

Agenda

1. Call To Order, Roll Call
2. Notice of Open Meetings Statute
3. Recognition of Visitors
4. Consent Agenda
 - 4.1. Approval of Minutes
 - 4.2. Financial Report
 - 4.3. Reading and approval of general fund bills in the amount of \$367,106.26. Check #31743 to 31796.
 - 4.4. Approve transfer of \$367,106.26 from MMDA checking to general fund checking. Checks #31743 to 31796.
 - 4.5. Reading and approval of building fund bills in the amount of \$14,460.80. Checks #1677 to 1679.
 - 4.6. Activity Fund Report
 - 4.7. Reading and approval of the Lunch fund bills in the amount of \$12,880.02 . Checks#8217 to 8226.
 - 4.8. Reading and approval for Bond fund bills in the amount of \$553,566.25. Check #1040.
5. Information Item
 - 5.1. OSMO presentation by Mrs. Kuenning
 - 5.2. Review 2020-2021 Audit Report
6. Action Item
 - 6.1. Recognize and Congratulate the 2021 Cross Country State Placer Damin Luedke and Coaches Lindsey Jorgensen and Tyler Cassell.
 - 6.2. Proposal for New Football Jerseys and Pants.
 - 6.3. Excuse Absent Board Members
7. Reports:
 - 7.1. Report of the Superintendent
 - 7.2. Report of the Principal
 - 7.3. Committee Reports:
 - 7.3.1. Finance and Personnel
 - 7.3.2. Building and Grounds
 - 7.3.3. Transportation
 - 7.3.4. Instruction and Americanism
8. Next meeting dates and time
9. Adjournment

Paxton Consolidated Schools

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PAXTON CONSOLIDATED SCHOOLS **REGULAR MEETING** **October 11, 2021**

The regular meeting of the Paxton Consolidated Schools Board of Education was called to order by President Cory Holm at 6:00 p.m. Roll Call – Present: Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Leah Fote, Mitch Mitchell. Absent: None. Also present for the meeting were Superintendent Del Dack, Principal Sheri Chittenden, Principal Melissa States and Business Manager Olene Beck.

President Holm notified the public of the Nebraska Open Meetings Act which was posted. Agendas are posted according to Policy #2015 and published in the Keith County News on October 6, 2021, The Disabilities Education Act. President Holm recognized visitors present.

CONSENT AGENDA: Moved by Doug Wasserman and seconded by Michael Holzfaster to approve the consent of agenda as presented. Approve the September 13, 2021 regular board minutes, budget hearing and property tax hearing. Approve General Fund checks #31682 to #31742 in the amount of \$341,443.31 and transfer this same amount from MMDA checking to General Fund checking. Approve Activity Fund report. Approve Lunch Fund checks #8207 to #8216 in the amount of \$18,243.83. Voting: Aye – Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Leah Fote, Mitch Mitchell. Nay – none. Absent – None. Motion carried. Doug Wasserman and Leah Fote reviewed the bills for October.

INFORMATION ITEMS: Principal Chittenden recognized and congratulated the 2021-2022 Believers and Achievers nominees Sierra Hicks, Allyson Jay and Damin Luedke. Mr. Turner and Ag students presented an update on the Ag Facility Program. Superintendent Dack discussed the Certified School Adjusted Valuation Report.

ACTION ITEMS: None

COMMITTEE REPORTS: The board reviewed the Superintendent, Principals and committee reports.

MEETINGS: The next regular board meeting will be Monday, November 15, 2021 at 6:00 p.m. to be held at Paxton Consolidated Schools. Agendas for the meeting will be available for public inspection at the school office and published in the Keith County News three days prior to the meeting.

President Holm adjourned the meeting at 6:49 p.m.



Olene Beck
Secretary

**PAXTON CONSOLIDATED
SCHOOLS**

**REGULAR BOARD
MEETING**

NOVEMBER 15, 2021

**PAXTON CONSOLIDATED SCHOOLS
TOTAL CASH**

October 2021

ACTIVITY FUND (Certificate of Deposit)	\$15,204.52
ACTIVITY FUND (Checking Account)	\$85,652.70
BOND FUND	\$486,203.96
BUILDING FUND	\$602,507.46
DEPRECIATION FUND	\$145,782.91
DISTRICT #6 GENERAL FUND	\$981,890.16
HOT LUNCH FUND	\$20,273.75
POSTAGE ACCOUNT	\$2,835.78
REVOLVING BUSINESS FUND	\$13,372.51
ENDING BALANCE 10/31/2021:	<u><u>\$2,353,723.75</u></u>

RECEIPTS **October 2021**

	Beginning Balance: 10/01/2021:	\$1,086,645.57
ESU #16: Stipend IIA LETRS Unit 5 Aug 2021		\$437.50
ESU #16: Subpay IIA Sci Workshop Sept 2021		\$90.00
Keith County Taxes		\$173,234.22
Lincoln County Taxes		\$16.74
NASB Alicap - Damage to Building (Claim C181001398-0001-01)		\$0.00
Perkins County Taxes		\$24,530.46
SRSA Reap Grant		\$0.00
State of Nebraska - Distance Ed Incentive 3512		\$0.00
ESSER 1 (CARE) 4996		\$0.00
State of Nebraska: State Aid 3110		\$63,378.00
Western Nebraska Bank: Interest		\$663.93
	October 2021 RECEIPT TOTAL	\$262,350.85
	SUB TOTALS	\$1,348,996.42
	Disbursements November 2021	<u>-\$367,106.26</u>
	ENDING BALANCE:	<u><u>\$981,890.16</u></u>

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: October 2021**

BUILDING FUND #1

	Beginning Balance: 10/1/2021	\$609,277.35
Receipts		\$7,388.14
Interest		\$302.77
	Ending Balance: 10/31/2021	\$616,968.26
Expenditures (November 2021)		-\$14,460.80
	Ending Balance:	\$602,507.46

BOND FUND

	Beginning Balance: 10/1/2021	\$989,051.23
Receipts		\$50,216.28
Interest		\$502.70
	Ending Balance: 10/31/2021	\$1,039,770.21
Expenditures (November 2021)		-\$553,566.25
	Ending Balance:	\$486,203.96

ACTIVITY FUND

	Beginning Balance: 10/1/2021	Checking & CD	\$102,987.79
Receipts			\$13,141.81
General Fund Transfer			\$0.00
Auditor corrected 2018-2019 entries			\$542.69
Expenditures (October 2021)			-\$15,853.35
Voided check 3518 RPAC			\$38.28
	Ending Balance: 10/31/2021		\$100,857.22

HOT LUNCH FUND

	Beginning Balance: 10/1/2021	\$17,172.65
Receipts		\$21,364.88
General Fund Transfer		\$0.00
Revtrak Service Fee (October 2021)		-\$19.95
Expenditures (October 2021)		-\$18,243.83
	Ending Balance: 10/31/2021	\$20,273.75

REVOLVING BUSINESS ACCOUNT

	Beginning Balance: 10/1/2021	\$17,198.74
Receipts		\$43,341.37
Interest		-\$47,167.60
	Ending Balance: 10/31/2021	\$13,372.51

DEPRECIATION FUND

Beginning Balance 10/01/2021:	\$145,733.40
Receipts - District #6:	\$0.00
Interest:	\$49.51
Ending Balance 10/31/2021:	\$145,782.91
Expenditures (November 2021)	\$0.00
Ending Balance:	\$145,782.91

POSTAGE ACCOUNT

Beginning Balance 10/01/2021:	\$2,919.86
Receipts:	\$0.00
Expenditures:	-\$84.08
Ending Balance 10/31/2021:	\$2,835.78
	\$0.00
Ending Balance:	\$2,835.78

REVOLVING BUSINESS

October 2021		BEGINNING BALANCE: 10/01/2021	\$17,198.74
	REVENUE	Retirement	\$37,772.63
		403B	\$2,000.00
		ASI: Dependant Care	\$391.67
		Ck #2296-#2302 (General Fund)	\$1,145.00
		Unreimbursed Medical	\$470.84
		457b	\$250.00
		Building Fund	\$0.00
		Insurance - Wasserman (Reimbursed)	\$1,311.23
		TOTAL RECEIPTS: October 2021	\$43,341.37
		SUB-TOTAL	\$60,540.11
	EXPENDITURES	CHECK #	
		403 B	-\$2,000.00
		457b	-\$250.00
		ASI Fees	-\$50.00
		ASI Dependant Care	-\$1,498.01
		ASI Health Care	-\$817.81
		Retirement	-\$37,772.63
		#2303 Party Girl Creation (Flowers for Simpson)	-\$40.00
		#2304 Platinum T-Shirt (P-T Conference Drawings)	-\$46.90
		#2305 UNK (Transitional Teaching Program)	-\$820.75
		#2306 BC/BS - Wasserman Ins (Reimbursed)	-\$1,311.23
		#2307 D&L Meat (Hot Lunch Account)	-\$2,360.27
		#2308 Dave Twomey (Playground-Dead trees)	-\$200.00
		TOTAL EXPENDITURES: October 2021	-\$47,167.60
		ENDING BALANCE 10/31/2021:	<u>\$13,372.51</u>

MMDA BUILDING

Beginning Balance	\$609,277.35
Keith County	\$6,435.62
Lincoln County	\$0.00
Perkins County	\$952.52
WNB Interest	\$302.77
Promontory Interest	\$0.00
TOTAL RECEIPTS: BUILDING FUND	\$7,690.91
ENDING BALANCE 10/31/2021:	<u>\$616,968.26</u>
November 2021 Expenditures	
CK# 1677 Copeland Electric	-\$7,607.34
<i>*Inv 5039 Electrical - Building \$4,442.75</i>	
<i>*Inv 5054 Electrical - Den \$2,518.77</i>	
<i>*Inv 5055 Elect Server, coach/locker \$645.82</i>	
CK# 1678 Menards (Wrestling Floor)	-\$1,043.46
CK# 1679 Callihan Const (Inv 396692)	-\$5,810.00
<i>West FB Field (Fence - Dirt - Rebar - Service)</i>	
BALANCE:	<u>\$602,507.46</u>

BOND FUND

Beginning Balance	\$989,051.23
Keith Cty.	\$50,216.28
Lincoln Cty.	\$0.00
Perkins Cty. (Perkins sends to Keith County)	\$0.00
Promontory Interest	\$502.70
TOTAL RECEIPTS: BOND FUND	\$50,718.98
ENDING BALANCE 10/31/2021:	<u>\$1,039,770.21</u>
November 2021 Expenditures	\$0.00
CK# 1040 Adams Bank & Trust	-\$553,566.25
Bond Payment and Interest	
BALANCE:	<u>\$486,203.96</u>

Revenue Summary Report
 Processing Month: 10/2021
 OCTOBER 2021 - GENERAL FUND REVENUE

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1000	Beginning Balance	1,772,620.00	0.00	0.00	0.00	1,772,620.00
01 1100	Property Taxes & Allowance	2,400,000.00	187,762.31	840,145.19	35.01	1,559,854.81
01 1115	Carline Tax	15,000.00	0.00	4,680.53	31.20	10,319.47
01 1125	Motor Vehicle Tax	100,000.00	5,463.42	12,459.90	12.46	87,540.10
01 1510	Interest On Investments	8,500.00	663.93	1,245.88	14.66	7,254.12
	Subtotal: 1000	4,296,120.00	193,889.66	858,531.50	19.98	3,437,588.50
01 2110	Fines And License Fees	27,500.00	3,642.53	8,195.99	29.80	19,304.01
01 2210	ESU Reciepts	2,000.00	527.50	840.00	42.00	1,160.00
	Subtotal: 2000	29,500.00	4,170.03	9,035.99	30.63	20,464.01
01 3110	State Aid	633,777.00	63,378.00	126,756.00	20.00	507,021.00
01 3120	Special Ed Programs	150,000.00	0.00	0.00	0.00	150,000.00
01 3180	Prorate Motor Vehicles	7,000.00	913.16	913.16	13.05	6,086.84
01 3400	State Apportionment	20,000.00	0.00	0.00	0.00	20,000.00
01 3512	Distance Educ Incentive Payments	0.00	0.00	6,754.24	0.00	(6,754.24)
01 3535	High Ability Learners	3,650.00	0.00	0.00	0.00	3,650.00
01 3599	Grants	23,018.00	0.00	0.00	0.00	23,018.00
	Subtotal: 3000	837,445.00	64,291.16	134,423.40	16.05	703,021.60
01 4310	REAP Grant	26,982.00	0.00	26,982.00	100.00	0.00
01 4505	TITLE I, PART A NCLB	40,000.00	0.00	6,747.00	16.87	33,253.00
01 4518	IDEA Part B Base Allocation	45,000.00	0.00	0.00	0.00	45,000.00
01 4708	Medicaid in Public Schools	2,500.00	0.00	0.00	0.00	2,500.00
01 4709	Medicaid Admin Claim Reimb.	2,500.00	0.00	0.00	0.00	2,500.00
01 4996	ESSER 1	31,260.00	0.00	31,260.00	100.00	0.00
01 4997	ESSER 2	119,110.00	0.00	0.00	0.00	119,110.00
01 4998	ESSER 3	100,390.00	0.00	0.00	0.00	100,390.00
	Subtotal: 4000	367,742.00	0.00	64,989.00	17.67	302,753.00
01 5300	Sale Of Property	20,000.00	0.00	0.00	0.00	20,000.00
01 5301	Insurance Adjustment	200.00	0.00	0.00	0.00	200.00
01 5600	Other Non-revenue Receipts	9,000.00	0.00	162.00	1.80	8,838.00
	Subtotal: Debt Services	29,200.00	0.00	162.00	0.55	29,038.00
	Fund Total:	5,560,007.00	262,350.85	1,067,141.89	19.19	4,492,865.11

Cash Receipt Listing - Summary
OCTOBER 2021 - GENERAL FUND REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	ESU16 Educational Service Unit #16	10/15/2021	Stipend IIA LETRS and Subpay	1552	527.50
	KEITH Keith County	10/18/2021	Keith County Treasurer	1553	173,234.22
	LINCOLN Lincoln County	10/18/2021	Lincoln County Treasurer	1554	16.74
	PERKINS Perkins County	10/18/2021	Perkins County Treasurer	1555	24,530.46
	STATEOFNEB State of Nebraska	10/31/2021	State Aid	1556	63,378.00
	WNB Western Nebraska Bank	10/31/2021	October 2021 Interest	1557	663.93
				Report Total:	<u>262,350.85</u>

Cash Receipt Listing - Detail
OCTOBER 2021 - GENERAL FUND REVENUE

Receipt Number: 01 2210 **Received From:** Stipend IIA LETRS and Subpay **Received From:** ESU16 Educational Service Unit #16 **Receipt Date:** 10/15/2021 **Receipt Key:** 1552 **Amount:** 527.50

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receiptable Account Number</u>
01 2210	Stipend IIA LETRS Unit 5 Aug 2021	437.50	01 103	
01 2210	Subpay IIA Sci Wkship Sept 21	90.00	01 103	

Receipt Number: 01 1100 **Received From:** KEITH Keith County **Receipt Date:** 10/18/2021 **Receipt Key:** 1553 **Amount:** 173,234.22

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receiptable Account Number</u>
01 1125	Keith County: MV Tax	5,268.79	01 103	
01 1100	Keith County: RE & PP Tax	97.95	01 103	
01 1100	Keith County: RE & PP Tax	164,447.52	01 103	
01 1100	Keith County: RE & PP Tax	14.02	01 103	
01 1100	Keith County: RE & PP Tax	601.02	01 103	
01 2110	Keith County: Fines & License	3,625.79	01 103	
01 3180	Keith County: MV Prorate	830.74	01 103	
01 1100	Keith County: Commissions	(1,651.61)	01 103	

Receipt Number: 01 2110 **Received From:** LINCOLN Lincoln County **Receipt Date:** 10/18/2021 **Receipt Key:** 1554 **Amount:** 16.74

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receiptable Account Number</u>
01 2110	Lincoln County: Fines & License	16.74	01 103	

Receipt Number: 01 1100 **Received From:** PERKINS Perkins County **Receipt Date:** 10/18/2021 **Receipt Key:** 1555 **Amount:** 24,530.46

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receiptable Account Number</u>
01 1125	Perkins County: MV Tax	194.63	01 103	
01 1100	Perkins County: RE & PP Tax	24,477.33	01 103	
01 1100	Perkins County: RE & PP Tax	21.06	01 103	
01 3180	Perkins County: MV Pro-Rate	82.42	01 103	
01 1100	Perkins County: RE & PP Tax	(244.98)	01 103	

Receipt Number: 01 3110 **Received From:** STATEOFNEB State of Nebraska **Receipt Date:** 10/31/2021 **Receipt Key:** 1556 **Amount:** 63,378.00

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receiptable Account Number</u>
01 3110	State Aid	63,378.00	01 103	

Receipt Number: 01 1510 **Received From:** WNB Western Nebraska Bank **Receipt Date:** 10/31/2021 **Receipt Key:** 1557 **Amount:** 663.93

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receiptable Account Number</u>
01 1510	October 2021 Interest	663.93	01 103	

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receiptable Accounts</u>
Subtotal Revenue	262,350.85	262,350.85
Subtotal Expense	01 103	262,350.85
Subtotal General Ledger	Total:	262,350.85

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS					
01 1100 111 001	Regular Salaries Teachers - HS	517,000.00	42,664.91	125,129.10	391,870.90	24.20
01 1100 111 002	Regular Salaries - Teachers ELE	517,000.00	39,430.44	118,291.32	398,708.68	22.88
01 1100 112 001	Regular Salaries - Paras. - HS	18,000.00	1,252.49	3,653.95	14,346.05	20.30
01 1100 112 002	Regular Salaries - Paras ELE	25,000.00	2,546.31	7,407.36	17,592.64	29.63
01 1100 113 001	Regular Salaries Subs- HS	25,000.00	2,009.19	6,075.73	18,924.27	24.30
01 1100 113 002	Regular Salaries -Subs ELE	25,000.00	1,876.91	3,908.49	21,091.51	15.63
01 1100 114 001	Regular Salaries Tech Staff- HS	35,000.00	3,347.50	10,274.25	24,725.75	29.36
01 1100 114 002	Regular Salaries -Tech Staff ELE	35,000.00	3,347.50	10,274.25	24,725.75	29.36
01 1100 150 001	Additional compensation - Non Instruc.	35,000.00	5,738.99	16,240.24	18,759.76	46.40
01 1100 151 001	Additional compensation - Teachers	111,000.00	9,400.50	30,064.32	80,935.68	27.08
01 1100 210 001	Health Insur - Non Instructional -HS	200.00	2.14	9.56	190.44	4.78
01 1100 211 001	Health Insurance/DIS- HS	185,000.00	16,185.89	47,964.49	137,035.51	25.93
01 1100 211 002	Health Insurance/DIS- ELE	175,000.00	12,852.93	38,587.30	136,412.70	22.05
01 1100 212 001	Para Dis.- HS	200.00	6.03	18.29	181.71	9.15
01 1100 212 002	Para Dis.- ELE	200.00	12.06	38.84	161.16	19.42
01 1100 220 001	Social Security- Non Instructional HS	2,700.00	439.03	1,242.38	1,457.62	46.01
01 1100 221 001	Teacher Social Security- HS	49,000.00	4,022.71	11,991.09	37,008.91	24.47
01 1100 221 002	Teacher Social Security- ELE	41,000.00	3,057.66	9,173.03	31,826.97	22.37
01 1100 222 001	Para Social Security- HS	2,000.00	95.81	279.54	1,720.46	13.98
01 1100 222 002	Para Social Security- ELE	2,000.00	192.84	560.86	1,439.14	28.04
01 1100 223 001	Sub Teacher Social Security- HS	2,000.00	153.53	464.38	1,535.62	23.22
01 1100 223 002	Sub Teacher Social Security- ELE	2,000.00	143.50	298.92	1,701.08	14.95
01 1100 224 001	Tech Staff Social Security- HS	2,800.00	256.09	785.99	2,014.01	28.07
01 1100 224 002	Tech Social Security- ELE	2,800.00	256.08	785.96	2,014.04	28.07
01 1100 230 001	Retirement - Non Instructional - HS	2,600.00	192.77	699.28	1,900.72	26.90
01 1100 231 001	Retirement - Teachers - HS	45,000.00	3,910.03	14,094.45	30,905.55	31.32
01 1100 231 002	Retirement - Teachers - ELE	40,000.00	2,927.14	10,708.21	29,291.79	26.77
01 1100 232 001	Para Retirement - HS	1,500.00	92.98	330.20	1,169.80	22.01
01 1100 232 002	Para Retirement - ELE	2,000.00	189.03	669.20	1,330.80	33.46
01 1100 233 001	Subs Retirement - HS	500.00	27.06	86.01	413.99	17.20
01 1100 233 002	Subs Retirement - ELE	200.00	13.32	35.65	164.35	17.83
01 1100 234 001	Tech - Retirement - HS	3,600.00	248.50	932.72	2,667.28	25.91
01 1100 234 002	Tech - Retirement - ELE	3,600.00	248.50	932.71	2,667.29	25.91
01 1100 237 001	Increased Retirement Contribution Rate	16,000.00	1,416.58	1,416.58	14,583.42	8.85
01 1100 237 002	Increased Retirement Contribution Rate	12,000.00	1,116.74	1,116.74	10,883.26	9.31
01 1100 382 000	Distance Learning Charges	23,000.00	0.00	0.00	23,000.00	0.00
01 1100 610 001	Supplies & Registrations - HS	20,000.00	3,574.39	8,079.39	11,920.61	40.40
01 1100 610 002	Supplies & Registrations - ELE	20,000.00	849.75	3,827.15	16,172.85	19.14
01 1100 610 001 411	Facs	2,000.00	80.39	136.21	1,863.79	6.81
01 1100 610 001 412	Ind Tech	4,000.00	238.78	351.74	3,648.26	8.79
01 1100 610 001 413	Music - HS	3,000.00	757.02	881.08	2,118.92	29.37
01 1100 610 002 413	Music - ELE	1,500.00	224.89	224.89	1,275.11	14.99
01 1100 610 001 414	Science - HS	2,500.00	77.86	77.86	2,422.14	3.11
01 1100 610 001 415	Activites-HS	1,500.00	0.00	25.91	1,474.09	1.73
01 1100 610 002 415	Activites-ELE	500.00	0.00	44.03	455.97	8.81
01 1100 610 001 416	Art - HS	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 610 002 416	Art - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 610 001 417	STEM - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 610 002 417	STEM - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 640 001	Textbooks - HS	3,000.00	0.00	436.40	2,563.60	14.55
01 1100 640 002	Textbooks - ELE	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 643 001	Web Based Software - HS	25,000.00	149.12	5,011.45	19,988.55	20.05
01 1100 643 002	Web Based Software - EL	15,000.00	59.60	59.60	14,940.40	0.40
01 1100 734 001	Computer Hardware - HS	10,000.00	34.95	4,923.37	5,076.63	49.23
01 1100 734 002	Computer Hardware - ELE	10,000.00	0.00	1,232.50	8,767.50	12.33
01 1100 890 000	Misc Expense	10,000.00	0.00	(0.19)	10,000.19	0.00
01 1100 890 001	Misc. Expenses - HS	0.00	0.00	0.00	0.00	0.00
1100	REGULAR INSTRUCTIONAL PROGRAMS	2,096,900.00	165,720.44	499,852.78	1,597,047.22	23.84
1160	PROVERTY PROGRAMS					
01 1160 610 000	Poverty Instructional Program	40,000.00	0.00	0.00	40,000.00	0.00
1160	PROVERTY PROGRAMS	40,000.00	0.00	0.00	40,000.00	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS					
01 1200 110 000	Special Ed Prog. Supv	15,500.00	1,246.25	3,738.75	11,761.25	24.12

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 1200 111 001	SPED Teacher Salary HS	66,000.00	5,391.13	16,173.39	49,826.61	24.51
01 1200 111 002	SPED Teacher Salary - ELE	50,000.00	3,953.00	11,859.00	38,141.00	23.72
01 1200 112 001	SPED Reg Salaries - Paras HS	50,000.00	4,656.96	13,588.42	36,411.58	27.18
01 1200 112 002	SPED Para Salary ELE	40,000.00	3,154.00	9,207.45	30,792.55	23.02
01 1200 113 001	Regular Salaries - Subs	4,000.00	431.41	900.63	3,099.37	22.52
01 1200 113 002	Regular Salaries - Subs	4,000.00	316.24	644.53	3,355.47	16.11
01 1200 210 000	Health Insurance Prog. Supv	4,200.00	327.55	982.77	3,217.23	23.40
01 1200 211 001	INSURANCE - Teachers	10,000.00	807.02	2,421.86	7,578.14	24.22
01 1200 211 002	INSURANCE - Teachers	26,500.00	2,149.37	6,449.61	20,050.39	24.34
01 1200 212 001	INSURANCE - Paras	300.00	20.80	78.50	221.50	26.17
01 1200 212 002	INSURANCE - Paras	300.00	15.19	46.21	253.79	15.40
01 1200 220 000	Social Security - Prog. Supv	1,300.00	94.75	284.25	1,015.75	21.87
01 1200 221 001	Soc. Security -Teachers/SPED	5,800.00	471.56	1,414.68	4,385.32	24.39
01 1200 221 002	Soc. Security -Teachers/SPED	4,000.00	298.56	895.73	3,104.27	22.39
01 1200 222 001	SOCIAL SECURITY -Paras	4,000.00	356.25	1,039.48	2,960.52	25.99
01 1200 222 002	SOCIAL SECURITY -Paras	3,500.00	238.60	696.27	2,803.73	19.89
01 1200 223 001	SOCIAL SECURITY -Subs	350.00	32.92	68.81	281.19	19.66
01 1200 223 002	SOCIAL SECURITY -Subs	350.00	24.21	49.39	300.61	14.11
01 1200 230 000	Retirement - Prog. Supv	1,200.00	92.52	338.72	861.28	28.23
01 1200 231 001	NPERS - Teachers	5,000.00	400.22	1,455.49	3,544.51	29.11
01 1200 231 002	NPERS - Teachers	3,800.00	293.45	1,064.82	2,735.18	28.02
01 1200 232 001	NPERS - Paras	3,000.00	345.71	1,227.92	1,772.08	40.93
01 1200 232 002	NPERS - Paras	3,000.00	234.13	832.08	2,167.92	27.74
01 1200 233 001	SPED NPERS - Subs HS	400.00	1.02	3.56	396.44	0.89
01 1200 233 002	SPED NPERS - Subs ELE	400.00	1.53	2.40	397.60	0.60
01 1200 237 000	Retirement - Prog. Supv Increase	400.00	30.59	30.59	369.41	7.65
01 1200 237 001	Increased Retirement Contribution Rate	3,600.00	246.95	246.95	3,353.05	6.86
01 1200 237 002	Increased Retirement Contribution Rate	3,200.00	174.94	174.94	3,025.06	5.47
01 1200 330 001	Employee training & Dev.	500.00	0.00	0.00	500.00	0.00
01 1200 330 002	SPED Employee training & Dev.	500.00	0.00	0.00	500.00	0.00
01 1200 591 001	Consultants, Program	15,000.00	1,364.69	3,628.38	11,371.62	24.19
01 1200 591 002	Consultants, Program	15,000.00	1,364.69	3,628.38	11,371.62	24.19
01 1200 610 000	Special Ed Supplies	0.00	0.00	0.00	0.00	0.00
01 1200 610 001	SPED SUPPLIES	1,000.00	30.89	376.63	623.37	37.66
01 1200 610 002	SPED SUPPLIES	1,000.00	0.00	462.07	537.93	46.21
01 1200 640 000	Books & Periodicals	1,000.00	0.00	0.00	1,000.00	0.00
01 1200 643 000	Web/Cloud Based Software	1,000.00	0.00	0.00	1,000.00	0.00
01 1200 890 000	Misc. Expenses	0.00	0.00	0.00	0.00	0.00
01 1200 890 001	Misc. Expenses - HS	0.00	0.00	0.00	0.00	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	349,100.00	28,567.10	84,012.66	265,087.34	24.07
1291	EC NON-REIMBURSABLE					
01 1291 591 002	Consultants, Program	1,000.00	71.25	142.50	857.50	14.25
1291	EC NON-REIMBURSABLE	1,000.00	71.25	142.50	857.50	14.25
1292	SA NON-REIMBURSABLE					
01 1292 591 002	Consultants, Program	500.00	47.50	95.00	405.00	19.00
1292	SA NON-REIMBURSABLE	500.00	47.50	95.00	405.00	19.00
2120	GUIDANCE SERVICES					
01 2120 111 001	Guidance Salary HS	46,500.00	3,768.44	11,305.32	35,194.68	24.31
01 2120 111 002	Guidance Salary EL	15,500.00	1,256.15	3,768.45	11,731.55	24.31
01 2120 211 001	Guidance Health Insurance/Dis.	7,400.00	603.76	1,811.83	5,588.17	24.48
01 2120 211 002	Guidance Health Insurance-ELE	2,500.00	201.25	603.94	1,896.06	24.16
01 2120 221 001	Guidance Social Security- HS	4,000.00	321.44	964.20	3,035.80	24.11
01 2120 221 002	Guidance Social Security- ELE	1,500.00	107.15	321.37	1,178.63	21.42
01 2120 231 001	Guidance Retirement-HS	3,500.00	279.75	1,024.23	2,475.77	29.26
01 2120 231 002	Guidance Retirement-ELE	1,200.00	93.25	341.41	858.59	28.45
01 2120 237 001	Increased Retirement Contribution Rate	1,200.00	92.49	92.49	1,107.51	7.71
01 2120 237 002	Increased Retirement Contribution Rate	400.00	30.83	30.83	369.17	7.71
01 2120 610 001	Guidance Supplies - HS	4,000.00	902.95	1,253.56	2,746.44	31.34
01 2120 610 002	Guidance Supplies -ELE	500.00	115.00	115.00	385.00	23.00
01 2120 890 001	Misc. Expenses - HS	1,500.00	0.00	359.55	1,140.45	23.97
01 2120 890 002	Misc. Expenses - ELE	500.00	0.00	0.00	500.00	0.00
2120	GUIDANCE SERVICES	90,200.00	7,772.46	21,992.18	68,207.82	24.38
2141	PSYCH SERVICES					
01 2141 320 001	Professional Educational Services	22,000.00	1,832.00	5,496.00	16,504.00	24.98
01 2141 320 002	Professional Educational Services	22,000.00	1,832.00	5,496.00	16,504.00	24.98

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
2141	PSYCH SERVICES	44,000.00	3,664.00	10,992.00	33,008.00	24.98
2151	SPEECH THERAPY					
01 2151 591 001	Consultants, Program - HS	10,000.00	462.95	925.90	9,074.10	9.26
01 2151 591 002	Consultants, Program - ELE	42,000.00	6,111.79	12,939.93	29,060.07	30.81
01 2151 610 000	Speech Supplies	1,600.00	0.00	0.00	1,600.00	0.00
2151	SPEECH THERAPY	53,600.00	6,574.74	13,865.83	39,734.17	25.87
2161	OT SERVICES					
01 2161 591 001	Consultants, Program - HS	12,000.00	0.00	1,113.25	10,886.75	9.28
01 2161 591 002	Consultants, Program - ELE	6,000.00	2,226.50	3,339.75	2,660.25	55.66
2161	OT SERVICES	18,000.00	2,226.50	4,453.00	13,547.00	24.74
2171	PT SERVICES					
01 2171 591 001	Consultants, Program - HS	3,500.00	0.00	328.63	3,171.37	9.39
01 2171 591 002	Consultants, Program - ELE	2,000.00	657.26	985.89	1,014.11	49.29
2171	PT SERVICES	5,500.00	657.26	1,314.52	4,185.48	23.90
2220	LIBRARY-MEDIA SERVICES					
01 2220 111 001	Librarian Salary-HS	31,000.00	2,507.50	7,585.00	23,415.00	24.47
01 2220 111 002	Librarian Salary-ELE	31,000.00	2,507.50	7,585.00	23,415.00	24.47
01 2220 211 001	Librarian Health Insurance - HS	13,000.00	1,079.63	3,240.05	9,759.95	24.92
01 2220 211 002	Librarian Health Insurance - ELE	13,000.00	1,079.63	3,240.05	9,759.95	24.92
01 2220 221 001	Librarian Social Security-HS	2,400.00	190.59	576.57	1,823.43	24.02
01 2220 221 002	Librarian Social Security-ELE	2,400.00	190.59	576.57	1,823.43	24.02
01 2220 231 001	NPERS - Teachers HS	2,400.00	186.14	687.68	1,712.32	28.65
01 2220 231 002	Librarian Retirement - ELE	2,400.00	186.14	687.68	1,712.32	28.65
01 2220 237 001	Increased Retirement Contribution Rate	600.00	61.54	61.54	538.46	10.26
01 2220 237 002	Increased Retirement Contribution Rate	600.00	61.54	61.54	538.46	10.26
01 2220 610 001	Supplies. - HS	500.00	0.00	44.00	456.00	8.80
01 2220 610 002	Supplies. - ELE	500.00	0.00	25.00	475.00	5.00
01 2220 640 001	Library Books - HS	1,000.00	50.00	50.00	950.00	5.00
01 2220 640 002	Library Books - ELE	1,500.00	0.00	0.00	1,500.00	0.00
01 2220 890 001	Misc. Expenses - HS	1,000.00	168.49	299.28	700.72	29.93
01 2220 890 002	Misc. Expenses - ELE	1,000.00	701.69	701.69	298.31	70.17
2220	LIBRARY-MEDIA SERVICES	104,300.00	8,970.98	25,421.65	78,878.35	24.37
2310	BOARD OF EDUCATION					
01 2310 540 000	Advertising & Printing	2,500.00	71.72	835.25	1,664.75	33.41
01 2310 580 000	Travel Exp & Mileage	3,000.00	0.00	0.00	3,000.00	0.00
01 2310 610 000	Supplies & Expenses	7,150.00	1,182.90	3,137.34	4,012.66	43.88
01 2310 890 000	Misc Expenses	500.00	0.00	99.96	400.04	19.99
2310	BOARD OF EDUCATION	13,150.00	1,254.62	4,072.55	9,077.45	30.97
2320	EXECUTIVE ADMINISTRATION					
01 2320 105 000	Salary Of Administration	145,000.00	11,608.33	34,824.99	110,175.01	24.02
01 2320 116 000	Business Mgr. Salary	47,500.00	3,770.36	11,800.86	35,699.14	24.84
01 2320 136 000	Business Mngr - OT	1,000.00	26.05	325.45	674.55	32.55
01 2320 215 000	Health Insurance/Dis	26,500.00	2,201.80	6,606.20	19,893.80	24.93
01 2320 216 000	Insurance - Business Mrg.	9,700.00	798.87	2,398.68	7,301.32	24.73
01 2320 225 000	Social Security- ADM	12,000.00	861.17	2,583.51	9,416.49	21.53
01 2320 226 000	Social Security - Business Mrg.	4,600.00	349.57	1,105.09	3,494.91	24.02
01 2320 235 000	Retirement- ADM.	14,500.00	861.74	3,155.04	11,344.96	21.76
01 2320 236 000	Retirement - Business Mrg.	3,700.00	281.83	1,104.64	2,595.36	29.86
01 2320 237 000	Increased Retirement Contribution Rate	2,100.00	378.08	378.08	1,721.92	18.00
01 2320 580 000	Travel Exp & Mileage	5,000.00	451.94	579.88	4,420.12	11.60
01 2320 610 000	Supplies - Expenses	3,000.00	837.00	1,742.74	1,257.26	58.09
01 2320 810 000	Dues & Fees	6,000.00	125.00	265.00	5,735.00	4.42
01 2320 890 000	Misc. Expenses	6,000.00	0.00	1,187.98	4,812.02	19.80
2320	EXECUTIVE ADMINISTRATION	286,600.00	22,551.74	68,058.14	218,541.86	23.75
2330	DISTRICT LEGAL SERVICES					
01 2330 317 000	Legal Services	5,000.00	0.00	256.00	4,744.00	5.12
2330	DISTRICT LEGAL SERVICES	5,000.00	0.00	256.00	4,744.00	5.12
2410	OFFICE OF PRINCIPAL					
01 2410 110 001	Secretary - HS	17,500.00	1,315.52	4,096.44	13,403.56	23.41
01 2410 110 002	Secretary - EL	17,500.00	1,315.51	4,096.41	13,403.59	23.41
01 2410 111 001	Salary Of Principal - HS	109,500.00	9,108.33	27,324.99	82,175.01	24.95
01 2410 111 002	Salary Of Principal - ELE	85,000.00	7,062.08	21,186.24	63,813.76	24.92
01 2410 130 001	Overtime Pay - Non Instructional	250.00	0.00	0.00	250.00	0.00
01 2410 130 002	Overtime Pay - Non Instructional	250.00	0.00	0.00	250.00	0.00

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 2410 210 001	LTD Ins - Non Instructional	150.00	6.68	21.77	128.23	14.51
01 2410 210 002	LTD Ins - Non Instructional	150.00	6.68	21.77	128.23	14.51
01 2410 211 001	Health Insurance - HS	10,000.00	827.47	2,482.99	7,517.01	24.83
01 2410 211 002	Health Insurance - ELE	22,500.00	1,856.10	5,568.98	16,931.02	24.75
01 2410 220 001	SOCIAL SECURITY Non Instructional	1,500.00	99.92	311.93	1,188.07	20.80
01 2410 220 002	SOCIAL SECURITY Non Instructional	1,500.00	99.88	311.90	1,188.10	20.79
01 2410 221 001	Social Security - HS	9,300.00	751.24	2,253.72	7,046.28	24.23
01 2410 221 002	Social Security - ELE	6,600.00	536.92	1,610.76	4,989.24	24.41
01 2410 230 001	NPERS - Non Instructional	1,300.00	89.49	358.74	941.26	27.60
01 2410 230 002	NPERS - Non Instructional	1,300.00	89.49	358.76	941.24	27.60
01 2410 231 001	Retirement - HS	12,000.00	676.16	2,475.56	9,524.44	20.63
01 2410 231 002	Retirement - ELE	8,500.00	524.25	1,919.41	6,580.59	22.58
01 2410 237 001	Increased Retirement Contribution Rate	700.00	253.13	253.13	446.87	36.16
01 2410 237 002	Increased Retirement Contribution Rate	700.00	202.91	202.91	497.09	28.99
01 2410 580 001	Travel & Mileage - HS	5,000.00	489.82	503.51	4,496.49	10.07
01 2410 580 002	Travel & Mileage - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 610 001	Supplies - HS	1,000.00	0.00	25.00	975.00	2.50
01 2410 610 002	Supplies - ELE	1,500.00	0.00	25.00	1,475.00	1.67
01 2410 810 001	Dues & Fees - HS	2,000.00	0.00	60.00	1,940.00	3.00
01 2410 810 002	Dues & Fees - ELE	2,000.00	0.00	110.00	1,890.00	5.50
01 2410 890 001	Misc Expense HS	5,000.00	40.00	40.00	4,960.00	0.80
01 2410 890 002	Misc Expense ELE	5,000.00	55.31	390.31	4,609.69	7.81
2410	OFFICE OF PRINCIPAL	328,700.00	25,406.89	76,010.23	252,689.77	23.12
2510	FISCAL SERVICES					
01 2510 352 000	Prof/tech Services Audit	8,000.00	0.00	0.00	8,000.00	0.00
01 2510 442 000	Copier Lease	6,000.00	419.00	1,257.00	4,743.00	20.95
01 2510 530 000	telephone	9,000.00	632.58	1,905.53	7,094.47	21.17
01 2510 531 000	Postage	2,500.00	0.00	6.75	2,493.25	0.27
01 2510 890 000	Misc Expenses	1,000.00	0.00	0.00	1,000.00	0.00
2510	FISCAL SERVICES	26,500.00	1,051.58	3,169.28	23,330.72	11.96
2610	OPERATION OF BUILDING					
01 2610 110 001	Custodians Salary - HS	52,000.00	3,790.92	11,224.84	40,775.16	21.59
01 2610 110 002	Custodians Salary - ELE	58,000.00	2,814.88	12,396.64	45,603.36	21.37
01 2610 130 001	Custodians - Overtime Pay HS	500.00	27.16	106.59	393.41	21.32
01 2610 130 002	Custodians - Overtime Pay ELE	500.00	27.16	108.06	391.94	21.61
01 2610 210 001	INSURANCE - Non-Instructional	350.00	24.79	75.28	274.72	21.51
01 2610 210 002	INSURANCE - Non-Instructional	350.00	(21.52)	30.87	319.13	8.82
01 2610 220 001	Social Security- HS	4,000.00	292.08	866.85	3,133.15	21.67
01 2610 220 002	Social Security- ELE	4,500.00	217.42	951.12	3,548.88	21.14
01 2610 230 001	Retirement - HS	3,900.00	283.44	1,025.60	2,874.40	26.30
01 2610 230 002	Retirement - ELE	4,400.00	210.97	1,165.42	3,234.58	26.49
01 2610 237 001	Increased Retirement Contribution Rate	1,100.00	93.71	93.71	1,006.29	8.52
01 2610 237 002	Increased Retirement Contribution Rate	1,400.00	69.75	69.75	1,330.25	4.98
01 2610 410 000	Water-sewer-trash	12,000.00	787.91	2,724.86	9,275.14	22.71
01 2610 520 000	Insurance	30,000.00	0.00	0.00	30,000.00	0.00
01 2610 610 000	Supplies - Expenses	20,000.00	1,212.56	6,663.40	13,336.60	33.32
01 2610 621 000	Electricity	72,000.00	5,392.93	20,314.51	51,685.49	28.21
01 2610 626 000	GAS	2,000.00	0.00	500.00	1,500.00	25.00
01 2610 720 000	Bldg & Grounds	40,000.00	2,310.93	6,301.40	33,698.60	15.75
01 2610 890 000	Misc. Expenses	20,000.00	0.00	608.80	19,391.20	3.04
2610	OPERATION OF BUILDING	327,000.00	17,535.09	65,227.70	261,772.30	19.95
2620	MAINTENANCE OF BUILDING					
01 2620 340 000	Repairman	10,000.00	0.00	2,599.41	7,400.59	25.99
01 2620 733 000	Furniture & Equipment Repair	1,000.00	0.00	0.00	1,000.00	0.00
01 2620 890 000	Misc Expenses	1,000.00	0.00	0.00	1,000.00	0.00
2620	MAINTENANCE OF BUILDING	12,000.00	0.00	2,599.41	9,400.59	21.66
2650	VEHICLE ACQUISITION AND MAINTENANCE					
01 2650 732 000	Vehicle Acquisition	75,000.00	46,655.64	46,655.64	28,344.36	62.21
2650	VEHICLE ACQUISITION AND MAINTENANCE	75,000.00	46,655.64	46,655.64	28,344.36	62.21
2710	REGULAR PUPIL TRANSPORTATION					
01 2710 110 000	Bus Drivers' Salaries	52,500.00	4,668.45	12,576.47	39,923.53	23.96
01 2710 120 000	Bus Drivers' Salaries (subs)	5,000.00	569.08	1,581.06	3,418.94	31.62
01 2710 210 000	Bus Drivers' Ins.- LTD	500.00	0.00	79.95	420.05	15.99
01 2710 220 000	Social Security	4,500.00	400.67	1,082.84	3,417.16	24.06
01 2710 230 000	Bus Drivers' Retirement	4,300.00	263.14	838.74	3,461.26	19.51

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NOVEMBER 2021 - GENERAL FUND EXPENDITURES

User ID: OKB

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 2710 237 000	Increased Retirement Contribution Rate	700.00	86.99	86.99	613.01	12.43
01 2710 519 000	Student Mileage to Parents	5,000.00	191.52	570.58	4,429.42	11.41
01 2710 626 000	Gas & Oil	25,000.00	2,614.20	5,814.50	19,185.50	23.26
01 2710 890 000	Misc Expenses	5,000.00	125.00	743.61	4,256.39	14.87
2710	REGULAR PUPIL TRANSPORTATION	102,500.00	8,919.05	23,374.74	79,125.26	22.80
2712	SCHOOL AGE SPEC ED TRANSPORT					
01 2712 110 001	SPED Transportation - HS	5,000.00	0.00	0.00	5,000.00	0.00
01 2712 210 001	INSURANCE - Non-Instructional	50.00	0.00	0.00	50.00	0.00
01 2712 220 001	SPED Social Security- HS	400.00	0.00	0.00	400.00	0.00
01 2712 230 001	SPED Retirement- HS	500.00	0.00	0.00	500.00	0.00
01 2712 290 000	SPED Other Benefits	100.00	0.00	0.00	100.00	0.00
01 2712 626 000	SPED Gas & Oil	1,000.00	0.00	0.00	1,000.00	0.00
2712	SCHOOL AGE SPEC ED TRANSPORT	7,050.00	0.00	0.00	7,050.00	0.00
2730	VEHICLE SERVICES					
01 2730 610 000	Bus Maintenance/tires	50,000.00	867.49	3,979.82	46,020.18	7.96
2730	VEHICLE SERVICES	50,000.00	867.49	3,979.82	46,020.18	7.96
3300	COMMUNITY SERVICES					
01 3300 890 000	Misc Expenses	13,500.00	0.00	2,962.00	10,538.00	21.94
3300	COMMUNITY SERVICES	13,500.00	0.00	2,962.00	10,538.00	21.94
3500	STATE CATEGORICAL PROGRAMS					
01 3500 810 000	Dues/fees	1,000.00	0.00	0.00	1,000.00	0.00
3500	STATE CATEGORICAL PROGRAMS	1,000.00	0.00	0.00	1,000.00	0.00
3535	HIGH ABILITY LEARNERS					
01 3535 610 000	High Ability Learner Grant	4,000.00	0.00	200.00	3,800.00	5.00
3535	HIGH ABILITY LEARNERS	4,000.00	0.00	200.00	3,800.00	5.00
3599	GRANTS					
01 3599 610 000 153	Grants	25,000.00	317.55	909.43	24,090.57	3.64
3599	GRANTS	25,000.00	317.55	909.43	24,090.57	3.64
6200	TITLE I, PART A NCLB IMPROV THE ACADEM					
01 6200 111 002	Title I Salaries Teachers Pro. Staff EL	34,500.00	3,953.00	11,859.00	22,641.00	34.37
01 6200 211 002	TITLE I, Insurance - ELE	9,700.00	796.35	2,391.88	7,308.12	24.66
01 6200 221 002	Title I Social Security EL	4,500.00	359.59	1,078.90	3,421.10	23.98
01 6200 231 002	TITLE I NPERS EL	4,500.00	293.45	1,074.39	3,425.61	23.88
01 6200 237 002	Increased Retirement Contribution Rate	1,200.00	97.02	97.02	1,102.98	8.09
01 6200 395 000	Title I ESU16 Contract	3,000.00	0.00	2,996.04	3.96	99.87
01 6200 610 000	Title I Homeless	100.00	0.00	0.00	100.00	0.00
01 6200 890 000	Misc Expenses	0.00	0.00	0.00	0.00	0.00
6200	TITLE I, PART A NCLB IMPROV THE ACADEM	57,500.00	5,499.41	19,497.23	38,002.77	33.91
6210	TITLE I NCLB IMPROVING BSC PRGRMS ACCNT					
01 6210 610 000	misc.	1,000.00	0.00	0.00	1,000.00	0.00
6210	TITLE I NCLB IMPROVING BSC PRGRMS ACCNT	1,000.00	0.00	0.00	1,000.00	0.00
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS					
01 6310 220 001	Title IIA: Soc Security Training & Dev.	500.00	0.00	0.00	500.00	0.00
01 6310 220 002	Title IIA: Soc Security Training & Dev.	500.00	0.00	0.00	500.00	0.00
01 6310 230 001	Title IIA: NPERS Training & Dev	500.00	0.00	0.00	500.00	0.00
01 6310 230 002	Title IIA: NPERS Training & Dev	500.00	0.00	0.00	500.00	0.00
01 6310 330 001	Title IIA: Training & Dev.	1,500.00	0.00	0.00	1,500.00	0.00
01 6310 330 002	Title IIA: Training & Dev	1,500.00	0.00	0.00	1,500.00	0.00
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS	5,000.00	0.00	0.00	5,000.00	0.00
6406	IDEA PRESCHOOL(619) BASE ALLOC					
01 6406 591 000	IDEA 619	1,052.00	0.00	1,052.00	0.00	100.00
6406	IDEA PRESCHOOL(619) BASE ALLOC	1,052.00	0.00	1,052.00	0.00	100.00
6408	IDEA ENROLLMENT/POVERTY					
01 6408 591 000	IDEA Enrollment/Poverty	45,388.00	2,156.26	3,260.52	42,127.48	7.18
6408	IDEA ENROLLMENT/POVERTY	45,388.00	2,156.26	3,260.52	42,127.48	7.18
6418	IDEA PART B PEaK					
01 6418 320 001	IDEA Part B PEaK - HS	0.00	0.00	0.00	0.00	0.00
01 6418 320 002	IDEA Part B PEaK ELE	0.00	0.00	0.00	0.00	0.00
6418	IDEA PART B PEaK	0.00	0.00	0.00	0.00	0.00
6421	IDEA Part B ARP					
01 6421 611 000	IDEA Part B ARP	9,000.00	0.00	2,612.78	6,387.22	29.03
6421	IDEA Part B ARP	9,000.00	0.00	2,612.78	6,387.22	29.03

Monthly Account Summary

NOVEMBER 2021 - GENERAL FUND EXPENDITURES

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
6422	IDEA Part B ARP					
01 6422 619 000	IDEA Part B ARP	1,000.00	0.00	0.00	1,000.00	0.00
6422	IDEA Part B ARP	1,000.00	0.00	0.00	1,000.00	0.00
6969	TITLE IV-A					
01 6969 320 001	Title IV Prof Ed - ELE	5,000.00	0.00	0.00	5,000.00	0.00
01 6969 320 002	Title IV A ELE	5,000.00	0.00	0.00	5,000.00	0.00
6969	TITLE IV-A	10,000.00	0.00	0.00	10,000.00	0.00
6992	REAP					
01 6992 610 000	Reap Grant	25,000.00	0.00	24,203.84	796.16	96.82
6992	REAP	25,000.00	0.00	24,203.84	796.16	96.82
6998	ESSERS - 3					
01 6998 610 000	Supplies - Expenses	250,760.00	618.71	16,872.20	233,887.80	6.73
6998	ESSERS - 3	250,760.00	618.71	16,872.20	233,887.80	6.73
8000	TRANSFERS (OUTGOING)					
01 8000 912 000	Lunch	10,000.00	0.00	0.00	10,000.00	0.00
01 8000 913 000	Transfer/activity Fund	10,000.00	10,000.00	10,000.00	0.00	100.00
8000	TRANSFERS (OUTGOING)	20,000.00	10,000.00	10,000.00	10,000.00	50.00
01	GENERAL FUND	4,505,800.00	367,106.26	1,037,115.63	3,468,684.37	23.02

Check Register by Type
NOVEMBER 2021 - GENERAL FUND EXPENDITURES

Payee Type: Vendor Check Type: Check Checking Account ID: 1

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
31743	11/15/2021				USBANK	U S Bank	3,716.48
31744	11/15/2021				REVOLVINGB	Revolving Business Account	1,107.65
31754	11/15/2021				BOMGAARS	Bomgaars	19.36
31755	11/15/2021				CASHWADIST	Cash-wa Distributing, Inc.	283.50
31756	11/15/2021				CHITTSHER1	Sheri Chittenden	124.32
31757	11/15/2021				CONSOLIDA2	Consolidated, Inc.	521.98
31758	11/15/2021				DACKDEL	Del Dack	434.56
31759	11/15/2021				EAKESOFF11	Eakes Office Plus, Inc.	346.88
31760	11/15/2021				ESU16INV	Educational Service Unit #16	12,764.89
31761	11/15/2021				EPCO	EPCO LTD, Inc.	509.00
31762	11/15/2021				FOXDAWN	Dawn Fox	90.97
31763	11/15/2021				FRICKANGE	Angela Fricke	100.55
31764	11/15/2021				HERSHEYPUB	Hershey Public Schools	2,609.44
31765	11/15/2021				HINTONSLOC	Hinton's Lock & Alarm, Inc.	182.50
31766	11/15/2021				HOMETOWNLE	Hometown Leasing	419.00
31767	11/15/2021				IDEALLINEN	Ideal Linen, Inc.	230.90
31768	11/15/2021				ILLUMIATEE	Illuminate Education	660.00
31769	11/15/2021				INLANDTRUC	InLand Truck Parts and Service	499.26
31770	11/15/2021				JORGESCOT1	Scott Jorgensen	145.60
31771	11/15/2021				KKSERVICEI	K & K Service Inc	368.23
31772	11/15/2021				KEITHCOUN1	Keith County News Inc	71.72
31773	11/15/2021				LOUSSPORTI	Lou's Sporting Goods, Inc.	474.14
31774	11/15/2021				MATHESONTR	Matheson Tri-Gas Inc.	57.21
31775	11/15/2021				MCCONNELLD	Luke McConnell	5,462.00
31776	11/15/2021				MCGRAWHILL	Mcgraw-Hill Companies, Inc.	428.50
31777	11/15/2021				MEADLUMBER	Mead Lumber Co.	317.55
31778	11/15/2021				MENARDS	Menards	64.84
31779	11/15/2021				MIDWESTELE	Midwest Electric	5,392.93
31780	11/15/2021				MOWPOWER	Mow Power	1,175.00
31781	11/15/2021				NEBRASKAAS	Nebraska Association of School Boards, Inc.	1,468.00
31782	11/15/2021				NEBRASKAC2	Nebraska Council Of Sch Admin	175.00
31783	11/15/2021				NEBRASKASA	Nebraska Safety Center	125.00
31784	11/15/2021				PAXTONGROC	Paxton Grocery & Meats	88.26
31785	11/15/2021				PAXTONWELD	Paxton Welding & Tire	688.59
31786	11/15/2021				PRESTOX	PrestoX	71.00
31787	11/15/2021				SCOTTIESPO	Scotties Potties Inc.	250.00
31788	11/15/2021				STUDENTACT	Student Activity	10,000.00
31789	11/15/2021				UNK	University of Nebraska Kearney	2,000.00
31790	11/15/2021				VERIZON	Verizon	50.08
31791	11/15/2021				VILLAGEOFP	Village Of Paxton, Inc.	787.91
31792	11/15/2021				WESTERNNE1	Western Nebraska Administrators	125.00
31793	11/15/2021				WEX	WEX Fleet Universal	2,536.31
31794	11/15/2021				YANDASMUSI	Yanda's Music & Pro Audio	332.16
31795	11/15/2021				HOLIDAYINN	Holiday Inn Kearney	219.90
31796	11/15/2021				WELLSEQUIP	Wells Fargo Equipment Finance, Inc	46,655.64

Checking Account ID: 1	Void Total:	0.00	Total without Voids:	104,151.81
Check Type Total: Check	Void Total:	0.00	Total without Voids:	104,151.81
Payee Type Total: Vendor	Void Total:	0.00	Total without Voids:	104,151.81
Grand Total:	Void Total:	0.00	Total without Voids:	104,151.81

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NOVEMBER 2021 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
	33928117	Bomgaars	10/06/2021	19.36
01 1100 610 001 412		Spray paint & Filler		19.36
Total Bomgaars				19.36
	13145851	Cash-wa Distributing, Inc.	11/02/2021	283.50
01 2610 610 000		T Tissue (5) cases		283.50
Total Cash-wa Distributing, Inc.				283.50
	11.15.21	Chittenden, Sheri	11/15/2021	124.32
01 2410 580 001		XC @ Bridgeport (222 miles @ \$.56/mile)		124.32
Total Chittenden, Sheri				124.32
	11.15.21	Consolidated, Inc.	11/15/2021	521.98
01 2510 530 000		Telephone Service		456.13
01 2510 530 000		Telephone Service		65.85
Total Consolidated, Inc.				521.98
	Mileage Nov 2021	Dack, Del	11/15/2021	434.56
01 2320 580 000		Mileage & Travel 776 miles @ \$.56		434.56
Total Dack, Del				434.56
	8360825-0	Eakes Office Plus, Inc.	10/28/2021	199.68
01 2610 610 000		Maintenance supplies		199.68
	8362369-0	Eakes Office Plus, Inc.	11/01/2021	275.05
01 2610 610 000		Towels - Maintenance		275.05
	C8360825-0	Eakes Office Plus, Inc.	10/28/2021	(127.85)
01 2610 610 000		Return Towels		(127.85)
Total Eakes Office Plus, Inc.				346.88
	11.15.21	Educational Service Unit #16	11/15/2021	12,764.89
01 1100 610 002		Educlimber - Mitchell		25.00
01 1100 610 002		Educlimber - States		25.00
01 1100 610 001		Educlimber - Thompson		25.00
01 2120 610 002		Educlimber - Spencer		25.00
01 1292 591 002		ECSE Non-Reimbursable Birth-2		47.50
01 1291 591 002		ECSE Non-Reimbursable 3-5		71.25
01 6408 591 000		ECSE Team Birth - 2		840.65
01 6408 591 000		ECSE Team 3-5		1,260.98
01 6408 591 000		Program Supervision - Birth - 2		21.85
01 6408 591 000		Program Supervision - 3-5		32.78
01 2151 591 001		Speech Therapy - HS		385.14
01 2151 591 002		Speech Therapy - ELE		6,033.98
01 1200 591 002		Program Supervision - ELE		142.38
01 1200 591 001		Program Supervision - HS		142.38
01 2151 591 002		Audiology - ELE		77.81
01 2151 591 001		Audiology - HS		77.81
01 1200 591 002		Deaf/Hard Hearing ELE		272.75
01 1200 591 001		Deaf/Hard Hearing HS		272.75
01 2161 591 002		Occupational Therapy - ELE		1,113.25
01 2161 591 002		Occupational Therapy - HS		1,113.25
01 2171 591 002		Physical Therapy - ELE		328.63
01 2171 591 002		Physical Therapy - HS		328.63
01 1200 591 001		Non-Reimbursable Cost - HS		50.56

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NOVEMBER 2021 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1200 591 002		Non-Reimbursable Cost - ELE		50.56
Total	Educational Service Unit #16			12,764.89
	2177201	EPCO LTD, Inc.	11/08/2021	509.00
01 1100 610 001		2 Bulletin Boards - Library		254.50
01 1100 610 002		2 Bulletin Boards - Library		254.50
Total	EPCO LTD, Inc.			509.00
	11.15.21	Fox, Dawn	11/15/2021	90.97
01 2710 519 000		114 miles (19 days) @ \$.798		90.97
Total	Fox, Dawn			90.97
	11.15.21	Fricke, Angela	11/15/2021	100.55
01 2710 519 000		133 miles (19 days) @ \$.798		106.13
01 2710 519 000		No school on 10/11/2021		(5.58)
Total	Fricke, Angela			100.55
	Nov 2021 - Bottom	Hershey Public Schools	11/15/2021	1,304.72
01 1100 111 001		Bottom - Salary		955.21
01 1100 221 001		Bottom - FICA		73.07
01 1100 231 001		Bottom - Retirement		93.42
01 1100 211 001		Bottom - Insurance		183.02
	Oct 2021 - Bottom	Hershey Public Schools	11/15/2021	1,304.72
01 1100 111 001		Bottom - Salary		955.21
01 1100 221 001		Bottom - FICA		73.07
01 1100 231 001		Bottom - Retirement		93.42
01 1100 211 001		Bottom - Insurance		183.02
Total	Hershey Public Schools			2,609.44
	10346	Hinton's Lock & Alarm, Inc.	10/28/2021	182.50
01 2610 720 000		Doors not unlocking		182.50
Total	Hinton's Lock & Alarm, Inc.			182.50
	361371	Holiday Inn Kearney	11/08/2021	219.90
01 2410 580 001		NSIAAAA Conference - Jorgensen		219.90
Total	Holiday Inn Kearney			219.90
	11.15.21	Hometown Leasing	11/15/2021	419.00
01 2510 442 000		Copier Lease		419.00
Total	Hometown Leasing			419.00
	22050156	Ideal Linen, Inc.	10/28/2021	230.90
01 2610 610 000		Mat cleaning service		230.90
Total	Ideal Linen, Inc.			230.90
	63264	Illuminate Education	10/28/2021	660.00
01 2120 610 001		Fastbridge - Guidance		660.00
Total	Illuminate Education			660.00
	0971320	InLand Truck Parts and Service	09/22/2021	499.26
01 2730 610 000		2019 Bus Maintenance		499.26
Total	InLand Truck Parts and Service			499.26

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NOVEMBER 2021 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	11.15.2021	Jorgensen, Scott	11/15/2021	145.60
01 2410 580 001		260 Miles @ \$.56		145.60
Total	Jorgensen, Scott			145.60
	11.15.21	K & K Service Inc	11/15/2021	368.23
01 2730 610 000		Vehicle Maintenance		368.23
Total	K & K Service Inc			368.23
	11.15.21	Keith County News Inc	10/28/2021	71.72
01 2310 540 000		Advertising		71.72
Total	Keith County News Inc			71.72
	ATE745302-AX02	Lou's Sporting Goods, Inc.	10/05/2021	474.14
01 1100 610 001		Kettlebells - Rhodes for PE		474.14
Total	Lou's Sporting Goods, Inc.			474.14
	0051872920	Matheson Tri-Gas Inc.	10/31/2021	57.21
01 1100 610 001 412		Industrial Tech - Monthly		57.21
Total	Matheson Tri-Gas Inc.			57.21
	11.15.21	McConnell, Luke	11/15/2021	5,462.00
01 2141 320 001		Contract Services: McConnell		1,832.00
01 2141 320 002		Contract Services: McConnell		1,832.00
01 1200 591 001		Contract Services: Chessmore		899.00
01 1200 591 002		Contract Services: Chessmore		899.00
Total	McConnell, Luke			5,462.00
	120126784001	Mcgraw-Hill Companies, Inc.	10/19/2021	130.00
01 6998 610 000		Grade MS Thompson		130.00
	120335730001	Mcgraw-Hill Companies, Inc.	11/15/2021	298.50
01 6998 610 000		(5) 3rd Grade England		298.50
Total	Mcgraw-Hill Companies, Inc.			428.50
	6939953	Mead Lumber Co.	11/10/2021	317.55
01 3599 610 000 153		Foundation Grant Spencer/Mraz		317.55
Total	Mead Lumber Co.			317.55
	46278	Menards	10/09/2021	15.99
01 2610 720 000		Sprayer Parts		15.99
	46514	Menards	10/09/2021	48.85
01 2610 720 000		Maintenance Supplies		48.85
Total	Menards			64.84
	11.15.21	Midwest Electric	11/01/2021	5,392.93
01 2610 621 000		Electricity		5,392.93
Total	Midwest Electric			5,392.93
	5834	Mow Power	11/01/2021	1,175.00
01 2610 720 000		Sprinkler Repairs & Winterize		1,175.00
Total	Mow Power			1,175.00
	08917-F8H8B7	Nebraska Association of School Boards, Inc.	10/14/2021	1,066.00
01 2310 610 000		Holm 2021 State Ed Conf Registration		300.00

Board Report - Detail

NOVEMBER 2021 - GENERAL FUND EXPENDITURES

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2310 610 000		Holm 2021 State Ed Conf 1st Amendment		70.00
01 2310 610 000		Holm 2021 State Ed Conf Luncheon		32.00
01 2320 610 000		Dack 2021 State Ed Conf Registration		300.00
01 2320 610 000		Dack 2021 State Ed Luncheon		32.00
01 2310 610 000		Mitchell 2021 State Ed Conf Registration		300.00
01 2310 610 000		Mitchell 2021 State Ed Conf Luncheon		32.00
	09188-J0F5V6	Nebraska Association of School Boards, Inc.	10/14/2021	402.00
01 2310 610 000		Wasserman 2021 State Ed Conf Regist		300.00
01 2310 610 000		Wasserman 2021 State Ed Conf Equity Conv		70.00
01 2310 610 000		Wasserman 2021 State Ed Conf Luncheon		32.00
Total		Nebraska Association of School Boards, Inc.		<u>1,468.00</u>
	69594	Nebraska Council Of Sch Admin	10/21/2021	175.00
01 2320 610 000		NE School Safety Summit - Dack		175.00
Total		Nebraska Council Of Sch Admin		<u>175.00</u>
	57-9477	Nebraska Safety Center	11/03/2021	125.00
01 2710 890 000		Level 2 Training - Stevens		125.00
Total		Nebraska Safety Center		<u>125.00</u>
	2255	Paxton Grocery & Meats	10/04/2021	80.39
01 1100 610 001 411		FACS Supplies		80.39
	5770	Paxton Grocery & Meats	10/29/2021	7.87
01 1200 610 001		SPED Supplies		7.87
Total		Paxton Grocery & Meats		<u>88.26</u>
	9092	Paxton Welding & Tire	10/11/2012	688.59
01 2610 720 000		Grill - Balance on Invoice		688.59
Total		Paxton Welding & Tire		<u>688.59</u>
	3994895	PrestoX	10/14/2021	71.00
01 2610 610 000		Monthly Pest Services		71.00
Total		PrestoX		<u>71.00</u>
	551200	Scotties Potties Inc.	10/14/2021	250.00
01 2610 610 000		Pottie Rental		250.00
Total		Scotties Potties Inc.		<u>250.00</u>
	11.15.21	Student Activity	11/15/2021	10,000.00
01 8000 913 000		2021-2022 Budget Transfer		10,000.00
Total		Student Activity		<u>10,000.00</u>
	11.15.21	University of Nebraska Kearney	10/14/2021	2,000.00
01 1100 610 001		2021-2022 Transitional Teacher Placement		2,000.00
Total		University of Nebraska Kearney		<u>2,000.00</u>
	11.15.21	Verizon	10/14/2021	50.08
01 2510 530 000		Telephone Expense		50.08
Total		Verizon		<u>50.08</u>

Board Report - Detail

NOVEMBER 2021 - GENERAL FUND EXPENDITURES

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	11.15.2021	Village Of Paxton, Inc.	11/15/2021	787.91
01 2610 410 000		Water - Sewer - Trash		42.02
01 2610 410 000		Water - Sewer - Trash		745.89
Total Village Of Paxton, Inc.				<u>787.91</u>
	5017584652	Wells Fargo Equipment Finance, Inc	11/15/2021	46,655.64
01 2650 732 000		2013 Van Hool Bus Lease payment #3		46,655.64
Total Wells Fargo Equipment Finance, Inc				<u>46,655.64</u>
	11.15.21	Western Nebraska Administrators	11/15/2021	125.00
01 2320 810 000		Due for 2021-2022		125.00
Total Western Nebraska Administrators				<u>125.00</u>
	11.15.2021	WEX Fleet Universal	11/15/2021	2,536.31
01 2710 626 000		Fuel and Oil		2,536.31
Total WEX Fleet Universal				<u>2,536.31</u>
	554189	Yanda's Music & Pro Audio	10/27/2021	178.00
01 1100 610 001 413		Roland Hammer Pad Repairs		178.00
	554397	Yanda's Music & Pro Audio	10/29/2021	98.54
01 1100 610 002 413		Music Books		98.54
	554409	Yanda's Music & Pro Audio	10/29/2021	55.62
01 1100 610 002 413		Music Books		55.62
Total Yanda's Music & Pro Audio				<u>332.16</u>
Fund Number 01				<u>99,327.68</u>
Checking Account ID 1				<u>99,327.68</u>

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	2303 - Princ Simpson	Party Girl Creations	10/12/2021	40.00
01 2410 890 001		Flowers for Simpson last day		40.00
Total	Party Girl Creations			40.00
	2304 - PT Conf Gift	Platium T-Shirts and Embroidery	10/13/2021	46.90
01 2310 610 000		Runge Gift Certificate		21.90
01 2310 610 000		A. Peterson Gift Certificate		25.00
Total	Platium T-Shirts and Embroidery			46.90
	2308 - Trees	Twomey Tree Service	10/14/2021	200.00
01 2610 720 000		Playground - Remove dead treesb		200.00
Total	Twomey Tree Service			200.00
	2305 Transition	University of Nebraska Kearney	10/13/2021	820.75
01 1100 610 001		Fall 2021 Transitional Teaching Programb		820.75
Total	University of Nebraska Kearney			820.75
Fund Number	01			1,107.65
Checking Account ID	1			1,107.65

Board Report - Detail

NOVEMBER 2021 - GENERAL FUND CREDIT CARD

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	Nov 2021 -Storer	Addy's Sports Grill	11/15/2021	20.02
01 2220 890 001		NLA Library Convention - Omaha		20.02
Total	Addy's Sports Grill			20.02
	Nov 2021 - 7042	Amazon.com	11/15/2021	(12.04)
01 1100 610 002		Benadryl Spray not rec'd		(12.04)
	Nov 2021 - 7042 1	Amazon.com	11/15/2021	20.69
01 2610 610 000		Disposable B/R cups		20.69
	Nov 2021 - Katie	Amazon.com	11/15/2021	51.76
01 1100 610 001 414		Science - Classroom		51.76
	Nov 2021 - Spencer	Amazon.com	11/15/2021	(152.95)
01 6998 610 000		Guidance Supplies		(152.95)
	Nov 2021 -Storer 1	Amazon.com	11/15/2021	701.69
01 2220 890 002		Library Books		701.69
Total	Amazon.com			609.15
	Nov 2021 - Schutz	Apple Inc.	11/15/2021	59.60
01 1100 643 002		Web Based Software		59.60
Total	Apple Inc.			59.60
	Nov 2021 - Schutz	Brain Pop	11/15/2021	115.00
01 1100 643 001		Software Access		115.00
Total	Brain Pop			115.00
	Nov 2021 - Schutz	Capital One	11/15/2021	24.96
01 1100 643 001		DVD Player - Music		24.96
Total	Capital One			24.96
	Nov 2021 - Mullen	Carolina Biological Supply Co., Inc.	11/15/2021	43.00
01 1100 610 002		Large Owl Pellets		43.00
Total	Carolina Biological Supply Co., Inc.			43.00
	Nov 2021 -Storer	Hilton Gargen Inn	11/15/2021	148.47
01 2220 890 001		NLA Library Convention - Omaha		148.47
Total	Hilton Gargen Inn			148.47
	Nov 2021 - Peters	J W Pepper & Son, Inc.	11/15/2021	27.83
01 1100 610 002 413		Ele Orchestra Books		27.83
	Nov 2021 - Peters 1	J W Pepper & Son, Inc.	11/15/2021	579.02
01 1100 610 001 413		Winter Music		579.02
Total	J W Pepper & Son, Inc.			606.85
	Nov 2021 - DACK	Key Me Locksmith	11/15/2021	9.59
01 2610 610 000		Locks		9.59
Total	Key Me Locksmith			9.59
	Nov 2021 -Storer	Library Association	11/15/2021	50.00
01 2220 640 001		Library Books		50.00
Total	Library Association			50.00

Board Report - Detail

NOVEMBER 2021 - GENERAL FUND CREDIT CARD

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	Nov 2021 - Mraz	Maline's Super Foods	11/15/2021	23.02
01 1200 610 001		Lifeskills Supplies		23.02
Total		Maline's Super Foods		23.02
	Nov 2021 - Schutz	Mosyle Corporation	11/15/2021	9.16
01 1100 643 001		License Fee		9.16
Total		Mosyle Corporation		9.16
	Nov 2021 - Spencer	Nebraska School Counselor Academy	11/15/2021	180.00
01 2120 610 001		2021 Counselor Academy		90.00
01 2120 610 002		2021 Counselor Academy		90.00
Total		Nebraska School Counselor Academy		180.00
	Nov 2021 - Katie	Nebraska Scientific	11/15/2021	26.10
01 1100 610 001 414		Cow's Eye		26.10
Total		Nebraska Scientific		26.10
	Nov 2021 - Fuel	Pit Stop	11/15/2021	77.89
01 2710 626 000		Fuel		77.89
Total		Pit Stop		77.89
	Nov 2021 - Peters	Plank Road Pub Inc	11/15/2021	42.90
01 1100 610 002 413		Bucket Drumming - Ele Exploratory Cls		42.90
Total		Plank Road Pub Inc		42.90
	Nov 2021 - Spencer	Positive Promotions	11/15/2021	152.95
01 2120 610 001		Guidance Supplies		152.95
Total		Positive Promotions		152.95
	Nov 2021 - DACK	Raising Canes	11/15/2021	7.98
01 2320 580 000		XC State meal		7.98
Total		Raising Canes		7.98
	Nov 2021 - Mitchell	Really Great Reading	11/15/2021	95.00
01 1100 610 002		Title I Interventions		95.00
	Nov 2021 -Storer	Really Great Reading	11/15/2021	95.00
01 6998 610 000		Spelling Curriculum		95.00
Total		Really Great Reading		190.00
	Nov 2021 - GLEASON	Safeway	11/15/2021	4.80
01 1100 610 002		Kindergarten Supplies		4.80
Total		Safeway		4.80
	Nov 2021 - Schutz	Smart Board Parts	11/15/2021	34.95
01 1100 734 001		Camera for science room		34.95
Total		Smart Board Parts		34.95
	Nov 2021 - GLEASON	Teacher Pay Teacher	11/15/2021	10.00
01 1100 610 002		Kindergarten Supplies		10.00

11/12/2021 12:03 PM

NOVEMBER 2021 - GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	Nov 2021 - GLEASON 1	Teacher Pay Teacher	11/15/2021	1.50
01 1100 610 002		Kindergarten Supplies		1.50
	Nov 2021 - JAY	Teacher Pay Teacher	11/15/2021	16.00
01 1100 610 002		# Cards and Grammar		16.00
Total	Teacher Pay Teacher			27.50
	Oct 2021 - Turner	Troyer Enterprises, Inc.	11/15/2021	162.21
01 1100 610 001 412		Shop Supplies		162.21
Total	Troyer Enterprises, Inc.			162.21
	Nov 2021 - 7042	Verizon	11/15/2021	60.52
01 2510 530 000		Telephone Expense		60.52
Total	Verizon			60.52
	Nov 2021 -States	Voyager Sopris Learning	11/15/2021	248.16
01 6998 610 000		ESSER 3: Spelling Curriculum		248.16
Total	Voyager Sopris Learning			248.16
	NOV 2021 - 6812	Wayfair	11/15/2021	386.99
01 1100 610 002		Bookshelf - Preschool Room		386.99
Total	Wayfair			386.99
	Nov 2021 - DACK	Windy Gap	11/15/2021	330.00
01 2320 610 000		P-T Conference Meal		330.00
	Nov 2021 -States	Windy Gap	11/15/2021	55.31
01 2410 890 002		Threat Assessment Workshop		55.31
Total	Windy Gap			385.31
	Nov 2021 - DACK	XC Go Fan	11/15/2021	9.40
01 2320 580 000		XC State Entry Fee		9.40
Total	XC Go Fan			9.40
Fund Number	01			3,716.48
Checking Account ID	1			3,716.48

Revenue Summary Report
 Processing Month: 10/2021
 OCTOBER 2021 - HOT LUNCH REVENUE

Fund: 06 LUNCH FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1000	Beginning Balance	29,302.00	0.00	0.00	0.00	29,302.00
06 1611	Daily Sales - Reimbursable	1,500.00	0.00	0.00	0.00	1,500.00
06 1620	Daily sales - Non reimbursable	5,000.00	50.00	70.00	1.40	4,930.00
	Subtotal: 1000	35,802.00	50.00	70.00	0.20	35,732.00
06 4210	Federal Reimbursement	109,000.00	21,314.88	21,828.92	20.03	87,171.08
	Subtotal: 4000	109,000.00	21,314.88	21,828.92	20.03	87,171.08
06 5690	Other Non-Revenue Receipts	1,000.00	0.00	0.00	0.00	1,000.00
	Subtotal: Debt Services	1,000.00	0.00	0.00	0.00	1,000.00
	Fund Total:	145,802.00	21,364.88	21,898.92	15.02	123,903.08

Cash Receipt Listing - Summary
OCTOBER 2021 - HOT LUNCH REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	STATEOFNEB State of Nebraska	10/18/2021	SSO Lunch S4-FY 2021	1558	656.48
	STATEOFNEB State of Nebraska	10/18/2021	SSO Lunch S4-FY 2021	1559	1,139.37
	STATEOFNEB State of Nebraska	10/18/2021	SSO Lunch S11-FY 2021	1560	6,299.01
	STATEOFNEB State of Nebraska	10/18/2021	SSO Lunch S11-FY 2021	1561	10,932.36
	STATEOFNEB State of Nebraska	10/18/2021	SSO Lunch Breakfast-FY 2021	1562	817.55
	STATEOFNEB State of Nebraska	10/18/2021	SSO Lunch Breakfast-FY 2021	1563	1,470.11
	PERLINGERC Perlinger Cher	10/31/2021	Hot Lunch Deposit	1564	50.00
				Report Total:	<u>21,364.88</u>

Receipt Number:	SSO Lunch S4-FY 2021	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	10/18/2021	Receipt Key:	1558	Amount:	656.48
Description:	SSO Lunch S4-FY 2021	Comment:							
<u>Chart of Account Number</u>	06 4210	<u>Detail Description</u>	SSO Lunch S4-FY 2021	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			
Receipt Number:	SSO Lunch S4-FY 2021	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	10/18/2021	Receipt Key:	1559	Amount:	1,139.37
Description:	SSO Lunch S4-FY 2021	Comment:							
<u>Chart of Account Number</u>	06 4210	<u>Detail Description</u>	SSO Lunch S4-FY 2021	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			
Receipt Number:	SSO Lunch S11-FY 2021	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	10/18/2021	Receipt Key:	1560	Amount:	6,299.01
Description:	SSO Lunch S11-FY 2021	Comment:							
<u>Chart of Account Number</u>	06 4210	<u>Detail Description</u>	SSO Lunch S11-FY 2021	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			
Receipt Number:	SSO Lunch S11-FY 2021	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	10/18/2021	Receipt Key:	1561	Amount:	10,932.36
Description:	SSO Lunch S11-FY 2021	Comment:							
<u>Chart of Account Number</u>	06 4210	<u>Detail Description</u>	SSO Lunch S11-FY 2021	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			
Receipt Number:	SSO Lunch Breakfast-FY 2021	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	10/18/2021	Receipt Key:	1562	Amount:	817.55
Description:	SSO Lunch Breakfast-FY 2021	Comment:							
<u>Chart of Account Number</u>	06 4210	<u>Detail Description</u>	SSO Lunch Breakfast-FY 2021	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			
Receipt Number:	SSO Lunch Breakfast-FY 2021	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	10/18/2021	Receipt Key:	1563	Amount:	1,470.11
Description:	SSO Lunch Breakfast-FY 2021	Comment:							
<u>Chart of Account Number</u>	06 4210	<u>Detail Description</u>	SSO Lunch Breakfast-FY 2021	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			
Receipt Number:	Hot Lunch Deposit	Received From:	PERLINGERC Perlinger Cher	Receipt Date:	10/31/2021	Receipt Key:	1564	Amount:	50.00
Description:	Hot Lunch Deposit	Comment:							
<u>Chart of Account Number</u>	06 1620	<u>Detail Description</u>	Hot Lunch Deposit	<u>Cash Account Number</u>	06 101	<u>Receivable Account Number</u>			

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	21,364.88	06 101	21,364.88	
Subtotal Expense				
Subtotal General Ledger				
Total:	<u>21,364.88</u>		<u>21,364.88</u>	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 6		Fund Number 06 LUNCH FUND		
	10.07.2021	RevTrak	10/07/2021	19.95
06 3100 695 000		October 2021 Monthly Fee		19.95
Total RevTrak				<u>19.95</u>
Fund Number 06				<u>19.95</u>
Checking Account ID 6				<u>19.95</u>

Monthly Account Summary

NOVEMBER 2021 - HOT LUNCH EXPENDITURES

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
06	LUNCH FUND					
3100	Food Service Operations					
06 3100 110 000	Lunch Fund Salaries	70,000.00	6,554.52	19,219.48	50,780.52	27.46
06 3100 130 000	Lunch Fund OT Pay	1,000.00	0.00	28.05	971.95	2.81
06 3100 210 000	Lunch Fund Dist Health	400.00	29.63	92.18	307.82	23.05
06 3100 220 000	Lunch Fund Dist Fica	5,500.00	497.13	1,459.55	4,040.45	26.54
06 3100 230 000	Lunch Fund District Ret	5,300.00	482.34	1,699.82	3,600.18	32.07
06 3100 237 000	Increased Retirement Contribution Rate	1,800.00	159.46	159.46	1,640.54	8.86
06 3100 630 000	Hot Lunch Supplies	60,302.00	5,156.94	21,334.14	38,967.86	35.38
06 3100 695 000	Lunch Other Misc Expenses	1,000.00	0.00	39.90	960.10	3.99
06 3100 890 000	Hot Lunch Travel & Conference	500.00	0.00	0.00	500.00	0.00
3100	Food Service Operations	145,802.00	12,880.02	44,032.58	101,769.42	30.20
06	LUNCH FUND	145,802.00	12,880.02	44,032.58	101,769.42	30.20

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	6	Fund Number 06	LUNCH FUND	
06 3100 630 000	13107976	Cash-wa Distributing, Inc.	10/05/2021	384.47
		Hot Lunch Supplies		384.47
Total	Cash-wa Distributing, Inc.			384.47
06 3100 630 000	1813546	Hiland Dairy	10/04/2021	231.25
		Hot Lunch Supplies		231.25
06 3100 630 000	1813630	Hiland Dairy	10/07/2021	100.51
		Hot Lunch Supplies		100.51
06 3100 630 000	1813716	Hiland Dairy	10/11/2021	113.93
		Hot Lunch Supplies		113.93
06 3100 630 000	1813798	Hiland Dairy	10/14/2021	150.97
		Hot Lunch Supplies		150.97
06 3100 630 000	1813886	Hiland Dairy	10/18/2021	214.33
		Hot Lunch Supplies		214.33
06 3100 630 000	1813980	Hiland Dairy	10/20/2021	100.77
		Hot Lunch Supplies		100.77
06 3100 630 000	1814085	Hiland Dairy	10/26/2021	117.65
		Hot Lunch Supplies		117.65
06 3100 630 000	1814148	Hiland Dairy	10/28/2021	150.97
		Hot Lunch Supplies		150.97
Total	Hiland Dairy			1,180.38
06 3100 630 000	1737	Paxton Grocery & Meats	10/01/2021	16.72
		Hot Lunch Supplies		16.72
06 3100 630 000	2499	Paxton Grocery & Meats	11/15/2021	12.36
		Hot Lunch Supplies		12.36
06 3100 630 000	3372	Paxton Grocery & Meats	11/15/2021	51.13
		Hot Lunch Supplies		51.13
06 3100 630 000	3536	Paxton Grocery & Meats	11/15/2021	239.81
		Hot Lunch Supplies		239.81
06 3100 630 000	3691	Paxton Grocery & Meats	11/15/2021	17.00
		Hot Lunch Supplies		17.00
06 3100 630 000	4223	Paxton Grocery & Meats	11/15/2021	37.45
		Hot Lunch Supplies		37.45
06 3100 630 000	4522	Paxton Grocery & Meats	11/15/2021	20.03
		Hot Lunch Supplies		20.03
06 3100 630 000	4679	Paxton Grocery & Meats	11/15/2021	64.65
		Hot Lunch Supplies		64.65
06 3100 630 000	5477	Paxton Grocery & Meats	11/15/2021	60.89
		Hot Lunch Supplies		60.89
06 3100 630 000	5765	Paxton Grocery & Meats	11/15/2021	26.26
		Hot Lunch Supplies		26.26
Total	Paxton Grocery & Meats			546.30
06 3100 630 000	2307 - D&L Meat	Revolving Business Account	10/12/2021	2,360.27
		Process 2 Beef		2,360.27
Total	Revolving Business Account			2,360.27
06 3100 630 000	NOV 2021 - KITCHEN	U S Bank	11/15/2021	36.93
		Dollar General - Hot Lunch Supplies		36.93
Total	U S Bank			36.93
	5117377	US Foods	11/20/2021	510.23

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
06 3100 630 000		Hot Lunch Supplies		510.23
	5117378	US Foods	11/20/2021	52.86
06 3100 630 000		Hot Lunch Supplies		52.86
	5226810	US Foods	11/25/2021	61.07
06 3100 630 000		Hot Lunch Supplies		61.07
	5627908	US Foods	10/29/2021	24.43
06 3100 630 000		Hot Lunch Supplies		24.43
Total US Foods				<u>648.59</u>
Fund Number 06				<u>5,156.94</u>
Checking Account ID 6				<u>5,156.94</u>

OCTOBER 2021 - STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0100	Activities	1,168.31	5,385.28	4,841.91	0.00	625.94
05 704 0101	Girls BB`	1,132.49	0.00	0.00	0.00	1,132.49
05 704 0102	Boys BB	4,223.42	0.00	0.00	0.00	4,223.42
05 704 0103	Volleyball	3,537.64	2,049.46	2,049.46	0.00	3,537.64
05 704 0104	Football	2,035.16	292.50	316.50	0.00	2,059.16
05 704 0105	Track	1,459.90	0.00	0.00	0.00	1,459.90
05 704 0113	Elementary	2,230.55	0.00	0.00	0.00	2,230.55
05 704 0114	Student Council	513.67	0.00	30.00	0.00	543.67
05 704 0115	National Honor Society	4,164.17	0.00	0.00	0.00	4,164.17
05 704 0116	FBLA	15.90	0.00	0.00	0.00	15.90
05 704 0117	FPS	38.36	0.00	0.00	0.00	38.36
05 704 0118	Letterclub	2,609.00	675.69	0.00	0.00	1,933.31
05 704 0119	Yearbook	4,742.35	0.00	0.00	0.00	4,742.35
05 704 0120	Music	1,274.49	0.00	0.00	0.00	1,274.49
05 704 0121	Band	206.56	0.00	0.00	0.00	206.56
05 704 0122	science	14.75	0.00	0.00	0.00	14.75
05 704 0123	FACS	945.94	0.00	0.00	0.00	945.94
05 704 0124	Quiz Bowl	1,775.03	0.00	0.00	0.00	1,775.03
05 704 0125	Drama/One Act	583.94	342.79	0.00	0.00	191.15
05 704 0128	Library	1,339.78	137.50	0.00	0.00	1,202.28
05 704 0129	Courtesy Fund	1,377.71	156.75	10.00	0.00	1,230.96
05 704 0131	Misc.	748.72	0.00	10.00	0.00	758.72
05 704 0132	Shop	1,201.65	0.00	0.00	0.00	1,201.65
05 704 0133	Concessions	1,340.71	3,128.67	5,062.75	0.00	3,274.79
05 704 0136	X-Country	222.53	0.00	40.00	0.00	262.53
05 704 0140	FFA	1,737.64	896.17	193.69	0.00	1,035.16
05 704 0142	Student Misc.	1,949.87	0.00	0.00	0.00	1,949.87
05 704 0143	Class of 2019	70.00	0.00	0.00	0.00	70.00
05 704 0144	Prowlers Dance Team	787.88	0.00	0.00	0.00	787.88
05 704 0145	Hanich Trust	37,377.69	199.71	0.00	0.00	37,177.98
05 704 0146	Science Olympiad	1,069.80	0.00	0.00	0.00	1,069.80
05 704 0147	Tiger Apparel	150.18	0.00	0.00	0.00	150.18
05 704 0148	Class of 2020	4,131.54	0.00	0.00	0.00	4,131.54
05 704 0149	Golf	507.00	0.00	0.00	0.00	507.00
05 704 0150	Class of 2021	561.42	0.00	0.00	0.00	561.42
05 704 0151	Class of 2022	3,205.15	43.16	0.00	0.00	3,161.99
05 704 0152	Circle of Friends	631.09	0.00	0.00	0.00	631.09

OCTOBER 2021 - STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0153	Wrestling	532.80	0.00	0.00	0.00	532.80
05 704 0154	Activities Vending Machine	1,248.66	212.28	200.00	0.00	1,236.38
05 704 0155	Tiger I (LifeSkills)	(111.33)	85.27	387.50	0.00	190.90
05 704 0156	Memorial Fund	625.00	0.00	0.00	0.00	625.00
05 704 0157	Class of 2023	3,782.64	68.12	0.00	0.00	3,714.52
05 704 0158	Class of 2024	6,158.00	2,180.00	0.00	0.00	3,978.00
05 704 0159	Speech	300.00	0.00	0.00	0.00	300.00
Fund Total: 05		103,568.76	15,853.35	13,141.81	0.00	100,857.22

Cash Receipt Listing - Summary
 OCTOBER 2021 - STUDENT ACTIVITY REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	JORGENSENS Jorgensen Scott	10/01/2021	Gate: VB Triangular	1565	818.00
	JORGENSENS Jorgensen Scott	10/01/2021	Concessions: VB Triangular	1566	975.25
	MRAZ Mraz Jacqueline	10/04/2021	Tiger I: Revenue	1567	223.00
	MITCHELLLI Mitchell Lisa	10/08/2021	Pink Out Shirt Fundrasier	1568	1,130.00
	MITCHELLLI Mitchell Lisa	10/08/2021	Pink Out Shirt Fundrasier	1569	30.00
	MITCHELLLI Mitchell Lisa	10/08/2021	Pink Out Shirt Fundrasier	1570	720.00
	JORGENSENS Jorgensen Scott	10/08/2021	FB: Reimbursement	1571	119.50
	JORGENSENS Jorgensen Scott	10/12/2021	Gate: HOCO FB Southwest	1572	1,023.00
	JORGENSENS Jorgensen Scott	10/12/2021	Concessions: HOCO FB Southwest	1573	1,140.00
	JORGENSENS Jorgensen Scott	10/12/2021	Concessions: HOCO VB Southwest	1574	718.00
	JORGENSENS Jorgensen Scott	10/12/2021	Gate: HOCO VB Southwest	1575	1,014.00
	JORGENSENS Jorgensen Scott	10/12/2021	Concessions: JV VB Sutherland	1576	498.50
	MITCHELLLI Mitchell Lisa	10/12/2021	Pink Out Shirt Fundrasier	1577	49.46
		10/13/2021	FB Meal (Donation)	1578	100.00
	SPENCERJEA Spencer Jean	10/14/2021	Tiger I Revenue	1579	20.00
	TURNERCORE Turner Corey	10/15/2021	FFA Donation	1580	118.69
	JORGENSEN L Jorgensen Lindsey	10/15/2021	Fob & VB Meal Donation	1581	130.00
	JORGENSEN L Jorgensen Lindsey	10/15/2021	XC Shirts	1582	40.00
	JORGENSENS Jorgensen Scott	10/18/2021	Concessions: VB Tournament	1583	682.50
	JORGENSENS Jorgensen Scott	10/18/2021	Gate VB Tournament	1584	703.00
	JORGENSENS Jorgensen Scott	10/21/2021	Gate FB vs SEM	1585	925.00
	JORGENSENS Jorgensen Scott	10/21/2021	Concessions FB vs SEM	1586	1,048.50
		10/22/2021	Eagle Eye: Hershey Public Schools	1587	163.75
		10/26/2021	Eagle Eye: Sutherland Public Schools	1588	163.75
	WNB Western Nebraska Bank	10/31/2021	October 2021 Interest	1590	15.41
	HOCKADAM Hock Adam	10/19/2021	STUCO Shirts - Reimbursed	1591	30.00
	TURNERCORE Turner Corey	10/19/2021	FFA Dues	1592	75.00
	JORGENSENS Jorgensen Scott	10/19/2021	FB Reimbursement	1593	97.00
	DACKDEL Dack Del	10/21/2021	Vending Machine	1594	200.00
	BECKOLENE Beck Olene	10/28/2021	Courtesy Fund Knothe	1595	10.00
		10/28/2021	Gate Entrance: Gordinier	1596	16.00
	SPENCERJEA Spencer Jean	10/28/2021	Tiger I Revenue	1597	144.50
				Report Total:	13,141.81

Receipt Number:	Description:	Gate:	VB Triangular	Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/01/2021	Receipt Key:	1565	Amount:	818.00
	<u>Chart of Account Number</u>												
05 1710 0100	Gate: VB Triangular					818.00	05 101						
Receipt Number:	Description:	Concessions:	VB Triangular	Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/01/2021	Receipt Key:	1566	Amount:	975.25
05 1710 0133	Concessions: VB Triangular					975.25	05 101						
Receipt Number:	Description:	Tiger I:	Revenue	Received From:	MRAZ Miraz Jacqueline	Detail Amount	Cash Account Number	Receipt Date:	10/04/2021	Receipt Key:	1567	Amount:	223.00
05 1710 0155	Tiger I: Revenue					223.00	05 101						
Receipt Number:	Description:	Pink Out Shirt Fundrasier		Received From:	MITCHELLI Mitchell Lisa	Detail Amount	Cash Account Number	Receipt Date:	10/08/2021	Receipt Key:	1568	Amount:	1,130.00
05 1710 0103	Pink Out Shirt Fundrasier					1,130.00	05 101						
Receipt Number:	Description:	Pink Out Shirt Fundrasier		Received From:	MITCHELLI Mitchell Lisa	Detail Amount	Cash Account Number	Receipt Date:	10/08/2021	Receipt Key:	1569	Amount:	30.00
05 1710 0103	Pink Out Shirt Fundrasier					30.00	05 101						
Receipt Number:	Description:	Pink Out Shirt Fundrasier		Received From:	MITCHELLI Mitchell Lisa	Detail Amount	Cash Account Number	Receipt Date:	10/08/2021	Receipt Key:	1570	Amount:	720.00
05 1710 0103	Pink Out Shirt Fundrasier					720.00	05 101						
Receipt Number:	Description:	FB: Reimbursement		Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/08/2021	Receipt Key:	1571	Amount:	119.50
05 1710 0104	FB: Reimbursement					119.50	05 101						
Receipt Number:	Description:	Gate: HOCO FB Southwest		Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/12/2021	Receipt Key:	1572	Amount:	1,023.00
05 1710 0100	Gate: HOCO FB Southwest					1,023.00	05 101						
Receipt Number:	Description:	Concessions:	HOCO FB Southwest	Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/12/2021	Receipt Key:	1573	Amount:	1,140.00
05 1710 0133	Concessions: HOCO FB Southwest					1,140.00	05 101						
Receipt Number:	Description:	Concessions:	HOCO VB Southwest	Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/12/2021	Receipt Key:	1574	Amount:	718.00
05 1710 0133	Concessions: HOCO VB Southwest					718.00	05 101						
Receipt Number:	Description:	Gate: HOCO VB Southwest		Received From:	JORGENSENS Jorgensen Scott	Detail Amount	Cash Account Number	Receipt Date:	10/12/2021	Receipt Key:	1575	Amount:	1,014.00
05 1710 0133	Gate: HOCO VB Southwest					1,014.00	05 101						

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0100	Gate: HOCO VB Southwest	1,014.00	05 101			
Receipt Number:	Received From: JORGENSENS Jorgensen Scott			Receipt Date: 10/12/2021	Receipt Key: 1576	Amount: 498.50
Description: JV VB Sutherland Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0133	Concessions: JV VB Sutherland	498.50	05 101			
Receipt Number:	Received From: MITCHELLI Mitchell Lisa			Receipt Date: 10/12/2021	Receipt Key: 1577	Amount: 49.46
Description: Pink Out Shirt Fundrasier Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0103	Pink Out Shirt Fundrasier	49.46	05 101			
Receipt Number:	Received From:			Receipt Date: 10/13/2021	Receipt Key: 1578	Amount: 100.00
Description: FB Meal (Donation) Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0104	FB Meal (Donation)	100.00	05 101			
Receipt Number:	Received From: SPENCERJEA Spencer Jean			Receipt Date: 10/14/2021	Receipt Key: 1579	Amount: 20.00
Description: Tiger I Revenue Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0155	Tiger I Revenue	20.00	05 101			
Receipt Number:	Received From: TURNERCORE Turner Corey			Receipt Date: 10/15/2021	Receipt Key: 1580	Amount: 118.69
Description: FFA Donation Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0140	FFA Donation	118.69	05 101			
Receipt Number:	Received From: JORGENSENL Jorgensen Lindsey			Receipt Date: 10/15/2021	Receipt Key: 1581	Amount: 130.00
Description: Fob & VB Meal Donation Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0103	VB Meal Donation	120.00	05 101			
05 1710 0131	Fob (Hebbethwaite)	10.00	05 101			
Receipt Number:	Received From: JORGENSENL Jorgensen Lindsey			Receipt Date: 10/15/2021	Receipt Key: 1582	Amount: 40.00
Description: XC Shirts Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0136	XC Shirts	40.00	05 101			
Receipt Number:	Received From: JORGENSENS Jorgensen Scott			Receipt Date: 10/18/2021	Receipt Key: 1583	Amount: 682.50
Description: Concessions: VB Tournament Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0133	Concessions: VB Tournament	682.50	05 101			
Receipt Number:	Received From: JORGENSENS Jorgensen Scott			Receipt Date: 10/18/2021	Receipt Key: 1584	Amount: 703.00
Description: Gate VB Tournament Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0100	Gate VB Tournament	703.00	05 101			
Receipt Number:	Received From: JORGENSENS Jorgensen Scott			Receipt Date: 10/21/2021	Receipt Key: 1585	Amount: 925.00
Description: Gate FB vs SEM Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0100	Gate FB vs SEM	925.00	05 101			

Cash Receipt Listing - Detail
OCTOBER 2021 - STUDENT ACTIVITY REVENUE

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>
05 1710 0155	Tiger I Revenue	144.50	05 101	

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	05 101	
Subtotal Expense		
Subtotal General Ledger		
Total:	13,141.81	13,141.81

Check Register by Type
 OCTOBER 2021 - STUDENT ACTIVITY EXPENDITURES

Payee Type: Vendor Check Type: Check Checking Account ID: 5

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
3588	10/04/2021	X			EILEENSCOO	Eileen's Cookies	2,180.00
3589	10/05/2021				VAENTINEFF	Valentine FFA Alumni	90.00
3590	10/06/2021	X			CASHWADIST	Cash-wa Distributing, Inc.	355.86
3591	10/06/2021	X			SPHERO	Sphero	199.71
3592	10/06/2021	X			NIGHTSOUND	Night Sounds Entertainment	450.00
3593	10/06/2021	X			LOUSSPORTI	Lou's Sporting Goods, Inc.	487.89
3594	10/08/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3595	10/08/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3596	10/08/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3597	10/08/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3598	10/08/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3599	10/08/2021	X			MARLINTOBY	Toby Marlin	500.00
3600	10/08/2021	X			TJADENJENN	Jennifer Tjaden	110.00
3601	10/08/2021	X			JOHNSONDEN	Denise Johnson	110.00
3602	10/08/2021	X			BEVERJANE1	Janell Beveridge	60.00
3603	10/08/2021	X			PARTYGIRLC	Party Girl Creations	185.00
3604	10/12/2021	X			WHITETAILE	Whitetail Screen Print	1,219.25
3605	10/12/2021	X			RUNGEDEANN	Runge Runge	710.21
3606	10/12/2021	X			CALLIHANDA	Josie Callihan	43.16
3607	10/13/2021	X			EAGLEEYEDI	Eagle Eye Digital Video, LLC	655.00
3608	10/14/2021	X			BRIDGEPORT	Bridgeport Schools	60.00
3609	10/15/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3610	10/15/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3611	10/15/2021	X			TURNERERIC	Erica Turner	120.00
3613	10/15/2021	X			BEVERJANE1	Janell Beveridge	120.00
3614	10/15/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3615	10/15/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3616	10/15/2021	X			WRIGHTDENN	Dennis Wright	100.00
3617	10/15/2021				WHITEGARY	Gary White	100.00
3618	10/15/2021	X			ENGBRECHT	Eli Engbrecht	100.00
3619	10/15/2021				FORTKAMPKE	Kelen Fortkamp	100.00
3620	10/15/2021	X			MAXWELLMAT	Matt Maxwell	100.00
3621	10/21/2021	X			PARTYGIRLC	Party Girl Creations	192.50
3622	10/28/2021	X			WESTERNNEB	Western Nebraska Bank	137.50
3623	10/29/2021	X			WESTERNNEB	Western Nebraska Bank	500.00
3624	10/29/2021	X			WESTERNNEB	Western Nebraska Bank	400.00
3625	10/30/2021				DELATOURCO	Colby Delatour	88.00
3626	10/30/2021				TJADENJENN	Jennifer Tjaden	88.00
3627	10/29/2021				CASHWADIST	Cash-wa Distributing, Inc.	255.85
3628	10/29/2021				COKE	Coca-Cola	212.28
3629	10/29/2021				PAXTONGROC	Paxton Grocery & Meats	414.05
3630	10/29/2021				RECOGNITIO	Recognition Unlimited	156.75
3631	10/29/2021				PAXTONSCHO	Paxton School Concessions	10.89
3632	10/29/2021				USBANK	U S Bank	1,179.70
3633	10/29/2021				EMBROIDERY	The Embroidery Barn	461.75
Checking Account ID: 5					Void Total:	0.00	Total without Voids: 15,853.35
Check Type Total: Check					Void Total:	0.00	Total without Voids: 15,853.35
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: 15,853.35
Grand Total:					Void Total:	0.00	Total without Voids: 15,853.35

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OCTOBER 2021 STUDENT ACTIVITY - EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	5	Fund Number 05	ACTIVITY FUND	
	3602 - Official	Beveridge, Janell	10/08/2021	60.00
05 2900 890 000 100		JH VB Official		60.00
	3613 - JHVB Official	Beveridge, Janell	10/15/2021	120.00
05 2900 890 000 100		Cash - JH VB Official		120.00
Total	Beveridge, Janell			180.00
	3608 - XC Fee	Bridgeport Schools	10/14/2021	60.00
05 2900 890 000 100		XC Entry Fee		60.00
Total	Bridgeport Schools			60.00
	3606 - HOCO	Callihan, Josie	10/12/2021	43.16
05 2900 890 000 151		HOCO Paint - Senior Class		43.16
Total	Callihan, Josie			43.16
	3590 - Concessions	Cash-wa Distributing, Inc.	10/06/2021	355.86
05 2900 890 000 133		Concession Supplies		355.86
	3627 - Concessions	Cash-wa Distributing, Inc.	10/29/2021	255.85
05 2900 890 000 133		Concession supplies		255.85
Total	Cash-wa Distributing, Inc.			611.71
	3628 - Vending	Coca-Cola	10/29/2021	212.28
05 2900 890 000 154		Vending Machine		212.28
Total	Coca-Cola			212.28
	3625 - Official	Delatour, Colby	10/30/2021	88.00
05 2900 890 000 100		VB Official		88.00
Total	Delatour, Colby			88.00
	3607 - T&F Timing	Eagle Eye Digital Video, LLC	10/13/2021	655.00
05 2900 890 000 100		T&F Equip (4 schools to share cost)		655.00
Total	Eagle Eye Digital Video, LLC			655.00
	3588 - Soph Class	Eileen's Cookies	10/04/2021	2,180.00
05 2900 890 000 158		Sophomore Class Fundraiser		2,180.00
Total	Eileen's Cookies			2,180.00
	3633 - FFA	Embroidery Barn, The	10/29/2021	461.75
05 2900 890 000 140		FFA Officer Jackets		461.75
Total	Embroidery Barn, The			461.75
	3618 - Official	Engbrecht, Eli	10/21/2021	100.00
05 2900 890 000 100		FB Official		100.00
Total	Engbrecht, Eli			100.00
	3619 - Official	Fortkamp, Kelen	10/21/2021	100.00
05 2900 890 000 100		FB Official		100.00
Total	Fortkamp, Kelen			100.00
	3601 - Official	Johnson, Denise	10/08/2021	110.00

Account Number	Vendor Name	Detail Description	Invoice Date	Amount
05 2900 890 000 100		VB Official		110.00
Total Johnson, Denise				110.00
05 2900 890 000 100	3593 - SA Lou's Sporting Goods, Inc.	Spray Can Paint - Gold	10/06/2021	487.89
Total Lou's Sporting Goods, Inc.				487.89
05 2900 890 000 100	3599 - Official Marlin, Toby	FB Official	10/08/2021	500.00
Total Marlin, Toby				500.00
05 2900 890 000 100	3620 - Official Maxwell, Matt	FB Official	10/21/2021	100.00
Total Maxwell, Matt				100.00
05 2900 890 000 118	3592 - Letterclub Night Sounds Entertainment	Letterclub - Homecoming Dance	10/06/2021	450.00
Total Night Sounds Entertainment				450.00
05 2900 890 000 118	3603 - Letterclub Party Girl Creations	Letterclub Homecoming Flowers	10/08/2021	185.00
05 2900 890 000 104	3621 - Flowers FB Party Girl Creations	FB Flowers - Parents Night	10/21/2021	192.50
Total Party Girl Creations				377.50
05 2900 890 000 133	3629 - SA Paxton Grocery & Meats	Concession Supplies	10/29/2021	106.07
05 2900 890 000 155		Tiger Eye Supplies		11.07
05 2900 890 000 155		Tiger Eye Supplies		12.05
05 2900 890 000 118		Letterclub: HOCO Dance Candy		40.69
05 2900 890 000 100		Minatare VB/FB Game Sandwiches		240.00
05 2900 890 000 100		Pep Rally: Grease pans - Grill		4.17
Total Paxton Grocery & Meats				414.05
05 2900 890 000 133	3631 - Concessions Paxton School Concessions	Concessions: Apple Juice from kitchen	10/29/2021	10.89
Total Paxton School Concessions				10.89
05 2900 890 000 129	3630 - Courtesy Recognition Unlimited	Courtesy Fund:Clock - Simpson Retirement	10/29/2021	156.75
Total Recognition Unlimited				156.75
05 2900 890 000 103	3605 - Pinkout Runge, Runge	VB - Pinkout Shirts - Runge Fundraiser	10/12/2021	660.75
05 2900 890 000 103		VB -Coin Box - Runge Fundraiser		49.46
Total Runge, Runge				710.21
05 2900 890 000 145	3591 - Hanich Sphero	Hanich - Science Olympiad Code Mat	10/06/2021	199.71
Total Sphero				199.71

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OCTOBER 2021 STUDENT ACTIVITY - EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	3600 - Official	Tjaden, Jennifer	10/08/2021	110.00
05 2900 890 000 100		VB Official		110.00
	3626 - Official	Tjaden, Jennifer	10/30/2021	88.00
05 2900 890 000 100		VB Official C2-4 District		88.00
Total	Tjaden, Jennifer			198.00
	3611 - JH VB Official	Turner, Erica	10/15/2021	120.00
05 2900 890 000 100		3611 - JH VB Official		120.00
Total	Turner, Erica			120.00
	3588 - FFA	Valentine FFA Alumni	10/05/2021	90.00
05 2900 890 000 140		FFA Lunch 10.06.21		90.00
Total	Valentine FFA Alumni			90.00
	3594 - Concessions	Western Nebraska Bank	10/08/2021	400.00
05 2900 890 000 133		Cash - Concessions		400.00
	3595 - Gate	Western Nebraska Bank	10/08/2021	400.00
05 2900 890 000 100		Cash - Gate		400.00
	3596 - Gate	Western Nebraska Bank	10/08/2021	400.00
05 2900 890 000 100		Cash - Gate		400.00
	3597 - Concessions	Western Nebraska Bank	10/08/2021	400.00
05 2900 890 000 133		Cash - Concessions		400.00
	3598 - Concessions	Western Nebraska Bank	10/08/2021	400.00
05 2900 890 000 133		Cash - Concessions		400.00
	3609 - Gate	Western Nebraska Bank	10/15/2021	400.00
05 2900 890 000 100		Cash - Gate		400.00
	3610 - Concessions	Western Nebraska Bank	10/15/2021	400.00
05 2900 890 000 133		Cash - Concessions		400.00
	3614 - Gate	Western Nebraska Bank	10/21/2021	400.00
05 2900 890 000 100		Cash - Gate		400.00
	3615 - Concessions	Western Nebraska Bank	10/21/2021	400.00
05 2900 890 000 133		Cash - Concessions		400.00
	3622 - BookFair	Western Nebraska Bank	10/28/2021	137.50
05 2900 890 000 128		Library Book Fair Start-up cash		137.50
	3623 - Gate	Western Nebraska Bank	10/29/2021	500.00
05 2900 890 000 100		Cash - Gate C2-4 District		500.00
	3624 - Concessions	Western Nebraska Bank	10/29/2021	400.00
05 2900 890 000 133		Cash - Concessions C2-4 District		400.00
Total	Western Nebraska Bank			4,637.50
	3617 - Official	White, Gary	10/21/2021	100.00
05 2900 890 000 100		FB Official		100.00
Total	White, Gary			100.00
	3604 - Pinkout	Whitetail Screen Print	10/12/2021	1,219.25
05 2900 890 000 103		VB - Pinkout Shirts - Runge Fundraiser		1,219.25
Total	Whitetail Screen Print			1,219.25
	3616 - Official	Wright, Dennis	10/21/2021	100.00

Board Report - Detail

OCTOBER 2021 STUDENT ACTIVITY - EXPENDITURES

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 890 000 100		FB Official		100.00
Total	Wright, Dennis			<u>100.00</u>
Fund Number	05			<u>14,673.65</u>
Checking Account ID	5			<u>14,673.65</u>

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OCTOBER 2021 - STUDENT ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	5	Fund Number 05	ACTIVITY FUND	
	OCT 2021 - S.J.	Burgerwerx	10/29/2021	362.22
05 2900 890 000 103		VB Minatare Meal Donation		120.00
05 2900 890 000 104		FB Minatare Meal Donation		100.00
05 2900 890 000 100		VB/FB Minatare Meal Donation		142.22
Total	Burgerwerx			362.22
	OCT 2021 - FFA	Capital One	10/29/2021	96.30
05 2900 890 000 140		FFA Harvest Bags		96.30
	OCT 2021 - Tiger I	Capital One	10/29/2021	39.45
05 2900 890 000 155		Tiger I Supplies		39.45
	OCT 2021 - Tiger I	Capital One	10/29/2021	22.70
	2			
05 2900 890 000 155		Tiger I Supplies		22.70
Total	Capital One			158.45
	OCT 2021 - FFA	Costco	10/29/2021	27.62
05 2900 890 000 140		FFA Harvest Bags		27.62
	OCT 2021 - FFA 1	Costco	10/29/2021	190.47
05 2900 890 000 140		FFA Harvest Bags		190.47
Total	Costco			218.09
	OCT 2021 - Cls	Hobby Lobby	10/29/2021	68.12
	2023			
05 2900 890 000 157		HOCO Window Supplies		68.12
Total	Hobby Lobby			68.12
	OCT 2021 -	Menards	10/29/2021	342.79
	OneAct			
05 2900 890 000 125		One Act Supplies		342.79
Total	Menards			342.79
	OCT 2021 - FFA	Paxton Grocery & Meats	10/29/2021	30.03
05 2900 890 000 140		FFA Harvest Bags		30.03
Total	Paxton Grocery & Meats			30.03
Fund Number	05			1,179.70
Checking Account ID	5			1,179.70

PAXTON CONSOLIDATED SCHOOL DISTRICT NO6

PAXTON, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL

AUGUST 31, 2021



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



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

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Paxton Consolidated School District No6
Paxton, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Paxton Consolidated School District No6, Paxton, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Paxton Consolidated School District No6, Paxton, Nebraska's basic financial statements, and have issued our report thereon dated November 1, 2021.

Report on the Classification of Payrolls by NCCI Codes and Payrolls in Total

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Paxton Consolidated School District No6, Paxton, Nebraska, for the year ended August 31, 2021.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with the modified cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based upon our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the classification of payrolls by NCCI Codes and payrolls in total is free of material misstatement.

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

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

Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, the payroll base of Paxton Consolidated School District No6, Paxton, Nebraska, for NASB ALICAP premiums for the year ended August 31, 2021, in conformity with the modified cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 1, 2021

PAXTON CONSOLIDATED SCHOOL DISTRICT NO6
PAXTON, NEBRASKA
SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
FOR THE YEAR ENDED AUGUST 31, 2021

Class Code	Description	Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides, and Clerical	1,967,638
9101	Custodians, Cooks, and all other employees	160,735
7380	Bus Drivers	<u>46,715</u>
	Total Payroll	<u>2,175,088</u>

* Total gross payroll before deductions.

Paxton Consolidated School District No6

Name of District

Signature

November 1, 2021

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6

PAXTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2021



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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
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**DANA F. COLE
& COMPANY LLP**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Paxton Consolidated Public Schools District No. 6
Paxton, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of August 31, 2021, and the respective changes in financial position – modified cash basis for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements. The supplementary information on pages 20 - 33 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 20 - 22 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 20 - 22 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 23 - 33, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2021, on our consideration of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and

the results of that testing, and not to provide an opinion on 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

North Platte, Nebraska
November 1, 2021

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

		<u>Program Receipts</u>		<u>Net (Disbursement) Receipt and Changes in Net Position</u>
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	2,419,945	120,536	313,959	(1,985,450)
Student support services	292,605			(292,605)
Instructional support	93,297			(93,297)
General administration	284,230			(284,230)
School administration	310,453			(310,453)
Central and business services	23,297			(23,297)
Operation and maintenance of plant	343,762			(343,762)
Student transportation	76,643		714	(75,929)
Nutrition program	119,831	6,457	105,572	(7,802)
Debt service				
Principal	495,000			(495,000)
Interest	101,581			(101,581)
Other costs	1,100			(1,100)
Capital outlay	22,506			(22,506)
Total governmental activities	<u>4,584,250</u>	<u>126,993</u>	<u>420,245</u>	<u>(4,037,012)</u>
General receipts				
Taxes				
Property				2,958,893
Carline tax				20,891
Public power district sales tax				1,521
Motor vehicle taxes				109,319
Interest income				20,061
County fines and license fees				33,227
Other income				39,254
Unrestricted state revenues				<u>1,011,112</u>
Total general receipts				<u>4,194,278</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

			Net (Disbursement) Receipt and Changes in Net Position
	Disburse- ments	Program Receipts Charges for Services	Operating Grants and Contributions
			Primary Government Total Governmental Activities
Change in net position resulting from receipts and disbursements			157,266
NET POSITION, beginning of year (as restated)			<u>3,418,507</u>
NET POSITION, end of year			<u><u>3,575,773</u></u>
ASSETS			
Cash			2,706,748
Certificates of deposit			15,205
Cash at county treasurer			<u>853,820</u>
TOTAL ASSETS			<u><u>3,575,773</u></u>
NET POSITION			
Restricted for:			
Capital projects			632,992
Debt service			1,003,416
Nutrition program			29,527
Unrestricted			<u>1,909,838</u>
TOTAL NET POSITION			<u><u>3,575,773</u></u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2021

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
RECEIPTS					
Local receipts					
Property taxes	2,319,760	98,557	540,576		2,958,893
Carline taxes	16,398	642	3,851		20,891
Public power district sales tax		217	1,304		1,521
Motor vehicle taxes	109,319				109,319
Interest income	9,781	4,552	5,728		20,061
Meal sales				6,457	6,457
Student activities				120,536	120,536
County and ESU sources	33,227				33,227
State receipts	1,146,899	10,406	62,426	285	1,220,016
Federal receipts	106,054			105,287	211,341
Other	38,513			741	39,254
Total receipts	<u>3,779,951</u>	<u>114,374</u>	<u>613,885</u>	<u>233,306</u>	<u>4,741,516</u>
DISBURSEMENTS					
Instruction	2,419,945				2,419,945
Student support services	171,816			120,789	292,605
Instructional support	93,297				93,297
General administration	284,230				284,230
School administration	310,453				310,453
Central and business services	23,297				23,297
Operation and maintenance					
of plant	343,762				343,762
Student transportation	76,643				76,643
Nutrition program				119,831	119,831
Debt service			597,681		597,681
Capital outlay		22,506			22,506
Total disbursements	<u>3,723,443</u>	<u>22,506</u>	<u>597,681</u>	<u>240,620</u>	<u>4,584,250</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	56,508	91,868	16,204	(7,314)	157,266

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2021

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
OTHER FINANCING SOURCES (USES)					
Interfund transfers	(20,000)			20,000	
NET CHANGE IN FUND BALANCES	36,508	91,868	16,204	12,686	157,266
FUND BALANCES, beginning of year (as restated)	<u>1,768,705</u>	<u>541,124</u>	<u>987,212</u>	<u>121,466</u>	<u>3,418,507</u>
FUND BALANCES, end of year	<u>1,805,213</u>	<u>632,992</u>	<u>1,003,416</u>	<u>134,152</u>	<u>3,575,773</u>
ASSETS					
ASSETS					
Cash in bank and on hand	1,136,600	607,275	843,926	118,947	2,706,748
Certificates of deposit				15,205	15,205
Cash at county treasurer	<u>668,613</u>	<u>25,717</u>	<u>159,490</u>		<u>853,820</u>
TOTAL ASSETS	<u>1,805,213</u>	<u>632,992</u>	<u>1,003,416</u>	<u>134,152</u>	<u>3,575,773</u>
FUND BALANCES					
FUND BALANCES					
Restricted for:					
Capital projects		632,992			632,992
Debt service			1,003,416		1,003,416
Nutrition program				29,527	29,527
Committed					
Student activities				104,625	104,625
Assigned	145,686				145,686
Unassigned	<u>1,659,527</u>				<u>1,659,527</u>
TOTAL FUND BALANCES	<u>1,805,213</u>	<u>632,992</u>	<u>1,003,416</u>	<u>134,152</u>	<u>3,575,773</u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska (the District).

Reporting Entity

The Paxton Consolidated Public Schools District No. 6, Paxton, 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 District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. 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.

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 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

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.

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

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

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.

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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.

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

New Accounting Pronouncements

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2019. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The District currently does not have any fiduciary activities that meet the new criteria. Activities not meeting this criterion will be reported as governmental funds. It was not practicable to retroactively apply GASB 84, so the cumulative effect of applying this statement was reported as a restatement of beginning net position for August 31, 2021. The District adopted GASB 84 in the current fiscal year.

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.

Governmental activities	<u>2,721,953</u>
Type of Deposits	
Demand deposits	2,706,748
Time deposits	<u>15,205</u>
Total deposits	<u>2,721,953</u>

Maturities of time deposits are as follows:

One year	<u>15,205</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 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 Federal Deposit Insurance Corporation (FDIC) limits.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

Investments

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

As defined by Governmental Accounting Standards Board Statement 3, the District had no investments as of August 31, 2021.

NOTE 3. RETIREMENT PLAN

Plan Description

The Paxton Consolidated Public Schools District No. 6 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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 2%, 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 2%, and an actuarial factor based on age.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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.

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, 2019 to June 30, 2020, (and from July 1, 2020 through August 31, 2021). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021, was \$207,159.

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$2,255,168. Total covered payroll was \$2,096,933. 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Public Offerings

On May 19, 2014, the District authorized the issuance of General Obligation Refunding Bonds, Series 2014, in the principal amount of \$7,240,000, with variable interest rates of 0.4% to 3.45%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2014. The bonds will mature on December 15, 2029. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off the Series 2010A Bonds.

On July 11, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,070,000, with variable interest rates of 1.7% to 2.45%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2014. The bonds will mature on December 15, 2029. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,020,000 of the Series 2014 Bond leaving a balance of \$1,410,000 from that bond issue.

The following is a summary of the bonds payable transactions of the District for the year ended August 31, 2021:

	Original Issue	Balance August 31, 2020	Issued	Retire- ments	Bonds Outstanding August 31, 2021
General Obligation Refunding Bonds Series 2014	7,240,000	950,000		(470,000)	480,000
General Obligation Refunding Bonds Series 2019	4,070,000	<u>4,050,000</u>		<u>(25,000)</u>	<u>4,025,000</u>
Total		<u>5,000,000</u>		<u>(495,000)</u>	<u>4,505,000</u>

Maturities on the above long-term debt are as follows:

Fiscal Years Ending	Principal	Interest	Total
2022	505,000	91,867	596,867
2023	510,000	81,885	591,885
2024	525,000	72,180	597,180
2025	530,000	61,892	591,892
2026	545,000	50,870	595,870
2027 - 2030	<u>1,890,000</u>	<u>76,540</u>	<u>1,966,540</u>
	<u>4,505,000</u>	<u>435,234</u>	<u>4,940,234</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. COMMITMENTS AND LIABILITIES

The District has entered into an interlocal agreement on interactive television with other districts. Future payments will be determined annually after the consortium develops an operating budget and when the number of participating districts is determined. For the fiscal year ended August 31, 2021, the District disbursed \$23,000.

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. INTERFUND TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

The District transferred the following amounts from the General Fund during the year to the following funds for support:

General Fund transfers:

School Nutrition Fund to offset increased food costs	10,000
Activities Fund (an agency fund) to support student activities	<u>10,000</u>
Total General Fund transfers	<u><u>20,000</u></u>

The District made a commitment of \$50,000 General Fund balance (reserves) to facilitate future capital outlay as of the year ended August 31, 2021.

NOTE 8. RESTATEMENT - GASB 84

As disclosed in Note 1, the District implemented GASB 84 during the year ended August 31, 2021. The effect of this implementation resulted in a beginning balance adjustment to the governmental activities net position and the non-major governmental funds fund balance of \$94,878. This reflected the change from reporting the Activities Fund from a fiduciary fund type to a nonmajor governmental fund.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2021, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations. The school nutrition program was expanded by DHHS to provide free lunches to all students through 2021, and has resulted in significant additional federal resources which covered added costs of the program.

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

NOTE 10. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after June 15, 2021. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 1, 2021, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2021

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS				
Local sources				
Property taxes	2,319,760			2,319,760
Carline tax	16,398			16,398
Motor vehicle tax	109,319			109,319
Interest income	9,230	551		9,781
County and ESU sources	33,227			33,227
State receipts	1,146,899			1,146,899
Federal receipts	106,054			106,054
Nonrevenue receipts	38,513			38,513
Total receipts	<u>3,779,400</u>	<u>551</u>	<u> </u>	<u>3,779,951</u>
DISBURSEMENTS				
Instruction	2,146,636		273,309	2,419,945
Student support services	171,816			171,816
Instructional support	93,297			93,297
General administration	284,230			284,230
School administration	310,453			310,453
Central and business services	23,297			23,297
Operation and maintenance of plant	360,774	2,988	(20,000)	343,762
Student transportation	106,643		(30,000)	76,643
Private and state categorical programs	15,883		(15,883)	
Federal programs	257,426		(257,426)	
Total disbursements	<u>3,770,455</u>	<u>2,988</u>	<u>(50,000)</u>	<u>3,723,443</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	8,945	(2,437)	50,000	56,508
OTHER FINANCING SOURCES (USES)				
Transfers	<u>(20,000)</u>	<u>50,000</u>	<u>(50,000)</u>	<u>(20,000)</u>
RECEIPTS OVER DISBURSEMENTS	(11,055)	47,563		36,508
FUND BALANCE, beginning of year	<u>1,670,582</u>	<u>98,123</u>		<u>1,768,705</u>
FUND BALANCE, end of year	<u>1,659,527</u>	<u>145,686</u>		<u>1,805,213</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED AUGUST 31, 2021

	Nutrition Fund	Activities Fund	Total
RECEIPTS			
Local receipts			
Meal sales	6,457		6,457
Other	741		741
Student activities		120,536	120,536
State receipts	285		285
Federal receipts	<u>105,287</u>		<u>105,287</u>
Total receipts	<u>112,770</u>	<u>120,536</u>	<u>233,306</u>
DISBURSEMENTS			
Student support services		120,789	120,789
Nutrition program	<u>119,831</u>		<u>119,831</u>
Total disbursements	<u>119,831</u>	<u>120,789</u>	<u>240,620</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,061)	(253)	(7,314)
OTHER FINANCING SOURCES (USES)			
Interfund transfers	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>
NET CHANGE IN FUND BALANCES	2,939	9,747	12,686
FUND BALANCES, beginning of year	<u>26,588</u>	<u>94,878</u>	<u>121,466</u>
FUND BALANCES, end of year	<u>29,527</u>	<u>104,625</u>	<u>134,152</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2021

	Nutrition Fund	Activities Fund	Total
ASSETS			
ASSETS			
Cash in bank and on hand	29,527	89,420	118,947
Certificates of deposit	<u> </u>	<u>15,205</u>	<u>15,205</u>
TOTAL ASSETS	<u><u>29,527</u></u>	<u><u>104,625</u></u>	<u><u>134,152</u></u>
FUND BALANCES			
FUND BALANCES			
Restricted for:			
Nutrition program	29,527		29,527
Committed			
Student activities	<u> </u>	<u>104,625</u>	<u>104,625</u>
TOTAL FUND BALANCES	<u><u>29,527</u></u>	<u><u>104,625</u></u>	<u><u>134,152</u></u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>1,670,582</u>	<u>1,313,452</u>
RECEIPTS			
Local sources			
1100 Property taxes	2,554,935	2,319,760	2,674,792
1115 Carline tax	14,000	16,398	16,928
1125 Motor vehicle taxes	100,000	109,319	103,463
1510 Interest income	9,000	9,230	8,903
Total local sources	<u>2,677,935</u>	<u>2,454,707</u>	<u>2,804,086</u>
County and ESU sources			
2110 Fines and license fees	34,000	30,017	32,717
2210 ESU receipts	8,000	3,210	8,848
Total county ESU sources	<u>42,000</u>	<u>33,227</u>	<u>41,565</u>
State sources			
3110 State aid	647,147	647,147	569,373
3120 Special education - school age	200,000	150,585	207,372
3125 Special education transportation		714	
3130 Homestead exemption		15,387	15,339
3131 State tax credit		242,678	261,427
3132 Personal property tax credits		415	14,865
3134 Public service pp		5,554	
3180 Pro-rate motor vehicle	7,000	6,479	6,999
3300 In lieu of school land tax			
3400 State apportionment	25,000	20,620	24,502
3500 State categorical grants	25,000		
3512 Distance learning grant		8,684	6,206
3535 High ability learners grant	3,500	4,622	3,643
3599 Other state categorical programs		44,014	
3990 Other state receipts	15,000		24,779
Total state sources	<u>922,647</u>	<u>1,146,899</u>	<u>1,134,505</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
RECEIPTS (Continued)			
Federal sources			
4418 IDEA Part B PEAK projects			2,021
4505 Title I, Part A Grant	26,500	40,916	28,127
4516 IDEA 619 Base preschool grant			1,016
4518 IDEA Par B base & enrollment poverty	45,282	45,282	
4708 Medicaid in public school (MIPS)	7,000	4,162	7,493
4709 Medicaid administrative activities (MAAPS)	1,500	5,694	2,737
4969 Title IV, Part A		10,000	
Total federal sources	<u>80,282</u>	<u>106,054</u>	<u>41,394</u>
Nonrevenue sources			
5300 Sale of property		22,733	
5690 Other nonrevenue receipts	9,000	15,780	9,829
Total nonrevenue sources	<u>9,000</u>	<u>38,513</u>	<u>9,829</u>
Total receipts	<u>3,731,864</u>	<u>3,779,400</u>	<u>4,031,379</u>
TOTAL FUNDS AVAILABLE		<u>5,449,982</u>	<u>5,344,831</u>
DISBURSEMENTS			
Instruction			
1100 Regular	2,080,371	1,830,457	1,806,279
1160 Poverty program		16,931	40,000
1200 Special education programs	413,300	298,298	332,289
1291 SPED instructional programs - ages 3 - 5		906	821
1292 SPED instructional programs - ages 0 - 2		44	189
Total instruction	<u>2,493,671</u>	<u>2,146,636</u>	<u>2,179,578</u>
Support services - students			
2120 Guidance	114,700	79,260	82,769
2141 Psychological services - SPED school age		33,115	31,860
2151 Speech pathology and audiology services - SPED school age		39,731	33,749

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
DISBURSEMENTS (Continued)			
Support services - students (Continued)			
2161 Occupational therapy - related services - SPED school age	89,600	16,009	16,189
2171 Physical therapy - related services - SPED school age		3,701	4,217
Total support services - students	<u>204,300</u>	<u>171,816</u>	<u>168,784</u>
Support services - instruction			
2220 Library	<u>96,800</u>	<u>93,297</u>	<u>90,809</u>
Support services - general administration			
2310 Board of education	18,500	8,762	13,107
2320 Executive administration services	277,800	263,975	254,162
2330 Legal services	15,000	11,493	4,335
Total support services - general admin.	<u>311,300</u>	<u>284,230</u>	<u>271,604</u>
Support services - school administration			
2410 Office of the principal	<u>335,400</u>	<u>310,453</u>	<u>305,967</u>
Central services			
2510 Fiscal services	<u>75,000</u>	<u>23,297</u>	<u>61,906</u>
Operation and maintenance of plant			
2610 Operation of buildings	321,950	295,326	213,951
2620 Maintenance of building		5,448	36,452
2650 Vehicle acquisition	60,000	60,000	58,723
Total operation and maintenance of plant	<u>381,950</u>	<u>360,774</u>	<u>309,126</u>
Student transportation			
2710 Regular pupil transportation	173,000	76,123	145,956
2712 Student transportation - SPED school age	7,050		1,454
2730 Vehicle servicing & maintenance - regular education		30,520	
Total student transportation	<u>180,050</u>	<u>106,643</u>	<u>147,410</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
DISBURSEMENTS (Continued)			
Operation of noninstructional services			
3300 Community service	10,000		6,661
Private and state categorical programs			
3500 State categorical programs	39,000		13,678
3535 High ability learners		3,649	3,197
3599 Grants		12,234	
Total private and state categorical programs	<u>39,000</u>	<u>15,883</u>	<u>16,875</u>
Federal programs			
6200 Title I, Part A, ESSA Improving Basic Programs	110,935	51,807	26,790
6210 Title I, Accountability ESSA Improving Basic Programs			243
6310 Title II, Part A ESSA		2,199	734
6406 IDEA preschool (619) base allocation			1,016
6408 IDEA Part B (611) base & enrollment poverty allocation - birth through age 21		41,688	45,282
6410 IDEA enrollment/poverty (611)			
6418 IDEA Part B PEAK projects			1,464
6969 Title VI, Part A ESSA		10,000	10,000
6992 REAP		926	
6996 Elementary & secondary school emergency relief (ESSERS)		31,482	
6997 Elementary & secondary school emergency relief (ESSERS II)		119,324	
6998 Elementary & secondary school emergency relief (ESSERS III)			
Total federal programs	<u>110,935</u>	<u>257,426</u>	<u>85,529</u>
800 Transfers	30,000	20,000	30,000
Total disbursements	<u>4,268,406</u>	<u>3,790,455</u>	<u>3,674,249</u>
FUND BALANCE, end of year		<u>1,659,527</u>	<u>1,670,582</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2021
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>990,914</u>	<u>871,533</u>
County treasurers		<u>668,613</u>	<u>799,049</u>
TOTAL FUND BALANCES		<u><u>1,659,527</u></u>	<u><u>1,670,582</u></u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2021
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>98,123</u>	<u>68,644</u>
RECEIPTS			
Interest		551	496
Transfer as disbursed in the General Fund	50,000	50,000	50,000
Total receipts	<u>50,000</u>	<u>50,551</u>	<u>50,496</u>
TOTAL FUNDS AVAILABLE		<u>148,674</u>	<u>119,140</u>
DISBURSEMENTS			
Improvements	<u>148,103</u>	<u>2,988</u>	<u>21,017</u>
FUND BALANCE, end of year		<u>145,686</u>	<u>98,123</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>145,686</u>	<u>98,123</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>541,124</u>	<u>414,263</u>
RECEIPTS			
Property taxes	100,000	98,557	184,961
Carline		642	
Public power district sales tax		217	
Interest	6,000	4,552	7,089
Homestead exemption		605	1,058
State tax credit		9,506	18,138
Personal property tax credits		9	915
Pro-rate motor vehicle	<u>2,000</u>	<u>286</u>	<u>487</u>
Total receipts	<u>108,000</u>	<u>114,374</u>	<u>212,648</u>
TOTAL FUNDS AVAILABLE		<u>655,498</u>	<u>626,911</u>
DISBURSEMENTS			
Building improvements	<u>656,772</u>	<u>22,506</u>	<u>85,787</u>
Total disbursements	<u>656,772</u>	<u>22,506</u>	<u>85,787</u>
FUND BALANCE, end of year		<u>632,992</u>	<u>541,124</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>607,275</u>	<u>486,808</u>
County treasurers		<u>25,717</u>	<u>54,316</u>
TOTAL FUND BALANCE		<u>632,992</u>	<u>541,124</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>26,588</u>	<u>18,995</u>
RECEIPTS			
Sale of lunches	20,000	6,457	27,805
State sources		285	544
Federal sources	60,250	105,287	69,937
Other		741	451
Transfers from the General Fund	<u>20,000</u>	<u>10,000</u>	<u>20,000</u>
Total receipts	<u>100,250</u>	<u>122,770</u>	<u>118,737</u>
TOTAL FUNDS AVAILABLE		<u>149,358</u>	<u>137,732</u>
DISBURSEMENTS			
Food	42,000	46,636	38,803
Salaries and benefits	67,500	61,842	60,476
Health insurance	12,400	288	370
Social security		4,679	4,626
Retirement		5,636	5,824
Travel and conference		52	354
Other	<u>1,500</u>	<u>698</u>	<u>691</u>
Total disbursements	<u>123,400</u>	<u>119,831</u>	<u>111,144</u>
FUND BALANCE, end of year		<u>29,527</u>	<u>26,588</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>29,527</u>	<u>26,588</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>987,212</u>	<u>939,320</u>
RECEIPTS			
Property taxes	600,000	540,576	559,525
Carline tax	4,000	3,851	3,508
Public power district sales tax		1,304	
Interest	7,500	5,728	7,401
State tax credit		57,303	54,508
Personal property tax credits			2,751
Pro-rate motor vehicle	1,500	1,496	1,465
Homestead exemption		3,627	3,178
Other nonrevenue receipts			78
Total receipts	<u>613,000</u>	<u>613,885</u>	<u>632,414</u>
TOTAL FUNDS AVAILABLE		<u>1,601,097</u>	<u>1,571,734</u>
DISBURSEMENTS			
Bond principal payment	1,250,000	495,000	480,000
Interest expense	330,000	101,581	103,422
Bank fees	6,106	1,100	1,100
Total disbursements	<u>1,586,106</u>	<u>597,681</u>	<u>584,522</u>
FUND BALANCE, end of year		<u>1,003,416</u>	<u>987,212</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>843,926</u>	<u>823,804</u>
County treasurers		<u>159,490</u>	<u>163,408</u>
TOTAL FUND BALANCE		<u>1,003,416</u>	<u>987,212</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2021
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>94,878</u>	<u>97,686</u>
RECEIPTS			
Local receipts			
Activity receipts	130,000	120,536	116,558
Nonrevenue receipts			
Transfers from the General Fund	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total receipts	<u>140,000</u>	<u>130,536</u>	<u>126,558</u>
TOTAL FUNDS AVAILABLE		<u>225,414</u>	<u>224,244</u>
DISBURSEMENTS			
Support services - pupils			
Supplies and materials	<u>244,000</u>	<u>120,789</u>	<u>129,366</u>
FUND BALANCE, end of year		<u>104,625</u>	<u>94,878</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		89,420	79,673
Certificates of deposit		<u>15,205</u>	<u>15,205</u>
		<u>104,625</u>	<u>94,878</u>
TOTAL FUND BALANCE		<u>104,625</u>	<u>94,878</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - 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 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 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.

Transfers

Interfund transfers for the year consisted of the following:

General Fund to the Depreciation Fund for future capital outlay of \$50,000.

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 over disbursements - financial reporting basis	
General Fund	<u>36,508</u>
Receipts over disbursements - budgetary basis	
General Fund	(11,055)
Depreciation Fund	<u>47,563</u>
	<u>36,508</u>



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

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

To the Board of Education
Paxton Consolidated Public Schools District No. 6
Paxton, 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 Paxton Consolidated Public Schools District No. 6, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements, and have issued our report thereon dated November 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, 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 over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies which we have listed as items 2021-001 and 2021-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Paxton Consolidated Public Schools District No. 6, Paxton, 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's Response to Findings

Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Paxton Consolidated Public Schools District No. 6, Paxton, 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

North Platte, Nebraska
November 1, 2021

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2021

2021-001 SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits.

Cause

One person handles all facets of the accounting function.

Potential Effect

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

Recommendations

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

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

2021-002 FINANCIAL REPORTING PROCESSES

Criteria

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2021

2021-002 FINANCIAL REPORTING PROCESSES (Continued)

Condition

The District has limited controls over the year end financial reporting processes, including controls over procedures used to initiate, authorize, record and process journal entries to the unadjusted cash basis information necessary to prepare the financial statements. In addition, the District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements.

Cause

Financial statements prepared by the District do not have disclosures included.

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendations

Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements including the related disclosures. The District reviews such financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2021

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2020-001 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2021-001.

2020-002 FINANCIAL REPORTING PROCESSES

There were no changes in the year end reporting process. See current year finding 2021-002.

2020-003 BUDGET COMPLIANCE

There were no instances of budget noncompliance noted during the year.

Superintendent Report - November 2021

I hope you are all doing well. It seems like forever since we last met. So I have a lot to share.

We have narrowed our principal selection down to 3 candidates and plan to begin interviews over the next few weeks. I am still hopeful to have a recommendation to you for the December board meeting.

We have two recent applications for the custodian position. I plan to interview for this position on Monday and give a report on Monday night.

We had damage to the maintenance/vehicle garage recently. Tania Fox backed into the NE corner of the garage while delivering some things for One Acts. Tania's insurance contacted me to get an estimate. I met with Nick from Moul's for an estimate since they constructed the building and I submitted it to Tania's insurance for repairs. They approved of the estimate, so Moul's will order the materials and repair the damage. Total cost of the damage was \$3,995.00

Joe Callihan finished the concrete around the fence poles on the updates to the West end of the track. Jared Eakins will now be able to finish the fencing on this project.

I continue to participate in meetings with MPCC and area schools about the possibility of a Career Academy in the old Carhartt building in North Platte. Current conversations center around doing a similar program to the P2T program (Pathways 2 Tomorrow) in Westpoint NE. I have a meeting Monday morning and then I will hopefully be able to share more about this project.

Steel Construction has completed the north side of the building and I think it looks good. Invoices have been submitted to AliCap for payment. Windows are in for the West side of the Elementary but we haven't scheduled this installation. Weather permitting, this project may be completed over Christmas Break.

I also participated in the NDE Sped Audit that Mrs. States mentioned in her report. I agree with her that our teachers are doing a great job and this Audit provided good reminders to all of us about the importance and responsibility we have to educate all students. Our teachers have already responded to the NDE request for clarification and changes.

As you may or may not know. I have been coaching the JH wrestling team. Shawn

Hebbert was not able to take it this year due to his job so I have taken it on and I am enjoying the success as much as the kids. The season is not very long and we only have two more meets this year,

The NASB conference is this coming week. Cory, Mitch and I will be attending and I am looking forward to the conference and meetings.

At our recent ESU 16 ADCO meeting we met with the NDE Teacher Certification department personnel. They have implemented a new system to notify and process teacher certification and have experienced some growing pains. This is not the frustration schools are experiencing. Schools are experiencing teacher shortages and frustration with getting teachers certified to teach. Nebraska is one of only a few states that does not accept certification from other states and therefore it discourages qualified candidates from following through to get certified. I do think NDE is trying to implement a few rule changes to help this situation and is aware of our frustrations.

The Safety team met on November 5 to discuss the evacuation drill that was held on November 12. We also discussed future drills for the remainder of the year. The Evacuation drill went really well from my perspective, besides the chilly weather. My role was to stay at the school to wait for emergency personnel and then sweep the building to make sure everyone had evacuated or evacuate myself if directed to do so by emergency personnel. Jeff Stevens watched the evacuation and then came to the building and helped sweep the building. Mike and Chance also stayed to help and would evacuate depending on the situation.

The Personnel and Finance committee has met with the teachers a couple of times since the last board meeting. I think they are real close to settling for next year and the committee will give a report on Monday.

I will close for now and save the rest for Monday. Have a great weekend!
Del

Mrs. Chittenden's Principal's Report
November 15, 2021

Play Production: 41 students will be performing *Sherlock Holmes* directed by Tomas England Assistants: Tania Fox and Linda Drews (Dawn Fox help w/ make-up)
RPAC Play Contest will be Saturday, 11-20-21 @ 11:00 MT @ Southwest HS in Bartley
D2-5 District Play Contest will be 11-29-21 @ North Platte High School. Paxton, Hayes Center, Maywood
Arnold, Brady, McPherson County, Crawford, Eustis-Farnam
Night of One Acts will be Sat. Dec. 4 @ 7:00 PM.
D2 State Play Production Contest at Norfolk Johnny Carson Theater Wednesday, Dec. 8, 2021 afternoon session.

Music

Damin Luedke, and Miles Rogge were accepted to the 2021 NMEA All-State Chorus with a performance at the Lied Center in Lincoln @ 3:30 MT Nov. 19, 2021. The students will be accompanied by Mrs. Tara Peters, music instructor.
The 6-12 Winter Music Program is scheduled for Monday, Dec. 13, 2021 @ 6:30 PM.

End of Q 1 Student Recognition

61 students out of 115 in grades 6-12 who had no entries on the homework list first quarter received concessions coupons in acknowledgement of their hard work! (53%)

Middle School Fall Fun Activity was held Nov. 4...Totally Turkey Day supervised by Mr. Hock, Mrs. Luedke and Mrs. Jorgensen.

Staff Inservice

Nov. 5th we met with all staff to cover the following topics:
Mr. Dack - School Safety Updates, Evacuation/Parent Reunification Drill coming up Nov. 12, 2021
Mrs. Thompson - School Improvement Rubric completed by all staff. We identified two focus areas: Communication with all Stakeholders and Using Data effectively.
Mrs. States - MTSS updates and review
Nov. 10th - we met with teachers and paras to cover the following topics:
Mrs. Thompson - Review of our School Improvement Goal: to improve NUMBER SENSE in math. Gave examples.
Mr. Dack - Career Technical Ed Updates from MPCC
Mrs. Spencer - Social Emotional Screener Update & Review of At Risk Students, eduCLIMBER review & explanation of how to create student tags

Teacher Evaluation

Middle and high school teacher evaluations will be complete by Wednesday, Nov. 17th!

Student Updates

The 6th grade gained a new student November 15, 2021. Thomas (Tommy) Nance is the brother of Skylar Johnson (gr 8) and Payton Nance (gr 4). He had been attending school in Kansas.

FFA November 2021 report by Mr. Corey Turner

We were able to hand out 120 goodie bags to harvest crews to thank them for the work they put in to feed the world on the dates of October 27th, and November 10th.

District livestock judging: The following students competed in Curtis on November 8th at district livestock judging. Ainsley McConnell, Kobe Florum, Jacelyn Jorgensen, Wyatt Walker, Sarah Brott, Ethan Hardin, Ella Fote, Skylar Johnson, Tristen Heblethwaite.

Individually we had two students in the top ten individually of their respective competitions: Ainsley McConnell- 8th

place individual Junior (freshman and sophomore) division. Ella Fote: 7th place individual Junior High division.
Our Junior Livestock evaluation team consisting of Ainsley, Kobe, Wyatt, and Jacelyn qualified for the Nebraska State FFA convention to be held in April in Lincoln!

We will have our FFA annual lock in 11/12/21. At the lock in our FFA officers will lead the rest of the chapter in chapter planning activities, public speaking exercises, leadership activities, and some recreational games throughout the night.

FPS & Science Olympiad

These two groups continue to meet weekly to prepare for competitions.

Field Trips

Mrs. Stevenson - General Science to Gerald Gentleman Station

Mrs. Mraz & Mrs. Spencer - Life Skills to Mead Lumber

Evacuation Drill Nov. 12, 2021

All of the 6-12 students were at the Catholic Church between 1:09 and 1:14 PM.

In grades K-5 45 students were picked up by a parent or emergency contact.

In grades 6-12 51 students were picked up by a parent or emergency contact.

November 2021
Elementary Principal
Submitted By: Melissa States



HAPPY THANKSGIVING MONTH!!

I am so very thankful to be in much better health this school year!! I am also very thankful for students that I adore, teachers that give everything they've got every day, and the wonderful school environment that we are able to provide for our students. Thank you to all of YOU for the opportunity to do that!

Professional Development:

- The staff attended an in-service, lead by Mrs. Thompson, Mr. Dack, Mrs. Chittenden and I on November 5. We worked together on school improvement goals, school safety updates and MTSSB updates.
- The special education team, consisting of Mrs. Mraz, Mrs. Brott, and Kristi Chessmore, participated in our NDE Special Education Case Review on November 12. We had very few errors to correct and have already submitted corrections and received NDE approval of those corrections. HUGE THANKS to Mrs. Brott and Mrs. Mraz for their dedication to our special education students and their programming. Theirs is a very difficult job, and we are lucky to have them both.
- Mrs. Spencer led the staff in professional development on Wednesday, November 10. She reviewed the outcomes of the SABERS social/emotional screener that we do three times each year, and reminded all of us to look around and notice the remarkable young people we work with every day, and the great strides that each of them are making towards becoming positive, respectful, responsible, and safe members of our community each day.
- I will be attending a workshop on December 3 with Mrs. Kuenning and Mrs. Connick dedicated to using play and classroom routines to help our very young students develop social skills.

K-5 Reveal Math Implementation

We are just over 1 quarter into our Reveal Math implementation. Honestly, it has been a bit of a bumpy road so far. In order to help us effectively design math programming for our elementary students, the teachers are working on creating curriculum maps that specifically address the priority math standards provided by the department of education. This will be an ongoing project throughout this school year.

K-5 Family Night

Our first family night of the year was held on Thursday, October 28 from 6:00-7:30. Mrs. Storer held the Scholastic Book Fair that night as well. Family night was very well attended, and we are looking forward to another one in March. Our childcare room was BURSTING with little ones that night which means we have many, many little tigers on the horizon for years to come. 😊

Elementary Christmas Program:

The elementary Christmas program, for students in grades PK-5 will be on December 9 at 6:30pm, in the east gym.

Athletic Director's Report
November 2021

Administrative

I attended the 2021 NSIAAA Fall AD's Convention in Kearney on November 7th & 8th. Topics included In-house Professional Development, Evaluation of Programs, Lessons Learned from a Title IX Lawsuit, and Current Legal Issues presented by KSB. We also had NSAA Class D Caucus Meetings and District IV meetings as well. Also, we had several discussions about the implementation of the shot clock to NSAA varsity games. There are several moving parts to this that will need to be figured out.

I also attended the NSAA District IV meeting at Kearney High School on the afternoon of November 8th.

Our NSAA Football Declaration form is due to the NSAA before November 30, 2021. With the information that was provided in last month's Board Report, I will be declaring Paxton as playing 6-man for the 2022 & 2023 seasons.

Junior High Football & Volleyball

The junior high football Tigers ended the season with a record of 3-2. Their last game was a tough loss, but a good effort put forth by the Tigers, at Wauneta-Palisade on October 14th.

The junior high volleyball Tigers ended their season in exceptional fashion. The "A" team ended the season with a 7-1 record and the "B" team ended their campaign with a 5-1 record...which, of note, is the best junior high volleyball record in over nine years. To wrap up their season, both teams defeated Sutherland on October 11th. On October 14th, the "A" team defeated Wauneta-Palisade while the "B" team were defeated by the Broncos. To wrap up their season, the JH netters claimed 1st place in the Paxton JH Invite by defeating Sutherland and Ogallala 7th. 3rd place was wrapped up by Sutherland who defeated Creek Valley.

Cross Country

The cross country season has wrapped up for the school year. Since the last Board meeting, the runners competed at Districts

The coaching staff was very pleased with the progress made by the youthful squad this year.

Volleyball

The high school volleyball season has wrapped up. The JV team ended their season with a record of 4-4 while the varsity team ended their campaign with a record of 13-16. The final stretch of the season started on October 12th where the JV and Varsity lost at Garden Co. The Tigers then traveled to Minatare where both teams came away with victories. The RPAC Tournament was up next where the netters earned the #5 seed in the west. They started off the tournament on October 18th by defeating Wallace in five sets, then lost (to eventual RPAC Champion) Maywood-Hayes Center. Subdistricts were up next on the calendar. The Tigers were the #2 seed and played Wallace on October 25th, where the Tigers came away with the victory. The next night, we traveled back down to Wauneta to take on the Broncos, where Wauneta ended the season for the team.

This season was another major step forward for the volleyball team. This was the first time they had won a game in Subdistricts in over 5 years.

Junior High Wrestling

The junior high Tiger wrestlers are in the middle of their season. There are currently four boys participating. They opened their season at the Sutherland Invite where Kenyon Florom, Parker Riesberg, and Colton Fote all went 3-0 in their division. Chandler Sitorius also made great strides in his three matches. At the Hershey JH Invite on November 9th, the wrestlers experienced the same level of success and experience as the week before.

To wrap up their season, the team will wrestle at the Medicine Valley Invite on November 19th (this invite will be contested at Southwest due to the fact that Medicine Valley is remodeling their gym). To wrap up the season, the grapplers will head to the Perkins Co. Invite on November 23.

Junior High Basketball

The junior high basketball teams have begun their practices. They will have two games prior to the next Board meeting. They will travel to Hayes Center on December 1 to take on M-HC. Then, we will host South Platte on December 7th.

Winter Sports

Winter sports practices will begin their practices on November 15th. Events taking place prior to the next Board meeting include...

- November 23 - Basketball Jamboree Game with Leyton & Sandhills/Thedford. Each team will play 2 quarters against the other opponents.
- December 2 - Basketball vs. Anselmo-Merna (game played at NPCC).
- December 3 - Basketball vs. Medicine Valley (game played in Paxton due to Medicine Valley remodeling their gym).
- December 4 - Wrestling at Mullen Invite
- December 10 - Basketball vs. Brady
- December 11 - Basketball vs. Potter-Dix

- December 11 - Wrestling at Anselmo-Merna Invite