

Board of Education Regular Meeting
Monday, November 21, 2022 6:00 PM
Ashland-Greenwood Middle/High School
Conference, 1842 Furnas Street, Ashland, NE
68003
1842 Furnas St
Ashland, NE 68003

1. Call to Order. Roll Call.
2. Acknowledge of Open Meetings Law posting.
3. Pledge of Allegiance.
4. Recognition of public participation
5. Visitors and Communication from the public.
6. Approval of changes in the mailed agenda and/or changes in the agenda order.
7. Approval of Consent Agenda Items.
 - 7.1. Approval of Minutes of previous meetings
 - 7.2. Acceptance of Financial Reports
 - 7.3. Action on Claims
 - 7.4. Approval of Contracts
 - 7.5. Motion to excuse /approve the absence of board member(s)
8. Administrators' and Practitioners' Reports
 - 8.1. Ms. Beerbohm
 - 8.2. Ms. Bray/Ms. Poell
 - 8.3. Mr. Jacobsen/Mr. Flynn
 - 8.4. Ms. Finkey
 - 8.5. Mr. Libal

9. Old Business

10. New Business

10.1. Discussion and action related to Sunday activity/event request. (Attached)

10.2. Discussion and action related to DLR Admendment #10. (Attached)

10.3. Discussion and action to approve the 2021-22 District Audit. (Attached)

10.4. Certified and non-certified staff resignations.

11. Informational Items

12. Call for Next Meeting

12.1. The next meeting is set for Monday, December 19th, 2022 at 6:00 p.m. All meetings are held in Ashland-Greenwood Middle/High School, Media Center at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St., Ashland, NE 68003.

13. Adjournment.

13.1. Board of Education Information:

BOARD OF EDUCATION MEETING INFORMATION:

The Ashland-Greenwood Public Schools Board of Education is empowered to act on any item listed on the agenda at any time during the meeting, irrespective of the time or order listed. Pages listed, or further detail, are available upon request. The Open Meetings Act requires and the intention of the Board is that agenda items be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The Ashland-Greenwood Board of Education releases its agenda well in advance of most meetings and desires that all interested persons are fully informed. Any interested person who has a question or needs clarification about the sufficiency of a descriptive item should contact the Office of the Superintendent of Schools.

COPY OF OPEN MEETINGS ACT: *The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to*

members of the public. The Act is posted on the North wall of the meeting room west of the main entrance.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less.

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

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

REQUEST FOR CLOSED SESSIONS:

The Ashland-Greenwood Public Schools is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; b) discussion regarding deployment of security personnel or devices; c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and e) legal advice.

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Oct-2022

				Beginning Balance			\$	75,268.49
Date	Check #	Payee	Description	Receipt	Disbursed			Balance
ATHLETICS								\$ 8,169.32
10/3/22		Various	Entry Fees	\$ 460.00				
10/3/22		Gate	VB trny gate 10/1	\$ 1,021.00				
10/3/22		Bryan Health	Sports Physical Donator	\$ 70.00				
10/4/2022	16199	STACI JACOBSEN	VB Official		\$ 165.00			
10/4/2022	16200	MEGHAN JENNINGS	VB Official		\$ 120.00			
10/4/2022	16201	KIRSTEN LAUNE	VB Official		\$ 165.00			
10/4/2022	16202	MELODY SCANLON	VB Official		\$ 180.00			
10/4/2022	16203	Jacy Sparano	Athletic Trainer		\$ 420.00			
10/4/2022	16204	KELLEY STEELE	VB Official		\$ 300.00			
10/4/2022	16205	JEREMY STRAHAN	Event Worker		\$ 300.00			
10/4/2022	16206	WAHOO PUBLIC SCH	XC Entry Fee		\$ 130.00			
10/4/2022	16207	RANDY WIESE	Event Worker		\$ 345.00			
10/4/2022	16208	YUTAN PUBLIC SCH	JVVB Entry Fee		\$ 90.00			
10/5/22		Gate	VVB 10/4	\$ 241.00				
10/10/2022	16210	FORT CALHOUN CO	MSVB Entry Fee		\$ 55.00			
10/10/2022	16214	STACI JACOBSEN	VB Official		\$ 165.00			
10/10/2022	16215	KIRSTEN LAUNE	VB Official		\$ 165.00			
10/10/2022	16216	NORTH BEND CENT	XC entry Fee		\$ 130.00			
10/11/22		Gate	MSVB 10.6	\$ 537.00				
10/11/22		Gate	R/JV/VVB	\$ 383.90				
10/12/22		Gate	MSVB 10.10	\$ 346.00				
10/12/22		Gate	MSFB 10.11	\$ 997.00				
10/12/22		Gate	VVB Gate	\$ 511.00				
10/14/22		Gate	ResFB 10.13	\$ 584.00				
10/17/22		Gate	VFB 10/14/22	\$ 2,470.00				
10/18/22		Gate	JVFB 10.17	\$ 255.00				
10/18/22		Gross/Plattsmouth	VB entry Fee	\$ 240.00				
10/25/22	16217	MACKENZIE BOGAT	EVENT STAFF HOURS		\$ 72.00			
10/25/22	16218	CAEDEN BRIDGES	EVENT STAFF HOURS		\$ 228.00			
10/25/22	16219	LUKE CLARK	EVENT STAFF HOURS		\$ 228.00			
10/25/22	16220	OLIVIA CRAIG	EVENT STAFF HOURS		\$ 60.00			
10/25/22	16224	NEBRASKA SPORTS	TRACK UNIFORMS/BASKETBALLS/VOLLEYI		\$ 10,357.34			
10/25/22	16225	SHARILYN NYGREN	EVENT STAFF HOURS		\$ 615.00			
10/25/22	16226	DEBBIE PIKE	EVENT STAFF HOURS		\$ 450.00			
10/25/22	16227	S & L HARDWARE	FIELD CHALK		\$ 42.87			
10/25/22	16228	JEREMY STRAHAN	EVENT STAFF HOURS		\$ 90.00			
10/25/22	16229	DAWSON THIES	EVENT STAFF HOURS		\$ 228.00			
10/25/22	16230	CINDY VEST	EVENT STAFF HOURS		\$ 645.00			
10/25/22	16231	KAREN WIESE	EVENT STAFF HOURS		\$ 510.00			
10/31/22		Gate	FB Playoffs	\$ 6,232.05				
TOTALS				\$14,347.95	\$ 16,256.21	\$		6,261.06
ALUMNI Projects								\$ 2,869.99
TOTALS				\$ -	\$ -	\$		2,869.99
BAND								\$ 30.00
TOTALS				\$0.00	\$ -	\$		30.00

BLUE TEAM							\$	138.64
TOTALS				\$	-	\$	-	\$ 138.64
DRAMA							\$	3,950.23
TOTALS				\$0.00	\$		-	\$ 3,950.23
ELM BOOK FAIR							\$	814.18
10/17/22		Book Fair		\$	466.00			
10/19/22		Book Fair		\$	1,576.30			
10/20/22		Book Fair		\$	723.90			
10/20/22		Book Fair		\$	674.05			
10/20/22		Book Fair		\$	308.00			
10/28/22		Book Fair		\$	40.00			
TOTALS				\$	3,788.25	\$	-	\$ 4,602.43
ELM STAFF							\$	1,551.84
TOTALS				\$0.00	\$		-	\$ 1,551.84
ELM STUDENT COUNCIL							\$	4,719.14
TOTALS				\$0.00		\$0.00	\$	4,719.14
FBLA							\$	10,610.02
10/10/2022	16209	DUTCHER	FBLA Breakfast			\$	110.88	
10/10/2022	16211	FUTURE BUSINESS	NCLA Membership			\$	1,300.00	
10/10/2022	16212	GRAFTON & ASSOC	FBLA Nebraska Travel Fees			\$	4,289.00	
10/11/22		Various	NFLC Down Payment	\$	1,200.00			
10/11/22		Fundraising	Pie a President	\$	186.00			
10/11/22		Spears	SLC Payment	\$	300.00			
10/25/22	16221	JACQUELINE FUDGE	FBLA Shirts			\$	331.50	
10/25/22	16223	Nebraska Council of E	FBLA WAYNE COMPETITION			\$	240.00	
TOTALS				\$	1,686.00	\$	6,271.38	\$ 6,024.64
FFA							\$	28,546.29
10/10/2022	16213	GRAFTON & ASSOC	State FFA Dues			\$	1,422.00	
10/11/22		Fundraising	Pie a President	\$	185.00			
10/28/22		Fundraising	Fall Festival	\$	1,775.00			
TOTALS				\$	1,960.00	\$	1,422.00	\$ 29,084.29
HONOR SOCIETY							\$	575.46
TOTALS				\$0.00	\$		-	\$ 575.46
HS STUDENT COUNCIL							\$	1,224.68
TOTALS				\$0.00	\$		-	\$ 1,224.68
MS/HS STAFF							\$	1,150.17
TOTALS				\$0.00	\$		-	\$ 1,150.17
MS STUDENT COUNCIL							\$	1,008.12
TOTALS				\$0.00	\$		-	\$ 1,008.12
PROM ACCOUNT							\$	5,510.65
TOTALS				\$0.00		\$0.00	\$	5,510.65
SENIORS							\$	-

TOTALS				\$	-	\$	-	\$	-	
SKILLS USA (formerly SHOP)								\$	518.32	
TOTALS					\$0.00		\$0.00	\$	518.32	
SPANISH CLUB								\$	244.11	
TOTALS				\$	-	\$	-	\$	244.11	
SPIRIT SQUAD - CHEER (Beg. Bal adjusted based on split between Cheer/Dance 7/1/22)								\$	1,347.04	
10/5/22	Blend	Cheer Fundraiser	\$	178.62						
10/5/22	Student Fee	Homecoming Entry Fee	\$	207.00						
TOTALS					\$385.62		\$0.00	\$	1,732.66	
SPIRIT SQUAD - DANCE (Beg. Bal adjusted based on split between Cheer/Dance 7/1/22)								\$	2,873.26	
10/5/22	Student Fee	Homecoming Entry Fee	\$	207.00						
TOTALS					\$207.00		\$0.00	\$	3,080.26	
SPEECH								\$	2,245.90	
TOTALS					\$0.00	\$	-	\$	2,245.90	
TALENTED/GIFTED ACTIVITES								\$	119.60	
TOTALS				\$	-	\$	-	\$	119.60	
VOCAL MUSIC								\$	2,860.79	
10/25/22	16222	Music Theater Interna	MUSICAL SECURTIY DEPOSIT			\$	400.00			
TOTALS					\$0.00	\$	400.00	\$	2,460.79	
YEARBOOK/ANNUAL Middle School								\$	770.17	
10/19/22	Parent	MS Yearbook	\$	45.00						
10/28/22	Parent	MS Yearbook	\$	30.00						
TOTALS					\$75.00	\$	-	\$	845.17	
YEARBOOK/ANNUAL High School								\$	(7,242.85)	
10/3/22	Glacial Till	Yearbook Ad	\$	125.00						
10/11/22	LLO	Yearbook Ad	\$	175.00						
10/17/22	Family Chiro Solutions	Yearbook Ad	\$	50.00						
10/19/22	Great Plains/FM Bank	Yearbook Ad	\$	225.00						
TOTALS					\$575.00		\$0.00	\$	(6,667.85)	
INTEREST								\$	559.02	
7/31/22	I 3 Bank	Interest	\$	7.10						
TOTALS					\$	7.10	\$	-	\$	566.12
ACTIVITY FUND TOTALS ALL ACCOUNTS					\$	23,031.92	\$	24,349.59	\$	73,950.82

Ending Balance	\$	73,950.82
Plus: Outstanding Checks	\$	15,799.58
Less: Outstanding Receipts		
Equals: Bank Balance	\$	89,750.40

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT

Oct-2022

GENERAL FUND - OCT2022

Beginning Balance \$ 2,316,481.56

RECEIPTS

10/4/22	Media Donation	\$	50.00
10/4/22	Cass CO - Mid SEPT remit	\$	29,716.35
10/7/22	Saunders CO - End SEPT	\$	138,227.20
10/11/22	PS Tuition	\$	300.00
10/11/22	Sarpy County for SEPT	\$	35.32
10/13/22	Medicaid - MAC MM22	\$	3,133.55
10/13/22	Media Donation	\$	25.00
10/13/22	PS Tuition	\$	1,350.00
10/18/22	Cass CO END SEPT	\$	24,368.91
10/18/22	PS Tuition	\$	150.00
10/18/22	PS Tuition	\$	2,350.00
10/19/22	Transfer from Depreciation Fund	\$	500,000.00
10/19/22	PS Tuition	\$	400.00
10/19/22	Foundation cont. - Courtyard	\$	25,000.00
10/20/22	Saunders CO Mid October remit	\$	16,404.07
10/28/22	OCT State Aid	\$	15,748.00
10/28/22	Fleet Rebate Voyager Fuel Q3	\$	185.89
10/31/22	Interest F&M	\$	72.00
10/31/22	Interest NLAf	\$	1,204.50

\$ 758,720.79 \$ 3,075,202.35

DISBURSEMENTS

OCT Claims \$ 1,311,990.06

\$ 1,311,990.06 \$ 1,763,212.29

ENDING BALANCE

\$ 1,763,212.29

RECONCILIATION

NLAf Liquid Balance	\$	253,583.05
Plus F&M Bank Balance	\$	387,775.85
Plus General Fund Investments	\$	1,479,006.72
Less: Outstanding Claims	\$	357,153.33
Plus: Outstanding Deposits		
Reconciled Balance	\$	1,763,212.29

\$ 1,763,212.29

ADMINISTRATIVE OPERATIONS ACCOUNT - October 2022

Beginning Balance \$ 1,115.72

RECEIPTS

GF#043403 \$ 2,000.00

Total

\$ 2,000.00 \$ 3,115.72

DISBURSEMENTS

6228	Staff - gas for sch. Van/mileage	\$	113.87
6229	Parent - mileage	\$	920.00
6230	Guardian - Mileage	\$	650.00
6231	Parent -mileage	\$	402.50

Total

\$2,086.37 \$ 1,029.35

Ending Balance

\$ 1,029.35

RECONCILIATION

Bank Balance	\$	2,385.60
Less: Claims Outstanding	\$	1,356.25
check clearing error		
Reconciled Balance	\$	1,029.35

\$ 1,029.35

EMPLOYEE BENEFIT (SECTION 125) ACCOUNT - OCT 2022

Beginning Balance			\$	50,796.72
<u>RECEIPTS</u>				
Employee Payroll Deposit	\$	10,665.17		
I 3 Bank: Interest	\$	4.22		
Total			\$	10,669.39
			\$	61,466.11
<u>DISBURSEMENTS</u>				
Employee Benefits	\$	11,830.99		
Total			\$	11,830.99
			\$	49,635.12
Ending Balance				<u>\$ 49,635.12</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	50,050.12		
Claims Outstanding	\$	415.00		
Reconciled Balance	\$	49,635.12		<u>\$ 49,635.12</u>

SPECIAL BUILDING ACCOUNT -OCT 2022

Beginning Balance			\$	35,422,523.27
<u>RECEIPTS</u>				
Cass County				
Sarpy County				
Saunders County	\$	46.01		
F & M Interest	\$	404.88		
NLAF Interest	\$	16,405.68		
Total			\$	16,856.57
			\$	35,439,379.84
<u>DISBURSEMENTS</u>				
1570	AQS/Terracon	Site Testing EL	\$	781.00
	AQS/Terracon	Site Testing EL	\$	1,039.75
	AQS/Terracon	Site Work MS	\$	6,655.00
1572	DLR-AUG Prek-2	Archtiect Fees	\$	28,269.08
	DLR-AUG Prek-2 FF&E	Archtiect Fees	\$	6,648.75
	DLR - AUG MS	Archtiect Fees	\$	20,706.77
	DLR-SEPT Prek-2	Archtiect Fees	\$	28,307.74
	DLR-SEPT Prek-2 FF&E	Archtiect Fees	\$	3,581.25
	DLR-SEPT MS	Archtiect Fees	\$	18,108.83
1571	CDWG Govt.	PREK-2 Equip.	\$	5,302.35
1574	Kidwell Inc.	PREK-2 Securi	\$	250,080.00
1573	HAUSMANN	PREK-2 #15	\$	1,148,819.32
	HAUSMANN	MS #8	\$	1,878,564.79
	NLAF Fees		\$	2,299.49
Total				\$3,399,164.12
				\$ 32,040,215.72
Ending Balance				<u>\$ 32,040,215.72</u>
<u>RECONCILIATION</u>				
F&M Bank Balance	\$	1,907,294.37		
NLAF #9300590 Balance	\$	7,591,805.35		
NLAF Managed Fund Balance	\$	22,497,656.62		
Managed Interest	\$	43,459.38		
Outstanding Checks				
Reconciled Balance	\$	32,040,215.72		<u>\$ 32,040,215.72</u>

QUALIFIED CAPITAL PURPOSE FUND - OCT 2022

Beginning Balance			\$	69,743.64
<u>RECEIPTS</u>				
Interest	\$	2.96		
Total		<hr/>	\$	2.96
			\$	69,746.60
<u>DISBURSEMENTS</u>				
Total		<hr/>	\$	-
Ending Balance				<u>\$ 69,746.60</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	69,746.60		
Less: Outstanding Claims	\$	-		
Reconciled Balance	\$	<hr/> 69,746.60		<u>\$ 69,746.60</u>

DEPRECIATION FUND - OCT 2022

Beginning Balance			\$	793,183.70
<u>RECEIPTS</u>				
F&M Bank, Interest	\$	4.90		
NLAF Interest	\$	1,058.98		
Total		<hr/>	\$	1,063.88
			\$	794,247.58
<u>DISBURSEMENTS</u>				
Disbursements				
1062 AG General Fund	\$	500,000.00		
Total		<hr/>	\$	500,000.00
			\$	294,247.58
Ending Balance				<u>\$ 294,247.58</u>
<u>RECONCILIATION</u>				
F & M Bank Balance	\$	173,488.11		
NLAF Balance	\$	120,759.47		
Less: Outstanding Claims	\$	-		
	\$	<hr/> 294,247.58		
Reconciled Balance	\$	<hr/> 294,247.58		<u>\$ 294,247.58</u>

STUDENT FEE FUND - OCT 2022

Beginning Balance \$ 14,377.96

RECEIPTS

Participation Fees		
Cap and Gown Fees	\$	60.00
Vendor Donation		
College Drop Fees	\$	175.00
Interest I3 Bank	\$	1.19

Total \$ 236.19 \$ 14,614.15

DISBURSEMENTS

Disbursements			
1520	AGPS Spirit/Dance	HOCO Dance E	\$ 414.00
1521	S & L Hardware	HOCO Dec. Su	\$ 29.54
1522	Raymond Geddes	ELE Bluejay W	\$ 114.16

Total \$ 557.70

Ending Balance \$ 14,056.45

RECONCILIATION

Bank Balance	\$	14,085.99
Claims Outstanding	\$	29.54

Reconciled Balance \$ 14,056.45 \$ 14,056.45

HOT LUNCH ACCOUNT - OCT 2022

Beginning Balance \$ 290,960.15

RECEIPTS

Student and Staff Deposits	\$	9,891.12
Online Student Deposits	\$	30,273.38
PS Meals (from GF)	\$	2,026.50
Federal Reimbursement	\$	31,415.01
State Reimbursement		
F&M Bank: Interest	\$	12.74
Vending Payment	\$	37.64

Total \$ 73,656.39 \$ 364,616.54

DISBURSEMENTS

Wages & Benefits	\$	24,068.24
Food/ Supplies/ Contracted Services	\$	102,020.44
Return of Uncashed checks		
Rebate/ Food Payment		

Total \$ 126,088.68 \$ 238,527.86

Ending Balance \$ 238,527.86

RECONCILIATION

Bank Balance	\$	284,477.11
Claims Outstanding	\$	46,279.25
	\$	238,197.86

Receipts Outstanding \$ 330.00

Reconciled Balance \$ 238,527.86 \$ 238,527.86

BOND FUND - OCT 2022

Beginning Balance \$ 1,921,469.72

RECEIPTS

Cass County Taxes \$ 10,801.10
Sarpy County Taxes
Saunders County Taxes \$ 32,130.30
Interest \$ 331.89

Total Deposits \$ 43,263.29 \$ 1,964,733.01

DISBURSEMENTS

BOK Financial
Total \$ - \$ 1,964,733.01

RECONCILIATION

F & M Bank Balance \$ 1,964,733.01
Plus: Outstanding Deposits
Less: Outstanding Claims
Reconciled Balance \$ 1,964,733.01 \$ 1,964,733.01

INVESTMENTS

Date Bought	Security Description	Rate	Investment
General Fund Investments			
1/30/15	Farmers & Merchants Bank, Ashland	0.300%	\$ 874,811.64
10/22/17	Bank of Ashland, Ashland	0.800%	\$ 109,195.08
11/10/21	Merrick Bank, UT	0.430%	\$ 247,000.00
11/10/21	Third Coast Bank Ssb	0.400%	\$ 248,000.00
Total Investments			<u>\$ 1,479,006.72</u>

LOCAL BANK SECURITIES PLEDGE TO SCHOOL DISTRICT DEPOSITS & FDIC INSURANCE ON DEPOSITS

BANK OF ASHLAND

FDIC INSURANCE \$ 250,000.00
Total Secured \$ 250,000.00

FARMERS AND MERCHANTS BANK

FDIC INSURANCE \$ 250,000.00

Pledged Safekeeping Security

Various pledged amounts at Agencies, Municipals, SBA, CD's etc, monitored by: Farmers Merchant Bank **Total Face Value** \$ 3,000,000.00

Total Secured \$ 3,250,000.00

Ashland-Greenwood Public Schools
 Activities Account
 November

Date	Check #	Vendor	Description	Disbursed	Organization
10.26.22	16232	NO FRILLS	FBLA MEETING SUPPLIES	\$ 42.36	FBLA
			VB HOSPITALITY	\$ 123.23	ATHLETICS
			HOMECOMING SUPPLIES	\$ 180.00	SPIRIT SQUAD
10.28.22	16233	KARSYN BELL	CHEER CHOREOGRAPHY	\$ 450.00	CHEER
10.28.22	16234	KEVIN CAVERZAGIE	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16235	MATTHEW DOHERTY	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16236	DUSTIN FOUTCH	FFA SUPPLIES	\$ 82.32	FFA
10.28.22	16237	LINCOLN CHRISTION	GOLF ENTRY FEE	\$ 255.00	ATHLETICS
10.28.22	16238	NO FRILLS	HOMECOMING SUPPLIES	\$ 11.38	SPIRIT SQUAD
10.28.22	16239	POWER MUSIC INC	DANCE MUSIC PURCHASE	\$ 135.00	DANCE
10.28.22	16240	JEFF SINNETT	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16241	KEVIN WYNN	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16242	STEVE ROBESON	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.31.22	16243	VISA	BLUE TEAM SUPPLIES	\$ 33.70	BLUE TEAM
		VISA	HOMECOMING SUPPLIES	\$ 209.36	SPIRIT SQUAD
		VISA	XC ENTRY FEE	\$ 120.00	ATHLETICS
		VISA	FBLE MEMBERSHIP	\$ 120.00	FBLA
		VISA	GOLF APPAREL	\$ 609.00	ATHLETICS
		VISA	STATE GOLF TRAVELS	\$ 92.27	ATHLETICS
		VISA	SHIRT FUNDRAISING	\$ 4,266.72	FFA
11.3.22	16244	AUBURN PUBLIC SCHOOL	PLAYOFF GATE	\$ 1,151.84	ATHLETICS
11.3.22	16245	BLACK SQUIRREL ENTERPRISES	XC BIBS	\$ 141.00	ATHLETICS
11.3.22	16246	TYSON BODLAK	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16247	MATTHEW DOHERTY	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
11.3.22	16248	ANDREW FLEECES	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16249	CHRISTOPHER JANDA	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16250	BRENT MCNURLIN	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16251	DICK MORRISSEY	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16252	NSAA	PLAYOFF GATE	\$ 2,445.52	ATHLETICS
11.3.22	16253	NEBRASKA SPORTS	VB NET/BASKETBALL/SUPPLIES	\$ 1,592.05	ATHLETICS
11.3.22	16254	ODEYS FIELD EXPERTS	FIELD PAINT	\$ 447.90	ATHLETICS
11.3.22	16255	SCHOLASTIC	BOOK FAIR FEES	\$ 3,712.16	BOOK FAIR
11.3.22	16256	RSCHOOL TODAY	API FEED/SETUP	\$ 244.00	ATHLETICS
11.3.22	16257	SCHOOL SPECIALTY	TALENTED AND GIFTED SUPPL	\$ 258.70	TALENTED AND GIFTED
11.7.22	16258	JACQUELINE FUDGE*	PLAY PRODUCTION SHIRTS	\$ 852.00	DRAMA
11.7.22	16259	ISAAC KREIKEMEIER	MS BBALL OFFICIAL 11.7 AND 1	\$ 260.00	ATHLETICS
11.7.22	16260	NEBRASKA SPORTS	BBALL SCORE BOOKS AND SUF	\$ 156.91	ATHLETICS
11.7.22	16261	KEN SCHEEL	MS BBALL OFFICIAL 11.7 AND 1	\$ 260.00	ATHLETICS
11.18.22	016262	VOID			
11.18.22	16263	American Lutheran Church	FUN RUN DONATION	\$ 420.00	FBLA
11.18.22	16264	ANDERSON'S/TAYMARK	HOMECOMING SUPPLIES	\$ 109.59	SPIRIT SQUAD
11.18.22	16265	Auburn Public School	STREAMING FEE	\$ 33.33	ATHLETICS
11.18.22	16266	FUTURE BUSINESS LEADERS OF AME	FBLA MEMBERSHIP DUE	\$ 110.00	FBLA
11.18.22	16267	Beau Heiss	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.18.22	16268	NEBRASKA SCHOOL ACTIVITIES ASSN	FB PLAYOFF PAYMENT	\$ 2,333.86	ATHLETICS
11.18.22	16269	NEBRASKA SPORTS	PREWRAP TAPE	\$ 294.48	ATHLETICS
11.18.22	16270	QUILL CORP	STORAGE TOTES	\$ 135.48	ATHLETICS
11.18.22	16271	SCHOOL DISTRICT 1 BOONE COUNTY	PLAYOFF PAYMENT	\$ 1,099.73	ATHLETICS
11.18.22	16272	VARSITY SPIRIT FASHIONS & SUPPLIES	CHEER UNIFORM	\$ 322.95	CHEER
11.18.22	16273	WALSWORTH PUBLISHING COMPANY	MS YEARBOOK DEPOSIT	\$ 291.65	MS YEARBOOK
11.18.22	16274	JACOB WOLF	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS

*Denotes Conflict of Interest

Authorized By:

Ashland-Greenwood Public Schools' General Fund Claims
 General Fund Claims
 November 21, 2022

Check No.	Vendor	Amount	Description
43404	Zultys Inc	\$ 3,859.11	Sept/Oct Phone Service
43405	ASHLAND COMMUNITY MEDICAL FUND	\$ 650.00	November Rent
43406	ASHLAND GAZETTE/WAH-WAV-ASH NEW	\$ 87.25	Yearly Subscription High School
43407	ASHLAND-GREENWOOD HOT LUNCH	\$ 2,026.50	September Pre-K Meals
43408	AWARDS UNLIMITED, INC.	\$ 1,698.85	Capital Conference
43409	BARNES & NOBLE INC	\$ 491.40	Standards Based Learning Books
43410	RYAN BRADY	\$ 570.00	Fall Event Security
43411	BURNTABLES, LLC	\$ 455.00	Shop Call Supplies
43412	CAPITAL BUSINESS SYSTEMS, INC.	\$ 1,175.63	Monthly Printing
43413	CHARTER COMMUNICATIONS	\$ 323.79	Sept Services
43414	BROOKE CHELEEN	\$ 1,839.40	Sept Therapy
43415	HEATHER CORMIER	\$ 535.00	Sub Nurse Pay
43416	TOM FIALA	\$ 960.00	DOT Inspections Full Fleet
43417	FOLLETT SCHOOL SOLUTIONS, INC.	\$ 328.90	Software Upgrade
43418	HEARTLAND FOUNDATION/SCHOOL	\$ 3,948.00	Sept Tuition
43419	DOUGLAS LOFTUS	\$ 150.00	Portable Toilet Rental
43420	MARKAYA LOFTUS	\$ 140.00	Sub Nurse Pay
43421	MATHESON TRI-GAS, INC/LINWELD	\$ 176.47	Welding Rentals
43422	TERRI MAXON	\$ 140.00	Sub Nurse Pay
43423	NEBRASKA COUNCIL OF SCHOOL	\$ 750.00	MTSS Summit Registration
43424	NEBRASKA.GOV	\$ 15.00	Transportation Dues
43425	NO FRILLS/SPARTANNASH	\$ 413.29	District Supplies
43426	OPTIMIZED SYSTEMS LLC	\$ 290.00	EMS Servicing
43427	PEARSON	\$ 275.00	Q-Interactive License
43428	QUILL CORP	\$ 223.58	School Supplies
43429	S & L HARDWARE	\$ 180.45	Grounds/Maintenance Supplies
43430	SATELLITE SHELTERS	\$ 2,275.00	November Rent
43431	US MECHANICAL SERVICE INC	\$ 1,422.50	Elem/MSHS Furnace Repairs
43432	WAHOO-WAVERLY-ASHLAND NEWSPAPE	\$ 559.60	Notice of Hearing Adds
43433	WINDSTREAM	\$ 231.21	Sept Services
43434	VISA	\$ 1,258.76	MEMBERSHIPS/SUBSCRIPTIONS/SUPPLIES
43435	VOYAGER	\$ 8,302.90	OCT FUEL
43436	WILLIAMS SCOTSMAN INC	\$ 3,365.71	November Rent
43437	QUILL CORP	\$ 505.13	OFFICE SUPPLIES/REPRINT
Auto Debit	NOV Payroll	\$ 497,836.49	NOV Payroll
Auto Debit	IRS - Federal Taxes, SS, Medicare	\$ 153,817.03	NOV PR
Auto Debit	NE - State Taxes	\$ 23,956.33	NOV PR
Auto Debit	NPERS	\$ 135,050.36	NOV PR
Auto Debit	HSA contributions - Employer/Employee	\$ 5,620.71	NOV PR
43438	BC/BS	\$ 167,350.55	NOV PR
43439	I3 Bank - 125/Payflex	\$ 10,665.17	NOV PR
43440	Madison National	\$ 2,600.72	NOV PR
43441	TSA - 403B	\$ 2,625.00	NOV PR
43442	VSP	\$ 1,180.44	NOV PR
43443	Dana Cole and CO LLP	\$ 8,625.00	FY 22 Audit Services
43444	NE Accounting Services	\$ 2,193.83	FY 22 Audit File Fees
43445	Payflex	\$ 268.00	NOV acct. fee
43446	TSA - 403B	\$ 83.33	OCT acct. fee
43447	US Treasury	\$ 8,136.56	2ndQ adjustm.
43448	ACCO BRANDS CORP /GBC	\$ 543.48	LAMINATION ROLLS
43449	APPLE INC	\$ 400.00	APPS/BOOKS FOR EDUCATION
43450	ASHLAND AUTO PARTS	\$ 564.91	TRANSPORTATION SUPPLIES
43451	AWARDS UNLIMITED, INC.	\$ 852.83	SPEECH INVITE AWARDS
43452	Boarders Inn and Suites	\$ 436.00	SUI TRAINING HOTEL

43453	RYAN BRADY	\$	795.00	OCT SECURITY
43454	CAPITAL BUSINESS SYSTEMS, INC.	\$	2,218.72	MONTHLY COPY CHARGES
43455	CDWG GOVERNMENT	\$	213.69	DISTRICT OFFICE TV
43456	CHARTER COMMUNICATIONS	\$	193.42	OCT CHARGES
43457	BROOKE CHELEEN	\$	1,797.16	OCT THERAPY
43458	CITY OF ASHLAND	\$	3,005.50	OCT WATER
43459	COMPUTER HARDWARE INC.	\$	398.00	ELEM COMPUTER HARDWARE
43460	HEATHER CORMIER	\$	155.00	SUB NURSE PAY
43461	COUNCIL BLUFFS WINSUPPLY CO	\$	1,368.24	WASTE MATE PUMP
43462	DEMCO INC.	\$	150.78	BOOKMARKS
43463	DICK BLICK COMPANY	\$	6.76	HS ART SUPPLIES
43464	DIETZ MUSIC HOUSE	\$	262.71	INSTRUMENT REPAIR
43465	DIVERSIFIED DRUG TESTING	\$	255.00	EMPLOYEE DRUG TESTING
43466	EGAN SUPPLY CO.	\$	621.34	CUSTODIAL SUPPLIES
43467	Eldridge Publishing Company	\$	45.00	MUSIC STRIV FEE
43468	ESU #2	\$	2,214.25	HOSTING CONTRACT HOURS/MI MILEAGE
43469	ESU #3	\$	55.00	SPED TRAINING
43470	FBG SERVICE CORPORATION	\$	9,264.00	MONTHLY CLEANING
43471	TOM FIALA	\$	515.00	BUS REPAIR
43472	FLINN SCIENTIFIC INC	\$	64.95	CLEANING SOLUTION
43473	FOUNDATION FOR EDUCATIONAL SERVI	\$	1,845.00	SOCS WEB HOSTING
43474	GOPHER SPORTS	\$	591.25	HS GYM SUPPLIES
43475	GOVCONNECTION INC.	\$	1,194.84	SANNERS/PROJECTOR MOUNTS
43476	GREAT PLAINS SERVICE INC.	\$	244.90	MONTHLY HEATING FUEL
43477	HEARTLAND FOUNDATION/SCHOOL	\$	3,760.00	MONTHLY TUITION
43478	INTERMOUNTAIN WOOD PRODUCTS	\$	479.51	HS SHOP SUPPLIES
43479	INTERSTATE-ALL BATTERY CENTER	\$	216.20	BATTERY AND CHARGER
43480	J. W. PEPPER & SON, INC	\$	763.52	MSHS SHEET MUSIC
43481	KASUSKE CONSTRUCTION	\$	1,302.00	TILE/CARPET WORK
43482	KSB SCHOOL LAW PC LLO	\$	3,251.50	OCT LEGAL FEES
43483	LAMPE'S CLEAN AIR SPECIALISTS	\$	195.90	AIR FILTERS
43484	LEE SAPP FORD-MERCURY**	\$	726.29	OIL CHANGE/BREAK REPAIR
43485	MATHESON TRI-GAS, INC/LINWELD	\$	286.71	WELDING GAS SUPPLIES
43486	MEININGER FIRE PROTECTION INC	\$	280.00	FIRE SPRINKLER INSPECTION
43487	MENARD INC	\$	1,713.98	HIGH SCHOOL SHOP SUPPLIES
43488	MT LIBRARY SERVICES DBA JUNIOR LIBF	\$	1,989.52	JUNIOR LIBRARY GUILD SUBSCRIPTION
43489	NASB	\$	404.00	CURTIS/FINKEY DUES-LIBAL CONFERENCE
43490	NEBRASKA COUNCIL OF SCHOOL	\$	120.00	LEGISLATIVE PREVIEW CONFERENCE
43491	OMAHA PUBLIC POWER DISTRICT	\$	11,329.78	OCT CHARGES
43492	ONE CALL CONCEPTS INC	\$	11.54	LINE LOCATION FEES
43493	ONE SOURCE, INC	\$	245.00	BACKGROUND CHECK
43494	ANTHONY PETERSEN	\$	70.00	MONTHLY PEST CONTROL
43495	PIONEER OVERHEAD DOOR INC	\$	190.00	GARAGE DOOR REPAIR
43496	PIONEER VALLEY BOOKS	\$	110.00	BOOK BUILDER SUBSCRIPTION
43497	ASHLEY PRATT	\$	154.00	SUB NURSE PAY
43498	QUILL CORP	\$	458.12	MS OFFICE SUPPLIES
43499	RIVERS METAL PRODUCTS INC	\$	372.37	COLLEGE WELDING METAL
43500	SCHOLASTIC INC.	\$	125.27	YEARLY SUBSCRIPTIONS
43501	SCHOLASTIC MAGAZINES	\$	125.27	YEARLY SUBSCRIPTIONS
43502	SCHOOL SPECIALTY INC	\$	1,229.43	SCHOOL SUPPLIES
43503	SECURITY EQUIPMENT INC	\$	701.50	ELEMENTARY SECURITY REPAIRS
43504	SOFTWARE UNLIMITED, INC	\$	1,072.00	CLOUD HOSTING CHARGES
43505	Summit Fire Protection Co	\$	94.50	FIRE EXTINGUISHER INSPECTION
43506	THYSSENKRUPP ELEVATOR CORPORATI	\$	317.40	QUARTERLY INSPECTION
43507	US MECHANICAL SERVICE INC	\$	6,410.76	Elem/MSHS Furnace Repairs
43508	USIC LOCATING SERVICES, LLC	\$	270.66	FIBER LOCATION FEES
43509	WAHOO-WAVERLY-ASHLAND NEWSPAPE	\$	272.19	MEETING NOTICE PUBLISHING
43510	WINDSTREAM	\$	254.06	MONTHLY CHARGES
43511	WOODRIVER ENERGY LLC	\$	820.93	MONTHLY NATURAL GAS

**** DENOTES CONFLICT OF INTEREST**

Incompletes:

- Americom
- Ashland Auto
- Ashland Community Med Found
- Ashland Disposal
- Ashland Gazette
- Ashland Greenwood Hot Lunch
- AT&T
- Capital Business Systems
- CB WinSupply
- Charter/Spectrum
- City of Ashland
- ESU #2
- GovConnect
- Learn2Move
- Menards
- No Frills/Spartan Nash
- Porter-Trustin-Carson
- RTI
- Satellite
- Saunders County Medical
- School Specialty
- Symmetry
- Total Communcation
- Virco
- VISA
- Occuptaional Therapy
- Windstream
- Wilscot

Authorized By:

Ashland-Greenwood Public Schools
11/21/22
Administrative Operations Account

Date	Check No	Description		Amount
10/18/22	6228	Staff - gas for sch. Van/mileage	\$	113.87
10/19/22	6229	Parent mileage - SEPT	\$	920.00
11/1/22	6230	Guardian Mileage - SEPT	\$	650.00
11/3/22	6231	Parent mileage 10/1-10/11	\$	402.50

Authorized by:

Ashland-Greenwood Public Schools
 Activities Account
 November

Date	Check #	Vendor	Description	Disbursed	Organization
10.26.22	16232	NO FRILLS	FBLA MEETING SUPPLIES	\$ 42.36	FBLA
			VB HOSPITALITY	\$ 123.23	ATHLETICS
			HOMECOMING SUPPLIES	\$ 180.00	SPIRIT SQUAD
10.28.22	16233	KARSYN BELL	CHEER CHOREOGRAPHY	\$ 450.00	CHEER
10.28.22	16234	KEVIN CAVERZAGIE	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16235	MATTHEW DOHERTY	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16236	DUSTIN FOUTCH	FFA SUPPLIES	\$ 82.32	FFA
10.28.22	16237	LINCOLN CHRISTION	GOLF ENTRY FEE	\$ 255.00	ATHLETICS
10.28.22	16238	NO FRILLS	HOMECOMING SUPPLIES	\$ 11.38	SPIRIT SQUAD
10.28.22	16239	POWER MUSIC INC	DANCE MUSIC PURCHASE	\$ 135.00	DANCE
10.28.22	16240	JEFF SINNETT	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16241	KEVIN WYNN	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.28.22	16242	STEVE ROBESON	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
10.31.22	16243	VISA	BLUE TEAM SUPPLIES	\$ 33.70	BLUE TEAM
		VISA	HOMECOMING SUPPLIES	\$ 209.36	SPIRIT SQUAD
		VISA	XC ENTRY FEE	\$ 120.00	ATHLETICS
		VISA	FBLE MEMBERSHIP	\$ 120.00	FBLA
		VISA	GOLF APPAREL	\$ 609.00	ATHLETICS
		VISA	STATE GOLF TRAVELS	\$ 92.27	ATHLETICS
		VISA	SHIRT FUNDRAISING	\$ 4,266.72	FFA
11.3.22	16244	AUBURN PUBLIC SCHOOL	PLAYOFF GATE	\$ 1,151.84	ATHLETICS
11.3.22	16245	BLACK SQUIRREL ENTERPRISES	XC BIBS	\$ 141.00	ATHLETICS
11.3.22	16246	TYSON BODLAK	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16247	MATTHEW DOHERTY	FB PLAYOFF OFFICIAL	\$ 148.00	ATHLETICS
11.3.22	16248	ANDREW FLEECES	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16249	CHRISTOPHER JANDA	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16250	BRENT MCNURLIN	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16251	DICK MORRISSEY	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.3.22	16252	NSAA	PLAYOFF GATE	\$ 2,445.52	ATHLETICS
11.3.22	16253	NEBRASKA SPORTS	VB NET/BASKETBALL/SUPPLIE	\$ 1,592.05	ATHLETICS
11.3.22	16254	ODEYS FIELD EXPERTS	FIELD PAINT	\$ 447.90	ATHLETICS
11.3.22	16255	SCHOLASTIC	BOOK FAIR FEES	\$ 3,712.16	BOOK FAIR
11.3.22	16256	RSCHOOL TODAY	API FEED/SETUP	\$ 244.00	ATHLETICS
11.3.22	16257	SCHOOL SPECIALTY	TALENTED AND GIFTED SUPPL	\$ 258.70	TALENTED AND GIFTED
11.7.22	16258	JACQUELINE FUDGE*	PLAY PRODUCTION SHIRTS	\$ 852.00	DRAMA
11.7.22	16259	ISAAC KREIKEMEIER	MS BBALL OFFICIAL 11.7 AND 1	\$ 260.00	ATHLETICS
11.7.22	16260	NEBRASKA SPORTS	BBALL SCORE BOOKS AND SU	\$ 156.91	ATHLETICS
11.7.22	16261	KEN SCHEEL	MS BBALL OFFICIAL 11.7 AND 1	\$ 260.00	ATHLETICS
11.18.22	016262	VOID			
11.18.22	16263	American Lutheran Church	FUN RUN DONATION	\$ 420.00	FBLA
11.18.22	16264	ANDERSON'S/TAYMARK	HOOMECOMING SUPPLIES	\$ 109.59	SPIRIT SQUAD
11.18.22	16265	Auburn Public School	STREAMIMG FEE	\$ 33.33	ATHLETICS
11.18.22	16266	FUTURE BUSINESS LEADERS OF AMI	FBLA MEMBERSHIP DUE	\$ 110.00	FBLA
11.18.22	16267	Beau Heiss	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS
11.18.22	16268	NEBRASKA SCHOOL ACTIVITIES ASS	FB PLAYOFF PAYMENT	\$ 2,333.86	ATHLETICS
11.18.22	16269	NEBRASKA SPORTS	PREWRAP TAPE	\$ 294.48	ATHLETICS
11.18.22	16270	QUILL CORP	STORAGE TOTES	\$ 135.48	ATHLETICS
11.18.22	16271	SCHOOL DISTRICT 1 BOONE COUNT	PLAYOFF PAYMENT	\$ 1,099.73	ATHLETICS
11.18.22	16272	VARSITY SPIRIT FASHIONS & SUPPLI	CHEER UNIFORM	\$ 322.95	CHEER
11.18.22	16273	WALSWORTH PUBLISHING COMPAN	MS YEARBOOK DEPOSIT	\$ 291.65	MS YEARBOOK
11.18.22	16274	JACOB WOLF	FB PLAYOFF OFFICIAL	\$ 126.00	ATHLETICS

*Denotes Conflict of Interest

Authorized By:

Ashland-Greenwood Public Schools' Claims
Bond Account
November 21, 2022

Date	Check No.	Vendor/Description	Amount
11/22/2022	Wire Transfer	BOK Financial-2017 Series	\$ 524,305.00
11/22/2022	Wire Transfer	BOK Financial-2021 Series	\$ 400,200.00
11/22/2022	Wire Transfer	BOK Financial-2022 Series	\$ 897,000.00

Authorized by:

Ashland-Greenwood Public Schools' Claims
Depreciation
November 21, 2022

<u>Date</u>	<u>Check No.</u>	<u>Vendor/Description</u>	<u>Amount</u>
11/22/22	1063	Dostal Construction	\$ 68,744.00

Authorized by:

Saunders County School District 001
11/17/2022 03:02 PM

Board Report - Detail

Page: 1

Posted - All; Batch Description Nov Board Depreciation-0002

User ID: JRF

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 2		Fund Number 02	DEPRECIATION FUND	
00060052	9.14.22	Dostals Construction	09/14/2022	68,744.00
02 2900 450 000		Replace/Update Courtyard		68,744.00
Total Dostals Construction				<u>68,744.00</u>
Fund Number 02				<u>68,744.00</u>
Checking Account ID 2				<u>68,744.00</u>

Ashland-Greenwood Public Schools' Claims
Employee Benefit (Section 125 Account)
November 21, 2022

Date	Check No.	Vendor/Description	Amount
10/25/22		Employee Benefits	\$ 1,281.00
10/28/22		Employee Benefits	\$ 4,051.08
10/31/22		Employee Benefits	\$ 415.00
11/3/22		Employee Benefits	\$ 1,341.43
11/7/22		Employee Benefits	\$ 3,687.56
11/10/22		Employee Benefits	\$ 1,742.75
11/14/22		Employee Benefits	\$ 416.00
11/14/22		Employee Benefits	\$ 1,441.05

Authorized by:

Ashland-Greenwood Public Schools
Hot Lunch Claims

Nov-22

DATE	Check #	VENDOR	Amount	Description
10/25/22	11581	Cash-Wa Distributing	\$ 30,306.73	Monthly Food
10/25/22	11582	Goodwin Tucker	\$ 579.68	MSHS Repairs
10/25/22	11583	Hiland Dairy	\$ 4,688.90	Monthly Milk
10/25/22	11584	Sysco	\$ 12,046.82	Monthly Food
10/25/22	11585	US Food Service	\$ 7,141.19	Monthly Food
10/25/22	11586	Voyager Fleet Systems	\$ 86.93	Food Service Fuel
11/18/22		NOV PR/Benefits	\$ 29,262.05	

Authorized by:

Ashland-Greenwood Public Schools' Claims
 Special Building
 November 21, 2022

<u>Date</u>	<u>Check/ID No.</u>	<u>Vendor/Description</u>	<u>Amount</u>
11/22/22	1575	AQS/Terracon Site Testing ELE	\$ 2,783.25
11/22/22	1575	AQS/Terracon Bluejay Way	\$ 985.00
11/22/22	1575	AQS/Terracon Site Work MS	\$ 4,561.75
11/22/22	1575	AQS/Terracon Site Testing ELE	\$ 528.25
11/22/22	1576	DLR-OCT PreK-2 Archtitect Fees	\$ 16,697.00
11/22/22	1576	DLR-OCT Furn/Equip Archtitect Fees	\$ 1,465.00
11/22/22	1576	DLR-OCT MS Archtitect Fees	\$ 17,726.32
11/22/22	1577	Hausmann PreK-2 #16	\$ 1,175,919.48
11/22/22	1577	Hausmann MS#9	\$ 1,916,007.37

Authorized by:

Board of Education Meeting Elementary Report



November 21, 2022

Elementary Activities

- Many families joined together at the elementary school for the Halloween Spooktacular hosted by the PTO.

Upcoming activities and events:

- An all-staff lockdown, evacuation, and relocation safety drill is planned for the morning of Wednesday's in-service on November 23rd. This exercise will include all AGPS staff and local emergency responders.
- The K-2 Elementary Winter Concert is planned for Thursday, December 1st, at 7:00 p.m.
- A Holiday Movie & Sweet Treats Event hosted by the PTO is planned for Saturday, December 3rd, at 2:30 p.m.
- The elementary choir and 5th grade band will perform on Dec. 14th at 2:30pm.
- Our winter preschool family night will be held on December 15th at RCC. Families will build gingerbread houses and enjoy treats and songs.

Professional Activities

- Staff meetings were held on 11/8/22 and at the 11/9/22 in-service. Agenda items included:
 - Professional learning on small group reading instructional strategies.
 - Mental Health Team updates.
 - Details regarding updates to the intermediate (3rd-5th grade) building.
- Meetings were scheduled with all classroom and intervention teachers in November to discuss 11th to discuss progress monitoring for academic intervention groups. Currently, we have 58 students in literacy/reading intervention and 34 students in math intervention groups.
- At the November PTO meeting, kindergarten teacher Amber Holz presented to the group about "We Care for Kids." Amber is a representative of this group that advocates for access to quality early childhood education for all.

AGMS Board Report 11/21/22

Staff Development/Improvement/Training/Leadership:

- Mr. Fangmeyer, Ms. Laughlin, Mr. Morris, Ms. Smith, and I attended the Association for Middle Level Education conference. Highlights included sessions on middle school advisory, teaming, and teacher professional development. These teachers have already begun implementing strategies and research-based best practices learned while at the conference.
- Grade-level teams met during the early out on November 9th. Teachers identified and planned for individual interventions as needed. Grade-level teams are also planning to meet again to discuss additional student concerns and interventions.
- Ms. Fangmeyer, Ms. Beerbohm, and I met with staff from NE MTSS and the ESU to discuss processes and strategies for improved academic and social-emotional interventions at the middle level.
- On November 18th, four members of the district safety committee attended training from the I Love You Guys Foundation on the Standard Response Protocol (SRP) and the Standard Reunification Method (SRM).

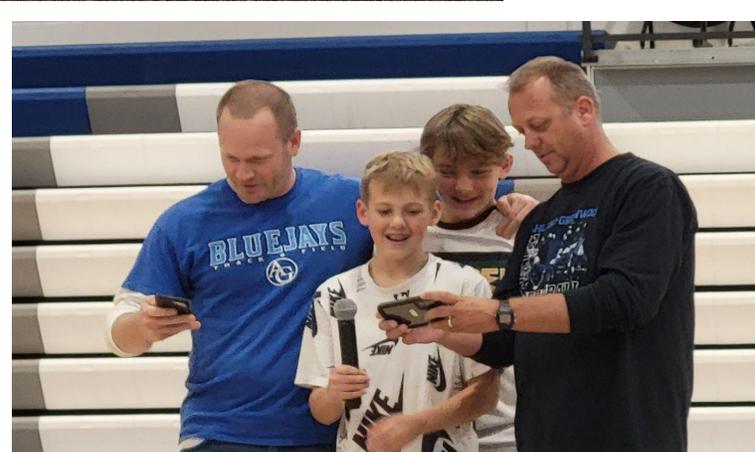
Student Achievement/Classroom/Assessment:

- I have completed 8 formal classroom observations and have 1 additional formal observation to complete prior to the end of semester 1. Several walkthrough observations have also been completed this semester.
- Students participated in an afternoon of learning called the AGMS Maker Fair.
- All middle school core teachers continue to work on both developing scales and finding ways to authentically use them in their teaching. One strategy being used to help refine that practice is by visiting other teacher's classrooms to both gain ideas and provide feedback.

Extracurricular Activities and Other Activities:

- AGMS/HS students and staff participated in the new AGMS building's final beam singing and topping-out ceremony.
- Ms. Drudik held the first organizational meeting for middle school Quiz Bowl. Eighteen students attended the meeting.
- Ms. Bundy continues to offer after-school STEM Club.
- Middle school boys basketball is in full swing and will wrap up by the Holiday break.

SEE THE BACK FOR JUST A FEW IMAGES OF WHAT'S BEEN HAPPENING AT AGMS!





RAISING THE BAR
ASHLAND - GREENWOOD

Mr. Jason Libal - Superintendent
November, 21, 2022

- 1. 2022 BOE Election Update:** I have continued my contact with the Saunders County Election Supervisor related to our finalized election results. The most recent update that I was provided stated that we would see the results no later than the 28th. From my understanding, this is the last day for counties to certify the local election results.
- 2. 2022 Foundation Support:** I am pleased to report that the AGPS Foundation continues to be an extraordinary service to our district. At our most recent meeting, the foundation approved to support teacher grants to the tune of over \$26,000. In addition, they will be submitting their support of \$200,000 toward the performing arts center prior to the first of the year.
- 3. Construction Update/Progress:** I will provide the board with a quick progress update related to both sites.

8 November 2022

Members of the Board of Education

Ashland-Greenwood Public Schools

Dear President and Members of the Board,

I am reaching out to request a Sunday matinee for this year's spring musical. The musical, *Beauty and the Beast*, will have a Friday and Saturday evening showing on May 5th and 6th. The matinee requested would be held on Sunday, May 7th in the afternoon (2pm or later).

Although the matinee would fall on a Sunday, a third showing of the production would benefit the students and the community, and would be in the best financial interest of the school district.

Musicals are no small feat, and take months of preparation, only to end in just a few hours of performances. Adding a third showing would allow the students another performance opportunity to relish in their accomplishments. It would also grant the community another chance to see the show at a time that is not in the evening, like the other two showings. Matinees are often attended by families with children or elderly patrons that would prefer to not drive in the dark. Purchasing the licensing for a musical is costly, and a third showing would allow the school to generate more revenue.

Thank you for your consideration to allow a Sunday matinee for this year's spring high school musical.

Sincerely,

Lauren Boyer

Vocal Music Director

Ashland-Greenwood Public Schools

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1

ASHLAND, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022



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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Ashland-Greenwood Public Schools District No. 1
Ashland, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements. The supplementary information on pages 26 - 45 is presented for purposes of additional

analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 26 - 27 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 28 - 31 and the schedule of expenditures of federal awards on page 26 are the responsibility of management and were 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 28 - 30, and schedule of expenditures of federal awards on pages 26 - 27 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, on our consideration of the Ashland-Greenwood Public Schools District No. 1, Ashland, 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 the Ashland-Greenwood Public Schools District No. 1, Ashland, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2022

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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 Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	8,590,513	9,801	1,347,648	(7,233,064)
Student support services	1,260,654	76,054		(1,184,600)
Instructional support	347,003			(347,003)
General administration	301,527			(301,527)
School administration	651,369			(651,369)
Central and business services	158,372			(158,372)
Operation and maintenance of plant	1,024,643			(1,024,643)
Student transportation	330,732		28,991	(301,741)
Capital outlay	25,681,899			(25,681,899)
Nutrition Program	617,728	125,074	655,430	162,776
Debt service	1,358,625			(1,358,625)
Total governmental activities	<u>40,323,065</u>	<u>210,929</u>	<u>2,032,069</u>	<u>(38,080,067)</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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
	Disburse- ments	Program Receipts	Primary Governmental Total Governmental Activities
		Charges for Services	Operating Grants and Contributions
General receipts			
Taxes			
Property taxes - general purpose			6,928,195
Property taxes - debt service			1,894,419
Motor vehicle taxes			771,525
Interest and penalties on taxes			17,798
Carline tax			8,057
Public Power District sales tax			56,646
Contributions and donations			5,535
Licenses and fines			83,815
State aid			1,266,501
Other state receipts			1,038,799
Interest			57,248
Other receipts			150,759
Bond proceeds			<u>34,350,902</u>
Total general receipts			<u>46,630,199</u>
Change in net position resulting from receipts and disbursements			8,550,132
NET POSITION, beginning of year (as restated)			<u>39,176,122</u>
NET POSITION, end of year			<u><u>47,726,254</u></u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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
	Disburse- ments	Program Receipts			Primary Governmental Total Governmental Activities
		Charges for Services	Operating Grants and Contributions		
ASSETS					
Cash and cash equivalents					42,539,906
Certificates of deposit					1,710,811
Cash at county treasurer					3,475,537
TOTAL ASSETS					47,726,254
NET POSITION					
Restricted for:					
Debt services					1,877,521
Capital outlay					41,022,808
Nutrition Program					259,708
Unrestricted					4,566,217
TOTAL NET POSITION					47,726,254

See accompanying notes to financial statements.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds			Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	
RECEIPTS				
Taxes				
Property taxes - general purpose	6,863,189	65,006		6,928,195
Property taxes - debt service			1,894,419	1,894,419
Motor vehicle taxes	771,525			771,525
Interest and penalties on taxes	14,581	1,815	1,402	17,798
Carline tax	6,228		1,829	8,057
Public Power District sales tax	56,646			56,646
Other local receipts			148,197	148,197
Homestead exemption			40,140	40,140
Property tax credit			154,197	154,197
Pro-rate motor vehicle			2,464	2,464
Preschool receipts	9,801			9,801
Rental of school equipment and facilities	375			375
Local license fees and fines	350			350
Contributions and donations	5,535			5,535
County fines and license fees	83,465			83,465
State receipts	2,893,548	1,961		2,895,509
Federal receipts	589,629		655,430	1,245,059
Student fees			13,474	13,474
Student activities			62,580	62,580
Meal sales			125,074	125,074
Interest	9,833	42,552	4,863	57,248
Other nonrevenue receipts	2,187			2,187
Total receipts	11,306,892	111,334	3,104,069	14,522,295

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

		<u>Major Funds</u>			
		General	Special	Other	Total
		Fund	Building	Governmental	Governmental
		Fund	Fund	Funds	Funds
DISBURSEMENTS					
	Instruction	8,590,513			8,590,513
	Student support services	1,016,679		243,975	1,260,654
	Instructional support	347,003			347,003
	General administration	301,527			301,527
	School administration	651,369			651,369
∞	Central and business services	158,372			158,372
	Operation and maintenance of plant	1,024,643			1,024,643
	Student transportation	330,732			330,732
	Debt service		400,200	958,425	1,358,625
	Capital outlay	298,438	25,383,461		25,681,899
	Nutrition Program			617,728	617,728
	Total disbursements	<u>12,719,276</u>	<u>25,783,661</u>	<u>1,820,128</u>	<u>40,323,065</u>
	EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(1,412,384)	(25,672,327)	1,283,941	(25,800,770)
OTHER FINANCING SOURCES					
	Bond proceeds		34,350,902		34,350,902
	Transfers	(25,000)		25,000	
	Total other financing sources (uses)	<u>(25,000)</u>	<u>34,350,902</u>	<u>25,000</u>	<u>34,350,902</u>
	NET CHANGE IN FUND BALANCES	(1,437,384)	8,678,575	1,308,941	8,550,132
	FUND BALANCES, beginning of year (as restated)	<u>5,850,265</u>	<u>32,344,233</u>	<u>981,624</u>	<u>39,176,122</u>
	FUND BALANCES, end of year	<u><u>4,412,881</u></u>	<u><u>41,022,808</u></u>	<u><u>2,290,565</u></u>	<u><u>47,726,254</u></u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, 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 cash equivalents	1,104,107	41,022,755	413,044	42,539,906
Certificates of deposit	1,710,811			1,710,811
County treasurer's balances	<u>1,597,963</u>	<u>53</u>	<u>1,877,521</u>	<u>3,475,537</u>
⊕ TOTAL ASSETS	<u><u>4,412,881</u></u>	<u><u>41,022,808</u></u>	<u><u>2,290,565</u></u>	<u><u>47,726,254</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
FUND BALANCES				
Restricted for:				
Debt service			1,877,521	1,877,521
Capital outlay		41,022,808		41,022,808
Nutrition Program			259,708	259,708
Assigned	795,112		153,336	948,448
Unassigned	<u>3,617,769</u>			<u>3,617,769</u>
Total fund balances	<u><u>4,412,881</u></u>	<u><u>41,022,808</u></u>	<u><u>2,290,565</u></u>	<u><u>47,726,254</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>4,412,881</u></u>	<u><u>41,022,808</u></u>	<u><u>2,290,565</u></u>	<u><u>47,726,254</u></u>

See accompanying notes to financial statements.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2022

	<u>Agency Fund</u>
	Flex Benefit Fund
ASSETS	
Cash and cash equivalents	<u>46,117</u>
LIABILITIES	
Due to student groups and others	<u>46,117</u>
NET POSITION	<u>- 0 -</u>

See accompanying notes to financial statements.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska (the District).

Reporting Entity

Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The Board receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since 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. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net 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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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.

Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

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 constitutes 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.

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.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

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:

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) 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.

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

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.

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.

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activities reported in this fund are the receipts and disbursements of driver's education.

The District reports the following fiduciary funds:

Flex Benefit Fund - The Flex Benefit Fund is established to facilitate the funding and operation of the District's cafeteria plan which is an Internal Revenue Code Section 125 plan used by employees to fund medical and dependent care reimbursements on a pretax basis.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, are not reported and long-term liabilities, such as debt and compensated absences, 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.

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.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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.

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.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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.

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

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 nonfinancial 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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued)

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.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash, or cash and cash equivalents on the financial statements.

The District's cash and investments are reported as follows:

Governmental activities	44,250,717
Fiduciary funds	46,117
Total cash and investments	44,296,834

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

Demand deposits	42,586,023
Certificates of deposit	1,710,811
Total cash and investments	44,296,834

Maturities of certificates of deposit are as follows:

One year	1,710,811
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Investments

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the District's August 31, 2022, basic financial statements.

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, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

The NLAFF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAFF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF Board of Trustees has engaged PFM Asset Management, LLC, as administrator and investment advisor. For a copy of the most recent audit report for the NLAFF, contact NLAFF at 1-877-667-3523 or via the NLAFF website at <https://www.nlafpool.org/>.

Bank Deposits

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.

NLAFF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2022, all of NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

The NLAFF is a pooled cash account that invests primarily in U.S. government & agency obligations and repurchase agreements. The NLAFF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAFF. The NLAFF is not insured or guaranteed by the FDIC or any other governmental agency.

At August 31, 2022, the District had \$40,734,992 in NLAFF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

The District is exposed to risks noted below in relation to its investments in the NLAF. The District does not have a policy for these risks. The following NLAF risk policies below were taken from footnotes in the NLAF audit report.

Interest Rate Risk

The NLAF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2022, the date of the latest NLAF audit report, was 20 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAF, as of May 31, 2022, the NLAF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2022, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2022.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	51.30%
A-1+	15.00%
Exempt*	33.70%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAF investments in repurchase agreements at May 31, 2022, the latest audit report date for the NLAF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2022, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas (NY) *	15.64%
Credit Agricole Corporate & Investment Bank (NY) *	12.25%
Federal Farm Credit Banks	22.45%
Federal Home Loan Bank	28.36%
U.S. Treasury	12.05%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

Bank Deposits

As of August 31, 2021, 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 FDIC limits.

NLAF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2021, all of NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

NOTE 3. RETIREMENT PLAN

Plan Description

Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, 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 \$692,682.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$7,232,013. Total covered payroll was \$7,012,515. 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 for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 4. BONDS PAYABLE

Public Offerings

On August 31, 2017, the District issued \$6,510,000 of General Obligation Refunding Bonds, Series 2017 as a public offering, with interest rates of 0.9% to 2.75%, maturing on December 1, 2017 through 2029. The purpose of the bonds was to retire \$6,795,000 of outstanding Refunding Bonds dated March 15, 2012, with principal and interest being paid by the Bond Fund.

On February 25, 2021, the District issued \$30,000,000 of General Obligation Refunding Bonds, Series 2021 as a public offering, with interest rates of 2.0% to 4.0%, maturing on December 15, 2043 through 2050. The purpose of the bonds was to raise funds for capital construction, with principal and interest being paid by the Bond Fund.

On February 24, 2022, the District issued \$29,900,000 of General Obligation Refunding Bonds, Series 2022 as a public offering, with interest rates of 3.0% to 4.0%, maturing on December 15, 2042. The purpose of the bonds was to raise funds for capital construction, with principal and interest being paid by the Bond Fund.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. BONDS PAYABLE (Continued)

The following is a list of bond transactions for the year ended August 31, 2022:

Total bonds payable, September 1, 2021	34,845,000
Bond proceeds	29,900,000
Bond payments	<u>(455,000)</u>
 Total bonds payable, August 31, 2022	 <u>64,290,000</u>
 Interest paid during the fiscal year	 <u>502,660</u>

Bonds payable at August 31, 2022, consist of:

August 31, 2017, issue	4,390,000
February 25, 2021, issue	30,000,000
February 24, 2022, issue	<u>29,900,000</u>
	<u>64,290,000</u>

Future bond maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2023	475,000	2,388,360	2,863,360
2024	720,000	2,075,110	2,795,110
2025	795,000	2,054,810	2,849,810
2026	875,000	2,031,926	2,906,926
2027	960,000	2,005,282	2,965,282
2028 - 2032	6,270,000	9,469,105	15,739,105
2033 - 2037	9,420,000	7,954,600	17,374,600
2038 - 2042	13,500,000	5,677,800	19,177,800
2043 - 2047	15,925,000	3,022,000	18,947,000
2048 - 2052	<u>15,350,000</u>	<u>744,000</u>	<u>16,094,000</u>
	<u>64,290,000</u>	<u>37,422,993</u>	<u>101,712,993</u>

NOTE 5. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs, and such assistance is to be expended 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.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 7. TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund to support student activities	25,000
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NOTE 8. 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 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2022, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identification Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Medicaid Cluster			
Passed-through Nebraska Department of Health and Human Services			
Medicaid in Administration		93.778	<u>12,758</u>
<u>U.S. Department of Education</u>			
Passed-through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) base allocation - birth through age four	22-6408-00-02-078-0001	84.027	232,640
IDEA preschool (619) base allocation	22-6406-00-02-078-0001	84.173	<u>3,418</u>
Total Special Education Cluster			<u>236,058</u>
Title I	22-6200-00-02-078-0001	84.010	111,622
Title II	22-6310-00-02-078-0001	84.367	26,020
Perkins		84.048	5,075
Elementary & Secondary School Emergency Relief Fund - ESSER III/ARP	21-6998-00-02-078-0001	84.425U	133,200
Elementary & Secondary School Emergency Relief Fund - ESSER II/CRRSA	21-6997-00-02-078-0001	84.425D	<u>90,740</u>
Total Department of Education			<u>602,715</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed-through Nebraska Department of Education			
School Breakfast Program		10.553	68,948
National School Lunch Program		10.555	586,483
Passed-through Nebraska Department of Social Services			
Food Distribution Program		10.555	<u>52,570</u>
Total Department of Agriculture Child Nutrition Cluster			<u>708,001</u>
TOTAL			<u>1,323,474</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, under programs of the federal government for the year ended August 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. SUBRECIPIENTS

There are no subrecipients to the federal awards of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska.

NOTE 4. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE 5. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purpose	6,863,189			6,863,189
Carline tax	6,228			6,228
Public Power District sales tax	56,646			56,646
Motor vehicle taxes	771,525			771,525
Interest and penalties on taxes	14,581			14,581
Preschool receipts	9,801			9,801
Interest	5,883	3,950		9,833
Rental of school equipment and facilities	375			375
Local license fees and fines	350			350
Contributions and donations	5,535			5,535
County fines and license fees	83,465			83,465
State receipts	2,893,548			2,893,548
Federal sources	589,629			589,629
Nonrevenue receipts	2,187			2,187
Total receipts	<u>11,302,942</u>	<u>3,950</u>	<u> </u>	<u>11,306,892</u>
DISBURSEMENTS				
Instruction	7,950,134		640,379	8,590,513
Student support services	1,016,679			1,016,679
Instructional support	347,003			347,003
General administration	301,527			301,527
School administration	651,369			651,369
Central and business services	158,372			158,372
Operation and maintenance of plant	1,024,643			1,024,643
Student transportation	330,732			330,732
Private and state categorical programs	37,664		(37,664)	
Federal programs	602,715		(602,715)	
Capital outlay		298,438		298,438
Total disbursements	<u>12,420,838</u>	<u>298,438</u>	<u> </u>	<u>12,719,276</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS UNDER DISBURSEMENTS	(1,117,896)	(294,488)		(1,412,384)
OTHER FINANCING SOURCES (USES)				
Transfers	<u>(25,000)</u>	<u> </u>	<u> </u>	<u>(25,000)</u>
NET CHANGE IN FUND BALANCE	(1,142,896)	(294,488)		(1,437,384)
FUND BALANCE, beginning of year	<u>4,760,665</u>	<u>1,089,600</u>	<u> </u>	<u>5,850,265</u>
FUND BALANCE, end of year	<u><u>3,617,769</u></u>	<u><u>795,112</u></u>	<u><u> </u></u>	<u><u>4,412,881</u></u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2022

		Qualified Capital Purpose Undertaking Fund	Bond Fund	School Nutrition Fund	Student Fee Fund	Activities Fund	Total
RECEIPTS							
Local receipts							
Taxes							
30	Property taxes - debt service		1,894,419				1,894,419
	Carline tax		1,829				1,829
	Penalties and interest on taxes		1,402				1,402
	Other local receipts		16,638	2,487		129,072	148,197
	Homestead exemption		40,140				40,140
	Property tax credit		154,197				154,197
	Pro-rate motor vehicle		2,464				2,464
	Interest	38	4,666	81	11	67	4,863
	Nutrition Program receipts			125,074			125,074
	Student fees				13,474		13,474
Student activities					62,580	62,580	
Federal receipts			655,430			655,430	
General Fund support					25,000	25,000	
	Total receipts	<u>38</u>	<u>2,115,755</u>	<u>783,072</u>	<u>13,485</u>	<u>216,719</u>	<u>3,129,069</u>

ELMWOOD-MURDOCK PUBLIC SCHOOLS DISTRICT NO. 97
MURDOCK, NEBRASKA
NONMAJOR FUNDS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2022

		Qualified Capital Purpose Undertaking Fund	Bond Fund	School Nutrition Fund	Student Fee Fund	Activities Fund	Total
DISBURSEMENTS							
Student support services					12,208	231,767	243,975
Nutrition Program				617,728			617,728
Debt service							
Principal			455,000				455,000
Interest			502,660				502,660
Other debt related costs			765				765
Total disbursements			958,425	617,728	12,208	231,767	1,820,128
NET CHANGE IN FUND BALANCES	38		1,157,330	165,344	1,277	(15,048)	1,308,941
FUND BALANCE, beginning of year		69,703	720,191	94,364	12,841	84,525	981,624
FUND BALANCE, end of year		69,741	1,877,521	259,708	14,118	69,477	2,290,565

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,760,665</u>
RECEIPTS		
Local sources		
Taxes		
1100 Property taxes - general purpose	7,454,525	6,863,189
1115 Carline tax	200,000	6,228
1120 Public Power District sales tax	100,000	56,646
1125 Motor vehicle taxes	750,000	771,525
1140 Interest and penalties on taxes	50,000	14,581
1370 Preschool receipts	14,000	9,801
1510 Interest	100,000	5,883
1910 Rental of school equipment and facilities	32,000	375
1911 Local license fees and fines	3,000	350
1920 Contributions and donations	2,000	5,535
Total local sources	<u>8,705,525</u>	<u>7,734,113</u>
County sources		
2110 County fines and license fees	<u>40,500</u>	<u>83,465</u>
State sources		
3110 State aid	1,266,501	1,266,501
3120 Special education	850,000	742,677
3125 Special education transportation	25,000	28,991
3130 Homestead exemption		137,423
3131 Property tax credit		524,997
3180 Pro-rate motor vehicle	18,000	18,277
3400 State apportionment	190,000	159,340
3535 High ability learners	10,000	9,124
3540 State early childhood	60,000	6,218
Total state sources	<u>2,419,501</u>	<u>2,893,548</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
4105 Universal Services Fund (E-Rate)		17,396
4421 IDEA ARP Part B ARP Base		40,435
4422 IDEA Preschool ARP Base		3,348
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	175,000	81,484
4509 Title II, Part A ESSA Supporting Effective Instruction		15,416
4518 IDEA Part B (611) base and enrollment poverty allocation	400,000	177,677
4525 Federal vocation and applied technology education (Carl Perkins)	5,000	5,075
4708 Medicaid in public schools (MIPS)	15,000	8,772
4709 Medicaid administrative activities (MAAPS)	15,000	12,758
4969 Title IV receipts		13,000
4997 ESSERS II	285,655	214,268
Total federal sources	895,655	589,629
Nonrevenue receipts		
5300 Sale of property	2,000	1,450
5690 Other nonrevenue receipts		737
Total nonrevenue receipts	2,000	2,187
Total receipts	12,063,181	11,302,942
TOTAL FUNDS AVAILABLE		16,063,607

DISBURSEMENTS

Instruction		
1100 Regular instruction	7,500,000	5,855,240
1150 Limited English proficiency		13,023
1160 Poverty programs		405,616
1190 Early childhood educational programs		111,367
1200 Special education programs	2,515,000	1,531,043

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Instruction (Continued)			
1291	Early childhood special education - ages 3 - 5		18,555
1292	Early childhood special education - ages 0 - 2		361
1300	Summer school		14,929
	Support services - students	650,000	
2120	Guidance services		196,807
2130	Health services		54,143
2141	Psychological services - SPED school age		115,791
2151	Speech pathology and audiology services - SPED school age		207,825
2152	Speech pathology and audiology services - SPED ages 3 - 5		115
2153	Speech pathology and audiology services - SPED ages 0 - 2		71
2161	Occupational therapy - related services - SPED school age		44,791
2162	Occupational therapy - related services - SPED ages 3 - 5		4,217
2163	Occupational therapy - related services - SPED ages 0 - 2		1,852
2171	Physical therapy - related services - SPED school age		4,081
2172	Physical therapy - related services - SPED ages 0 - 2		2,581
2173	Physical therapy - related services - SPED ages 3 - 6		2,994
2181	Visually impaired/vision - related services - SPED school age		29,094
2190	Support services - other		352,317
	Support services - instruction	764,000	
2212	Instruction and curriculum		132,718
2220	Library/media services		214,285

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Support services - general administration			
2310	Board of Education	100,000	29,432
2320	Executive administration	250,000	242,409
2330	District legal services	85,000	29,686
Support services - school administration			
2410	Office of the principal	80,000	651,369
Central services			
2510	Business services - fiscal	200,000	154,264
2570	Business services - personnel		4,108
Operation and maintenance of plant		2,000,000	
2610	Operations of buildings		585,455
2620	Maintenance of buildings		316,170
2630	Care and upkeep of grounds		113,281
2660	Security of plant		4,770
2670	Safety of plant		4,967
Student transportation			
2710	Regular pupil transportation	550,000	249,289
2712	Special education pupil transportation	100,000	67,603
2713	Below age five pupil transportation		5,653
2730	Vehicle servicing and maintenance - regular education		5,500
2732	Vehicle servicing and maintenance - school age SPED		2,687
State categorical programs		100,000	
3535	High ability learners		31,446
3540	State early childhood		6,218

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs	720,000	
6200 Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Education Agencies		111,622
6310 Title II, Part A ESEA/ESSA Supporting Effective Instruction		26,020
6406 IDEA preschool (619) base allocation		70
6408 IDEA Part B (611) base allocation - Ages 0 - 2		192,205
6421 IDEA Preschool (619) ARP - SPED Ages 0 - 2		40,435
6422 IDEA Preschool (619) ARP - SPED Ages 3 - 5		3,348
6700 Federal vocational and applied technology education (Carl Perkins)		5,075
6997 ESSER II		133,200
6998 ESSER III		90,740
8000 Transfers	65,000	25,000
Total disbursements	<u>15,679,000</u>	<u>12,445,838</u>
FUND BALANCE, end of year		<u>3,617,769</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		556,995
Certificates of deposit		<u>1,462,811</u>
		<u>2,019,806</u>
County treasurers		<u>1,597,963</u>
TOTAL FUND BALANCE		<u>3,617,769</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,089,600</u>
RECEIPTS		
Interest received	<u>10,000</u>	<u>3,950</u>
TOTAL FUNDS AVAILABLE		<u>1,093,550</u>
DISBURSEMENTS		
Supplies and material		3,025
Capital outlay	<u>938,672</u>	<u>295,413</u>
Total disbursements	<u>938,672</u>	<u>298,438</u>
FUND BALANCE, end of year		<u>795,112</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		547,112
Certificates of deposit		<u>248,000</u>
		<u>795,112</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>69,703</u>
RECEIPTS		
Interest	<u>65</u>	<u>38</u>
TOTAL FUNDS AVAILABLE		<u>69,741</u>
DISBURSEMENTS		
Capital outlay	<u>69,058</u>	<u> </u>
FUND BALANCE, end of year		<u>69,741</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>69,741</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>720,191</u>
RECEIPTS		
Taxes		
Property taxes - debt service	2,189,441	1,894,419
Carline tax		1,829
Penalties and interest on taxes		1,402
Public Power District sales tax		16,638
Homestead exemption		40,140
Property tax credit		154,197
Pro-rate motor vehicle		2,464
Interest received		4,666
Total receipts	<u>2,189,441</u>	<u>2,115,755</u>
TOTAL FUNDS AVAILABLE		<u>2,835,946</u>
DISBURSEMENTS		
Debt service		
Principal	1,250,000	455,000
Interest	1,100,000	502,660
Other	10,000	765
Total disbursements	<u>2,360,000</u>	<u>958,425</u>
FUND BALANCE, end of year		<u>1,877,521</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,431,561
County treasurers		<u>445,960</u>
TOTAL FUND BALANCE		<u>1,877,521</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>32,344,233</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	15,000	65,006
Carline taxes	2,000	
Interest and penalties on taxes	3,000	1,815
Homestead exemption		74
Pro-rate motor vehicle	25,000	1,887
Interest received		42,552
Bond proceeds	<u>29,000,000</u>	<u>34,350,902</u>
Total receipts	<u>29,045,000</u>	<u>34,462,236</u>
TOTAL FUNDS AVAILABLE		<u>66,806,469</u>
DISBURSEMENTS		
Capital outlay	60,615,632	25,383,461
Debt services		
Interest		400,000
Other debt costs		200
Total disbursements	<u>60,615,632</u>	<u>25,783,661</u>
FUND BALANCE, end of year		<u>41,022,808</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>41,022,755</u>
County treasurers		<u>53</u>
TOTAL FUND BALANCE		<u>41,022,808</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>94,364</u>
RECEIPTS		
Sale of lunches and milk	115,000	125,074
Federal reimbursement	500,000	655,430
Interest	50	81
Other receipts	4,500	2,487
Total receipts	<u>619,550</u>	<u>783,072</u>
TOTAL FUNDS AVAILABLE		<u>877,436</u>
DISBURSEMENTS		
Salaries	180,500	166,848
Payroll taxes and benefits	51,500	35,879
Purchased services	1,750	5,937
Food and supplies	410,000	400,541
Equipment purchases	250	8,490
Other expenses	1,000	33
Total disbursements	<u>645,000</u>	<u>617,728</u>
FUND BALANCE, end of year		<u>259,708</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>259,708</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>12,841</u>
RECEIPTS		
Activities receipts	10,000	13,474
Interest	<u>12</u>	<u>11</u>
Total receipts	<u>10,012</u>	<u>13,485</u>
TOTAL FUNDS AVAILABLE		<u>26,326</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>18,762</u>	<u>12,208</u>
FUND BALANCE, end of year		<u>14,118</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>14,118</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>84,525</u>
RECEIPTS		
Interest	100	67
Activities receipts	40,000	62,580
Other local receipts	300,000	129,072
Transfers from the General Fund		25,000
Total receipts	<u>340,100</u>	<u>216,719</u>
 TOTAL FUNDS AVAILABLE		 <u>301,244</u>
DISBURSEMENTS		
Purchased services		72,507
Supplies and materials		87,993
Capital outlay		8,971
Other expenses	398,619	62,296
Total disbursements	<u>398,619</u>	<u>231,767</u>
 FUND BALANCE, end of year		 <u>69,477</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>69,477</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 FLEX BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>41,635</u>
RECEIPTS		
Employee contributions	138,000	135,362
Interest	35	35
Total receipts	<u>138,035</u>	<u>135,397</u>
TOTAL FUNDS AVAILABLE		<u>177,032</u>
DISBURSEMENTS		
Employee claims	<u>172,711</u>	<u>130,915</u>
FUND BALANCE, end of year		<u>46,117</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>46,117</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, 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 undisbursed appropriations will 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.

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>(1,437,384)</u>
Receipts under disbursements - budgetary basis	
General Fund	(1,142,896)
Depreciation Fund	<u>(294,488)</u>
	<u>(1,437,384)</u>



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
Ashland-Greenwood Public Schools District No. 1
Ashland, 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, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements, and have issued our report thereon dated November 3, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ashland-Greenwood Public Schools District No. 1, Ashland, 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 Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, 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. 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 a certain deficiency in internal control, described in the accompanying schedule of findings and responses, which we considered to be a significant deficiency. This item is reported as item 2022-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned cost. Ashland-Greenwood Public Schools District No. 1, Ashland, 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 F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2022



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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Ashland-Greenwood Public Schools District No. 1
Ashland, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's major federal programs for the year ended August 31, 2022. Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 3, 2022

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2022

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified:	___Yes <u>X</u> No
Significant deficiencies identified that are not considered to be a material weakness:	<u>X</u> Yes ___None reported
Noncompliance matter to the financial statements disclosed:	___Yes <u>X</u> No

Federal Awards

Internal control over major programs:	
Material weakness identified:	___Yes <u>X</u> No
Significant deficiencies identified that are not considered to be a material weakness:	___Yes <u>X</u> No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):	___Yes <u>X</u> No
Identification of major programs:	
Child Nutrition Cluster National School Lunch Program	10.555/10.553
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee:	___Yes <u>X</u> No

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2022

SECTION II. FINANCIAL STATEMENT FINDINGS

2022-001 SEGREGATION OF DUTIES

Criteria

To help ensure accurate financial reporting and the safeguarding of assets, adequate internal controls should be in place including the segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping, billing, and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause

The District has a limited number of personnel.

Potential Effect

Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Recommendation

We recommend that the District continue to monitor and review its internal controls and make improvements where possible.

District's Response

The District has implemented procedures such as reviews of bank statements and bank reconciliations by the manager to improve segregation of duties issues. The Board of Education also reviews and approves all disbursements. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

SECTION III. FINDINGS – FINANCIAL STATEMENT AUDIT

None noted

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2022

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2021-001 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2022-001.