALS

80

0.00

267.12

THANK YOU

06 3100 630 000

SIGNATURE / STORE STAMP

[Handwritten Signature]

10.17.22

[Handwritten Signature]
 11-4-22

BIMBO BAKERIES USA, INC.
 PO BOX 412678
 BOSTON, MASSACHUSETTS, 02241

*** SUSPENDED INVOICE *** NOT FINAL ***

SDD: 10/31/2022 5:09:09 AM
 54-3337
 1375
 GRD ISLND NE RSP

54-00001438-04
 CDB# 204867
 CUST# 204867-1
 RAVENNA PUBLIC SCHOOLS
 41750 CARTAGE RD
 RAVENNA, NE
 68869

INVOICE# 54333790001590
 PO#:
 10DSD#:
 PAY TERM: NET 7
 VENDOR#:
 CONTRACT#:
 DODAAC#:
 CLIN#:

RAVENNA PUBLIC SCHOOLS 10-0069

*** DELIVERIES ***

UPC	ITEM No		QTY	SUGG RETAIL	RETAIL AMOUNT	PRICE	WHOLESALE AMOUNT
78700-80021	003447 FS MWGW 4"HAM 12P26Z		32	.0000	0.00	3.3600	107.52
78700-80070	004266 FS MWGW 6"HOT 16P34Z		30	.0000	0.00	4.4700	134.10
78700-80078	006055 FS MWGW 6"SUB RL24P		2	.0000	0.00	6.7000	13.40

TICKET

TOTALS

64

0.00

255.02

THANK YOU

Do 3100 630 000

SIGNATURE / STORE STAMP

Se
10-31-22

B. J. D. J.
11-4-2022



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(800) 652-0010

(308) 237-3151

126490

P13542021



Route:

Customer Copy

Invoice: P13542021
Date: 09-30-2022
Rep: 72 DAVID H
Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 10-21-2022

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
				ALL SHORTAGES MUST BE REPORTED IMMEDIATE				
2	2	SKU	6 5 lb	ENTRE MAC & CHEESE LO SOD LO FAT WGR 432 85-034-1	FRZ 51727	93.21		186.42
				063100 630 000				
				B. J. D. 9/11-4-22				

TAX AMOUNT DUE

0.00	186.42
------	--------

		FRZ	
		2/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

[Signature] 9-30-22

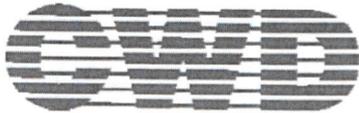
Customer Received By

Drivers initials

CUSTOMER PICKUP



dori.kreutzer 09-30-2022 10:17:



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(800) 652-0010

(308) 237-3151

126490

13543928

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2022



Route: 317

5

Customer Copy

Invoice: 13543928
Date: 10-04-2022
Rep: 72 DAVID H
Whse: K

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
1	1	SKU	6 #10	BEANS REFRIED ROSARITA 4430010641 ROSARITA	DRY 43410	57.16		57.16
3	3	SKU	6 #10	PINEAPPLE CHUNK HS 00465 DOLE DOLE	DRY 46146	66.74		200.22
1	1	SKU*	4 1 gal	SAUCE PICANTE MILD 67 PACE CAMPBELLS	DRY 41790	59.04		59.04
2	2	SKU	168 3 oz	SALSA MILD DIPPING CUPS REDSC2ZC168 RED GOLD	DRY 42173	88.89		177.78
3	3	SKU	36 4 oz	FRUIT BOWL PINEAPPLE TIDBITS JUICE SMS 0 DOLE	DRY 46935	18.83		56.49
1	1	SKU	1000 ct	PAN LINER 16x24 BAKING NATURAL > 030025 BAGCRAFT	DRY 82122	74.74		74.74
1	1	SKU	8 16 oz	SAUCE MIX ALFREDO TRIO 38502 > NESTLE	DRY 41766	90.45		90.45
1	1	SKU*	20 125 ct	CUP PORTION PLAS 5.5oz TRANSL PC550-CO COMPANION	DRY 87124	125.34		125.34
1	1	SKU	6 14 oz	GRAVY MIX CHICKEN LO SOD WGR 212645 PIONEER	DRY 42053	40.32		40.32
1	1	SKU	8 32 oz	SAUCE MIX CHEESE 94335 PIONEER	DRY 41858	79.42		79.42
2	2	EA	1 5 lb	COTTAGE CHEESE 4% HILAND 5762 HILAND	CLR 66484	13.45		26.90
1	1	SKU*	4 5 lb	CHEESE CHEDDAR SHREDDED FANCY 174506 BRIGHTON	CLR 60964	67.64		67.64
1	1	SKU	48 4 oz	YOGURT YOPLAIT STRAWB BAN BASH TRIX SMS GENERAL M	CLR 66395	19.61		19.61
2	0	SKU	96 4 oz	JUICE APPLE 100% CUP 41381 SMS COUNTRY P	FRZ 58105	18.93		0.00
-Manufacturer Out of Stock								
2	2	SKU	96 4 oz	JUICE GRAPE 100% CUP 41382 SMS COUNTRY P	FRZ 58176	21.90		43.80
2	2	SKU	160 2.5 oz	ROLL DOUGH DINNER PROOF N BAKE WGR 13918 RICH'S	FRZ 500989	46.47		92.94
1	1	SKU	96 4.48 oz	PIZZA' PEP 4x6 50/50 WGR 78674 CN > TONY'S	FRZ 57195	59.57		59.57
5	5	SKU	24 2.9 oz	ROLLERBITES SAUS EGG CHEESE 012006405 HOME MARK	FRZ 56835	31.34		156.70
1	1	SKU	96 4.6 oz	PIZZA' CHEESE 4x6 50/50 CN WGR 78673 > TONY'S	FRZ 57196	58.94		58.94

06 3100 630 000 1286.⁹⁸
06 3100 610 000 200.⁰⁸

B. J. D. J.
11-4-22

TAX AMOUNT DUE

0.00

1,487.06

DRY	CLR	FRZ	
15/0	2/2	11/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

Signature: *Se* 10.4.22

Customer Received By

Signature: *fw*

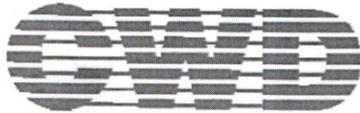
Drivers initials

HGBPIE



REGULAR ORDER

tonyg 10-04-2022 03:54:45



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(800) 652-0010

(308) 237-3151

126490

13552668

ShipTo#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

Bill To#: 126490

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

10
37.2⁶



Route: 317

5

Customer Copy

Invoice: 13552668
Date: 10-11-2022
Rep: 72 DAVID H
Whse: K

B. J. D. J.
11-4-22

Terms: 20TH OF THE MONTH

Due: 11-21-2022

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
1	1	SKU	5 lb	SPICE BLACK PEPPER TABLE GRIND 5lb	CHEFS MAG CNL 39883	50.22		50.22
1	1	SKU	7 lb	SPICE GARLIC GRANULATED 7lb	CHEFS MAG CNL 39567	49.83		49.83
4	4	SKU	1 24 ct	FORK DINNER WINDSOR 7205	WALCO CST 644552	9.85		39.40
1	1	SKU*	4 1 gal	PEPPER JALAPENO SLICED 06345	KAISER DRY 46764	41.35		41.35
1	1	SKU*	4 1 gal	DRESSING FRENCH ROYAL OTT'S 1471	OTTS DRY 47873	56.83		56.83
1	1	SKU	24 10 oz	JUICE ORANGE 100% SMS FL NAT 15033	FLORIDA'S DRY 46075	28.43		28.43
4	4	SKU	12 17 oz	WATER BLK RASPBERRY SPARKLING ICE SMS	SPARKLING DRY 46387	15.97		63.88
2	2	SKU	2 10 lb	PASTA SPAGHETTI 10" N 8031	ZEREGA DRY 41280	33.27		66.54
2	2	SKU*	4 250 ct	TRAY FOOD PAPER NAT 2 LB GR 300697	BAGCRAFT DRY 82202	60.74		121.48
1	1	SKU	6 1 gal	BLEACH HOUSEHOLD LIQUID 6% SUN BRITE	RJ-SCHINN CHM 91103	31.99		31.99
1	1	SKU	6 10 LB	BEEF BX FINE GROUND 81/19 HEREFORD	GREATER O CLR 64160	2.95		178.48
60.5 PRODUCT OF USA								
2	2	SKU	96 4 oz	JUICE APPLE 100% CUP 41381 SMS	COUNTRY P FRZ 58105	18.93		37.86
1	1	SKU	96 4 oz	JUICE ORANGE 100% CUP 41380 SMS	COUNTRY P FRZ 58088	20.61		20.61
2	2	SKU	96 4 oz	JUICE GRAPE 100% CUP 41382 SMS	COUNTRY P FRZ 58176	21.90		43.80
4	4	SKU	320 .5oz	BEEF PC MEATBALL FLM wVPP 17-505-0 CN	ADVANCE FRZ 165126	46.81		187.24
1	1	SKU	30 1 lb	MARGARINE SOLID TFF 21549	VENTURA FRZ 500391	46.18		46.18
2	2	SKU	132 3.75 oz	CHIC PATTY SPICY FC BRD CN WGR 70312	TYSON FRZ 54479	154.43		308.86
5	5	SKU	6 2.5 lb	POTATO SWEET MINI PUFFS L0094	LAMB WEST FRZ 52999	52.62		263.10
1	1	SKU	160 2.5 oz	ROLL DOUGH DINNER PROOF N BAKE WGR 13918	RICH'S FRZ 500989	46.47		46.47
1	1	SKU	216 .78 oz	WAFFLE STICK BELGIAN .78oz WGR PREM 4033	KRUSTEAZ FRZ 500720	71.61		71.61
10	10	SKU	72 3.45 oz	CRISPITO PC CHICK CHILI WGR CN 24569	TYSON FRZ 54315	58.21		582.10
1	1	SKU	72 2 oz	MUFFIN DBL CHOC CHIP IW WGR SMS 10145	OTIS SPUN FRZ 54326	36.39		36.39
2	2	SKU	72 2.64 oz	WAFFLE MINI MAPLE FLAVOR WGR EGGO 92315	EGGO FRZ 56480	38.01		76.02

06 3100 630 000 2255.80
06 3100 610 000 192.87

			CNL
			2/0
	CST		CHM
	4/0		1/0
DRY	CLR	FRZ	
11/0	1/0	32/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

TAX AMOUNT DUE
0.00 2,448.67

Le 10-11-22
Customer Received By

KW
Drivers initials



REGULAR ORDER

joeb 10-11-2022 03:55:07



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(800) 652-0010

(308) 237-3151

126490

13561668

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2022

10
350



Route: 317

5

Customer Copy

Invoice: 13561668
Date: 10-18-2022
Rep: 72 DAVID H
Whse: K

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
3	3	SKU	1 ea	COVER FULL SIZE CLR (U) CARLISLE	CST 130104	17.20		61.60
6	6	SKU	1 ea	FOOD PAN CLEAR 1/6th X 4" CARLISLE	CST 130024	6.81		40.86
6	6	SKU	1 ea	COVER 1/6 SIZE CLR W/HANDLE (U) CARLISLE	CST 130118	4.75		28.50
1	0	SKU	12 46 oz	JUICE TOMATO FRESH PACK 2900 SUNSOURCE	DRY 46850	32.70		0.00
1	1	SKU	6 #10	BEANS REFRIED ROSARITA 4430010641 ROSARITA	DRY 43410	57.16		57.16
1	1	SKU	6 #10	BEANS CHILI PINTO BUSH 1696 BUSH	DRY 44093	40.65		40.65
1	1	SKU	6 #10	APPLESAUCE JUICE LIGHTSOURCE SUNSOURCE	DRY 46417	50.02		50.02
3	3	SKU	6 #10	PEACH SLICED JUICE DOMESTIC SUNSOURCE	DRY 46412	64.39		193.17
3	3	SKU	6 #10	PINEAPPLE CHUNK HS 00465 DOLE	DRY 46146	66.74		200.22
1	1	SKU	200 1/2 oz	JELLY ASST IND #8 1/2oz CUP 5150001696 SMUCKER	DRY 47816	16.93		16.93
1	1	SKU	12 42 oz	CEREAL HOT OATMEAL QUICK WGR QKR 43285 QUAKER	DRY 42400	74.90		74.90
2	2	SKU	24 10 oz	JUICE APPLE 100% SMS FL NAT 15301 FLORIDA'S	DRY 46077	29.25		58.50
1	1	SKU	12 12 ct	TORTILLA FLOUR 8" HEAT PRESS WGR 47087 MISSION	DRY 502034	43.77		43.77
2	2	SKU	36 4 oz	FRUIT BOWL PINEAPPLE TIDBITS JUICE SMS 0 DOLE	DRY 46935	18.83		37.66
2	2	SKU	36 4 oz	FRUIT BOWL MANDARIN IN JUICE SMS 04208 DOLE	DRY 46622	24.15		48.30
1	1	SKU*	6 5 lb	CAKE MIX CHOC DEVILS FOOD HOSP 65808 HOSPITALI	DRY 41044	66.56		66.56
1	1	SKU*	6 5 lb	CAKE MIX WHITE HOSP 65802 HOSPITALI	DRY 41024	58.41		58.41
2	2	SKU	8 25 ct	CAN LNR 60g 16mic 38x60 NAT 12073 89006 COMPANION	DRY 88412	55.97		111.94
2	2	SKU	60 1.5 oz	CHIPS SUNCHIPS VARIETY PACK 000284003050 FRITO LAY	DRY 29399	45.70		91.40
1	1	SKU	96 1 oz	CEREAL BOWL REESES PUFFS WGR 31919 GENERAL M	DRY 42661	50.98		50.98
2	0	SKU	96 1 oz	CEREAL BOWL CINN TST CRUNCH WGR 11815 @ GENERAL M	DRY 42385	69.41		0.00
1	0	SKU	72 .5 oz	POPCORN WHITE CHED RF WGR SMS SMARTFOOD FRITO LAY	DRY 29468	32.34		0.00
-Manufacturer Out of Stock								
1	1	SKU	96 1 oz	CEREAL BOWL LUCKY CHARMS GF WGR 31917 GENERAL M	DRY 42659	52.04		52.04
1	1	SKU	104 1 oz	CHIPS DORITO NACHO FRITO LAY	DRY 25578	46.71		46.71
1	1	SKU	4 5 lb	CAKE MIX CINN STREUSEL HOSP 65033 HOSPITALI	DRY 40999	66.11		66.11

B. J. D. F.
11-4-22

HGBPIE





Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(800) 652-0010

(308) 237-3151

126490

13561668



Route: 317

5

Customer Copy

Invoice: 13561668
Date: 10-18-2022
Rep: 72 DAVID H
Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2022

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
1	1	SKU	12 16 oz	WHIPPED TOPPING MIX 54310	HIGHLAND DRY	40340	47.47	47.47
1	1	SKU	96 1 oz	CEREAL BOWL TRIX LESS SUGAR WGR 31922	GENERAL M DRY	42658	50.81	50.81
1	1	SKU	2 12# avg	HAM BUFFET SUPREME SMKD FLAT 12024	HORMEL CLR	61264	3.86	90.78
2	2	SKU	12 10 oz	TOMATOES FRESH GRAPE	PROMARK CLR	180356	35.78	71.56
1	1	SKU	96 4 oz	JUICE APPLE 100% CUP 41381 SMS	COUNTRY P FRZ	58105	18.93	18.93
1	1	SKU	96 4 oz	JUICE ORANGE 100% CUP 41380 SMS	COUNTRY P FRZ	58088	20.61	20.61
1	1	SKU	96 4 oz	JUICE GRAPE 100% CUP 41382 SMS	COUNTRY P FRZ	58176	21.90	21.90
1	1	SKU	20 lb	BROCCOLI IQF CUTS DAILY PICK 34230	SIMPLOT FRZ	500086	24.57	24.57
1	1	SKU	128 2.85 oz	PIZZA BRKFAST BACON SCRAMBLE WGR CN 7835	TONYS FRZ	54128	66.72	66.72
3	0	SKU	2-9-10# avg	TURKEY ROAST BRST THI RAW BNLS NET 3170	JENNIE-O FRZ	52493	0.00	0.00
				-Manufacturer Out of Stock				
1	1	SKU	128 3.2 oz	PIZZA' BRKFST TURK SAUS RED CN WGR 63912	SCHWANS FRZ	56541	60.36	60.36
5	5	SKU	24 3 oz	TORNADO FRENCH TOAST SAUS BRKFST >	RUIZ FRZ	56645	25.84	129.20
2	2	SKU	157 3.05 oz	CHIC FC BRST PATTY CN WGR 3.05oz 665400	GOLD KIST FRZ	502687	134.01	268.02
				<p>06 3100 630 000 2136.17</p> <p>06 3100 610 000 232.90</p> <p>B. J. D. J.</p> <p>11-4-22</p>				

	CST		
	15/0		
DRY	CLR	FRZ	
30/0	3/0	13/0	

DELIVERY FEE TAX AMOUNT DUE

11.75

0.00

2,369.07

CASH _____
 CHECK (#) _____
AMOUNT _____

Le 10 18 22

Customer Received By

fw

Drivers initials

HGBPIE



REGULAR ORDER

thomas.moore 10-18-2022 03:4



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(800) 652-0010

(308) 237-3151

126490

P13574131



Route:

Customer Copy

Invoice: P13574131
Date: 10-26-2022
Rep: 72 DAVID H
Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2022

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
				WILL PICK UP AROUND 3:00 ALL SHORTAGES MUST BE REPORTED IMMEDIATE				
2	2	SKU	120 2.5 oz	CINN ROLL DOUGH WGR 12122	85-082-1	FRZ 58368	47.55	95.10
				<i>06 3100 630 080</i>				
				<i>B. J. D. F. 11-4-22</i>				

		FRZ	
		2/0	

TAX AMOUNT DUE

0.00

95.10

CASH _____
 CHECK (#) _____
AMOUNT _____

Le *10-26-22*

Customer Received By

Drivers initials

CUSTOMER PICKUP

HGBPIE



dori.kreutzer 10-26-2022 12:18:

HILAND DAIRY

Invoice Date: 10/04/22
Print Time: 11:48:25 AM
Route Number: 190120
Driver Name: OPEN ROUTE

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1209973

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9171	F T HIL 1% 50/CS	07206000065	0	500	500	0.3977	198.85
9175	HPT HIL CHOC 1%	07206000156	0	650	650	0.4097	266.31
9177	HPT HIL STRWBRY FF	07206000038	0	250	250	0.4153	103.83

Total Qty: 0 1400 1400

Sub Total : 568.99
Total Invoice : 568.99

CONTAINERS

10462 EACH STO MILK CASE D 0
11654 EACH STO MILK CASE R 0

(2.0.9.70)

We Appreciate Your Business

06 3100 630 000

32°

Je 10.4.22

B. J. D. J.
11-4-2022

HILAND DAIRY

Invoice Date: 10/06/22
Print Time: 08:32:40 AM
Route Number: 190120
Driver Name: OPEN ROUTE

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1209999

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9175	HPT HIL CHOC 1%	07206000156	0	600	600	0.4097	245.82
			Total Qty:		0 600 600		
						Sub Total	: 245.82
						Total Invoice	: 245.82

CONTAINERS

10462	EACH STO MILK CASE D	0
11654	EACH STO MILK CASE R	0

(2.0.9.70)

We Appreciate Your Business

32°

10-6-22

06 3100 630 000

B & D J
11-4-22

Invoice Date: 10/11/22
Print Time: 12:00:37 PM
Route Number: 190120
Driver Name: OPEN ROUTE

HILAND DAIRY

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1200083

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9171	HPT HIL 1% 50/CS	07206000065	0	400	400	0.3977	159.08
9175	HPT HIL CHOC 1%	07206000156	0	1100	1100	0.4097	450.67
9177	HPT HIL STRWBRY FF	07206000038	0	300	300	0.4153	124.59

Total Qty: 0 1800 1800

Sub Total : 734.34
Total Invoice : 734.34

CONTAINERS

10462 EACH STO MILK CASE D 0
11654 EACH STO MILK CASE R 0

(2.0.9.70)

We Appreciate Your Business

Le
063100630000
10.11.22
B & D
11-4-22
7320

HILAND DAIRY

Invoice Date: 10/18/22
Print Time: 12:53:21 PM
Route Number: 190120
Driver Name: OPEN ROUTE

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1200201

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9171	HPT HIL 1% 50/CS	07206000065	0	300	300	0.3977	119.31
9175	HPT HIL CHOC 1%	07206000156	0	600	600	0.4097	245.82
9177	HPT HIL STRWBRY FF	07206000038	0	150	150	0.4153	62.30

Total Qty: 0 1050 1050

Sub Total : 427.43
Total Invoice : 427.43

CONTAINERS

10462 EACH STO MILK CASE D 0
11654 EACH STO MILK CASE R 0

(2.0.9.70)

We Appreciate Your Business

32⁰
06 3100 630 000

je

10-18-22

B. J. D. J.
11-4-22

HILAND DAIRY

Invoice Date: 10/25/22
Print Time: 01:21:39 PM
Route Number: 190120
Driver Name: OPEN ROUTE

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1200308

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9171	HPT HIL 1% 50/CS	07206000065	0	450	450	0.3977	178.97
9175	HPT HIL CHOC 1%	07206000156	0	1225	1225	0.4097	501.88
9177	HPT HIL STRWBRY FF	07206000038	0	250	250	0.4153	103.83
			Total Qty:		0 1925 1925		
						Sub Total	: 784.68
						Total Invoice	: 784.68

CONTAINERS

10462	EACH STO MILK CASE D					0	
11654	EACH STO MILK CASE R					0	

(2.0.9.70)

We Appreciate Your Business

06 3100 630 000
B & D. J.
11-4-22

HILAND DAIRY

Invoice Date: 10/25/22
Print Time: 01:21:43 PM
Route Number: 190120
Driver Name: OPEN ROUTE

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1200309

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
RETURNS							
9177	HPT HIL STRWBRY FF	07206000038	0	42	-42	-0.4153	-17.44
			Total Qty:		0	-42	-42
						Sub Total :	-17.44
						Total Invoice :	-17.44

CONTAINERS

10462 EACH STO MILK CASE D 0
11654 EACH STO MILK CASE R 0

(2.0.9.70)

We Appreciate Your Business

06 3100 630 000

32

10-25-22

B & D. J.
11-4-22



RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/06/22			
TRUCK STOP	501047	461599000	1 1
0/002			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1183557 NORMAL DELIVERY		
	MA: TG9MS CHAD SCHULTZ		

DRIVER:

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** MEATS ***								
F	4	CS	25 LB	BBRLCLS FRANK ALL-MEAT 8X1 6 IN 74865067959	1073485	26.25		105.00				
C	1	CS	43 LB	HORMEL HAM SLICED SMK HARDWD 1 OZ FSH 33279	2279057	53.06		53.06				
				GROUP TOTAL****				158.06				
				*** FROZEN ***								
F	1	CS	482.85OZ	SYS CLS SAUSAGE & PANCAKE W/STICK 28112	1897388	35.86		35.86				
F	2	CS	964 OZ	ARDMORE JUICE APPLE CUP 41381	2200293	17.79		35.58				
F	2	CS	1212 CT	BKRSCLS BREADSTICK WHITE 7-8 IN 83608	2451197	34.60		69.20				
F	1	CS	130 LB	SYS CLS CORN WHL KERNEL GR A 000003533486	3533486	39.30		39.30				
F	1	CS	725 OZ	TONYS PIZZA BEEF FIESTADA 68523	3632645	54.91		54.91				
				GROUP TOTAL****				234.85				
				*** CANNED & DRY ***								
D	1	CS	1201.69OZ	KELLOGG POP TART FR STRWBRY WHL G 3800055130	0445062	42.64		42.64				
D	4	CS	724 OZ	SYS CLS APPLESAUCE IN JUICE U FCASU8000SYS02	1484106	29.71		118.84				
D	1	CS	801.41OZ	KELLOGG SNACK BAR RICE KRISPIES W 3800011052	2880189	36.04		36.04				
D	1	CS	1201.76OZ	KELLOGG POP TART WHL GRAIN FRSTD 3800012070	3490776	42.64		42.64				
D	4	CS	6#10	SYS CLS ORANGE MANDRN WHL SEC LGH 210574865N	3548385	48.74		194.96				
D	1	CS	2001.5 OZ	HSRCCLS SYRUP PANCAKE & WAFFLE CUP 72441	3911504	38.93		38.93				
C	1	CS	41GAL	SYS CLS DRESSING RANCH BUTTERMILK 71447-SYS	4086575	47.18		47.18				
D	2	CS	6#10	SYS CLS PEAR SLICED CHOICE IN JUICE 4108148	4108148	59.06		118.12				
D	1	CS	6#10	SYS CLS BEAN RED FCY 4110185	4110185	36.62		36.62				

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
28		28	24.3	710			P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL
							TAX TOTAL	
							INVOICE TOTAL	
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.					

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

PAYABLE ON OR BEFORE

CONT. ON PAGE 2

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/06/22			
TRUCK STOP	501047	461599000	1 2
0 / 002			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1183557 NORMAL DELIVERY		
	MA: TG9MS CHAD SCHULTZ		

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
D	1	SCS	6#10	SYS CLS CHILI CON CARNE W/BEAN 390SE-SYS	4182150	74.02		74.02				
D	1	ONLY	#10	SYS CLS CHILI CON CARNE W/BEAN 390SE-SYS	4182150	12.34		12.34				
D	1	CS	721 OZ	DORITOS CHIP TORTILLA COOL RANCH RFAT 36096	5073130	25.91		25.91				
D	6	CS	641.75OZ	DORITOS CHIP TORTILLA NACHO CHS LSS 44375	6743112	36.57		219.42				
C	1	CS	24500ML	PROPEL WATER FLAVOR BRY 00169	7381245	18.38		18.38				
C	1	CS	24500 ML	PROPEL WATER FLAVOR KIWI STWBRY 00171	7389756	18.38		18.38				
				GROUP TOTAL****				1044.42				
				*** PAPER & DISPOSABLES ***								
D	2	CS	10100 CTS	SYS CLS GLOVE VINYL FDSRV PWDRFREE 304362813	5478536	36.40		72.80				
				GROUP TOTAL****				72.80				
				*** PRODUCE ***								
C	1	CS	1CTN	PACKER GRAPE RED SEEDLS LG 0668873	0668873	28.37		28.37				
C	2	CS	1CTN	PACKER GRAPE GREEN SEEDLS LG 0669208	0669208	31.91		63.82				
				GROUP TOTAL****				92.19				
ORDER SUMMARY				: 1765972								

06 3100 630000 1529.52
 06 3100 610000 72.80
 B. J. D. J.
 11-4-22

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
15	1	16	26.3	258			P.O. BOX 80068 LINCOLN, NE	SUB TOTAL
43	1	44	50.6	968			68501-0068	1602.32
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.					TAX TOTAL
		X						1602.32
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							PAYABLE ON OR BEFORE	LAST PAGE
							11/10/22	

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/13/22	501047	461610740	7 1
TRUCK STOP			
0 / 003			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1184579 NORMAL DELIVERY			
MA: TG9MS CHAD SCHULTZ			

DRIVER:

COL	QTY	C O T	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
												CODE	QTY
					THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
					*** DAIRY ***								
C	2	CS	484 OZ		YOPLAIT YOGURT STRAW/BAN BLAST TRIX 17726000	5076611	15.74		31.48				
					GROUP TOTAL****				31.48				
					*** POULTRY ***								
F	3	CS	724 OZ		FOSTRFM CORN DOG CHKN L/F WHL GRAIN 95150	1604289	35.74		107.22				
					GROUP TOTAL****				107.22				
					*** FROZEN ***								
F	2	CS	722 6OZ		SMUCKER SANDWICH PEANUT BTR&GRAPE 5150006960	2223453	43.62		87.24				
					GROUP TOTAL****				87.24				
					*** CANNED & DRY ***								
D	3	CS	6#10		SYS REL PEACH SLICED IRREG IN EXTRA 2182388	2182388	54.97		164.91				
D	4	CS	6#10		SYS CLS ORANGE MANDRN WHL SEC LGH 210574865N	3548385	48.74		194.96				
D	3	CS	2001.5 OZ		HSRCLS SYRUP PANCAKE & WAFFLE CUP 72441	3911504	38.93		116.79				
D	OUT	CS	6#10		SYS CLS APPLESAUCE FANCY SWEETENED 2961737	4015657	54.71						
					2								
D	2	CS	6#10		SYS IMP APPLESAUCE FANCY 3571736	4062097	49.77		99.54				
					GROUP TOTAL****				576.20				
					*** PRODUCE ***								
C	1	CS	136 CT		PACKER KIWI FRUIT FCY FRESH	1007517	20.50		20.50				
C	3	CS	140 LB		PACKER BANANA FRESH GREEN	1254440	26.60		79.80				
					GROUP TOTAL****				100.30				
ORDER SUMMARY					: 1779399								

06 3100 630 000

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
23		23	21.6	719	<i>B J D</i>		P.O. BOX 80068	SUB TOTAL
23		23	21.6	719			LINCOLN, NE	902.44
DRIVER'S SIGN							68501-0068	TAX TOTAL
NO. PCS DELVD.								INVOICE TOTAL
CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS								902.44
NO. PCS REC.								

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

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EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA

NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/20/22		461622431	9 1
TRUCK STOP	501047		
0 / 005			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1185634 NORMAL DELIVERY		
	MA: TG9MS CHAD SCHULTZ		

DRIVER:

COL	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** DAIRY ***								
C	1	CS	9005 GM	HSRCCLS MARGARINE SPREAD ZTF 21721WFS	4546949	24.36		24.36				
C	1	CS	25 LB	WHLFCLS CREAM SOUR CULTRD GRADE A 1003864	5020193	20.14		20.14				
C	1	CS	25 LB	WHLFCLS CHEESE COTTAGE SMALL CURD 2% 1003862	8953028	22.45		22.45				
				GROUP TOTAL****				66.95				
				*** POULTRY ***								
F	4	CS	724 OZ	FOSTRFM CORN DOG CHKN L/F WHL GRAIN 95150	1604289	36.82		147.28				
C	4	CS	28-10#	SYS REL TURKEY BRST OVN PRPD MULTI PC 78339	2378339	3.664		286.23				
				19.480 19.480 19.580 T/WT= 78.120								
				19.580								
				GROUP TOTAL****				433.51				
				*** FROZEN ***								
F	2	CS	66 CT	ROTELLA BUN HOAGIE SLI 8-9IN 00319	1946128	15.95		31.90				
F	3	CS	722.6OZ	SMUCKER SANDWICH PEANUT BTR&GRAPE 5150006960	2223453	43.62		130.86				
F	2	CS	725 OZ	TONYS PIZZA BEEF FIESTADA 68523	3632645	54.91		109.82				
				GROUP TOTAL****				272.58				
				*** CANNED & DRY ***								
D	3	CS	1001.25OZ	SWTBABY SAUCE BBQ ORIG CUPS SJ0440A1	0780031	21.79		65.37				
D	2	CS	2410 OZ	TROPANA JUICE APPLE PET 75717	1605617	19.11		38.22				
D	1	CS	1228 OZ	SYS CLS POTATO PEARL EXCEL 3327848	3327848	66.49		66.49				
D	1	CS	2001.5 OZ	HSRCCLS SYRUP PANCAKE & WAFFLE CUP 72441	3911504	38.93		38.93				
D	1	CS	69 OZ	LAWRYS MIX SEASONING TACO NO MSG 2150080110	4069217	26.68		26.68				
D	1	CS	822.6OZ	TRIO MIX GRAVY CHICKEN 8/22.6 5000038282	4120192	44.62		44.62				

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO		
27		27	21.1	438			P.O. BOX 80068		
							LINCOLN, NE		
DRIVER'S SIGN							NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X	NO. PCS REC.
								68501-0068	
								SUB TOTAL	
								TAX TOTAL	
								INVOICE TOTAL	

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

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CONT. ON PAGE 2

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/20/22		461622431	9 2
TRUCK STOP			
0 / 005	501047	461622431	9 2
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1185634 NORMAL DELIVERY			
MA: TG9MS CHAD SCHULTZ			

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
D	OUT	CS	15 LB	D'ALLAS SUNFLOWER SEED RSTD NO SALT REMOTE-STOCK 1	N34B	5007147	43.39					
D	1	CS	122 LB	SYS CLS SUGAR CONFECTIONER 10X CANE	432455	5593900	33.09	33.09				
D	2	CS	6#10	HSRCIMP KETCHUP FANCY	HOUY599	5686266	32.73	65.46				
D	1	CS	230 CT	LAYS CHIP VARIETY BKD	49935	7158394	34.90	34.90				
								GROUP TOTAL****	413.76			
								*** SUPPLY & EQUIPMENT ***				
D	4	CS	136CT	SYSCO SPOON TEA WINDSOR MEDWEIGHT	4511713	4511713	6.63	26.52				
D	4	CS	136 CT	SYSCO FORK DINNER WINDSOR MEDIUMW	651-030S	4516886	8.48	33.92				
								GROUP TOTAL****	60.44			

DRIVER:

ORDER SUMMARY : 1793671

06 3100 630 000 1186.30
06 3100 610 000 60.44

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
12		12	5.7	142	<i>B f D G</i>		P.O. BOX 80068	SUB TOTAL
39		39	26.8	580			LINCOLN, NE	1247.24
							68501-0068	TAX TOTAL
DRIVER'S SIGN					NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN <i>X</i>	NO. PCS REC.	INVOICE TOTAL
								1247.24
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							PAYABLE ON OR BEFORE	
							11/10/22	LAST PAGE

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA

NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/27/22	501047	461634314	3 1
TRUCK STOP	0 / 005		
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1186705 NORMAL DELIVERY			
MA: TG9MS CHAD SCHULTZ			

DRIVER:

COL	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	T	P	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** DAIRY ***								
F	1	CS	484 OZ	WHLFCLS ICE CREAM VAN CUP 4 OZ	1370844	3412410	22.04	22.04				
C	1	CS	9005 GM	HSRCCLS MARGARINE SPREAD ZTF	21721WFS	4546949	24.36	24.36				
C	1	CS	301LB	SYS CLS MARGARINE SOLID ZTF	21726WFS	4549099	33.57	33.57				
C	2	CS	484 OZ	YOPLAIT YOGURT STRAW/BAN BLAST TRIX 17726000	5076611	16.19		32.38				
C	1	CS	25 LB	WHLFCLS CHEESE COTTAGE SMALL CURD 2% 1003862	8953028	21.93		21.93				
				GROUP TOTAL****				134.28				
				*** CANNED & DRY ***								
D	3	CS	6#10	SYS CLS ORANGE MANDRN WHL SEC LGH 210574865N	3548385	48.74		146.22				
D	OUT	CS	6#10	SYS CLS APPLESAUCE FANCY SWEETENED	2961737	4015657	54.71					
				2								
D	2	CS	6#10	SYS IMP APPLESAUCE FANCY	3571736	4062097	49.77	99.54				
D	2	CS	1246 OZ	CAMPBEL JUICE TOMATO CANNED	200000000366	4081584	24.88	49.76				
D	2	CS	961 OZ	GM CEREAL CINNAMON TST CRUN BW 11815000	4119723	31.93		63.86				
D	1	CS	61.5 LBS	SYS IMP MIX GRAVY PEPPERED ZTF	92123	5078290	26.51	26.51				
D	1	CS	6#10	HSRCIMP KETCHUP FANCY	HOUY599	5686266	32.73	32.73				
D	1	CS	641 OZ	SMARTFD POPCORN CHEDDAR WHT LSS	44439	6783417	35.38	35.38				
C	1	CS	24500ML	PROPEL WATER FLAVOR BRY	00169	7381245	18.38	18.38				
C	1	CS	24500 ML	PROPEL WATER FLAVOR KIWI STWBRY	00171	7389756	18.38	18.38				
D	1	CS	2410 OZ	WELCHS JUICE GRAPE 100% PLAS	354-00	7595309	20.20	20.20				

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	SUB TOTAL
21		21	19.7	558	<i>BFD</i> 11-4-22		P.O. BOX 80068 LINCOLN, NE 68501-0068	TAX TOTAL
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.	INVOICE TOTAL				

IMPORTANT FACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

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CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA

NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/27/22	501047	461634314	3 2
TRUCK STOP			
0 / 005			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1186705 NORMAL DELIVERY			
MA: TG9MS CHAD SCHULTZ			

DRIVER:

QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	INVOICE ADJUSTMENTS	
								CODE	QTY
GROUP TOTAL****							510.96		
*** PAPER & DISPOSABLES ***									
D 1	CS	10100	CTSYS CLS GLOVE VINYL FDSRV PWDRFREE 304362813	5478536	36.40		36.40		
GROUP TOTAL****							36.40		
*** PRODUCE ***									
C 2	CS	140 LB	PACKER BANANA FRESH GREEN	1254440	26.21		52.42		
GROUP TOTAL****							52.42		
ORDER SUMMARY : 1805376									

06 3100 630 000 697.60
06 3100 610 000 36.40

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM
3		3	4.6	103	<i>[Handwritten Signature]</i>	
24		24	24.3	661		
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGN	NO. PCS REC.		NO. PCS REC.	
		X				

REMIT TO
P.O. BOX 80068
LINCOLN, NE
68501-0068

SUB TOTAL	734.06
TAX TOTAL	
INVOICE TOTAL	734.06

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

PAYABLE ON OR BEFORE
11/10/22

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RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/29/22			
TRUCK STOP	501047	461637504	6 1
/000			
ROUTE	PURCHASE ORDER		
	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# DROP-SHIP		
	MA: TG9MS CHAD SCHULTZ		

DRIVER:

LOC	QTY	PK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				P.O. 17302530 SHIPPER INVOICE # 442550125 *** CANNED & DRY ***								
D	1	CS	15 LB	D'ALLAS SUNFLOWER SEED RSTD NO SALT DROP-SHIP	N34B 5007147	43.39		43.39				
				GROUP TOTAL****				43.39				
	ORDER SUMMARY			: 1793672								

063100 630 000

CASES	SPLIT	TOT.PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
1		1	.3	5	<i>B S D J</i> 11-4-22		P.O. BOX 80068 LINCOLN, NE	SUB TOTAL
1		1	.3	5			68501-0068	43.39
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.	PAYABLE ON OR BEFORE		11/10/22	INVOICE TOTAL	43.39
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES. ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES. YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS. IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							LAST PAGE	

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



ACCOUNT NO. 14174189
 INVOICE NO. 4982155
 INVOICE DATE 10/18/22
 CUSTOMER NO. 14174189
 PURCHASE ORDER NUMBER 14174189
 SALES LDC 2365
 SALES REP 0212
 SALES ORDERED DATE 10/12/22
 ORDER NUMBER: 278587

Bill 1
 To: RAVENNA PUB SCHDOL-USDA
 41750 CARTHAGE RD
 PO BOX 8400
 RAVENNA NE
 68869
 MANAGER

Ship To: RAVENNA PUB SCHDOL-USDA
 41750 CARTHAGE RD
 PO BOX 8400
 RAVENNA NE
 68869
 308 452 3249
 DEPT # 00

Remit To: US Foods, Inc.
 DIVISION #2365
 15838 COLLECTION CTR DR.
 CHICAGO IL
 60693-5838
 308 382 6581

Ship From: 3636 W STOLLEY PARK RD GRAND ISLAND NE Ship To: 10/18/22 Page 01 of 03
 Net Terms: NET 30 DAYS
 Qty Sales Product Description Pack Size Label C Weight Pricing Unit Price Extended Price
 Shipped Unit Number

1	1	CS	1265479	DRY PEANUT BUTTER, SMTH	6/5 LB	USDA	0.0000		0.00
1	1	CS	2292384	USDA PEANUT BUTTER SS	120/1.1 OZ	USDA	0.0001		0.00
2	2	CS	5944254	USDA APPLSAUCE UNSTN CND	6/#10 CN	USDA	0.0000		0.00
2	2	CS	7011489	USDA PEACH SLC EXLS CND	CLN85T6/#10 CN	USDA	0.0000		0.00

1	1	CS	5330329	REFRIGERATED USDA CHEESE AMER SLCD	YLM REF 6/5 LB	USDA	0.0001		0.00
---	---	----	---------	------------------------------------	----------------	------	--------	--	------

1	1	CS	1633929	FROZEN USDA CHIX DCD CKD	FZN 4/10# 4/10 LB	USDA	0.0001		0.00
1	1	CS	2394371	USDA EGG PTY SRMBL CN	PLN 3.38320/1.25 OZ	USDA	0.0001		0.00
1	1	CS	4238400	USDA BLUEBERRY WILD	WHL FZN 8/3 LB	USDA	0.0000		0.00
1	1	CS	4496089	PEA, FZN	30 LB	USDA	0.0000		0.00
1	1	CS	4617986	USDA FOLLOCK BRDD	WGR 1 Z STCK8/5 LB	USDA	0.0000		0.00
1	1	CS	5687574	USDA HAT SLCD W/A CKD	FZN FDRK40 LB	USDA	0.0001		0.00
1	1	CS	6421705	STRAUBERRY, 4.5 Z	CN FZN CUP 96/4.5 OZ	USDA	0.0001		0.00
1	1	CS	6423321	USDA CHEESE MOZ LMP	SHRD FZN 30 LB	USDA	0.0000		0.00
1	1	CS	6574360	USDA PANCAKE WGR	144 EA	USDA	0.0000		0.00
1	1	CS	8894263	USDA WHL KRNL FZN	USDA 30 LB	USDA	0.0000		0.00
1	1	CS	9047523	USDA BIF GRND 85/15	FINE RAW FZ40 LB	USDA	0.0000		0.00
1	1	CS	9296054	USDA STRBRY SLCD	4 FZN 30 LB	USDA	0.0000		0.00

STORAGE LOCATION RECAP ()
 TOTAL DRY REFRIGERATED: 6 PIECES ORDERED, 6 PIECES SHIPPED, 4 ITEMS SHIPPED
 TOTAL FROZEN: 17 PIECES ORDERED, 17 PIECES SHIPPED, 13 ITEMS SHIPPED

BJD
 11-4-22

fe 10.18.22





Bill 1

To: RAVENNA PUB SCHDOL-USDA
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE
68869

Ship To: RAVENNA PUB SCHDOL-USDA
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE
68869
308 452 3249
DEPT # 00

Remit To: US Foods, Inc.
DIVISION #2365
15838 COLLECTION CTR DR.
CHICAGO IL
308 382 6581

ACCOUNT NO. 14174189 INVOICE NO. 4982155 INVOICE DATE 10/18/22 CUSTOMER NO. 14174189 PURCHASE ORDER NUMBER
Route: 2108 / 4
SALES LOC 2365 REP 0212 DATE ORDERED 10/12/22
ORDER NUMBER: 278587

Att: MANAGER

Ship From: 3636 W STOLLEY PARK RD GRAND ISLAND NE Ship Date: 10/18/22 Page 02 of 03

Qty	Sales Unit	Product Number	Description	Pack Size	Label	C Weight	Pricing Unit	Unit Price	Extended Price
NET 30 DAYS									
Special Instr:									

TOTAL NET WGT: 753.10
 TOTAL GROSS WGT: 812.70
 INVOICE SUMMARY: 24 PIECES ORDERED: 24 PIECES SHIPPED: 24 ITEMS SHIPPED: 18
 PRODUCT TOTAL \$.00

R.D.G.
11-4-22

This amount is an estimate at time of shipping prior to any adjustments made at delivery: \$.00

TAXABLE AMOUNT \$.00
GEN SALES TAX % .00

 You agree with respect to any dispute arising out of your purchase from
 US Foods: (i) you are giving up your right to serve in any representative
 capacity, or to participate as a member of a class, in any lawsuit; (ii) you
 also agree, at US Foods sole option, to submit to binding, individual
 arbitration of all claims; (iii) such arbitration shall be governed by the
 Federal Arbitration Act, 9 U.S.C. s.1 and conducted in accordance with the
 Commercial Rules of the American Arbitration Association; and (iv) each party
 shall pay half the costs of arbitration, and separately pay its own attorneys'
 fees and costs. For more information about the fuel surcharge, go to:
 https://www.usfoods.com/terms/fuelsurcharge/StandardGridEIAreaMidwest.html
 If you have an agreement with US Foods that expressly addresses the
 calculation of the fuel surcharge, please refer to that agreement.





ACCOUNT NO 14174189 INVOICE NO 4982155 INVOICE DATE 10/18/22 CUSTOMER NO 14174189 PURCHASE ORDER NUMBER 2365 SALES LOC 2365 SALES REP 0212 DATE ORDERED 10/12/22

Bill 14174189 Ship Route: 2108 / 4 Remit ORDER NUMBER: 278587

To: RAVENNA PUB SCHOOL-USDA
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE 68859
MANAGER

Ship To: RAVENNA PUB SCHOOL-USDA
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE 68859
308 452 3249
DEPT # 00

Remit To: US Foods, Inc.
DIVISION #2365
15838 COLLECTION CTR DR.
CHICAGO IL
60693-5838
308 382 6581

Ship From: 3636 W STOLLEY PARK RD GRAND ISLAND NE Ship To: 10/18/22
Net Wt: NET 30 DAYS
Qty: Sales Product Description: Pack Size Label C Weight Pricing Unit Price Extended Price
Ordered Shipped Unit Number

* The perishable agricultural commodities listed on this invoice are sold
* subject to the statutory trust authorized by section 5(c) of the Perishable
* Agricultural Commodities Act, 1930(7 U.S.C 499e(c)). The seller of these
* commodities retains a trust claim over these commodities, all inventories of
* food or other products derived from these commodities, and any receivables or
* proceeds from the sale of these commodities until full payment is received

R.D.J.
11-4-22



Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F22270002175
Program:	NSLP
Requested Delivery Date:	Tue 10/04/2022
Order Date:	Tue 09/27/2022

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Qty Difference
16Z07	APPLES FR FUJI 100-113 CT 40 LB CS	40 LB	\$44.99	2	2	\$89.98	Federal	N/A
15R22	BROCCOLI FLORETS CHL 3 LB BG	3 LB	\$10.24	2	2	\$20.48	Federal	N/A
15A33	CARROTS CHL BABY SLIMS 4/5LB BG	20 LB	\$29.99	2	2	\$59.98	Federal	N/A
15P55	CELERY CHL STICKS 5 LB CS	5 LB	\$16.49	2	2	\$32.98	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.49	8	8	\$67.92	Federal	N/A
14A02	ORANGES FR 113 CT 35 LB CS	35 LB	\$46.99	1	1	\$46.99	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$9.99	2	2	\$19.98	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$14.99	2	2	\$29.98	Federal	N/A
15Q71	RADISHES FR CELLO 1 LB BG	1 LB	\$4.99	1	1	\$4.99	Federal	N/A
15D41	SALAD MIX CHL ROMAINE BLEND 4/5 LB BG	20 LB	\$29.99	2	2	\$59.98	Federal	N/A

This order was received on 10/4/2022 1:39:16 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$12,500.00	N/A
Spent, Previous Orders	\$0.00	\$2,945.68	\$0.00
Cost, This Order	\$0.00	\$433.26	\$0.00
Remaining Balance	N/A	\$9,121.06	\$0.00

38²

Print

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Contact FFAVORS Help Desk

B f D J
11/4/22

je
10/4/22

GREENBERG Fruit Company

9705 I Street • Omaha, Nebraska 68127
(402) 339-6900 • Fax: (402) 593-0202
www.greenbergfruit.com

** DELIVERY TICKET **

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5(c) of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 4Q9e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received. Customer will assume all collection costs, including attorney's fees.

INVOICE NO: 749626

INVOICE DATE: 10/04/2022

PAGE: 1

S DSO RAVENNA PUBLIC SCHOOL
H 41750 CARTHAGE ROAD
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O 308 440 0856

YNE373

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O SPE300-19-DS731
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CUSTOMER P.O.	SALESPERSON #	DRIVER	ROUTE	ACCOUNT NUMBER	TERMS
22277	4		45	1556 69	JCH

ALL PRODUCTS ORIGINATED IN THE USA, UNLESS OTHERWISE NOTED.

QTY. ORD.	UNIT		DESCRIPTION	PRICE	AMOUNT
	CTN.	EA#			
1.0	CS		1500 DRANGES/113 CT	14A02	
2.0	CS		3150 CARROT/BABY SLIMS 4/5#	15A33	
2.0	CS		3309 LETTUCE/ROMAINE-ICEBERG	15D41	
2.0	EA		7509 CELERY/STICKS 5# BAG	15P55	
1.0	EA		9834 RADISH/BAG 1#	15Q71	
2.0	EA		7505 BROCCOLI/FLORETS 3#	15R22	
2.0	CS		7580 PEPPER/RED 5#	16357	
8.0	CS		7503 CUCUMBER/5#	16P98	
2.0	CS		1113 APPLES/FUJI 100-125CT	16Z07	
2.0	CS		7528 PEPPER/GREEN 5#	17D04	

B. D. F.
11-4-22

TOTALS

PLEASE COUNT AND INSPECT ALL PRODUCT UPON DELIVERY.
NO CLAIMS ALLOWED AFTER RECEIPT OF GOODS.

TOTAL

0000010108040000

RECEIVED BY:

H. Chuzek

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F22277004896
Program:	NSLP
Requested Delivery Date:	Tue 10/11/2022
Order Date:	Tue 10/04/2022

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Qty Difference
16Z07	APPLES FR FUJI 100-113 CT 40 LB CS	40 LB	\$59.99	2	2	\$119.98	Federal	N/A
15R22	BROCCOLI FLORETS CHL 3 LB BG	3 LB	\$10.24	2	2	\$20.48	Federal	N/A
14P02	CANTALOUPE US#1, 35 LB CS	35 LB	\$32.49	1	1	\$32.49	Federal	N/A
15A33	CARROTS CHL BABY SLIMS 4/5LB BG	20 LB	\$29.99	1	1	\$29.99	Federal	N/A
16W38	CAULIFLORETS CHL 2/3 LB PG	6 LB	\$24.99	1	1	\$24.99	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.49	5	5	\$42.45	Federal	N/A
18B59	GRAPES GREEN SDLS 18/1 LB PG	18 LB	\$41.99	2	2	\$83.98	Federal	N/A
14A02	ORANGES FR 113 CT 35 LB CS	35 LB	\$46.99	1	1	\$46.99	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$9.99	1	1	\$9.99	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$14.99	1	1	\$14.99	Federal	N/A
15D41	SALAD MIX CHL ROMAINE BLEND 4/5 LB BG	20 LB	\$29.99	2	2	\$59.98	Federal	N/A

This order was received on 10/11/2022 9:47:39 AM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$12,500.00	N/A
Spent, Previous Orders	\$0.00	\$3,378.94	\$0.00
Cost, This Order	\$0.00	\$486.31	\$0.00
Remaining Balance	N/A	\$8,634.75	\$0.00

Print

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B. J. D. J.
11-4-22

Contact FFAVORS Help Desk

je
10-11-22

GREENBERG Fruit Company

9705 I Street • Omaha, Nebraska 68127
(402) 339-6900 • Fax: (402) 593-0202
www.greenbergfruit.com

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5(c) of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 4Q9e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received. Customer will assume all collection costs, including attorney's fees.

INVOICE NO: 750417

INVOICE DATE: 10/11/2022

** DELIVERY TICKET **

PAGE: 1

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41750 CARTHAGE ROAD
RAVENNA
NE 68869
308 440 0856

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CUSTOMER P.O.	SALESPERSON #	DRIVER	ROUTE	ACCOUNT NUMBER	TERMS
22284	4		45	1556 69	JCH

ALL PRODUCTS ORIGINATED IN THE USA, UNLESS OTHERWISE NOTED.

QTY. ORD.	UNIT		DESCRIPTION	PRICE	AMOUNT
	CTN.	EA#			
1.0	CS	X	1500/DRANGES/113 CT	14A02	
1.0	CS	X	1300/CANTALDUPE/ CASE	14P02	
1.0	CS	X	3150/CARROT/BABY SLIMS 4/5#	15A33	
2.0	CS	X	3309/LETTUCE/ROMAINE-ICEBERG	15D41	
2.0	EA	X	7505/BROCCOLI/FLORETS 3#	15R22	
1.0	CS	X	7580/PEPPER/RED 5#	16357	
5.0	CS	X	7503/CUCUMBER/5#	16P98	
1.0	CS	X	3200 CAULIFLOWER/FLORETS 2/3#	16W38	
2.0	CS	X	1113 APPLES/FUJI 100-125CT	16Z07	
1.0	CS	X	7528/PEPPER/GREEN 5#	17D04	
2.0	CS	X	1425/GRAPES/GREEN SEEDLESS	18B59	

TOTALS PLEASE COUNT AND INSPECT ALL PRODUCT UPON DELIVERY. TOTAL
NO CLAIMS ALLOWED AFTER RECEIPT OF GOODS.

0000010109460000

RECEIVED BY: _____

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F22291005517
Program:	NSLP
Requested Delivery Date:	Tue 10/25/2022
Order Date:	Tue 10/18/2022

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Qty Difference
16Z07	APPLES FR FUJI 100-113 CT 40 LB CS	40 LB	\$59.99	1	1	\$59.99	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.49	6	6	\$50.94	Federal	N/A
14A02	ORANGES FR 113 CT 35 LB CS	35 LB	\$48.99	1	1	\$48.99	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$11.99	1	1	\$11.99	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$14.99	1	1	\$14.99	Federal	N/A
15D41	SALAD MIX CHL ROMAINE BLEND 4/5 LB BG	20 LB	\$35.49	1	1	\$35.49	Federal	N/A

This order was received on 10/25/2022 1:48:06 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$12,500.00	N/A
Spent, Previous Orders	\$0.00	\$4,366.51	\$0.00
Cost, This Order	\$0.00	\$222.39	\$0.00
Remaining Balance	N/A	\$7,911.10	\$0.00

Print

Go Back to the List of Receipts

B. J. D. J.

11A-22

Contact FFAVORS Help Desk

je

10.25.22

GREENBERG Fruit Company

9705 I Street • Omaha, Nebraska 68127
(402) 339-6900 • Fax: (402) 593-0202
www.greenbergfruit.com

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5(c) of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 4Q9e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received. Customer will assume all collection costs, including attorney's fees.

INVOICE NO: 751702

INVOICE DATE: 10/25/2022

** DELIVERY TICKET **

PAGE: 1

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41750 CARTHAGE ROAD
RAVENNA
NE 68869
308 440 0856

YNE373

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O** DFAS-BVDP SPE300-19-DS731
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CUSTOMER P.O.	SALESPERSON #	DRIVER	ROUTE	ACCOUNT NUMBER	TERMS
22298	4		45	1556 69	JCH

ALL PRODUCTS ORIGINATED IN THE USA, UNLESS OTHERWISE NOTED.

QTY. ORD.	UNIT		DESCRIPTION	PRICE	AMOUNT
	CTN.	EA#			
1.0	CS		X 1500 ORANGES/113 CT	14A02	
1.0	CS		X 3309 LETTUCE/ROMAINE-ICEBERG	15D41	
1.0	CS		X 7580 PEPPER/RED 5#	16357	
6.0	CS		X 7503 CUCUMBER/5#	16P98	
1.0	CS		X 1113 APPLES/FUJI 100-125CT	16Z07	
1.0	CS		X 7528 PEPPER/GREEN 5#	17D04	

B & D
11-4-22
PROFESSOR FRESH

TOTALS

PLEASE COUNT AND INSPECT ALL PRODUCT UPON DELIVERY.
NO CLAIMS ALLOWED AFTER RECEIPT OF GOODS.

TOTAL

0000010107440000

RECEIVED BY:

Lynda Endecott

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F22284002418
Program:	NSLP
Requested Delivery Date:	Tue 10/18/2022
Order Date:	Tue 10/11/2022

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Qty Difference
16Z07	APPLES FR FUJI 100-113 CT 40 LB CS	40 LB	\$59.99	2	2	\$119.98	Federal	N/A
15R22	BROCCOLI FLORETS CHL 3 LB BG	3 LB	\$10.24	2	2	\$20.48	Federal	N/A
15A33	CARROTS CHL BABY SLIMS 4/5LB BG	20 LB	\$29.99	2	2	\$59.98	Federal	N/A
16W38	CAULIFLORETS CHL 2/3 LB PG	6 LB	\$24.99	1	1	\$24.99	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.49	8	8	\$67.92	Federal	N/A
15R19	LETTUCE CHL SHRD 4/5 LB BG	1 CS	\$28.99	1	1	\$28.99	Federal	N/A
14A02	ORANGES FR 113 CT 35 LB CS	35 LB	\$46.99	1	1	\$46.99	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$9.99	2	2	\$19.98	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$14.99	2	2	\$29.98	Federal	N/A
15D41	SALAD MIX CHL ROMAINE BLEND 4/5 LB BG	20 LB	\$29.99	2	2	\$59.98	Federal	N/A
15N71	TOMATO LARGE 1/10 LB CS	10 LB	\$21.99	1	1	\$21.99	Federal	N/A

This order was received on 10/18/2022 1:45:47 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$12,500.00	N/A
Spent, Previous Orders	\$0.00	\$3,865.25	\$0.00
Cost, This Order	\$0.00	\$501.26	\$0.00
Remaining Balance	N/A	\$8,133.49	\$0.00

Print

Go Back to the List of Receipts

B. J. D. J.
11-4-22

Contact FFAVORS Help Desk

GREENBERG Fruit Company

9705 I Street • Omaha, Nebraska 68127
(402) 339-6900 • Fax: (402) 593-0202
www.greenbergfruit.com

38^a

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5(c) of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 4Q9e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received. Customer will assume all collection costs, including attorney's fees.

INVOICE NO: 751038

INVOICE DATE: 10/18/2022

** DELIVERY TICKET **

PAGE: 1

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DSO RAVENNA PUBLIC SCHOOL
41750 CARTHAGE ROAD

YNE373

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DFAS-BVDP SPE300-19-DS731

RAVENNA
NE 68869
308 440 0856

ALL
NE 50000
0 0 0000

CUSTOMER P.O.	SALESPERSON #	DRIVER	ROUTE	ACCOUNT NUMBER	TERMS
22291	4		45	1556 69	JCH

ALL PRODUCTS ORIGINATED IN THE USA, UNLESS OTHERWISE NOTED.

QTY. ORD.	UNIT		DESCRIPTION	PRICE	AMOUNT
	CTN.	EA#			
1.0	CS		1500 ORANGES/113 CT	14A02	
2.0	CS		3150 CARROT/BABY SLIMS 4/5#	15A33	
2.0	CS		3309 LETTUCE/ROMAINE-ICEBERG	15D41	
1.0	CS		2803 TOMATO/5X6 SINGLE LAYER**	15N71	
1.0	CS		3330 LETTUCE/SHRED 1/8" 4/5#	15R19	
2.0		EA	7505 BROCCOLI/FLORETS 3#	15R22	
2.0	CS		7580 PEPPER/RED 5#	16357	
8.0	CS		7503 CUCUMBER/5#	16P98	
1.0	CS		3200 CAULIFLOWER/FLORETS 2X3#	16W38	
2.0	CS		1113 APPLES/FUJI 100-125CT	16Z07	
2.0	CS		7528 PEPPER/GREEN 5#	17D04	

B. J. D. J.
11-4-22

TOTALS	PLEASE COUNT AND INSPECT ALL PRODUCT UPON DELIVERY. NO CLAIMS ALLOWED AFTER RECEIPT OF GOODS.	TOTAL
0000010110180000		
RECEIVED BY:	<i>Lynda Endecott</i>	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	06	Fund Number 06	Lunch	
06 3100 630 000	54333790001365	Bimbo Bakeries USA	10/03/2022	142.60
		FOOD		142.60
06 3100 630 000	54333790001420	Bimbo Bakeries USA	10/10/2022	206.72
		FOOD		206.72
06 3100 630 000	54333790001473	Bimbo Bakeries USA	10/17/2022	267.12
		FOOD		267.12
06 3100 630 000	54333790001590	Bimbo Bakeries USA	10/31/2022	255.02
		FOOD		255.02
Total		Bimbo Bakeries USA		871.46
06 3100 630 000	13543928	CASH-WA DISTRIBUTING	10/04/2022	1,487.06
		FOOD		1,286.98
06 3100 610 000		GENERAL SUPPLIES		200.08
06 3100 630 000	13552668	CASH-WA DISTRIBUTING	10/11/2022	2,448.67
		FOOD		2,255.80
06 3100 610 000		GENERAL SUPPLIES		192.87
06 3100 630 000	13561668	CASH-WA DISTRIBUTING	10/18/2022	2,369.07
		FOOD		2,136.17
06 3100 610 000		GENERAL SUPPLIES		232.90
06 3100 630 000	P13542021	CASH-WA DISTRIBUTING	09/30/2022	186.42
		FOOD		186.42
06 3100 630 000	P13574131	CASH-WA DISTRIBUTING	10/26/2022	95.10
		FOOD		95.10
Total		CASH-WA DISTRIBUTING		6,586.32
06 3100 630 000	1200083	HILAND DAIRY CO	10/11/2022	734.34
		FOOD		734.34
06 3100 630 000	1200201	HILAND DAIRY CO	10/18/2022	427.43
		FOOD		427.43
06 3100 630 000	1200308	HILAND DAIRY CO	10/25/2022	784.68
		FOOD		784.68
06 3100 630 000	1200309	HILAND DAIRY CO	10/25/2022	(17.44)
		FOOD		(17.44)
06 3100 630 000	1209973	HILAND DAIRY CO	10/04/2022	568.99
		FOOD		568.99
06 3100 630 000	1209999	HILAND DAIRY CO	10/06/2022	245.82
		FOOD		245.82
Total		HILAND DAIRY CO		2,743.82
06 3100 630 000	4523249.Oct22	MNO Hometown Market	11/07/2022	122.20
		FOOD		122.20
Total		MNO Hometown Market		122.20
06 3100 630 000	461599000	SYSCO LINCOLN	10/06/2022	1,602.32
		FOOD		1,529.52
06 3100 610 000		GENERAL SUPPLIES		72.80
06 3100 630 000	461610740	SYSCO LINCOLN	10/13/2022	902.44
		FOOD		902.44
06 3100 630 000	461622431	SYSCO LINCOLN	10/20/2022	1,247.24
		FOOD		1,186.80
06 3100 610 000		GENERAL SUPPLIES		60.44
06 3100 610 000	461634314	SYSCO LINCOLN	10/27/2022	734.06
		GENERAL SUPPLIES		36.40
06 3100 630 000		FOOD		697.66

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	461637504	SYSCO LINCOLN	10/29/2022	43.39
06 3100 630 000		FOOD		43.39
Total	SYSCO LINCOLN			4,529.45
	usbank.Nov2022	U.S. Bank	10/25/2022	52.28
06 3100 610 000		GENERAL SUPPLIES		52.28
Total	U.S. Bank			52.28
	2210-032016	WILKE'S TRUE VALUE	10/27/2022	33.40
06 3100 610 000		GENERAL SUPPLIES		33.40
Total	WILKE'S TRUE VALUE			33.40
Fund Number	06			14,938.93
Checking Account ID	06			14,938.93

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
06	Lunch							
06 3100 610 000	GENERAL SUPPLIES	0.00	881.17	3,448.66	0.00	(3,448.66)	0.00	(3,448.66)
06 3100 630 000	FOOD	0.00	14,057.76	61,198.83	0.00	(61,198.83)	0.00	(61,198.83)
3100	FOOD SERVICES	0.00	14,938.93	64,647.49	0.00	(64,647.49)	0.00	(64,647.49)
		0.00	14,938.93	64,647.49	0.00	(64,647.49)	0.00	(64,647.49)
06 3100 110 000 000	Salary	0.00	11,546.66	27,749.13	0.00	(27,749.13)	0.00	(27,749.13)
06 3100 120 000 000	Sub Salaries	0.00	574.86	2,643.81	0.00	(2,643.81)	0.00	(2,643.81)
06 3100 130 000 000	Overtime Salaries	0.00	15.21	204.36	0.00	(204.36)	0.00	(204.36)
06 3100 210 000 000	Health Insurance	0.00	3,770.74	10,576.56	0.00	(10,576.56)	0.00	(10,576.56)
06 3100 220 000 000	Fica	0.00	841.31	2,120.48	0.00	(2,120.48)	0.00	(2,120.48)
06 3100 230 000 000	Retirement	0.00	929.63	2,231.06	0.00	(2,231.06)	0.00	(2,231.06)
3100	FOOD SERVICES	0.00	17,678.41	45,525.40	0.00	(45,525.40)	0.00	(45,525.40)
000	DISTRICT WIDE	0.00	17,678.41	45,525.40	0.00	(45,525.40)	0.00	(45,525.40)
06	Lunch	0.00	32,617.34	110,172.89	0.00	(110,172.89)	0.00	(110,172.89)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
Grand Total:		0.00	32,617.34	110,172.89	0.00	(110,172.89)	0.00	(110,172.89)

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
8	Revenue			
06 1510	Interest	0.00	2.43	4.87
06 1611	Student Lunches	0.00	11,857.22	23,504.72
06 1612	Daily Sales-Breakfast	0.00	0.00	0.00
06 1613	Special Milk	0.00	0.00	0.00
06 1620	Daily Sales-Adult/A la Carte	0.00	1,479.98	2,984.28
06 1650	Daily Sales-Summer Food Programs	0.00	0.00	0.00
06 2100	State Reimbursement	0.00	0.00	0.00
06 2200	Breakfast	0.00	0.00	0.00
06 3150	STATE REIMBURSEMENT	0.00	0.00	0.00
06 4210	FEDERAL REIMB. NSLP	0.00	20,028.41	35,026.66
06 5000	Trans From Savings	0.00	0.00	0.00
06 5200	School Dist Contrib.	0.00	0.00	0.00
06 5690	Other Income	0.00	348.85	573.16
06 9000	Non Program Receipts	0.00	0.00	0.00
06 9005	Interfund loan from GF to LF	0.00	0.00	0.00
06	Lunch	0.00	33,716.89	62,093.69
8	Revenue	0.00	33,716.89	62,093.69

Board of Education Regular Meeting

High School Library
P.O. Box 8400
Ravenna, NE 68869-8400

Monday, October 10, 2022 8:00 PM

Misti Fiddelke: Arrived at 9:04 pm
Ryan Osten: Present
Tara Schirmer: Present
Dawn Standage: Absent
Marc Vacek: Present
Mike Voelker: Present
Misti Fiddelke: Present

1. Call to Order and Roll Call - Open Meeting Law

2. Excuse Absent Board Members

Motion to excuse absent board members Passed with a motion by Ryan Osten and a second by Mike Voelker.

3. The Pledge of Allegiance

4. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***

5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***

6. Financial Report

7. Consent Agenda

Motion to approve the consent agenda Passed with a motion by Ryan Osten and a second by Mike Voelker.

7.1. Discuss, consider, and take all necessary action to minutes

7.2. Discuss, consider, and take all necessary action to bills

7.3. Notice of Meeting Publication: The notice for this board meeting was published in the October 5th Edition of the Ravenna News

8. Request to Address the Board and Correspondence

9. Blue Jay Celebration of Success: Heidi Kjar, English Curriculum

10. Board Report & Year One Goals Meeting Pulse

11. Information and Action Items

11.1. Discuss, consider, and take all action necessary to appointment of Ravenna Public Schools' Delegate Assembly Representative for the Nebraska State School Board Convention

11.2. Discuss, consider, and take all action necessary to approve resolution number 69-10-2022 which states that Ravenna Public Schools adopts the most recent FEMA and Central Platte NRD Hazard Mitigation Plan

Motion to approve resolution number 69-10-2022 Passed with a motion by Mike Voelker and a second by Ryan Osten.

11.3. Discuss, consider, and take all action necessary to the request from the Ravenna Education Association to be recognized as the exclusive bargaining agent for the school district's non-supervisory certificated staff for the 2024-25 negotiations process

Motion to recognize the Ravenna Education Association to be the exclusive bargaining agent for the school district's non-supervisory certificated staff for the 2024-25 negotiations process.

Passed with a motion by Marc Vacek and a second by Mike Voelker.

11.4. Negotiations with the REA (Possible Executive Session)

11.5. Discuss, consider, and take all action necessary for the superintendent's first of two required evaluations during the first year of employment.(Possible Executive Session)

Motion to go into executive session to evaluate the superintendent at 9:19 pm. Passed with a motion by Ryan Osten and a second by Mike Voelker.

11.6. Discuss, consider, and take all action necessary to the annual school board policy review as recommended by KSB School Law

Motion to recommend the approval of policies: 2008, 2010, 3003.1, 3004.1, 3012, 3057, 4056, 5012, 6021, 6037, and Public Comment Rules. Passed with a motion by Mike Voelker and a second by Ryan Osten.

11.7. Discuss, consider, and take all action necessary to approve a correction to the 2022-2023 Ravenna Public Schools Budget

Motion to approve the corrected 2022-2023 Ravenna Public Schools budget. Passed with a motion by Ryan Osten and a second by Marc Vacek.

12. Discussion Items

12.1. Discuss, consider, and take all action necessary in reviewing the RPS 2022-2023 safe return/stay in school plan, considering any and all community input.

12.2. Discuss, consider, and take all action necessary to give the board an update on working with Wilkins Group

13. Elementary Principal's Report

14. Secondary Principal's Report

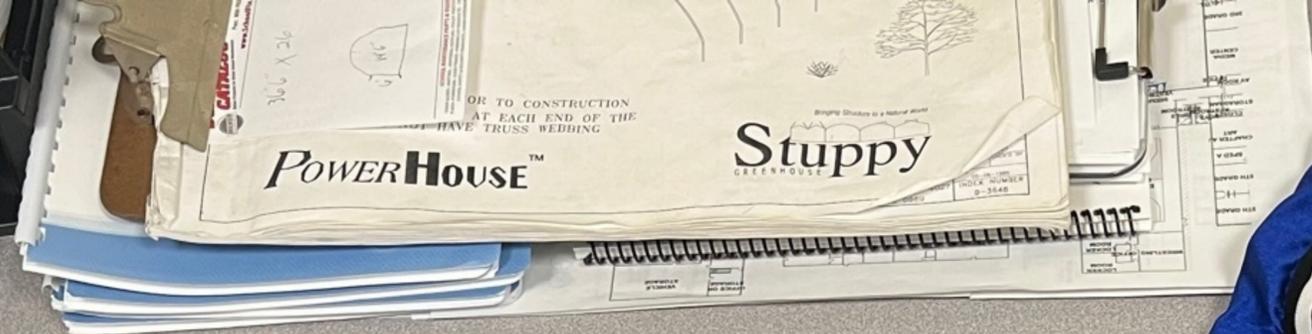
15. Superintendent's Report

16. Board Report

17. Positive Comments

18. Adjournment

Motion to adjourn at 10:58 PM Passed with a motion by Mike Voelker and a second by Ryan Osten.



Army and Army Reserve
any assignments include Staff
She was involved in Army
and management. Much
had a successful career
way. There she led a
city which required of
to include the
ent Service
Her Honors and
Honors Degree in
of a Bachelor of
Command and
Lord Power



PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Year One Board Goals

1) We will continually strive to improve our facilities by;

developing and deploying a fiscally responsible plan to improve the facilities for the educational benefit of our students. (drainage west end of track, storage, locker room, paving parking lot, ditch and arch ways-west football field entry gates, ag building/youth center, roof evaluation)

improving and creating a safe traffic flow for the elementary school.

2) We will improve the quality of our food service so that more kids will eat school lunch, while living within our financial limitations by;

developing an improvement plan for the food service program

developing and implementing an employee improvement process

3) We will continue to develop the board by;

increasing understanding around student performance measures. (Target, Measurements & Interventions)

conduct an annual board retreat.

Bring in NASB/outside resource to help us address a strategic issue.

4) We will continue to establish timely, accurate and effective communication to all stakeholders by;

performing a quarterly audit of the district website.

developing a regular systemized communication strategy to parents and community members.

developing a 1.5 to 10 minute bi-annual video communication to all stakeholders.
(video agenda established, 2 done)

explore different avenues to improve communication through parent / teacher conferences.

Who Is Responsible

Completed Date

Brad	
Paul	
Brad	
Brad	
Paul/Cannon	
Misti	
Brad	
Paul/Dave	
Brad/Dawn	

Brad/Dave

Misti



A2 Gutter and Siding, Inc.

Grand Island, Nebraska

Grand Island • Kearney
Columbus • Broken Bow



Proposal
 Invoice



Customer Name/Address:

Name: Ravenna High school

Street: _____

City, State, Zip: Nebraska

Bill To Address: _____



DATE:	<u>10/24/22</u>
Service Rep.:	<u>Mark</u>
Phone :	

Phone: 308-380-6479

Alt. Phone: _____

Email: _____

DESCRIPTION	TOTAL
We hereby submit specifications and estimates for:	
1) Class room Building replace roof	20,600 ⁰⁰
2) Sid North + west wall and Gutter and Downs	15,675 ⁰⁰
3) White Garge Roof replaced sid + fascia on 3 sides	12,075 ⁰⁰
4) Roof on press Box	2,625 ⁰⁰
5) Truck shed roof and fascia	2,400 ⁰⁰
6) Roof concession stand + fascia	4,400 ⁰⁰
	57,000 ⁰⁰

INSURANCE INFORMATION:

Company _____ Policy No. _____

Claim No. _____ Adjuster _____

LAYOUT OF PROPERTY/LOCATION OF WORK TO DO

Final Bill We hereby propose to furnish labor and materials - complete in accordance with above specifications, for the sum of: work is done dollars (\$ 57,000⁰⁰) with payment to be made as follows:

All material is guaranteed to be specified. All work to be completed in a workman-like manner according to standard practices. Any alteration or deviation from above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance and Liability Insurance.

This contract is not subject to cancellation.

Authorized Signature _____

Note: This proposal may be withdrawn by us if not accepted within _____ days.

Payment Terms: Payment is due on the day of completion of primary work unless prior arrangements have been made. Credit Card Payments will be subject to a 2.5% convenience charge on total of invoice.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Accepted:

Signature _____

Date of Acceptance _____

Signature _____

INTERLOCAL AGREEMENT

This Agreement is made this ____ day of September, 2022, between the City of Ravenna, Nebraska ("City"), the Ravenna Economic Development Corporation ("Corporation") and the Buffalo County District 69 also known as Ravenna Public Schools District 69 ("School District").

I. CREATION OF RELATIONSHIP

The City, Corporation and School District hereby enter into a relationship with each other to sustain the Ravenna Economic Development Director and staff. The Corporation will and School District may provide in-kind contributions annually toward the operations of the Economic Development Corporation and the City of Ravenna will provide a contribution in the amount of \$35,000.00 out of the City's General fund plus \$35,000.00 out of the LB840 fund per year for said Corporation's operation budget. The governing body of the City, Corporation and School District (the parties hereto) shall have approved this Agreement by resolution, prior to its execution and delivery. This relationship shall officially continue in existence upon the execution and delivery of a copy of this Agreement to the parties hereto.

II. PURPOSES

A. To make efficient use of the powers of the parties hereto by enabling them to cooperate with each other on a basis of mutual advantage and thereby provide services and facilities in a manner that will accommodate economic development, and other needs of the public as served by the City and School District.

B. To sustain the Ravenna Economic Development Corporation Director's office and staff on a shared basis for the benefit of the members of the public served by the City. The Corporation acknowledges that Ravenna Economic Development shall be responsible for hiring an executive director to act as the administrator of the LB840 Program and they are engaged to supervise the Ravenna Economic Development Executive Director during the course of his or her tenure with the Ravenna Economic

Development Corporation to provide these services. The School District shall have no obligation or responsibility in the administration of the LB840 Program.

C. To encourage new industries and investment in the City of Ravenna and surrounding areas.

III. ORGANIZATION

A. The Corporation shall have authority to advertise for an Economic Development Director, receive applications, interview applicants and hire an Economic Development Director, should the position become vacant.

B. The Corporation shall supervise the activities of the Economic Development Director and shall give directions to said Director as needed from time to time.

C. In the event that the Corporation determines that the Economic Development Director is not properly performing his or her duties, said Board of Directors of the corporation shall have authority to dismiss the Director and to hire a replacement Director.

D. The Corporation shall receive the contributions set forth below as authorized and shall supervise and administer the Economic Development budget.

E. The Corporation shall submit an annual financial report to the parties hereto, showing all receipts and disbursements.

IV. DURATION, RENEGOTIATION, AND TERMINATION

The relationship created in 2011 and by this Agreement shall have a continued life until September 30, 2023, at which time this Agreement shall terminate, unless further extended by all parties in writing prior to September 30, 2023. The parties agree to confer and renegotiate this Agreement in July of 2023, but no party is obligated to continue the Agreement beyond the September 30, 2023 termination date unless all parties agree to the same or modified terms as negotiated.

V. CONTRIBUTIONS

The City, Corporation and School District will make financial or in kind

contributions toward the total budget package consistent with the Purposes and Organization as stated herein, as follows:

- a. For a period of one year, the City shall provide up to \$35,000.00 and \$35,000.00 out of the LB840 or \$17,500.00 per quarter, payable in the months of January, April, July and October each year, toward the salary and benefits of the Economic Development Director and office.
- b. The Economic Development Corporation shall make financial and in-kind contributions annually as a condition precedent to the contributions to be made by the City. The above contributions shall be made for the office staff and budget.
- c. The School District shall make in-kind contributions as follows: The School District will make reasonable effort, when not being used by the School District to make available facilities, including the computer lab, office equipment, and office staff for meetings, education, and training. School District employees will make reasonable effort to collaborate with the Economic Development Director and staff for education classes regarding entrepreneurship and business creation and related economic development activities when not otherwise being used for District purposes, as deemed appropriate by the School District. In-kind contributions approved by the School District shall be the only obligations of the School District as part of this Agreement. Any uses of School District Property or facilities will comply with the law governing School District Property, board policies, and any other restrictions or limitations imposed by the School District at the time of the contribution.

VI. POWERS

The Corporation shall have such powers as are allowed by the law and shall specifically have the powers necessary to fulfill the purposes set forth in Article II above.

VII. FINANCING AND BUDGETING

The Corporation shall prepare a budget on an annual basis and shall submit same to the parties hereto. The financing of operations of the Economic Development Director shall be from financial or in-kind contributions as set forth in Article V above. The School District shall not be obligated or required to prepare any budget or showing of in-kind contribution to any of the Parties as part of this Agreement. The School District may, but is not required, to budget for these contributions and including any such contributions within its budget does not obligate the School District to make them,

and the School District may deviate from those budgeted items at its discretion.

VIII. DISSOLUTION

In the event of the dissolution of the Corporation, tangible assets on hand that have been contributed by any of the contributors hereto shall be distributed to and remain the property of the contributing entity at all times once contributed, unless the rights to those assets are specifically assigned by one party to another. The remaining assets shall be distributed to the contributing parties proportionate to the contributions set forth in Article V above.

IX. MANNER OF ACQUIRING AND HOLDING PROPERTY

Assets that can be acquired and held by the Corporation are a contract with the Economic Development Director, supplies and equipment that are needed to facilitate the activities of the Economic Development Director and staff.

It is contemplated at this time that the levying authority under Neb. Rev. Stat. §13-318 to 13-326 will be used for purposes of funding this agreement by the City. The School District has no obligation to levy any funds or make any contributions toward the acquisition of property.

Acquisitions for real estate and options to purchase real estate by the City or Corporation necessary for business recruitment and expansion may be made only if used with sales tax proceeds approved under LB 840. The School District is in no way limited by or obligated to comply with the requirements of LB 840 generally or when collaborating with the City and/or Corporation for the acquisition of real estate or options to purchase real estate. In the event the City or Corporation believe the School District is so limited, it will notify the School District in writing of its belief and provide reasonable time for the School District to consider its participation in the proposed acquisition.

X. AMENDMENT OF AGREEMENT

This Agreement may be amended upon approving resolutions adopted by the governing bodies of the parties hereto.

XI. NO SEPARATE LEGAL ENTITY

This agreement does not establish a separate legal or joint entity.

XII. NONDISCRIMINATION

The parties shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.

XII. EMPLOYMENT ELIGIBILITY VERIFICATION

The parties shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If a party employs or contracts with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services with the State of Nebraska.

XIV. INSURANCE AND INDEMNIFICATION

Each party shall obtain and pay for its own liability insurance coverage for their participation in this Agreement and for all uses contemplated within this Agreement. To the extent permitted by applicable law, but without waiving rights under any applicable state governmental immunity act or constitutional provision, the City and Corporation shall each indemnify and hold harmless the District and its directors, officers, and employees, from any claims, expenses, (including attorneys' fees and litigation expenses), damages or losses the District may suffer as a result of any claims made regarding the validity of the Agreement; the effect of this Agreement on the expenditure or revenue authority of the parties, including but not limited to taxpayer or regulatory claims; or any failure of the District to comply with its responsibilities under this Agreement.

Executed and delivered by each party hereto on the date set opposite the signature of the authorized person of each party.

City of Ravenna, Nebraska

By: _____
Peg Dethlefs, Mayor

Date: _____

ATTEST:

Kellie Crowell, City Clerk

Ravenna Economic Development Corp.

By: *Robert Schash*
_____, Its President

Date: _____

ATTEST:

[Signature]
_____, Its Vice President/Secretary

Buffalo County District 69 a/k/a
Ravenna Public Schools District 69

By: _____
_____, Its President

Date: _____

ATTEST:

_____, Its Secretary



**DANA F. COLE
& COMPANY LLP**
CERTIFIED PUBLIC ACCOUNTANTS

111 NORTH 16TH STREET
PO BOX 226
ORD, NEBRASKA 68862
T: 308.728.3014 F: 308.728.5492

DANACOLE.COM

October 24, 2022

To the Board of Education
Ravenna Public Schools District No. 69
P.O. Box 8400
Ravenna, NE 68869

Dear Members of the Board:

Our audit for the year ended August 31, 2022, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Ravenna Public Schools District No. 69's student membership and attendance reporting we state the following:

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 that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that 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.

Ravenna Public Schools District No. 69
October 24, 2022
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2022, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2022.

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

Yours truly,

Dana F. Cole & Company, LLP

DANA F. COLE & COMPANY, LLP

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69

RAVENNA, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
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**DANA F. COLE
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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of August 31, 2022, and the respective changes in modified cash basis financial position, and, where applicable, cash flows 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ravenna Public Schools District No. 69, Ravenna, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 this circumstance. 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ravenna Public Schools District No. 69, Ravenna, 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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements. The supplementary information on pages 24 - 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 24 - 27 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 24 - 27 is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements for the year ended August 31, 2021, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements as a whole. The supplementary information on pages 28 - 39 is presented for purposes of additional analysis and is 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 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2021 supplementary information on pages 28 - 39 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 40 - 41 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022, on our consideration of the Ravenna Public Schools District No. 69, Ravenna, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, 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 Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Ord, Nebraska
October 24, 2022

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

					Net (Disbursements) Receipts and Changes in Net Position	
		Program Receipts			Primary Government	
		Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities	Component Unit
FUNCTIONS/PROGRAMS						
	Governmental activities					
51	Regular instructional programs	3,009,907	8,193		(3,001,714)	
	Special education instructional programs	926,929		502,461	(424,468)	
	Support services					
	Pupils	744,345	263,538		(480,807)	
	Staff	100,109			(100,109)	
	Maintenance and operation of buildings and sites	592,510	2,050		(590,460)	
	Pupil transportation	275,032		7,044	(267,988)	
	General and administrative					
	General administration	232,516			(232,516)	
	Office of the principal	429,413			(429,413)	
	Fiscal services	270,797			(270,797)	
	State categorical programs	19,464		31,962	12,498	
	Federal programs	412,167		332,506	(79,661)	
	Lunch program and other	325,738	64,850	299,993	39,105	
	Capital outlay	177,609			(177,609)	
	Total governmental activities	<u>7,516,536</u>	<u>338,631</u>	<u>1,173,966</u>	<u>(6,003,939)</u>	

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>	
		Charges for Services	Operating Grants and Contributions	Primary Government Total	Component Unit
		Disburse- ments		Governmental Activities	
Component Unit					
o	Ravenna Public School Foundation	<u>16,471</u>			<u>30,562</u>
General Receipts					
Taxes					
	Property			4,674,312	
	Motor vehicle			228,551	
	Carline tax			10,389	
	Public Power District sales tax			177,214	
	Interest			12,858	
	County fines and license fees			32,594	
	State aid			37,854	
	Homestead exemption			78,910	
	Pro-rate motor vehicle			14,425	
	Property tax credit			422,041	
	State apportionment			45,747	
	Investment earnings (loss)				(15,056)
	Other			49,573	
	Total general receipts			<u>5,784,468</u>	<u>(15,056)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total	Component Unit
				Governmental Activities	
Change in net position resulting from receipts and disbursements				(219,471)	15,506
NET POSITION, beginning of year				<u>5,976,486</u>	<u>258,462</u>
NET POSITION, end of year				<u>5,757,015</u>	<u>273,968</u>
ASSETS					
Cash and certificates of deposit				4,768,628	273,968
Cash at county treasurer				<u>988,387</u>	<u> </u>
TOTAL ASSETS				<u>5,757,015</u>	<u>273,968</u>
NET POSITION					
Restricted for nutrition program				65,682	
Restricted for capital outlay				1,510,063	
Unrestricted				<u>4,181,270</u>	<u>273,968</u>
TOTAL NET POSITION				<u>5,757,015</u>	<u>273,968</u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Taxes					
	Property	4,343,986	330,055	271	4,674,312
	Motor vehicle	228,551			228,551
	Carline tax	10,389			10,389
	Public Power District sales tax	177,214			177,214
	Interest	10,035	2,710	113	12,858
∞	Student activity receipts			263,538	263,538
	Lunch sales			64,850	64,850
	Other local sources	11,871			11,871
	County fines and license fees	32,594			32,594
	State receipts	1,104,426	36,018		1,140,444
	Federal receipts	332,506		299,993	632,499
	Other sources	44,274		3,671	47,945
	Total receipts	6,295,846	368,783	632,436	7,297,065
DISBURSEMENTS					
	Regular instructional programs	3,009,907			3,009,907
	Special education instructional programs	926,929			926,929
	Support services				
	Pupils	472,357		271,988	744,345
	Staff	100,109			100,109
	Maintenance and operation of buildings and sites	564,089	28,421		592,510
	Pupil transportation	275,032			275,032

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)					
General and administrative					
	General administration	232,516			232,516
	Office of the principal	429,413			429,413
	Fiscal services	270,797			270,797
	State categorical programs	19,464			19,464
	Federal programs	412,167			412,167
6	Lunch program and other			325,738	325,738
	Capital outlay	177,609			177,609
	Total disbursements	6,890,389	28,421	597,726	7,516,536
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(594,543)	340,362	34,710	(219,471)
OTHER FINANCING SOURCES (USES)					
	Transfers in	487		26,863	27,350
	Transfers out	(26,863)		(487)	(27,350)
	Total other financing sources (uses)	(26,376)		26,376	
NET CHANGE IN FUND BALANCES		(620,919)	340,362	61,086	(219,471)
FUND BALANCES, beginning of year (as restated)		5,090,847	700,589	185,050	5,976,486
FUND BALANCES, end of year		4,469,928	1,040,951	246,136	5,757,015

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
	Cash and certificates of deposit	3,549,559	972,933	246,136	4,768,628
	County treasurer's balances	920,369	68,018		988,387
	TOTAL ASSETS	4,469,928	1,040,951	246,136	5,757,015
FUND BALANCES					
FUND BALANCES					
	Restricted for:				
	Capital outlay		1,040,951		1,040,951
	School Nutrition Program			65,682	65,682
	Committed:				
	Student activities			180,454	180,454
	Assigned				
	Capital outlay	469,112			469,112
	Employee benefits	115,709			115,709
	Subsequent year's budget	2,378,467			2,378,467
	Unassigned	1,506,640			1,506,640
	TOTAL FUND BALANCES	4,469,928	1,040,951	246,136	5,757,015

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2022

	Private Purpose Trust Funds
	Scholarships Funds
ASSETS	
Cash	<u>15,184</u>
TOTAL ASSETS	<u>15,184</u>
LIABILITIES	
Due to student groups and others	<u>15,184</u>
NET POSITION	<u><u> </u></u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Ravenna Public Schools District No. 69, Ravenna, Nebraska (the District).

Reporting Entity

The Ravenna Public Schools District No. 69, Ravenna, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Discretely Presented Component Unit

The Ravenna Public School Foundation (the Foundation) is a legally separate, tax-exempt component unit of the Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation acts primarily as a fundraising organization to fund scholarships to graduating seniors of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and fund any special requests of the Foundation's benefactors. The members of the Board of Directors of the Ravenna Public School Foundation are appointed by majority vote of the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation's operations are not subject to approval or modification by any governmental entity except that the Board of Education of the Ravenna Public Schools District No. 69, Ravenna, Nebraska, shall have veto power to reject any property or funds offered by the Foundation. Because of these controls by the District, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

The Foundation does not issue separate financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Fiduciary Fund Types

The Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund Types (Continued)

Private Purpose Trust Funds - These funds are used to account for funds held by the District in a trustee capacity. The District's trust funds consist of various scholarship funds.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than GAAP as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right to use assets and liabilities related to leases are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2022, as all vacation earned during the year must be used by August 31 with no carryover. Vacation and sick leave are accumulated as follows:

Certified Staff

Vacation is earned at the rate of two weeks per year after one year of employment. Vacation is not cumulative. Sick leave is cumulative at the rate of 10 days per year up to a maximum of 50 days per year but is not payable upon termination.

Noncertified Full-Time Staff

Vacation is earned at the rate of two weeks per year after one year of employment. After 10 or more years of employment, an employee accrues vacation at the rate of three weeks per year. Vacation is not cumulative. Sick leave is cumulative at the rate of six days per year up to a maximum of 40 days but is not payable upon termination. Personal leave with pay is granted to employees at a maximum of two days per year and may not be accumulated.

Custodial, maintenance, and bus driver personnel with more than 20 years of employment will be granted a 4-week vacation.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

Unrestricted net position consists of net assets that do not meet the definition of restricted.

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1, become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

GASB Statement 87, *Leases*, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's non-financial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the modified cash basis of accounting there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

The District currently has no leases other than short term leases with maximum possible terms of 12 months or less. No disclosures are required for these leases.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT

For the following disclosures, deposits - including checking accounts, savings accounts, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and certificates of deposit are reported as follows:

Governmental activities	<u>4,768,628</u>
-------------------------	------------------

The carrying value (fair value) of the cash and certificates of deposit consisted of the following:

Demand deposits and savings accounts	2,000,582
Certificates of deposit	<u>2,768,046</u>
Total cash and investments	<u>4,768,628</u>

Maturities of certificates of deposit are as follows:

One year	<u>2,768,046</u>
----------	------------------

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by Governmental Accounting Standards Board Statement 3, the District had no investments as of August 31, 2022.

NOTE 3. RETIREMENT PLAN

Plan Description

Ravenna Public Schools District No. 69, Ravenna, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, and Nebraska Community Colleges), are members of the plan.

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

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

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

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

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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 the year ended August 31, 2022 was \$370,861.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$3,991,946. Total covered payroll was \$3,440,469. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. FEDERAL AWARD PROGRAMS

The District receives funds under various federal grant programs, and such assistance is to be disbursed in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 5. RISK MANAGEMENT

The District has joined together with other districts in the state to form the Nebraska Association of School Board's (NASB's) Workers' Compensation Pool, a public entity risk pool. The District pays an annual premium to the NASB pool for its workers' compensation insurance coverage. The pool self-insures the first \$200,000 of risk for job-related injury or disease and then purchases commercial insurance to cover claims in excess of this amount. The pool is allowed to assess participating districts' additional premiums should benefit payments exceed funds available.

The District continues to carry commercial insurance for all other risks of loss including general liability, property, and employee health and accident.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. TRANSFERS

The General Fund transferred \$26,863 to the Activities Fund for support of various activities. The Qualified Capital Purpose Undertaking Fund transferred \$487 to the General Fund to remove excess funds accumulated now that the bonds have been paid off.

NOTE 7. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

GASB Statement 96, Subscription-based Information Technology Arrangements, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements.

NOTE 8. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2022, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations. The school nutrition program was expanded by Department of Health and Human Services (DHHS) to provide free lunches to all students through 2022, and has resulted in significant additional federal resources which covered added costs of the program.

The District has been allocated federal funding for COVID-19 related disbursements, including protective equipment and supplies, technology, and custodial cleaning.

The District was allocated \$184,037 through the Consolidated Appropriations Act (CAA) of 2021, ESSER II funding. As of August 31, 2022, all projects have been completed. Funds received from ESSER II through August 31, 2022, were \$149,191. Additional funds of \$34,846 are expected to be received in the next fiscal year.

The District was allocated \$414,027 through the American Rescue Plan Act (ARP) of 2022, ESSER III funding. As of August 31, 2022, not all projects have been completed. Funds received from ESSER II through August 31, 2022, were \$- 0 -. Additional funds of \$414,027 are expected to be received in the next fiscal year.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 24, 2022, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total
RECEIPTS					
Taxes					
Property	4,343,986				4,343,986
Motor vehicle	228,551				228,551
Carline tax	10,389				10,389
Public Power District sales tax	177,214				177,214
Interest	9,553	98	384		10,035
Other local sources	11,871				11,871
County fines and license fees	32,594				32,594
State receipts	1,104,426				1,104,426
Federal receipts	332,506				332,506
Other sources	44,274				44,274
Total receipts	<u>6,295,364</u>	<u>98</u>	<u>384</u>		<u>6,295,846</u>
DISBURSEMENTS					
Regular instructional programs	3,008,804	1,103			3,009,907
Special education instructional programs	926,929				926,929
Support services					
Pupils	472,357				472,357
Staff	100,109				100,109
Maintenance and operation of buildings and sites	764,089			(200,000)	564,089
Pupil transportation	350,032			(75,000)	275,032
General and administrative					
General administration	232,516				232,516
Office of the principal	429,413				429,413
Fiscal services	270,797				270,797
State categorical programs	19,464				19,464
Federal programs	561,358			(149,191)	412,167
Capital outlay		177,609			177,609
Total disbursements	<u>7,135,868</u>	<u>178,712</u>		<u>(424,191)</u>	<u>6,890,389</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(840,504)</u>	<u>(178,614)</u>	<u>384</u>	<u>424,191</u>	<u>(594,543)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total
OTHER FINANCING SOURCES (USES)					
Transfers in	487	424,191		(424,191)	487
Transfers out	<u>(26,863)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(26,863)</u>
Total other financing sources (uses)	<u>(26,376)</u>	<u>424,191</u>	<u> </u>	<u>(424,191)</u>	<u>(26,376)</u>
NET CHANGE IN FUND BALANCES	(866,880)	245,577	384		(620,919)
FUND BALANCE, beginning of year	<u>4,751,987</u>	<u>223,535</u>	<u>115,325</u>	<u> </u>	<u>5,090,847</u>
FUND BALANCE, end of year	<u>3,885,107</u>	<u>469,112</u>	<u>115,709</u>	<u> </u>	<u>4,469,928</u>
ASSETS					
ASSETS					
Cash and certificates of deposit	2,964,738	469,112	115,709		3,549,559
County treasurer's balances	<u>920,369</u>	<u> </u>	<u> </u>	<u> </u>	<u>920,369</u>
TOTAL ASSETS	<u>3,885,107</u>	<u>469,112</u>	<u>115,709</u>	<u> </u>	<u>4,469,928</u>
FUND BALANCE					
FUND BALANCE					
Assigned for capital outlay		469,112			469,112
Assigned for employee benefits			115,709		115,709
Assigned for General Fund	2,378,467				2,378,467
Unassigned	<u>1,506,640</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,506,640</u>
TOTAL FUND BALANCE	<u>3,885,107</u>	<u>469,112</u>	<u>115,709</u>	<u> </u>	<u>4,469,928</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Qualified Capital Purpose Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Taxes				
Property		271		271
Interest	22		91	113
Student activity receipts			263,538	263,538
Lunch sales	64,850			64,850
Federal receipts	299,993			299,993
Other sources	3,671			3,671
Total receipts	<u>368,536</u>	<u>271</u>	<u>263,629</u>	<u>632,436</u>
DISBURSEMENTS				
Student support services			271,988	271,988
Nutrition Program	<u>325,738</u>			<u>325,738</u>
Total disbursements	<u>325,738</u>		<u>271,988</u>	<u>597,726</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	42,798	271	(8,359)	34,710
OTHER FINANCING SOURCES (USES)				
Transfers in			26,863	26,863
Transfers out		(487)		(487)
Total other financing sources (uses)		<u>(487)</u>	<u>26,863</u>	<u>26,376</u>
NET CHANGE IN FUND BALANCES	42,798	(216)	18,504	61,086
FUND BALANCES, beginning of year	<u>22,884</u>	<u>216</u>	<u>161,950</u>	<u>185,050</u>
FUND BALANCES, end of year	<u>65,682</u>	<u> </u>	<u>180,454</u>	<u>246,136</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Qualified Capital Purpose Fund	Activities Fund	Total
ASSETS				
ASSETS				
Cash	<u>65,682</u>	—	<u>180,454</u>	<u>246,136</u>
 TOTAL ASSETS	 <u>65,682</u>	 —	 <u>180,454</u>	 <u>246,136</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Nutrition Program	65,682			65,682
Committed:				
Student activities	—	—	<u>180,454</u>	<u>180,454</u>
Total fund balances	<u>65,682</u>	—	<u>180,454</u>	<u>246,136</u>
 TOTAL FUND BALANCES				

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>4,751,987</u>	<u>4,653,592</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property	4,605,743	4,343,986
1115	Carline tax	16,000	10,389
1120	Public Power District sales tax	150,000	177,214
1125	Motor vehicle	230,000	228,551
1315	Tuition from educational entities	20	5,568
1510	Interest	5,040	9,553
1742	Postsecondary education fees		14,070
1911	Local license fees and fines	1,500	2,687
1990	Other		1,950
		2,050	600
	Total local sources	<u>5,008,303</u>	<u>4,781,564</u>
County and ESU sources			
2110	Fines and licenses	35,000	29,969
2210	Educational Service Unit	4,690	2,625
	Total county and ESU sources	<u>39,690</u>	<u>32,594</u>
State sources			
3110	State aid	37,130	37,854
3120	Special education	550,000	502,461
3125	Special education transportation	4,000	7,044
3130	Homestead exemption		73,360
3131	Property tax credit		392,414
3132	Personal property tax credit		398,915
3535	Payments for high ability learners	4,000	1,154
3180	Pro-rate motor vehicle	14,000	4,945
3400	State apportionment	50,000	13,584
3512	Distance education incentive	20,000	27,017
	Total state sources	<u>679,130</u>	<u>1,104,426</u>
		<u>1,184,162</u>	

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

		Original and Final Budget	2022 Actual	2021 Actual
RECEIPTS (Continued)				
	Federal sources			
4310	REAP	41,391	9,239	
4506	Title I, Part A: Accountability ESSA improving basic programs accountability	50,000		53,982
4509	Title II, Part A ESSA supporting effective instruction			12,269
4516	IDEA preschool (619) base/IDEA enrollment poverty (619) allocation		2,529	2,500
4518	IDEA Part B (611) base and enrollment poverty allocation	125,000	102,904	103,833
4524	Other federal non-categorical receipts		44,225	5,078
4708	Medicaid In Public Schools (MIPS)	10,000	12,323	8,529
4709	Medicaid Administrative Activities (MAAPS)	10,000	12,095	11,540
4510	Title IV, Part A ESSA Student Support and Academic Enrichment Grants			10,000
4996	Elementary & Secondary School Emergency Relief (Cares ESSER I)			48,299
4997	Elementary & Secondary School Emergency Relief (CRRSA ESSER II)		149,191	
	Total federal sources	236,391	332,506	256,030
	Nonrevenue receipts			
5301	Insurance adjustments		1,401	1,240
5300	Sale of property		5,000	4,110
5500	Interfund transfers		487	100,000
5690	Other nonrevenue receipts		37,873	8,327
	Total nonrevenue receipts	44,761	44,761	113,677
	Total receipts	5,963,514	6,295,851	6,747,071
TOTAL FUNDS AVAILABLE			11,047,838	11,400,663

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
DISBURSEMENTS			
1100 Regular instructional programs	3,520,279	3,008,804	2,940,177
1200 Special education instructional programs	1,704,295	926,929	864,385
Support services			
2100 Pupils	169,090	472,357	479,470
2200 Staff	244,151	100,109	69,785
2600 Operation and maintenance of plant	599,069	764,089	680,576
2700 Pupil transportation	310,091	350,032	306,179
General and administrative			
2300 General administration	299,329	232,516	254,929
2410 Office of the principal	422,736	429,413	422,159
2510 Fiscal services	157,909	270,797	256,828
3300 Community service operations	18,662		3,153
3500 State categorical programs	18,039	19,464	14,772
6000 Federal programs	283,952	561,358	311,663
8000 Interfund transfers	141,957	26,863	44,600
Total disbursements	<u>7,889,559</u>	<u>7,162,731</u>	<u>6,648,676</u>
 FUND BALANCE, end of year		 <u>3,885,107</u>	 <u>4,751,987</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		802,263	1,400,812
Certificates of deposit		<u>2,162,475</u>	<u>2,161,492</u>
		<u>2,964,738</u>	<u>3,562,304</u>
 County treasurers		 <u>920,369</u>	 <u>1,189,683</u>
 TOTAL FUND BALANCE		 <u>3,885,107</u>	 <u>4,751,987</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>223,535</u>	<u>208,132</u>
RECEIPTS			
Interest	325	98	147
Transfer from other funds	<u>250,000</u>	<u>424,191</u>	<u>196,470</u>
Total receipts	<u>250,325</u>	<u>424,289</u>	<u>196,617</u>
TOTAL FUNDS AVAILABLE		<u>647,824</u>	<u>404,749</u>
DISBURSEMENTS			
Supplies and materials		1,103	
Capital outlay	<u>473,859</u>	<u>177,609</u>	<u>181,214</u>
Total disbursements	<u>473,859</u>	<u>178,712</u>	<u>181,214</u>
FUND BALANCE, end of year		<u>469,112</u>	<u>223,535</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>469,112</u>	<u>223,535</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>115,325</u>	<u>114,763</u>
RECEIPTS			
Interest	<u>561</u>	<u>384</u>	<u>562</u>
TOTAL FUNDS AVAILABLE		<u>115,709</u>	<u>115,325</u>
DISBURSEMENTS			
Employee benefit	<u>115,885</u>		
FUND BALANCE, end of year		<u>115,709</u>	<u>115,325</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		14,781	14,774
Certificates of deposit		<u>100,928</u>	<u>100,551</u>
		<u>115,709</u>	<u>115,325</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>22,884</u>	<u>11,254</u>
RECEIPTS			
Interest		22	23
Lunch sales		64,850	36,028
State sources			498
Federal sources	238,580	299,993	285,500
Transfers from other funds			6,000
Other nonrevenue receipts		3,671	457
Total receipts	<u>238,580</u>	<u>368,536</u>	<u>328,506</u>
TOTAL FUNDS AVAILABLE		<u>391,420</u>	<u>339,760</u>
DISBURSEMENTS			
Salaries	99,803	107,722	112,796
Employee benefits	42,508	48,538	44,824
Purchased services		300	3,080
Supplies		9,620	8,938
Capital outlay		10,048	
Food	119,786	149,191	146,346
Other	125	319	892
Total disbursements	<u>262,222</u>	<u>325,738</u>	<u>316,876</u>
FUND BALANCE, end of year		<u>65,682</u>	<u>22,884</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>65,682</u>	<u>22,884</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>700,589</u>	<u>682,059</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	347,734	330,055	185,173
Interest	<u>4,000</u>	<u>2,710</u>	<u>3,157</u>
Total local sources	<u>351,734</u>	<u>332,765</u>	<u>188,330</u>
State sources			
Homestead exemption		5,550	2,452
Property tax credit		29,627	14,542
Pro-rate motor vehicle	<u>500</u>	<u>841</u>	<u>532</u>
Total state sources	<u>500</u>	<u>36,018</u>	<u>17,526</u>
Other nonrevenue receipts			
Insurance adjustments			<u>19,000</u>
Total receipts	<u>352,234</u>	<u>368,783</u>	<u>224,856</u>
TOTAL FUNDS AVAILABLE		<u>1,069,372</u>	<u>906,915</u>
DISBURSEMENTS			
Purchased property services	611,780	28,421	2,195
Building improvements	398,267		204,106
Other expenses			25
Total disbursements	<u>1,010,047</u>	<u>28,421</u>	<u>206,326</u>
FUND BALANCE, end of year		<u>1,040,951</u>	<u>700,589</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
 RAVENNA, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		468,290	155,060
Certificates of deposit		<u>504,643</u>	<u>502,754</u>
		<u>972,933</u>	<u>657,814</u>
County treasurers		<u>68,018</u>	<u>42,775</u>
TOTAL FUND BALANCE		<u><u>1,040,951</u></u>	<u><u>700,589</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>216</u>	<u>205,400</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	10,000	271	10,763
Interest			269
Total local sources	<u>10,000</u>	<u>271</u>	<u>11,032</u>
State sources			
Pro-rate motor vehicle			98
Total receipts	<u>10,000</u>	<u>271</u>	<u>11,130</u>
TOTAL FUNDS AVAILABLE		<u>487</u>	<u>216,530</u>
DISBURSEMENTS			
Principal			115,000
Interest			1,314
Interfund transfers	10,000	487	100,000
Total disbursements	<u>10,000</u>	<u>487</u>	<u>216,314</u>
FUND BALANCE, end of year		<u>216</u>	<u>216</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
 RAVENNA, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u> </u>	<u> 216</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>161,950</u>	<u>157,762</u>
RECEIPTS			
Local receipts			
Interest income	300	91	115
Activities receipts	180,000	263,538	174,133
General Fund support	<u>44,999</u>	<u>26,863</u>	<u>38,600</u>
Total receipts	<u>225,299</u>	<u>290,492</u>	<u>212,848</u>
TOTAL FUNDS AVAILABLE		<u>452,442</u>	<u>370,610</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>388,362</u>	<u>271,988</u>	<u>208,660</u>
Total disbursements	<u>388,362</u>	<u>271,988</u>	<u>208,660</u>
FUND BALANCE, end of year		<u>180,454</u>	<u>161,950</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>180,454</u>	<u>161,950</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Excess of Disbursements Over Appropriations in Individual Funds

The following noncompliance was noted regarding the Nebraska Budget Act:

School Nutrition Fund disbursements exceeded appropriations totaling \$231,662.

Comparative Data

Comparative data for the prior year have been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL (Continued)

Reconciliation (Continued)

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis:	
General Fund	<u>(620,919)</u>
Receipts - budgetary basis	
General Fund	6,295,851
Depreciation Fund	424,289
Employee Benefit Fund	384
Disbursements - budgetary basis	
General Fund	(7,162,731)
Depreciation Fund	<u>(178,712)</u>
Receipts over disbursements - budgetary basis	<u>(620,919)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Balance 9/1/21	Receipts	Disburse- ments	Balance 8/31/22
ACCADECCA	1,500		235	1,265
Yearbook	7,391	3,241	4,795	5,837
Athletics	5,447	68,115	70,324	3,239
Band Instruments	1,887			1,887
Boy's Basketball	(347)	5,588	4,064	1,177
Boy's Golf	1,227	1,273	955	1,546
Casual Friday	3,281	1,745	2,000	3,026
Cheerleaders	1,758	24,715	19,944	6,528
Circle of Friends	136			136
Class of 2017	293			293
Class of 2018	42			42
Class of 2019	526			526
Class of 2020	164			164
Class of 2022	3,698	342	3,758	281
Class of 2023	5,788	3,524	5,084	4,228
Class of 2024	2,539	4,055	1,793	4,801
Class of 2025	822	2,500	733	2,589
Class of 2026	565	1,618		2,183
Class of 2027	60	585		645
Class of 2028		649		649
Computers	2,173	50		2,223
Concessions	1,945	48,453	42,736	7,662
Courtesy Fund	4,615		262	4,353
Cross Country	4,369	1,105	1,339	4,135
Dance Team	377	4,723	4,131	969
Drama/Plays	1,003	1,313	2,325	(9)
Elementary Fund	11,299	1,959	2,257	11,001
FBLA	11,773	7,222	7,169	11,826
FCCLA	21			21
FFA	26,024	21,201	12,171	35,054
Fine Arts	1,645	22,788	21,512	2,921
Flag Corp	172	5,372	3,491	2,053
Football	4,896	8,343	6,869	6,370
General Flo Thru	6,253	5,875	14,184	(2,057)

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Balance 9/1/21	Receipts	Disburse- ments	Balance 8/31/22
Girl's Basketball	1,115	7,537	5,273	3,379
Girl's Golf	997	1,027	911	1,113
Graduates' Reserve	1,793			1,793
Guidance	322		64	258
Independent Living	262			262
Industrial Arts	1,591	736	350	1,978
Interest Income	269	91		359
Jr. High Volleyball	114	500	510	104
Library/AR	2,528	32		2,560
Life Skills	2,619	991	1,683	1,928
NHS	659	268	380	547
RHS Foundation	398	6,249	5,920	726
Robotics	12,540	7,873	9,125	11,288
Skills USA	(62)	2,336	2,097	176
Special Olympics	538			538
Speech	116			116
Spring Play	1,255	569		1,823
Star	3,014	2,406	2,236	3,185
Student Assist	6,033	3,077	890	8,220
Student Council	756	762	335	1,184
Track	3,533	2,520	3,293	2,760
Volleyball	746	3,649	2,385	2,009
Wrestling	3,211	3,210	4,405	2,016
Youth Center	4,263	305		4,568
TOTAL ACTIVITIES FUND	<u>161,950</u>	<u>290,492</u>	<u>271,988</u>	<u>180,454</u>



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements, and have issued our report thereon dated October 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2022-001, 2022-002, and 2022-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ravenna Public Schools District No. 69, Ravenna, 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, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Response to Findings

Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Ravenna Public Schools District No. 69, Ravenna, Nebraska'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.

Dana J Cole + Company, LLP

Ord, Nebraska
October 24, 2022

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW
(Continued)

Condition

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the modified cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

District's Response

The District relies on the auditor to propose adjustments necessary to prepare the financial statements, including the related note disclosures. The District reviews such financial statements and approves all adjustments.

2022-003 BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-003 BUDGET COMPLIANCE (Continued)

Condition

The District had disbursements in the School Nutrition Fund of \$325,738, which exceeded budgeted disbursements by \$63,516.

Cause

Management did not amend the budget to allow for an increase in disbursements in excess of the original budget.

Potential Effect

The District should follow procedures required by the Nebraska Budget Act.

Recommendation

Management should amend the budget document before funds are disbursed in excess of the appropriate disbursements of that fund.

District's Response

Disbursements were higher than projected due to the effects of COVID-19. Due to increased meals due to all first served meals being free and reimbursed by the federal government, food costs were higher than budgeted for. The District will continue to monitor disbursements in the future.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2022

2021-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-001, and is considered to be a significant deficiency for the year ended August 31, 2022.

2021-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-002, and is considered to be a significant deficiency for the year ended August 31, 2022.



Ken Schroeder @ Ravenna Public Schools



Ravenna Public Schools, 10-0069

2021-2022

Midpoint Analysis

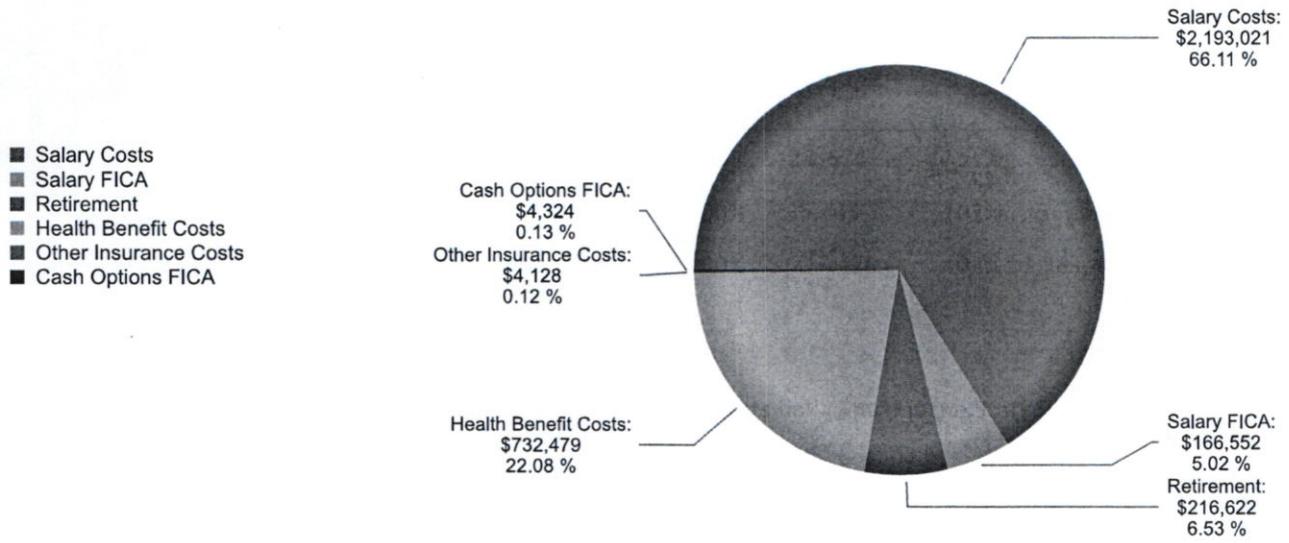
11/4/2020

2020-2021 Ravenna Public Schools Comparison Results:							
	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Percentile
Current Costs	182	61.8716	35,839	740,931	2,604,866	3,345,797	View Current Costs Projections 100.86%
Comparable Benchmark	182	61.8716	35,445	740,931	2,576,195	3,317,126	100% <input type="text"/>
Difference			-394	0	-28,671	-28,671	-0.86%
Compensation Range	Base Salary		98%	34,532	100%	35,445	102%
	Total Costs		98%	3,250,784	100%	3,317,126	102%

[Download Contract](#)

The Benchmark data contains adjustments, made via its Schedule Costs link (which is the Staff Summary page).

Calculated Comparable Benchmark for Ravenna Public Schools



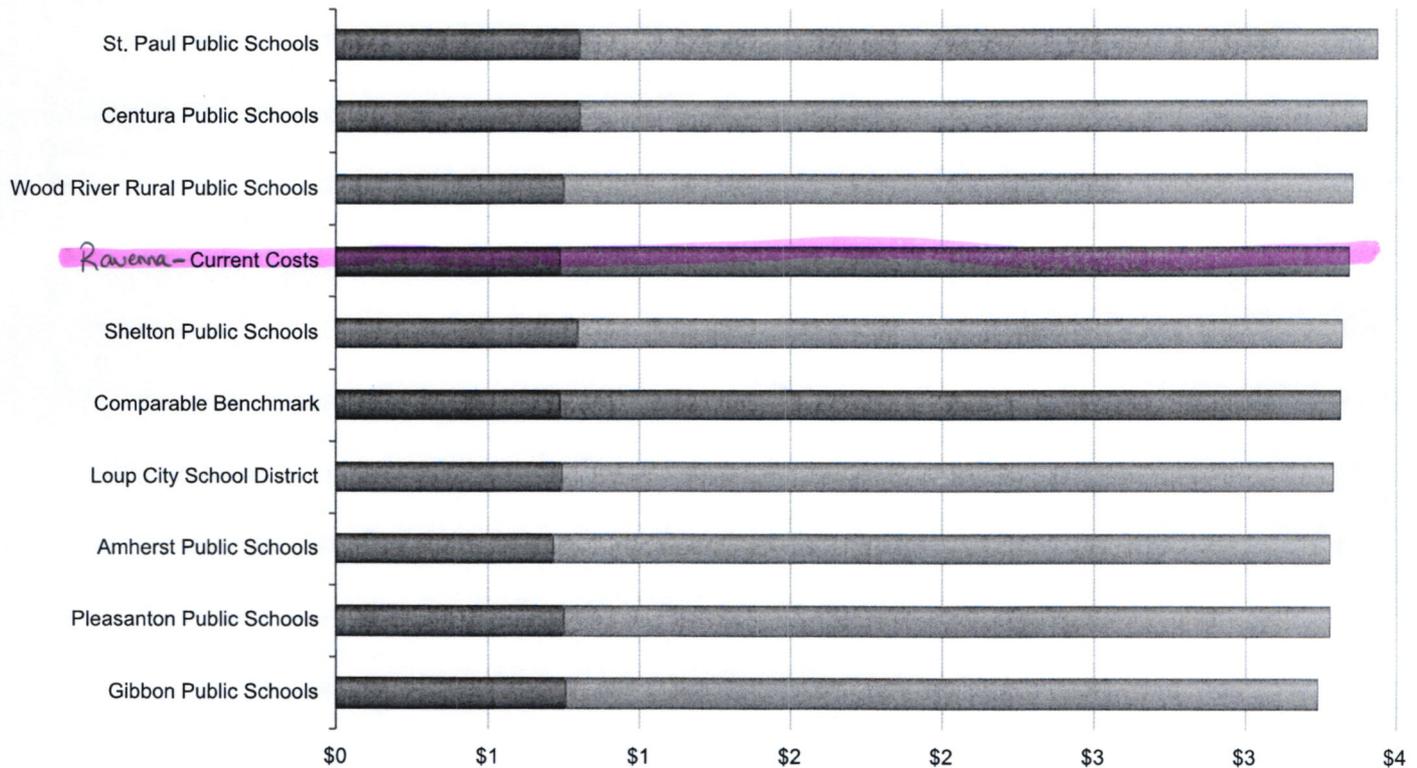
2020-2021 Ravenna Public Schools Changed Data Rows:							
	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Percentile

No Changed Data Rows have been added.



Array School Comparison Information:										
School	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Percentile
St. Paul Public Schools	184	62.6234	36,200	805,338	2,661,812	3,467,150	805,227	2,632,879	3,438,106	103.65%
Centura Public Schools	185	62.2035	36,200	800,734	2,666,762	3,467,495	800,734	2,604,098	3,404,832	102.64%
Wood River Rural Public Schools	185	61.8500	36,500	749,370	2,651,946	3,401,315	749,249	2,608,941	3,358,190	101.24%
<i>Ravenna</i> Ravenna Schools	<i>182</i>								<i>3,345,797</i>	<i>100.816%</i>
Shelton Public Schools	185	63.6966	34,325	794,937	2,575,697	3,370,635	794,937	2,528,452	3,323,389	100.19%
Loup City School District	185	62.3277	35,340	744,569	2,588,178	3,332,747	744,569	2,546,208	3,290,777	99.21%
Amherst Public Schools	182	60.7972	35,900	717,917	2,575,631	3,293,548	717,917	2,564,951	3,282,868	98.97%
Pleasanton Public Schools	182	60.1850	35,800	750,125	2,531,007	3,281,132	750,125	2,531,007	3,281,132	98.91%
Gibbon Public Schools	185	60.8485	35,300	755,846	2,523,165	3,279,012	755,811	2,482,249	3,238,061	97.62%

Subject and Array School Comparison
(scale is millions of dollars)



Descriptive Statistics:	
--------------------------------	--

8 Records	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Percentile
Array Average	184.13	61.8165	35,696	764,855	2,596,775	3,361,629	764,821	2,562,348	3,327,169	100.30%
Array High	185	63.6966	36,500	805,338	2,683,902	3,467,495	805,227	2,634,693	3,438,106	103.65%
Array Low	182	60.1850	34,325	717,917	2,523,165	3,279,012	717,917	2,482,249	3,238,061	97.62%

Adj Total
Costs

Mean 3,327,169 Median 3,307,083 Midpoint 3,317,126

- There are no contracts

Information from the Contract Settlement Form, both for you and your School peer array, is used to come up with the information in this Negotiation Module. If you feel your information is not accurate please go to the Contract Settlement Form and correct it. If you feel a peer's information is inaccurate, please contact Sparq Data Solutions.

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 Have a question? Ask Sparq Data Solutions. Or view the User Manual.



Ken Schroeder @ Ravenna Public Schools



Ravenna Public Schools, 10-0069

2021-2022

2021-2022 Projections

11/4/2020

2021-2022 Projections:								
	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	\$ Increase	% Increase
Current Costs	182	61.8716	35,839	740,931	2,604,866	3,345,797		
Projection for \$35,839	182	63.6256	35,839	760,939	2,678,710	3,439,649	\$93,852	2.81%
Projection for \$35,939	182	63.6256	35,939	760,939	2,686,188	3,447,127	\$101,330	3.03%
Projection for \$36,039	182	63.6256	36,039	760,939	2,693,665	3,454,605	\$108,808	3.25%
Projection for \$36,139	182	63.6256	36,139	760,939	2,701,143	3,462,082	\$116,286	3.48% - \$300
Projection for \$36,239	182	63.6256	36,239	760,939	2,708,621	3,469,560	\$123,763	3.70%
Projection for \$36,339	182	63.6256	36,339	760,939	2,716,099	3,477,038	\$131,241	3.92%
Projection for \$36,439	182	63.6256	36,439	760,939	2,723,576	3,484,516	\$138,719	4.15%
Projection for \$36,539	182	63.6256	36,539	760,939	2,731,054	3,491,994	\$146,197	4.37% - \$700
Projection for \$36,639	182	63.6256	36,639	760,939	2,738,532	3,499,471	\$153,674	4.59%
Projection for \$36,739	182	63.6256	36,739	760,939	2,746,010	3,506,949	\$161,152	4.82%
Projection for \$36,839	182	63.6256	36,839	760,939	2,753,488	3,514,427	\$168,630	5.04%

Information from the Contract Settlement Form, both for you and your School peer array, is used to come up with the information in this Negotiation Module. If you feel your information is not accurate please go to the Contract Settlement Form and correct it. If you feel a peer's information is inaccurate, please contact Sparq Data Solutions.

4030 Evaluation of Certificated Employees

All certificated employees to be evaluated shall be notified annually in writing of the evaluation process. A certificated administrator, with the exception of the local board of education when it is evaluating the superintendent, will observe and evaluate each probationary certificated employee for a full instructional period once each semester and each permanent certificated employee for a full instructional period once each school year. If the probationary certificated employee is a superintendent, he or she shall be evaluated twice during the first year of employment and at least once annually thereafter. The evaluation will include, but not be limited to evaluating the employee's instructional performance, classroom organization and management, personal conduct, and professional conduct. Evaluation of instructional performance and classroom organization and management is applicable to teachers only. The administrator will provide the employee with a written list of deficiencies, suggestions and a timeline for correcting the deficiencies and improving performance, and sufficient time to improve. The evaluation form will include notice that the employee may respond to the evaluation in writing.

The school district will train administrators in evaluation annually through meetings with the superintendent or other administrator, attendance at regional, state or national workshops, or any other method approved by the superintendent.

For the purposes of this policy, the terms "actual classroom observation" and "entire instructional period" are defined as follows:

Entire Instructional Period. For certificated employees whose classes are held during defined periods of time (e.g., senior high classes), an entire instructional period consists of one such time period. For those whose time periods are not so defined (e.g., elementary classroom teachers), an entire instructional period consists of 40 minutes. The instructional period for those whose work does not necessarily involve continuous instruction for 40-minute periods (e.g., librarians or speech therapists) consists of no less than 40 minutes total during the semester. The entire instructional period for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of an administrator's work during the semester for no less than 40 minutes.

Actual Classroom Observation. Actual classroom observation consists of observing the certificated employee in any activities in a classroom setting. When a certificated employee does not have classroom responsibility (e.g., administrators or librarians), the requirement of "actual classroom observation" will be satisfied by observing the certificated employee performing activities that are typical of his or her position.

This policy and the evaluation instrument shall be included in the teacher handbook which will be distributed to staff members upon their employment and annually thereafter.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4025 Superintendent

The superintendent is hired by and shall report directly to the board of education. The superintendent will be the chief administrative officer of the board of education and shall keep the board informed on important issues. The board delegates to the superintendent the general power and authority to make necessary decisions to ensure the efficient and effective operations of the school.

The superintendent is charged with timely preparing, presenting, and filing an annual school budget, subject to the approval of the board at the annual budget hearing.

All school employees shall be under the direct and/or delegated supervision of the superintendent. The board delegates to the superintendent the authority to hire and terminate the employment of all classified staff. He or she shall review all certified and non-certified employees applying for vacancies and shall make recommendations regarding these employees.

All of the grounds and buildings are supervised by the superintendent, including necessary repairs and improvements unless the board is required to approve such repairs or improvements.

The superintendent's other duties shall be included in his or her job description, contract, or as otherwise assigned by the board, and shall include the following:

- Interprets and implements all board policies and all state and federal laws relevant to education;
- Supervises, either directly or through delegation, all activities of the school system according to, and consistent with, the policies of the board;
- Represents the board as a liaison between the school district and the community;
- Establishes and maintains a program of public relations to keep the public well-informed of the activities and needs of the school district, effecting a wholesome and cooperative working relationship between the school district and the community;
- Attends and participates in all meetings of the board, except when the superintendent's employment or salary is under consideration when the superintendent has been excused, and makes recommendations affecting the school district;

- Reports to the board on such matters as deemed material to the understanding and proper management of the school district or as the board may request;
- Assumes responsibility for the overall financial planning of the district and for the preparation of the annual budget, and submits it to the board for review and approval;
- Establishes and maintains efficient procedures and effective controls for all expenditures of school district funds in accordance with the adopted budget, subject to the direction and approval of the board;
- Files, or causes to be filed, all reports required by law;
- Makes recommendations to the board for the selection of employees for the school district;
- Makes and records assignments and transfers of all employees pursuant to their qualifications;
- Employs such employees as may be necessary, within the limits of budgetary provisions and subject to the board's approval;
- Recommends to the board, for final action, the promotion, salary change, demotion, or dismissal of any employee;
- Summons employees of the school district to attend such regular and occasional meetings as are necessary to carry out the education program of the school district;
- Supervises methods of teaching, supervision, and administration in effect in the schools;
- Attends such conventions and conferences as are necessary to keep informed of the latest educational trends;
- Accepts responsibility for the general efficiency of the school system, for the development of the employees, and for the educational growth and welfare of the students;
- Defines educational needs and formulates policies and plans for recommendation to the board;
- Makes administrative decisions necessary for the proper functioning of the school district;
- Schedules the use of buildings and grounds by all groups and/or organizations;
- Acts as the purchasing agent for the board, and establishes procedures for the purchase of books, materials and supplies;
- Approves vacation schedules for employees;
- Conducts periodic district administration meetings;
- Supervises the establishment or modification of the boundaries of school attendance and transportation areas subject to approval of the board;
- Directs studies of buildings and sites, taking into consideration population trends and the educational and cultural needs of the district in order to ensure timely decisions by the board and the electorate regarding construction and renovation projects;

- Prepares and submits to the Board for approval the curriculum to be offered in the schools of the district;
- Provides the staff with a continuous appraisal of all policies originating with the board of education;
- Assumes responsibility for insurance programs, methods of handling money, telephone service, student transportation, cafeteria, and fire protection;
- Prepares a plan for the use, maintenance, rehabilitation, and construction of buildings;
- Supervises or causes to be supervised, all repairs to buildings authorized by the board and of the maintenance of the land and buildings of the district;
- Assumes responsibility for special county, state, and federal programs and signs all necessary forms for these programs;
- Performs other duties as may be assigned by the board.

Adopted on: _____

Revised on: _____

Reviewed on: _____

A. Governance & Board Relations

Weight: 20%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
A1	Policy involvement	Makes decisions without regard to adopted policy.	Provides correspondence from policy provider with recommendation(s) for adoption. Follows as written.	Is actively involved in the development, recommendation and administration of district policies.	Is proactive in the determination of district needs and policy priorities; has a system in place to ensure timely administration of district policies.	
A2	Goal development	Goals are not developed.	Goals are defined by implementing state curriculum and seeking to maximize student scores.	Facilitates the development of short-term goals for the district. Provides the necessary financial strategies to meet those goals.	Has a system in place for establishing, reporting on and monitoring goals. Budget practices help to ensure alignment of resources to goals.	
A3	Information	Does not provide the information the board needs to perform its responsibilities.	Keeps only some members informed, making it difficult for the board to perform its responsibilities.	Keeps all board members informed with appropriate information as needed so it may perform its responsibilities.	Has established mutually agreed upon protocols with the board regarding communication. Executes those protocols consistently.	
A4	Materials and background	Meeting materials aren't readily available. Members arrive at meetings without enough prior information regarding agenda or background information.	Meeting materials are incomplete, and don't include adequate background information or historical perspective.	Materials are provided. Background and historical perspective are included. Recommendations are included.	Meeting materials are comprehensive with all adequate background information and previous action included. Recommendations are well thought out.	
A5	Board questions	Board questions aren't answered fully nor in a timely manner.	Most board questions are answered. All members aren't apprised of all relevant questions/answers.	Board questions are addressed with follow-up to all board members.	Has a system in place for receiving and responding to board member questions in a timely and thorough manner.	
A6	Board development	Doesn't promote and does not budget for board development.	When prompted, provides members with information about board development.	Provides all board members with information regarding board development opportunities when they arise and budgets for board development.	Actively encourages board development by seeking and communicating opportunities. Ensures funding is aligned to board development plan.	
Category rating:						#DIV/0!
<p>Artifacts that <u>may</u> serve as evidence of performance in this domain:</p> <ul style="list-style-type: none"> • Meeting agendas/minutes • Board packets • Board development materials • Memos/communications • Board policies/policy book • Retreat agendas/minutes • Board development plan • Communication protocols • Policy review calendar 						

A. Governance & Board Relations – continued

Weight: 20%

If a performance goal has been established related to one of the performance indicators above, write it below:

Performance Indicator:	Goal:
Evidence:	

Category rating should be reflected within the performance indicator.

Comments by Board of Education:	Comments by the Superintendent:

B. Community Relations

Weight: 15%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
B1	Parent and Community feedback	Doesn't accept input from or engage parents.	Accepts suggestions and input from parents but fails to seek it. Does not engage parents in decision-making or district-wide goal setting.	Readily accepts parent input and engages parents in district-wide goal setting and decision-making.	Actively seeks parental input, creates methods for parents to be actively involved in decision-making as well as setting and supporting district-wide goals.	
B2	Communication with community	Isn't readily available for parents, businesses, governmental and civic groups. Avoids direct communication unless absolutely necessary.	Is available for parents, businesses, governmental and civic groups, providing them with information, but doesn't seek their input. Is not proactive.	Actively seeks two-way communication with the community as appropriate.	Develops and ensures implementation of a community communication plan that fosters positive relations.	
B3	Media relations	Communicates with the media only when requested.	Isn't proactive, but is cooperative with the media when contacted.	Promotes positive relations and provides the media with district event information.	Initiates and establishes a system for actively engaging the media to promote the district and provide timely and effective information.	
B4	District image	Is indifferent or negative about the district. Does not speak well or represent the district well in front of groups.	Doesn't actively promote the district. Speaks adequately in public.	Projects a positive image of the district as expected. Well spoken.	Projects a positive image at all times; is a champion for the district. Articulate, knowledgeable and well-spoken.	
B5	Approachability	Is neither visible nor approachable by members of the community.	Is not consistently visible at events or in the community. Is not consistently approachable by members of the community.	Is consistently visible at events and approachable by members of the community.	Is consistently visible at a variety of events and has developed methods of being approachable to members of the community.	
Category rating:						#DIV/0!
Artifacts that may serve as evidence of performance in this domain: <ul style="list-style-type: none"> • Third party survey data • School accreditation survey data • Meeting invitations, agendas • Press releases • Community meeting agendas • News clips/interviews • Community engagement calendar • Strategic planning agenda(s) • Communications • Service club membership(s) 						

B. Community Relations – continued

Weight: 15%

If a performance goal has been established related to one of the performance indicators above, write it below:

Performance Indicator:	Goal:
Evidence:	

Category rating should be reflected within the performance indicator.

Comments by Board of Education:	Comments by the Superintendent:

C. Staff Relations

Weight: 15%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
C1	Staff feedback	Doesn't accept input or engage teachers and staff in decision-making or goal setting.	Accepts suggestions and input from staff but does not seek it. Does not engage staff in district-wide goal setting or decision-making.	Readily accepts staff input and engages staff in district-wide goal setting and/or decision-making.	Actively seeks staff input and creates methods for staff to be actively involved in decision-making as well as developing and supporting district-wide goals.	
C2	Staff communications	Doesn't inform staff of matters that may be of concern.	Is inconsistent in keeping staff informed of important matters.	Consistently keeps staff informed of important matters.	Develops and ensures implementation of a staff communication plan that fosters positive relations and keeps staff informed of important matters.	
C3	Personnel matters	Personnel matters are not handled in a consistent manner. Some situations may be handled with bias.	Many personnel matters are handled, but not always in a consistent manner.	Personnel matters are handled with consistency, fairness, discretion, and impartiality.	A system is in place for handling personnel matters that is proactive, consistent, fair, discrete, and impartial. Personnel procedures are regularly reviewed, communicated to staff, and updated as needed.	
C4	Delegation of duties	Doesn't delegate duties. Maintains too much personal control over all district operations.	Delegates duties as staff members request additional responsibilities.	Delegates responsibility to staff within their abilities and then provides support to ensure their success.	Delegates responsibility to staff that will foster professional growth, leadership and decision-making skills.	
C5	Recruitment	There is no formal or informal recruitment process and/or hiring is considered in an arbitrary manner.	An informal recruitment and hiring process is in place, but is not used consistently.	A formal recruitment and hiring process is followed for hiring opportunities.	A formal recruitment and hiring process is followed for each hiring opportunity. Actively recruits the best staff available and encourages their application to the district.	
C6	Labor relations (Bargaining)	Is unable to work with union leadership, doesn't work to improve relations.	Is inconsistent in working with union leadership in regard to bargaining and labor relations.	Consistently strives to work with union leadership. Shares appropriate information and effectively manages the dynamics of the relationship.	Proactively works with union leadership to build relationships with staff groups and establishes trust and effective sharing of information in the bargaining process as appropriate.	

C. Staff Relations – continued

Weight: 15%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
C7	Visibility in district	Seldom seen outside of office.	Is occasionally present at programs and special activities.	Consistently visits classrooms and special activities.	Conducts regular and purposeful visits to classrooms. Consistently attends special activities.	
Category rating:						#DIV/0!
Artifacts that <u>may</u> serve as evidence of performance in this domain: • Third-party survey data • School accreditation survey data • Hiring process documentation • Personnel policies and procedures • Recruitment calendar • Staff leadership development plan • Negotiations documentation • School visit calendar • Communications • Staff meeting agendas/minutes						

If a performance goal has been established related to one of the performance indicators above, write it below:

Performance Indicator:	Goal:	
Evidence:		

Category rating should be reflected within the performance indicator.

Comments by Board of Education:	Comments by the Superintendent:

D. Business & Finance

Weight: 20%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
D1	Budget development and management	Budget knowledge is limited. The budget is developed and managed without taking into consideration current needs of the district.	Works to develop and manage the budget to meet the immediate fiscal issues. Decisions are primarily reactive to current needs of the district.	Budget actions are proactive and consider the most current information and data. A balance is sought to meet the needs of students and remain fiscally responsible to the community.	Budget actions are proactive and consider both current and long-range information and data. A balance is sought to meet the current and future needs of students and remain fiscally responsible to the community.	
D2	Budget reports	Doesn't report financial information to the board except with the annual audit.	Reports the status of financial accounts as requested by the board.	Reports to the board concerning the budget and financial status on a regular basis (monthly, quarterly, etc., as agreed upon by governance team).	Has a system in place for the monitoring and reporting of all budgetary and financial information to the board. Information provided is adequate and timely, and outlines potential ramifications of any changes.	
D3	Financial controls	Annual audit has revealed areas that are in need of improvement. Financial accounts aren't in order.	Annual audit is used to reveal any discrepancies. Internal controls are inconsistent.	Is up-to-date with GAAP and state accounting procedures. Maintains internal controls.	Promotes appropriate financial controls, including third-party audits and reconciliation of accounts. Is proactive.	
D4	Facility management	A facilities management plan is not created. Maintenance is only performed when absolutely needed.	Facilities needs are discussed internally, but a plan is not created. Issues are addressed on an as-needed basis.	A facilities management plan is in place that includes the current status of the buildings and the need to improve any facilities in the future.	Facilities management plan in place includes current status of buildings and the need to improve facilities in the future, with a projected plan to secure funding.	
D5	Resource allocation	Resources are allocated inconsistently and without consideration of district needs.	Resources are allocated to meet immediate needs.	Resources are distributed consistently based upon district goals/needs and seek to meet immediate objectives.	Resources are distributed consistently based upon district goals/needs and seek to meet both immediate and long-range objectives.	
Category rating:						#DIV/0!
<p>Artifacts that <u>may</u> serve as evidence of performance in this domain:</p> <ul style="list-style-type: none"> • Strategic plan • Auditor's report • District budget • Budget-related communications • Election results that impact funding or facilities • Evidence of budgetary alignment to district-wide goals • Grants received/applied for • Policies/procedures related to fund management • Long-term financial forecast data • Facilities maintenance plan • Facilities management plan 						

D. Business & Finance – continued

Weight: 20%

If a performance goal has been established related to one of the performance indicators above, write it below:

Performance Indicator:	Goal:
Evidence:	

Category rating should be reflected within the performance indicator.

Comments by Board of Education:	Comments by the Superintendent:

E. Instructional Leadership

Weight: 30%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
E1	Performance evaluation system	No performance evaluation system is in place and/or not all evaluations have been completed as required.	Most performance evaluations are completed in a timely manner and are in compliance with state law.	All required performance evaluations are completed in a timely manner and are in compliance with state law. Individual Development Plans are provided to staff rated as less than effective.	Performance evaluation system has been established that is in compliance with state law, provides opportunities for growth to instructional staff, and is applied consistently across the district with consistent results.	
E2	Administrator Leadership	Expectations regarding learning and instruction have not been identified.	Expectations regarding learning and instruction are vague or unclear.	Goals for learning and instruction are prioritized.	Clear, non-negotiable goals for learning and instruction have been established that provide school leadership teams with the responsibility and authority for determining how to meet those goals.	
E3	Staff development	Staff development isn't consistently provided. Staff members are responsible for their own improvement.	Staff development programs are offered based upon available opportunities.	Staff development programs are offered based upon available opportunities that are targeted toward staff growth and increasing student achievement.	Staff development programs are individualized, targeted toward district-specific goals and are sustained to increase student achievement.	
E4	School Improvement	School improvement efforts are limited. There is no comprehensive plan in place.	School improvement plans are in place at the building level but lack district-wide coordination.	School improvement plans are in place at all buildings and align to the district-wide goals.	School improvement plans are in place at all buildings and align to the district-wide goals. Systems are in place for implementation of improvement efforts and monitoring of progress.	
E5	Curriculum	Curriculum isn't a priority in the district and/or is inconsistent across grade levels.	Teachers are allowed to define their own curriculum. There is little coordination.	A curriculum is in place that seeks to meet the state standards.	Curriculum is in place, aligned across grade levels and in compliance with state standards.	
E6	Instruction	There is little to no focus on instruction. Technology is not utilized in classroom instruction.	Teachers are encouraged to enhance their instructional skills and embrace technology, but no comprehensive program(s) is in place.	Effort is made to accommodate diverse learning styles, needs and levels of readiness. Some effort is made to incorporate technology into learning.	Instructional practices in place that are differentiated and personalized to student needs. Technology is used to enhance teaching and learning.	
E7	Student feedback	Doesn't accept input or seek student feedback.	Accepts suggestions and input from students but does not seek it.	Readily accepts student input and engages students in district-wide goal development and/or decision-making.	Actively seeks student input, creates methods for students to be actively involved in development of district-wide goals as well as decision-making.	

E. Instructional Leadership - continued

Weight: 30%

		Ineffective (1 pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
E8	Student attendance	Attendance isn't addressed as a policy issue. Attendance rates are decreasing.	Attendance isn't an area of focus; and therefore, student attendance is a matter left to itself. Attendance rates fluctuate at will.	Attendance is an area of focus. There are plans and interventions in place to address chronic attendance problems. Attendance rates are improving or at a high level.	Attendance is an area of focus. Individual student attendance problems are addressed early and supports are put into place. Attendance rates are being maintained at a high level.	
E9	Support for Students	Academic supports are in place, but are inconsistent.	Academic supports are in place but social supports to meet the needs of students are lacking.	Programs and activities are available for students. Coordination and alignment can be improved.	Coherent systems of academic and social supports are in place to meet the needs of all students. Maintains a safe, caring and healthy learning environment.	
E10	Professional knowledge	Is uninvolved in current instructional programs. Is unaware of current instructional issues. Does not hold appropriate superintendent certification and is not enrolled in appropriate certification program.	Is somewhat knowledgeable of current instructional programs. Relies on others for information/data. Does not hold appropriate superintendent certification but is currently enrolled in appropriate certification program.	Demonstrates knowledge of current instructional programs, and is able to discuss them. Seeks to learn and improve upon personal and professional abilities. Holds and maintains appropriate superintendent certification.	Demonstrates knowledge of and comfort explaining current instructional programs. Participates actively in professional groups and organizations for the benefit of the district and personal, professional growth. Holds and maintains appropriate superintendent certification.	
Category rating:						#DIV/0!

Artifacts that may serve as evidence of performance in this domain:

- Staff evaluation calendar
- District performance evaluation system
- Superintendent professional growth plan
- Curriculum
- RtI/MTSS
- Superintendent professional development
- Teacher analysis of student achievement data
- Curriculum audit
- Strategic plan/district-wide goals
- Staff development plan
- Professional development calendar
- Instructional model(s)
- Curriculum team agendas
- Instructional audit
- Coaching documentation
- Observational data from staff
- Documentation of instructional rounds
- Positive behavior supports/character programs

If a performance goal has been established related to one of the performance indicators above, write it below:

Performance Indicator:	Goal:	
Evidence:		

Category rating should be reflected within the performance indicator.

Comments by Board of Education:

Comments by the Superintendent:

F. Determining the Professional Practice Rating

Superintendent name: _____

School year: _____

Item	Weight of Category	Category Score (%)	Category Weighted Score
A. Governance & Board Relations	20% (.2)	#DIV/0! x 20%	= #DIV/0!
B. Community Relations	15% (.15)	#DIV/0! x 15%	= #DIV/0!
C. Staff Relations	15% (.15)	#DIV/0! x 15%	= #DIV/0!
D. Business & Finance	20% (.2)	#DIV/0! x 20%	= #DIV/0!
E. Instructional Leadership	30% (.3)	#DIV/0! x 30%	= #DIV/0!
Total Possible	100%	Score:	#DIV/0!
		Adjusted (Score / 4) =	#DIV/0!

Comments by Board of Education:

Comments by the Superintendent:

--	--

Board President's Signature: _____ Date: _____ Superintendent's Signature: _____ Date: _____

(Superintendent's signature indicates that he or she has seen and discussed the evaluation; it does not necessarily denote agreement with the evaluation.)

G. Other Required Components of Evaluation

Superintendent name:

School year:

Student Growth

Weight: 40%

Student growth and assessment data used for superintendent evaluation must be the combined student growth and assessment data used in annual evaluation for the entire district. Districts should establish a student growth model to be used for teacher and administrator evaluations that incorporates the most recent three consecutive years of student growth data.

		Ineffective (1pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
		Fewer than 60% of students met growth targets	60-74% of students met growth targets	75-89% of students met growth targets	90% or more students met growth targets	4
	Growth:					
	Evidence:	District Growth Model				
Component score:						4

* For superintendents who are *regularly involved in instruction*, 40% of the annual evaluation must be based on student growth and assessment data.

¹ Measuring student growth: A guide to informed decision making, Center for Public Education.

Progress Toward District-Wide Goals

Weight: 10%

Progress made by the school district in meeting the goals set forth in the school district's school improvement plans is a required component for superintendent evaluation.

		Ineffective (1pt)	Minimally Effective (2 pt)	Effective (3 pt)	Highly Effective (4 pt)	Rating
		Progress was made on fewer than 60% of goals	Progress was made on 60-74% of goals	Progress was made on 75-89% of goals	Progress was made on 90% or more of goals	4
	Progress:					
	Evidence:	As indicated in District-Wide Improvement Plan				

H. Compiling the Summative Evaluation Score

Component	Weight of Component	Component Score (%)	Component Weighted Score
Professional Practice (Adjusted score, p. 14)	50% (.50)	#DIV/0! x 50%	= #DIV/0!
Student Growth (Component score, p. 15)	40% (.40)	4 x 40%	= 1.6
Progress Toward District-Wide Goals (Component score, p. 15)	10% (.1)	4 x 10%	= 0.4
Total Possible	100%	Total Score:	#DIV/0!
		Total Score / 4 =	#DIV/0!

Evaluation rating as follows: 90% - 100% = Highly Effective; 75% - 89% = Effective; 60% - 74% = Minimally Effective; Less than 60% = Ineffective

Comments by Board of Education:

Comments by the Superintendent:

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Board President's Signature: _____ Date: _____

Superintendent's Signature: _____ Date: _____

(Superintendent's signature indicates that he or she has seen and discussed the evaluation; it does not necessarily denote agreement with the evaluation.)

Establishing Performance Goals for the Superintendent

The MASB Rev. Fall 2018 Superintendent Evaluation instrument provides a framework for evaluating the superintendent in critical areas of professional practice as well as the state-required components of student growth and progress towards district-wide goals. Additional performance goals should be established in exceptional circumstances to clarify the board's expectations and give priority to the work being done. For this reason, performance goals should be limited in number, aligned to district goals and assist in clarifying accountability.

Superintendent performance goals may be developed from:

- A specific district goal
- A job performance indicator within an evaluation instrument
- Student performance data

When establishing performance goals, the following guidelines should be considered:

- Involve all board members and superintendent
- Decide on desired results
- Develop performance indicators
- Identify supporting documentation (evidence)
- Review and approve final performance goals, indicators and evidence
- Monitor progress at scheduled checkpoints

Performance Goal Fundamentals

Performance goals should be S-M-A-R-T:

Specific – Goals should be simplistically written and clearly define what is expected.

Measurable – Goals should be measurable and their attainment evidenced in some tangible way.

Achievable – Goals should be achievable given the circumstances and resources at hand.

Results-focused – Goals should measure outcomes not activities.

Time-related – Goals should be linked to a specific timeframe.



Process for Goal Development

1. Identify the district goal/priority/indicator/student performance data the superintendent's goal is intended to support
2. Ask the superintendent:
 - a. What will we see next year toward the accomplishment of this that we don't see now?
 - b. What measure will we use to know that the difference represents meaningful progress?
3. Allow superintendent time to craft a response
4. Once agreed upon, board and superintendent develop SMART goal statements

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT RAVENNA PUBLIC SCHOOLS

THIS CONTRACT is made by and between the **Board of Education of Ravenna Public Schools**, legally known as **Buffalo County School District 10-0069**, and referred to as "the Board" and "the School District" respectively, and **Mr. Bradley D. Kjar**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period of 2 year(s) beginning on July 1, 2021, and expiring on June 30, 2023. During each year of this contract, the Superintendent shall render at least 230 working days of service in the performance of his duties as Superintendent. "Working days" typically will not include Saturdays, Sundays, and legal holidays, but it shall include all days on which the Superintendent actually and necessarily completes his contractual duties. The Superintendent agrees to work sufficient hours and days to satisfactorily complete the duties of this contract. The Superintendent shall keep complete and accurate records of his working days and shall provide the Board of Education with a report of his accumulated working days at least quarterly.

Section 2. Renewal of Contract. If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December 2022 board meeting** (and each December thereafter) of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each year of this contract and shall make the renewal of his employment contract an agenda item for the regular **December** board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to insure that the School District has complied with the Superintendent Pay Transparency Act.

Section 3. Salary. The Superintendent's salary for the contract year shall be \$123,600.00 which shall be paid in 12 equal monthly installments beginning in the month of July 2021. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The school district shall withhold other deductions as the Superintendent and Board may agree.

Section 5. Professional Status. The Superintendent affirms that he is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, he will hold a valid and appropriate certificate to act as a Superintendent of schools in the State of Nebraska which he will register and maintain on file in the school district's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that he registers his certificate. The Superintendent represents that: (1) all information he provided in connection with his application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, he will advise the Board immediately; (2) he has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) he has not had any professional licenses or certificates suspended or revoked.

Section 6. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote his time, skill, labor and attention to his duties throughout the contract term. He shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns to his. By agreement with the Board, he may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out his duties and obligations to the school district.

Section 7. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the district and shall be responsible for implementing Board policy. He shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. He is responsible for administering the instruction of students and

the business affairs of the school district. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 8. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of his duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with his duties under Section 2 (Renewal of Contract) or Section 15 (Evaluation) shall constitute a material breach of this contract.

Section 9. Disability. If the Superintendent is unable to perform his duties by reason of illness, accident or other disability beyond his control, and the disability continues for a period of more than 90 days or if the disability is permanent, irreparable, or of such a nature as to make performance of his duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the district.

Section 10. Transportation. The Board shall provide the Superintendent with transportation or reimburse his for mileage required in the performance of his official duties at the then-current IRS rate.

Section 11. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** The Superintendent will have access to health insurance through the District's health insurance carrier for the employee; employee and children; employee and spouse; or employee, spouse, and children (as applicable).
- b. Dental Insurance.** The Superintendent will be provided family dental insurance that is available to certificated staff through the District's health insurance carrier.
- c. Life Insurance.** Term life insurance with a total death benefit of \$50,000.00 with the option to purchase an additional \$50,000 of coverage.
- d. Sick Leave.** The Superintendent shall be allowed to carry over any remaining sick leave balance that existed at the conclusion of the Superintendent's contract for the 2020-2021 school year while he was serving as a principal for the District. In addition to this balance, the Superintendent will be provided up to 10 days of sick leave per year, beginning in the 2021-22 contract term, which may accumulate to a total of 40 days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, he shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of his sick days and shall provide the Board of Education with a report of his accumulated sick days at least quarterly. The Superintendent shall not be compensated for unused days of sick leave upon the ending of his employment with the District.
- e. Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the school district's carrier at his own expense. The Board will increase his salary by the amount of the premium cost.
- f. Professional Development.** The Superintendent is expected to continue his professional development and to participate in relevant learning experiences. With the approval of the Board, he may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the

Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.

- g. Professional Dues.** The school district will pay the annual dues for the Superintendent's membership in the following organizations: American Association of Superintendents; Nebraska Council of School Administrators.
- h. Physical Examination.** The Superintendent may voluntarily undergo a physical examination. The Superintendent agrees that he will authorize the physician performing each such examination to provide the Board with all records, results and medical judgments of the examination. Up to \$200 of the cost of such physical examination and physician's reports which are not paid for by the Superintendent's insurance coverage shall be paid by the District.
- i. Cell Phone.** The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day.
- j. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (Neb. Rev. Stat. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$1,000.00 or more.

Section 12. Principal Residence/Domicile in School District. The Superintendent shall have his domicile and principal residence within the boundaries of the District as they exist on the first duty day for the Superintendent under the terms of this contract; and, the Superintendent shall maintain his domicile and residence within the boundaries of the District during the term of this agreement, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent is in his first year of

employment with the District and does not have his domicile and principal place of residence within the District at the time of his employment, the Superintendent shall move his domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain his domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the district as a legal voter of the school district; (3) to be involved in school and community activities bringing his in contact with parents and community leaders and be committed to the future of the district and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which he is the educational leader.

Section 13. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 14. Compensation Upon Termination and Credit for Accrued Vacation. Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary he was paid but had not earned prior to the date of termination of this contract. He shall be paid for any unused vacation days at the daily compensation rate then in effect at the termination of employment.

Section 15. Evaluation. The Board shall evaluate the Superintendent twice during his first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**; make his evaluation an agenda item for the regular **December** board meeting during each year of this contract; and provide them with the written evaluation instrument that is on file with the Nebraska Department of Education.

Section 16. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by his carrying out his duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of his performance of his duties or his position as Superintendent of the district, the Board will provide his with a legal defense to the maximum extent permitted by law so long as he acted in good faith and in a manner which he reasonably believes to be in or not opposed to the best interests of the district and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was unlawful.

Section 17. Physical or Mental Examination. The Superintendent agrees that, at the request of the Board, he will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this Contract. In deference to the requirements of the Americans with Disabilities Act and HIPAA, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of his position.

Section 18. Disciplinary Action. The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the school district to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising his of the alleged reasons for the proposed action and provided the opportunity to present his version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a formal due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

Section 19. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

Section 20. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 21. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

Section 22. Purchase of Tenure Rights. In exchange for \$100 and other consideration contained herein, the Superintendent agrees that any rights to tenure or due process that accrued when he served the District as a principal are hereby terminated and waived. Superintendent agrees that beginning July 1, 2021, he will be a probationary employee and will remain a probationary employee while serving as the superintendent as required by law. In the event Superintendent takes a different position within the District for which tenure rights may apply, he agrees he will not regain tenure immediately and will only be entitled to tenure protections after serving the District in a tenure-covered position for 3 years, as defined by law, because his existing tenure rights have been purchased, terminated, and removed by this Agreement."

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this ____ day of _____, 2021.

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this ____ day of _____, 2021.

Superintendent



**2022-2023 SUMMARY REPORT
CARL DIETZ, LOSS CONTROL CONSULTANT
RAVENNA PUBLIC SCHOOLS**

Member School District: Ravenna

Inspection date: 10/25/22

NASB Loss Control Consultant: Carl Dietz

Key persons met with: Brad Kjar, Superintendent, Dan Cyboron, Maintenance

Experience Modifier Rates: 2022-.74; 2021-.72; 2020-0.97; 2019-.96.

BUILDING OVERVIEW:

The original building was constructed in 1969 with a new addition completed in 1995. A Youth Center/DL room is a separate building sitting directly east of the main building. The Resource Room, Weight Room and Shop Classroom are separate buildings sitting directly north of the main building.

NOTES FROM ADMINISTRATIVE INTERVIEW-The administration and maintenance staff always address my safety recommendations immediately. Good Work!

- I. **CYBER SECURITY: ALICAP is able to offer Cyber Security Coverage for districts which have 5 critical controls in place: \$250,000 limit with a \$25,000 deductible. More information can be found at: www.cybridgepro.com**
 - A. Ravenna is listed as non qualified.
 - B. Ransomware Tracker submitted-Yes
 - C. The district has not completed Multi-factor authentication for staff and students.
 - D. The district accounting software is backed up at a remote site.
 - E. The Student Information System is backed up at a remote site.
- II. **SAFETY COMMITTEES: Guidelines are listed at the bottom of this report.**
 - A. **Rule 10 Safety Committee-The Rule 10 and LB 757 Worker Safety Committee are the same.** The committee meets quarterly, the meetings are documented and there is a follow-up to correct any concerns. Law enforcement, school nurse, maintenance staff, community members, school administration, teachers and parents are all part of this committee. A Rule 10 Safety Inspection will be completed in a few weeks. I recommend that a copy of the report be kept on file in the office and the safety committee should review the recommendations. .
- III. **SEXUAL HARRASSMENT/ABUSE/TITLE IX: ALICAP's SafeSchools Training program recently added over 15 training courses on Sexual Abuse and Molestation. These courses are intended for administrators as well as staff. Due to recent SAM claims activity in our state, and in our ALICAP pool, we are needing every member to look at their policies and train their administrators and staff on this subject.**
 - A. One of the most significant changes in the new regulations is expanding the people who can--on behalf of the school district--have "actual knowledge" of sexual harassment to ALL EMPLOYEES. **Training has been provided for staff members.**

- B. **DATING VIOLENCE:** Nebraska Education Law 79-2,141 (3) “To ensure notice of a school district’s dating violence policy, the policy shall be published in any school district handbook, manual, or similar publication that sets forth the comprehensive rules.” (4) “Each school district shall provide dating violence training to staff deemed appropriate by a school district’s administration.” 79-2, 141 “Each school district shall incorporate dating violence education that is age-appropriate into the school program. Dating violence education shall include, but not be limited to, defining dating violence, recognizing dating violence warning signs, and identifying characteristics of healthy dating relationships.” The district currently complies with these laws.
- C. **Title IX Guidelines-August 2020:** The items below have been completed.
1. Coordinator (1) your Title IX Coordinator must be an employee; and (2) you cannot have the Title IX Coordinator or investigator also serve as the decision-maker or the individual who would hear an appeal. The Title IX Coordinator has been identified.
 2. Make sure your Title IX policy is updated. The new regulations require you to provide notice of your Title IX policy and your grievance procedure. This includes posting it on your website and including it in your handbooks.
- IV. **Concussion Protocol:** Staff members have been trained on concussion protocol.
- V. **Suicide Prevention:** All staff members have completed the NDE required suicide awareness/prevention training.
- VI. **Job Descriptions** are current, and they include lifting requirements.
- VII. **Monthly tours of the buildings-administrators periodically tour the buildings looking for any safety concerns.**
- VIII. **MSDS-**The Safety Data Sheets are available.
- IX. **Accident Reports-**Accident reports are filled out when an employee is injured on the job.
- X. **Drills-**Tornado (within the first two weeks of school), Lock-Down, Fire (within the first two weeks of school), Evacuation, Bus Evacuation-all completed.
- XI. **Safe Schools-**District staff members have completed 687 safe schools training modules since July.
- XII. **Other training-**AED training completed CPR training completed, **1-hour Seizure training complete.**

INTERIOR WALK THROUGH SUMMARY

COMMENDATIONS

1. The shop area is clean and clear of trip hazards. Safety guards are on all equipment, emergency lights and emergency exit lights are working. The cleanliness of this room has improved greatly.
2. Classrooms and hallways were very clean.
3. Safety equipment was available in the science room and the chemicals were locked in properly labeled cabinets.
4. The kitchen area was clean and well organized. All safety equipment was in place.
5. The Boiler was inspected on 3/31/22. The emergency shut off valve is located by the door.

RECOMMENDATIONS

1. Bookbags are still allowed, and some bags are laying on the floors of the classrooms. These can be trip hazards in an emergency.

EXTERIOR WALK THROUGH SUMMARY

COMMENDATIONS

1. The dedicated bus line for loading/unloading is safer now.
2. Trees have been removed to help with site lines around the building.
3. Crosswalks around the building are well marked.

RECOMMENDATIONS-

1. Some of the asphalt on the playground has been repaired, but there are still areas that will need to be repaired in the summer.

TRANSPORTATION FLEET:

1. All school districts need to conduct bus evacuation drills. Rule 91 Section IV, subsection C-2 of Standard 17 of the Federal Highway Safety Act of 1966 and Section 79-609(2)(a) R.R.S. states: "At least twice during each school year, each pupil who is transported in a school vehicle shall be instructed in safe riding practices and participate in emergency evacuation drills." Leaders and Helpers should be identified during the evacuation training. Bus evacuation drills are performed twice annually.
2. RULE 92 005.41A2 Each bus shall be equipped with a durable webbing cutter (belt cutter) having a full width handgrip and a protected, replaceable or non-corrodible blade. The belt cutter shall be mounted in a location accessible to the seated driver in an easily detachable manner. Bus #12B and #16 are equipped with seat belt cutting devices.
3. Both buses that were inspected had first aid kits, body fluid clean-up kits, fire extinguishers and emergency markers.

SUMMARY OF RULE 10 AND LB 757 GUIDELINES:

- (1) One set of requirements comes from the Nebraska Department of Education Rule 10. These requirements include that the school district has a safety committee composed of representatives of the faculty, parents, and community. The committee meets at least once a year and keeps accurate documentation of the meeting(s). The school district shall bring in an outside person to conduct an annual safety review and write a report and submit the written report to the superintendent.**
- (2) The other requirement is found in Nebraska law LB-757. The school district is an employer, and as such, all state and federal worker safety laws apply to your school district. The law requires that you have a safety committee that meets quarterly and documents these meetings (keep the records for at least three years). The composition of the safety committee includes representatives from all departments (teachers, maintenance/custodial, secretarial, kitchen, transportation, and para's).**
- (3) 48-443. Safety committee; when required; membership; employee rights and remedies. (1)(a) Not later than January 1, 1994, every public and private**

employer subject to the Nebraska Workers' Compensation Act shall establish a safety committee. Such committee shall adopt and maintain an effective written injury prevention program. (b) A client of a professional employer organization is not relieved of its obligation to establish a safety committee based on its workers being co-employees of the professional employer organization. A professional employer agreement shall not allocate the client's responsibility to establish a safety committee to the professional employer organization. For purposes of this subdivision, the terms client, professional employer organization, and professional employer agreement shall have the same meaning as in section 48-2702. This subdivision became operative on January 1, 2012.

DISCLAIMER

Because it is solely your responsibility to make safety and health inspections and take whatever actions may be necessary to prevent losses, enforce safety procedures, detect and eliminate hazardous conditions and comply with any federal, state or local law, annual NDE Rule 10 review or any other rule or regulation concerning safety or health, we must advise you that by conduction of surveys and issuing recommendations or reports, ALICAP does not undertake to render services or assume a duty to you or for your benefit or to any third person or for that person's benefit. ALICAP's surveys, recommendations and reports are made solely for the purpose of aiding us in reducing our losses and are not intended to detect or point out all the hazardous conditions on your property or in your operations. There may be hazardous conditions on your property or in your operations which have not been either detected or pointed out to you. You must not rely solely on ALICAP's surveys, recommendations or reports to discover any hazardous conditions as it is your responsibility to do so.

Carl Dietz, NASB, ALICAP
cdietz@nasbonline.org
308 289-3920

Ravenna Public Schools

Return to School Plan 2022-23

UPDATED 7/8/2022

RAVENNA PUBLIC SCHOOLS Mission Statement:

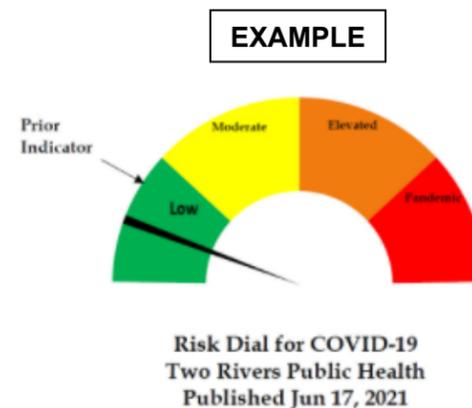
Preparing students today to succeed tomorrow: Family-Community-Schools

Ravenna Public Schools intends to be prepared to meet the health and safety needs of its students and staff during the 2022-23 school year, in light of the COVID-19 pandemic. This framework is structured to allow the district to be responsive to the current health climate and to articulate expectations for students, staff, and parents, amid changing school and community health conditions. The tiered structure of this framework coincides with the “Risk Dial for COVID-19” from the Two Rivers Health Department. This framework may be adjusted, as needed, to meet the needs of students, staff, and parents of Ravenna Public Schools.

Ravenna Public Schools recommends that all students and staff follow the C.D.C. guidance for COVID-19 prevention in K-12 Schools.

The risk dial illustration below is only an example. For the current risk dial, please visit our website www.ravennabluejays.org or Two Rivers Public Health Department www.trphd.org.

Risk Dial Zones



Description & Rationale for Use of Risk Dial Zones:

Two Rivers Health Department provides a Covid-19 “Risk Dial” for the geographic area it serves, which informs the public about the activity level of COVID-19 virus in its service area and the area medical services’ ability to respond to current demands. This “risk dial” will serve as a barometer for the school’s operational response to the virus. Ravenna Public Schools administration will use the “risk dial” in conjunction with the school’s monitoring of the virus activity within the school to determine which “risk dial operational zone” the school may operate in. The current “risk dial operational zone” will be clearly communicated to students, staff, and parents through the school’s website and through the school’s messaging system, along with specific guidance based on the school’s current operational zone when necessary. By fostering collaboration between the Two Rivers Health Department, the school’s nurse, and the school’s administration to closely monitor current health conditions relevant to the COVID-19 virus, the administration will be able to assess the safest and most non-restrictive educational environment for students, staff, and parents at Ravenna Public Schools and make a final decision on the operational zone for Ravenna Public Schools.

At this time Ravenna Public Schools plans to start school in the Green Operational Zone.

Risk Zone Indicators					
Green--DHM Phase IV--Low Risk		Yellow--DHM Phase III--Moderate Risk	Orange--DHM Phase II--Elevated Risk	Red--DHM Phase I--Pandemic	
<ul style="list-style-type: none"> No Directed Health Measures that limit the school building capacity A vaccine for the virus is available Masks are not required. Per CDC guidance they are recommended for unvaccinated. 		<ul style="list-style-type: none"> Limited confirmed case(s) in the immediate geographic area (Buffalo County) or within the school Consultation with Health Department Directed Health Measures Governor or Commissioner of Education Guidance Masks are not required. Per CDC guidance they are recommended for unvaccinated. 	<ul style="list-style-type: none"> Confirmed and increasing case(s) and transmission in the immediate geographic area (Buffalo County) and within the school Consultation with Health Department Directed Health Measures which limit building capacity Governor or Commissioner of Education Guidance Masks are required 	<ul style="list-style-type: none"> Widespread confirmed case(s) and transmission in the immediate geographic area (Buffalo County) or within the school Consultation with Health Department Directed Health Measures Governor or Commissioner of Education Guidance 	
Risk Zone Procedures					
Green--DHM Phase IV--Low Risk		Yellow--DHM Phase III--Moderate Risk	Orange--DHM Phase II--Elevated Risk	Red--DHM Phase I--Pandemic	
School/Academic Plan	<ul style="list-style-type: none"> School conducted as normal School open 	<ul style="list-style-type: none"> Increased social distancing School open 	<ul style="list-style-type: none"> Limited student contact Possible alternate learning schedule 	<ul style="list-style-type: none"> School buildings closed Remote learning for PK-12 students 	
Self-Screening & Temperature Checks	<p>All students and staff are encouraged to perform “self-screening” before reporting to school each day. If students or staff display any of the following symptoms, they are advised to stay home:</p> <ul style="list-style-type: none"> Flu-like or COVID-like symptoms Temperature of 100.4 or greater Difficulty breathing Sore throat New uncontrolled cough that causes difficulty breathing (for students or staff with chronic allergic/asthmatic cough, a change in their cough from baseline) <p>Students and staff with a temperature is 100.4 or greater will need to be fever free without the assistance of medication for 24 hours before returning to school.</p>	<p>All students and staff should perform “self-screening” before reporting to school each day. If students or staff display any of the following symptoms, they are advised to stay home:</p> <ul style="list-style-type: none"> Flu-like or COVID-like symptoms Temperature of 100.4 or greater Difficulty breathing Sore throat New uncontrolled cough that causes difficulty breathing (for students or staff with chronic allergic/asthmatic cough, a change in their cough from baseline) <p>Students and staff with a temperature is 100.4 or greater will need to be fever free without the assistance of medication for 24 hours before returning to school.</p> <p>Staff Temperature Check:</p>	<p>All students and staff should perform “self-screening” before reporting to school each day. If students or staff display any of the following symptoms, they are advised to stay home:</p> <ul style="list-style-type: none"> Flu-like or COVID-like symptoms Temperature of 100.4 or greater Difficulty breathing Sore throat New uncontrolled cough that causes difficulty breathing (for students or staff with chronic allergic/asthmatic cough, a change in their cough from baseline) <p>Temperature checks will be conducted twice per day.</p> <ul style="list-style-type: none"> Students with a temperature of 100.4 or greater will be required to stay home 24 hours and be fever free, without medication, before returning to school. 	<ul style="list-style-type: none"> Daily temperature checks are required for all essential personnel upon entry into the building. 	

	<p>Staff Temperature Check:</p> <ul style="list-style-type: none"> • Staff are expected to take their own temperature every morning and perform a “self-screening.” <p>All students or staff who have a temperature of 100.4 or greater while at school will be sent to the school nurse and be required to be fever free without the assistance of medication for 24 hours before returning to school.</p> <p>A screening log will be maintained by the school district for all school district personnel and students. Information will be recorded on the screening log each time a temperature and symptoms check are performed.</p>	<ul style="list-style-type: none"> • Staff will take their own temperature every morning and perform a “self-screening.” <p>All students or staff who have a temperature of 100.4 or greater while at school will be sent to the school nurse and be required to be fever free without the assistance of medication for 24 hours before returning to school.</p> <p>A screening log will be maintained by the school district for all school district personnel and students. Information will be recorded on the screening log each time a temperature and symptoms check are performed.</p>	<ul style="list-style-type: none"> • Temperatures for tardy students will be taken in the office prior to going to class. <ul style="list-style-type: none"> ○ Temperature checks in classroom indicating a temperature of 100.4 or greater will be verified by the school nurse through a second temperature check by the school nurse before sending a student home. • Temperatures will be taken in the morning upon arrival and prior to the start of the school day and again before lunch, while in the lunch line. Elementary classes that have PE immediately before lunch will have their temperatures taken prior to PE. Temperatures will not be taken immediately after recess (preK-6) or open gym (7-12) to minimize false elevated temperature readings due to physical activity. <p>Staff Temperature Check:</p> <ul style="list-style-type: none"> • Staff will take their own temperature every morning and again at lunch. <p>A screening log will be maintained by the school district for all school district personnel and students. Information will be recorded on the screening log each time a temperature and symptoms check are performed.</p>	
Custodial	<ul style="list-style-type: none"> • Daily routine cleaning procedures of student attendance centers • Routine infectious disease protocol <ul style="list-style-type: none"> ○ Staff will comply with State and/or local health department requirements and CDC cleaning and disinfecting protocols ○ Staff will follow manufacturer’s instructions regarding the use and maintenance of equipment & use & storage of chemicals for cleaning & sanitizing. • Spray bottles with disinfectant or disinfectant wipes will be provided for all PK-12 classrooms. • HVAC system will be adjusted to allow as much fresh air as feasibly possible to be introduced into the HVAC system while operating. • Air filters in the HVAC system will be of the highest MERV rating possible to allow for maximum filtration and cleanliness of air. • Windows of classrooms will be open whenever possible, to allow as much fresh air as possible to circulate through the room. 	<ul style="list-style-type: none"> • Continue Level I cleaning and disinfecting procedures in addition to heightened disinfection of frequent high touch points and high traffic areas. • School nurse, head of maintenance, and administration will identify and address any additional areas in need of intensive cleaning and disinfecting. • Head of Maintenance and superintendent will determine routine cleaning schedules at each building and will modify cleaning schedules and work assignments of custodial staff to meet any heightened disinfection needs. • Spray bottles with disinfectant or disinfectant wipes will be provided for all PK-12 classrooms. • HVAC system will be adjusted to allow as much fresh air as feasibly possible to be introduced into the HVAC system while operating. • Air filters in the HVAC system will be of the highest MERV rating possible to allow for maximum filtration and cleanliness of air. • Windows of classrooms will be open whenever possible, to allow as much fresh air as possible to circulate through the room. 	<ul style="list-style-type: none"> • Continue Level I & Level II cleaning and disinfecting procedures in addition to heightened disinfection of frequent high touch points and high traffic areas. • School nurse, head of maintenance, and administration will identify and address any additional areas in need of intensive cleaning and disinfecting. • Head of Maintenance and superintendent will determine routine cleaning schedules at each building and will modify cleaning schedules and work assignments of custodial staff to meet any heightened disinfection needs. • Spray bottles with disinfectant or disinfectant wipes will be provided for all PK-12 classrooms. • HVAC system will be adjusted to allow as much fresh air as feasibly possible to be introduced into the HVAC system while operating. • Air filters in the HVAC system will be of the highest MERV rating possible to allow for maximum filtration and cleanliness of air. • Windows of classrooms will be open whenever possible, to allow as much fresh air as possible 	<ul style="list-style-type: none"> • The school will be secured and no unauthorized or essential personnel will be allowed to enter the school. • Cleaning of buildings <ul style="list-style-type: none"> ○ The school will be cleaned as directed by the Health Department, with heightened disinfecting and cleaning performed. ○ Superintendent will determine staffing assignments and/or required procedure modifications.

			<p>to circulate through the room.</p> <ul style="list-style-type: none"> ● Closing affected buildings <ul style="list-style-type: none"> ○ Superintendent will shut down and secure affected building(s) for deep cleaning and disinfecting. Building access prohibited by all user will be closed until the area is cleaned and disinfected. ○ Superintendent will coordinate and communicate with staff, students, and parents regarding reopening procedures for affected areas, after consultation with Two Rivers Health Department. 	
Lunch and Breakfast	<ul style="list-style-type: none"> ● Breakfast and lunch served in the cafeteria. ● Social distancing spacing will be encouraged in the lunch line. ● Students will tell the point of sale cafeteria personnel their account number, rather than manually enter it using a keypad. ● All students will wash hands or use hand sanitizers before getting in the lunch line. ● All kitchen staff will adhere to all recommended safety measures while serving meals 	<ul style="list-style-type: none"> ● Breakfast/Lunch in cafeteria, provided adequate social distancing can be provided. If more space is required, high school gym space will be used. ● Students will tell the point of sale cafeteria personnel their account number, rather than manually enter it using a keypad. ● All students will wash hands or use hand sanitizers before getting in the lunch line. ● Extra sanitation procedures will be used. ● Some food items may be limited. ● All kitchen staff will wear gloves and face coverings while serving meals 	<ul style="list-style-type: none"> ● “Grab & Go” breakfast and lunch will be eaten in the classroom. ● Social distancing “X’s” on the floor to provide for adequate social distancing spacing in the lunch line. ● Students will tell the point of sale cafeteria personnel their account number, rather than manually enter it using a keypad. ● All students will wash hands or use hand sanitizers before getting in the lunch line. ● Extra sanitation procedures will be used in the kitchen and meal preparation area. ● Some food items may be limited to ease preparation time and to ensure meal items are easily consumed in a classroom setting. “Grab & Go Breakfast,” sack/boxed lunches may be used. ● All kitchen staff will wear gloves and face coverings while serving meals ● Parents will not be allowed to eat lunch with students. ● Microwaves will not be available for student use in the lunchroom. ● Vending machines will not be operational. 	<ul style="list-style-type: none"> ● Meals will be provided during any long-term school closure. ● Meals will be delivered to families by placing meals in a cooler located outside the residence of all students who choose to participate in the meal delivery program. ● Student accounts will be charged for the meals that are delivered, unless assistance is provided through the school meals program to allow for free meals during the closure.
Recess	<ul style="list-style-type: none"> ● Schools will continue to have recess as scheduled with handwashing or hand sanitizer upon entry to the playground area. 	<ul style="list-style-type: none"> ● Schedules will be modified to ensure adequate spacing on the playground at one time. ● Cleaning and sanitizing of playground equipment may be completed daily. ● Balls, jump ropes, and common play equipment are available, provided items are sanitized use by each recess group. 	<ul style="list-style-type: none"> ● Elementary will implement recess zones for assigned students to support physical distancing. ● Schedules will be modified to ensure adequate spacing on the playground at one time. ● Cleaning and sanitizing of playground equipment will be completed daily. ● Balls, jump ropes, and common play equipment are available, provided items are sanitized use by each recess group. ● No entry into the Gaga Ball Pit. 	<ul style="list-style-type: none"> ● The playground is closed.
PK-12 Field Trips	<ul style="list-style-type: none"> ● Regular field trip opportunities can be scheduled. 	<ul style="list-style-type: none"> ● No off-site field trips. 	<ul style="list-style-type: none"> ● No field trips will be available. 	
Specials	<ul style="list-style-type: none"> ● Students transition to music, art, PE, and media as normal. 	<ul style="list-style-type: none"> ● Specialists teachers transition to classrooms to provide instruction, as feasible. If teachers transitioning is not possible, student transitions to 	<ul style="list-style-type: none"> ● All specialist teachers transition to classrooms. 	

		music, art, PE and media will be allowed.		
Handwashing/Hand Sanitizer	<ul style="list-style-type: none"> PK-6 teachers schedule handwashing and use of hand sanitizer. 7-12 hand washing is encouraged and hand sanitizer available in all classrooms and commons areas. 	<ul style="list-style-type: none"> PK-6 teachers schedule handwashing and use of hand sanitizer 3 times a day. 7-12--Announcements supporting hand washing and hand sanitizer available in all classrooms and commons areas. 	<ul style="list-style-type: none"> PK-6 teachers schedule handwashing and use of hand sanitizer 3 times a day. 7-12--Announcements supporting hand washing and hand sanitizer available in all classrooms and commons areas. 	
Hallways	<ul style="list-style-type: none"> PK-6 students transition normally with staff support 7-12--Regular transitions with encouraged social distancing in hallway areas. 	<ul style="list-style-type: none"> PK-6 students transition normally and specialists come to classrooms, whenever feasible. When it is not feasible for teachers to come to classroom, students are allowed to transition to specialist teachers' classrooms. 7-12--Scheduled transitions through the hallways using a "one-way traffic pattern". 	<ul style="list-style-type: none"> PK-6 students transition and all specialists come to classrooms. PK-12 students may be in isolated classrooms with only limited and scheduled hallway access. 	
Lockers	<ul style="list-style-type: none"> Lockers will be used as normal 	<ul style="list-style-type: none"> 7-12 students will have limited and staggered use of lockers, in conjunction with scheduled transitions during class period breaks. 	<ul style="list-style-type: none"> 7-12 students will implement a limited and staggered use of lockers. 	
Beginning of the day staff	<p>PK-6</p> <ul style="list-style-type: none"> Teachers should be outside their room and ready to receive students by 7:50 AM. <p>Ravenna JR./SR. High</p> <ul style="list-style-type: none"> Students in the building prior to 7:40 AM need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 8:00 AM bell. Students who are dropped off or arrive with a ride before 8:00 should report to their 1st period classroom or the cafeteria until the start of school When the 8:00 bell rings, all students will report to their 1st period classroom. Teachers should be outside rooms and ready to receive students by 7:50 AM. 	<p>PK-6</p> <ul style="list-style-type: none"> Teachers should be outside their room and ready to receive students by 7:50 AM. <p>Ravenna JR./SR. High</p> <ul style="list-style-type: none"> Teachers should be outside rooms and ready to receive students by 7:50 AM. Students in the building prior to 7:50 AM need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 8:00 AM bell. Students who are dropped off or arrive with a ride before 8:00 should remain in the cafeteria or high school gym and socially distance themselves. When the 8:00 bell rings, all students will report to their 1st period classroom. 	<ul style="list-style-type: none"> Teachers will report based on the instructional schedule created and direction provided by the administration. <p>PK-6</p> <ul style="list-style-type: none"> Students must wear a mask to enter the building. Teachers should be outside their room, wearing a mask, and ready to receive conduct temperature checks by 7:50 AM. Students will enter the building, wearing a mask, when the doors open at 7:50 and report outside the door of their classroom, while wearing a mask, for temperature checks. <p>Ravenna JR./SR. High</p> <ul style="list-style-type: none"> Students must wear a mask to enter the building. Teachers should be outside their room, wearing a mask, and ready to receive conduct temperature checks by 7:50 AM. Students will enter the building, wearing a mask, when the doors open at 7:50 and report outside the door of their classroom for temperature checks. Students in the building prior to 7:50 AM need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 8:00 AM bell. Students who are dropped off or arrive with a ride before 8:00 should remain in the cafeteria or high school gym and socially distance themselves. When the 8:00 bell rings, all students will report to their 1st period classroom for temperature checks. 	
Beginning of the day	PK--6 th Grade	PK--6	<ul style="list-style-type: none"> Students will report based on the instructional 	

<p>students</p>	<ul style="list-style-type: none"> Students will enter the building when doors open at 7:40 and report to the cafeteria or gym social distancing is encouraged <p>Ravenna JR./SR. High</p> <ul style="list-style-type: none"> Students will enter the building when the doors open at 7:40 and report to their first period classroom or cafeteria until the bell rings for 1st period class 	<ul style="list-style-type: none"> Students may be required to wear a mask to enter the building. Students will enter the building when doors open at 7:50 and go directly to the hallway outside their classroom for temperature checks. <p>Ravenna JR./SR. High</p> <ul style="list-style-type: none"> Students may be required to wear a mask to enter the building. Students in the building prior to 7:50 need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 8:00 bell Students who are dropped off or arrive with a ride before 8:00 should remain in the cafeteria or high school gym and socially distancing themselves. When the 8:00 bell rings, all students will be released from their practice/meeting/cafeteria and will report outside their 1st period classroom 	<p>schedule created and direction provided by the administration.</p> <ul style="list-style-type: none"> Students must wear a mask to enter the building. <p>PK--6</p> <ul style="list-style-type: none"> Students will enter the building, while wearing a mask, when doors open at 7:50 and go directly to the hallway outside their classroom for temperature checks. <p>Ravenna JR./SR. High</p> <ul style="list-style-type: none"> Students will enter the building, while wearing a mask, when doors open at 7:50 and go directly to the hallway outside their classroom for temperature checks. Students in the building prior to 7:50 need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 8:00 bell Students who are dropped off or arrive with a ride before 8:00 should remain in the cafeteria or high school gym and socially distancing themselves. When the 8:00 bell rings, all students will be released from their practice/meeting/cafeteria and will report outside their 1st period classroom for temperature checks. 	
<p>End of the day</p>	<ul style="list-style-type: none"> Regular dismissal. All students will be required to leave the building at the end of the day unless in an activity, assigned to Jay Time, or working under the direct supervision of a teacher. Parents are encouraged to wait in their cars and not enter the building to pick up their students when possible. 	<ul style="list-style-type: none"> Regular dismissal. All students will be required to leave the building at the end of the day unless in an activity, assigned to Jay Time, or working under the direct supervision of a teacher. Parents are encouraged to wait in their cars and not enter the building to pick up their students when possible. 	<ul style="list-style-type: none"> Dismissal from classrooms will be conducted in 10-minute time frame to allow for adequate social distancing. All students will be required to leave the building at the end of the day unless in an activity, assigned to Jay Time, or working under the direct supervision of a teacher. Parents are required to wait in their cars and not enter the building to pick up their students when possible. 	
<p>Building Access</p>	<ul style="list-style-type: none"> Visitors that enter the building must report to the office and to sign into the building. Ravenna Public Schools will not require a mask Non-Ravenna Public Schools event guidelines (community use) are at the discretion of the event sponsors. Parents will be allowed to eat lunch with students 	<ul style="list-style-type: none"> Parents and visitors to the school must be regularly scheduled and check into the school office upon arrival. Masks may be required at indoor activities. Masks are required for entry to outdoor activities and strongly encouraged. Attendees at outdoor activities can remove masks, provided they can socially distance. Wearing masks and maintaining social distancing at all events at all times is strongly encouraged. Non-Ravenna Public Schools event guidelines (community use) are at the discretion of the event sponsors. 	<ul style="list-style-type: none"> Masks are required at indoor activities. Masks are required for entry to outdoor activities and strongly encouraged. Attendees at outdoor activities can remove masks, provided they can socially distance. Wearing masks and maintaining social distancing at all events at all times is strongly encouraged. 	<ul style="list-style-type: none"> No campus access available beyond required personnel.
<p>Facemasks</p>	<ul style="list-style-type: none"> Facemask will not be required, but may be worn 	<ul style="list-style-type: none"> Facemasks and/or shields may be provided and may be required to be used by staff and students on 	<ul style="list-style-type: none"> Students and staff must wear a mask to enter the building for temperature screening upon 	<ul style="list-style-type: none"> Facemasks will be worn by all who enter the building.

		<p>school fleet vehicles, in classrooms, and during passing periods, and when social distancing of 6 ft. or more is not possible.</p> <ul style="list-style-type: none"> Teachers may use professional judgment and remove facemasks when necessary for instruction and are encouraged to maintain a distance of 6 ft. or more when the facemask is removed. Facemasks for symptomatic individuals (coughing, fever, congestion, runny nose) are required, unless a doctor's note is provided indicating the symptoms are due to some other medical condition. Facemasks may be required to be worn by NSAA Activity Participants, while they are not competing in the event (sitting the bench, waiting to perform), as per NSAA Guidelines. 	<p>morning arrival.</p> <ul style="list-style-type: none"> Facemasks and/or face shields provided and required to be worn by all staff and students on school fleet vehicles, in classrooms, and during passing periods, and when social distancing of 6 ft. or more is not possible. Teachers may use professional judgment and remove facemasks when necessary for instruction and are encouraged to maintain a distance of 6 ft. or more when the facemask is removed. Anyone who has difficulty breathing, is unable to remove their own facemask without assistance, or incapacitated in any manner should not wear a facemask. Facemasks are required to be worn by NSAA Activity Participants, while they are not competing in the event (sitting the bench, waiting to perform), as per NSAA Guidelines. 	
Restrooms	<ul style="list-style-type: none"> Regularly scheduled. 	<ul style="list-style-type: none"> Scheduled restroom breaks for elementary students are conducted, with a limited number of students using the bathroom at a time and with proper handwashing and hand sanitizer use. Restroom use during passing periods in grades 7-12 is discouraged. 7-12 students are encouraged to use the restroom with permission from their classroom teacher. 	<ul style="list-style-type: none"> Restroom use is prohibited during passing periods, except in case of an emergency or as a medical requirement. 	
Water Fountains/Bottle Fillers	<ul style="list-style-type: none"> Regularly scheduled water breaks. Students are encouraged to bring individual water bottles. 	<ul style="list-style-type: none"> Regularly scheduled water breaks. Students are encouraged to bring individual water bottles. Increased sanitation of water foundation is performed by custodial staff. 	<ul style="list-style-type: none"> The water fountain is closed for casual use and students are required to use personal water bottles or disposable cups. Increased sanitation of water foundation is performed by custodial staff. Scheduled refills of student water bottles are scheduled to provide for sanitation and social spacing during refilling. 	
Classroom Seating/Materials Usage/Sanitization	<ul style="list-style-type: none"> Regular classroom/teacher preferred arrangement is used. Social distancing will be utilized in seating arrangement, when possible. Regular classroom supply usage. Regular classroom cleaning. 	<ul style="list-style-type: none"> Desks separated as much as is feasible Row seating All desks facing in the same direction towards the front of the classroom. Require student individual supplies and avoid shared use of classroom materials by students whenever possible. Minimize furniture and center items. For K-12, where tables are utilized, space students as far apart as possible. Teachers should try to maintain 6 ft. of spacing between themselves and the students, whenever possible. PE and other "common use" equipment is cleaned between classes. Contaminated materials will be isolated for 	<ul style="list-style-type: none"> Students will be limited to specific classrooms. Locations in the building as determined and outlined in the alternate instruction schedule. Increased sanitization measures. Desks will be spaced at least 6 ft. apart. Students individual learning supplies will be kept separate from each other and classroom supplies should not be shared among students. Only items essential for learning may be brought into the school building. Teachers should try to maintain 6 ft. of spacing between themselves and the students, whenever possible. Assemblies of 25 or more students are not permitted. Assemblies of 25 or fewer students are permitted provided facemasks are worn. 	

		<p>cleaning each day.</p> <ul style="list-style-type: none"> Assemblies of 50 or more students are not permitted. 		
Transportation	<ul style="list-style-type: none"> Regular transportation schedule and practices. Parents are encouraged perform a symptom screening and temperature reading for the students each morning before putting them on the bus, if the child's temperature is 100.4 or greater, or if they have flu-like or covid-like symptoms, they will not be allowed on the bus. Students are encouraged to use hand sanitizer upon entering the bus. Students who become sick during the day, may not use "group" transportation vehicles and will be transported home by a parent. Windows should be open, whenever it is deemed appropriate and safe by the driver, to maximize fresh air in the vehicle cabin. Transportation fleet vehicles should be aired out and disinfected daily. Drivers "self-monitor" symptoms and temperature. If they are sick or believe they may be sick, they should not transport students. 	<ul style="list-style-type: none"> Regular transportation schedule and practices. Parents will perform a symptom screening and temperature reading for the students each morning before putting them on the bus, if the child's temperature is 100.4 or greater, or if they have flu-like or covid-like symptoms, they will not be allowed on the bus. Students are encouraged to use hand sanitizer upon entering the bus. Facemasks may be required to ride in all school district vehicles. Students ride in assigned seats to provide maximum social distancing. Students who become sick during the day, may not use "group" transportation vehicles and will be transported home by a parent. If 6 ft. of social distancing is not possible on a bus or van, students may be required to wear masks while in transit. Windows should be open, whenever it is deemed appropriate and safe by the driver, to maximize fresh air in the vehicle cabin. Transportation fleet vehicles should be aired out and disinfected daily. Drivers "self-monitor" symptoms and temperature. If they are sick or believe they may be sick, they should not transport students. Drivers wear face masks. 	<ul style="list-style-type: none"> Parents who are able to transport their children to and from school will be encourage to do so. Parents will perform a symptom screening and temperature reading for the students each morning before putting them on the bus, if the child's temperature is 100.4 or greater, or if they have flu-like or covid-like symptoms, they will not be allowed on the bus. Temperature checks are performed by drivers for all riders, prior to getting on the bus. If the child's temperature is 100.4 or greater, they will not be allowed on the bus. Facemasks are required to ride in all school district vehicles. Students are encouraged to use hand sanitizer upon entering the bus. Students ride in assigned seats to provide maximum social distancing, preferably 6 ft. or greater. Students who become sick during the day, may not use "group" transportation vehicles and will be transported home by a parent. Bus routes, such as the "Town Route" may be broken up into smaller groupings sizes to allow for greater social distancing. Routes may be adjusted to reflect any modified learning schedule implemented by the school. Windows should be open, whenever it is deemed appropriate and safe by the driver, to maximize fresh air in the vehicle cabin. Transportation fleet vehicles should be aired out and disinfected after each route. Drivers "self-monitor" symptoms and temperature. If they are sick or believe they may be sick, they should not transport students. Drivers wear face masks. 	<ul style="list-style-type: none"> All district transportation is suspended.
Technology	<ul style="list-style-type: none"> 1-to-1 devices provided to all 1st-12 students, as needed, and at the discretion of the classroom teacher and building principal. 	<ul style="list-style-type: none"> 1-to-1 devices provided to all K-12 students, as needed, and at the discretion of the classroom teacher and building principal. Devices will be cleaned daily according to tech department guidance. 	<ul style="list-style-type: none"> 1-to-1 devices sent home daily 1st-12. Devices will be cleaned daily according to tech department guidance. 	<ul style="list-style-type: none"> Chromebooks are used to complete online/remote learning.
7-12 Activities	<ul style="list-style-type: none"> Activities and Athletics will be conducted in accordance with NSAA guidelines. 	<ul style="list-style-type: none"> Activities and athletics will be conducted in accordance with NSAA guidelines and DHM guidelines. Masks may be required at indoor activities. Masks are required for entry to outdoor activities and strongly encouraged. Attendees at outdoor activities can remove masks, provided they can socially distance. Wearing masks and maintaining 	<ul style="list-style-type: none"> Cancellations and postponements of activities and athletics are possible. Activities and athletics will be conducted in accordance with NSAA guidelines and DHM guidelines. Masks are required at indoor activities. Masks are required for entry to outdoor activities and strongly encouraged. Attendees at outdoor activities can remove masks, provided they can 	<ul style="list-style-type: none"> Cancellations and postponements of activities and athletics are likely. Any activities and athletics will be conducted in accordance with NSAA guidelines and DHM guidelines.

		social distancing at all events at all times is encouraged.	socially distance. Wearing masks and maintaining social distancing at all events at all times is strongly encouraged. <ul style="list-style-type: none"> Some Ravenna Public Schools events may require masks and seating may be limited depending upon the current district health measure. When limiting seating is used, family members of students participating in the event will have priority over others. 	
Student Attendance	<ul style="list-style-type: none"> All students in grades PK-12 will attend school in person. Accommodations will be made for students in K-12 who are unable to attend in person to utilize synchronous online learning through Zoom, Google Classroom, and other remote learning tools. Synchronous means that students log on to receive instruction with their class at certain set times during the school day. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan). 	<ul style="list-style-type: none"> All students in grades PK-12 will attend school in person. Accommodations will be made for students in K-12 who are unable to attend in person to utilize synchronous online learning through Zoom and other remote learning tools. Synchronous means that students log on to receive instruction with their class at certain set times during the school day. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan). 	<ul style="list-style-type: none"> If district health measures (DHM's) allow for regular occupancy of the school, all students in grades K-12 will attend school in person Monday-Friday. If district health measures (DHM's) require limited occupancy of classrooms spaces (50% or less), students will attend school on an A/B Schedule grouped by household on an "every other day basis." Group A will attend on Monday and Wednesday. Group B will attend on Tuesday and Thursday. Both Group A and Group B will engage in remote learning on Friday, through Zoom and Google Classroom. Accommodations will be made for students in K-12 who are unable to attend in person to utilize synchronous online learning through Zoom and Goggle Classroom. Synchronous means that students log on to receive instruction with their class at certain set times during the school day. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan). 	<ul style="list-style-type: none"> Students will not be permitted on campus and remote learning will be provided by the school following the regular school calendar.
Special Education/504	<ul style="list-style-type: none"> Students will be served as per their IEP/504 Plan. Revisit the IEP/504 with the team before or early in the school year to discuss, whether or not there are underlying student medical conditions that make school attendance impractical or undesirable to parents, should there be an increase in active virus transmission. 	<ul style="list-style-type: none"> Revisit the IEP/504 with the team before or early in the school year to discuss, whether or not there are underlying student medical conditions that make school attendance impractical or undesirable to parents, should there be an increase in active virus transmission. At the IEP/504 team meeting, ask "Have the student's needs changed based on the lack of in-person instruction during the 4th quarter of the 2019-20 school year?" If the answer is "yes," bring the team together to determine how services can be modified to meet the student's need. If the answer is "no," carry out services to support goals. At the IEP/504 team meeting, develop contingency plans for support services in the event of a modified instruction schedule or school closure, due to a potential future increase in transmission of the virus. 	<ul style="list-style-type: none"> Discuss whether or not continued attendance under the selected alternate learning schedule is feasible for the student, given any underlying health concerns. If school attendance is not possible or desirable, as it may pose a substantial health risk to the student, conduct an IEP, change the student's placement, and coordinate delivery of services through the IEP process. If school attendance is possible during elevated transmission of the virus, discuss with the IEP/504 team any additional supports or modifications that need to be made to the students plan during the time that the school is engaged in an alternate learning schedule. 	<ul style="list-style-type: none"> Students will not be allowed on school grounds. Prior written notice will need to be provided to students' parents. IEP Team Meetings will need to be held to discuss services during an extended school closure.
Mental &	<ul style="list-style-type: none"> Continue universal supports offered to all 	<ul style="list-style-type: none"> Continue universal supports offered to all students 	<ul style="list-style-type: none"> Continue universal supports offered to all 	<ul style="list-style-type: none"> Continue to reach out to students through

Social/Emotional Health	<p>students through the school-wide MTSS Model</p> <ul style="list-style-type: none"> ● Increase staff awareness regarding the need to support the mental and social/emotional needs of students as they return to school. 	<p>through the school-wide MTSS Model</p> <ul style="list-style-type: none"> ● Designate a mental health liaison, who will work with the school and mental health providers to ensure students' mental health needs are being addressed. ● Provide staff re-fresher on trauma informed care early in the year, perhaps during pre-service or the first professional development day after the start of the school year. ● Conduct universal screener of students as early in the year as possible, to help identify potential students in need of assistance. ● Provide staff self-care and resiliency strategies to staff. ● Encourage staff to use Wholeness Healing Center of Grand Island, NE, if they are experiencing a need for emotional or psychological support. 	<p>students through the school-wide MTSS Model</p> <ul style="list-style-type: none"> ● Use Access at the secondary level and counseling time at the elementary level to teach students resiliency and coping strategies. 	<p>digital media to remind them that if they are struggling socially, emotionally, or psychologically, that the school can provide them with support.</p> <ul style="list-style-type: none"> ● If school is closed, assign staff to check in on them once every week through email or by phone.
Staff Attendance	<ul style="list-style-type: none"> ● All staff will report as normal. ● Any questions or concerns relative to work expectations should be directed to the building principal. 	<ul style="list-style-type: none"> ● All staff will report as directed. ● Any questions or concerns relative to work expectations should be directed to the building principal. 	<ul style="list-style-type: none"> ● All staff will report as directed. ● Teachers may be asked to teach remotely from home. ● Any questions or concerns relative to work expectations should be directed to the building principal. 	<ul style="list-style-type: none"> ● All staff will report as directed and provide remote instruction. ● Staff may be asked to teach remotely from home while providing instruction. ● Any questions or concerns relative to work expectations should be directed to the building principal.
Communication	<ul style="list-style-type: none"> ● Signage will be posted on all fleet vehicles, school entryways, and in conspicuous areas throughout the building indicating the common symptoms of COVID-19 and the steps to take when these symptoms are present. ● The school's current "risk dial operation zone" will be posted on the school's webpage. ● Updates will be sent out by school district administration via the school's messaging system regarding the school's "risk dial operational zone" and accompanying information to parents, students, and staff. 	<ul style="list-style-type: none"> ● Signage will be posted on all fleet vehicles, school entryways, and in conspicuous areas throughout the building indicating the common symptoms of COVID-19 and the steps to take when these symptoms are present. ● The school's current "risk dial operation zone" will be posted on the school's webpage. ● Weekly updates from the principal will be sent out via the school's messaging system regarding the school's "risk dial operational zone" and accompanying information to parents, students, and staff. ● Parents, students, and staff will be notified via the school's messaging system, whenever there is a confirmed case of the virus in the school. ● Any short-term closures, long-term closures, or adjustments to the learning schedule, due to the virus, will be communicated to students, staff, and parents by the principals via the school's messaging system. 	<ul style="list-style-type: none"> ● The school's current "risk dial operation zone" will be posted on the school's webpage. ● Weekly updates from the principal will be sent out via the school's messaging system regarding the school's "risk dial operational zone" and accompanying information to parents, students, and staff. ● Parents, students, and staff will be notified via the school's messaging system, whenever there is a confirmed case of the virus in the school. ● Any short-term closures, long-term closures, or adjustments to the learning schedule, due to the virus, will be communicated to students, staff, and parents by the principals via the school's messaging system. 	<ul style="list-style-type: none"> ● The school's current "risk dial operation zone" will be posted on the school's webpage. ● Weekly updates from the principal will be sent out via the school's messaging system regarding the school's "risk dial operational zone" and accompanying information to parents, students, and staff. ● District PSA's will be provided to parents, students, and staff via the school's messaging system. ● Principals will continue to conduct weekly staff meetings via Zoom.

Potential Scenarios & Potential Responses to Elevated Risk Levels

Ravenna Public Schools recognizes that while it is best practice to have responses planned and to be prepared for a wide range of scenarios, individual health situations are unique and private information. Ravenna Public Schools will work with the staff, students, and families to develop the best possible response to the scenarios that actually occur and reserves the right to act in the best interest of the health of all students and staff of Ravenna Public Schools.

1 or more <i>confirmed case(s)</i> if COVID-19 in the school of a student or staff member.	<ul style="list-style-type: none"> • The school may consult with the health department for guidance on operational procedures. • A more restrictive learning environment will be implemented, which <i>may</i> include elevating the “risk dial operational zone,” a short-term, or a long-term school closure. • The school district will communicate the situation with students, staff, and parents through the school’s messaging system. • The school nurse will provide guidance to the administration on both the closure and reopening of the school, if the school is closed. • The sanitization plan will be executed by the head of maintenance to sanitize and disinfect the school. • The school will immediately implement a remote learning plan for all grades PK-12, if the building is closed for a short-term or long-term school closure. • Reopening communications will be provided to students, staff, and parents through the school’s messaging system. • The staff member will follow medical guidance of their physician and/or Two Rivers Health Department • Quarantined teachers will teach virtually from home with a substitute in the classroom, unless the staff member is unable to do so due to illness. • If the quarantined teacher is unable to virtually teach, due to a confirmed case of the virus, the teacher will apply for FFCRA and/or illness leave, and a substitute teacher will be placed in the classroom. • The quarantined teacher continues to teach the class virtually by following the remote learning plan (based on the situation) and/or a sub may be provided. • The staff member must be fever free, without the assistance of medication, and be non-symptomatic before returning to work. • The student must self-quarantine for 10-14 days. • The student will be provided remote instruction, as tolerated by his/her medical condition. • The student must be fever free, without the assistance of medication, and be non-symptomatic before returning to work.
1 or more <i>confirmed case(s)</i> of COVID-19 in the immediate household of a staff member.	<ul style="list-style-type: none"> • The staff member will follow medical guidance of their physician and/or Two Rivers Health Department • Teachers will teach virtually from home with a substitute in the classroom, unless the staff member is unable to do so, due to caring for a family member. • If the teacher is unable to virtually teach, due to caring for an immediate family member, the teacher will apply illness leave, and a substitute teacher will be placed in the classroom. • The teacher will teach the class virtually by following the remote learning plan (based on the situation) and/or a sub may be provided. • The superintendent will coordinate and communicate a return date with the staff member.
1 <i>confirmed case</i> of COVID-19 in the immediate household of a student.	<ul style="list-style-type: none"> • The student will follow medical guidance of their physician and/or Two Rivers Health Department • Teachers will provide remote learning opportunities and send learning materials home to the student during the self-quarantine period. • The student must be fever free, without the assistance of medication, and be non-symptomatic before returning to school. • The building principal will coordinate and communicate a return date with the student’s parents.
<i>Confirmed exposure</i> of staff member or travel by a staff member to a state, country, or location impacted by the COVID-19 virus.	<ul style="list-style-type: none"> • The staff member will follow medical guidance of their physician and/or Two Rivers Health Department • The staff member must be fever free, without the assistance of medication, and be non-symptomatic before returning to work. • Teachers will teach virtually with a substitute in the classroom, following the remote learning plan. • If the teacher is unable to virtually teach due to caring for an immediate family member with COVID-19, the teacher will apply for FFCRA or other leave, and a substitute teacher will be placed in the classroom.
<i>Confirmed exposure</i> of student or travel by a student to a state, country, or location impacted by the COVID-19 virus.	<ul style="list-style-type: none"> • The staff member will follow medical guidance of their physician and/or Two Rivers Health Department • Teachers will provide remote learning opportunities and send learning materials home to student during self-quarantine period. • The student must be fever free, without the assistance of medication, and be non-symptomatic before returning to work.
Visitor who has entered our building and has a <i>confirmed case</i> of COVID-19.	<ul style="list-style-type: none"> • District officials will confer with the health department to determine whether a closure of the building is necessary. • The school district will communicate the situation with students, staff, and parents through the school’s messaging system. • A more restrictive environment (elevated risk dial operational zone) could be implemented or the building could be closed to allow for cleaning. The length of the closure will be determined through consultation with Two Rivers Health Department, the head of maintenance, the school nurse, and the superintendent to ensure a safe re-entry to the school for students and for staff. • The school nurse will provide guidance to the administration for building both school closure and reopening. • The sanitization plan will be executed by the head of maintenance to “deep clean” and sanitize the building. • If the school is closed, the school will execute the remote learning plan or modified attendance schedule. • Reopening communications will be provided to parents, students, and staff through the school’s messaging system.
Student or staff member has fever of 100.4 or greater.	<ul style="list-style-type: none"> • Student or staff will immediately be sent to the school nurse for a temperature check and symptoms screening. • The student or staff member will be required to go home and be fever free for 24 hours, without the assistance of medication, before returning to school. • Student or staff will be immediately asked to wear a mask to reduce the threat of transmission to others. • Parents of students will be contacted and informed of the student’s symptoms and be asked to pick up their student. • Student will remain in quarantine at the school, until the parents arrive to pick them up. • Students sent home will engage in remote learning with the teacher during their absence. • Teachers will teach remotely, if able and willing to do so. If they are not able or willing to do so, a substitute will be placed in the classroom.

	<ul style="list-style-type: none"> The student or staff member must be fever free, without the assistance of medication, and be non-symptomatic before returning to work.
Student or staff member is displaying COVID-like or flu-like symptoms	<ul style="list-style-type: none"> Student or staff will immediately be sent to the school nurse for a temperature check and symptoms screening. Student or staff will be immediately asked to wear a mask to reduce the threat of transmission to others. Parents of students will be contacted and informed of the student's symptoms and be asked to pick up their student. Student will remain in quarantine at the school, until the parents arrive to pick them up. Students sent home will engage in remote learning with the teacher during their absence, as health permits. Parents are asked to voluntarily keep their student home for 24-hours and communicate symptoms to the school for monitoring purposes. The student or staff member must be fever free, without the assistance of medication, and be non-symptomatic before returning to work.

Terms Defined for Potential Scenarios & Elevated Risk Levels

"Confirmed Case"	When the individual has had a positive test for COVID-19 conducted by a medical professional.	<ul style="list-style-type: none"> Resources for Confirmation-Medical professionals performing COVID-19 testing & Two Rivers Health Department.
"Confirmed Exposure"	When the individual's exposure has been validated by contact tracing performed by the medical community.	<ul style="list-style-type: none"> Resources for Confirmation-Medical professionals, contact tracers, & Two Rivers Health Department.
"Short Term Closure"	School building closed for to 2-5 school days.	<ul style="list-style-type: none"> Remote learning will be used by teachers and students during the closure.
"Extended Building Closure"	School building closed for 6 school days or more.	<ul style="list-style-type: none"> Remote learning will be used by teachers and students during the closure.

School Attendance & Calendar Options

Risk Level Operational Zone	Description of Response Strategy	Action & Rationale
LOW	School is in session on campus for students and staff in August as planned.	<ul style="list-style-type: none"> School and school activities resume as normal, with increased sanitation and moderate medical precautions in place at the school to keep everyone as safe as possible.
MODERATE/ ELEVATED	Alter the School Calendar During the School Year in Response to Required School Closures	<ul style="list-style-type: none"> Calendar adjustments to the beginning and ending of school year, vacation days, and professional development days can be altered as needed to meet instructional requirements for students in NDE Rule 10, to ensure students receive enough instructional time. Adjusting the calendar during the year in response to short-term or long-term closures caused by the COVID-19 virus is a strong option, provided the number of instructional days lost due to school closure isn't too large. This strategy could be effectively used for a limited number (3 long-term closures or 15 school days) or less of school closure.
ELEVATED	Short-Term Closure	<ul style="list-style-type: none"> Used when a student or staff member who has been on campus tests positive for COVID-19, a short-term closure (2-5 days) will be used to contact trace, deep clean, and ensure the necessary exclusion of students and staff from campus for 10-14 days or as directed by public health officials.

ELEVATED	Long-Term Closure	<ul style="list-style-type: none"> • Used when a large number of students or staff members on campus have tests positive for COVID-19, a long-term closure (6 or more days) will be used to contact trace, deep clean, and consults with public health officials regarding re-opening procedures and/or evaluate whether or not to have the school remain closed.
ELEVATED	<p>Traditional School Monday Through Friday</p> <p>Or</p> <p>“A/B Schedule” With Group A Attending in Person on Monday/Wednesday, Group B Attending on Tuesday/Thursday, & Groups A&B Learning Remotely on Friday</p>	<p>One of these alternate instruction plans will be used in the event that there is a directed health measures that requires social distancing in classrooms or limits the number of students in a classroom. The plan chosen will be based on the guidance regarding building occupancy provided in the district health measure and through consultation with the health department.</p>
PANDEMIC	Remote Learning	<ul style="list-style-type: none"> • Teachers will teach remotely and students will learn remotely. Students and staff will not be allowed on campus for learning or activities.

Ravenna Elementary School

Multicultural Report

October 11, 2021

The lessons listed provide students of Ravenna Elementary School a wide range of experiences and activities meant to expose them to the cultures and customs of various peoples.

Kindergarten

- Students are exposed to stories that relate to different cultures.
- Videos displaying various cultures will be shown to the students.
- Teachers create lessons that emphasize the holidays of different cultures.
- Students will study Pilgrims, Native Americans, The First Thanksgiving, and Native American Heritage Day in the month of November.
- Students will participate in Martin Luther King Jr. Day activities.
- Students study George Washington Carver, Harriet Tubman, and Jackie Robinson.
- Teachers create lessons to recognize Black History Month (February).

First Grade

- Students are exposed to different cultures through literature, stories, legends, history, and a trip to the Stuhr Museum.
- Videos portraying Native Americans today.
- Teachers create lessons that emphasize the holidays of different cultures.
- Students will participate in Martin Luther King Jr. Day activities.
- Teachers create lessons to recognize Black History Month (February).
- Students participate in a Native American Unit.
- Students learn about the Constitution and why it is important today.

Second Grade

- Students study Plains Indians on a field trip to the Hastings Museum.
- Students study North American mammals through a field trip to the Hastings Museum.
- Students study Pilgrims and Native Americans during a Thanksgiving Unit.
- Students are exposed to different cultures through literature, stories, legends, and history lessons.
- Teachers present social units that emphasize the acceptance of people that look and dress differently.
- Teachers create lessons that emphasize the holidays of different cultures.
- Students will participate in Constitution Day, Martin Luther King Jr. Day, and Black History Month activities that include information concerning Ruby Bridges and Rosa Parks

Third Grade

- Teachers create lessons that emphasize the holidays of different cultures.
- Students are exposed to different kinds of literature including folklore, fables, and tall tales.
- Students learn about various geographical regions, Native American Tribes, European History, and contributions of minority groups in America.
- Teachers read with students biographies of persons from other cultural backgrounds.
- Students will read stories that include different ethnic groups.
- Students learn about foods from around the world during a health unit.
- Students are asked to share current events.
- Students learn about Constitution Day and think about how it changed the course of our country and our rights.
- Students write about Constitution Day and create their own law/rights.
- Students research information and present on the First Thanksgiving and Martin Luther King, Jr. Days
- Students learn facts about presidents and focus on the contributions of George Washington and Abraham Lincoln.
- Students attend a Veteran's Day program on or around Veteran's Day presented by the high school and the local VFW.

Fourth Grade

- Students will read stories that include different ethnic groups.
- Students do an extensive study of Native Americans during Nebraska History studies.
- Students learn about the Christmas traditions of different cultures.
- Students will evaluate the historical significance of voting rights of African Americans, Native Americans, and other ethnic groups in the United States.
- Students study the lives of Martin Luther King Jr., as well as, Harriet Tubman and the Underground Railroad.
- Teachers create lessons dealing with early explorers of Nebraska from other nations.
- Fourth-grade students study different countries and their ancestries.
- Teachers create lessons that emphasize the holidays of different cultures.
- Teachers read with students biographies of persons from other cultural backgrounds.

Fifth Grade

- Students study Native Americans, Explorers, and Colonists in social studies.
- Students will participate in Martin Luther King Jr. Day and Black History Month activities.
- Teachers will use biographies from different cultures and will select authors from varying backgrounds.
- Students will participate in an immigration unit
- Students will read stories about different cultures and backgrounds.
- Students use metric units of length, area, volume, weight, and capacity.
- Students use temperature scales of both Fahrenheit and Celsius.
- Students convert units of measure between the US Customary System and the Metric System.
- Students will learn about the rights and responsibilities of all citizens.

Sixth Grade

- Students will explore, through literature, concepts of racism, segregation and the mistreatment of others.
- Students will participate in Martin Luther King Jr. Day and Black History Month activities.
- Students create family trees to explore different ethnic backgrounds and cultures.

- Students learn about the cultures of different countries through a research project.
- Students will read stories about different cultures and backgrounds.
- Students use metric units of length, area, volume, weight, and capacity
- Students use temperature scales of both Fahrenheit and Celsius.
- Students convert units of measure between the US Customary System and the Metric System.
- Students will read about and discuss the development of early cultures in the world and in America.

Music

- Students sing songs from various cultures, including several Folk songs from other countries, and learn about their origin.
- Students sing songs for various Holidays, including Martin Luther, King Jr. songs, songs for Black History Month, Irish songs for St. Patrick's Day, and some carols that originated in Europe.
- Students sing a few songs in other languages including Spanish and Latin.
- Students will listen to and experience music from many different cultures.
- Students will learn about multicultural instruments and get to play them.

Physical Education

In PE class I will introduce games from cultures around the world to show the common joy all people have through being physically active. Doing this will help students understand and accept others while helping develop an appreciation for all cultures. These games include:

- Spearing the Disc (Ethiopia)
- Pebble Toss (Guinea)
- Catch Your Tail (Nigeria)
- Battledore & Shuttlecock (North American Indian)
- Bola (Peru)
- Soccer (England)
- Tumbling (China)
- Football, Volleyball, Kickball (United States of America)



Congratulations
to our November
Artist of the Month

Rainie Riek

On behalf of RHS Art Department

Christina Clark



Rainie Riek
Art IV
Senior



Harley F.
Art I
Freshman

Taliese P.
Art III
Junior

On behalf of RHS Art Department
Elizabeth Clark



 Congratulations
to our November
Artist of the Month
Matti Lyons
On behalf of RHS Art Department
Elizabeth Clark



Matti Lyons
Art III
Sophomore

Superintendent Goals

Academic Achievement

Proposed Activity: Implement a system of teacher and principal evaluation that is research based and aligned with the Marzano Indicators. The selected instrument is the NEE (Network for Educator Effectiveness) evaluation instrument. More information about NEE can be found at <https://neeadvantage.com/>.

Rationale: Teacher and principal effectiveness has a direct impact on student achievement. A quality evaluation instrument can provide data for individualized professional development opportunities and for staff development opportunities.

AQuESTT Tenant: Educator Effectiveness

Deadline: December 2020

Vision

Proposed Activity: Coordinate a strategic planning session coordinated by NASB and engaging all stakeholders for the purpose of developing a functional, shared, written plan that is aligned to the six AQuESTT Tenants.

Rationale: AQuESTT is the state-wide accountability model, which the school district will be evaluated by in future years. Aligning the school district's strategic plan to the six AQuESTT Tenants will ensure that the district's strategic plan supports the school improvement process, which will also be aligned to the six AQuESTT Tenants.

AQuESTT Tenant: Positive Partnerships, Relationships, & Success

Deadline: May 2020

Community Relations

Proposed Activities: Strategic Planning Session with NASB; Golf; coffee; senior center visit/presentation; extend a written invitation to present to community groups, clubs & organizations; increased participation in Chamber; increased participation in Lion's Club; become a "tweeting superintendent"; monthly video following board meeting that is pushed out to patrons; develop a Superintendent Advisory Committee such as Gothenburg Public Schools; "brand" the school

Rationale: Interacting with community members and sharing our schools story with community members improves community relations and support for the school.

AQuESTT Tenant: Positive Partnerships, Relationships, & Success

Deadline: Progress evaluated during next formal evaluation

COMMUNITY ENGAGEMENT

Nebraska Association of School Boards

RAVENNA BOARD OF EDUCATION

MISTI FIDDELKE, PRESIDENT

LARRY BEHRENDT

MARILYN BOHN

TIM LEWANDOWSKI

TARA SCHIRMER

DAWN STANDAGE

SUPERINTENDENT
DWAINE UTTECHT

MISSION STATEMENT

FAMILY – COMMUNITY – SCHOOL
PREPARING STUDENTS TODAY TO
SUCCEED TOMORROW



RAVENNA COMMUNITY ENGAGEMENT

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COMMUNITY ENGAGEMENT MEETING I – MARCH 24, 2014

A focus group made up of 80 members participated in a Community Discussion on Monday, March 24, 2014. The group identified the strengths, accomplishments, and achievements of the Ravenna Public Schools as well as the challenges the district will face in the next three to five years. Group participants included parents, community members, board members, and a district administrator.

Feedback received:

Question 1: What points of pride, accomplishments, and achievements, has the district realized?

- Respect (Village – tight knit)
- Consistency of teaching staff, parents, and community
- People want to stay
- Our location
- Advanced classes
- Sports programs
- Small classroom sizes
- Special Education program
- Enrollment increases
- Maintain skills USA, FBLA, FFA
- College level preparedness
- Kids adjust post H.S. to college in relation to study habits
- Positive involvement and guidance/scholarship assistance
- Teacher involvement to assist outside classroom
- Fine arts program has evolved, improved over the years including music/art
- Teachers involved outside of school
- Strong administration
- Keep kids in school
- High graduation rates
- Nice building/facility – The Green House/Learning Center/Theatre
- Nice to see other things in addition to sports

- Robotics, DECA–Lifetime skills– causes people to look at Ravenna differently
- FFA, FBLA, Skills, Trap and we do have athletics
- Student issues are handled well internally
- Biology class using greenhouse – seeing start to finish with growing plants, flowers, etc.
- Ravenna is on the map because of athletics, Robotics, DECA, acting and FFA
- Well represented by our teachers (i.e., staff presentation at an Autism conference)
- The youth came together with several teachers to put gather financing for the youth center
- Ravenna produces students who become teachers which presents a positive image of the current and past teaching staff
- We are a leader in technology with the one-to-one program
- The infrastructure of the school is good. The custodial staff has done a good job maintaining the facilities and grounds
- Surrounding employment
- Great facility – one location
- Technology based education with good student/instructor ratio
- Extra-curricular opportunities especially athletics
- Faculty contribute to the success of the district
- Academic competitions
- Welcoming community
- Youth Activity Center
- Star Program
- Good ACT scores
- Technology 1:1 program
- Good facilities
- One campus
- Security buzzer
- Parent volunteers
- Recognizing all groups and their successes – Robotics (new programs have been initiated) Drama and Bowling
- Alert text program
- Keep teachers for extended times
- Quality learning environment (school is well taken care of)

- Parental involvement
- College prep classes offered
- Kinder/curriculum
- Improvement of theater
- Sporting Events
- FFA
- Robotics
- Speech and Drama
- Working with city for Trap Team
- Community Service – special needs pick up recycling
- Music program
- Music at nursing home
- High school age kids help with camps
- Teacher retention and a high number of staff members that have master’s degree
- Youth Center
- Graduates that go on to college are successful students and well prepared
- Perform well academically as compared to other C-2 schools
- Post-graduate studies and education /increase in percentage of graduates
- Staff qualified and dedicated – longevity staff
- Arts/Drama/Robotics/Fine Arts Night
- New preschool in with Elementary and High School
- Youth Center well utilized after game gathering
- Board willing to listen to constituents through this meeting
- Scholarships for in state schools
- School activities published in paper
- Students of week/Athlete of week/Jr Jays
- Accredited
- Staff respects different learning styles
- District is not in debt
- Athletics
- Greenhouse
- Computer use
- College credit courses
- High graduation rates

- Good student teacher ratio
- Strong teacher/parent involvement
- Community investment (Athletics, Academics, Organizations)
- Opportunities/Extracurricular Activities
- Youth Center (Kids took part/accepted responsibilities for development and implementation)
- Facilities kept up with changing times (technology)
- Starts at early age (preschool – high school)
- Good leadership (Administration, School Board)
- Greenhouse for Agriculture
- Good Agriculture department for community
- Clean sports program

Question 2: What challenges will the district face in the next three to five years?

A. Academic Program

- Test scores – government requirements
- Population of students
- Continue to improve student performance on Standardized Testing – Raising the bar
- Moving target of Standards
- Communication between staff and parent if the student is having trouble learning. Finding out at parent/teacher conferences could be too late.
- College courses
- Meeting standardized testing requirements
- Keeping good administrators
- NESAs testing – need more explanation about it?
- Earlier notification of grades dropping BEFORE they get to the ninth hour penalty
- Challenge them to take at least one college credit upon graduation
- Mediocre testing scores
- There is a lack of advanced class work for the high ability learning students in the elementary
- Look into offering more college level distance learning courses to high school students

B. School Climate/Learning Environment

- Declining enrollment
- Maintaining enrollment
- Education should be emphasized more than sports
- School violence/security issues – No Facebook during class
- Policies in place for social networking
- Enrollment is declining
- Some kids suffer in subjects because they are pulled out of class early to focus on a subject they need extra help
- Enrollment
- More emphasis on college classes
- Keeping kids focused
- Teaching money management/life skills
- Lunch program challenges
- Safe learning environment
- Security
- School nurses – paperwork
- School food – increased paperwork
- Same rules for every student
- Lack of student motivation
- Safety
- Food – amount and quality
- A decrease in enrollment will affect the number of students we have
- Maintain Alcohol – Drug – Tobacco awareness and education – stay up on e-cigs
- Several tenured teachers are coming up on retirement and several who are able to retire already
- Preparing kids for college
- Replacing Mr. Fisher and as other great teachers leave
- Having a “Practical” education center in our high school
- Retaining good quality administration and staffing
- Increased security/safety
- School Lunchroom Guidelines
- Retention of staff
- Safety – Lockdown System

- Sustain enrollment
- Improved communication from the school to the community about classes being taught events with the administrators at the school
- Student numbers
- Keeping staff
- Staff over loaded
- Keeping teachers if student population decreases
- Out of state scholarship opportunities
- Bullying – education for both students and teachers
- Teacher access time
- Language barriers
- Have graduates evaluate teachers

C. Parent – Community Relations

- Continued Family Involvement/Community Involvement
- Engaging students in entrepreneurship to take over jobs within the community
- Enrollment – Community Issues
- Changes in Family Values
- Fewer farmers every year
- Mr. Fisher leaving – what can we do to keep growth of town –students
- Prepare for Hispanic population

D. Governance (Board of Education/Superintendent)

- Stay sharp on finances
- Financing – budget issues being able to sustain staffing balances
- Expectations from state and federal standard
- Drama and music left out financially
- Finances – Fiscal responsibility
- Publicize the endowment more
- Funding challenges will continue to be a problem, especially the state funding formula
- Keeping up with payroll
- Future gov't regulation
- Budget costs
- Funding

- Balancing all staff needs with demand for all activities
- Rising costs
- Decreased funding
- Money –budgeting
- Consolidation of schools
- Due to recent events in other schools. How many of our staff are trained to recognize drug use or threatening situations and what is the schools plan to handle?
- Declining state Aid dollars
- Retirement of staff
- Broadcasting teachers on TV to other places
- What funding will be like
- Possibly merging with other districts
- Figure out how to be a better leader
- If enrollment decreases – staff may decrease – funding decreases

E. Technology

- Keeping up with technology
- The cost of technology
- Technology – Social Media
- Keeping up with technology will be more challenging all the time
- Maintain quality technology
- Technology keeping up with the “jones” staffing and costs involved
- Technology – maintaining and/or improving and not falling behind
- Technology up keep – adequate funding to ensure progression
- Strict computer use regulations

F. Support Program

- Special Education programs

G. Extra-Curricular

- Sustaining the extra-curricular
- Teachers are asked to be involved in extra-curricular activities – hard to find enough volunteers
- Getting kids involved in extra activities

- Kids to involved
- Kids not involved – video games

H. Transportation

- Bussing – transportation
- Transportation – Distances have increased – Equipment
- Distance traveled for activities busing rural – subcontracted in some districts
- Out of town pre-schools

COMMUNITY ENGAGEMENT MEETING II – APRIL 8, 2014

Community members participated in a review and discussion of the identified needs brought forward during Community Engagement Meeting I. The outcome of the small group discussion realized the following priorities and strategies.

Student Academics

- I. Provide more advanced learning opportunities for both high school and elementary students
 - a) Research programs that can “challenge” youth for the high ability learners (Example: The reading program has three levels to help kids raise their testing scores.)
 - b) Consider internships or job shadowing to help kids identify what may be an unrealized interest or passion
 - c) Identify and bring local businesses into the district to support curriculum
 - d) Insure kids who have an IEP are pushed and challenged to allow them to succeed
 - e) Make certain the district is able to consider ways to keep up with technology
 - f) Provide continuing education for staff to support curriculum offerings
 - g) Pursue grants to help fund technology
 - h) Use social media as an educational tool for students
 - i) Continue to provide an environment that supports all learning levels and types
- II. Expand the curriculum to offer more diverse opportunities for students
 - a) Poll students to identify their interests
 - b) Consider other programs such as:
 1. Robotics
 2. Auto body or Mechanics classes
 3. Block scheduling
 4. Class flipping
 - c) Maintain quality faculty (young progressive educators)
 - d) Balance extracurricular and academics
- III. Improve academic opportunities for students by providing technological advancements
- IV. Prepare students with skills for the 21st Century
 - a) Keep curriculum current with workplace trends

- V. Prepare students for a future and emphasize responsibility and professional workplace behavior
 - b) Fair standards and discipline for all students
 - c) Clear and thorough policy on bullying
 - d) Train on bullying all levels, students, staff, and parents
- VI. Maintain academic excellence with variations in resources
 - a) Encourage every student to take at least one unit of higher education
 - b) Maintain academic superiority to attract students from other areas
 - c) Promote on-line/distance learning for a better selection of classes
 - d) Encourage teachers to teach every student to the best of their ability so that every student reaches their potential
- VII. Provide a curriculum that will prepare each student to meet or exceed their potential
 - a) Provide diverse curriculum and more flexibility for staff
 - b) Continue time management finance classes and expand college classes
 - c) Consider advanced technology courses

Technology

- I. Promote on-line and distance learning to support technology curriculum opportunities
- II. Improve academics by providing advanced technological (Pre-K through 12th grade)
- III. Raise technology funds through the foundation
 - a) Web presence
 - b) Brochure
 - c) Newsletter
- IV. Form an active technology task force
 - a) 1 to 2 school board representatives
 - b) 1 to 2 administrative representatives
 - c) 1 to 2 faculty representatives
 - d) 1 to 2 student representatives
- V. Enforce responsible use of technology through policy and training
 - a) Understand that once posted on the web it is forever there
 - b) Common sense ethics

School Climate

- I. Provide and create an environment for all learning levels and types
- II. Provide more opportunities for higher level achieving students to challenge their level of learning
- III. Use social media as an educational tool in the classroom
- IV. Continue to offer opportunities like this to allow parents to voice not just what we want, but also to support the board and principals
- V. Consider other ways to keep parents and patrons involved

COMMUNITY ENGAGEMENT EVALUATION

1. Do you think the Community Engagement process was a worthwhile activity for the district and community? Why?

- We hope the administration and board takes a close look at the points brought up!
- Yes, whenever you can share ideas and inputs you gain interest.
- Yes, I got ideas from people that otherwise would not say anything or think their opinion didn't matter.
- Yes – it makes the community more aware of issues in the community. Everyone's opinion is valued in a setting such as this.
- Very worthwhile – shows board/community support, gives direction to school system, gives multiple points brought to attention.
- Yes, it's nice to discuss and see the difference viewpoints of other community leaders
- Yes, it gives the board the opportunity to hear others opinion's
- Yes, it will give the board some ideas on what the community expects
- Yes, ideas from many are always appreciated
- Yes – increased community involvement in the school
- Yes, communication between community and school is key to getting things done.
- Yes, you got more ideas from a lot of different people
- Yes, it brought people together and allowed us to express ourselves and concerns or hopes for our school and future.
- Yes, is always good to get new ideas and thoughts in front of a board/community
- Hope so because the board can only do so much everyone has to buy in
- Yes, very worthwhile. The community as a whole can help create/make ideas which in turn can make the whole community active in the schools
- Yes, helps show more community support to the schools
- Yes, offered variety of thoughts and ideas to be given
- Yes, helps get parents involved in what our children are learning and challenges they may be dealing with in the school system
- Yes, lots of interesting and well thought out ideas were presented
- Yes, it involved the community, all ages, all opinion's and knowledgeable
- Yes, gives people a voice
- Don't know – haven't seen anything come about it yet. This is a good start – let's see specific follow through!!!

- The Ravenna News does a very good job of informing the community of board meetings and school activities. The school does not inform. The website is not always up to date and there is no column from the school administration or board. You should not expect the News to do your advertising!
- Yes, it is important that communities come together to discuss
- Yes, the board wanted to provide a forum for input before they made major changes to policy. I believe this approach is commendable.
- Yes, it is always good to get a variety of opinions
- Yes, community involvement is always important although people don't always take the time to become involved!!
- Yes, I believe that the community needs to be heard when it comes to education because it is the community that is served my education.
- Yes, it was nice to hear what others had to say. It was also nice to know that they were thinking along the same lines as me.
- Absolutely worthwhile – Furthering is a constant necessity. Community Forums increase patrons' ownership of the education process.
- Not sure – don't know if everyone is being heard
- Yes, it brought together the community discussion, not just school board
- Yes, good community bonding and for people to realize how to solve problems instead of just identify them.
- Yes, I think it gives the board an opportunity to get a feeling about how the community feels. Gave me personal insight to other opinions.
- Yes, this activity was a positive insight as to how the public views our school.

2. What did you learn from the Community Engagement process?

- It's good to hear other points of view
- There are many ideas out there we do not think about and some good resources out there.
- People can work together! It was nice to have such a cross section of the community present.
- Our school is strong academically
- There is always improvement to be made and that the board has a tough job to manage this process
- How little I know
- Many people are interested in the well-being of our school
- Everyone wants a school with great academics for all children.
- Should have had the community involved years ago.
- A lot

- The willingness of the board to hear ideas and thoughts. Showed they were proactive and care.
- That things from when I was in school 6 years ago have not been improved
- How other community schools works and where we need to go.
- People do seem to care about improving school, but it seems like the same group needs to diversify somehow to include more people.
- We all have the goal of improving and bettering our school and students
- Different ways things work within school system, was nice to hear opinions from the elementary up to high school level
- The vast number of challenges facing the school board/education district. Also, the many success stories that accompany them.
- Community wants to be involved in children's academic growth.
- A lot of ideas – different views
- People want more for our school – Don't give up – but there is so much more that can be done!
- We have many same concerns and parent's community members that are interested in helping.
- Primarily that most participants were concerned with academics and the advancements in technology that can assist in teaching students.
- The community wants to be heard.
- Interesting ideas and opinions from other people. Some ideas I hadn't thought of previously.
- That there are many issues that education faces, and they continue to increase.
- I learned where the school was currently in many areas of education. I learned that technology is very much on the minds of others.
- There is a lot to be proud of.
- Physical and verbal bullying is happening, but it is not always noticed.
It sounds like a 4 or 5 on a scale of 10
- That education is near and dear to many people
- There are a lot of people that are concerned in many areas not just a few.
- Gained insight to personal feeling in regard to what people feel is important to the education process
- I learned there are many people interested in our school and the progress it needs to make.

3. What would you do to improve the process?

- Possibly more input by board members
- Worked good the way it was
- Yearly community meetings
- Maybe a little more time
- Effective as it was
- Maybe have one night without administration to discuss
- Maybe have a general question and answer period
- Board Question and Answer for a set time
- Have kids come for their input
- Continue more engagement meetings because everybody has a positive attitude
- Invite more actual educators. Noticed more spouses invited but not actual educators. Don't they have better ideas of work at school? Advertise in paper.
- Liked the open discussion
- Thought it was a good process. Maybe provide each table with a different focus/area to improve.
- Encourage job shadowing, academic programs thru the web
- Nothing
- Let's see what the school board has for goals (specific goals) and what their plan is to see this through. Get more specifics and details.
- Nothing at this time
- I felt it was about right. One long meeting would overwhelm, but more than two would result in poor final attendance.
- A place that private comments could be made
- I felt this was a good format to follow in the future
- Possibly an overview of the school system for those that are not very involved in the district
- More use of technology to put their information online
- This is a fairly tried and true process
- I believe there needs to be a 3rd party secretary at every table to protect from personal opinion being shared with group and then all people will be heard
- Thought it was good as is
- I wish the administration could have interacted with the discussion groups

4. Do you have interest in continuing to serve the district? If so, do you have ideas of how you like to serve?

- Volunteer to help is agriculture related programs or classes
- No interest at this time
- Possibly volunteer in classroom. Encourage participation in the Ravenna Foundation. Encourage the foundation to help in funding “extra” projects of the school.
- I have interest/participate with the children
- Yes, taskforce
- Yes, giving input as needed on topics
- Community and Parents needs to feel welcomed in to the school system to volunteer. If people were welcomed to help at school they would see a lot more volunteers
- Yes, school board or another board of some kind
- Yes, not sure at this time.
- Yes, engagement meetings
- Stacy Paitz – any type of committee to help our youth
- Yes. Would love to provide an internship/practical experience for students
- Yes, I’m interested everyone should be –without our school our community would go under.
- Always willing to help.
- Keep this up I really appreciate being included and participating in this type
- Yes, I would like to be a part of the next step of this process. What becomes of the information the board has from the Community Engagement?
- I would be willing to sponsor a mentorship course or arrange for contacts in different disciplines per curriculum guidelines.
- Yes
- Yes, advice and information
- I’m going to remain anonymous on this form – I will sign up for something down the road.
- Yes, in discussions
- Not at this time. The walleye are biting and my fishing pole is ready for a workout



Ken Schroeder <ken.schroeder@ravennabluejays.org>

Fwd: NASB Board Self-Assessment Resources and Services

1 message

Marilyn Bohn <mamabohn7@gmail.com>
To: Ken Schroeder <ken.schroeder@ravennabluejays.org>

Thu, Feb 7, 2019 at 10:12 AM

Hi K

Here are the attachments you can put on e-meetings.

Thank you
M

----- Forwarded message -----

From: Marcia Herring <mherring@nasbonline.org>
Date: Fri, Jan 25, 2019, 6:23 PM
Subject: NASB Board Self-Assessment Resources and Services
To: Marilyn Bohn <mamabohn7@gmail.com>

Good evening, Marilyn!

I have attached the four traditional board self-assessment resources. Please note that BA.1, BA.2, BA.3 and BA.4 are available in two formats (both narrative and numerical). The Board Leadership Standard Assessment is available only in the format attached. Below, I have provided the details of the Online Board Self-Assessment process.

Board Self-AssessmentThe **Online Board Self-Assessment Survey Service** includes:

Option I –

The Association will

- Assist the board to identify a board self-assessment tool
- Integrate the identified tool into an online survey
- Distribute the link to all board members to complete the survey
- Issue reminders to board members prior to deadline
- Summarize board member input
- Develop a written Needs Analysis summarizing areas of need

Fee: \$250

If the board requests a Board Retreat to review the written summary and to develop goals, no fee will be assessed for the Online Survey.

Fee: Board Retreat fee plus travel expenses

Thank you for your interest in the NASB Board Self-Assessment resources. Please let me know if you have any questions.

Have an amazing weekend and safe travels to Lincoln for the Legislative Issues Conference.

Warm regards,

Marcia R. Herring



NASB Director of Board Leadership

Nebraska Association of School Boards

1311 Stockwell Street

Lincoln NE 68502

Toll Free 800.422.4572

Direct Line 402.817.0296

Cell/Text 402.450.5152

Legislative Issues Conference

January 27-28

School Board Member Week

January 27 to February 2

Budget & Finance Workshops

February 13 | La Vista

February 20 | North Platte

Presidents Retreat – Kearney / February 17-18

Presidents Retreat – Lincoln / February 24-25

Learn more and register at www.NASBonline.org

5 attachments



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12K

BA.1 Narrative.doc
160K

BA.2 Numerical.doc
151K

BA.3 Narrative.doc
128K

BA.4 Numerical.doc
138K



Ken Schroeder <ken.schroeder@ravennabluejays.org>

Fwd: NASB Superintendent Evaluation Resources and Services

1 message

Marilyn Bohn <mamabohn7@gmail.com>

Thu, Feb 7, 2019 at 10:13 AM

To: Ken Schroeder <ken.schroeder@ravennabluejays.org>

And more..... Thank you! If we can get back in time I'll be there.

M

----- Forwarded message -----

From: **Marcia Herring** <mherring@nasbonline.org>

Date: Fri, Jan 25, 2019, 6:23 PM

Subject: NASB Superintendent Evaluation Resources and Services

To: Marilyn Bohn <mamabohn7@gmail.com>

Good evening, Marilyn! I have attached the NASB Superintendent Evaluation resources and below you will find a breakdown of the three options available to the board should they have interest in utilizing the online process.

NASB Online Superintendent Evaluation Service includes:**Option I –**

The Association will:

- Integrate the board adopted superintendent evaluation tool into an online survey
- Issue link to superintendent to complete a self-assessment (Note: The superintendent self-evaluation is an optional feature.)
- Download superintendent self-assessment
- Distribute the superintendent self-assessment summary and survey link to each board member via email
- Issue reminders to board members prior to deadline
- Summarize board member input
- Develop a written summary and forward to board president

Fee \$200

If the board requests a Board Retreat to review the written summary and to develop goals, no fee will be assessed for the Online Survey.

Fee: Board Retreat fee plus travel expenses

Option II -

The Association will:

- Assist the board in the identification and/or design of a superintendent evaluation tool
- Issue link to superintendent to complete a self-assessment (Note: The superintendent self-evaluation is an optional feature.)
- Download superintendent self-assessment
- Distribute the superintendent self-assessment summary and survey link to each board member via email
- Issue reminders to board members prior to deadline
- Summarize board member input
- Develop a written summary and forward to board president

Fee \$250

If the board requests a Board Retreat to review the written summary and to develop goals, no fee will be assessed for the Online Survey.

Fee: Board Retreat fee plus travel expenses

Option III –

The Association will:

- Develop a customized Superintendent Evaluation tool for the board

Fee \$50

- Issue link to superintendent to complete a self-assessment (Note: The superintendent self-evaluation is an optional feature.)
- Download superintendent self-assessment
- Distribute the superintendent self-assessment summary and survey link to each board member via email
- Issue reminders to board members prior to deadline
- Summarize board member input
- Develop a written summary and forward to board president

Fee \$250

If the board requests a Board Retreat to review the written summary and to develop goals, no fee will be assessed for the Online Survey.

Fee: Board Retreat fee plus travel expenses

Thank you for your interest in the NASB Superintendent Evaluation resources and the Online Superintendent Evaluation should the board decide to utilize this service. Please let me know if you have any questions, Marilyn!

Warm regards,

Marcia R. Herring



NASB Director of Board Leadership

Nebraska Association of School Boards

1311 Stockwell Street

Lincoln NE 68502

Toll Free 800.422.4572

Direct Line 402.817.0296

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Learn more and register at www.NASBOnline.org

4 attachments



image003.png
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 **Supt Eval 1.1 Governance Standards Narrative.doc**
170K

 **Supt Eval 1.2 Governance Standards Numerical.doc**
181K

 **Supt Eval 2.1 Leadership Standards Narrative.doc**
178K

RAVENNA SCHOOL BOARD 2018-2019 CALENDAR

September	Parent Teacher Board Meet & Greet	Dawn Planning All Participate
October	Review Envision Civic Group Visits	Marc Ryan
November	Review Community Data Results from 2014	Tara

December	Retreat with Personality Strength	Misti Planning All Participate
January	Organize, Structure, Expectations	All
February	Superintendent Review, Assessment, Tools	Marilyn Tools All Participate

March	Parent Teacher Conf Staff Engagement	All
April	High School Achievement	Brad
May	Elementary Achievement	Paul

June	Mission Statement	All
July	Vision	All
August	Planning for 19-20 School Year	All