

December Board Meeting
Monday, December 11, 2023 7:00 PM

Kenesaw Public School Library
110 N Fifth Avenue
Kenesaw, NE 68956-1563

Agenda

1. Opening the Meeting
 - 1.A. Call to Order
 - 1.B. Recite Pledge of Allegiance
 - 1.C. Nebraska Open Meetings Law
 - 1.D. Publication of Meeting - Hastings Tribune, December 7, 2023
 - 1.E. Roll Call
2. Welcome Visitors and Public Comment
3. Reports
 - 3.A. Comments from Principal Webben
 - 3.B. Comments from Principal LeClaire
 - 3.C. Comments from Superintendent Masters
 - 3.D. Board Committees
4. Consent Agenda
 - 4.A. Approve Minutes from November Regular Board Meeting
 - 4.B. Approval of December Treasurer's Report
 - 4.C. Approval of December Claims - Payroll: \$346,551.28 Claims \$75,750.98
 - 4.D. Adopt Master Board Calendar for 2024
 - 4.E. Adopt Board Meeting Schedule
5. Action Items
 - 5.A. Hiring of Superintendent Masters for the 2024-2025 school year.
6. Discussion Items
 - 6.A. Review of Superintendent Evaluation Summary
 - 6.B. Review and Discuss KPS Facilities Study by Carlson, West, Povondra Architects
(Study is partially completed)
 - 6.C. Shared Project with Village of Kenesaw - Curb & Gutter Along the West Side of
5th Avenue - Teacher & Staff Parking Area
 - 6.D. ESU 9 Services and Offerings - Drew Harris, ESU 9 Director to Present to Board
 - 6.E. Review the School Financial Audit for 2022-2023
 - 6.F. Board Development Video - Negotiations
 - 6.G. Review Board Policies 4011 thru 4150
7. January Master Board Calendar Items
 - 7.A. Oath of Office (New Members)
 - 7.B. Re-organization of the Board (Election of Officers)
 - 7.C. Approve Board Committees - Executive Board, Transportation/Facilities, Budget,
Negotiations, American Civics, Policy
 - 7.D. Designate School Auditor
 - 7.E. Select School Depository
 - 7.F. Designate School Newspaper
 - 7.G. Designate School Attorney

- 7.H. Sign and File Conflict of Interest Form with Board Secretary (If Necessary) - Policies 8260, 8261, and 8270
- 7.I. Review Board Code of Ethics (8272), Purpose and Role of the Board (8110), and Duties and Functions of the Board (8120)
- 7.J. Resolution to Re-adopt all Existing Policies
- 7.K. Appoint (superintendent or other qualified district employee) as Non-discrimination Compliance Coordinator to meet Federal Equal Employment Opportunity requirements.
- 7.L. Appoint the District's Title IX Coordinator
- 7.M. Review Annual District Report - 2022-2023 School Year
- 7.N. Review Proposed School Calendar for Next School Year
- 8. Executive Session
- 9. Adjourn
- 10. Next Meeting - Financial review with at 6:30pm.



Webben December board report for 12/11/23

A majority of the winter NSCAS testing for 3rd-6th was finished up last week, looking at the initial results we had some really impressive growth. A majority of the students that did not improve upon their score were in the standard deviation of error. The teachers did work with the students to set goals before they took the winter NSCAS.

Leadership alliance

I am starting a leadership alliance for the 4th-6th grade classes. There will be one boy and one girl from each class. Members will meet with me bi-weekly in order to discuss issues within their classes. The thought behind this is that if students don't feel comfortable talking to their teacher or to me directly they may talk to their class representative who can then relay the issue to me. I've collected feedback from teachers and let the students vote on who their representatives will be. There is a youth leadership conference at UNK in February that we will attend to gain leadership ideas and strategies. My hope is that giving some of these students tools to improve their leadership abilities may help decrease some of the behavior problems that we have been encountering.

Elementary Christmas concert

Concert was a huge hit. Sara Nielsen hit it out of the park with the music and dancing as well as props. She had all K-6 students on the stage and participating at the same time which is an amazing feat in itself. It really was a great performance and I've heard so many good things from parents and community members.

Book fair

I have to give a huge thank you to Mrs. Burr and those that helped her run the book fair this year. She put in a TON of extra hours and effort including early mornings late evenings and came in over the weekend to get it all set up.

This year's Book Fair was a huge success. Each year, we continue to grow in sales. This year, the school brought in a total of \$7173.65 of sales. Of this, the school was given \$3245.32 of Scholastic Dollars that can be used to purchase books and merchandise to meet the needs of the library.

Some of the events that were included in this year's Book Fair were:

- P3-2nd Grade Coloring Contest (Prizes given to the top 3 in each grade)
- 3rd-12th Guessing Game Contest (Prizes given to the top 3 in each grade)
- P3-6th Grade Ornament Contest (Prizes given to the top 3 in two age divisions)
- P3-12th (Plus Teachers) Daily Drawing Winners for each grade
- Muffins with Moms (over 75 moms)
- Donuts with Dads (over 75 dads)
- Open for the Christmas Lighting Festival on 11/25

Open late for families on 11/28

We also did a Penny War for grades P3-6th to help raise money for purchasing books for the elementary classrooms. \$854.77 was raised with Kindergarten earning the most points. They will be choosing their reward this week which makes me a little nervous as I had heard something about a pie in the face. In addition, we also had a candy cane/pencil pull that brought in over \$800. Those funds were divided between two organizations to buy books: Brook's Bookshelf and Mary Lanning Healthcare's Pediatric Unit.

Mission Statement

In partnership with our community, we will provide a specially designed and challenging education, encourage positive citizenship, and promote lifelong learning.



**Principal's Monthly Report for School Board
Secondary Principal - Nicole J. LeClaire
December 11, 2023**

CELEBRATIONS

NebraskARTS Award

Our Fine Arts Program has received the NebraskARTS Award for Excellence. Congratulations to Alyssa Hartman (One Act/Advanced Speech), Kylie Kubicka (Visual Arts/Digital Design), and Sara Nielsen (Vocal & Instrumental Music) for their work in promoting the arts and representing their programs with the utmost level of professionalism and dedication. Kenesaw is one of only two schools in the state to receive this award and I could not be more proud of the incredible work and influence of these three teachers.

BUILDING UPDATES

Staff Professional Development

<i>Continuing Ed</i>	<i>Content PD</i>	<i>Conferences</i>
LeClaire (EdS-July 2024)	Einrem (SS Cadre-ESU)	LeClaire (NE State Principals Conference; WBL Conference)
Kubicka (MEd-UNK-2023)	Johnson (PE/Health Cadre-ESU)	
Breight (D/C Grad-AU-2023)	Schnitzler (PE/Health Cadre-ESU)	
Cordova (Masters of Arts-Spanish 2024)	Kroos (Tech Cadre-ESU)	



Principal's Monthly Report for School Board
Secondary Principal - Nicole J. LeClaire
December 11, 2023

Student Discipline & Grade Data

Grade	At-Risk Attendance	At-Risk Credit Loss	Discipline
7	0	1	OSS - 2 Students (1 day) ISS - 1 Student (1 day)
8	0	1	OSS - 0 ISS - 1 Student (2 days)
9	0	1	No Office Referrals
10	0	2	No Office Referrals
11	0	0	No Office Referrals
12	0	0	No Office Referrals

- No Vaping Incidents
- No County Attorney referrals for excessive absences
- No Physical Fights
- Reports of bullying/harassment down

Superintendent's Comments - December 2023

Rule 10 Compliance Visit

The Rule 10 Compliance Visit went very well. I sent an email to the board from Mr. Todd Wolverton that addressed his visit and findings. We were met in all areas of Rule 10. We do need to keep a watchful eye on "teaching in an endorsed area" as we move forward.

Special Education Compliance Review -

NDE is currently reviewing three selected student IEPs for compliance. This is the last step in the SPED Compliance review process. I will let the board know the results when we receive them.

South Central Cattlemen Donation -

Keith Hemberger with South Central Cattlemen called and said that they would like to donate \$1,000 to the Kenesaw School Beef program. Keith indicated that they typically like to come to the school to help cook and serve hamburgers to the students. I will work with Keith on supporting the Kenesaw Business Leaders that have been donating their time to cook the hamburgers. Keith was going to reach out to Troy Legg to visit more about our program.

Chris Scheufele - Chris in the Classroom

2nd Notice - Chris Scheufele will be visiting our school on **Wednesday, January 24th**. He will present to the elementary and 7-12 students and will also have a presentation to our parents/community. His message revolves around anti-bullying and building resilience. I have heard good things about his presentation.

Jay Martin Presentations -

Jay Martin, the Nebraska Department of Education School Safety & Security Director, made four presentations to various student, staff, and parent/community groups. Throughout the day on December 6th, Jay worked with 7-12 students, 4-6 students, teachers & staff, and made a community/parent presentation as well. We will continue to work with Jay to spread the word about the possible hazards of various social media platforms. Some of his best and simplest advice was to remove digital devices from your child's bedroom to support good sleeping habits. Mr. Martin presented a lot of important information that was helpful to all groups. I would like to thank Mr. Roe for organizing this day and working with Mr. Martin to make it happen. Red Johnson and Craig Schnitzler volunteered to help cook and serve the hotdogs (meal in general) and I would like to thank them for their support! While we would have liked to have had more parents in attendance, we feel that overall the presentations were a success. We will continue to look for ways to provide this message to our parents.

Community Needs Assessment -

I was called and asked to participate in the Community Needs Assessment Survey that will be taking place soon. We met and went through possible questions that could be asked on the survey. We have a second meeting planned in January.

NASB Well-Being Survey -

The survey window is now closed. We had 3/3-100% administrators, 32/36-89% Certified, and 10/17-59% Classified, that completed the survey. Kari Stephens will come out on January 3rd to discuss the results with our staff and provide professional development to support our school climate.

2024-2025 School Calendar -

I will begin working on the 2024-2025 School Calendar very soon. I will put together a small group to work on the calendar with me.

Diesel Gas Tank on School Premise -

November through March we will be asking our bus drivers to fill up with 50% #1 diesel and 50% #2 diesel. We may even increase the #1diesel percentage in extreme cold weather. I would like the board to consider placing a diesel tank on the school premise. If this is something that you may support, I will look into pricing. The double wall tanks are more expensive but do not require the safety measures as a single wall tank. I have visited with JR Pulver and he indicated that they can provide the mix that we need. This would alleviate the trips to Juniata to get gas in our diesel buses.

School Financial Audit for 22-23-

Dana Cole felt that they would be able to provide a report to the board on the 22-23 school audit. I am still waiting for them to confirm the January 15th board meeting date though.

Kearney Coach Bus -

I called about the Kearney coach bus. It appears that they purchased a new bus and traded this bus in to CoachMasters. I will reach out to CoachMasters to see if it is still available. The trade-in amount was \$11,000. I am disappointed as Jason Sutton had informed me that we would have first shot at purchasing this bus from them. In his email to me he said that they way the agenda item was written that it limited them to only trading in the bus.

Reunification Exercise at Hastings High School -

On March 11th, Hastings Public will be performing a reunification drill at their high school. Registration for this event is by February 23rd. I would like to have a few people attend this event.

Negotiations -

We need to set up a second meeting for negotiations. If there is a time/date the first week in January (Once back from Winter Break) it would be good to get a date set. Tonya, Kay, & Marlin, let's visit after the board meeting to see if there is a time that we all can meet.

Wood Bleacher Planks for Sale -

We have two schools that are interested in purchasing some of our wooden bleacher planks. Big Springs school district in Nebraska and Hiawatha school district in Kansas have shown interest. We currently have 38 - 18 footers and 55 - 20 footers that we can sell. A new replacement board is around \$224. We are hoping to get \$50 per used board. We plan to keep the plywood for projects.

Speakers in Restrooms - Electronic Systems -

I contacted Joe Randone with Electronic Systems. He felt that speakers could be added to the restrooms at a minimal cost. One of his staff will be out sometime in January to work on this. They are currently booked.

Summer Maintenance Project -

We are looking into redoing the wooden post fence around the football practice field and student parking lot. We would like to replace the wood posts with metal posts. Many of the wooden posts are rotten and in need of repair. This is something that our custodial staff can do. We would also like to replace the wood chips in the preschool playground area with rubber mulch. The wood chips break down quickly and we have to continually replace them.

Staffing -

We recently hired Becky Gasseling as a full day preschool paraprofessional in the PK-3 classroom. She will begin after Winter Break. I recently advertised for two kitchen assistants and the vacant custodial position. I hope to get these filled quickly

NCSA Free Webinar Series with Perry Law Firm -

January 17th, 2024 - 10am

April 10, 2024 - 10am

May 15, 2024 - 10 am

Reminder

6:30 pm - Financial Statement Review - December 11, 2023 - Legg, Hansen, Sidders

7:00 pm - December 11, 2023 - Monday - Regular Board Meeting

Next Board Meeting - January Regular Board Meeting - Monday, January 15, 2024 - 7 pm (3rd Monday in January)

January Financial Statement Review - 6:30 pm - Uden, Kimle, Schneider

Vehicle Service/Repair

Vehicle	Service / Repair	Other	Total	Explanation
ALL				

****Wash buses and supplies**

CPI / Hi-Line Motor /
Fleet Pride / Coach
Masters/Cummins

2011

2012

2021

2012

Total

BLOCK HEATER, ANTIFREEZE		522.49	FLEETPRIDE
		0.00	522.49

Kenesaw
Motor/CPI/NAPA/Coach
Masters

MINOTOUR 2018	INSPECT / BRAKES / REPAIR	1,064.05	KENESAW MOTOR
MICRO 2012	INSPECTION / OIL	192.18	KENESAW MOTOR
MINOTOUR 2018	OIL CHG / RADIATOR REPAIR	1,474.67	KENESAW MOTOR
VAN	INSPECTION / OIL	189.25	KENESAW MOTOR
EXPEDITION	INSPECTION	120.00	KENESAW MOTOR
Pickup	INSPECTION	120.00	KENESAW MOTOR
Excursion	INSP / OIL CHG / CLNT LEAK	220.24	KENESAW MOTOR
Total		0.00 3,380.39	
		0.00 522.49	
		0.00 3,902.88	

FUND ACCOUNT TOTALS

HOT LUNCH	\$	15,361.32
DEPRECIATION	\$	66,441.32
ACTIVITIES	\$	17,559.18
BOND	\$	-
SPECIAL BUILDING	\$	-
	\$	99,361.82

DECEMBER 2023 PAYROLL

\$ 346,551.28

DECEMBER 2023 GF Claims

\$ 75,750.98

Total DECEMBER 2023 Payments GF

\$ 422,302.26

\$ 521,664.08

MONTHLY EXPENSE SPREADSHEET 2023-2024

MONTH YEAR	GEN. FUND ACCT. PAY.	GEN. FUND PAYROLL	TOTAL General Fund A/P & PAYROLL	HOT LUNCH ACCT. PAY.	HOT LUNCH PAYROLL	TOTAL HOT LUNCH A/P & PAYROLL
SEPT. 2023		160,178.45			842.37	
	185,545.00	164,394.36	510,117.81	9,242.46	788.67	10,873.50
		324,572.81			1,631.04	
OCT. 2023		164,502.07			1,100.27	
	44,192.31	164,680.49	373,374.87	9,434.41	911.25	11,445.93
		329,182.56			2,011.52	
NOV. 2023		171,924.90			1,227.62	
	88,546.62	174,213.37	434,684.89	16,593.54	971.80	18,792.96
		346,138.27			2,199.42	
DEC. 2023		173,336.20			1,318.27	
	75,750.98	173,215.08	422,302.26	13,043.27	999.78	15,361.32
		346,551.28			2,318.05	
JAN. 2024			0.00			0.00
		0.00			0.00	
FEB. 2024			0.00			0.00
		0.00			0.00	
MAR. 2024			0.00			0.00
		0.00			0.00	
April-24			0.00			0.00
		0.00			0.00	
May-24			0.00			0.00
		0.00			0.00	
June-24			0.00			0.00
		0.00			0.00	
July-24			0.00			0.00
		0.00			0.00	
AUG. 2024			0.00			0.00
		0.00			0.00	
AUG. 2024						

394,034.91

1,346,444.92

1,740,479.83

48,313.68

8,160.03

56,473.71

1,740,479.83

56,473.71

Fund Number 01 GENERAL FUND

8 Revenue

9 Expenditure

01 GENERAL FUND

Fund Number 02 DEPRECIATION

8 Revenue

9 Expenditure

02 DEPRECIATION

Fund Number 05 ACTIVITY FUND

8 Revenue

9 Expenditure

05 ACTIVITY FUND

Fund Number 06 NUTRITION FUND

8 Revenue

9 Expenditure

06 NUTRITION FUND

Fund Number 07 BOND FUND

8 Revenue

9 Expenditure

07 BOND FUND

Fund Number 08 SPECIAL BUILDING

8 Revenue

08 SPECIAL BUILDING

Grand Total:

Revenue/Expenditure Summary Report with Profit and Loss

Regular, Processing Month 11/2023

	Budget	Month to Date	Year to Date	Budget Balance
	0.00	149,044.64	1,675,345.11	(1,675,345.11)
	10,000.00	431,479.11	1,322,084.55	(1,312,084.55)
	(10,000.00)	(282,434.47)	353,260.56	
	0.00	1,213.51	3,674.04	(3,674.04)
	0.00	0.00	0.00	0.00
	0.00	1,213.51	3,674.04	
	0.00	27,957.19	113,921.89	(113,921.89)
	0.00	23,331.41	71,061.67	(71,061.67)
	0.00	4,625.78	42,860.22	
	0.00	21,805.23	41,269.67	(41,269.67)
	0.00	18,792.96	40,532.34	(40,532.34)
	0.00	3,012.27	737.33	
	0.00	3,429.21	103,355.07	(103,355.07)
	0.00	333,250.00	333,250.00	(333,250.00)
	0.00	(329,820.79)	(229,894.93)	
	0.00	3,729.50	98,977.54	(98,977.54)
	0.00	3,729.50	98,977.54	
	(10,000.00)	(599,674.20)	269,614.76	

Regular; Processing Month 11/2023; Accounts to Include Accounts with Activity

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 1100	LOCAL DIST TAXES 3,440,000 3,712,500	0.00	32,866.47	1,108,432.33	0.00	(1,108,432.33)
01 1115	CARLINE TAX	0.00	0.00	1,950.00	0.00	(1,950.00)
01 1120	PUBLIC POWER DISTRICT TAX	0.00	0.00	19,107.78	0.00	(19,107.78)
01 1125	MOTOR VEHICLE TAXES	0.00	12,741.11	41,130.27	0.00	(41,130.27)
01 1140	PENALTIES & INTEREST ON TAXES	0.00	636.79	753.95	0.00	(753.95)
01 1510	INTEREST ON INVESTMENTS	0.00	2,755.65	9,476.52	0.00	(9,476.52)
01 1911	LOCAL LICENSE FEES	0.00	700.00	700.00	0.00	(700.00)
	Subtotal: LOCAL RECIEPTS	0.00	49,700.02	1,181,550.85	0.00	(1,181,550.85)
01 2110	COUNTY FINES & LICENSES	0.00	1,372.04	3,649.54	0.00	(3,649.54)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	1,372.04	3,649.54	0.00	(3,649.54)
01 3110	STATE AID	0.00	73,046.00	219,138.00	0.00	(219,138.00)
01 3130	HOMESTEAD EXEMPTION	0.00	0.00	217.32	0.00	(217.32)
01 3180	PRO RATE MOTOR VEHICLES	0.00	1,229.66	1,229.66	0.00	(1,229.66)
01 3540	STATE EARLY CHILDHOOD	0.00	0.00	51,942.00	0.00	(51,942.00)
	Subtotal: STATE RECEIPTS	0.00	74,275.66	272,526.98	0.00	(272,526.98)
01 4310	REAP	0.00	23,329.00	23,329.00	0.00	(23,329.00)
01 4505	TITLE I	0.00	0.00	0.00	0.00	0.00
01 4708	MEDICAID PUBLIC SCHOOLS (MIPS)	0.00	0.00	699.56	0.00	(699.56)
01 4709	Medicaid Administrative Coding MAC / MAP	0.00	0.00	103.22	0.00	(103.22)
01 4997	ESSERS II	0.00	0.00	119,943.00	0.00	(119,943.00)
01 4998	ESSERS III	0.00	0.00	70,586.00	0.00	(70,586.00)
	Subtotal: FEDERAL RECEIPTS	0.00	23,329.00	214,660.78	0.00	(214,660.78)
01 5690	OTHER NON-REVENUE RECEIPT	0.00	367.92	2,956.96	0.00	(2,956.96)
	Subtotal: NON-REVENUE RECEIPTS	0.00	367.92	2,956.96	0.00	(2,956.96)
	Fund Total:	0.00	149,044.64	1,675,345.11	0.00	(1,675,345.11)

Revenue Summary Report
 Processing Month: 11/2023
 Regular; Processing Month 11/2023; Accounts to Include Accounts with
 Activity

Fund: 02 DEPRECIATION

<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>
02 1510	INTEREST ON INVESTMENTS	0.00	1,213.51	3,674.04	0.00	(3,674.04)
	Subtotal: LOCAL RECIEPTS	0.00	1,213.51	3,674.04	0.00	(3,674.04)
	Fund Total:	0.00	1,213.51	3,674.04	0.00	(3,674.04)

Revenue Summary Report

Processing Month: 11/2023

Regular; Processing Month 11/2023; Accounts to Include Accounts with Activity

Fund: 05 ACTIVITY 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>
05 1710 0100	ATHLETICS	0.00	2,970.76	17,059.76	0.00	(17,059.76)
05 1710 0332	FFA / AG	0.00	8,369.00	10,823.00	0.00	(10,823.00)
05 1710 0500	ANNUAL	0.00	7,301.92	7,331.92	0.00	(7,331.92)
05 1710 0510	K-CLUB	0.00	0.00	273.18	0.00	(273.18)
05 1710 0520	NATIONAL HONOR SOCIETY	0.00	0.00	545.08	0.00	(545.08)
05 1710 0530	STUDENT COUNCIL	0.00	0.00	979.90	0.00	(979.90)
05 1710 1530	DANCE SQUAD	0.00	0.00	300.00	0.00	(300.00)
05 1710 1535	CHEERLEADER	0.00	929.66	1,540.11	0.00	(1,540.11)
05 1710 2025	CLASS OF 2025	0.00	0.00	932.05	0.00	(932.05)
05 1710 2026	CLASS OF 2026	0.00	0.00	185.79	0.00	(185.79)
05 1710 2027	CLASS OF 2027	0.00	0.00	885.09	0.00	(885.09)
05 1710 2530	FBLA	0.00	0.00	370.63	0.00	(370.63)
05 1710 2662	CONCESSIONS	0.00	947.94	10,023.32	0.00	(10,023.32)
05 1710 2874	BUSINESS/ACCT. CLASS	0.00	0.00	2,000.00	0.00	(2,000.00)
05 1710 3030	MISCELLANEOUS	0.00	1,569.32	9,704.32	0.00	(9,704.32)
05 1710 3429	EHA Wellness Committee	0.00	0.00	5,390.00	0.00	(5,390.00)
05 1710 3668	FOOTBALL FUNDRAISING	0.00	1,435.00	4,209.00	0.00	(4,209.00)
05 1710 3669	VOLLEYBALL	0.00	0.00	3,819.00	0.00	(3,819.00)
05 1710 4724	CHROME BOOK ACCOUNT	0.00	0.00	910.00	0.00	(910.00)
05 1710 7274	SCRIP CARD	0.00	4,433.59	10,624.27	0.00	(10,624.27)
05 1710 7545	SKILLS USA	0.00	0.00	495.47	0.00	(495.47)
05 1730 2026	CLASS OF 2026 ORGINIZATION DUES	0.00	0.00	200.00	0.00	(200.00)
05 1730 2029	CLASS OF 2029 DUES	0.00	0.00	320.00	0.00	(320.00)
Subtotal: LOCAL RECIEPTS		0.00	27,957.19	88,921.89	0.00	(88,921.89)
05 5200 0100	TRANSFERS FROM FUNDS (INCOMING)	0.00	0.00	25,000.00	0.00	(25,000.00)
Subtotal: NON-REVENUE RECEIPTS		0.00	0.00	25,000.00	0.00	(25,000.00)
Fund Total:		0.00	27,957.19	113,921.89	0.00	(113,921.89)

Revenue Summary Report
 Processing Month: 11/2023

Regular; Processing Month 11/2023; Accounts to Include Accounts with Activity

Fund: 06 NUTRITION 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 1510	OTHER INCOME	0.00	30.53	89.85	0.00	(89.85)
06 1611	STUDENT LUNCHES	0.00	18,911.83	32,513.68	0.00	(32,513.68)
06 1612	Daily Breakfast Sales	0.00	1,795.82	2,436.34	0.00	(2,436.34)
06 1620	ADULT LUNCHES	0.00	860.25	2,181.65	0.00	(2,181.65)
	Subtotal: LOCAL RECIEPTS	0.00	21,598.43	37,221.52	0.00	(37,221.52)
06 4210	FEDERAL REIMBURSEMENT(OF NUTRIT PRGMS)	0.00	0.00	3,791.35	0.00	(3,791.35)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	3,791.35	0.00	(3,791.35)
06 5690	OTHER NON-REVENUE RECEIPTS	0.00	206.80	256.80	0.00	(256.80)
	Subtotal: NON-REVENUE RECEIPTS	0.00	206.80	256.80	0.00	(256.80)
	Fund Total:	0.00	21,805.23	41,269.67	0.00	(41,269.67)

Revenue Summary Report

Processing Month: 11/2023

Regular; Processing Month 11/2023; Accounts to Include Accounts with Activity

Fund: 07 BOND 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>
07 1100	LOCAL DISTRICT TAXES	0.00	2,965.69	100,018.25	0.00	(100,018.25)
07 1115	CARLINE TAXES	0.00	0.00	175.96	0.00	(175.96)
07 1120	PUBLIC POWER DIST SALES TAX	0.00	0.00	1,716.36	0.00	(1,716.36)
07 1140	PENALTIES & INTEREST ON TAXES	0.00	57.46	68.03	0.00	(68.03)
07 1510	INTEREST ON INVESTMENTS	0.00	295.10	1,245.89	0.00	(1,245.89)
Subtotal: LOCAL RECIEPTS		0.00	3,318.25	103,224.49	0.00	(103,224.49)
07 3130	HOMESTEAD EXEMPTION	0.00	0.00	19.62	0.00	(19.62)
07 3180	PRO RATE MOTOR VEHICLE	0.00	110.96	110.96	0.00	(110.96)
Subtotal: STATE RECEIPTS		0.00	110.96	130.58	0.00	(130.58)
Fund Total:		0.00	3,429.21	103,355.07	0.00	(103,355.07)

Revenue Summary Report

Processing Month: 11/2023

Regular; Processing Month 11/2023; Accounts to Include Accounts with Activity

Fund: 08 SPECIAL BUILDING

<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>
08 1100	LOCAL DISTRICT TAXES	0.00	2,797.54	94,347.07	0.00	(94,347.07)
08 1115	CARLINE TAXES	0.00	0.00	165.97	0.00	(165.97)
08 1120	PUBLIC POWER DIST SALES TAX	0.00	0.00	1,619.01	0.00	(1,619.01)
08 1140	PENALTIES & INTEREST ON TAXES	0.00	54.19	356.66	0.00	(356.66)
08 1510	INTEREST ON INVESTMENTS	0.00	773.11	2,365.68	0.00	(2,365.68)
Subtotal: LOCAL RECIEPTS		0.00	3,624.84	98,854.39	0.00	(98,854.39)
08 3130	HOMESTEAD EXEMPTION	0.00	0.00	18.49	0.00	(18.49)
08 3180	PRO RATE MOTOR VEHICLE	0.00	104.66	104.66	0.00	(104.66)
Subtotal: STATE RECEIPTS		0.00	104.66	123.15	0.00	(123.15)
Fund Total:		0.00	3,729.50	98,977.54	0.00	(98,977.54)

Revenue Summary Report

Processing Month: 11/2023

Regular; Processing Month 11/2023; Accounts to Include Accounts with
Activity

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	207,179.28	2,036,543.32	0.00	(2,036,543.32)

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
01 1100 610 001 1430	16J9LHRKCRMQ	AMAZON CAPITAL SERVICES	12/01/2023	29.99
		SUBMERSIBLE WATER PUMP FOR SHOP		29.99
01 1100 610 001	19D1R1DHGJRX	AMAZON CAPITAL SERVICES	12/01/2023	173.89
		ONE ACT SUPPLIES		173.89
01 2410 610 001	1F9DTT4J9GNV	AMAZON CAPITAL SERVICES	12/01/2023	98.15
		NL PENCIL		98.15
01 2410 610 002	1HV9J6XTCCFL	AMAZON CAPITAL SERVICES	12/01/2023	23.78
		SAFETY VEST FOR CROSSWALK GUARD		11.89
01 2320 890 000		SAFETY VEST FOR CROSSWALK GUARD		11.89
01 2510 610 000	1LKV47XC97YM	AMAZON CAPITAL SERVICES	12/01/2023	24.97
		COMP. SPEAKERS /FILE BANDS		24.97
01 1200 730 001	1QRW3F4V99PJ	AMAZON CAPITAL SERVICES	12/01/2023	633.52
01 1200 610 001		TRANSPORT WHEELCHAIR		159.99
01 1200 640 001		WIPES/PLASTIC SPOONS/BIBS		80.55
01 1200 610 001		HS SPED BOOKS		64.30
		FILE BOXES HS SPED		328.68
Total	AMAZON CAPITAL SERVICES			984.30
01 1100 890 001	AMRE2497729	American Recycling	12/06/2023	15.00
		PROJECTOR SCRAP		15.00
Total	American Recycling			15.00
01 2510 382 000	23644306	Bcn Telecom, Inc.	12/12/2003	59.14
		LONG DISTANCE		59.14
Total	Bcn Telecom, Inc.			59.14
01 2610 621 000	7045439114 NOV. 23	Black Hills Energy	11/30/2023	1,493.74
		NATURAL GAS SERVICE		1,493.74
Total	Black Hills Energy			1,493.74
01 4300 340 000	23145-1	Carlson West Povondra	11/09/2023	3,247.60
		ARCITECTS PROF. FACILITY STUDY		3,247.60
Total	Carlson West Povondra			3,247.60
01 3540 610 002	14001194 PRE K	Cash-Wa Distributing Co.	11/07/2023	250.13
		14001194 PRE K		250.13
01 3540 610 002	14009407 PRE K	Cash-Wa Distributing Co.	11/14/2023	216.43
		14009407 PRE K		216.43
01 3540 610 002	14023676 PRE K	Cash-Wa Distributing Co.	11/28/2023	130.68
		14023676 PRE K		130.68
Total	Cash-Wa Distributing Co.			597.24
01 2710 626 000 1112	278293CL	Cenex Fleetcard	11/30/2023	96.48
01 2710 626 000 0112		MICRO BUS FUEL		773.52
01 2710 626 000 0121		BUS 12 FUEL		286.23
01 2710 626 000 0111		BUS 21 FUEL		620.41
01 2710 626 000 1997		BUS 11 FUEL		221.23
01 2710 626 000 2004		PICKUP FUEL		67.40
		EXCURSION FUEL		67.40

Pre K Food

Fuel

Board Report - Detail

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2710 626 000 2008		VAN FUEL		54.01
01 2710 626 000 2024		EXPEDITION FUEL		119.02
Total	Cenex Fleetcard			2,238.30
	J83902	Cooperative Producers, Inc.	11/15/2023	24.75
01 2320 890 000		PROPANE FOR GAS GRILL		24.75
	J84375	Cooperative Producers, Inc.	12/06/2023	24.75
01 2320 890 000		PROPANE FOR GAS GRILL		24.75
Total	Cooperative Producers, Inc.			49.50
	3408200 OCT. NOV.	Dana F. Cole & Company, Llp	11/09/2023	170.00
01 2330 340 000		OCT. 3408200		85.00
01 2330 340 000		NOV. INVOICE		85.00
Total	Dana F. Cole & Company, Llp			170.00
	1389341	Das State Accounting - Central Finance	09/13/2023	267.63
01 2580 382 001		SEPT. 23 SERVICES		267.63
	1398701	Das State Accounting - Central Finance	11/30/2023	267.63
01 2580 382 001		NOV. DAS SERVICES		267.63
Total	Das State Accounting - Central Finance			535.26
	NOVEMBER 23 SERVICES	Educational Service Unit #9	11/30/2023	34,475.95
01 1200 591 002		SCHOOL AGE ED COORD. 23-337		220.00
01 1292 591 002		HOMEBASE 0-2 23-337		967.50
01 2140 591 002		LMHP NOV. SERVICES 23-351		3,835.00
01 2141 591 002		PSYCH SERVICES NOV. SA 23-337		4,700.00
01 2142 591 002		PSYCH SERVICES NOV. 3-4 23-337		350.00
01 2142 591 002		SA SPEECH NOV. 23-337		10,576.00
01 2151 591 002		SA SPEECH HOME SCHOOL 23-337		120.00
01 2151 591 002		SA SPEECH CHRIST LUTH. 23-337		666.40
01 2152 591 002		SPEECH 3-4 23-337		4,560.00
01 2153 591 002		SPEECH 0-2 23-337		840.00
01 1100 591 001		PALO ALTO ELA PURCHASES 23-289		1,666.20
01 1100 591 002		PALO ALTO ELA PURCHASES 23-289		1,666.20
01 2220 650 001		MEDIA SUBSCRIPTION 23-316		679.88
01 2220 650 002		MEDIA SUBSCRIPTION 23-316		679.87
01 2580 591 001		TECHNOLOGY SUBSCRIPTIONS 23-316		443.00
01 2580 591 002		TECHNOLOGY SUBSCRIPTIONS 23-316		443.00
01 2580 591 002		CHRIST LUTHERAN MEDIA SUBSCRIP 23-317		384.50
01 2310 890 000		BOARD DEVELOPMENTAL VIDEOS 23-228		250.00
01 2410 890 002		WEBBEN HQIM IMPLEMENT. SERIES 23-296		60.00
01 2151 591 002		SA DEAF ED NOV. 23-337		24.65
01 2181 591 002		SA VISION NOV. SERVICES 23-337		1,343.75
Total	Educational Service Unit #9			34,475.95
	DANCE COACH 2023	EDWARDS, CARRIE	12/07/2023	382.00
01 1100 111 001		CARRIE EDWARDS DANCE COACH 1/2		382.00

Fuel

Cafeteria Plan

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	EDWARDS, CARRIE			382.00
	2023100136	Essential Screens	11/01/2023	64.94
01 2510 890 000		JENNIFER L. BACKGROUND CHECK		64.94
Total	Essential Screens			64.94
	054959 - 055708	Fill-N-Chill	10/30/2023	738.86
01 2710 626 000 1997		PICK UP FUEL		64.85
01 2710 626 000 1121		MINOTOUR FUEL		521.99
01 2710 626 000 2004		EXCURSION FUEL		55.02
01 2710 626 000 0121		BUS 21 FUEL		97.00
Total	Fill-N-Chill			738.86
	HAS018370	Fleet Pride	11/22/2023	522.49
01 2710 732 000 0112		BUS 12 BLOCK HEATER/ANTIFRZ		522.49
Total	Fleet Pride			522.49
	67648	Grace'S Locksmith Service	11/24/2023	530.00
01 2610 431 000		2 EXTERIOR KEY E748353		530.00
Total	Grace'S Locksmith Service			530.00
	1112440 PRE K	Hiland Dairy Foods Co. Llc	11/03/2023	10.96
01 3540 610 002		1112440 PRE K		10.96
	1112504 PRE K	Hiland Dairy Foods Co. Llc	11/07/2023	16.44
01 3540 610 002		1112504 PRE K		16.44
	1112591 PRE K	Hiland Dairy Foods Co. Llc	11/10/2023	10.96
01 3540 610 002		1112591 PRE K		10.96
	1112649 PRE K	Hiland Dairy Foods Co. Llc	11/14/2023	5.48
01 3540 610 002		1112649 PRE K		5.48
	1112736 PRE K	Hiland Dairy Foods Co. Llc	11/17/2023	10.96
01 3540 610 002		1112736 PRE K		10.96
	1112797 PRE K	Hiland Dairy Foods Co. Llc	11/21/2023	10.96
01 3540 610 002		1112797 PRE K		10.96
	1112926 PRE K	Hiland Dairy Foods Co. Llc	11/28/2023	10.96
01 3540 610 002		1112926 PRE K		10.96
Total	Hiland Dairy Foods Co. Llc			76.72
	22795450 NOV.	HOMETOWN LEASING	11/30/2023	1,057.88
01 1100 442 000		NOV. COPIER LEASE		1,007.51
01 1100 442 000		OCT. LATE FEE		50.37
Total	HOMETOWN LEASING			1,057.88
	R015868	ISLAND GLASS COMPANY	11/16/2023	293.86
01 2620 431 000		REPLACE A WINDOW		293.86
Total	ISLAND GLASS COMPANY			293.86
	8625	JANITOR INC CHRISTENSON CLEANING	11/30/2023	4,653.88
01 2610 431 000		NOV. JANITORIAL SERVICES		4,653.88
Total	JANITOR INC CHRISTENSON CLEANING			4,653.88
	3299 NOV. 23	Kenesaw Market	11/30/2023	26.01
01 2310 890 000		BTL WATER FOR MEETINGS 3299		26.01
	PRE K 7 NOV. 23	Kenesaw Market	11/30/2023	4.44

Fuel

PreK Food

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1190 610 002		PRE K GRAHAM CRACKERS 7730		4.44
	SPED 1200 NOV. 23	Kenesaw Market	11/30/2023	461.47
01 1200 610 001		SPED FOOD CLASS ACCT. 1200		57.08
01 1100 610 001 1480		FOODS CLASS ACCT. 1200		404.39
Total Kenesaw Market				491.92
	76291	Kenesaw Motor Co.	10/12/2023	3,380.39
01 2710 732 000 2008		VAN INSPECTION / OIL CH 76438		189.25
01 2710 732 000 1112		MICRO BUS 12 INSPECT/OIL CH 76443		192.18
01 2710 732 000 1997		F 150 INSPECTION 76427		120.00
01 2710 732 000 2004		EXCUR INSP/OIL CH/CLNT LEAK/BRAKE 76428		220.24
01 2710 732 000 2024		EXPEDITION INSPECTION 76442		120.00
01 2710 732 000 1121		MINO OIL CH, RADIATOR REPAIR 76291		1,474.67
01 2710 732 000 1121		MINO INSPECTION / BRAKES/INT LIGHT 76444		566.40
01 2710 732 000 1121		MINO REPAIR IN SEPT.		497.65
Total Kenesaw Motor Co.				3,380.39
	090461646 NOV. 23	KINETIC BY WINDSTREAM	11/30/2023	438.61
01 2510 530 000		LOCAL CALLING <u>OCT</u>		219.85
01 2510 530 000		LOCAL CALLING <u>NOV.</u>		218.76
Total KINETIC BY WINDSTREAM				438.61
	DANCE COACH 23	Larson, Leanne	12/07/2023	382.00
01 1100 111 001		LEANNE LARSON DANCE COACH 1/2		382.00
Total Larson, Leanne				382.00
	MILEAGE WEST POINT	Masters, Rick	10/28/2023	217.46
01 2320 580 000		WEST POINT VB 332 MILES * 65.5		217.46
Total Masters, Rick				217.46
	52255622	Matheson Tri-Gas Inc.	11/30/2023	66.14
01 1100 440 001 1430		TANK RENTAL		66.14
Total Matheson Tri-Gas Inc.				66.14
	59341	Menards - Hastings	10/21/2023	79.96
01 2710 732 000 0121		WIPER BLADES BUS 21		79.96
	60416	Menards - Hastings	11/09/2023	80.48
01 2610 431 000		DOOR HINGE /PAINT/SCREWS		80.48
	60439	Menards - Hastings	11/10/2023	11.56
01 2610 431 000		2X4'S		11.56
	60675	Menards - Hastings	11/15/2023	80.85
01 2320 890 000		30 LB PROPANE TANK		80.85
Total Menards - Hastings				252.85
	57-12186	Nebraska Safety Center	11/01/2023	810.00
01 2710 340 000		RM, ZJ, GB CLASS B BUS ENDORSEMENT		810.00
Total Nebraska Safety Center				810.00

Repair Inspection!

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PO Number

Invoice Number

Vendor Name

Invoice Date

Amount

Account Number

Detail Description

Amount

	1879	OMAHA MUSIC THERAPY LLC	12/02/2023	995.72
01 1200 340 001		MUSIC THERAPY HS SPED 13.64 HRS		995.72
Total	OMAHA MUSIC THERAPY LLC			<u>995.72</u>

	FOODS CLASS KPS NOV	RUSS'S MARKET STORE #7	11/30/2023	204.91
01 1100 610 001 1480		FOODS CLASS 16075		68.15
01 1100 610 001 1480		FOODS CLASS 16065		104.87
01 1100 610 001 1480		FOODS CLASS 16193		31.89
Total	RUSS'S MARKET STORE #7			<u>204.91</u>

	5790	Rutt'S Heating & Air Cond.	11/02/2023	540.00
01 2610 431 000		SHOP/ELEM/SPEECH RM HEATING REPAIRS		620.00
01 2710 340 000		LESS SERVICE AGREEMENT DISCOUNT		(80.00)
Total	Rutt'S Heating & Air Cond.			<u>540.00</u>

	W5433018BF	Scholstic Book Fairs	12/02/2023	3,755.10
01 2220 640 001		NOV. 23 BF W5433018BF		7,173.65
01 2220 640 001		50% OF 6490.63		(3,245.32)
01 2220 640 001		TAXES / FEES		(173.23)
Total	Scholstic Book Fairs			<u>3,755.10</u>

Schools Portion

	BUS LIC. NOV. 23	Simmons, Randall	11/29/2023	60.00
01 2710 340 000		COMMERCIAL DRIVER'S LIC		60.00
Total	Simmons, Randall			<u>60.00</u>

	11312001 NOV. 23	Southern Power District	11/30/2023	3,874.45
01 2610 621 000		NOV. ELECTRICAL SERVICE <u>BLDG</u>		3,821.31
01 2610 621 000		NOV. ELECTRICAL SERVICE <u>SIGN</u>		53.14
Total	Southern Power District			<u>3,874.45</u>

	0739	TECHNIK ELECTRIC LLC	11/14/2023	2,138.46
01 2610 431 000		LIB LIGHT/JANITOR CLOSET LIGHT/SHOP MOTO		2,138.46
Total	TECHNIK ELECTRIC LLC			<u>2,138.46</u>

	299063	Time Management Systems	12/01/2023	176.90
01 2510 643 000		NOV. MONTHLY TMS CONNEXION CONTRACT		176.90
Total	Time Management Systems			<u>176.90</u>

	042054 DEC 2023	TOWER STORAGE	12/04/2023	45.00
01 2610 441 000		STORAGE UNIT DEC. 2023		45.00
Total	TOWER STORAGE			<u>45.00</u>

	1192023160	UNIVERSITY OF NEBRASKA-LINCOLN - NEBRASKA 4-H	11/13/2023	160.00
01 1100 610 001		CCC CONNECT THE DOTS		160.00
Total	UNIVERSITY OF NEBRASKA-LINCOLN - NEBRASKA 4-H			<u>160.00</u>

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Detail Description	Invoice Date	Amount
01 2310 580 000	***001253	Us Bank	SCHOOL BOARD MEAL STATE CONV.	11/17/2023	63.27
01 2530 550 001	***138484	Us Bank	NEW GYM SEATING SIGNS	11/14/2023	239.88
01 2530 550 001	***177828	Us Bank	NEW GYM SEATING SIGNS CREDIT	11/02/2023	30.00
01 1100 610 001	***180960	Us Bank	ARCHERY ARROW RESTS	10/30/2023	112.76
01 2610 490 000	***2000045	Us Bank	CITY LANDFILL DUMP FEE	10/26/2023	10.32
01 2310 580 000	***261980	Us Bank	HOTEL PARKING	11/17/2023	15.00
01 2310 580 000	***264323	Us Bank	HOTEL PARKING	11/17/2023	74.00
01 1100 610 001	***462928	Us Bank	ONE ACT WALMART	11/17/2023	82.60
01 1100 610 001	***463009	Us Bank	ONE ACT WALMART	11/17/2023	95.40
01 2310 580 000	***545795	Us Bank	SCHOOL BOARD MEAL STATE CONV.	11/16/2023	349.00
01 1200 650 001	***637572	Us Bank	HS SPED CURRICULUM FOR THE GIRLS	11/02/2023	134.40
01 1100 610 001	***668608	Us Bank	ONE ACT - WALMART	10/30/2023	179.72
01 2310 580 000	***728637	Us Bank	NASB HOTEL ROOMS	11/17/2023	1,812.00
01 2410 810 001	***925524	Us Bank	AASP - FEES NL	11/09/2023	208.00
01 1100 650 001 1430	***774698	Us Bank	SHOP ENGRAVER SOFTWARE	11/03/2023	120.00
01 1100 650 001	INV-58239	Us Bank	SWIFTK 12 POWERSCHOOL MESSAGING	11/07/2023	472.28
				<u>3,998.63</u>	
Total Us Bank					
01 2610 490 000	1316001 NOV. 23	Village Of Kenesaw	GARBAGE	11/30/2023	672.27
01 2610 490 000			GARBAGE		240.00
01 2610 490 000			GARBAGE		97.50
01 2610 490 000			GARBAGE		30.00
01 2610 621 000			SEWER		10.00
01 2610 621 000			SEWER		13.00
01 2610 621 000			SEWER		41.60
01 2610 621 000			SEWER		20.00
01 2610 410 000			WATER		4.38
01 2610 410 000			WATER		44.64
01 2610 410 000			WATER		59.50
01 2610 410 000			WATER		10.15
01 2610 410 000			WATER		101.50
Total Village Of Kenesaw				<u>672.27</u>	
68154		Zimmerman Printers & Lithographers	ABSENCE REPORTS - 3 PART 600	11/22/2023	160.00
68203		Zimmerman Printers & Lithographers	ABSENCE REPORTS - 3 PART 600	11/22/2023	247.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
01 2530 550 001		LUNCH RCT BKS		168.50
01 2530 550 002		ABSENCE RPTS		78.50
	68295	Zimmerman Printers & Lithographers	10/16/2023	496.51
01 2530 550 001		NOVEMBER NEWSLETTER 207		248.26
01 2530 550 002		NOVEMBER NEWSLETTER 207		248.25
Total	Zimmerman Printers & Lithographers			903.51

Fund Number 01

75,750.98

GF

Checking Account ID 1

75,750.98

Checking Account ID	Fund Number	Description	Invoice Date	Amount
2	02	DEPRECIATION		
		Kenesaw Motor Co.	10/05/2023	58,406.32
		NEW EXPEDITION 2024		
02 2900 731 000		NEW 2024 FORD EXPEDITION		58,406.32
Total	Kenesaw Motor Co.			58,406.32

Fund Number 02

02 2900 450 000	MID PLAINS CONSTRUCTION	10/28/2023	8,035.00
Total	MID PLAINS CONSTRUCTION		8,035.00

Fund Number 02

66,441.32

Depreciation

Checking Account ID 2

66,441.32

Checking Account ID	Fund Number	Description	Invoice Date	Amount
5	05	ACTIVITY FUND		
		AMAZON CAPITAL SERVICES	12/01/2023	599.73
		1K6D-61YP-GLMM		
05 2900 610 000 0100		SHOT AND DISCUS SUPPLIES		599.73
		AMAZON CAPITAL SERVICES	12/01/2023	153.69
		1NDN-76V7-F1WG		
05 2900 610 000 3030		10 POLAR EXPRESS BOOKS		153.69
Total	AMAZON CAPITAL SERVICES			753.42
		ARASMITH, CLETUS	12/29/2023	140.00
		JV VAR REF 12/5/23		
05 2900 610 000 0100		JV VAR GIRLS BB REF 12/5/23		140.00
		ARASMITH, CLETUS	12/04/2023	(140.00)
		V*JV VAR REF 12/5/23		
05 2900 610 000 0100		JV VAR GIRLS BB REF 12/5/23		(140.00)
Total	ARASMITH, CLETUS			0.00
		Bender, Dalton	12/04/2023	240.00
		JH G BB REF 12/9/23		
05 2900 610 000 0100		JH REF G BBALL 12/9		240.00
		Bender, Dalton	12/01/2023	60.00
		JH G BBALL 12/7/23		
05 2900 610 000 0100		JH G BBALL 12/7/23		60.00
		Bender, Dalton	12/01/2023	60.00
		JH GBBALL 12/7/23		
05 2900 610 000 0100		JH G BBALL		60.00
		Bender, Dalton	12/07/2023	60.00
		JV BB 12/12/23		
05 2900 610 000 0100		JV BB REF 12/12		60.00
Total	Bender, Dalton			420.00

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	1003 11/21/23	Blue Hill Public School	11/21/2023	200.00
05 2900 610 000 0100		TRACK WRESTLING		200.00
Total	Blue Hill Public School			200.00
	JV GB 12/12/23	BRENNENFORDER, ZACH	12/07/2023	60.00
05 2900 610 000 0100		JV GB REF 12/12		60.00
Total	BRENNENFORDER, ZACH			60.00
	923557012	BSN SPORTS	10/31/2023	1,616.65
05 2900 610 000 3668		FB PLAYER JACKETS		1,616.65
	923851835	BSN SPORTS	11/20/2023	757.54
05 2900 610 000 0100		BBALL 6, SUPPLIES		757.54
Total	BSN SPORTS			2,374.19
	VAR GBB 12/12/23	CARRAHER, COLE	12/07/2023	150.00
05 2900 610 000 0100		VAR GBB 12/12		150.00
Total	CARRAHER, COLE			150.00
	14009944 CONCESS	Cash-Wa Distributing Co.	11/14/2023	125.25
05 2900 610 000 2662		14009944 CONCESSION		125.25
	14023976 CONCESS	Cash-Wa Distributing Co.	11/28/2023	55.80
05 2900 610 000 2662		14023976 CONCESSION		55.80
	14031602 CONCESS	Cash-Wa Distributing Co.	12/05/2023	332.05
05 2900 610 000 2662		14031602 CONCESSION		332.05
Total	Cash-Wa Distributing Co.			513.10
	11207082 LOUNGE	Chesterman Company	11/17/2023	137.15
05 2900 610 000 3035		TEACHERS LOUNGE		137.15
Total	Chesterman Company			137.15
	G22035 10/6/23	Computer Hardware - Kearney	10/06/2023	149.00
05 2900 610 000 4724		G22035 LENOVO REPAIR		149.00
	G22184	Computer Hardware - Kearney	11/01/2023	149.00
05 2900 610 000 4724		G22184 LENOVO REPAIR		149.00
	G22185	Computer Hardware - Kearney	11/01/2023	149.00
05 2900 610 000 4724		G22185 LENOVO REPAIR		149.00
	G22187	Computer Hardware - Kearney	11/01/2023	229.00
05 2900 610 000 4724		G22187 LENOVO REPAIR		229.00
Total	Computer Hardware - Kearney			676.00
	EHA WELLNESS	Dassinger, Jan	12/07/2023	215.00
05 2900 610 000 3429		EHA WELLNESS		215.00
Total	Dassinger, Jan			215.00
	JH G BB REF 12/9/23	Denkert, Ryan	12/04/2023	240.00
05 2900 610 000 0100		JH REF G BBALL 12/9		240.00
	JH G BBALL 12/4/23	Denkert, Ryan	12/01/2023	60.00
05 2900 610 000 0100		JH G BBALL 12/4/23		60.00

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Account Number		Detail Description		Amount
05 2900 610 000 0100	JH GB REF 12/7	Denkert, Ryan	12/07/2023	120.00
		JH GB REF 12/7		120.00
05 2900 610 000 0100	JV GB 12/12/23	Denkert, Ryan	12/07/2023	60.00
		JV GB REF 12/12		60.00
Total	Denkert, Ryan			480.00
	36236 11/30/23	Embassy Suites Omaha / La Vista	11/30/2023	149.00
05 2900 610 000 0100		36236 DIRECT BILL 11/29		149.00
Total	Embassy Suites Omaha / La Vista			149.00
	054959 - 055708	Fill-N-Chill	10/30/2023	637.00
05 2900 610 000 2662		SKILLS USA CONC. PIZZA		130.00
05 2900 610 000 2662		FFA CONC. PIZZA		104.00
05 2900 610 000 2662		10TH GR. CONC. PIZZA		156.00
05 2900 610 000 2662		DAY CARE CONC. PIZZA		247.00
Total	Fill-N-Chill			637.00
	ARINV69167891	GUITAR CENTER STORES, INC.	11/07/2023	1,920.00
05 2900 610 000 3030		CHORAL RISERS		1,920.00
Total	GUITAR CENTER STORES, INC.			1,920.00
	INVOICE 11/7/23	Hellner, Alisha	11/07/2023	138.00
05 2900 610 000 1535		KEYCHAINS / PINS		138.00
Total	Hellner, Alisha			138.00
	JV VAR REF 12/5/23	HOOD, JOSH	12/29/2023	140.00
05 2900 610 000 0100		JV VAR GIRLS BB REF 12/5/23		140.00
Total	HOOD, JOSH			140.00
	H00061942 AD PACKAGE	HUDL	12/04/2023	1,836.00
05 2900 610 000 0100		INV H61942 AD PACKAGE		1,836.00
Total	HUDL			1,836.00
	CONCESS ACCT 2662	Kenesaw Market	12/01/2023	1,013.24
05 2900 610 000 2662		ACCT 2662		1,013.24
	SCRIP CARDS 12/1/23	Kenesaw Market	11/30/2023	970.00
05 2900 610 000 7274		SCRIP CARDS BELZ 12/1/23		970.00
Total	Kenesaw Market			1,983.24
	11/30/23 EXP	Kimle, Jill	11/30/2023	104.69
05 2900 610 000 1535		MEAT STICKS, SUPPLIES		104.69
Total	Kimle, Jill			104.69
	VAR GBB 12/12/23	MASTEL, NOAH	12/07/2023	150.00
05 2900 610 000 0100		VAR GBB 12/12		150.00
Total	MASTEL, NOAH			150.00
	EHA WELLNESS 12/6	Meyer, Siera	12/06/2023	215.00

*Craig, Christian
Chuck*

*music Parents will
reimburse for this.*

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 610 000 3429		EHA WELLNESS		215.00
Total Meyer, Siera				215.00
	STMT 11/27/2023	NAEA	12/27/2023	476.00
05 2900 610 000 0332		CONTESTANT FEE 35		105.00
05 2900 610 000 0332		TEAM FEE FLORICULTURE		20.00
05 2900 610 000 0332		39 LUNCHES		351.00
Total NAEA				476.00
	STMT 11/20/23	NATIONAL FFA ORGANIZATION	11/20/2023	924.25
05 2900 610 000 0332		INV MDS312757, 313778		924.25
Total NATIONAL FFA ORGANIZATION				924.25
	JV VAR REF 12/5/23	RAUERT, MICAH	12/04/2023	140.00
05 2900 610 000 0100		JV VAR REF G BBALL 12/5		140.00
Total RAUERT, MICAH				140.00
	23/24 WR CERTS	Rethorst, Justin	11/15/2023	67.00
05 2900 610 000 0100		23/24 WR CERTS		67.00
Total Rethorst, Justin				67.00
	JH G BBALL 12/7/23	Rosno, Todd	12/01/2023	60.00
05 2900 610 000 0100		JH G BBALL 12/7/23		60.00
	JH GBBALL 12/7/23	Rosno, Todd	12/01/2023	60.00
05 2900 610 000 0100		JH G BBALL		60.00
Total Rosno, Todd				120.00
	SCRIP RUSS'S 12/8/23	RUSS'S MARKET STORE #7	12/08/2023	190.00
05 2900 610 000 7274		SCRIP AT RUSS'S		190.00
Total RUSS'S MARKET STORE #7				190.00
	JV VAR REF 12/5/23	SHENK, DYLAN	12/29/2023	140.00
05 2900 610 000 0100		JV VAR GIRLS BB REF 12/5/23		140.00
Total SHENK, DYLAN				140.00
	VAR GBB 12/12/23	SMITH, ADAM	12/07/2023	150.00
05 2900 610 000 0100		VAR GBB 12/12		150.00
Total SMITH, ADAM				150.00
	PRORATE FEE ONE ACT	Southern Valley Public School	11/28/2023	103.75
05 2900 610 000 0100		PRO RATE ONE ACT FEE		103.75
Total Southern Valley Public School				103.75
	EHA ELEVATE 12/1/23	Tompkin, Jennette	11/28/2023	215.00
05 2900 610 000 3429		EHA ELEVATE WELLNESS		215.00
Total Tompkin, Jennette				215.00

one will be voided

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 610 000 3030	***210184 PIVOT	Us Bank	11/06/2023	55.00
		***210184 PIVOT STEM		55.00
05 2900 610 000 0100	***777852 LOGO	Us Bank	11/02/2023	537.61
		***77852 BBALL GARMENT BAGS		537.61
05 2900 610 000 0100	***947524 TRACK WR	Us Bank	11/15/2023	100.00
		***947524 TRACK WR		100.00
Total Us Bank				692.61

05 2900 610 000 0100	9948601842	Verizon Wireless	11/28/2023	45.03
		9948601842 JETPACK		45.03
Total Verizon Wireless				45.03

05 2900 610 000 0100	WR 12/14/23	WEST, ROBERT	12/07/2023	175.00
		WR 12/14/23 REF		175.00
Total WEST, ROBERT				175.00

05 2900 610 000 0100	JH G BBALL 12/4/23	Williamson, Brent	12/01/2023	60.00
		JH G BBALL 12/4/23		60.00
05 2900 610 000 0100	JV BB 12/12	Williamson, Brent	12/07/2023	60.00
		JV BB 12/12		60.00
Total Williamson, Brent				120.00

05 2900 610 000 0100	WRESTLING INVITE12/8	Wood River High School	12/04/2023	125.00
		WRESTLING INVITE 12/8/23		125.00
Total Wood River High School				125.00

05 2900 610 000 2024	68011 11/22/23	Zimmerman Printers & Lithographers	11/22/2023	623.75
		25 SENIOR BANNERS		623.75
Total Zimmerman Printers & Lithographers				623.75

Fund Number 05

17,559.18

Activity

Checking Account ID 5

17,559.18

Checking Account ID	Fund Number	Vendor Name	Invoice Date	Amount
06 3100 570 000	6280273135	Auca Chicago Lockbox	11/01/2023	342.51
		LINEN SERVICE KITCHEN		342.51
06 3100 570 000	STMT 6280285412	Auca Chicago Lockbox	11/29/2023	342.51
		LINEN SERVICE KITCHEN		342.51
Total Auca Chicago Lockbox				685.02

06 3100 630 000	14001194	Cash-Wa Distributing Co.	11/07/2023	2,660.51
		KITCHEN		2,298.05
06 3100 610 000		SUPPLIES		362.46
06 3100 610 000	14009407	Cash-Wa Distributing Co.	11/14/2023	2,971.88
		SUPPLIES		206.80
06 3100 630 000		KITCHEN		2,765.08
06 3100 630 000	14017240	Cash-Wa Distributing Co.	11/21/2023	1,149.72
		KITCHEN		800.32
06 3100 610 000		SUPPLIES		349.40

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	14023676	Cash-Wa Distributing Co.	11/28/2023	2,181.97
06 3100 610 000		SUPPLIES		104.55
06 3100 630 000		KITCHEN		2,077.42
Total Cash-Wa Distributing Co.				<u>8,964.08</u>
	1112440	Hiland Dairy Foods Co. Llc	11/03/2023	186.09
06 3100 630 000		MILK 1112440		186.09
	1112504	Hiland Dairy Foods Co. Llc	11/07/2023	209.26
06 3100 630 000		MILK 1112504		209.26
	1112591	Hiland Dairy Foods Co. Llc	11/10/2023	186.38
06 3100 630 000		MILK 1112591		186.38
	1112649	Hiland Dairy Foods Co. Llc	11/14/2023	186.09
06 3100 630 000		MILK 1112649		186.09
	1112736	Hiland Dairy Foods Co. Llc	11/17/2023	165.71
06 3100 630 000		MILK 1112736		165.71
	1112797	Hiland Dairy Foods Co. Llc	11/21/2023	164.79
06 3100 630 000		MILK 1112797		164.79
	1112926	Hiland Dairy Foods Co. Llc	11/28/2023	145.04
06 3100 630 000		MILK 1112926		145.04
	1112972	Hiland Dairy Foods Co. Llc	11/30/2023	123.74
06 3100 630 000		MILK 1112972		123.74
Total Hiland Dairy Foods Co. Llc				<u>1,367.10</u>
	3215	Kenesaw Market	11/05/2023	640.73
	1001451323			
06 3100 630 000		3215 640.73		640.73
	3215 12841733	Kenesaw Market	11/30/2023	644.71
06 3100 630 000		3215 644.71		644.71
	3215	Kenesaw Market	11/05/2023	105.73
	2093821514			
06 3100 630 000		3215 105.73		105.73
	3215 240948	Kenesaw Market	11/21/2023	10.95
06 3100 610 000		3215 10.95		10.95
	3215 8250951	Kenesaw Market	11/20/2023	481.83
06 3100 630 000		3215 387.92		387.92
06 3100 610 000		3215 93.91		93.91
	3215 8391446	Kenesaw Market	11/20/2023	57.50
06 3100 630 000		3215 57.50		57.50
	3215 94180952	Kenesaw Market	11/07/2023	8.56
06 3100 630 000		3215 8.56		8.56
	3215 94680955	Kenesaw Market	11/08/2023	5.64
06 3100 630 000		3215 5.64		5.64
	3215 98241008	Kenesaw Market	11/16/2023	23.25
06 3100 630 000		3215 23.25		23.25
Total Kenesaw Market				<u>1,978.90</u>
	11/19/23 KIT	WHITESEL, JENNIFER	11/19/2023	35.20
	SUPP			
06 3100 610 000		EGG SLICER, POT HOLDERS		35.20
	RUSS'S 11/12/23	WHITESEL, JENNIFER	11/12/2023	12.97
	REIM			
06 3100 630 000		RUSS'S 11/12 REIMB JW		12.97
Total WHITESEL, JENNIFER				<u>48.17</u>
Fund Number 06				<u>13,043.27</u>

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PO Number Invoice Number

Vendor Name

Invoice Date

Amount

Account Number

Detail Description

Amount,

Checking Account ID 6

13,043.27

Hot Lunch

Grand Total:

172,794.75

Payroll Register - Totals

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<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Checking Account ID: 1						
ADD						
BUS Bus Driver		4,564.00				
BUS2 BUS Noon Route PRE K		360.00				
COMPTIME Comp Time		217.08				
DISTRICT District		306.00				
EDP1 Extra Duty		100.00				
HOLIDAY Holiday		482.08				
HRY1 Hourly		33,335.08				
HRY2 Hourly		169.05				
HRYAC HOURLY ADAMS CENTRAL SCHOOL		200.00				
HRYHAS HOURLY HASTINGS SCHOOLS		250.00				
HRYKEN HOURLY KENESAW SCHOOL		125.00				
LONGTERM LONG TERM SUB		5,605.47				
MILEAGE Mileage		176.85				
OVT1 Overtime		879.35				
PERSONAL Personal		711.36				
SICK Sick		1,006.32				
SUB Substitute		6,537.50				
SUBTAX Substitute taxed		150.00				
TICKETS Taking Tickets at Gate		400.00				
VACATION Vacation		324.00				
		<u>55,899.14</u>				
CONTRACT						
7THSPON 7TH GR SPONSOR		50.93				
8THSPON 8TH GRADE SPONSOR		50.93				
AD ATHLETIC DIRECTOR		477.50				
C01 Salary		154,503.67				
C02 Salary		705.01				
C03 Salary		6,250.00				
COACHING Coaching		1,623.50				
CONCESSPON CONCESSIONS SPONSOR		90.04				
CROSSCO CROSS COUNTRY COACH		509.33				
ELEMSAT ELEMENTARY SAT CHAIR PERSON		25.00				
EXTENDCONT EXTENDED CONTRACT		475.77				
FBLASPON FBLA SPONSOR		175.08				
FFASPON FFA SPONSOR		254.67				
FRESHSPON FRESHMAN SPONSOR		50.93				
HEADBOYBB HEAD BOYS BASKETBALL COACH		477.50				
HEADBOYTRA HEAD BOYS TRACK COACH		477.50				
HEADFB HEAD FOOTBALL COACH		445.67				
HEADGIRLBB HEAD GIRLS BASKETBALL COACH		477.50				
HEADVOLL HEAD VOLLEYBALL COACH		2,674.00				
HSASSBTRA HS ASSISTANT BOYS TRACK		557.09				
HSASSGTRA HS ASSISTANT GIRLS TRACK		254.67				
HSASSTBBB HS ASSISTANT BOYS BB		2,228.33				
HSASSTFB HS ASSISTANT FB COACH		811.75				
HSASSTGBB HS ASSISTANT GIRLS BASKETBALL COACH		2,101.00				
HSASSTVB HS ASSISTANT VOLLEYBALL		652.58				

Payroll Register - Totals

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	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
HSSAT HS SAT CHAIR PERSON			25.00				
HSWREST HS WRESTLING COACH			350.17				
JHASSTBTRA JH ASSISTANT BOYS TRACK			111.42				
JHASSTFB JH ASSISTANT FB COACH			111.42				
JHASSTGTRA JH ASSISTANT GIRLS TRACK			111.42				
JHBOYSBB JH BOYS BB			111.42				
JHBOYSTRAC JH BOYS TRACK			111.42				
JHFB JH FOOTBALL COACH			95.50				
JHGIRLBB JH GIRLS BB			111.42				
JHVB JH VOLLEYBALL			175.08				
JHWREST JH WRESTLING COACH			95.50				
JUNIORSPON JUNIOR SPONSOR			140.07				
MENTORING Teacher Mentoring			100.00				
MUSICIV MUSIC I & V			254.67				
NHS NATIONAL HONOR SOCIETY SPONSOR			50.93				
ONEACT ONE ACT COACH			286.50				
QUIZBOWL QUIZ BOWL SPONSOR			76.40				
SALARY SALARY			7,803.00				
SENIORSPON SENIOR SPONSOR			66.85				
SKILLSUSA SKILL USA SPONSOR			254.67				
SOCIALMEDI SOCIAL MEDIAWEB PAGE			70.03				
SOPHSPON SOPHOMORE SPONSOR			50.93				
SPEECH SPEECH SPONSOR			270.58				
STRIVTV STRIV TV SPONSOR			111.42				
STUCOSPON STUDENT COUNCIL SPONSOR			76.40				
XTRADUTY1 Extra Duty			83.32				
			<u>187,505.49</u>				
DEDUCTION							
AFLAC AFLAC Insurance	30,645.28	427.70			427.70	AFLAC	AFLAC of Columbus
AMERITAS AMERITAS		324.18			324.18	AMERITAS	AMERITAS LIFE INSURANCE CORP
DAYCARE Day Care	5,188.83	150.00			150.00	KENECRAFT	Kenesaw Public School
DENTAL Pre-Tax Dental	157,064.09	1,122.41	1,112.72		2,235.13	BCBS	Bluecrossblue Shield Of Nebraska
HEALTH Health	149,147.42		61,387.95	1,627.90	63,015.85	BCBS	Bluecrossblue Shield Of Nebraska
MEDEXP Med Exp-Flex	38,441.00	1,050.00			1,050.00	KENECRAFT	Kenesaw Public School
TSAAMERICA TSAAMERICA		600.00			600.00	TSAAMERICA	AMERICAN FUNDS
TSAEMPOWNT TSAEmpower No	29,663.17	2,750.00	959.09		3,709.09	EMPOWER	GREAT WEST LIFE & ANNUITY
TSAEMPOWTA TSAEmpower Tax	8,738.25	650.00			650.00	EMPOWER	GREAT WEST LIFE & ANNUITY
		<u>7,074.29</u>	<u>63,459.76</u>	<u>1,627.90</u>	<u>72,161.95</u>		
RET DEDUCTION							
NPERS RETIREMENT	221,391.31	21,652.08	16,278.45		37,930.53	RET	NEBRASKA SCHOOL RETIREMENT A SYS
NPERS2 INCREASED RETIR	221,391.31		5,596.35		5,596.35	RET	NEBRASKA SCHOOL RETIREMENT A SYS
		<u>21,652.08</u>	<u>21,874.80</u>	<u>0.00</u>	<u>43,526.88</u>		
TAX							
FIT FIT	215,151.41	15,496.02		(819.25)	14,676.77	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
FUTA FUTA	221,474.78						
MEDICARE MEDICARE	240,153.49	3,482.24	3,482.24	(179.82)	6,784.66	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
SITNE SIT NE	215,151.41	7,474.26		(419.64)	7,054.62	SITNE	NEBRASKA DEPARTMENT OF REVENUE
SOCSEC SOC SEC	240,153.49	14,889.54	14,889.54	(768.88)	29,010.20	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
SUTANE SUTA NE	215,151.41						
WCNE WORK COMP NE	243,151.86						
		<u>41,342.06</u>	<u>18,371.78</u>	<u>(2,187.59)</u>	<u>57,526.25</u>		

Payroll Register - Totals

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<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Non - FIT Taxable Deductions	28,076.37					
Non - SIT Taxable Deductions	28,076.37					
Non - SOC SEC Taxable Deductions	5,824.29					
Non - MEDICARE Taxable Deductions	5,824.29					
Direct Deposits	167,912.96					
Automatic Payments	101,053.13					
Adds + Contracts + Deduction Adds	243,404.63					

Net Pay: 173,336.20
Cash Total: 346,551.28

Wages

Deductions
173,215.08

14,676.77 +
6,784.66 +
29,010.20 +
50,471.63G +
0.00G +
55,899.14 +
187,505.49 +
243,404.63G +
0.00G +
7,074.29 +
21,652.08 +
41,342.06 +
70,068.43G +
0.00G +
243,404.63 +
70,068.43 -
173,336.20G +
0.00G +
72,161.95 +
43,526.88 +
57,526.25 +
173,215.08G +
0.00G +
173,215.08 +
173,336.20 +
346,551.28G +

Payroll Register - Totals

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 12/2023

HL

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Checking Account ID: 6							
ADD							
HR1HL HOURLY HOT LUNCH			1,619.33				
HR1 Hourly			352.97				
			<u>1,972.30</u>				
DEDUCTION							
GARNISH GARNISH		291.00			291.00	NEBRASKACH	Nebraska Child Support Payment Center
		<u>291.00</u>			<u>291.00</u>		
RET DEDUCTION							
NPERS RETIREMENT	352.97	34.52	25.95		60.47	RET	NEBRASKA SCHOOL RETIREMENT A SYS
NPERS2 INCREASED RETIR	352.97		8.92		8.92	RET	NEBRASKA SCHOOL RETIREMENT A SYS
NPERS2HL HL INC. RET.	1,619.33		40.93		40.93	RET	NEBRASKA SCHOOL RETIREMENT A SYS
NPERSHL HL RETIREMENT	1,619.33	158.37	119.07		277.44	RET	NEBRASKA SCHOOL RETIREMENT A SYS
		<u>192.89</u>	<u>194.87</u>		<u>387.76</u>		
TAX							
FIT FIT	1,779.41					EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
FUTA FUTA	1,779.41					EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
MEDICARE MEDICARE	1,972.30	28.60	28.60		57.20	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SITNE SIT NE	1,779.41	19.26			19.26	SITNE	NEBRASKA DEPARTMENT OF REVENUE A
SOCSEC SOC SEC	1,972.30	122.28	122.28		244.56	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SUTANE SUTA NE	1,779.41						
WCNE WORK COMP NE	1,972.30						
		<u>170.14</u>	<u>150.88</u>		<u>321.02</u>		

Net Pay: 1,318.27 *Wages*
Cash Total: 2,318.05 *Deductions 999.78*

Non - FIT Taxable Deductions	192.89						
Non - SIT Taxable Deductions	192.89						
Direct Deposits	<u>1,318.27</u>						
Automatic Payments	708.78						
Adds + Contracts + Deduction Adds	1,972.30						
					291.00	+	
					192.89	+	
					170.14	+	
					654.03	+	
					654.03	-	
					1,972.30	+	
					1,318.27	+	
					0.00	+	
					0.00	+	
					291.00	+	
					387.76	+	
					321.02	+	
					999.78	+	
					0.00	+	

Expenditure Report by Function/Object - Summary

Regular; Processing Month 12/2023

User ID: DJK

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
01 GENERAL FUND								
1100 REGULAR INSTRUCTIONAL PROGRAMS	0.00	197,237.14	769,304.77	0.00	(769,304.77)	0.00	0.00	(769,304.77)
1115 CAREER ACADEMY PROGRAMS (RULE 47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150 LIMITED ENGLISH PROF PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1160 PROVERTY PROGRAMS	0.00	996.29	3,984.94	0.00	(3,984.94)	0.00	0.00	(3,984.94)
1190 EARLY CHILDHOOD ED PROGRAMS	0.00	4,012.21	18,886.10	0.00	(18,886.10)	0.00	0.00	(18,886.10)
1195 REG INST PROG BELOW AGE 5(FLEX-SPENDING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	0.00	37,918.48	151,395.85	0.00	(151,395.85)	0.00	0.00	(151,395.85)
1291 EARLY LEARNING AGES 3 - 4	0.00	8,326.94	42,691.27	0.00	(42,691.27)	0.00	0.00	(42,691.27)
1292 EARLY LEARNING AGES 0 - 2	0.00	967.50	2,792.14	0.00	(2,792.14)	0.00	0.00	(2,792.14)
1295 SPECIAL EDUCATION UNIFIED SPORTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300 SUMMER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2110 ATTENDANCE AND SOCIAL WORK SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120 GUIDANCE SERVICES	0.00	6,622.26	26,575.90	0.00	(26,575.90)	0.00	0.00	(26,575.90)
2130 HEALTH SERVICES	0.00	1,454.64	5,139.95	0.00	(5,139.95)	0.00	0.00	(5,139.95)
2131 Health Services SPED SA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2132 Health Services SPED 3 - 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2133 Health Services SPED 0 - 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2140 PSYCHOLOGICAL SERVICES	0.00	3,835.00	3,835.00	0.00	(3,835.00)	0.00	0.00	(3,835.00)
2141 PSYCHOLOGICAL SERVICES SCHOOL AGE	0.00	4,700.00	12,124.94	0.00	(12,124.94)	0.00	0.00	(12,124.94)
2142 PSYCHOLOGICAL SERVICES AGE 3-5	0.00	10,926.00	11,184.00	0.00	(11,184.00)	0.00	0.00	(11,184.00)
2143 PSYCHOLOGICAL SERVICES AGE 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2150 SPEECH PATH AND AUDIOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2151 SPEECH PATH AND AUDIOLOGY SCH AGE	0.00	811.05	23,823.78	0.00	(23,823.78)	0.00	0.00	(23,823.78)
2152 SPEECH PATH AND AUDIO AGE 3-5	0.00	4,560.00	14,047.59	0.00	(14,047.59)	0.00	0.00	(14,047.59)
2153 SPEECH PATH AND AUDIO AGE 0-2	0.00	840.00	3,101.88	0.00	(3,101.88)	0.00	0.00	(3,101.88)
2160 OCCUPATIONAL THERAPY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161 OCCUPATIONAL THERAPY SPED SCH AGE	0.00	0.00	3,927.00	0.00	(3,927.00)	0.00	0.00	(3,927.00)
2162 OCCUPATIONAL THERAPY SPED AGE 3-5	0.00	0.00	815.91	0.00	(815.91)	0.00	0.00	(815.91)
2163 OCCUPATIONAL THERAPY SPED AGE 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2170 PHYSICAL THERAPY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2171 PHYSICAL THERAPY SERVICES SCH AGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2172 PHYSICAL THERAPY SPED AGES 3-4	0.00	0.00	2,266.03	0.00	(2,266.03)	0.00	0.00	(2,266.03)
2173 PHYSICAL THERAPY SPED AGES 0-2	0.00	0.00	57.75	0.00	(57.75)	0.00	0.00	(57.75)
2180 VISUALLY IMPAIRED SERVICES	0.00	0.00	864.88	0.00	(864.88)	0.00	0.00	(864.88)
2181 VISUALLY IMPAIRED SERVICES SCH AGE	0.00	1,343.75	2,406.25	0.00	(2,406.25)	0.00	0.00	(2,406.25)
2182 VISUALLY IMPAIRED SPED AGE 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2183 VISUALLY IMPAIRED AGES 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190 OTHER PUPIL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210 IMPROVEMENT OF INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2211 SCHOOL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2212 INST STAFF TRNG AND CURR DEV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2213 INSTRUCTIONAL STAFF TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2214 IMPLEMENTATION OF STANDARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2219 OTHER IMPROVEMENT OF INSTRUCTION SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220 LIBRARY MEDIA SERVICES	0.00	13,576.01	42,350.76	0.00	(42,350.76)	0.00	0.00	(42,350.76)
2223 AUDIO-VISUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2224 EDUCATIONAL TELEVISION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230 INSTRUCTION RELATED TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2240 ACADEMIC STUDENT ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2290 OTHER SUPPORT STAFF SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2310 BOARD OF EDUCATION	0.00	2,589.28	5,774.37	0.00	(5,774.37)	0.00	0.00	(5,774.37)

Expenditure Report by Function/Object - Summary

User ID: DJK

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
6200	0.00	3,046.40	9,686.24	0.00	(9,686.24)	0.00	0.00	(9,686.24)
6210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6215	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6402	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6403	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6404	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6407	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6408	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6409	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6411	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6414	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6416	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6417	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6915	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6925	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6926	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6968	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969	0.00	0.00	6,548.75	0.00	(6,548.75)	0.00	0.00	(6,548.75)
6980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	0.00	0.00	4,113.99	0.00	(4,113.99)	0.00	0.00	(4,113.99)
6993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998	0.00	7,189.70	27,904.65	0.00	(27,904.65)	0.00	0.00	(27,904.65)
8000	0.00	0.00	25,000.00	0.00	(25,000.00)	0.00	0.00	(25,000.00)
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	10,000.00	422,861.95	1,744,946.50	17,449.47	(1,734,946.50)	0.00	0.00	(1,734,946.50)

GENERAL FUND

Expenditure Report by Function/Object - Summary

Regular, Processing Month 12/2023

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
02 DEPRECIATION	0.00	66,441.32	66,441.32	0.00	(66,441.32)	0.00	0.00	(66,441.32)
2900 DEPRICIATION FUND DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700 BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000 NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 DEPRECIATION	0.00	66,441.32	66,441.32	0.00	(66,441.32)	0.00	0.00	(66,441.32)

Expenditure Report by Function/Object - Summary

Regular, Processing Month 12/2023

05 ACTIVITY FUND
 2900 DEPRICIATION FUND DISBURSEMENTS
 9000 NON-PROGRAM
 05 ACTIVITY FUND

Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
0.00	17,559.18	88,620.85	0.00	(88,620.85)	0.00	0.00	(88,620.85)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	17,559.18	88,620.85	0.00	(88,620.85)	0.00	0.00	(88,620.85)

12/08/2023 02:15 PM

User ID: DJK

Expenditure Report by Function/Object - Summary

Regular; Processing Month 12/2023

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
06								
3100	0.00	15,361.32	55,893.66	0.00	(55,893.66)	0.00	0.00	(55,893.66)
6800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06	0.00	15,361.32	55,893.66	0.00	(55,893.66)	0.00	0.00	(55,893.66)

NUTRITION FUND

FOOD SERVICES OPERATIONS

FEDERAL NUTRITION PROGRAMS

CARES ACT/ESSERS I FUNDS

NON-PROGRAM

NUTRITION FUND

Expenditure Report by Function/Object -
Summary

Regular, Processing Month 12/2023

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
07 BOND FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330 DISTRICT LEGAL SERVICES	0.00	0.00	333,250.00	0.00	(333,250.00)	0.00	0.00	(333,250.00)
5000 DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000 NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07 BOND FUND	0.00	0.00	333,250.00	0.00	(333,250.00)	0.00	0.00	(333,250.00)

Expenditure Report by Function/Object -

Summary

Regular, Processing Month 12/2023

Revised Budget
10,000.00

Expended During
Month
522,223.77

Expended to Date
2,289,152.33

% of Budget
22,891.52

Balance at EOM
(2,279,152.33)

A/P Outstanding
0.00

P/O Outstanding
0.00

Unencumbered
Balance
(2,279,152.33)

Regular; Beginning Month 11/2023; Processing Month 12/2023; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name		
05 704			FUND BALANCE			*Previous Balance	0.00	4,642.16
			ATHLETICS			*Ending Balance:	0.00	4,642.16
05 704 0100			ATHLETICS			*Previous Balance	0.00	45,036.17
05 1710 0100			ATHLETICS					
11/07/2023	CR	3659			KEY FOB WEIGHTS		50.00	
11/13/2023	CR	3665			GACC DISTRICT FINAL VB		507.00	
11/28/2023	CR	3666			AINSWORTH STATE FB		729.76	
11/28/2023	CR	3671			JH WR INVITE GATE 11/21		1,260.00	
11/28/2023	CR	3672			LOUP CITY		28.00	
11/28/2023	CR	3672			SHELTON		36.00	
11/28/2023	CR	3672			ANSLEY-LITCH		52.00	
11/28/2023	CR	3672			RAVENNA		76.00	
11/28/2023	CR	3672			GIBBON		52.00	
11/28/2023	CR	3672			PALMER		16.00	
11/28/2023	CR	3672			SANDY CREEK		32.00	
11/28/2023	CR	3672			FRANKLIN		56.00	
11/28/2023	CR	3672			DONIPHAN-TRUM		40.00	
11/30/2023	CR	3691			WRESTLING FEE HARVARD		36.00	
05 2900 610 000 0100			ATHLETICS					
11/03/2023	CD			13462	JH G BBALL REF 11/7/23	Bender, Dalton	0.00	
11/03/2023	CD			13465	JH G BBALL REF 11/7/23	Williamson, Brent	100.00	
11/13/2023	CD			13467	TAPES AND WRAP	AMAZON CAPITAL SERVICES	588.94	
11/13/2023	CD			13467	MAT TAPE 2 CASES	AMAZON CAPITAL SERVICES	279.90	
11/13/2023	CD			13473	HOSPITALITY ROOM FOOD	Kenesaw Market	194.97	
11/13/2023	CD			13476	JH WRESTLERS 6 X 10	Sandy Creek High School	60.00	
11/13/2023	CD			13477	NE COACHES ASSOC	Us Bank	124.80	
11/13/2023	CD			13477	MEMBERSHIP 2023-24	Us Bank	124.80	
11/13/2023	CD			13478	JETPACK FOR SPORTS	Verizon Wireless	45.01	
11/13/2023	CD			13472	HUDL BBASST UNLIMITED GAME 24HR	HUDL	900.00	
11/13/2023	CD			13468	WRESTLING MAT STRAPS 2	Anthem Sports	32.31	
11/17/2023	CD			13481	JH WREST REF 11/21/23	BUSCHOW, ALEX	175.00	
11/17/2023	CD			13486	JH WREST REF 11/21/23	WEST, ROBERT	175.00	

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Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
11/17/2023	CD	JH WRESTLE 11/21/23	5	13485	JH WREST REF 11/21/23	Smith, Ron	175.00	0.00		0.00
11/22/2023	CD	RUN TRACK WRESTLING	5	13488	JH WR - RUN TRACK WR	PFEIFFER, KALEN	500.00	0.00		0.00
11/27/2023	CD	VAR GB BBALL11/30/23	5	13496	VAR GB BBALL REF 2 GAMES	Hinrich, Robin	150.00	0.00		0.00
11/27/2023	CD	JH GB JV GBB REFEREE	5	13503	JH GB JV GBB REF 3 GAMES	Rosno, Todd	180.00	0.00		0.00
11/27/2023	CD	VB INVITE 2023	5	13490	VAR VB INVITE FEE 2023	Bertand Public School	100.00	0.00		0.00
11/27/2023	CD	VAR GB BBALL 12/1/23	5	13502	VAR GB BBALL REF 2 GAMES	Newton, Tyler D	150.00	0.00		0.00
11/27/2023	CD	VAR GB BBALL 12/1/23	5	13492	VAR GB BBALL REF 2 GAMES	Colle, Trey	150.00	0.00		0.00
11/27/2023	CD	JH GB JV GBB REFEREE	5	13493	JH GB JV GBB REF 4 GAMES	Denkert, Ryan	240.00	0.00		0.00
11/27/2023	CD	VAR WRESTLING 12/2	5	13495	VAR WRESTLING FEE 12/2	Harvard Public School	125.00	0.00		0.00
11/27/2023	CD	JV GBB REFEREE	5	13489	JV GBB REF 2 GAMES	Bender, Dalton	120.00	0.00		0.00
11/27/2023	CD	VAR GB BBALL11/30/23	5	13500	VAR GB BBALL 2 GAMES	MILLER, DONALD W	150.00	0.00		0.00
11/27/2023	CD	JV BBALL REF 1 GAME	5	13498	JV BBALL REF 1 GAME	LECHTENBERG, NICHOLAS	60.00	0.00		0.00
11/27/2023	CD	VAR GB BBALL 12/1/23	5	13497	VAR GB BBALL 2 GAMES	JOHNSON, DENNIS	150.00	0.00		0.00
11/27/2023	CD	VAR GB BBALL11/30/23	5	13491	VAR GB BBALL 2 GAMES	BUCK, JERRY	150.00	0.00		0.00
11/27/2023	CD	DUAL TOURN 11/30/23	5	13499	DUAL TOURN WRESTLING 11/30/23	MAXWELL PUBLIC SCHOOLS,	100.00	0.00		0.00
12/01/2023	CD	JH G BBALL 12/7/23	5	13506	JH G BBALL 12/7/23	Bender, Dalton	60.00	0.00		0.00
12/01/2023	CD	JH GBBALL 12/7/23	5	13506	JH G BBALL	Bender, Dalton	60.00	0.00		0.00
12/01/2023	CD	JH G BBALL 12/7/23	5	13511	JH G BBALL 12/7/23	Rosno, Todd	60.00	0.00		0.00
12/01/2023	CD	JH GBBALL 12/7/23	5	13511	JH G BBALL	Rosno, Todd	60.00	0.00		0.00
12/01/2023	CD	JH G BBALL 12/4/23	5	13514	JH G BBALL 12/4/23	Williamson, Brent	60.00	0.00		0.00
12/01/2023	CD	JH G BBALL 12/4/23	5	13507	JH G BBALL 12/4/23	Denkert, Ryan	60.00	0.00		0.00
12/01/2023	CD	JV VAR REF 12/5/23	5	13508	JV VAR GIRLS BB REF 12/5/23	HOOD, JOSH	140.00	0.00		0.00
12/01/2023	CD	JV VAR REF 12/5/23	5	13505	JV VAR GIRLS BB REF 12/5/23	ARASMITH, CLETUS	140.00	0.00		0.00
12/01/2023	CD	JV VAR REF 12/5/23	5	13512	JV VAR GIRLS BB REF 12/5/23	SHENK, DYLAN	140.00	0.00		0.00
12/04/2023	CD	WRESTLING INVITE12/8	5	13518	WRESTLING INVITE 12/8/23	Wood River High School	125.00	0.00		0.00

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Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Revenues	Expenses	Balance Change	Balance	
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name			
12/04/2023	CD	JH G BB REF 12/9/23	5	13515	JH REF G BBALL 12/9	Bender, Dalton	0.00	0.00	
12/04/2023	CD	JH G BB REF 12/9/23	5	13516	JH REF G BBALL 12/9	Denkert, Ryan	0.00	0.00	
12/04/2023	CD	JV VAR REF 12/5/23	5	13517	JV VAR REF G BBALL 12/5	RAUERT, MICAH	0.00	0.00	
12/04/2023	CD	JV VAR REF 12/5/23 Void	5	13505	JV VAR GIRLS BB REF 12/5/23	ARASMITH, CLETUS	0.00	(140.00)	
Check									
12/11/2023	CD	JV BB 12/12/23	5	13520	JV BB REF 12/12	Bender, Dalton	0.00	0.00	
12/11/2023	CD	23/24 WR CERTS	5	13540	23/24 WR CERTS	Rehorst, Justin	0.00	67.00	
12/11/2023	CD	JV BB 12/12	5	13546	JV BB 12/12	Williamson, Brent	0.00	60.00	
12/11/2023	CD	1003 11/21/23	5	13521	TRACK WRESTLING	Blue Hill Public School	0.00	200.00	
12/11/2023	CD	923851835	5	13523	BBALL 6, SUPPLIES	BSN SPORTS	0.00	757.54	
12/11/2023	CD	WR 12/14/23	5	13545	WR 12/14/23 REF	WEST, ROBERT	0.00	175.00	
12/11/2023	CD	VAR GBB 12/12/23	5	13537	VAR GBB 12/12	MASTEL, NOAH	0.00	150.00	
12/11/2023	CD	JV GB 12/12/23	5	13522	JV GB REF 12/12	BRENNENFORDER, ZACH	0.00	60.00	
12/11/2023	CD	VAR GBB 12/12/23	5	13541	VAR GBB 12/12	SMITH, ADAM	0.00	150.00	
12/11/2023	CD	VAR GBB 12/12	5	13524	VAR GBB 12/12	CARRAHER, COLE	0.00	150.00	
12/11/2023	CD	1K6D-61YP-GLMM	5	13519	SHOT AND DISCUS SUPPLIES	AMAZON CAPITAL SERVICES	0.00	599.73	
12/11/2023	CD	***777852 LOGO	5	13543	***77852 BBALL GARMENT BAGS	Us Bank	0.00	537.61	
12/11/2023	CD	***947524 TRACK WR	5	13543	***947524 TRACK WR	Us Bank	0.00	100.00	
12/11/2023	CD	9948601842	5	13544	9948601842 JETPACK	Verizon Wireless	0.00	45.03	
12/11/2023	CD	36236 11/30/23	5	13530	36236 DIRECT BILL 11/29	Embassy Suites Omaha / La Vista	0.00	149.00	
12/11/2023	CD	PRORATE FEE ONE ACT	5	13542	PRO RATE ONE ACT FEE	Southern Valley Public School	0.00	103.75	
12/11/2023	CD	JV GB 12/12/23	5	13529	JV GB REF 12/12	Denkert, Ryan	0.00	60.00	
12/11/2023	CD	JH GB REF 12/7	5	13529	JH GB REF 12/7	Denkert, Ryan	0.00	120.00	
12/11/2023	CD	H00061942 AD PACKAGE	5	13534	INV H61942 AD PACKAGE	HUDL	0.00	1,836.00	
ATHLETICS									
05 704 0100						*Current Activity	(9,195.63)		
05 704 0332						*Ending Balance:	12,166.39	2,970.76	
05 704 0332						*Previous Balance	0.00	0.00	
05 1710 0332							8,914.20	35,840.54	
11/07/2023	CR	3658				FFA FALL FUNDRAISER	0.00	7,634.00	
11/20/2023	CR	3667				GF TO FFA - NE AG ED ASSOC	0.00	235.00	
11/28/2023	CR	3674				CPI DONATION TO FFA	0.00	500.00	

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Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance		
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
05 2900 610 000 0332			FFA/VAG							
11/13/2023	CD	FFA LUNCH 10/16/23	5	13475	FFA LUNCH EL AGAVE	Meyer, Siera	143.74	0.00		
11/13/2023	CD	0332 FFA 10/23	5	13473	FFA FOOD	Kenesaw Market	214.05	0.00		
11/13/2023	CD	1VJ9MYKJ4PIL	5	13467	FFA SUPPLIES	AMAZON CAPITAL SERVICES	267.55	0.00		
11/27/2023	CD	MDS314122	5	13501	MENS OFFICIAL JACKET C MEYER	NATIONAL FFA ORGANIZATION	66.00	0.00		
12/01/2023	CD	STMT 11/27/2023	5	13510	CONTESTANT FEE 35	FAIMON, KASSIE	105.00	0.00		
12/01/2023	CD	STMT 11/27/2023	5	13510	TEAM FEE FLORICULTURE	FAIMON, KASSIE	20.00	0.00		
12/01/2023	CD	STMT 11/27/2023	5	13510	39 LUNCHESES	FAIMON, KASSIE	351.00	0.00		
12/11/2023	CD	STMT 11/20/23	5	13539	INV MDS312757, 313778	NATIONAL FFA ORGANIZATION	924.25	0.00		
05 704 0332			FFA / AG				2,091.59	8,369.00	0.00	6,277.41
05 704 0500			ANNUAL							15,191.61
05 704 0500			ANNUAL							(10,721.39)
05 1710 0500			ANNUAL							
11/21/2023	CR	3654			PROJ DC 2020 CLOSE OUT		0.00	3,757.64		
11/21/2023	CR	3654			PROJ DC 2022 CLOSE OUT		0.00	3,234.02		
11/21/2023	CR	3655			CLASS 2021		0.00	292.88		
11/21/2023	CR	3655			CLASS 2022		0.00	17.38		
05 704 0500			ANNUAL				0.00	7,301.92	0.00	7,301.92
05 704 0510			K-CLUB				0.00			(3,419.41)
05 704 0520			NATIONAL HONOR SOCIETY				0.00			4,922.48
05 704 0530			STUDENT COUNCIL				0.00			4,922.48
05 704 1500			BAND				0.00			3,741.76
05 704 1510			DRAMATICS				0.00			3,741.76
05 704 1520			LIBRARY				0.00			5,498.82
05 704 1530			DANCE SQUAD				0.00			5,498.82
							0.00			131.40
							0.00			131.40
							0.00			251.96
							0.00			251.96
							0.00			5,836.94
							0.00			5,836.94
							0.00			1,590.99

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Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance	
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance
05 704 1530			DANCE SQUAD						
05 2900 610 000 1530			DANCE SQUAD						
11/03/2023	CD		DANCE CAMP	13466	DANCE CAMP INSTRUCTOR	WITTE, MACI	250.00	0.00	
		11/4/23			11/4/23				
11/22/2023	CD	1257	DANCE SQUAD	13487	DANCE SWEATSHIRTS X 4	FEARLESS INK CUSTOM APPAREL	60.00	0.00	(310.00)
05 704 1530			DANCE SQUAD			*Current Activity			
						*Ending Balance:	310.00	0.00	1,280.99
						*Previous Balance			2,659.59
05 704 1535			CHEERLEADER						
05 704 1535			CHEERLEADER						
05 1710 1535			CHEERLEADER						
11/20/2023	CR	3668			KEYCHAINS AND PINS FROM BOOSTER		0.00	276.00	
11/28/2023	CR	3670			CHEER CONCESSION 11/21/23		0.00	643.66	
11/30/2023	CR	3690			CONCESSIONS		0.00	10.00	
05 2900 610 000 1535			Cheerleader						
11/13/2023	CD		DANCE CAMP SUPP	13474	FOOD/DRINK REIMB. TO LEANNE	Larson, Leanne	201.01	0.00	
12/11/2023	CD		11/30/23 EXP	13536	MEAT STICKS, SUPPLIES	Kimle, Jill	104.69	0.00	
12/11/2023	CD		INVOICE	13533	KEYCHAINS / PINS	Hellner, Alisha	138.00	0.00	
11/17/23									
05 704 1535			CHEERLEADER			*Current Activity			485.96
						*Ending Balance:	443.70	929.66	3,145.55
						*Previous Balance			292.88
05 704 2021			CLASS OF 2021						
05 704 2021			CLASS OF 2021						
05 2900 610 000 2021			CLASS OF 2021						
11/21/2023	CD		CLOSE OUT CL 5	51	CLOSE OUT 2021	Kenesaw Public School-Activity Fund	292.88	0.00	
21/22									
05 704 2021			CLASS OF 2021			*Current Activity			(292.88)
						*Ending Balance:	292.88	0.00	0.00
						*Previous Balance			17.38
05 704 2022			CLASS OF 2022						
05 704 2022			CLASS OF 2022						
05 2900 610 000 2022			CLASS OF 2022						
11/21/2023	CD		CLOSE OUT CL 5	51	CLOSE OUT 2022	Kenesaw Public School-Activity Fund	17.38	0.00	
21/22									
05 704 2022			CLASS OF 2022			*Current Activity			(17.38)
						*Ending Balance:	17.38	0.00	0.00
						*Previous Balance			3,071.25
05 704 2023			CLASS OF 2023						
						*Ending Balance:	0.00	0.00	3,071.25
05 704 2024			CLASS OF 2024						
						*Ending Balance:	0.00	0.00	3,731.39

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Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description			
05 704 2024			CLASS OF 2024					
05 2900 610 000 2024			CLASS OF 2024					
12/11/2023	CD	68011 11/22/23	5	13547	25 SENIOR BANNERS	623.75	0.00	(623.75)
05 704 2024			CLASS OF 2024		Zimmerman Printers & Lithographers			
					*Current Activity			
05 704 2025			CLASS OF 2025		*Ending Balance:	623.75	0.00	3,107.64
					*Previous Balance		0.00	5,086.02
05 704 2026			CLASS OF 2026		*Ending Balance:	0.00	0.00	5,086.02
					*Previous Balance		0.00	4,685.66
05 704 2027			CLASS OF 2027		*Ending Balance:	0.00	0.00	4,685.66
					*Previous Balance		0.00	3,271.52
05 704 2520			SHOP		*Ending Balance:	0.00	0.00	3,271.52
					*Previous Balance		0.00	1,405.19
05 704 2530			FBLA		*Ending Balance:	0.00	0.00	1,405.19
					*Previous Balance		0.00	246.33
05 704 2662			CONCESSIONS		*Ending Balance:	0.00	0.00	246.33
05 704 2662			CONCESSIONS		*Previous Balance		0.00	9,173.23
05 1710 2662			CONCESSIONS					
11/28/2023	CR	3670			CONCESSION 11/21/23	0.00	947.94	
05 2900 610 000 2662			CONCESSIONS					
11/13/2023	CD	13960883	5	13469	CANDY / PRETZELS	267.00	0.00	
11/13/2023	CD	13964930	5	13469	PRETZELS	163.25	0.00	
11/13/2023	CD	13968663	5	13469	PRETZELS/CHIPS/CANDY	104.55	0.00	
11/13/2023	CD	13977078	5	13469	PRETZELS/CHIPS/CANDY	161.65	0.00	
11/13/2023	CD	1K477WKYWF	5	13467	CONC. PIZZA PANS	28.00	0.00	
		G4						
11/13/2023	CD	2662 CONC.	5	13473	CONC. SUPPLIES AND FOOD	590.37	0.00	
		10/23			Kenesaw Market			
12/11/2023	CD	CONCESS	5	13535	ACCT 2662	1,013.24	0.00	
		ACCT 2662			Kenesaw Market			
12/11/2023	CD	14009944	5	13525	14009944 CONCESSION	125.25	0.00	
		CONCESS			Cash-Wa Distributing Co.			
12/11/2023	CD	14023976	5	13525	14023976 CONCESSION	55.80	0.00	
		CONCESS			Cash-Wa Distributing Co.			
12/11/2023	CD	14031602	5	13525	14031602 CONCESSION	332.05	0.00	
		CONCESS			Cash-Wa Distributing Co.			
12/11/2023	CD	054959 -	5	13531	SKILLS USA CONC. PIZZA	130.00	0.00	
		055708			Fill-N-Chill			
12/11/2023	CD	054959 -	5	13531	FFA CONC. PIZZA	104.00	0.00	
		055708			Fill-N-Chill			

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Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance	
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance
12/11/2023	CD	054959 - 055708	5	13531	10TH GR. CONC. PIZZA	Fill-N-Chill	156.00	0.00	
12/11/2023	CD	054959 - 055708	5	13531	DAY CARE CONC. PIZZA	Fill-N-Chill	247.00	0.00	
05 704 2662					CONCESSIONS				
05 704 2782					ART CLUB FUND BALANCE		3,478.16	947.94	(2,530.22)
05 704 2874					BUSINESS/ACCOUNT				
05 704 3020					PROJ. DC CLASS OF 2020				
05 704 3020					PROJ. DC CLASS OF 2020				
05 2900 610 000 3020					PROJ. DC CLASS OF 2020				
11/21/2023	CD	CLOSE OUT ACCTS	5	50	CLOSE OUT PROJ DC 2020	Kenesaw Public School-Activity Fund	3,757.64	0.00	
05 704 3020					PROJ. DC CLASS OF 2020				
05 704 3022					PROJ. DC CLASS OF 2022				
05 704 3022					PROJ. DC CLASS OF 2022				
05 2900 610 000 3022					PROJ. DC CLASS OF 2022				
11/21/2023	CD	CLOSE OUT ACCTS	5	50	CLOSE OUT PROJ DC 2022	Kenesaw Public School-Activity Fund	3,234.02	0.00	
05 704 3022					PROJ. DC CLASS OF 2022				
05 704 3024					PROJ. DC CLASS OF 2024 BALANCE		3,234.02	0.00	(3,234.02)
05 704 3030					MISCELLANEOUS				
05 704 3030					MISCELLANEOUS				
05 1710 3030					MISCELLANEOUS				
11/07/2023	CR	3660			PIVOT KB STEM		0.00	200.00	
11/13/2023	CR	3663			BLACKBAUD DONATIONS		0.00	28.86	
11/13/2023	CR	3664			PERFORM HEALTH CR MEMO		0.00	3.13	
11/30/2023	CR	3687			FOUNDATION 22-23 SCRIP WISH LIST		0.00	600.00	
11/30/2023	CR	3692			CHRIS IN THE CLASSRM DONATION FOUNDATION	KENESAW PUBLIC SCHOOL FOUNDATION	0.00	500.00	
11/30/2023	CR	3693			BLACKBAUD DONATION		0.00	19.24	
11/30/2023	CR	3695			NOV. 23 INTEREST	Adams County Bank	0.00	218.09	
05 2900 610 000 3030					MISCELLANEOUS				
							0.00	0.00	0.00
							0.00	0.00	0.00
							0.00	0.00	11,978.56

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Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check #	Description				
11/03/2023	CD		5	13464 YOUTH SPORTS CONCESS	141.00	0.00		
11/03/2023	CD		5	13464 YOUTH SPORTS CONCESS	355.00	0.00		
11/03/2023	CD		5	13464 YOUTH SPORTS CONCESS	287.00	0.00		
11/03/2023	CD		5	13464 YOUTH SPORTS CONCESS	272.00	0.00		
11/13/2023	CD	68099	5	13479 SPORTS PROGRAMS	390.00	0.00		
11/22/2023	CD		5	12722 TVC SCHOLARSHIP	(100.00)	0.00		
11/27/2023	CD		5	13494 TVC SCHOLARSHIP TYSON 2022	100.00	0.00		
11/30/2023	CD		5	141 FOUNDATION WISH LIST 22-23	600.00	0.00		
12/11/2023	CD		5	13532 CHORAL RISERS	1,920.00	0.00		
12/11/2023	CD		5	13543 ***210184 PIVOT STEM	55.00	0.00		
12/11/2023	CD		5	13519 10 POLAR EXPRESS BOOKS	153.69	0.00		
05 704 3030				MISCELLANEOUS				(2,604.37)
05 704 3035				POP MACHINE				9,374.19
05 704 3035				POP MACHINE				1,255.03
05 2900 610 000 3035				POP MACHINE				
11/13/2023	CD	1129169	5	13470 TEACHERS LOUNGE POP	84.40	0.00		
12/11/2023	CD	11207082	5	13526 TEACHERS LOUNGE	137.15	0.00		
05 704 3035				POP MACHINE				(221.55)
05 704 3040				QUEST				1,033.48
05 704 3040				QUEST				156.89
05 2900 610 000 3040				QUEST				
11/03/2023	CD		5	13463 18 LUNCHESES 8.50 EA	153.00	0.00		
05 704 3040				QUEST				(153.00)
05 704 3429				EHA WELLNESS ACCOUNT				3.89
					153.00	0.00	0.00	8,577.93

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Chart of Account Number	Entry Date	JR	Reference #	Chart of Account Description	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
05 704 3670				WRESTLING FUND RAISING				*Ending Balance:	0.00	0.00	0.00	6,659.78
								*Previous Balance				1,241.02
05 704 4000				HOOPS TOURNAMENT				*Ending Balance:	0.00	0.00	0.00	1,241.02
								*Previous Balance				6,636.73
05 704 4722				GRADUATED CLASSES				*Ending Balance:	0.00	0.00	0.00	6,636.73
								*Previous Balance				8,425.00
05 704 4724				CHROME BOOK ACCOUNT				*Ending Balance:	0.00	0.00	0.00	8,425.00
05 704 4724				CHROME BOOK ACCOUNT				*Previous Balance				9,795.47
05 2900 610 000 4724				CHROME BOOK ACCOUNT								
	11/13/2023	CD		19053-G REPRINT	5	13480	LENOVO KEYBOARD REPAIR	Computer Hardware - Kearney	149.00	0.00		
	11/13/2023	CD		19053-G	5	13471	REPAIR LENOVO KEYBOARD	Computer Hardware - Kearney	149.00	0.00		
	11/13/2023	CD		155944	5	13471	REAP-NEWLINE 750Q 4K LED ANDROID TV	Computer Hardware - Kearney	2,748.00	0.00		
	11/13/2023	CD		19053-G Void Check	5	13471	REPAIR LENOVO KEYBOARD	Computer Hardware - Kearney	(149.00)	0.00		
	11/13/2023	CD		155944 Void Check	5	13471	REAP-NEWLINE 750Q 4K LED ANDROID TV	Computer Hardware - Kearney	(2,748.00)	0.00		
	12/11/2023	CD		G22035 10/6/23	5	13527	G22035 LENOVO REPAIR	Computer Hardware - Kearney	149.00	0.00		
	12/11/2023	CD		G22184	5	13527	G22184 LENOVO REPAIR	Computer Hardware - Kearney	149.00	0.00		
	12/11/2023	CD		G22185	5	13527	G22185 LENOVO REPAIR	Computer Hardware - Kearney	149.00	0.00		
	12/11/2023	CD		G22187	5	13527	G22187 LENOVO REPAIR	Computer Hardware - Kearney	229.00	0.00		
05 704 4724				CHROME BOOK ACCOUNT				*Current Activity				(825.00)
								*Ending Balance:	825.00	0.00	0.00	8,970.47
05 704 7274				SCRIP CARD				*Previous Balance				17,189.69
05 704 7274				SCRIP CARD								
05 1710 7274				SCRIP CARD								
	11/07/2023	CR		3661			SCRIP MOUSEL		0.00	400.00		
	11/07/2023	CR		3662			SCRIP MACK		0.00	400.00		
	11/07/2023	CR		3675			RAISERIGHT ACH		0.00	158.59		
	11/20/2023	CR		3669			SCRIP SOUTH		0.00	300.00		
	11/20/2023	CR		3669			SCRIP SCHWENKA		0.00	2,675.00		
	11/28/2023	CR		3673			SCRIP MOUSEL		0.00	500.00		
05 2900 610 000 7274				SCRIP CARD								
	11/27/2023	CD		SCRIP 11/27/23	5	13504	SCRIP CARDS - RUSS'S	RUSS'S MARKET STORE #7	190.00	0.00		
	11/28/2023	CD		11/13/23 ACH	5	140	RAISERIGHT ACH SCRIP	RAISERIGHT SCRIP	2,760.59	0.00		
	11/28/2023	CD		11/24/23 ACH	5	140	RAISERIGHT ACH SCRIP	RAISERIGHT SCRIP	304.60	0.00		

Regular; Beginning Month 11/2023; Processing Month 12/2023; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description			
12/01/2023	CD	SCRIP CARDS 12/1/23	5	13509	SCRIP CARDS BELZ 12/1/23	970.00	0.00	
12/11/2023	CD	SCRIP RUSS'S 12/8/23	5	13548	SCRIP AT RUSS'S	190.00	0.00	
05 704 7274		SCRIP CARD						18.40
05 704 7545		SKILLS USA				4,415.19	4,433.59	17,208.09
05 704 7733		SPEECH FUND RAISER				0.00	0.00	4,363.71
05 704 7737		PRESCHOOL PARTNERSHIP				0.00	0.00	238.03
05 704 7867		SCHOOL STORE PRE K - 6				0.00	0.00	900.00
						0.00	0.00	900.00
						0.00	0.00	958.41
						40,890.59	27,957.19	186,428.40

Fund Total: 05

Batch Description: GENERAL FUND NOVEMBER 2023
Checking Account: 1 GENERAL FUND CHECKING

Processing Month: 11/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	2,432,619.51

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
225	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10/11/2023	642.82
227	NEBRASKA DEPARTMENT OF REVENUE	10/11/2023	55.47
	Total:		<u>698.29</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
33011	Explorelarning	07/11/2022	1,575.00
33679	WEST MUSIC	06/12/2023	288.68
33692	Carey'S Pest Control, Inc.	07/12/2023	140.00
33846	INFO BASE	09/11/2023	332.97
33931	AMERITAS LIFE INSURANCE CORP	11/15/2023	324.18
33947	JACKIE CORNELIUS	11/13/2023	9.50
33981	TOWER STORAGE	11/13/2023	45.00
	Total:		<u>2,715.33</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
2,432,619.51	(3,413.62)	2,429,205.89	2,429,060.44	145.45

Cleared Automatic Payment Total: 145,271.63
 Cleared Checks Total: 161,856.32
 Cleared Direct Deposit Total: (169,235.23)
 Cleared Void Total: 3,707.86
 Cleared Cash Receipt Total: 149,044.64
 Cleared Manual Journal Entries Total: (14,689.75)
 Cleared Sales Journal Total:

Batch Description: BUS - DEPRECIATION NOVEMBER 2023
 Checking Account: 2 DEPRECIATION

Processing Month: 11/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	657,407.37

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
657,407.37	0.00	657,407.37	657,407.37	0.00 <i>OK</i>

Cleared Automatic Payment Total:
 Cleared Checks Total:
 Cleared Direct Deposit Total:
 Cleared Void Total:
 Cleared Cash Receipt Total: 1,213.51
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: ACTIVITY FUND NOVEMBER 2023
 Checking Account: 5 ACTIVITY FUND

Processing Month: 11/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	206,930.90

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
10157	Chuck Roe	10/14/2016	75.34
10308	Kenesaw Booster Club	01/23/2017	6.25
10773	Preston Schnitzler	02/09/2018	85.00
12819	GAGE WRIGHT	09/15/2022	140.00
12878	MARK SPEER	10/13/2022	413.00
12887	DEREK RUNCIE	10/20/2022	323.00
12923	KASSANDRA LOWER	11/14/2022	75.00
13152	EAGLE EYE TIMING LLC	03/23/2023	1,000.00
13274	Alisha Hellner	07/28/2023	269.68
13357	NSIAAA	09/11/2023	250.00
13378	Doniphan Trumbull High	09/15/2023	100.00
13423	Nemfca	10/09/2023	75.00
13454	KIM HENRY	10/27/2023	70.00
13475	Siera Meyer	11/13/2023	143.74
13483	Christian Kroos	11/17/2023	215.00
13484	Dustin Perry	11/17/2023	215.00
13489	Dalton Bender	11/27/2023	120.00
13490	Bertand Public School	11/27/2023	100.00
13491	JERRY BUCK	11/27/2023	150.00
13492	Trey Colle	11/27/2023	150.00
13493	Ryan Denkert	11/27/2023	240.00
13494	Tracy Denkert	11/27/2023	100.00
13495	Harvard Public School	11/27/2023	125.00
13496	Robin Hinrich	11/27/2023	150.00
13497	DENNIS JOHNSON	11/27/2023	150.00
13498	NICHOLAS LECHTENBERG	11/27/2023	60.00
13499	MAXWELL PUBLIC SCHOOLS	11/27/2023	100.00
13500	DONALD MILLER	11/27/2023	150.00
13501	NATIONAL FFA ORGANIZATION	11/27/2023	66.00
13502	Tyler Newton	11/27/2023	150.00
13504	RUSS'S MARKET STORE #7	11/27/2023	190.00
Total:			5,457.01

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
Check	Reversal: Adjust Posted Entry	10/27/2022	1,259.10
Check	Reversal: Adjust Posted Entry	10/27/2022	494.10
Check	Reversal: Adjust Posted Entry	10/27/2022	674.00
Check	Reversal: Adjust Posted Entry	10/27/2022	661.50
Check	Reversal: Adjust Posted Entry	10/10/2022	180.74
Total:			3,269.44

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
206,930.90	(2,187.57)	204,743.33	203,987.58	755.75

Cleared Automatic Payment Total:	
Cleared Checks Total:	26,235.64
Cleared Direct Deposit Total:	
Cleared Void Total:	2,997.00
Cleared Cash Receipt Total:	27,957.19
Cleared Manual Journal Entries Total:	0.00

Cleared Sales Journal Total:

Batch Description: HOT LUNCH FUND NOVEMBER 2023

Processing Month: 11/2023

Checking Account: 6

HOT LUNCH FUND CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	44,753.83

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
2	Kenesaw Public School Retirement	10/11/2023	293.19
3	NEBRASKA SCHOOL RETIREMENT SYS	10/11/2023	43.26
39	NEBRASKA DEPARTMENT OF REVENUE	06/14/2019	34.26
45	NEBRASKA DEPARTMENT OF REVENUE	11/15/2019	16.61
47	NEBRASKA DEPARTMENT OF REVENUE	12/13/2019	63.86
90	Kenesaw Public School Retirement	09/11/2023	237.73
93	Kenesaw Public School Retirement	06/15/2023	564.19
94	NEBRASKA SCHOOL RETIREMENT SYS	06/15/2023	83.25
95	Kenesaw Public School Retirement	08/13/2023	85.56
96	NEBRASKA SCHOOL RETIREMENT SYS	08/13/2023	12.63
99	Kenesaw Public School Retirement	05/15/2023	1,062.43
100	NEBRASKA SCHOOL RETIREMENT SYS	05/15/2023	156.79
101	Kenesaw Public School Retirement	03/15/2023	1,045.74
102	NEBRASKA SCHOOL RETIREMENT SYS	03/15/2023	154.45
103	Kenesaw Public School Retirement	04/15/2023	1,273.97
127	NEBRASKA SCHOOL RETIREMENT SYS	11/14/2022	130.61
130	NEBRASKA SCHOOL RETIREMENT SYS	12/12/2022	158.83
133	NEBRASKA SCHOOL RETIREMENT SYS	01/11/2023	105.72
136	NEBRASKA SCHOOL RETIREMENT SYS	02/13/2023	134.08
144	NEBRASKA SCHOOL RETIREMENT SYS	04/14/2023	187.99
	Total:		<u>5,845.15</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
61166	Bluecrossblue Shield Of Nebraska	11/15/2021	1,915.66
61185	Bluecrossblue Shield Of Nebraska	01/10/2022	3,772.24
61203	Bluecrossblue Shield Of Nebraska	03/14/2022	1,886.12
61225	Bluecrossblue Shield Of Nebraska	05/11/2022	1,886.12
61235	Shelly Gallagher	05/11/2022	2.00
61298	Bluecrossblue Shield Of Nebraska	01/11/2023	2,000.11
61344	JANICE KUEHN	05/11/2023	19.20
	Total:		<u>11,481.45</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Correction: Adjust Posted Entry	12/29/2020	272.59
	ACH payment out of wrong account	05/31/2023	43,584.08
3125	Receipt 3125	10/31/2022	24.26
3245	Receipt 3245	01/18/2023	5,945.14
AJE #2	ADJUSTING ENTRY AUDIT 22-23	08/31/2023	5,156.24
AJE #3	ADJUSTING ENTRY AUDIT 22-23	08/31/2023	114.73
AJE #4	ADJUSTING ENTRY AUDIT 22-23	08/31/2023	11,460.25
AJE #5	ADJUSTING ENTRY AUDIT 22-23	08/31/2023	(5,945.14)
AJE #6	ADJUSTING ENTRY AUDIT 22-23	08/31/2023	(43,880.93)

Check Reconciliation Report
Batch Description 6 Records Selected

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
		Total:	16,731.22
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
44,753.83	(595.38)	44,158.45	44,158.45
			<u>Difference</u>
			0.00 <i>OK</i>

Cleared Automatic Payment Total: 680.80
 Cleared Checks Total: 16,895.70
 Cleared Direct Deposit Total: (1,227.62)
 Cleared Void Total:
 Cleared Cash Receipt Total: 21,805.23
 Cleared Manual Journal Entries Total: 14,689.75
 Cleared Sales Journal Total:
 Batch Description: BOND FUND NOVEMBER 2023
 Checking Account: 7 BOND FUND

Processing Month: 11/2023

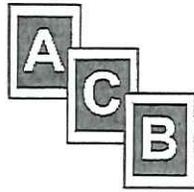
<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	99,763.38
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
99,763.38	0.00	99,763.38	99,763.38
			<u>Difference</u>
			0.00 <i>OK</i>

Cleared Automatic Payment Total:
 Cleared Checks Total: 333,250.00
 Cleared Direct Deposit Total:
 Cleared Void Total:
 Cleared Cash Receipt Total: 3,429.21
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:
 Batch Description: SPECIAL BUILDING FUND NOVEMBER 2023
 Checking Account: 8 SPECIAL BUILDING

Processing Month: 11/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2023	725,286.62
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
725,286.62	0.00	725,286.62	725,286.62
			<u>Difference</u>
			0.00 <i>OK</i>

Cleared Automatic Payment Total:
 Cleared Checks Total:
 Cleared Direct Deposit Total:
 Cleared Void Total:
 Cleared Cash Receipt Total: 3,729.50
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

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Hold at Bank

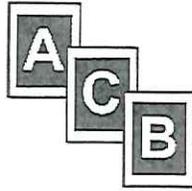
ACTIVITY FUND

Super NOW			
11/01/2023	Beginning Balance		205,209.35
	10 Deposits/Other Credits	+	20,055.27
	37 Checks/Other Debits	-	18,333.72
11/30/2023	Ending Balance	30 Days in Statement Period	206,930.90

----- Deposits/Other Credits -----			
11/07/2023	Deposit	780	1,050.00
11/07/2023	Deposit	775	7,634.00
11/07/2023	ACH Deposit		158.59
	RAISERIGHT RaiseRight		
11/13/2023	Deposit	781	1,268.75
11/20/2023	Deposit	782	3,486.00
11/28/2023	Deposit	791	1,591.60
11/28/2023	Deposit	792	2,648.00
11/30/2023	Deposit	785	565.24
11/30/2023	Deposit	784	1,435.00
11/30/2023	Accr Earning Pymt	Added to Account	218.09

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
13443	11/02	750.00	13469	11/20	696.45
13450*	11/10	140.00	13470	11/20	84.40
13451	11/09	182.46	13472*	11/17	900.00
13452	11/03	70.00	13473	11/16	999.39
13453	11/17	212.23	13474	11/15	201.01
13455*	11/03	1,420.00	13476*	11/22	60.00
13456	11/03	140.00	13477	11/24	249.60
13457	11/07	1,624.19	13478	11/21	45.01
13458	11/07	154.56	13479	11/17	2,170.00
13460*	11/09	475.00	13480	11/17	149.00
13461	11/03	210.53	13481	11/28	175.00
13462	11/20	100.00	13482	11/17	215.00
13463	11/14	153.00	13485*	11/24	175.00
13464	11/06	1,055.00	13486	11/24	175.00
13465	11/30	100.00	13487	11/28	60.00
13466	11/07	250.00	13488	11/22	500.00
13467	11/21	1,164.39	13503*	11/29	180.00
13468	11/22	32.31			



Adams County Bank

Nov 30, 2023

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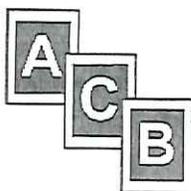
KENESAW PUBLIC SCHOOL

----- Other Debits -----		
11/13/2023 ACH Withdrawal		
RAISERIGHT	RaiseRight	2,760.59
11/27/2023 ACH Withdrawal		
RAISERIGHT	RaiseRight	304.60

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----					
11/01	205,209.35	11/13	206,088.36	11/22	201,892.17
11/02	204,459.35	11/14	205,935.36	11/24	201,292.57
11/03	202,618.82	11/15	205,734.35	11/27	200,987.97
11/06	201,563.82	11/16	204,734.96	11/28	204,992.57
11/07	208,377.66	11/17	201,088.73	11/29	204,812.57
11/09	207,720.20	11/20	203,693.88	11/30	206,930.90
11/10	207,580.20	11/21	202,484.48		

----- Earnings Summary -----			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	218.09	Annual Percentage Yield Earned	1.31 %
Interest Paid YTD	1,910.10	Days in Earnings Period	30
		Earnings Balance	204,113.69



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank

BOND ACCOUNT

Super NOW		
11/01/2023 Beginning Balance		429,584.17
4 Deposits/Other Credits	+	3,429.21
1 Checks/Other Debits	-	333,250.00
11/30/2023 Ending Balance	30 Days in Statement Period	99,763.38

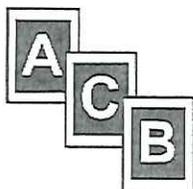
----- Deposits/Other Credits -----		
11/09/2023 ACH Deposit		2,608.52
Adams County Disbursmnt		
11/14/2023 ACH Deposit		30.32
Hall County Disbursmnt		
11/20/2023 Deposit		495.27
11/30/2023 Accr Earning Pymt	Added to Account	295.10

----- Checks listed in numerical order; (*) indicates gap in sequence -----					
Check	Date	Amount	Check	Date	Amount
1555	11/17	333,250.00			

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----					
11/01	429,584.17	11/14	432,223.01	11/20	99,468.28
11/09	432,192.69	11/17	98,973.01	11/30	99,763.38

----- Earnings Summary -----					
** Below is an itemization of the Earnings **					
** paid this period. **					
Interest Paid This Period	295.10	Annual Percentage Yield Earned	1.31 %		
Interest Paid YTD	2,989.76	Days in Earnings Period	30		
		Earnings Balance	276,179.20		



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank

BUS & DEPRECIATION

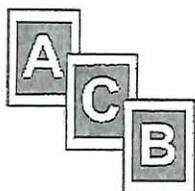
MMA NonPersonal			
11/01/2023 Beginning Balance			656,193.86
1 Deposits/Other Credits		+	1,213.51
0 Checks/Other Debits		-	.00
11/30/2023 Ending Balance	30 Days in Statement Period		657,407.37

----- Deposits/Other Credits -----		
11/30/2023 Accr Earning Pymt	Added to Account	1,213.51

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----			
11/01	656,193.86	11/30	657,407.37

----- Earnings Summary -----			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	1,213.51	Annual Percentage Yield Earned	2.27 %
Interest Paid YTD	10,298.13	Days in Earnings Period	30
		Earnings Balance	656,193.86



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 CAFETERIA PLAN
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank

Reg Checking

11/01/2023	Beginning Balance				15,023.85
	1 Deposits/Other Credits		+		1,300.00
	3 Checks/Other Debits		-		2,719.62
11/30/2023	Ending Balance	30 Days in Statement Period			13,604.23

----- Deposits/Other Credits -----
 11/15/2023 Deposit 1,300.00

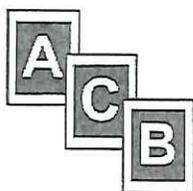
----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
1848	11/20	1,091.90	1850	11/28	427.72
1849	11/15	1,200.00			

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----

11/01	15,023.85	11/20	14,031.95	11/28	13,604.23
11/15	15,123.85				



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

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Hold at Bank

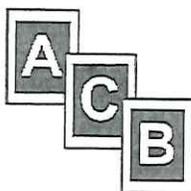
GENERAL FUND

Super NOW		
11/01/2023 Beginning Balance		2,774,322.15
8 Deposits/Other Credits	+	149,044.64
71 Checks/Other Debits	-	490,747.28
11/30/2023 Ending Balance	30 Days in Statement Period	2,432,619.51

----- Deposits/Other Credits -----		
11/09/2023 ACH Deposit		41,813.45
Adams County Disbursmnt		
11/13/2023 ACH Deposit	DOEP TREAS 310 MISC PAY	23,329.00
11/14/2023 ACH Deposit		737.28
Hall County Disbursmnt		
11/20/2023 Deposit		6,295.34
11/22/2023 Deposit		700.00
11/29/2023 IB Transfer Deposit		367.92
WEB TRANSFER FROM DD#104448 ON 11/29 AT 12:2		
11/30/2023 ACH Deposit		73,046.00
STATE OF NE ST PAYMENT		
11/30/2023 Accr Earning Pymt	Added to Account	2,755.65

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
33877	11/14	324.18	33945	11/22	1,944.50
33915*	11/01	73.00	33946	11/17	828.54
33929*	11/27	427.70	33948*	11/20	5,225.00
33930	11/27	600.00	33949	11/17	422.00
33932*	11/17	63,588.75	33950	11/20	267.63
33933	11/24	4,459.09	33951	11/17	45.46
33934	11/15	1,300.00	33952	11/22	43,758.63
33935	11/17	922.20	33953	11/17	453.94
33936	11/21	60.88	33954	11/20	903.63
33937	11/29	392.00	33955	11/21	123.50
33938	11/28	54.08	33956	11/24	7.77
33939	11/20	108.93	33957	11/20	91.00
33940	11/24	406.27	33958	11/20	1,852.91
33941	11/21	140.00	33959	11/17	2,015.02
33942	11/20	1,203.26	33960	11/24	47.90
33943	11/21	2,971.08	33961	11/17	249.16
33944	11/24	4,440.06	33962	11/20	589.88



Adams County Bank

Nov 30, 2023

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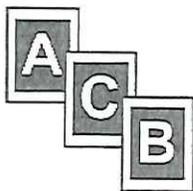
KENESAW PUBLIC SCHOOL

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
33963	11/16	331.22	33977	11/17	4,657.09
33964	11/22	499.31	33978	11/20	395.56
33965	11/20	235.00	33979	11/22	378.00
33966	11/27	219.85	33980	11/22	510.00
33967	11/17	100.01	33982*	11/29	280.00
33968	11/29	127.07	33983	11/16	226.63
33969	11/20	62.98	33984	11/24	2,059.56
33970	11/21	1,685.86	33985	11/17	1,083.63
33971	11/29	25.00	33986	11/17	586.71
33972	11/29	671.60	33987	11/28	165.00
33973	11/21	39.58	33988	11/17	1,374.48
33974	11/20	58.05	33989	11/17	2,748.00
33975	11/14	33.35	33990	11/17	2,063.44
33976	11/24	315.16	33991	11/15	626.23

----- Other Debits -----

11/06/2023 ACH Withdrawal RETIREMENT DEBIT RETIREMENT	42,052.44
11/07/2023 IB Transfer W/D WEB TRANSFER TO DD#104448 ON 11/07 AT 11:37	7,321.00
11/07/2023 IB Transfer W/D WEB TRANSFER TO DD#104448 ON 11/07 AT 11:53	7,368.75
11/14/2023 ACH Withdrawal IRS USATAXPYMT	51,215.51
11/15/2023 ACH Withdrawal KENESAW PUBLIC S PAYROLL	115.32
11/15/2023 ACH Withdrawal KENESAW PUBLIC S PAYROLL	2,096.15
11/15/2023 ACH Withdrawal KENESAW PUBLIC S PAYROLL	167,023.76
11/16/2023 ACH Withdrawal NEB DEPT REVENUE NBF BUS TX	7,396.82
11/22/2023 ACH Withdrawal RETIREMENT DEBIT RETIREMENT	44,301.21



Adams County Bank

Nov 30, 2023

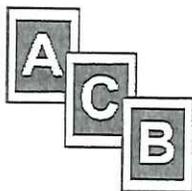
Pg 3 of 3

KENESAW PUBLIC SCHOOL

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----					
11/01	2,774,249.15	11/15	2,560,652.19	11/24	2,359,412.24
11/06	2,732,196.71	11/16	2,552,697.52	11/27	2,358,164.69
11/07	2,717,506.96	11/17	2,471,559.09	11/28	2,357,945.61
11/09	2,759,320.41	11/20	2,466,860.60	11/29	2,356,817.86
11/13	2,782,649.41	11/21	2,461,839.70	11/30	2,432,619.51
11/14	2,731,813.65	11/22	2,371,148.05		

----- Earnings Summary -----			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	2,755.65	Annual Percentage Yield Earned	1.31 %
Interest Paid YTD	26,878.18	Days in Earnings Period	30
		Earnings Balance	2579,008.44



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
110 N 5TH AVE
PO BOX 129
KENESAW NE 68956-0129

Hold at Bank

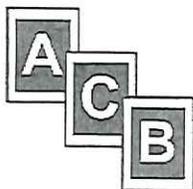
SCHOOL LUNCH

Super NOW		
11/01/2023 Beginning Balance		27,062.97
8 Deposits/Other Credits	+	36,494.98
10 Checks/Other Debits	-	18,804.12
11/30/2023 Ending Balance	30 Days in Statement Period	44,753.83

----- Deposits/Other Credits -----		
11/01/2023 ACH Deposit		7,156.27
STATE OF NE	ST PAYMENT	
11/07/2023 IB Transfer Deposit		7,321.00
WEB TRANSFER FROM DD#900076 ON 11/07 AT 11:3		
11/07/2023 IB Transfer Deposit		7,368.75
WEB TRANSFER FROM DD#900076 ON 11/07 AT 11:5		
11/13/2023 Deposit		2,556.15
11/22/2023 Deposit		2,685.15
11/30/2023 Deposit		1,551.00
11/30/2023 ACH Deposit		7,826.13
STATE OF NE	ST PAYMENT	
11/30/2023 Accr Earning Pymt	Added to Account	30.53

----- Checks listed in numerical order; (*) indicates gap in sequence -----					
Check	Date	Amount	Check	Date	Amount
	11/15	11.16		11/24	58.44
	11/16	2,127.88	61380	11/17	291.00
	11/20	12,828.83	61382*	11/20	1,578.39

----- Other Debits -----		
11/14/2023 ACH Withdrawal		286.30
IRS	USATAXPYMT	
11/15/2023 ACH Withdrawal	KENESAW PUBLIC S PAYROLL	1,227.62
11/16/2023 ACH Withdrawal		26.58
NEB DEPT REVENUE NBF BUS TX		
11/29/2023 IB Transfer W/D		367.92
WEB TRANSFER TO DD#900076 ON 11/29 AT 12:23		



Adams County Bank

Nov 30, 2023

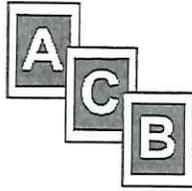
Pg 2 of 2

KENESAW PUBLIC SCHOOL

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----					
11/01	34,219.24	11/15	49,940.06	11/22	35,772.53
11/07	48,908.99	11/16	47,785.60	11/24	35,714.09
11/13	51,465.14	11/17	47,494.60	11/29	35,346.17
11/14	51,178.84	11/20	33,087.38	11/30	44,753.83

----- Earnings Summary -----			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	30.53	Annual Percentage Yield Earned	0.90 %
Interest Paid YTD	339.97	Days in Earnings Period	30
		Earnings Balance	41,266.09



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 REIMBURSEMENT ACCOUNT
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank

Super NOW

11/01/2023 Beginning Balance		5,278.32
1 Deposits/Other Credits	+	3.25
0 Checks/Other Debits	-	.00
11/30/2023 Ending Balance	30 Days in Statement Period	5,281.57

11/30/2023 Accr Earning Pymt	Deposits/Other Credits Added to Account	3.25
------------------------------	---	------

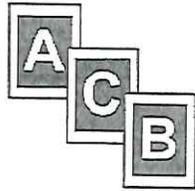
	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

11/01	5,278.32	11/30	5,281.57
-------	----------	-------	----------

----- Earnings Summary -----

** Below is an itemization of the Earnings **
 ** paid this period. **

Interest Paid This Period	3.25	Annual Percentage Yield Earned	0.75 %
Interest Paid YTD	32.64	Days in Earnings Period	30
		Earnings Balance	5,278.32



Adams County Bank

Nov 30, 2023

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KENESAW PUBLIC SCHOOL
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank

SPECIAL BLDG

Super NOW

11/01/2023	Beginning Balance		721,557.12
	4 Deposits/Other Credits	+	3,729.50
	0 Checks/Other Debits	-	.00
11/30/2023	Ending Balance	30 Days in Statement Period	725,286.62

----- Deposits/Other Credits -----		
11/09/2023	ACH Deposit	2,460.61
	Adams County Disbursmnt	
11/14/2023	ACH Deposit	28.60
	Hall County Disbursmnt	
11/20/2023	Deposit	467.18
11/30/2023	Accr Earning Pymt	773.11
	Added to Account	

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----					
11/01	721,557.12	11/14	724,046.33	11/30	725,286.62
11/09	724,017.73	11/20	724,513.51		

----- Earnings Summary -----				
** Below is an itemization of the Earnings **				
** paid this period. **				
Interest Paid This Period	773.11	Annual Percentage Yield Earned	1.31 %	
Interest Paid YTD	6,496.66	Days in Earnings Period	30	
		Earnings Balance	723,549.07	

KENESAW PUBLIC SCHOOL REIMBURSEMENT ACCOUNT 152-462

DATE	TRANSACTION	CHECK #	RECEIPT	EXPENDITURE	CKG BALANCE
11/1/2023	BEGINNING BALANCE				5,278.32
11/30/2023	ACB - Interest		3.25		
			3.25	0.00	
	Outstanding Checks (none)				5,281.57
					0.00
					5,281.57
11/30/2023	Bank Balance				5,281.57
					0.00
11/30/2023	Reconciled Balance				5,281.57
	Fiscal Year to Date Totals		9.86	0.00	

MASTER BOARD CALENDAR 2024

JANUARY

1. Oath of Office (New Members)
2. Reorganization of the Board (Election of Officers)
3. Approve Board Committees - (Executive Board, Transportation/Facilities, Budget, Negotiations, American Civics, Policy Review)
4. Approve School Auditor
5. Approve School Depository
6. Approve School Newspaper
7. Approve School Attorney
8. Sign and File Conflict of Interest Form with Board Secretary (if necessary) - Policies 8260, 8261, and 8270
9. Review Board Code of Ethics (8272), Purpose and Role of the Board (8110), and Duties and Functions of the Board (8120)
10. Resolution to Re-adopt all Existing Policies
11. Appoint (superintendent or other qualified district employee) as Non-discrimination Compliance Coordinator to meet Federal Equal Employment Opportunity requirements.
12. Appoint the District's Title IX Coordinator
13. Review District Annual Report - 2022-2023 School Year
14. Approve School Audit Report
15. Review Proposed School Calendar for 2024-2025 School Year
16. Review Board Policies 4160 thru 4270 and 5000 thru 5004

FEBRUARY

1. Discuss any Proposed Staffing Recommendations
2. Review and Update District Goals
3. Review and Update School Improvement Plan
4. Adopt Proposed School Calendar for 2024-2025 School Year
5. Approve Superintendent Contract - New Superintendent Goals (month after negotiated agreement is approved)
6. Review Board Policies 5005 thru 5101
7. Foundation Board Meeting

MARCH

1. Review and Approve Classified Compensation
2. Annual Review of Technology Program
3. Hiring of Elementary and High School Principal for the Next Year
4. Approve Principal Contracts - New Principal Goals
5. Second Evaluation of Teachers (Explanation of Process, List of Teacher Evaluations Completed)
6. Offering of Teachers' Contracts with Deadline to Sign and Return on March 15th
7. Review of MAP Growth and NSCAS Growth Winter Assessments
8. Review Board Policies 5102 thru 5204

APRIL

1. Annual Review of Facilities by Facilities and Transportation Committee
2. Review Future Enrollment, Curriculum Offerings, and Master Schedules
3. Evaluation and Hiring of Non-Certified Staff - Offering of Contracts to Classified Employees
4. Schedule Teacher Appreciation Breakfast
5. Annual Review of Extra-curricular Programs and Approval of Extra Duty Positions
6. Approve and Sign Teachers' Contracts
7. Review Board Policies 5205 thru 5412

MAY

1. Review of Facilities Report and Summer Maintenance Projects
2. Annual Review of Hot Lunch Program
3. Sign Classified Employees' Contracts
4. Annual Review of Transportation
5. American Civics Committee Meeting - 2nd Meeting
6. Review of Student Attendance Policy 5008
7. Review Board Policies 5413 thru 5417

JUNE

1. Preliminary Report of Major Requisitions for Ensuing Year
2. First Reading New Board Policies and/or Board Policy Updates
3. Review Policy 5415 - Bullying Policy
4. Review and Affirm Policy 6400 - Parent Involvement and Policy 6410 - Family Engagement.
5. Establish and Approve Maximum Capacities for Next School Year - Policy 5006A
6. Review and Approve Breakfast and Lunch Prices
7. Review Student-Parent Handbook and Combined Employee Handbook and any Proposed Changes
8. Set Board Workshop to Establish District Goals and Priorities, and Budget Goals and Priorities
9. Review MAP Growth Spring Student Assessments
10. Review Board Policies 5418 thru 5601

JULY

1. Special Hearings to Address Legislative/Budget Restrictions (in necessary)
2. Review and Approve Plan for Staff Development
3. Review and Update District Goals
4. Approve Student-Parent Handbook and Combined Employee Handbook
5. Begin Budget Discussions
6. Second Reading and Approval of New Board Policies and/or Board Policy Updates
7. Approve Student Fees Policy
8. Review Summer School Program
9. Review Board Policies 6000 thru 6282

AUGUST

1. Review Proposed Budget
2. Set a Date for the Budget and Tax Request Hearings
3. Special Meeting at the End of August to Pay "Extra Claims" (if necessary)
4. Approve District Goals
5. Review of School Insurance (if available)
6. Review Board Policies 6283 thru 6283C

SEPTEMBER

1. Budget and Tax Request Hearings and Adoption of Budget
2. Review and Approve School Improvement Plan
3. Review Board Policies 6283 thru 6700

OCTOBER

1. Begin Negotiations by November 1st
2. Review Emergency Operations Plan and Safety Audits (Rule 10)
3. Review Board Policies 6800 thru 6920 and 7000 thru 7052

NOVEMBER

1. Status Report and Review of Financial Literacy Instructional Program
2. Distribute Superintendent Evaluation Tool
3. Fall Student Testing Data Review ?????
4. Review of AQUEST Classifications (District, Elementary, High School)
5. American Civics Committee Meeting - 1st Meeting
6. Review of MAP Growth and NSCAS Growth Fall Student Assessments
7. Review of NSCAS Growth Spring Student Assessment Results (previous school year)
8. Review of NSCAS Growth
9. Review Board Policies _____

DECEMBER

1. Adopt Master Board Calendar for the Next Year
2. Hiring of Superintendent for the Next Year
3. Preliminary Evaluation of Teachers (Explanation of Process, List of Teacher Evaluations Completed)
4. Review School Audit Report
5. Review Superintendent Evaluation Summary
6. Adopt Board Meeting Schedule
7. Review Board Policies _____

BOARD MEETING DATES

JANUARY 2024 - DECEMBER 2026

DATE	DAY	TIME
January 15, 2024	- Monday (3rd Monday)	7 pm
February 12, 2024	- Monday	7 pm
March 11, 2024	- Monday	7 pm
April 15, 2024	- Monday (3rd Monday)	7 pm
May 13, 2024	- Monday	7 pm
June 12, 2024	- Wednesday	7 pm
July 15, 2024	- Monday (3rd Monday)	7 pm
August 12, 2024	- Monday	7 pm
September 11, 2024	- Wednesday	7 pm
October 14, 2024	- Monday	7 pm
November 11, 2024	- Monday	7 pm
December 11, 2024	- Wednesday	7 pm
January 13, 2025	- Monday	7 pm
February 12, 2025	- Wednesday	7 pm
March 12, 2025	- Wednesday	7 pm
April 14, 2025	- Monday	7 pm
May 12, 2025	- Monday	7 pm
June 11, 2025	- Wednesday	7 pm
July 14, 2025	- Monday	7 pm
August 11, 2025	- Monday	7 pm
September 15, 2025	- Monday (3rd Monday)	7 pm
October 13, 2025	- Monday	7 pm
November 12, 2025	- Wednesday	7 pm
December 15, 2025	- Monday (3rd Monday)	7 pm
January 12, 2026	- Monday	7 pm
February 11, 2026	- Wednesday	7 pm
March 11, 2026	- Wednesday	7 pm
April 13, 2026	- Monday	7 pm
May 11, 2026	- Monday	7 pm
June 15, 2026	- Monday (3rd Monday)	7 pm
July 13, 2026	- Monday	7 pm
August 12, 2026	- Wednesday	7 pm
September 14, 2026	- Monday	7 pm
October 12, 2026	- Monday	7 pm
November 11, 2026	- Wednesday	7 pm
December 14, 2026	- Monday	7 pm

KENESAW SCHOOL DISTRICT NO. 3R

KENESAW, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



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

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Kenesaw School District No. 3R
Kenesaw, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kenesaw School District No. 3R, Kenesaw, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Kenesaw School District No. 3R, Kenesaw, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that

the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's basic financial statements. The supplementary information on pages 22 - 38 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 38 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 22 - 38 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2023, on our consideration of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Minden, Nebraska
November 12, 2023

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS	Disbursements			
Governmental activities				
Regular instructional programs	2,198,122			(2,198,122)
Special education instructional programs	358,874		164,431	(194,443)
Early childhood educational programs	55,728	500	58,628	3,400
Support services				
Students	518,232	240,870		(277,362)
Instruction	129,116			(129,116)
General administration	421,358			(421,358)
Central services	171,510			(171,510)
Operation and maintenance of plant	662,810			(662,810)
Student transportation				
Regular pupil transportation	123,030			(123,030)
Private and state categorical programs	46,581			(46,581)
Building improvements	284,404			(284,404)
Federal programs	300,333		352,950	52,617
School Nutrition Services	209,338	81,631	92,463	(35,244)
Debt service				
Principal	358,667			(358,667)
Interest	46,342			(46,342)
Other	200			(200)
Total governmental activities	<u>5,884,645</u>	<u>323,001</u>	<u>668,472</u>	<u>(4,893,172)</u>

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
General receipts			
Taxes			
Property taxes - general purpose			3,382,566
Property taxes - special building			280,907
Property taxes - debt service			305,007
Carline taxes			10,171
Public Power District sales tax			24,975
Motor vehicle taxes			175,113
Penalties and interest on delinquent taxes			7,666
County and ESU sources			19,965
State sources			709,729
Interest			41,202
Other sources			42,987
Total general receipts			<u>5,000,288</u>
 SPECIAL ITEMS			
Lease proceeds			<u>285,047</u>
 CHANGE IN NET POSITION			392,163
 NET POSITION, beginning of year			<u>4,648,618</u>
 NET POSITION, end of year			<u><u>5,040,781</u></u>

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Disbursements			
ASSETS			
Cash			3,894,655
Certificates of deposit			30,000
Cash at county treasurer			<u>1,116,126</u>
TOTAL ASSETS			<u><u>5,040,781</u></u>
NET POSITION			
Restricted			
Debt service			413,980
Capital projects			735,849
School Nutrition Program			43,386
Unrestricted			<u>3,847,566</u>
TOTAL NET POSITION			<u><u>5,040,781</u></u>

See accompanying notes to financial statements.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCES - MODIFIED CASH BASIS AND STATEMENT OF ASSETS AND
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other		Total
	General	Special Building	Governmental	Reclassifications	Governmental
	Fund	Fund	Funds		Funds
RECEIPTS					
Taxes					
Property taxes	3,382,566	280,907	305,007		3,968,480
Carline taxes	9,373	798			10,171
Public Power District sales tax	21,262	1,802	1,911		24,975
Motor vehicle taxes	175,113				175,113
Penalties and interest on delinquent taxes	7,666				7,666
Interest	32,229	6,135	2,838		41,202
Preschool tuition and fees	500				500
County and ESU sources	19,965				19,965
State receipts	876,605	26,453	29,252		932,310
Federal receipts	353,428		92,463		445,891
Student activities			240,870		240,870
School Nutrition Services			81,631		81,631
Other	34,602		8,385		42,987
Total receipts	<u>4,913,309</u>	<u>316,095</u>	<u>762,357</u>	<u> </u>	<u>5,991,761</u>
DISBURSEMENTS					
Regular instructional programs	2,186,686				2,186,686
Poverty instructional programs	11,436				11,436
Special education instructional programs	358,874				358,874
Early childhood educational programs	55,728				55,728
Support services					
Students	248,907		269,325		518,232
Instruction	129,116				129,116
General administration	421,358				421,358
Central services	171,510				171,510
Operation and maintenance of plant	662,810				662,810
Building improvement		284,404			284,404
Student transportation	123,030				123,030
Private and state categorical programs	46,581				46,581
Federal programs	300,333				300,333
Debt service					
Principal		48,667	310,000		358,667
Interest		28,105	18,237		46,342
Trustee fees			200		200
School Nutrition Services			209,338		209,338
Total disbursements	<u>4,716,369</u>	<u>361,176</u>	<u>807,100</u>	<u> </u>	<u>5,884,645</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
	<u>196,940</u>	<u>(45,081)</u>	<u>(44,743)</u>	<u> </u>	<u>107,116</u>

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCES - MODIFIED CASH BASIS AND STATEMENT OF ASSETS AND
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other		Total
	General	Special Building	Governmental	Reclassifications	Governmental
	Fund	Fund	Funds		Funds
OTHER FINANCING SOURCES (USES)					
Lease proceeds		285,047			285,047
Transfers in			53,336	(53,336)	
Transfers out	(53,336)			53,336	
Total other financing sources (uses)	<u>(53,336)</u>	<u>285,047</u>	<u>53,336</u>		<u>285,047</u>
NET CHANGE IN FUND BALANCES	143,604	239,966	8,593		392,163
FUND BALANCES, beginning of year	<u>3,542,835</u>	<u>495,883</u>	<u>609,900</u>		<u>4,648,618</u>
FUND BALANCES, end of year	<u>3,686,439</u>	<u>735,849</u>	<u>618,493</u>		<u>5,040,781</u>
ASSETS					
Cash	2,734,174	626,309	534,172		3,894,655
Certificates of deposit		30,000			30,000
County treasurer's balances	952,265	79,540	84,321		1,116,126
TOTAL ASSETS	<u>3,686,439</u>	<u>735,849</u>	<u>618,493</u>		<u>5,040,781</u>
FUND BALANCES					
Restricted					
Debt services			413,980		413,980
Capital projects		735,849			735,849
Nutrition Program			43,386		43,386
Committed					
Student activities			161,127		161,127
Assigned					
Capital projects	653,733				653,733
Subsequent year's budget	800,105				800,105
Unassigned	<u>2,232,601</u>				<u>2,232,601</u>
Total fund balances	<u>3,686,439</u>	<u>735,849</u>	<u>618,493</u>		<u>5,040,781</u>
TOTAL FUND BALANCES	<u>3,686,439</u>	<u>735,849</u>	<u>618,493</u>		<u>5,040,781</u>

See accompanying notes to financial statements.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, 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 Kenesaw School District No. 3R, Kenesaw, Nebraska (the District).

Reporting Entity

Kenesaw School District No. 3R, Kenesaw, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, county, 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 GASB Statement 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the GASB, *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

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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

Basic Financial Statements - Fund Financial Statements

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

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. 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. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

The General Fund for financial reporting purposes also includes the following component, which is considered a fund for budgetary purposes but does not meet the definition as special revenue funds as clarified in GASB Statement 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. The primary sources of receipts for the Special Building Fund include the sale of bonds, the

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.140 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed 10 years.

The District reports the following nonmajor funds.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Bond Fund - The Bond Fund is used to record receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be expended on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

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. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

If the District utilized GAAP, 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.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

Use of Estimates

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

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees and all other employees can accrue up to a maximum of 45 days of sick leave; however, there is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2023, as all vacation earned during the year must be used by August 31 with no carryover.

Leases

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

Under GASB Statement 87, *Leases*, the standard a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction.

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

Since the District reports on the modified cash basis of accounting, there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases.

Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

New Accounting Pronouncements

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	<u>3,924,655</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Checking and savings accounts	3,894,655
Certificates of deposit	<u>30,000</u>
Total cash and investments	<u><u>3,924,655</u></u>

Maturities of certificates of deposit are as follows:

One year	<u><u>30,000</u></u>
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KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

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, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

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

As defined by GASB Statement 3, the District had no investments as of August 31, 2023.

Risks

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

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

NOTE 3. RETIREMENT PLAN

Plan Description

Kenesaw School District No. 3R, Kenesaw, Nebraska, 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.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, 2022, there were 263 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.

a service annuity equal to \$3.50 per year of service; or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

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

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.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

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, 2021 to June 30, 2022 (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$240,884.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$2,537,817. Total covered payroll was \$2,438,611. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. 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. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

To manage its workers' compensation, the District has joined 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 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 5. LONG-TERM DEBT

General Obligation Bonds

On May 27, 2020, the District issued General Obligation Refunding Bonds of \$1,780,000 (par value) with interest rates ranging from 1.2% - 1.5%, due annually beginning on December 15, 2021, with semiannual interest payments each December 15 and June 15 through December 15, 2026. The bonds are being retired by a tax levy through the Bond Fund. Interest paid for the year was \$18,237.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

Lease Agreements

On May 16, 2022, the District entered into a lease agreement with option to purchase with Adams County Bank for energy efficient HVAC, windows, and light fixtures improvements. This lease qualifies as a capital lease for accounting purposes. The lease requires annual payments in the amount of \$48,667 plus interest until termination of the lease on May 4, 2037. This is being paid from the Building Fund.

	General Obligation Refunding Bonds	Capital Lease	Total
Balance, beginning of year	1,470,000	444,954	1,914,954
Proceeds		285,047	285,047
Principal payments	<u>(310,000)</u>	<u>(48,667)</u>	<u>(358,667)</u>
Balance, end of year	<u>1,160,000</u>	<u>681,334</u>	<u>1,841,334</u>

Future Maturities

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

Years Ending	General Obligation Refunding Bonds			Capital Lease		
	Principal	Interest	Total	Principal	Interest	Total
August 31,						
2024	325,000	13,988	338,988	48,667	26,303	74,970
2025	325,000	9,681	334,681	48,667	24,358	73,025
2026	325,000	5,131	330,131	48,667	22,484	71,151
2027	185,000	1,387	186,387	48,667	20,610	69,277
2028				48,667	18,788	67,455
2029 - 2033				243,335	65,608	308,943
2034 - 2037				<u>194,664</u>	<u>18,748</u>	<u>213,412</u>
Total	<u>1,160,000</u>	<u>30,187</u>	<u>1,190,187</u>	<u>681,334</u>	<u>196,899</u>	<u>878,233</u>

NOTE 6. LEASE AGREEMENT

Copiers and printers were leased beginning in September 2019, for a term of five years. The lease is not renewable, and the District will not acquire the equipment at the end of the five years. Payment terms are \$10,020 per year. There were no other contingent or sublease rentals related to the lease.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LEASE AGREEMENT (Continued)

Annual requirements are as follows:

Years Ending August 31,	
2024	10,020
2025	<u>10,020</u>
Total	<u>20,040</u>

NOTE 7. TRANSFERS

The General Fund transferred \$250,000 to the Depreciation Fund for support of capital expenditures. The General Fund transferred \$40,336 to the Activities Fund and \$13,000 to the School Nutrition Fund for support.

NOTE 8. FEDERAL AWARD PROGRAMS

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

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 12, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Reclassifications	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purpose	3,382,566			3,382,566
Carline taxes	9,373			9,373
Public Power District sales tax	21,262			21,262
Motor vehicle taxes	175,113			175,113
Penalties and interest on delinquent taxes	7,666			7,666
Preschool tuition and fees	500			500
Interest	23,784	8,445		32,229
Local license fees	400			400
Other contributions and donations	5,125			5,125
Other	2,959			2,959
Total local sources	<u>3,628,748</u>	<u>8,445</u>	<u> </u>	<u>3,637,193</u>
County sources				
County fines and licenses	16,635			16,635
ESU receipts	3,330			3,330
Total county sources	<u>19,965</u>	<u> </u>	<u> </u>	<u>19,965</u>
State sources				
State aid	291,462			291,462
Special education - school age	163,953			163,953
Homestead exemption	27,630			27,630
Property tax credit	273,886			273,886
Pro-rate motor vehicle	10,155			10,155

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Reclassifications	Total
RECEIPTS (Continued)				
State sources (Continued)				
State apportionment	45,966			45,966
Early childhood	58,628			58,628
Other state receipts	4,925			4,925
Total state sources	<u>876,605</u>			<u>876,605</u>
Federal sources				
Universal Service Fund	39,963			39,963
Title I	35,555			35,555
IDEA preschool base allocation	2,010			2,010
Title II, Part A	3,492			3,492
Rural Education Achievement Program	21,738			21,738
IDEA Part B, (611)	71,207			71,207
Federal vocational and applied technology	2,628			2,628
Medicaid In Public Schools (MIPS)	478			478
Medicaid Administrative Activities (MAAPS)	2,585			2,585
ESSA Title IV-A	14,286			14,286
ESSER	159,486			159,486
Total federal sources	<u>353,428</u>			<u>353,428</u>
Nonrevenue receipts				
Transfers from other funds		250,000	(250,000)	
Other nonrevenue receipts	26,118			26,118
Total nonrevenue receipts	<u>26,118</u>	<u>250,000</u>	<u>(250,000)</u>	<u>26,118</u>
Total receipts	<u>4,904,864</u>	<u>258,445</u>	<u>(250,000)</u>	<u>4,913,309</u>

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Reclassifications	Total
DISBURSEMENTS				
Regular instructional programs	2,186,686			2,186,686
Poverty	11,436			11,436
Special education instructional programs	300,371			300,371
Early childhood educational programs	55,728			55,728
Special education instructional programs ages 3 - 5	48,228			48,228
Special education instructional programs ages 0 - 2	10,275			10,275
Support services				
Students	248,907			248,907
Instruction	129,116			129,116
General administration	421,358			421,358
Central services	171,510			171,510
Operation and maintenance of plant	655,820	206,990	(200,000)	662,810
Student transportation				
Student transportation - regular instruction	173,030		(50,000)	123,030
Private and state categorical programs	46,581			46,581
Federal programs				
Title I, Part A	42,252			42,252
IDEA Part B (611) base/enrollment/poverty	76,007			76,007
IDEA preschool base allocation	4,175			4,175
IDEA Part B, proportionate share	1,525			1,525
Title IV, Part A ESEA/ESSA SSAE Grant	9,436			9,436

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

		General Fund	Depreciation Fund	Reclassifications	Total
	DISBURSEMENTS (Continued)				
	Federal programs (Continued)				
	IDEA Part B (611) SPED ages 0 - 2	13,369			13,369
	IDEA preschool (619) ages 3 - 5	1,093			1,093
	Rural Education Achievement program	19,643			19,643
	Elementary and Secondary School Emergency Relief (ESSER)	132,833			132,833
	Transfers	53,336			53,336
25	Total disbursements	<u>4,812,715</u>	<u>206,990</u>	<u>(250,000)</u>	<u>4,769,705</u>
	RECEIPTS OVER DISBURSEMENTS	92,149	51,455		143,604
	FUND BALANCE, beginning of year	<u>2,940,557</u>	<u>602,278</u>		<u>3,542,835</u>
	FUND BALANCE, end of year	<u>3,032,706</u>	<u>653,733</u>		<u>3,686,439</u>

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Reclassifications	Total
ASSETS				
ASSETS				
Cash	2,080,441	653,733		2,734,174
County treasurer's balances	<u>952,265</u>	<u> </u>	<u> </u>	<u>952,265</u>
TOTAL ASSETS	<u>3,032,706</u>	<u>653,733</u>	<u> </u>	<u>3,686,439</u>
FUND BALANCE				
FUND BALANCE				
Assigned				
Capital projects		653,733		653,733
Subsequent year's budget	800,105			800,105
Unassigned	<u>2,232,601</u>	<u> </u>	<u> </u>	<u>2,232,601</u>
TOTAL FUND BALANCE	<u>3,032,706</u>	<u>653,733</u>	<u> </u>	<u>3,686,439</u>

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Bond Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Property taxes - general purpose		305,007		305,007
Interest	381	2,457		2,838
Nutrition Program receipts	81,631			81,631
Student activities			240,870	240,870
Public Power District sales tax		1,911		1,911
Other	6,852	1,533		8,385
State receipts	1,128	28,124		29,252
Federal receipts	92,463			92,463
Total receipts	<u>182,455</u>	<u>339,032</u>	<u>240,870</u>	<u>762,357</u>
DISBURSEMENTS				
Student support services			269,325	269,325
Nutrition Program	209,338			209,338
Bond principal payment		310,000		310,000
Interest		18,237		18,237
Trustee fees		200		200
Total disbursements	<u>209,338</u>	<u>328,437</u>	<u>269,325</u>	<u>807,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(26,883)</u>	<u>10,595</u>	<u>(28,455)</u>	<u>(44,743)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>13,000</u>		<u>40,336</u>	<u>53,336</u>
NET CHANGE IN FUND BALANCE	(13,883)	10,595	11,881	8,593
FUND BALANCE, beginning of year	<u>57,269</u>	<u>403,385</u>	<u>149,246</u>	<u>609,900</u>
FUND BALANCE, end of year	<u>43,386</u>	<u>413,980</u>	<u>161,127</u>	<u>618,493</u>

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Bond Fund	Activities Fund	Total
ASSETS				
ASSETS				
Cash	43,386	329,659	161,127	534,172
Cash at county treasurers	43,386	84,321	161,127	534,172
TOTAL ASSETS	43,386	413,980	161,127	618,493
FUND BALANCE				
FUND BALANCE				
Restricted				
Debt service		413,980		413,980
Nutrition Program	43,386			43,386
Committed				
Student activities	43,386	413,980	161,127	618,493
TOTAL FUND BALANCE	43,386	413,980	161,127	618,493

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>2,940,557</u>	<u>3,139,050</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property taxes - general purpose	3,712,500	3,382,566
1115	Carline tax	12,500	9,373
1120	Public Power District sales tax	22,500	21,262
1125	Motor vehicle taxes	145,000	175,113
1140	Penalties and interest on delinquent taxes		7,666
1370	Preschool tuition and fees		500
1410	Transportation fees from individuals		361
1510	Interest	8,000	23,784
1911	Local license fees	2,000	400
1920	Other contributions and donations		125
1925	Categorical grants from corporations and other private sources		5,000
1951	Miscellaneous revenues from other schools		2,959
	Total local sources	<u>3,902,500</u>	<u>3,628,748</u>
County and ESU sources			
2110	County fines and licenses	10,500	16,635
2210	ESU receipts		3,330
	Total county and ESU sources	<u>10,500</u>	<u>19,965</u>
State sources			
3110	State aid	291,462	291,462
3120	Special education - school age	200,000	163,953
3125	Special education transportation - school age	2,000	
3130	Homestead exemption		27,630
3131	Property tax credit		273,886
3180	Pro-rate motor vehicle	9,000	10,155
3400	State apportionment	34,000	45,966
3540	State early childhood	51,942	58,628
3599	Other state programs		4,925
	Total state sources	<u>588,404</u>	<u>876,605</u>
Federal sources			
4105	Universal service fund		39,963

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
Federal sources (Continued)				
4310	Rural Education Achievement Program	19,771	21,738	23,913
4506	Title I	42,000	35,555	
4509	Title II, Part A		3,492	130
4516	IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation		2,010	
4518	IDEA Part B (611) base	77,800	71,207	41,123
4521	IDEA Part B proportional share			964
4525	Federal vocational and applied technology education (Carl Perkins)	1,000	2,628	1,778
4708	Medicaid In Public Schools (MIPS)		478	1,864
4709	Medicaid Administrative Activities (MAAPS)	1,550	2,585	392
4969	ESSA Title IV-A	7,500	14,286	7,796
4996	ESSER		159,486	
	Total federal sources	<u>149,621</u>	<u>353,428</u>	<u>77,960</u>
Nonrevenue receipts				
5690	Other nonrevenue receipts		26,118	41,476
	Total receipts	<u>4,651,025</u>	<u>4,904,864</u>	<u>4,641,503</u>
TOTAL FUNDS AVAILABLE			<u>7,845,421</u>	<u>7,780,553</u>
DISBURSEMENTS				
1100	Regular instruction	2,441,700	2,186,686	2,160,028
1160	Poverty programs	11,850	11,436	11,176
1190	Early childhood educational programs	146,450	55,728	27,600
1200	Special education instructional programs	301,400	300,371	264,864
1291	Special education instructional programs ages 3 - 5	44,100	48,228	35,208
1292	Special education instructional programs ages 0 - 2	4,500	10,275	
Support services - students				
2120	Guidance services	82,900	78,456	78,143
2130	Health services	12,100	11,803	9,252
2140	Psychological services	20,000	21,741	10,640
2141	Psychological services SPED school age	60,000	18,158	13,980
2142	Psychological services SPED ages 3 - 5	3,000	2,106	

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
Support services - students			
2143	600	100	
2151			
Speech pathology and audiology services SPED school age	156,400	86,800	87,313
2152			
Speech pathology and audiology services SPED ages 3 - 5	27,600	625	
2153			
Speech pathology and audiology services SPED ages 0 - 2	9,000	6,615	
2161			
Occupational therapy services SPED school age	57,500	10,515	10,890
2162			
Occupational therapy services SPED ages 3 - 5	8,500	3,976	1,671
2163			
Occupational therapy services SPED ages 0 - 2	750		
2171			
Physical therapy services SPED school age	21,450	5,296	5,578
2172			
Physical therapy services SPED ages 3 - 5	4,700	2,716	1,976
2173			
Physical therapy services SPED ages 0 - 2	500		
Support services - instruction			
2212			
Instruction and curriculum development	1,000		
2213			
Instructional staff training	1,000		2,000
2220			
Library/media services	118,000	106,369	105,191
2230			
Instruction - related technology		22,747	
Support services - general administration			
2310			
Board of Education	22,500	15,726	16,763
2320			
Executive administration	170,000	152,221	162,967
2330			
District legal services	5,000	20,936	4,133
2410			
Office of the Principal	260,000	232,475	221,821
Central services			
2510			
Fiscal services	156,300	165,173	131,002
2530			
Printing, publishing, and duplicating	3,700	1,893	3,901
2580			
Administrative technology services	5,000	4,444	5,452
Operation and maintenance of plant			
2610			
Operation of buildings	491,600	462,925	202,158
2620			
Maintenance of buildings	202,400	192,012	178,994
2630			
Care and upkeep of grounds	6,000	883	4,742
2660			
Security			50,000

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual	
DISBURSEMENTS (Continued)				
Student transportation				
2710	Vehicle operation and purchasing regular education	155,000	173,030	157,247
2712	Vehicle operation and purchasing school age SPED	10,000		
Private and state categorical programs				
3540	State early childhood	55,000	46,581	59,509
Facilities acquisition and construction				
4600	Site improvements			99,500
4700	Building improvements			312,500
Federal programs				
6200	Title I, Part A	20,000	42,252	39,848
6406	IDEA preschool (619) base allocation	2,000	4,175	2,010
6408	IDEA Part B (611) base/enrollment/poverty	35,000	76,007	69,744
6412	IDEA Part B Proportionate share	1,000	1,525	1,464
6421	IDEA Part B (611) SPED ages 0 - 2		13,369	
6422	IDEA Preschool (619) SPED ages 3 - 5		1,093	
6969	Title IV, Part A ESEA/ESSA SSAE Grant	9,000	9,436	14,286
6990	Other federal categorical programs			44,497
6992	Rural Education Achievement Program	12,000	19,643	17,277
6996	Elementary and Secondary School Emergency Relief (ESSER)			6,517
6997	ESSER II	30,000	60,995	54,667
6998	ESSER III	31,000	71,838	128,487
Transfers				
8000	Transfer to other funds	380,000	53,336	25,000
TOTAL DISBURSEMENTS		<u>5,597,500</u>	<u>4,812,715</u>	<u>4,839,996</u>
FUND BALANCE, end of year			<u>3,032,706</u>	<u>2,940,557</u>
ANALYSIS OF FUND BALANCE				
Cash in bank				
	Checking account		2,080,441	2,030,480
	County treasurers		952,265	910,077
TOTAL FUND BALANCE			<u>3,032,706</u>	<u>2,940,557</u>

See accompanying notes to budgetary schedules.

KENESAW SCHOOL DISTRICT NO. 3R
 KENESAW, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>602,278</u>	<u>414,296</u>
RECEIPTS			
Interest		8,445	818
Transfer from General Fund	179,272	250,000	550,000
Other	<u>150,000</u>		
Total receipts	<u>329,272</u>	<u>258,445</u>	<u>550,818</u>
TOTAL FUNDS AVAILABLE		<u>860,723</u>	<u>965,114</u>
DISBURSEMENTS			
Construction services	750,000		326,216
Furniture and fixtures		122,882	6,511
Equipment		22,304	27,559
General supplies		2,220	2,550
Special items		16,384	
Machinery		<u>43,200</u>	
Total disbursements	<u>750,000</u>	<u>206,990</u>	<u>362,836</u>
FUND BALANCE, end of year		<u>653,733</u>	<u>602,278</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>653,733</u>	<u>602,278</u>

See accompanying notes to budgetary schedules.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>57,269</u>	<u>42,564</u>
RECEIPTS			
Local			
Sale of lunches	286,657	81,631	20,514
Interest		381	
Other		6,852	8,874
State		1,128	
Federal		92,463	200,949
Transfer from the General Fund		13,000	
Total receipts	<u>286,657</u>	<u>195,455</u>	<u>230,337</u>
TOTAL FUNDS AVAILABLE		<u>252,724</u>	<u>272,901</u>
DISBURSEMENTS			
Food		118,171	118,118
Salaries and benefits		75,902	84,060
Supplies		10,052	9,361
Other	325,000	5,213	4,093
Total disbursements	<u>325,000</u>	<u>209,338</u>	<u>215,632</u>
FUND BALANCE, end of year		<u>43,386</u>	<u>57,269</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>43,386</u>	<u>57,269</u>

See accompanying notes to budgetary schedules.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>495,883</u>	<u>285,049</u>
RECEIPTS			
Local receipts			
Property taxes - general purpose	316,000	280,907	190,124
Carline taxes		798	116
Public Power District sales tax		1,802	1,233
Lease proceeds		285,047	444,954
Interest		6,135	742
State receipts			
Homestead exemption		2,351	1,830
Property tax credit		23,313	15,699
Pro-rate motor vehicle		789	1,090
Total receipts	<u>316,000</u>	<u>601,142</u>	<u>655,788</u>
TOTAL FUNDS AVAILABLE		<u>1,097,025</u>	<u>940,837</u>
DISBURSEMENTS			
Building improvement	775,000	284,404	444,954
Principal		48,667	
Interest		28,105	
Total disbursements	<u>775,000</u>	<u>361,176</u>	<u> </u>
FUND BALANCE, end of year		<u>735,849</u>	<u>495,883</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		626,309	416,110
Certificates of deposit		30,000	30,000
County treasurers		<u>79,540</u>	<u>49,773</u>
TOTAL FUND BALANCE		<u>735,849</u>	<u>495,883</u>

See accompanying notes to budgetary schedules.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>403,385</u>	<u>396,316</u>
RECEIPTS			
Local receipts			
Property taxes - general purpose	335,000	305,007	306,639
Carline taxes	1,000	846	187
Public Power District sales tax		1,911	1,984
Penalties and interest on delinquent taxes	1,000	687	
Interest	750	2,457	519
State receipts			
Homestead exemption		2,492	2,944
Property tax credit		24,717	25,824
Pro-rate motor vehicle	800	915	1,207
Total receipts	<u>338,550</u>	<u>339,032</u>	<u>339,304</u>
TOTAL FUNDS AVAILABLE		<u>742,417</u>	<u>735,620</u>
DISBURSEMENTS			
Bond principal payment	310,000	310,000	310,000
Interest expense	18,038	18,237	21,835
Bank fees	500	200	400
Other	296,462		
Total disbursements	<u>625,000</u>	<u>328,437</u>	<u>332,235</u>
FUND BALANCE, end of year		<u>413,980</u>	<u>403,385</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		329,659	323,264
County treasurers		84,321	80,121
TOTAL FUND BALANCE		<u>413,980</u>	<u>403,385</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOL NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>149,246</u>	<u>189,572</u>
RECEIPTS			
Activity receipts	223,025	240,870	234,267
Transfers from the General Fund		<u>40,336</u>	<u>25,000</u>
Total receipts	<u>223,025</u>	<u>281,206</u>	<u>259,267</u>
TOTAL FUNDS AVAILABLE		<u>430,452</u>	<u>448,839</u>
DISBURSEMENTS	<u>375,000</u>	<u>269,325</u>	<u>299,593</u>
FUND BALANCE, end of year		<u>161,127</u>	<u>149,246</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>161,127</u>	<u>149,246</u>

See accompanying notes to budgetary schedules.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year. For budgetary purposes, transfers to the Depreciation Fund and Employee Benefit Fund, are reflected as disbursements in the General Fund when the transfer is made. These transfers are reflected in functional disbursements of the General Fund as required by the Nebraska Department of Education budget reporting requirements. This classification is made based on the District's eventual intended use of the funds.

Budget Law

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

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>143,604</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	92,149
Depreciation Fund	<u>51,455</u>
	<u>143,604</u>



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

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

To the Board of Education
Kenesaw School District No. 3R
Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's basic financial statements and have issued our report thereon dated November 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001, 2023-002, and 2023-003, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* in the accompanying schedule of findings and responses as items 2023-004 and 2023-005.

In addition, we have issued a letter to management dated November 12, 2023, that contains our suggestions to improve internal control and financial reporting of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska.

Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Minden, Nebraska
November 12, 2023

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-001 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

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

Potential Effect

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

Recommendation

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

District's Response

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

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW
(Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendation

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 and supplementary schedules. The District reviews such financial statements, disclosures, and schedules.

2023-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS

Criteria

The Nebraska Department of Education has provided a User's Manual for Nebraska School Districts to assist them in proper reporting for transactions in each fund, program, account object code and building level.

Condition

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 which

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS (Continued)

Condition (Continued)

leads to posted transactions that may not be in accordance with the chart of accounts prescribed by the Nebraska Department of Education. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements.

Cause

District personnel do not fully understand the funds and accounts to properly post transactions of the District.

Possible Effect

Errors in the financial records could occur and not be detected by management.

Recommendations

Management should carefully review financial records and understand the relationship to the underlying data. Management should also review the prescribed chart of accounts and uses for funds as prescribed by the Nebraska Department of Education.

District's Response

The District will continue to review and refer to the chart of accounts and fund uses when questions arise when recording certain transactions.

2023-004 MANAGEMENT OVERRIDE OF CONTROLS

Criteria

State statutes state certain procedures in areas relating to financial reporting.

Condition

At times, management has the ability to override certain controls of the District. This is not unusual due to the size of the District, but management and the School Board should constantly be aware of this condition and realize that the override of internal controls is not desirable from a control point of view.

Cause

Management has the ability to override certain controls of the District.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-004 MANAGEMENT OVERRIDE OF CONTROLS (Continued)

Potential Effect

Overriding controls could have an effect on the classification of transactions, determination of account balances, cutoff procedures, and District documents.

Recommendation

We recommend that state statutes be followed with dual signature checks requiring School Board President and Board Secretary as signors, as required by law in all funds of the District. We also recommend that overrides be limited to the extent practical and that proper documentation be obtained for all management override decisions.

Views of Responsible Officials and Planned Corrective Action

The District plans to review the funds (i.e. Nutrition, Depreciation, Building, and Activity) of the District that are not utilizing dual signature checks and implement appropriate dual signor procedures as recommended.

2023-005 ESTABLISH INTERNAL CONTROL OVER EMPLOYER IDENTIFICATION NUMBER AND BANK ACCOUNTS OPENED

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring the employer identification number and for the approval of opening and closing of District bank accounts. The School Board has financial responsibility and liability for all bank accounts opened in their employer identification number. The District should not allow others to use its federal identification number.

Condition

Management is responsible for establishing and maintaining internal control over the employer identification number of the District and the Board should approve all bank accounts that are opened and closed using the District employer identification number. The District does not have a system of internal control that would provide management with reasonable assurance that the District employer identification number is not being used by others to open bank accounts unrelated to District Board business.

Cause

It was discovered that four bank accounts had been opened under the District employer identification number that were unrelated to District business.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-005 ESTABLISH INTERNAL CONTROL OVER EMPLOYER IDENTIFICATION NUMBER AND BANK ACCOUNTS OPENED (Continued)

Potential Effect

The financial activity occurring in these bank accounts is not being provided to the District Board for approval, review, or documentation. This financial activity and liability could be deemed District transactions due to the misuse of the District employer identification number.

Management does not prepare the financial statements in accordance with State Statute in omitting financial activity occurring under the District employer identification number. Errors in the financial statements or disclosures could occur and not be detected by management, if District financial activity was being transacted in these accounts.

Recommendations

Management should obtain and carefully review the listing of the bank accounts opened under the District employer identification number. If the School Board determines accounts still exist that have not been approved, then the District Board needs to take action to immediately notify the party that opened the account that this account cannot be under the District employer identification number and therefore, closed immediately.

Views of Responsible Officials and Planned Corrective Action

The District plans to obtain the complete bank account listing in their employer identification number and take action as recommended. In October 2023, three new identification numbers were obtained and bank accounts were moved to match identification numbers.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

2022-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting functions. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as determined to be feasible within its operations. This is a continuing finding as noted in the schedule of findings and responses as item 2023-001 for the year ended August 31, 2023.

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

The District has limited controls over the period-end financial reporting processes, including controls over procedures used to initiate, authorize, record, and process journal entries to the unadjusted modified 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. We recommend that management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved. Management should also review the prescribed chart of accounts and uses for funds as prescribed by the Nebraska Department of Education. This is a continuing finding as noted in the schedule of findings and responses as item 2023-002 for the year ended August 31, 2023.

2022-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS

The District had limited controls over the selection of accounting procedures due to lack of expertise over the selection and application of accounting principles which leads to posted transactions that may not be in accordance with the chart of accounts prescribed by the Nebraska Department of Education. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. This is a continuing finding as noted in the schedule of findings and responses as item 2023-003 for the year ended August 31, 2023.

2022-004 MANAGEMENT OVERRIDE OF CONTROLS

At times, management has the ability to override certain controls of the District. This is not unusual due to the size of the District, but management and the School Board should constantly be aware of this condition and realize that the override of internal controls is not desirable from a control point of view. Overriding controls could have an effect to the classification of transactions, determination of account balances, cutoff procedures, and District documents. This is a continuing finding as noted in the schedule of findings and responses as item 2023-004 for the year ended August 31, 2023.

KENESAW SCHOOL DISTRICT NO. 3R
KENESAW, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

2022-005 ESTABLISH INTERNAL CONTROL OVER EMPLOYER IDENTIFICATION NUMBER AND BANK ACCOUNTS OPENED

Management is responsible for establishing and maintaining internal controls, including monitoring the employer identification number and for the approval of opening and closing of District bank accounts. It was discovered that four bank accounts had been opened under the District employer identification number that were unrelated to District business. The financial activity in these bank accounts is not being provided to the District Board for approval, review, or documentation. Management should obtain and carefully review the listing of the bank accounts opened under the District employer identification number. This is a continuing finding as noted in the schedule of findings and responses as item 2023-005 for the year ended August 31, 2023.

2022-006 BUDGET COMPLIANCE

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The District had disbursements in the Special Building Fund that exceeded budgeted amounts by \$44,954. As part of our audit procedures, we compared actual disbursements to budgeted disbursements for each fund. Management of the District does not compare the actual disbursements with the budgeted disbursements to determine if an amended budget is necessary. The District is in violation of state law. This is not a continuing finding for the year ended August 31, 2023.