

February Board Meeting
Monday, February 12, 2024 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 the Pledge of Allegiance
 - 1.C. Nebraska Open Meetings Law
 - 1.D. Publication of Meeting - Meeting was Legally Advertised in the Hastings Tribune on Thursday, February 8, 2024
 - 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 January 15, 2024 Regular Board Meeting
 - 4.B. Approval of February Treasurer's Report
 - 4.C. Approval of February Claims - Payroll: \$320,390.29 Claims \$71,314.33
5. Action Items
 - 5.A. Presentation of 22-23 Kenesaw School District Audit by Dana Cole, LLC. via Zoom and Approval of Audit Report
 - 5.B. Adopt Proposed School Calendar for 2024-2025 School Year
6. Discussion Items
 - 6.A. Discuss any Proposed Staffing Recommendations
 - 6.B. Discuss Possible Future Facility Projects
 - 6.C. Review and Update School Improvement Plan
 - 6.D. Discuss Basketball Shot Clock Costs - Mr. Schnitzler to Present to Board
 - 6.E. Review Board Policies 4160 to 4270 and Policies 5000 to 5004
7. March Master Board Calendar Items
 - 7.A. Review and Approve Classified Compensation
 - 7.B. Annual Review of Technology Program
 - 7.C. Approve Principal Contracts for 2024-2025 School Year
 - 7.D. Review and Update District Goals
 - 7.E. Review Board Policies 5005 to 5101
8. Executive Session
9. Adjourn
10. Next Meeting - Monday, March 11, 2024 Financial review with Kimle, Uden, Schneider at 6:30pm.



**Principal's Monthly Report for School Board
Elementary Principal - Don Webben
February 12, 2024**

Updates & Upcoming Events

Leadership alliance

4th-6th grade students attended the UNK leadership conference on Thursday February 12. They had a great time participating in team building exercises, learning about how they can make an impact as a leader in their school, ate in the college cafeteria (which may have been the highlight of the event according to some), and got a personal tour of the UNK campus.

Elementary fundraiser

We kicked off our "School Store" fundraiser last Monday. School store is an online fundraising campaign where friends and family can shop online at certain vendors. The school then gets a kickback percentage of the sale. Participants can also donate gift cards for classrooms that the teachers can then spend on the online "School Store" to buy supplies for their classrooms. With 40% participation or more we are also entered into a weekly drawing for a book vending machine for our school. As of 2:30 Friday we have a 51% participation rate, \$2,310 worth of gift cards donated to classrooms, and \$68.10 worth of profit from online purchases. The online purchases and gift cards continue throughout the school year so funds will continue to trickle in throughout the calendar year.

Kindergarten roundup

Kindergarten roundup is Monday the 12th we have about 12-13 students we anticipate to sign up for Kindergarten.

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 February 12, 2024

UPDATE ON POWERSCHOOL COMMUNICATIONS (from previous Board meeting)

- Two categories: Emergency & General
- No way to isolate urgency of messages
- Second/additional phone lines will still be subject to the established two categories

Celebrations:

JH Quiz Bowl are Champions!

Speech Celebrations: Six meets so far & ELEVEN individual medals. Team placed 6th (Ord) and 5th (Aurora-also the only Class C/D team to medal)

February is CTE Month:

- Career Technology Education is a state of Nebraska priority and our programs continue to grow in popularity and understanding. Four years ago, Kenesaw had no career pathways. Today, we have established all six of the state recommended pathways and have done so primarily by restructuring the staff we have in place without a financial burden in hiring additional staff.
- All but one of our Career Pathways has a CTSO (Career Technology Student Organization) also a state priority.
 - FFA - Ag
 - FBLA - BMIT/Comms & Info Technology
 - Ed Rising - Education
 - Skills USA - STS
 - HOSA - Health Sciences (In exploration)
- Awareness of our programs of study and student opportunities for practical skill building in their chosen pathways is at forefront of our goals.
 - 8th & 9th Grade students will “commit” to their career pathway in a couple of weeks and get a t-shirt and swag to celebrate.
 - Thank you to Ms. Engelhardt for the CTE information videos she and her students have created showcasing each of our six pathways.
 - Thank you to Mrs. Kubicka for her work with the Digital Design students and doing the information/infographic handouts and social media posts.
 - Thank you to Mrs. Meyer for her dedication in building the Work-Based Learning program and all of our pathways.
- The State Aid request was submitted in January guaranteeing at least \$7500.00 in CTE program funding. This is a first for Nebraska!
- Perkins funding available. Three teachers will represent Kenesaw at ESU in March to advocate for new equipment and supplies. In previous years, we have received between 5,000-10,000 in funding.



**Principal's Monthly Report for School Board
Secondary Principal - Nicole J. LeClaire
February 12, 2024**

Upcoming Dates

February 20 - NAEP Testing (8th Grade)

March 15-19 - Project DC

March 28 - ACT Test (11th Grade)

April 10 - Pre-ACT (10th Grade)

April 29 - May 1 - NSCAS Testing

May 4 - Prom

AP Tests

- May 6 (Chemistry)
- May 9 (Psychology)
- May 13 (Pre-Calculus)

May 11 - Graduation

Superintendent's Comments - February 2024

Chris Scheufele - Chris in the Classroom

Mr. Webben is currently looking into the Squabbles curriculum that goes along with Chris Scheufele's kindness and resiliency message that was presented to students, teachers, and parents. I feel that administration, teachers, and students enjoyed the message that was shared during the presentation and feel that it fits with how best to work with our students. There is a possibility that we can use some of our Mental Health funds to purchase this curriculum.

NASB Well-Being Survey -

I am currently working to implement some strategies that were identified on the Executive Summary by our teachers. One of these strategies is reimplementing Monday Morning Meetings. I will be working with teachers to identify a new name for this meeting. Our first meeting with teachers was on Monday, February 5th. It was a great opportunity for all of our teachers to congregate in one classroom and have a short time to socialize with each other before beginning the meeting. I have also started a District Communication that will be going out to all staff on Fridays. There may be some days due to my workload that I will not be able to complete this district communication until Saturday.

KPS Staffing -

-Alan Peshek called and inquired about the open custodial position. I met with Alan for a short interview on Wednesday and have offered him the position, he accepted. Alan will need to give his current employer a two week notice before beginning. KPS will also need to give Christensen Cleaning Services a 30 day notice that we have hired a person for our custodial job opening. I believe that Alan will do an excellent job and will be a great addition to our school district.

-Christine Jeremias and Sarah Woodman have both been doing a great job in the kitchen.

-It feels good to have these important positions filled.

-We may need an additional Paraeducator for a possible new student that could be attending our school.

Carlson, West, Provondra Architects -

Ken Kirkpatrick emailed me the final version of the Kenesaw Facility Review. Please take some time to review it at your convenience. I sent all of you an email with the Facility Review attached.

Quiz Bowl Competition -

The Junior High Quiz Bowl team won the ESU 9 Quiz Bowl competition. They lost in the first round and had to go all the way through the consolation rounds to eventually play Sandy Creek for the Championship. They beat Sandy Creek twice to win the competition.

Teacher Recognitions -

Mrs. Burr was recognized by Phi Delta Kappa - Showcase Teacher 2023 - for her work with our Educator Rising students.

Student Recognitions -

Spelling Bee Competition

Julia Benton - 2nd grade - 2nd place

Kiptyn Brisbin - 4th grade - 1st place

Mattie Frase - 7th grade - 1st place

Blake Nienhueser - 8th grade - 4th place written and 4th place orals

NCSA Free Webinar Series with Perry Law Firm -

April 10, 2024 - 10am

May 15, 2024 - 10 am

Reminder

6:00 pm - Financial Statement Review - February 12, 2024 - Legg, Hansen, Sidders

6:30 pm - Foundation Meeting

7:00 pm - February 12, 2024 - Monday - Regular Board Meeting

Next Board Meeting - Monday, March 11, 2024 Regular Board Meeting - - 7 pm

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

Feb-24

Vehicle Service/Repair

| | | | | |
|---------|-----------|-------|-------|-------------|
| Vehicle | Service / | Other | Total | Explanation |
| ALL | Repair | | | |

****Wash buses and supplies**

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

| | | | |
|-------|--------------------------------------|-------------|-------------|
| 2011 | INSPECTION BUS 11 | 210.00 | FLEET PRIDE |
| 2011 | BUS 11 TIRE REPAIR | 64.00 | CPI |
| 2021 | | | |
| 2011 | STOP ARM REPLACED, DOOR JAM WITCH | 1,117.39 | FLEET PRIDE |
| 2012 | | | |
| Total | | 0.00 | 1,391.39 |

Kenesaw
Motor/CPI/NAPA/Coach
Masters

| | | | |
|---------------|--|--|--|
| MINOTOUR 2018 | | | |
| MICRO 2012 | | | |
| MINOTOUR 2018 | | | |
| VAN | | | |
| EXPEDITION | | | |
| Pickup | | | |
| Excursion | | | |

| | | |
|-------|-------------|----------|
| Total | 0.00 | 0.00 |
| | 0.00 | 1,391.39 |
| | 0.00 | 1,391.39 |

FUND ACCOUNT TOTALS

| | | |
|------------------|----|-----------|
| HOT LUNCH | \$ | 19,624.64 |
| DEPRECIATION | \$ | - |
| ACTIVITIES | \$ | 11,464.12 |
| BOND | \$ | - |
| SPECIAL BUILDING | \$ | - |
| | \$ | 31,088.76 |

FEBRUARY 2024 PAYROLL

\$ 320,390.29

FEBRUARY 2024 GF Claims

\$ 71,314.33

Total FEBRUARY 2024 Payments GF

\$ 391,704.62

\$ 422,793.38

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 | | 154,255.79 | | | 2,851.35 | |
| | 88,536.77 | 166,363.98 | 409,156.54 | 8,577.88 | 2,786.88 | 14,216.11 |
| | | 320,619.77 | | | 5,638.23 | |
| FEB. 2024 | | 155,123.94 | | | 2,603.99 | |
| | 71,314.33 | 165,266.35 | 391,704.62 | 14,763.66 | 2,256.99 | 19,624.64 |
| | | 320,390.29 | | | 4,860.98 | |
| 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 | | | | | | |

553,886.01
1,987,454.98
2,541,340.99
71,655.22
18,659.24
90,314.46

2,541,340.99

90,314.46

Revenue/Expenditure Summary Report with Profit and Loss

Regular, Processing Month 01/2024

| Fund Number | Account Type ID | Budget | Month to Date | Year to Date | Budget Balance |
|-------------|------------------|-----------------------|-------------------|---------------------|----------------|
| 01 | GENERAL FUND | | | | |
| 8 | Revenue | 5,353,782.00 | 889,173.49 | 2,727,973.14 | 2,625,808.86 |
| 9 | Expenditure | 5,344,600.00 | 409,245.42 | 2,154,191.92 | 3,190,408.08 |
| | | <u>9,182.00</u> | <u>479,928.07</u> | <u>573,781.22</u> | |
| 02 | DEPRECIATION | | | | |
| 8 | Revenue | 220,000.00 | 1,128.51 | 6,003.47 | 213,996.53 |
| 9 | Expenditure | 650,000.00 | 0.00 | 66,441.32 | 583,558.68 |
| | | <u>(430,000.00)</u> | <u>1,128.51</u> | <u>(60,437.85)</u> | |
| 05 | ACTIVITY FUND | | | | |
| 8 | Revenue | 0.00 | 15,487.80 | 152,051.40 | (152,051.40) |
| 9 | Expenditure | 0.00 | 23,028.60 | 115,810.49 | (115,810.49) |
| | | <u>0.00</u> | <u>(7,540.80)</u> | <u>36,240.91</u> | |
| 06 | NUTRITION FUND | | | | |
| 8 | Revenue | 233,500.00 | 12,100.65 | 71,571.77 | 161,928.23 |
| 9 | Expenditure | 350,000.00 | 14,216.11 | 70,109.77 | 279,890.23 |
| | | <u>(116,500.00)</u> | <u>(2,115.46)</u> | <u>1,462.00</u> | |
| 07 | BOND FUND | | | | |
| 8 | Revenue | 380,000.00 | 58,960.35 | 164,470.53 | 215,529.47 |
| 9 | Expenditure | 400,000.00 | 0.00 | 333,250.00 | 66,750.00 |
| | | <u>(20,000.00)</u> | <u>58,960.35</u> | <u>(168,779.47)</u> | |
| 08 | SPECIAL BUILDING | | | | |
| 8 | Revenue | 434,750.00 | 68,044.00 | 169,757.61 | 264,992.39 |
| 9 | Expenditure | 1,050,000.00 | 0.00 | 0.00 | 1,050,000.00 |
| | | <u>(615,250.00)</u> | <u>68,044.00</u> | <u>169,757.61</u> | |
| | Grand Total: | <u>(1,172,568.00)</u> | <u>598,404.67</u> | <u>552,024.42</u> | |

Revenue Summary Report

Processing Month: 01/2024

Regular; Processing Month 01/2024; Accounts to Include Accounts with Activity

Fund: 01 GENERAL FUND

| Account Number | Description | Revised Budget | During Month | To Date | % of Budget | Budget Balance |
|-----------------------------------|--|----------------|--------------|--------------|-------------|----------------|
| 01 1100 | LOCAL DIST TAXES 3425000.00 3724780.00 | 3,425,000.00 | 623,916.97 | 1,754,319.53 | 51.22 | 1,670,680.47 |
| 01 1115 | CARLINE TAX | 12,000.00 | 0.00 | 1,950.00 | 16.25 | 10,050.00 |
| 01 1120 | PUBLIC POWER DISTRICT TAX | 21,500.00 | 0.00 | 19,107.78 | 88.87 | 2,392.22 |
| 01 1125 | MOTOR VEHICLE TAXES | 160,000.00 | 12,160.07 | 63,911.21 | 39.94 | 96,088.79 |
| 01 1140 | PENALTIES & INTEREST ON TAXES | 7,500.00 | 672.00 | 2,175.80 | 29.01 | 5,324.20 |
| 01 1370 | PRESCHOOL TUITION AND FEES | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 01 1510 | INTEREST ON INVESTMENTS | 15,000.00 | 2,703.67 | 14,697.42 | 97.98 | 302.58 |
| 01 1911 | LOCAL LICENSE FEES | 1,000.00 | 0.00 | 700.00 | 70.00 | 300.00 |
| 01 1925 | CATEGORICAL GRANTS FROM CORPORATIONS & O | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| 01 1951 | MISC REVENUE FROM OTHER SCHOOLS | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| Subtotal: LOCAL RECIEPTS | | 3,647,500.00 | 639,452.71 | 1,856,861.74 | 50.91 | 1,790,638.26 |
| 01 2110 | COUNTY FINES & LICENSES | 14,000.00 | 2,085.46 | 6,897.21 | 49.27 | 7,102.79 |
| 01 2210 | ESU ED SERVICE UNIT RECEIPTS | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| Subtotal: COUNTY AND ESU RECEIPTS | | 15,500.00 | 2,085.46 | 6,897.21 | 44.50 | 8,602.79 |
| 01 3110 | STATE AID | 730,459.00 | 73,046.00 | 365,230.00 | 50.00 | 365,229.00 |
| 01 3120 | SPED PROGRAM (SCHOOL AGE) | 300,000.00 | 47,354.00 | 94,570.00 | 31.52 | 205,430.00 |
| 01 3125 | SPED TRANSP (SCHOOL AGE) | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 01 3130 | HOMESTEAD EXEMPTION | 27,500.00 | 11.86 | 229.18 | 0.83 | 27,270.82 |
| 01 3131 | PROPERTY TAX CREDIT | 265,000.00 | 0.00 | 0.00 | 0.00 | 265,000.00 |
| 01 3180 | PRO RATE MOTOR VEHICLES | 10,000.00 | 1,935.01 | 3,164.67 | 31.65 | 6,835.33 |
| 01 3400 | STATE APPORTIONMENT | 38,000.00 | 45,495.92 | 45,495.92 | 119.73 | (7,495.92) |
| 01 3540 | STATE EARLY CHILDHOOD | 19,529.00 | 0.00 | 51,942.00 | 265.97 | (32,413.00) |
| 01 3599 | State Other Programs | 3,500.00 | 0.00 | 0.00 | 0.00 | 3,500.00 |
| Subtotal: STATE RECEIPTS | | 1,398,988.00 | 167,842.79 | 560,631.77 | 40.07 | 838,356.23 |
| 01 4105 | UNIVERSAL SERVICE FUND (E-RATE) | 37,500.00 | 0.00 | 0.00 | 0.00 | 37,500.00 |
| 01 4310 | REAP | 29,903.00 | 0.00 | 23,329.00 | 78.02 | 6,574.00 |
| 01 4421 | IDEA PART-B SA ARP BASE/ENROLL. | 0.00 | 13,369.00 | 13,369.00 | 0.00 | (13,369.00) |
| 01 4422 | IDEA PRE K ARP BASE/ENROLL | 0.00 | 1,093.00 | 1,093.00 | 0.00 | (1,093.00) |
| 01 4505 | TITLE I | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 4506 | TITLE I NCLB IMPROVING BASIC PRGRMS ACCO | 29,744.00 | 0.00 | 0.00 | 0.00 | 29,744.00 |
| 01 4509 | TITLE 11, PART A, ESSA SUPPORTING | 4,342.00 | 0.00 | 0.00 | 0.00 | 4,342.00 |
| 01 4516 | IDEA BELOW AGE 5 | 2,152.00 | 0.00 | 0.00 | 0.00 | 2,152.00 |
| 01 4518 | IDEA SPED GMS 6408/4518 | 85,000.00 | 0.00 | 0.00 | 0.00 | 85,000.00 |
| 01 4521 | IDEA PART B Proportionate Share | 7,391.00 | 0.00 | 0.00 | 0.00 | 7,391.00 |
| 01 4525 | FED VOC & TECH (CARL PERKINS) | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| 01 4708 | MEDICAID PUBLIC SCHOOLS (MIPS) | 500.00 | 187.99 | 887.55 | 177.51 | (387.55) |
| 01 4709 | Medicaid Administrative Coding MAC / MAP | 2,000.00 | 0.00 | 133.97 | 6.70 | 1,866.03 |
| 01 4969 | TITLE IV (GMS) | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 01 4991 | MCKINNEY VENTO HOMELESS | 0.00 | 7,500.00 | 7,500.00 | 0.00 | (7,500.00) |
| 01 4997 | ESSERS II | 0.00 | 0.00 | 119,943.00 | 0.00 | (119,943.00) |
| 01 4998 | ESSERS III | 70,762.00 | 0.00 | 70,586.00 | 99.75 | 176.00 |
| Subtotal: FEDERAL RECEIPTS | | 281,794.00 | 22,149.99 | 236,841.52 | 84.05 | 44,952.48 |
| 01 5690 | OTHER NON-REVENUE RECEIPT | 10,000.00 | 57,642.54 | 66,740.90 | 667.41 | (56,740.90) |
| Subtotal: NON-REVENUE RECEIPTS | | 10,000.00 | 57,642.54 | 66,740.90 | 667.41 | (56,740.90) |
| Fund Total: | | 5,353,782.00 | 889,173.49 | 2,727,973.14 | 50.95 | 2,625,808.86 |

Revenue Summary Report

Processing Month: 01/2024

Regular; Processing Month 01/2024; 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 | 10,000.00 | 1,128.51 | 6,003.47 | 60.03 | 3,996.53 |
| | Subtotal: LOCAL RECIEPTS | 10,000.00 | 1,128.51 | 6,003.47 | 60.03 | 3,996.53 |
| 02 5200 | TRANSFER FROM OTHER FUNDS | 200,000.00 | 0.00 | 0.00 | 0.00 | 200,000.00 |
| 02 5690 | OTHER NON-REVENUE RECEIPTS | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| | Subtotal: NON-REVENUE RECEIPTS | 210,000.00 | 0.00 | 0.00 | 0.00 | 210,000.00 |
| | Fund Total: | 220,000.00 | 1,128.51 | 6,003.47 | 2.73 | 213,996.53 |

Revenue Summary Report

Processing Month: 01/2024

Regular; Processing Month 01/2024; 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 | 2,425.00 | 23,994.42 | 0.00 | (23,994.42) |
| 05 1710 0283 | CTE REVENUE | 0.00 | 0.00 | 2,000.00 | 0.00 | (2,000.00) |
| 05 1710 0332 | FFA / AG | 0.00 | 0.00 | 10,863.00 | 0.00 | (10,863.00) |
| 05 1710 0500 | ANNUAL | 0.00 | 0.00 | 7,331.92 | 0.00 | (7,331.92) |
| 05 1710 0510 | K-CLUB | 0.00 | 0.00 | 1,203.98 | 0.00 | (1,203.98) |
| 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 | 434.50 | 0.00 | (434.50) |
| 05 1710 1535 | CHEERLEADER | 0.00 | 0.00 | 1,540.11 | 0.00 | (1,540.11) |
| 05 1710 2025 | CLASS OF 2025 | 0.00 | 3,754.00 | 7,183.48 | 0.00 | (7,183.48) |
| 05 1710 2026 | CLASS OF 2026 | 0.00 | 417.68 | 603.47 | 0.00 | (603.47) |
| 05 1710 2027 | CLASS OF 2027 | 0.00 | 0.00 | 885.09 | 0.00 | (885.09) |
| 05 1710 2028 | CLASS OF 2028 | 0.00 | 0.00 | 389.27 | 0.00 | (389.27) |
| 05 1710 2530 | FBLA | 0.00 | 0.00 | 1,462.85 | 0.00 | (1,462.85) |
| 05 1710 2662 | CONCESSIONS | 0.00 | 3,834.82 | 20,077.02 | 0.00 | (20,077.02) |
| 05 1710 2874 | BUSINESS/ACCT. CLASS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 1710 3030 | MISCELLANEOUS | 0.00 | 1,757.61 | 11,809.63 | 0.00 | (11,809.63) |
| 05 1710 3035 | POP MACHINE | 0.00 | 0.00 | 642.10 | 0.00 | (642.10) |
| 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 | 0.00 | 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 3670 | WRESTLING FUNDRAISING | 0.00 | 0.00 | 468.00 | 0.00 | (468.00) |
| 05 1710 4724 | CHROME BOOK ACCOUNT | 0.00 | 0.00 | 910.00 | 0.00 | (910.00) |
| 05 1710 7274 | SCRIP CARD | 0.00 | 3,298.69 | 17,612.11 | 0.00 | (17,612.11) |
| 05 1710 7545 | SKILLS USA | 0.00 | 0.00 | 2,177.47 | 0.00 | (2,177.47) |
| 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 | 15,487.80 | 127,051.40 | 0.00 | (127,051.40) |
| 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 | 15,487.80 | 152,051.40 | 0.00 | (152,051.40) |

Revenue Summary Report

Processing Month: 01/2024

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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 | 500.00 | 35.34 | 158.72 | 31.74 | 341.28 |
| 06 1611 | STUDENT LUNCHES | 72,500.00 | 5,752.40 | 32,634.50 | 45.01 | 39,865.50 |
| 06 1612 | Daily Breakfast Sales | 5,000.00 | 503.80 | 842.00 | 16.84 | 4,158.00 |
| 06 1620 | ADULT LUNCHES | 7,500.00 | 473.00 | 3,269.30 | 43.59 | 4,230.70 |
| 06 1990 | MISCELLANEOUS LOCAL RECEIPTS | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| | Subtotal: LOCAL RECIEPTS | 86,500.00 | 6,764.54 | 36,904.52 | 42.66 | 49,595.48 |
| 06 3150 | LUNCH REIMB. FED/STATE | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| | Subtotal: STATE RECEIPTS | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 06 4210 | FEDERAL REIMBURSEMENT(OF NUTRIT PRGMS) | 110,000.00 | 5,336.11 | 31,971.24 | 29.06 | 78,028.76 |
| | Subtotal: FEDERAL RECEIPTS | 110,000.00 | 5,336.11 | 31,971.24 | 29.06 | 78,028.76 |
| 06 5200 | TRANSFERS FROM FUNDS (INCOMING) | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 06 5690 | OTHER NON-REVENUE RECEIPTS | 5,000.00 | 0.00 | 2,696.01 | 53.92 | 2,303.99 |
| | Subtotal: NON-REVENUE RECEIPTS | 15,000.00 | 0.00 | 2,696.01 | 17.97 | 12,303.99 |
| 06 8000 | TRANSFER FROM GF | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| | Subtotal: TRANSFER FROM GF | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| | Fund Total: | 233,500.00 | 12,100.65 | 71,571.77 | 30.65 | 161,928.23 |

Revenue Summary Report

Processing Month: 01/2024

Regular; Processing Month 01/2024; 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 | 350,000.00 | 58,570.89 | 160,571.63 | 45.88 | 189,428.37 |
| 07 1115 | CARLINE TAXES | 1,000.00 | 0.00 | 175.96 | 17.60 | 824.04 |
| 07 1120 | PUBLIC POWER DIST SALES TAX | 2,000.00 | 0.00 | 1,716.36 | 85.82 | 283.64 |
| 07 1140 | PENALTIES & INTEREST ON TAXES | 500.00 | 60.64 | 196.33 | 39.27 | 303.67 |
| 07 1510 | INTEREST ON INVESTMENTS | 2,750.00 | 153.09 | 1,503.94 | 54.69 | 1,246.06 |
| Subtotal: LOCAL RECIEPTS | | 356,250.00 | 58,784.62 | 164,164.22 | 46.08 | 192,085.78 |
| 07 3130 | HOMESTEAD EXEMPTION | 2,500.00 | 1.12 | 20.74 | 0.83 | 2,479.26 |
| 07 3131 | PROPERTY TAX CREDIT | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| 07 3132 | PERSONAL PROPERTY TAX CREDIT | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 07 3180 | PRO RATE MOTOR VEHICLE | 750.00 | 174.61 | 285.57 | 38.08 | 464.43 |
| Subtotal: STATE RECEIPTS | | 23,750.00 | 175.73 | 306.31 | 1.29 | 23,443.69 |
| Fund Total: | | 380,000.00 | 58,960.35 | 164,470.53 | 43.28 | 215,529.47 |

Revenue Summary Report

Processing Month: 01/2024

Regular; Processing Month 01/2024; 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 | 400,000.00 | 66,670.00 | 162,887.13 | 40.72 | 237,112.87 |
| 08 1115 | CARLINE TAXES | 1,000.00 | 0.00 | 165.97 | 16.60 | 834.03 |
| 08 1120 | PUBLIC POWER DIST SALES TAX | 2,000.00 | 0.00 | 1,619.01 | 80.95 | 380.99 |
| 08 1125 | MOTOR VEHICLE TAXES | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 08 1140 | PENALTIES & INTEREST ON TAXES | 500.00 | 57.20 | 477.70 | 95.54 | 22.30 |
| 08 1510 | INTEREST ON INVESTMENTS | 6,000.00 | 1,150.81 | 4,318.66 | 71.98 | 1,681.34 |
| 08 1920 | MISCELLANEOUS LOCAL RECEIPTS | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| | Subtotal: LOCAL RECIEPTS | 410,500.00 | 67,878.01 | 169,468.47 | 41.28 | 241,031.53 |
| 08 3130 | HOMESTEAD EXEMPTION | 2,500.00 | 1.28 | 19.77 | 0.79 | 2,480.23 |
| 08 3131 | PROPERTY TAX CREDIT | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| 08 3132 | Personal Property Tax Credit | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 08 3180 | PRO RATE MOTOR VEHICLE | 750.00 | 164.71 | 269.37 | 35.92 | 480.63 |
| | Subtotal: STATE RECEIPTS | 23,750.00 | 165.99 | 289.14 | 1.22 | 23,460.86 |
| 08 5690 | MISC. LOCAL REVENUE | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| | Subtotal: NON-REVENUE RECEIPTS | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| | Fund Total: | 434,750.00 | 68,044.00 | 169,757.61 | 39.05 | 264,992.39 |

Revenue Summary Report

Processing Month: 01/2024

Regular; Processing Month 01/2024; 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: | 6,622,032.00 | 1,044,894.80 | 3,291,827.92 | 49.71 | 3,330,204.08 |

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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 | | |
| | 2146 | Academic Hallmarks | 01/15/2024 | 120.00 |
| 01 1100 640 001 | | HS QUIZ BOWL TOURN. QUESTIONS | | 60.00 |
| 01 1100 640 002 | | ELEM QUIZ BOWL TOURN. QUESTIONS | | 60.00 |
| Total Academic Hallmarks | | | | 120.00 |
| | 13YD6K7M49F1 | AMAZON CAPITAL SERVICES | 01/04/2024 | 6.29 |
| 01 2220 640 002 | | GREAT ALASKA EARTHQUAKE | | 6.29 |
| | 169H 9CDX 6J7V | AMAZON CAPITAL SERVICES | 01/05/2024 | 15.10 |
| 01 1100 110 001 1199 | | 8 CRAYOLA DRY ERASE CRAYONS | | 15.10 |
| | 169H9CDX6J7V | AMAZON CAPITAL SERVICES | 01/05/2024 | 35.84 |
| 01 2410 890 001 | | SHEET PROTECTORS | | 35.84 |
| | 176NNK6F6PKN 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 236.15 |
| 01 2220 640 001 | | LIBRARY BOOKS | | 236.15 |
| | 197P 6WMD 9YXX | AMAZON CAPITAL SERVICES | 01/16/2024 | 118.98 |
| 01 1100 610 001 | | PRESENTATION FOAM BRDS - SPEECH | | 118.98 |
| | 197P6WMD 9YXX | AMAZON CAPITAL SERVICES | 01/23/2024 | 152.70 |
| 01 1100 610 001 | | SPEECH PORTFOLIO TOTE/STORAGE BOX | | 152.70 |
| | 197P6WMD9YXX | AMAZON CAPITAL SERVICES | 01/16/2024 | 89.99 |
| 01 1100 610 001 | | PRESENTATION BRD EASELS | | 89.99 |
| | 1CYMQ7JN466K 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 18.65 |
| 01 2410 890 001 | | KINDNESS SUPPLIES | | 18.65 |
| | 1DG4 L1NM 4KCQ | AMAZON CAPITAL SERVICES | 01/04/2024 | 97.03 |
| 01 1200 610 001 | | HS SPED BOOKS/ADHESIVE DOTS | | 97.03 |
| | 1DG4 L1NM 4KCQ | AMAZON CAPITAL SERVICES | 01/04/2024 | 19.50 |
| 01 1200 610 001 | | BOOK WEATHER IN SPRING | | 19.50 |
| | 1DG4L1NM4KCQ | AMAZON CAPITAL SERVICES | 01/04/2024 | 23.41 |
| 01 1200 610 001 | | HS SPED BOOK PENGUINS | | 23.41 |
| | 1G6CYNFT49YR 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 345.12 |
| 01 2710 610 000 | | BUS CLEANING SUPPLIES | | 345.12 |
| | 1H6LNFJLTM3H .20 | AMAZON CAPITAL SERVICES | 01/31/2024 | 0.20 |
| 01 2220 640 001 | | INCORRECT PAYMENT IN JAN. .20 SHORT | | 0.20 |
| | 1JYJVKLK6XXC 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 194.26 |
| 01 2610 890 000 | | 2 VACUUM CLEANERS | | 194.26 |
| | 1KV1 6VRQ4RC3 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 85.66 |
| 01 2410 890 001 | | NICOLE SUPPLIES | | 85.66 |
| | 1N9K1JLR9DXL 2 | AMAZON CAPITAL SERVICES | 10/04/2023 | 90.50 |
| 01 1190 610 002 | | PRE K SUPPLIES | | 90.50 |
| | 1NHKQC1P7N4L 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 30.37 |
| 01 1100 610 001 | | ONE ACT SLEDGE HAMMER | | 30.37 |
| | 1NHP 9PWH 9W1D | AMAZON CAPITAL SERVICES | 01/16/2024 | 132.50 |
| 01 1200 610 001 | | CASE OF CARDSTOCK WHITE | | 132.50 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|--------------------------------|-----------------------|---------------------------------------|--------------|----------|
| Account Number | | Detail Description | | Amount |
| | 1NHP9PWH9W1 D | AMAZON CAPITAL SERVICES | 01/16/2024 | 159.22 |
| 01 1200 610 001 | | THERMAL LAMINATING FILM 2 | | 159.22 |
| | 1QP47DHL6HCP | AMAZON CAPITAL SERVICES | 01/17/2024 | 37.59 |
| 01 2510 610 000 | | USB FLASH DRIVES - DEB/SHANDRA | | 37.59 |
| | 1W7CNC4NCR1Y 2 | AMAZON CAPITAL SERVICES | 10/30/2023 | 30.74 |
| 01 2510 610 000 | | JAN. BATTERY FOR COMPUTER | | 30.74 |
| | 1YFY2G4Y2WKR | AMAZON CAPITAL SERVICES | 01/24/2024 | 33.47 |
| 01 2410 890 001 | | HEX DOGGING KEYS 6 / LED STRIP LIGHTS | | 33.47 |
| Total AMAZON CAPITAL SERVICES | | | | 1,953.27 |
| | 23661319 | Bcn Telecom, Inc. | 01/01/2024 | 53.79 |
| 01 2510 382 000 | | LONG DIST. DEC. 23 | | 53.79 |
| | 23678146 | Bcn Telecom, Inc. | 01/31/2024 | 59.74 |
| 01 2510 382 000 | | LONG DIST. CALLING | | 59.74 |
| Total Bcn Telecom, Inc. | | | | 113.53 |
| | 729865 | Big G Ace 11368 | 01/03/2024 | 17.99 |
| 01 2610 610 000 | | CUSTODIAL SUPPLIES | | 17.99 |
| Total Big G Ace 11368 | | | | 17.99 |
| | 7045439114 JAN. 24 | Black Hills Energy | 01/24/2024 | 5,039.65 |
| 01 2610 621 000 | | JAN. 24 NATURAL GAS SERVICE | | 5,039.65 |
| Total Black Hills Energy | | | | 5,039.65 |
| | 62995 | BROOKLYN PUBLISHERS | 12/15/2024 | 22.50 |
| 01 1100 610 001 | | SPEECH SCRIPTS FELICIA / I'M NOT OKAY | | 22.50 |
| Total BROOKLYN PUBLISHERS | | | | 22.50 |
| | 23145-3 | Carlson West Povondra | 01/15/2024 | 2,628.38 |
| 01 4300 340 000 | | TRAVEL MILEAGE SCHOOL BRD UPDATE | | 2,628.38 |
| Total Carlson West Povondra | | | | 2,628.38 |
| | 14073044 | Cash-Wa Distributing Co. | 01/16/2024 | 1,652.05 |
| 01 2610 610 000 | | PAPER TOWELS/TISSUES | | 1,652.05 |
| Total Cash-Wa Distributing Co. | | | | 1,652.05 |
| | 280363CL | Cenex Fleetcard | 12/31/2023 | 1,714.76 |
| 01 2710 626 000 0112 | | BUS 12 FUEL | | 585.85 |
| 01 2710 626 000 0121 | | BUS 21 FUEL | | 132.46 |
| 01 2710 626 000 0111 | | BUS 11 FUEL | | 525.50 |
| 01 2710 626 000 1997 | | F150 FUEL | | 206.52 |
| 01 2710 626 000 2004 | | EXCURSION FUEL | | 162.82 |
| 01 2710 626 000 2008 | | VAN FUEL | | 49.47 |
| 01 2710 626 000 2024 | | EXPEDITION FUEL | | 52.14 |
| | 282363CL | Cenex Fleetcard | 01/31/2024 | 1,774.09 |
| 01 2710 626 000 1112 | | MICRO BUS FUEL | | 156.05 |
| 01 2710 626 000 0112 | | BUS 12 FUEL | | 200.15 |
| 01 2710 626 000 0121 | | BUS 21 FUEL | | 324.55 |
| 01 2710 626 000 1121 | | MINO BUS FUEL | | 68.43 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|--|-------------------------|--|--------------|-----------------|
| Account Number | | Detail Description | | Amount |
| 01 2710 626 000 0111 | | BUS 11 FUEL | | 133.35 |
| 01 2710 626 000 1997 | | F150 FUEL | | 268.00 |
| 01 2710 626 000 2004 | | EXCURSION FUEL | | 296.10 |
| 01 2710 626 000 2008 | | VAN FUEL | | 184.11 |
| 01 2710 626 000 2024 | | EXPEDITION FUEL | | 143.35 |
| Total Cenex Fleetcard | | | | <u>3,488.85</u> |
| | 14779 | Central Nebraska Rehabilitation Services | 01/31/2024 | 2,558.29 |
| 01 2161 340 002 | | SA OT | | 847.00 |
| 01 2162 340 002 | | 3-4 OT | | 349.01 |
| 01 2171 340 002 | | SA PT | | 563.60 |
| 01 2173 340 002 | | 0-2 PT | | 548.43 |
| 01 2161 340 002 | | SA OT | | 192.50 |
| 01 2171 340 002 | | SA PT | | 57.75 |
| Total Central Nebraska Rehabilitation Services | | | | <u>2,558.29</u> |
| | 11308556 | Chesterman Company | 02/02/2024 | 246.29 |
| 01 2610 410 000 | | CONCESSIONS POP | | 246.29 |
| Total Chesterman Company | | | | <u>246.29</u> |
| | FUEL JUNIATA JAN. 24 | Cooperative Producers, Inc. | 01/31/2024 | 612.97 |
| 01 2710 626 000 0111 | | BUS 11 J85270 | | 79.04 |
| 01 2710 626 000 0112 | | BUS 12 J85375 | | 67.00 |
| 01 2710 626 000 0112 | | BUS 12 J85474 | | 53.08 |
| 01 2610 626 000 | | SKID LOADER 191571 | | 102.66 |
| 01 2610 626 000 | | SKID LOADER 191667 | | 101.33 |
| 01 2710 626 000 0112 | | BUS 12 J85229 | | 130.77 |
| 01 2710 626 000 0112 | | BUS 12 J85510 | | 50.95 |
| 01 2710 626 000 0111 | | BUS 11 J85555 | | 28.14 |
| J85229 | | Cooperative Producers, Inc. | 01/15/2024 | 97.76 |
| 01 2610 626 000 | | SKIDSTER DIESEL 23.5620 GALS. | | 97.76 |
| K24793 | | Cooperative Producers, Inc. | 01/23/2024 | 64.00 |
| 01 2710 732 000 0111 | | BUS 11 TIRE REPAIR | | 64.00 |
| Total Cooperative Producers, Inc. | | | | <u>774.73</u> |
| | 35000108 JAN. / FEB | Dana F. Cole & Company, Llp | 01/18/2024 | 170.00 |
| 01 2330 340 000 | | JAN. 35000108 | | 85.00 |
| 01 2330 340 000 | | FEB. SERVICES | | 85.00 |
| Total Dana F. Cole & Company, Llp | | | | <u>170.00</u> |
| | 8876127-0 | Eakes Office Solutions | 01/30/2024 | 26.83 |
| 01 2510 610 000 | | BINDER CLIPS / FILE FOLDER | | 26.83 |
| | 8876127-1 | Eakes Office Solutions | 02/09/2024 | 5.50 |
| 01 2510 610 000 | | STAMPER INK | | 5.50 |
| Total Eakes Office Solutions | | | | <u>32.33</u> |
| | STATEMENT 1/26/24 | Educational Service Unit #9 | 01/26/2024 | 18,641.35 |
| 01 1292 591 002 | | 0-2 HOMEBASE 23-492 | | 225.00 |
| 01 2141 591 002 | | SA PSYCH 23-492 | | 3,094.00 |
| 01 2140 591 002 | | LMHP SA 23-506 | | 2,969.40 |
| 01 2151 591 002 | | SA SPEECH 23-492 | | 7,472.80 |
| 01 2151 591 002 | | SA SPEECH NON PUBLIC 23-493 | | 246.40 |

*CPI
Juniata
#1 Diesel*

*CPI
Kenesaw*

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|--------------------------------|----------------------------------|--------------|-----------|
| Account Number | | Detail Description | | Amount |
| 01 2152 591 002 | | 3-4 SPEECH 23-492 | | 3,320.00 |
| 01 1200 330 001 0002 | | MADISON J. TRANS ST. DAY 23-457 | | 30.00 |
| 01 2153 591 002 | | 0-2 SPEECH 23-492 | | 440.00 |
| 01 2181 591 002 | | SA VISION 23-492 | | 843.75 |
| Total | Educational Service Unit #9 | | | 18,641.35 |
| | VISION SPED DEC. 23 | EDUCATIONAL SERVICE UNIT 7 | 12/31/2023 | 1,105.00 |
| 01 2181 591 001 | | GRACE HS VISION SERVICES DEC. 23 | | 1,105.00 |
| Total | EDUCATIONAL SERVICE UNIT 7 | <i>HS SPED VISION</i> | | 1,105.00 |
| | CTE ENDORSEMENT | Engelhardt, Molly | 01/17/2024 | 55.00 |
| 01 1100 330 001 1480 | | ADDED CTE ENDORSEMENT | | 55.00 |
| Total | Engelhardt, Molly | | | 55.00 |
| | CONTRACTED 2024 | Fifth Season Lawn Service, The | 01/17/2024 | 4,362.78 |
| 01 2620 431 000 | | 25859 PRACTICE FB FIELD | | 1,281.78 |
| 01 2620 431 000 | | 13990 FB FIELD / YARD | | 3,081.00 |
| Total | Fifth Season Lawn Service, The | | | 4,362.78 |
| | 11300 JAN. 2024 | Fill-N-Chill | 01/31/2024 | 369.70 |
| 01 2410 890 001 | | CREDIT JAN. | | (49.00) |
| 01 2710 626 000 1121 | | MINO FUEL | | 304.92 |
| 01 2710 626 000 2004 | | EXCURSION FUEL | | 52.87 |
| 01 2610 626 000 | | GARRETT FUEL | | 60.91 |
| Total | Fill-N-Chill | | | 369.70 |
| | HAS018566 | Fleet Pride | 01/10/2024 | 210.00 |
| 01 2710 732 000 0112 | | BUS REPAIR / LABOR <i>BUS 12</i> | | 210.00 |
| | HAS018568 | Fleet Pride | 01/10/2024 | 1,117.39 |
| 01 2710 732 000 0111 | | BUS 11 STOP ARM REPLACED | | 1,117.39 |
| Total | Fleet Pride | | | 1,327.39 |
| | REIMB. CTE INDORS. | HARTMAN, ALYSSA | 01/04/2024 | 65.00 |
| 01 1100 890 001 | | SPEECH JUDGE REG. | | 10.00 |
| 01 1100 330 001 0004 | | CTE ENDORSEMENT | | 55.00 |
| Total | HARTMAN, ALYSSA | | | 65.00 |
| | 300145792 | Hastings Tribune, The | 01/31/2024 | 8.18 |
| 01 2510 540 000 | | NOTICE BOARD MEETING | | 8.18 |
| Total | Hastings Tribune, The | | | 8.18 |
| | 812511 | HECTOR GONZALEZ PLUMBING | 02/05/2024 | 200.00 |
| 01 2620 431 000 | | TEST BACK FLOW PREVENTERS | | 200.00 |
| Total | HECTOR GONZALEZ PLUMBING | | | 200.00 |
| | 22795450 JAN. 2024 | HOMETOWN LEASING | 01/31/2024 | 1,007.51 |
| 01 1100 442 000 | | COPIER LEASE JAN. 2024 | | 1,007.51 |
| Total | HOMETOWN LEASING | | | 1,007.51 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|----------------------------|--|--------------|----------|
| Account Number | | Detail Description | | Amount |
| | 134144 | Industrial Health Services | 01/31/2024 | 47.90 |
| 01 2710 340 000 | | DOT DRUG SCR N DUSTIN P | | 47.90 |
| Total | Industrial Health Services | | | 47.90 |
| | 366102916 | J W Pepper | 01/29/2024 | 117.99 |
| 01 1100 610 001 1199 | | BREAK MY HEART / CARPATHIA | | 117.99 |
| | 36610487 | J W Pepper | 01/29/2024 | 65.00 |
| 01 1100 610 001 1199 | | FANFARE AMERICANA <i>MUSIC</i> | | 65.00 |
| Total | J W Pepper | | | 182.99 |
| | 1200 JAN. 2024 | Kenesaw Market | 01/31/2024 | 43.75 |
| 01 1200 610 001 | | HS SPED FOOD CL 1200 | | 15.79 |
| 01 1100 610 001 1480 | | FOODS CL. ACT. 2877 1200 | | 27.96 |
| | 2877 JAN. 2024 | Kenesaw Market | 01/31/2024 | 61.91 |
| 01 1100 610 001 1480 | | FOOD CLASS 2877 | | 61.91 |
| | 3030 JAN. 2024 | Kenesaw Market | 01/31/2024 | 24.95 |
| 01 2310 890 000 | | CHRIS IN THE CL RM 3030 | | 14.97 |
| 01 1100 610 001 | | SCIENCE CLASS 3030 | | 9.98 |
| Total | Kenesaw Market | | | 130.61 |
| | 090461646 JAN. 23 | KINETIC BY WINDSTREAM | 01/29/2024 | 217.70 |
| 01 2510 530 000 | | LOCAL PHONE SERVICE | | 217.70 |
| Total | KINETIC BY WINDSTREAM | | | 217.70 |
| | 63260 | Menards - Hastings | 01/11/2024 | 4.99 |
| 01 2610 431 000 | | CAST IRON DR COVER | | 4.99 |
| | 63889 | Menards - Hastings | 01/25/2024 | 196.75 |
| 01 2610 431 000 | | BATTERIES / MAGNETS | | 196.75 |
| Total | Menards - Hastings | | | 201.74 |
| | 5124 KENESAWPS | Napa Auto Parts | 01/16/2024 | 60.95 |
| 01 2610 610 000 | | 242766 HOOD RANGE FAN BELTS | | 60.95 |
| Total | Napa Auto Parts | | | 60.95 |
| | 496292 | Ne Asso Of School Boards | 01/19/2024 | 650.00 |
| 01 2310 810 000 | | BRD LDRSHIP ONLINE SURVEY PARTIAL BILLIN | | 650.00 |
| | KAY SIDDERS PRES. RE | Ne Asso Of School Boards | 01/17/2024 | 165.00 |
| 01 2310 810 000 | | KAY S. PRESIDENTS RETREAT | | 165.00 |
| | KENESAW PS MEMBER | Ne Asso Of School Boards | 01/29/2024 | 3,546.00 |
| 01 2310 810 000 | | ANNUAL MEMBERSHIP DUES 4/1/24 - 3/31/25 | | 3,618.00 |
| 01 2310 810 000 | | SCHOOL BOARD DISCOUNT | | (72.00) |
| | NASB:0027565 | Ne Asso Of School Boards | 01/18/2024 | 110.00 |
| 01 2310 810 000 | | KATHERYN S. NASB MONDAY PROG | | 110.00 |
| Total | Ne Asso Of School Boards | | | 4,471.00 |
| | 57-12409 | Ne Safety Center @ Unk | 01/05/2024 | 230.00 |
| 01 2710 340 000 | | RICK M. CATEGORY C BUS ENDORSEMENT | | 230.00 |
| Total | Ne Safety Center @ Unk | | | 230.00 |

Board
Kay
Katheryn

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|--|--|--------------|-----------|
| Account Number | | Detail Description | | Amount |
| | 2024 SPRING M G | Nebraska Council Of Economic Education | 01/31/2024 | 50.00 |
| 01 1100 610 001 | | 2024 STOCK MARKET GAME | | 50.00 |
| Total | Nebraska Council Of Economic Education | | | 50.00 |
| | 80182 | Nebraska Council Of Sch. Admin. | 12/08/2023 | 190.00 |
| 01 2410 890 002 | | 80182 DON W. PRINCIPALS CONF. 12/6 - 12/7 | 190.00 | |
| Total | Nebraska Council Of Sch. Admin. | | | 190.00 |
| | 1926 | OMAHA MUSIC THERAPY LLC | 01/31/2024 | 237.25 |
| 01 1200 340 001 | | MUSIC THERAPY JAN. 24 | 237.25 | |
| Total | OMAHA MUSIC THERAPY LLC | <i>HS SPED</i> | | 237.25 |
| | 36862703 | Quill.Com | 01/25/2024 | 29.99 |
| 01 2510 890 000 | | QUILL SILVER MEMBERSHIP RENEWAL | 29.99 | |
| Total | Quill.Com | | | 29.99 |
| | 16353 | RUSS'S MARKET STORE #7 | 01/23/2024 | 69.37 |
| 01 1100 610 001 1480 | | FOODS CLASS FOOD | 69.37 | |
| | 16511 | RUSS'S MARKET STORE #7 | 01/30/2024 | 67.99 |
| 01 1100 610 001 1480 | | FOODS CLASS SUPPLIES | 67.99 | |
| | 17194 | RUSS'S MARKET STORE #7 | 01/10/2024 | 19.92 |
| 01 1100 610 001 1480 | | ORIENTAL MEAL SUPPLIES | 19.92 | |
| Total | RUSS'S MARKET STORE #7 | | | 157.28 |
| | 10242 NW RTU | Rutt'S Heating & Air Cond. | 01/22/2024 | 4,640.00 |
| 01 2610 431 000 | | VALVE / GASKET SET PRESSURE | 4,640.00 | |
| | 6023 | Rutt'S Heating & Air Cond. | 01/23/2024 | 3,933.70 |
| 01 2610 431 000 | | FURNACE REPAIR | 4,451.89 | |
| 01 2610 431 000 | | CONTRACT DISCOUNT | (518.19) | |
| | 6040 | Rutt'S Heating & Air Cond. | 01/26/2024 | 2,410.55 |
| 01 2610 431 000 | | LOCKER ROOM HEATER REPARI | 2,736.17 | |
| 01 2610 431 000 | | CONTRACT DISCOUNT | (325.62) | |
| Total | Rutt'S Heating & Air Cond. | | | 10,984.25 |
| | REIM. FOR MILEAGE | Schneider, Katheryn | 01/22/2024 | 154.77 |
| 01 2310 580 000 | | <u>231 MILES TO LINCOLN WORKSH</u> | 154.77 | |
| Total | Schneider, Katheryn | | | 154.77 |
| | 11312001/113120 02 JA | Southern Power District | 01/31/2024 | 3,694.99 |
| 01 2610 621 000 | | BLDG | 3,642.46 | |
| 01 2610 621 000 | | SIGN | 52.53 | |
| Total | Southern Power District | | | 3,694.99 |
| | 0778 | TECHNIK ELECTRIC LLC | 01/30/2024 | 985.88 |
| 01 2610 431 000 | | ELECTRICAL REPAIR / ADD ONS | 985.88 | |
| Total | TECHNIK ELECTRIC LLC | | | 985.88 |
| | 301975 | Time Management Systems | 01/27/2024 | 97.50 |
| 01 2510 643 000 | | ADD NEW CODE | 97.50 | |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|----------------------------|---|--------------|-----------|
| Account Number | | Detail Description | | Amount |
| | 302730 | Time Management Systems | 01/31/2024 | 179.95 |
| 01 2510 643 000 | | TMS SOFTWARE CONTRACT | | 179.95 |
| Total | Time Management Systems | | | 277.45 |
| | SO0054839 GF | TITAN MACHINERY - HASTINGS | 02/06/2024 | 722.05 |
| 01 2610 626 000 | | SERVICE SKID STEER | | 722.05 |
| Total | TITAN MACHINERY - HASTINGS | | | 722.05 |
| | 042056 | TOWER STORAGE | 12/03/2024 | 45.00 |
| 01 2610 441 000 | | DEC. STORAGE UNIT | | 45.00 |
| | 042057 | TOWER STORAGE | 02/01/2024 | 45.00 |
| 01 2610 441 000 | | FEB. 24 STORAGE UNIT FEE | | 45.00 |
| Total | TOWER STORAGE | | | 90.00 |
| | 44855910032943 | Us Bank | 01/24/2024 | 1,347.67 |
| | 49 JAN | | | |
| 01 1100 610 001 | | SPEECH ***255337 | | 24.99 |
| 01 2620 733 000 | | RETURNED FURN. ***553760 | | 696.27 |
| 01 2620 733 000 | | CREDIT FOR TAXES ***071734 | | (36.30) |
| 01 1100 610 001 | | SPEECH ***820969 | | 19.25 |
| 01 2620 733 000 | | ENTRY WAY CHAIRS 4 ***613196 | | 599.96 |
| 01 2320 890 000 | | CHRIS IN THE CL RM COOKIES ***899907 | | 43.50 |
| Total | Us Bank | | | 1,347.67 |
| | 1316001 JAN. 2024 | Village Of Kenesaw | 01/31/2024 | 751.09 |
| 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 | | 20.00 |
| 01 2610 621 000 | | SEWER | | 41.60 |
| 01 2610 621 000 | | SEWER | | 20.00 |
| 01 2610 621 000 | | SEWER | | 13.00 |
| 01 2610 621 000 | | SEWER | | 20.00 |
| 01 2610 410 000 | | WATER | | 59.50 |
| 01 2610 410 000 | | WATER | | 7.25 |
| 01 2610 410 000 | | WATER | | 59.50 |
| 01 2610 410 000 | | WATER | | 17.50 |
| 01 2610 410 000 | | WATER | | 59.50 |
| 01 2610 410 000 | | WATER | | 59.50 |
| 01 2610 621 000 | | SEWER | | 6.24 |
| Total | Village Of Kenesaw | | | 751.09 |
| | 686402 | Yanda'S Music & Pro Audio | 01/23/2024 | 139.00 |
| 01 1100 890 001 1199 | | TUBA REPAIR | | 139.00 |
| Total | Yanda'S Music & Pro Audio | | | 139.00 |
| Fund Number | 01 | | | 71,314.33 |
| Checking Account ID | 1 | | | 71,314.33 |
| Checking Account ID | 2 | Fund Number 02 | DEPRECIATION | |
| | SO0054839 | TITAN MACHINERY - HASTINGS | 02/06/2024 | 722.05 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|----------------------------|--|---------------|----------|
| Account Number | | Detail Description | | Amount |
| 02 2900 732 000 | | SKID LOADER SERVICE AND PARTS | | 722.05 |
| | V*SO0054839 | TITAN MACHINERY - HASTINGS | 02/09/2024 | (722.05) |
| 02 2900 732 000 | | SKID LOADER SERVICE AND PARTS | | (722.05) |
| Total | TITAN MACHINERY - HASTINGS | <i>was in wrong acct No cost to Depreciation</i> | | 0.00 |
| Fund Number | 02 | | | 0.00 |
| Checking Account ID | 2 | | | 0.00 |
| Checking Account ID | 5 | Fund Number 05 | ACTIVITY FUND | |
| | 2/3/24 SPEECH | AURORA PUBLIC SCHOOL | 02/06/2024 | 135.00 |
| 05 2900 610 000 0100 | | 2/3/24 SPEECH | | 135.00 |
| Total | AURORA PUBLIC SCHOOL | | | 135.00 |
| | 74059 | Awards Unlimited Inc | 02/06/2024 | 1,019.58 |
| 05 2900 610 000 0100 | | TRACK METALS KPS TRACK INVITE 3/26/24 | | 1,019.58 |
| Total | Awards Unlimited Inc | | | 1,019.58 |
| | 2/6/24 JV GB | Bender, Dalton | 02/06/2024 | 90.00 |
| 05 2900 610 000 0100 | | 2/6/24 JV GB | | 90.00 |
| Total | Bender, Dalton | | | 90.00 |
| | REIMB. NHS INDUCT. 2 | Benton, Kristen | 01/17/2024 | 5.38 |
| 05 2900 610 000 0520 | | INDUCTION SUPPLIES | | 5.38 |
| | REIMB. STUCO 12/21 | Benton, Kristen | 12/21/2024 | 144.32 |
| 05 2900 610 000 0530 | | REINDEER GAME SUPPLIES | | 144.32 |
| Total | Benton, Kristen | | | 149.70 |
| | 2/8/24 JV GB | BITTFIELD, PARKER | 02/08/2024 | 60.00 |
| 05 2900 610 000 0100 | | 2/8/24 JV GB | | 60.00 |
| Total | BITTFIELD, PARKER | | | 60.00 |
| | 307912871 | BSN SPORTS | 01/19/2024 | 481.50 |
| 05 2900 610 000 0100 | | WOMEN'S WRESTLING SINGLETs 307912871 | | 481.50 |
| | 307913131 | BSN SPORTS | 01/19/2024 | 481.50 |
| 05 2900 610 000 0100 | | PROLOOK WOMEN'S SINGLETs | | 450.00 |
| 05 2900 610 000 0100 | | FREIGHT | | 31.50 |
| | 307913145 | BSN SPORTS | 01/19/2024 | 567.50 |
| 05 2900 610 000 0100 | | PROLOOK HOODIES | | 536.00 |
| 05 2900 610 000 0100 | | FREIGHT | | 31.50 |
| Total | BSN SPORTS | | | 1,530.50 |
| | 14050543 | Cash-Wa Distributing Co. | 01/03/2024 | 358.25 |
| 05 2900 610 000 2662 | | CONCESSIONS ITEMS | | 358.25 |
| | 14088826 | Cash-Wa Distributing Co. | 01/30/2024 | 237.65 |
| 05 2900 610 000 2662 | | CONCESSIONS ITEMS | | 237.65 |
| Total | Cash-Wa Distributing Co. | | | 595.90 |
| | 2024 ACTIONS DAY | Central Community College | 02/08/2024 | 205.00 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|---------------------------|----------------------------|--------------|----------|
| Account Number | | Detail Description | | Amount |
| 05 2900 610 000 3030 | | 2024 ACTIONS DAY | | 205.00 |
| | D NELSON CLASS | Central Community College | 02/06/2024 | 42.00 |
| 05 2900 610 000 3030 | | D NELSON CCC CLASS | | 42.00 |
| Total | Central Community College | | | 247.00 |
| | 2/8/24 JV BB | CHENEY, QUINN | 02/08/2024 | 60.00 |
| 05 2900 610 000 0100 | | 2/8/24 JV BB | | 60.00 |
| Total | CHENEY, QUINN | | | 60.00 |
| | 11297064 | Chesterman Company | 01/15/2024 | 222.25 |
| 05 2900 610 000 2662 | | INSIDE CONCESSIONS POP | | 222.25 |
| | 11300554 | Chesterman Company | 01/19/2024 | 65.82 |
| 05 2900 610 000 2662 | | TEACHERS LOUNGE | | 65.82 |
| | 11306037 | Chesterman Company | 01/26/2023 | 65.82 |
| 05 2900 610 000 2662 | | TEACHERS LOUNGE POP | | 65.82 |
| Total | Chesterman Company | | | 353.89 |
| | 2/8/24 JV GB | CHRISTENSEN, ZACH | 02/08/2024 | 60.00 |
| 05 2900 610 000 0100 | | 2/8/24 JV GB | | 60.00 |
| Total | CHRISTENSEN, ZACH | | | 60.00 |
| | 2/8/24 JV BB | Denkert, Ryan | 02/08/2024 | 60.00 |
| 05 2900 610 000 0100 | | 2/8/24 JV BB | | 60.00 |
| | V*2/8/24 JV BB | Denkert, Ryan | 02/08/2024 | (60.00) |
| 05 2900 610 000 0100 | | 2/8/24 JV BB | | (60.00) |
| Total | Denkert, Ryan | | | 0.00 |
| | 2/6/24 VAR GBB | Engberg, Scott | 02/06/2024 | 150.00 |
| 05 2900 610 000 0100 | | 2/6/24 VAR GBB | | 150.00 |
| Total | Engberg, Scott | | | 150.00 |
| | 11300 JAN. 2024 | Fill-N-Chill | 01/31/2024 | 156.00 |
| 05 2900 610 000 2662 | | CONC. PIZZA PROJ DC | | 156.00 |
| Total | Fill-N-Chill | | | 156.00 |
| | JAN. 24 2 ORDERS | Gokie'S Daylight Donut | 01/31/2024 | 116.61 |
| 05 2900 610 000 3030 | | JAN. 3 4 DOZ. | | 53.86 |
| 05 2900 610 000 3030 | | JAN. 16TH 4 DOZ | | 62.75 |
| Total | Gokie'S Daylight Donut | | | 116.61 |
| | 32865992 | Jostens Inc | 01/24/2024 | 1,223.75 |
| 05 2900 610 000 2024 | | GRAD OUTFITS <i>SRS</i> | | 1,223.75 |
| Total | Jostens Inc | | | 1,223.75 |
| | 0332 FFA JAN. 2024 | Kenesaw Market | 01/31/2024 | 23.86 |
| 05 2900 610 000 0332 | | FFA SUPPLIES 0332 | | 23.86 |
| | 2662 CONC. JAN. 24 | Kenesaw Market | 01/31/2024 | 438.63 |
| 05 2900 610 000 2662 | | CONC. ITEMS JAN. 2024 2662 | | 438.63 |
| Total | Kenesaw Market | | | 462.49 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|--------------------------|--|--------------|----------|
| Account Number | | Detail Description | | Amount |
| | 2/6/24 VAR GBB | Lindblad, Bradley | 02/06/2024 | 150.00 |
| 05 2900 610 000 0100 | | 2/6/24 VAR GBB | | 150.00 |
| Total | Lindblad, Bradley | | | 150.00 |
| | 2/6/24 VAR GBB | Martin, Ryan | 02/06/2024 | 150.00 |
| 05 2900 610 000 0100 | | 2/6/24 VAR GBB | | 150.00 |
| Total | Martin, Ryan | | | 150.00 |
| | 2/8/24 VAR GBB | MASTEL, NOAH | 02/08/2024 | 150.00 |
| 05 2900 610 000 0100 | | 2/8/24 VAR GBB | | 150.00 |
| Total | MASTEL, NOAH | | | 150.00 |
| | 2/10/24 SPEECH | MINDEN HIGH SCHOOL | 02/09/2024 | 30.00 |
| 05 2900 610 000 0100 | | <u>2/10/24 SPEECH</u> | | 30.00 |
| Total | MINDEN HIGH SCHOOL | | | 30.00 |
| | 243973 | MODERN OFFICE | 01/25/2024 | 3,014.00 |
| 05 2900 610 000 2023 | | <u>CLASS OF 23 DONATION OAK PODIUM</u> | | 3,014.00 |
| Total | MODERN OFFICE | | | 3,014.00 |
| | 1/19/24 CONC SHARE | PROJECT DC 2026 | 02/06/2024 | 750.30 |
| 05 2900 610 000 2662 | | 1/19/24 SHARE OF CONC | | 750.30 |
| Total | PROJECT DC 2026 | | | 750.30 |
| | 2/9/24 SCRIP | RUSS'S MARKET STORE #7 | 02/09/2024 | 190.00 |
| 05 2900 610 000 7274 | | 2/9/24 SCRIP | | 190.00 |
| Total | RUSS'S MARKET STORE #7 | | | 190.00 |
| | 2/8/24 VAR GBB | SMITH, SHANE | 02/08/2024 | 150.00 |
| 05 2900 610 000 0100 | | 2/8/24 VAR GBB | | 150.00 |
| Total | SMITH, SHANE | | | 150.00 |
| | 2/8/24 JV GB | TROUDT, COLE | 02/08/2024 | 60.00 |
| 05 2900 610 000 0100 | | 2/8/24 JV GB | | 60.00 |
| Total | TROUDT, COLE | | | 60.00 |
| | 172168 | Us Bank | 12/01/2023 | 53.30 |
| 05 2900 610 000 3030 | | STAFF INCENTIVE SONIC DRINKS | | 53.30 |
| | 173323 | Us Bank | 12/01/2023 | 39.11 |
| 05 2900 610 000 3030 | | STAFF INCENTIVE SONIC DRINKS | | 39.11 |
| | 44855910032943 49 JAN | Us Bank | 01/24/2024 | 74.95 |
| 05 2900 610 000 0100 | | HOTEL PRESTON J.ELGIN, NE ***018410 | | 74.95 |
| | 699067 | Us Bank | 11/28/2023 | 15.99 |
| 05 2900 610 000 0100 | | HOTEL BOOKING CHARGES | | 15.99 |
| | 704335 | Us Bank | 11/20/2023 | (173.95) |
| 05 2900 610 000 0100 | | LINCOLN EMBASSY REFUND | | (173.95) |
| | JAN. 2024 COACHES | Us Bank | 01/25/2024 | 160.00 |
| 05 2900 610 000 0100 | | CRAIG, RED, KROOS & CHUCK | | 160.00 |
| Total | Us Bank | <u>Coaches Clinic</u> | | 169.40 |

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| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|----------------------|----------------|--------------------|--------------|-----------|
| Account Number | | Detail Description | | Amount |
| | 2/8/24 VAR GBB | WESTERHOLT, TANNER | 02/08/2024 | 150.00 |
| 05 2900 610 000 0100 | | 2/8/24 VAR GBB | | 150.00 |
| Total | | WESTERHOLT, TANNER | | 150.00 |
| | 2/6/24 JV GB | Williamson, Brent | 02/06/2024 | 90.00 |
| 05 2900 610 000 0100 | | 2/6/24 JV GB | | 90.00 |
| Total | | Williamson, Brent | | 90.00 |
| Fund Number | 05 | | | 11,464.12 |
| Checking Account ID | 5 | | | 11,464.12 |

| Checking Account ID | Fund Number | Vendor Name | Invoice Date | Amount |
|---------------------|-------------|----------------------------|--------------|-----------|
| 6 | 06 | NUTRITION FUND | | |
| 14058748 | | Cash-Wa Distributing Co. | 01/03/2024 | 2,531.12 |
| 06 3100 630 000 | | FOOD | | 2,489.07 |
| 06 3100 610 000 | | SUPPLIES | | 42.05 |
| 14063590 | | Cash-Wa Distributing Co. | 01/09/2024 | 28.65 |
| 06 3100 630 000 | | YOGURT | | 28.65 |
| 14066310 | | Cash-Wa Distributing Co. | 01/09/2024 | 2,504.20 |
| 06 3100 630 000 | | FOOD | | 2,504.20 |
| 14073273 | | Cash-Wa Distributing Co. | 01/16/2024 | 2,429.10 |
| 06 3100 630 000 | | FOOD | | 2,429.10 |
| 14081089 | | Cash-Wa Distributing Co. | 01/23/2024 | 1,987.46 |
| 06 3100 630 000 | | FOOD | | 1,959.46 |
| 06 3100 610 000 | | SUPPLIES | | 28.00 |
| 14088776 | | Cash-Wa Distributing Co. | 01/30/2024 | 2,919.98 |
| 06 3100 610 000 | | SUPPLIES | | 521.20 |
| 06 3100 630 000 | | FOOD | | 2,398.78 |
| CM3551568 | | Cash-Wa Distributing Co. | 01/03/2024 | (24.00) |
| 06 3100 630 000 | | CREDIT YELLOW PEPPERS | | (24.00) |
| CM3556130 | | Cash-Wa Distributing Co. | 01/16/2024 | (42.65) |
| 06 3100 630 000 | | CREDIT BLUEBERRIES | | (42.65) |
| S14086896 | | Cash-Wa Distributing Co. | 01/30/2024 | 60.55 |
| 06 3100 630 000 | | SNAP PEAS | | 60.55 |
| Total | | Cash-Wa Distributing Co. | | 12,394.41 |
| 1113692 | | Hiland Dairy Foods Co. Llc | 01/03/2024 | 205.26 |
| 06 3100 630 000 | | MILK | | 205.26 |
| 1113765 | | Hiland Dairy Foods Co. Llc | 01/05/2024 | 210.88 |
| 06 3100 630 000 | | MILK | | 210.88 |
| 1113863 | | Hiland Dairy Foods Co. Llc | 01/10/2024 | 116.21 |
| 06 3100 630 000 | | MILK | | 116.21 |
| 1113954 | | Hiland Dairy Foods Co. Llc | 01/16/2024 | 188.12 |
| 06 3100 630 000 | | MILK | | 188.12 |
| 1113955 | | Hiland Dairy Foods Co. Llc | 01/16/2024 | (10.83) |
| 06 3100 630 000 | | MILK CREDIT | | (10.83) |
| 1114079 | | Hiland Dairy Foods Co. Llc | 01/19/2024 | 158.26 |
| 06 3100 630 000 | | MILK | | 158.26 |
| 1114141 JAN. 24 | | Hiland Dairy Foods Co. Llc | 01/23/2024 | 221.33 |
| 06 3100 630 000 | | MILK | | 221.33 |
| 1114223 | | Hiland Dairy Foods Co. Llc | 01/26/2024 | 136.61 |
| 06 3100 630 000 | | MILK | | 136.61 |
| 114276 | | Hiland Dairy Foods Co. Llc | 01/30/2024 | 163.77 |
| 06 3100 630 000 | | MILK | | 163.77 |

| PO Number | Invoice Number | Vendor Name | Invoice Date | Amount |
|---------------------|----------------------|----------------------------|--------------|-----------|
| Account Number | | Detail Description | | Amount |
| Total | | Hiland Dairy Foods Co. Llc | | 1,389.61 |
| | 001033221050 | Kenesaw Market | 01/19/2024 | 397.37 |
| 06 3100 630 000 | | FOOD 3215 | | 397.37 |
| | 001033600947 | Kenesaw Market | 01/20/2024 | 443.02 |
| 06 3100 630 000 | | FOOD 3215 | | 443.02 |
| | 002031071648 | Kenesaw Market | 01/22/2024 | 115.37 |
| 06 3100 630 000 | | FOOD 3215 | | 115.37 |
| | 3215 JAN. 24 2265 | Kenesaw Market | 01/31/2024 | 17.91 |
| 06 3100 630 000 | | FOOD 3215 | | 17.91 |
| | 3215 JAN. 24 2199 | Kenesaw Market | 01/31/2024 | 5.97 |
| 06 3100 630 000 | | RANCH 3215 | | 5.97 |
| Total | | Kenesaw Market | | 979.64 |
| Fund Number | 06 | | | 14,763.66 |
| Checking Account ID | 6 | | | 14,763.66 |
| Grand Total: | | | | 97,542.11 |

Payroll Register - Totals

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Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 02/2024

| PIK/Gross | Amount | Expense/ Employer | Adjustment Amount | Check Total | Payee ID | Payee Name |
|---|--------|----------------------|----------------------|-------------|----------|----------------------------------|
| Checking Account ID: 1 | | | | | | |
| ADD | | | | | | |
| BUS Bus Driver | | 3,848.00 | | | | |
| BUS2 BUS Noon Route PRE K | | 324.00 | | | | |
| COMPTIME Comp Time | | 32.16 | | | | |
| EDP1 Extra Duty | | 125.00 | | | | |
| HOLIDAY Holiday | | 482.08 | | | | |
| HRY1 Hourly | | 28,781.80 | | | | |
| HRY2 Hourly | | 321.00 | | | | |
| HRYAC HOURLY ADAMS CENTRAL SCHOOL | | 250.00 | | | | |
| HRYHAS HOURLY HASTINGS SCHOOLS | | 275.00 | | | | |
| HRYKEN HOURLY KENESAW SCHOOL | | 100.00 | | | | |
| SICK Sick | | 1,010.58 | | | | |
| SUB Substitute | | 5,789.15 | | | | |
| SUBTAX Substitute taxed | | 412.50 | | | | |
| TICKETS Taking Tickets at Gate | | 300.00 | | | | |
| | | <u>42,051.27</u> | | | | |
| | | | | | | <i>+ 177,675.51 = 219,726.78</i> |
| | | | | | | <i>- 64,602.84</i> |
| | | | | | | <i>* 155,123.94</i> |
| CONTRACT | | | | | | |
| 7THSPON 7TH GR SPONSOR | | 50.93 | | | | |
| 8THSPON 8TH GRADE SPONSOR | | 50.93 | | | | |
| AD ATHLETIC DIRECTOR | | 477.50 | | | | |
| C01 Salary | | 152,653.39 | | | | |
| C02 Salary | | 747.31 | | | | |
| C03 Salary | | 6,250.00 | | | | |
| 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 | | | | |
| HSASSBTRA HS ASSISTANT BOYS TRACK | | 557.09 | | | | |
| HSASSGTRA HS ASSISTANT GIRLS TRACK | | 254.67 | | | | |
| HSASSTBBB HS ASSISTANT BOYS BB | | 318.33 | | | | |
| HSASSTFB HS ASSISTANT FB COACH | | 811.75 | | | | |
| HSASSTGBB HS ASSISTANT GIRLS BASKETBALL COACH | | 286.50 | | | | |
| HSASSTVB HS ASSISTANT VOLLEYBALL | | 652.58 | | | | |
| 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 | | | | |

Payroll Register - Totals

| | <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> |
|------------------------------------|------------------|------------------|------------------------------|------------------------------|--------------------|-----------------|---|
| 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 MEDIA/WEB 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>177,675.51</u> | | | | |
| DEDUCTION | | | | | | | |
| AFLAC AFLAC Insurance | 29,088.79 | 427.70 | | | 427.70 | AFLAC | AFLAC of Columbus |
| AMERITAS AMERITAS | | 324.18 | 26.48 | | 350.66 | AMERITAS | AMERITAS LIFE INSURANCE CORP |
| DAYCARE Day Care | 5,188.83 | 150.00 | | | 150.00 | KENECRAFT | Kenesaw Public School |
| DENTAL Pre-Tax Dental | 154,024.78 | 1,101.12 | 1,166.47 | | 2,267.59 | BCBS | Bluecrossblue Shield Of Nebraska |
| HEALTH Health | 146,108.11 | | 62,234.08 | | 62,234.08 | 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 |
| TSAEMPWNT TSAEmpower No | 29,020.90 | 2,750.00 | 1,094.81 | | 3,844.81 | EMPOWER | GREAT WEST LIFE & ANNUITY |
| TSAEMPOWTA TSAEmpower Tax | 8,738.25 | 650.00 | | | 650.00 | EMPOWER | GREAT WEST LIFE & ANNUITY |
| | | <u>7,053.00</u> | <u>64,521.84</u> | <u>0.00</u> | <u>71,574.84</u> | | |
| RET DEDUCTION | | | | | | | |
| NPERS RETIREMENT | 211,096.96 | 20,645.29 | 15,521.53 | | 36,166.82 | RET | NEBRASKA SCHOOL RETIREMENT A SYS |
| NPERS2 INCREASED RETIR | 211,096.96 | | 5,336.11 | | 5,336.11 | RET | NEBRASKA SCHOOL RETIREMENT A SYS |
| | | <u>20,645.29</u> | <u>20,857.64</u> | <u>0.00</u> | <u>41,502.93</u> | | |
| TAX | | | | | | | |
| FIT FIT | 192,678.49 | 13,867.07 | | (328.96) | 13,538.11 | EFTPS | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A |
| FUTA FUTA | 198,980.57 | | | | | | |
| MEDICARE MEDICARE | 216,673.78 | 3,141.80 | 3,141.80 | (155.10) | 6,128.50 | EFTPS | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A |
| SITNE SIT NE | 192,678.49 | 6,461.88 | | (144.35) | 6,317.53 | SITNE | NEBRASKA DEPARTMENT OF REVENUE A |
| SOCSEC SOC SEC | 216,673.78 | 13,433.80 | 13,433.80 | (663.16) | 26,204.44 | EFTPS | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A |
| SUTANE SUTA NE | 192,678.49 | | | | | | |
| WCNE WORK COMP NE | 219,650.86 | | | | | | |
| | | <u>36,904.55</u> | <u>16,575.60</u> | <u>(1,291.57)</u> | <u>52,188.58</u> | | |
| | | | | | | Net Pay: | 155,123.94 |
| | | | | | | Cash Total: | 320,390.29 |
| Non - FIT Taxable Deductions | | 27,048.29 | | | | | |
| Non - SIT Taxable Deductions | | 27,048.29 | | | | | |
| Non - SOC SEC Taxable Deductions | | 5,803.00 | | | | | |
| Non - MEDICARE Taxable Deductions | | 5,803.00 | | | | | |

* **WAGES** 155,123.94
Deductions 165,266.35
320,390.29

Payroll Register - Totals

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 02/2024

| | <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> |
|-----------------------------------|------------------|---------------|------------------------------|------------------------------|--------------------|-----------------|-------------------|
| Direct Deposits | | 153,768.41 | | | | | |
| Automatic Payments | | 93,691.51 | | | | | |
| Adds + Contracts + Deduction Adds | | 219,726.78 | | | | | |

Payroll Register - Totals

HL

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 02/2024

Checking Account ID: 6

ADD

HR1HL HOURLY HOT LUNCH
SICK Sick

DEDUCTION

DENTAL Pre-Tax Dental
HEALTH Health

RET DEDUCTION

NPERS2HL HL INC. RET.

NPERSHL HL RETIREMENT

TAX

FIT FIT

FUTA FUTA

MEDICARE MEDICARE

SITNE SIT NE

SOCSEC SOC SEC

SUTANE SUTA NE

WCNE WORK COMP NE

| PIK/Gross | Amount | Expense/ Employer | Adjustment Amount | Check Total | Payee ID | Payee Name |
|-----------|----------|----------------------|----------------------|---------------|-----------|----------------------------------|
| | | 3,398.15 | | | | |
| | | 45.50 | | | | |
| | | <u>3,443.65</u> | | | | |
| | | | | | | |
| | 2,361.90 | 29.54 | | 29.54 | BCBS | Bluecrossblue Shield Of Nebraska |
| | 2,361.90 | 788.61 | | 788.61 | BCBS | Bluecrossblue Shield Of Nebraska |
| | | <u>818.15</u> | | <u>818.15</u> | | |
| | | | | | | |
| | 3,398.15 | 85.89 | | 85.89 | KENERETHL | Kenesaw Public School Retirement |
| | | | | | | HOT LUNCH |
| | 3,398.15 | 332.33 | 249.86 | 582.19 | KENERETHL | Kenesaw Public School Retirement |
| | | | | | | HOT LUNCH |
| | | <u>332.33</u> | <u>335.75</u> | <u>668.08</u> | | |
| | 3,111.32 | 176.38 | | 176.38 | EFTPS | ELECTRONIC FEDERAL TAX |
| | | | | | | PAYMENT SYSTEM |
| | 3,111.32 | | | | EFTPS | ELECTRONIC FEDERAL TAX |
| | 3,443.65 | 49.93 | 49.93 | 99.86 | EFTPS | ELECTRONIC FEDERAL TAX |
| | | | | | | PAYMENT SYSTEM |
| | 3,111.32 | 67.52 | | 67.52 | SITNE | NEBRASKA DEPARTMENT OF |
| | | | | | | REVENUE |
| | 3,443.65 | 213.50 | 213.50 | 427.00 | EFTPS | ELECTRONIC FEDERAL TAX |
| | | | | | | PAYMENT SYSTEM |
| | 3,111.32 | | | | | |
| | 3,443.65 | | | | | |
| | | <u>507.33</u> | <u>263.43</u> | <u>770.76</u> | | |

$3,443.65 - 839.66 = 2,603.99 *$

Net Pay:

Cash Total:

Wages 2,603.99
Deductions 2256.99
4,860.98

| | |
|-----------------------------------|-----------------|
| Non - FIT Taxable Deductions | 332.33 |
| Non - SIT Taxable Deductions | 332.33 |
| Non - SOC SEC Taxable Deductions | 0.00 |
| Non - MEDICARE Taxable Deductions | 0.00 |
| Direct Deposits | <u>2,731.43</u> |
| Automatic Payments | 770.76 |
| Adds + Contracts + Deduction Adds | 3,443.65 |

ACT Retirement

Jen/christine Direct Deposits

$2,731.43 - 668.08 = 2,063.35$

Sarah 540.64

$* 2,063.35 + 540.64 = 2,603.99$

Expenditure Report by Function/Object - Summary

Regular: Processing Month 02/2024

% of Budget

Expenditures to Date

Expended During Month

Revised Budget

Balance at EOM

P/O Outstanding

A/P Outstanding

Unencumbered Balance

| Function Number | Object | Revised Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | P/O Outstanding | A/P Outstanding | Unencumbered Balance |
|-----------------|---------------------------------|----------------|-----------------------|----------------------|-------------|----------------|-----------------|-----------------|----------------------|
| 02 | DEPRECIATION | | | | | | | | |
| 2900 | DEPRICIATION FUND DISBURSEMENTS | 650,000.00 | 0.00 | 66,441.32 | 10.22 | 583,558.68 | 0.00 | 0.00 | 583,558.68 |
| 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 | 650,000.00 | 0.00 | 66,441.32 | 10.22 | 583,558.68 | 0.00 | 0.00 | 583,558.68 |

Expenditure Report by Function/Object - Summary

Regular, Processing Month 02/2024

| Function Number | Revised Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | A/P Outstanding | P/O Outstanding | Unencumbered Balance |
|-----------------|----------------|-----------------------|----------------------|-------------|----------------|-----------------|-----------------|----------------------|
| 05 | 0.00 | 11,464.12 | 127,274.61 | 0.00 | (127,274.61) | 0.00 | 0.00 | (127,274.61) |
| 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9000 | 0.00 | 11,464.12 | 127,274.61 | 0.00 | (127,274.61) | 0.00 | 0.00 | (127,274.61) |
| 05 | 0.00 | 11,464.12 | 127,274.61 | 0.00 | (127,274.61) | 0.00 | 0.00 | (127,274.61) |

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

02/09/2024 12:05 PM

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 |
|-----------------|----------------|-----------------------|----------------------|-------------|----------------|-----------------|-----------------|----------------------|
| 06 | | | | | | | | |
| 3100 | 233,250.00 | 19,624.64 | 89,734.41 | 38.47 | 143,515.59 | 0.00 | 0.00 | 143,515.59 |
| 6800 | 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 |
| 9000 | 116,750.00 | 0.00 | 0.00 | 0.00 | 116,750.00 | 0.00 | 0.00 | 116,750.00 |
| 06 | 350,000.00 | 19,624.64 | 89,734.41 | 25.64 | 260,265.59 | 0.00 | 0.00 | 260,265.59 |

06 NUTRITION FUND

3100 FOOD SERVICES OPERATIONS

6800 FEDERAL NUTRITION PROGRAMS

6996 CARES ACT/ESSERS I FUNDS

9000 NON-PROGRAM

06 NUTRITION FUND

02/09/2024 12:05 PM

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 |
|-----------------|----------------|-----------------------|----------------------|-------------|----------------|-----------------|-----------------|----------------------|
| 07 | | | | | | | | |
| 2330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 | 339,988.00 | 0.00 | 333,250.00 | 98.02 | 6,738.00 | 0.00 | 0.00 | 6,738.00 |
| 9000 | 60,012.00 | 0.00 | 0.00 | 0.00 | 60,012.00 | 0.00 | 0.00 | 60,012.00 |
| 07 | 400,000.00 | 0.00 | 333,250.00 | 83.31 | 66,750.00 | 0.00 | 0.00 | 66,750.00 |

BOND FUND
 DISTRICT LEGAL SERVICES
 DEBT SERVICES
 NON-PROGRAM
 BOND FUND

Expenditure Report by Function/Object - Summary

Regular; Processing Month 02/2024

| Function Number | Revised Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | A/P Outstanding | P/O Outstanding | Unencumbered Balance |
|-----------------|----------------|-----------------------|----------------------|-------------|----------------|-----------------|-----------------|----------------------|
| 08 | | | | | | | | |
| 2330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4700 | 718,000.00 | 0.00 | 0.00 | 0.00 | 718,000.00 | 0.00 | 0.00 | 718,000.00 |
| 5000 | 77,000.00 | 0.00 | 0.00 | 0.00 | 77,000.00 | 0.00 | 0.00 | 77,000.00 |
| 8000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9000 | 255,000.00 | 0.00 | 0.00 | 0.00 | 255,000.00 | 0.00 | 0.00 | 255,000.00 |
| 9003 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 08 | 1,050,000.00 | 0.00 | 0.00 | 0.00 | 1,050,000.00 | 0.00 | 0.00 | 1,050,000.00 |

SPECIAL BUILDING
 DISTRICT LEGAL SERVICES
 OPERATION OF BUILDING CUSTODIAL
 BUILDING IMPROVEMENTS
 DEBT SERVICES
 TRANSFERS (OUTGOING)
 NON-PROGRAM
 INTERFUND LOAN FROM SPEC. BLDG
 SPECIAL BUILDING

Expenditure Report by Function/Object - Summary

Regular, Processing Month 02/2024

Revised Budget
7,794,600.00

Expended During Month
424,084.95

Expenditures to Date
3,163,886.45

% of Budget
40.59

Balance at EOM
4,630,711.55

A/ P Outstanding
0.00

P/O Outstanding
0.00

Unencumbered Balance
4,630,711.55

01/2024 - 02/2024

Regular; Beginning Month 01/2024; Processing Month 02/2024; Accounts to Include Accounts with Activity, Fund Number 05

Fund: 05 ACTIVITY FUND

| Chart of Account Number | Chart of Account Description | Entry Date | JR | Reference # | Check Acct | Check # | Description | Entity Name | Expenses | Revenues | Outstanding AP | Outstanding PO | Balance Change | Balance |
|-------------------------|------------------------------|-----------------------------|----|-------------|------------|---------|-----------------------|-----------------------------|----------|----------|----------------|----------------|----------------|-----------|
| 05 704 | FUND BALANCE | | | | | | | *Previous Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,031.43 |
| | | | | | | | | *Ending Balance: | | | | | | 7,031.43 |
| | | | | | | | | *Previous Balance | | | | | | 41,221.50 |
| 05 704 0100 | ATHLETICS | | | | | | | | | | | | | |
| 05 704 0100 | ATHLETICS | | | | | | | | | | | | | |
| 05 1710 0100 | ATHLETICS | | | | | | | | | | | | | |
| 01/17/2024 | CR | 3790 | | | | | GATE 1/6/24 HARVARD | | 0.00 | 470.00 | 0.00 | 0.00 | 0.00 | |
| 01/22/2024 | CR | 3811 | | | | | GATE 1/19 | | 0.00 | 580.00 | 0.00 | 0.00 | 0.00 | |
| 01/31/2024 | CR | 3828 | | | | | HALF OF COKE ADV | | 0.00 | 1,375.00 | 0.00 | 0.00 | 0.00 | |
| 05 2900 610 000 0100 | ATHLETICS | | | | | | | | | | | | | |
| 01/05/2024 | CD | JV BB REF 1/6/24 | | | | | JV BB 1/6/24 | Bender, Dalton | 60.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | JH JV BB 1/8 1/12 | | | | | JH JV BB 1/8 1/12 | Bender, Dalton | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | JH JV BB REF 1/6/24 | | | | | JH JV BB 1/6/24 | Denkert, Ryan | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | JH JV BB 1/8 1/12 | | | | | JH JV BB 1/8 1/12 | Denkert, Ryan | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | JV BB REF 1/12/24 | | | | | JV BB REF 1/12/24 | MCLEY, CRAIG | 60.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | VAR GBB REF 1/6/24 | | | | | VAR GBB REF 1/6/24 | MILLER, SCOTT | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | VAR GBB REF 1/6/24 | | | | | VAR GBB 1/6/24 | ROTH, TREVOR | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | VAR GBB REF 1/6/24 | | | | | VAR GBB 1/6/24 | CARRAHER, COLE | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | JH BB REF 1/6/24 | | | | | JH BB 1/6/24 A-4, B-2 | DENKERT, TYSON | 90.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/05/2024 | CD | JV BB REF 1/12 5 | | | | | JV BB REF 1/12 | DENKERT, TYSON | 60.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/11/2024 | CD | JV BB REF 1/6/24 Void Check | | | | | JV BB 1/6/24 | Bender, Dalton | (60.00) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/11/2024 | CD | JH JV BB 1/8 1/12 | | | | | JH JV BB 1/8 1/12 | Bender, Dalton | (180.00) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | WR INVIT 1/13 | | | | | WR INVIT 1/13 | Shelton Public School | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | 172168, 3323, 699067 | | | | | HOTEL BOOKING CHARGE | Us Bank | 15.99 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | JV 1/6 JH 1/16 5 | | | | | JV 1/6 JH 1/16 -2 | Bender, Dalton | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | VAR GBB 1/12/2024 | | | | | VAR GBB 1/12/24 | Engberg, Scott | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | VAR GBB 1/12/2024 | | | | | VAR GBB 1/12/24 | Lindblad, Bradley | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | VAR GBB 1/12/2024 | | | | | VAR GBB 1/12/24 | Martin, Ryan M | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/12/2024 | CD | JV GBB 1/12/24 5 | | | | | JV GBB 1/12/24 | BITTFIELD, PARKER | 60.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/15/2024 | CD | 924033843 | | | | | BB SCORE BOOKS | BSN SPORTS | 40.13 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/15/2024 | CD | 1G6NQRXF4 5 | | | | | WRESTLING MAT TAPE | AMAZON CAPITAL SERVICES | 279.90 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/17/2024 | CD | WR INVITE FEE 5 | | | | | WR INVITE BOYS, GIRLS | Neleigh-Oakdale High School | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/17/2024 | CD | 9951050326, 3523465 | | | | | JETPACK X 2 | Verizon Wireless | 90.04 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/17/2024 | CD | WR INVITE FEE 5 | | | | | WR INVITE GIRLS FEE | SUPERIOR PUBLIC SCHOOLS | 45.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

01/2024 - 02/2024

Regular; Beginning Month 01/2024; Processing Month 02/2024; 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 | Outstanding AP | Outstanding PO | Balance Change | Balance |
|-------------------------|----|------------------------------|------------|-------------|-----------------------|----------------------|----------------|----------------|----------------|---------|
| Entry Date | JR | Reference # | Check Acct | | | | | | | |
| 01/19/2024 | CD | 1/19 VAR GBB | 5 | 13606 | 1/19 VAR GBB | | 150.00 | 0.00 | 0.00 | 0.00 |
| 01/19/2024 | CD | 1/19 VAR GBB | 5 | 13604 | 1/19 VAR GBB | | 150.00 | 0.00 | 0.00 | 0.00 |
| 01/19/2024 | CD | 1/19 VAR GBB | 5 | 13605 | 1/19 VAR GBB | | 150.00 | 0.00 | 0.00 | 0.00 |
| 01/19/2024 | CD | 1/19 JV GBB | 5 | 13603 | 1/19 JV GBB | | 60.00 | 0.00 | 0.00 | 0.00 |
| 01/19/2024 | CD | 1/19/24 JV GBB | 5 | 13607 | 1/19/24 JV GBB | | 60.00 | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | WR 1/27 | 5 | 13611 | WR 1/27 | | 130.00 | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | 1/24 JH BB | 5 | 13612 | 1/24 JH BB | | 120.00 | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | 1/20 SPEECH | 5 | 13610 | 1/20 SPEECH | | 49.00 | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | 1/6 JH & JV BB | 5 | 13608 | 1/6 JH & JV BB | | 150.00 | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | 1/6 JH BB | 5 | 13609 | 1/6 JH BB | | 90.00 | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | JH/JV BB REF 1/6/24 Void | 5 | 13570 | JH/JV BB 1/6/24 | | (150.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | JH JV BB 1/8 1/12 Void Check | 5 | 13570 | JH JV BB 1/8 1/12 | | (180.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | VAR GBB 1/12/24 Void | 5 | 13592 | VAR GBB 1/12/24 | | (150.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | JV GBB 1/12/24 Void Check | 5 | 13591 | JV GBB 1/12/24 | | (60.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | JV BB REF 1/12/24 Void Check | 5 | 13572 | JV BB REF 1/12/24 | | (60.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | JH BB REF 1/6/24 Void Check | 5 | 13571 | JH BB 1/6/24 A-4, B-2 | | (90.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | JV BB REF 1/12 5 Void Check | 5 | 13571 | JV BB REF 1/12 | | (60.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | WR INVIT 1/13/24 Void Check | 5 | 13595 | WR INVIT 1/13 | | (125.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | VAR GBB 1/12/24 Void Check | 5 | 13594 | VAR GBB 1/12/24 | | (150.00) | 0.00 | 0.00 | 0.00 |
| 01/24/2024 | CD | VAR GBB 1/12/24 Void Check | 5 | 13593 | VAR GBB 1/12/24 | | (150.00) | 0.00 | 0.00 | 0.00 |
| 01/31/2024 | CD | 2/2/24 SPEECH | 5 | 13618 | 2/2/24 SPEECH | OMAHA SKUTT CATHOLIC | 152.00 | 0.00 | 0.00 | 0.00 |
| 01/31/2024 | CD | 1/31/24 WR TOURN | 5 | 13614 | 1/31/24 FKC WR TOURN | LOVIN, SHANNON | 100.00 | 0.00 | 0.00 | 0.00 |
| 01/31/2024 | CD | 1/27 SPEECH | 5 | 13616 | 1/27/24 SPEECH | Ord Public School | 63.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/6/24 JV GB | 5 | 13621 | 2/6/24 JV GB | Bender, Dalton | 90.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/6/24 VAR GBB | 5 | 13626 | 2/6/24 VAR GBB | Engberg, Scott | 150.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/6/24 VAR GBB | 5 | 13627 | 2/6/24 VAR GBB | Lindblad, Bradley | 150.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/6/24 VAR GBB | 5 | 13628 | 2/6/24 VAR GBB | Martin, Ryan M | 150.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/6/24 JV GB | 5 | 13634 | 2/6/24 JV GB | Williamson, Brent | 90.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/8/24 JV BB | 5 | 13625 | 2/8/24 JV BB | Denkert, Ryan | 60.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/3/24 SPEECH | 5 | 13620 | 2/3/24 SPEECH | AURORA PUBLIC SCHOOL | 135.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/8/24 VAR GBB | 5 | 13629 | 2/8/24 VAR GBB | MASTEL, NOAH | 150.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/8/24 JV BB | 5 | 13624 | 2/8/24 JV BB | CHENEY, QUINN | 60.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/8/24 JV GB | 5 | 13622 | 2/8/24 JV GB | BITTFIELD, PARKER | 60.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/8/24 VAR GBB | 5 | 13631 | 2/8/24 VAR GBB | SMITH, SHANE | 150.00 | 0.00 | 0.00 | 0.00 |
| 02/06/2024 | CD | 2/8/24 VAR GBB | 5 | 13633 | 2/8/24 VAR GBB | WESTERHOLT, TANNER | 150.00 | 0.00 | 0.00 | 0.00 |

01/2024 - 02/2024

Regular; Beginning Month 01/2024; Processing Month 02/2024; 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 | Outstanding AP | Outstanding PO | Balance Change | Balance | |
|---|----|------------------------------|------------|-------------|--|----------|----------------|----------------|----------------|------------|------------|
| Entry Date | JR | Reference # | Check Acct | | | | | | | | Check # |
| 02/09/2024 | CD | 2/8/24 JV GB | 5 | 13632 | 2/8/24 JV GB | | | | | | |
| 02/08/2024 | CD | 2/8/24 JV GB | 5 | 13635 | 2/8/24 JV GB | 60.00 | 0.00 | 0.00 | 0.00 | 60.00 | |
| 02/09/2024 | CD | 2/8/24 JV BB Void Check | 5 | 13625 | 2/8/24 JV BB | (60.00) | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02/09/2024 | CD | 2/10/24 SPEECH | 5 | 13636 | 2/10/24 SPEECH | 30.00 | 0.00 | 0.00 | 0.00 | 30.00 | |
| 02/12/2024 | CD | JAN. 2024 COACHES | 5 | 13648 | CRAIG, RED, KROOS & CHUCK | 160.00 | 0.00 | 0.00 | 0.00 | 160.00 | |
| 02/12/2024 | CD | 4485591003294 349 JAN | 5 | 13648 | HOTEL PRESTON J.ELGIN, NE **018410 | 74.95 | 0.00 | 0.00 | 0.00 | 74.95 | |
| 02/12/2024 | CD | 74059 | 5 | 13638 | TRACK METALS KPS TRACK INVITE 3/28/24 | 1,019.58 | 0.00 | 0.00 | 0.00 | 1,019.58 | |
| 02/12/2024 | CD | 699087 | 5 | 13648 | HOTEL BOOKING CHARGES | 15.99 | 0.00 | 0.00 | 0.00 | 15.99 | |
| 02/12/2024 | CD | 704335 | 5 | 13648 | LINCOLN EMBASSY REFUND | (173.95) | 0.00 | 0.00 | 0.00 | (173.95) | |
| 02/12/2024 | CD | 307913145 | 5 | 13640 | PROLOOK HOODIES | 536.00 | 0.00 | 0.00 | 0.00 | 536.00 | |
| 02/12/2024 | CD | 307913145 | 5 | 13640 | FREIGHT | 31.50 | 0.00 | 0.00 | 0.00 | 31.50 | |
| 02/12/2024 | CD | 307913131 | 5 | 13640 | PROLOOK WOMEN'S SINGLET'S | 450.00 | 0.00 | 0.00 | 0.00 | 450.00 | |
| 02/12/2024 | CD | 307913131 | 5 | 13640 | FREIGHT | 31.50 | 0.00 | 0.00 | 0.00 | 31.50 | |
| 02/12/2024 | CD | 307912871 | 5 | 13640 | WOMEN'S WRESTLING SINGLET'S 307912871 | 481.50 | 0.00 | 0.00 | 0.00 | 481.50 | |
| 05 704 0100 ATHLETICS | | | | | | | | | | | |
| | | | | | *Current Activity | | | | | (4,372.13) | |
| | | | | | *Ending Balance: | 6,797.13 | 2,425.00 | 0.00 | 0.00 | 0.00 | 36,849.37 |
| | | | | | *Previous Balance | | | | | | 15,231.61 |
| 05 704 0332 FFA / AG | | | | | | | | | | | |
| 05 704 0332 FFA / AG | | | | | | | | | | | |
| 05 2900 610 000 0332 FFA/AG | | | | | | | | | | | |
| 01/15/2024 | CD | MDS315253 | 5 | 13586 | FFA JACKET | 66.00 | 0.00 | 0.00 | 0.00 | 66.00 | |
| 01/15/2024 | CD | 10070460.1 | 5 | 13575 | MEAT/CH/FRUIT | 5,665.13 | 0.00 | 0.00 | 0.00 | 5,665.13 | |
| 01/15/2024 | CD | 10070460.1 | 5 | 13575 | PROFIT CG PMT | (376.40) | 0.00 | 0.00 | 0.00 | (376.40) | |
| 01/15/2024 | CD | 10070460.1 | 5 | 13575 | LESS RETAIL COLLECTED SHIP TO SCHOOL | (646.28) | 0.00 | 0.00 | 0.00 | (646.28) | |
| 01/15/2024 | CD | 10070460.1 | 5 | 13575 | FREIGHT | 26.38 | 0.00 | 0.00 | 0.00 | 26.38 | |
| 01/15/2024 | CD | DONUTS DEC. 23 | 5 | 13582 | FFA DONUTS | 30.75 | 0.00 | 0.00 | 0.00 | 30.75 | |
| 01/17/2024 | CD | STMT 1/12/24 | 5 | 13597 | FFA LDE | 135.00 | 0.00 | 0.00 | 0.00 | 135.00 | |
| 02/12/2024 | CD | 0332 FFA JAN. 2024 | 5 | 13646 | FFA SUPPLIES 0332 | 23.86 | 0.00 | 0.00 | 0.00 | 23.86 | |
| 05 704 0332 FFA / AG | | | | | | | | | | | |
| | | | | | *Current Activity | | | | | (4,924.44) | |
| | | | | | *Ending Balance: | 4,924.44 | 0.00 | 0.00 | 0.00 | 0.00 | 10,307.17 |
| | | | | | *Previous Balance | | | | | | (3,419.41) |
| 05 704 0500 ANNUAL | | | | | | | | | | | |
| 05 704 0510 K-CLUB | | | | | | | | | | | |
| | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,419.41) |
| | | | | | *Previous Balance | | | | | | 5,853.28 |
| 05 704 0520 NATIONAL HONOR SOCIETY | | | | | | | | | | | |
| | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,853.28 |
| | | | | | *Previous Balance | | | | | | 3,741.76 |

01/2024 - 02/2024

Regular, Beginning Month 01/2024; Processing Month 02/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

| <u>Chart of Account Number</u> | | <u>Chart of Account Description</u> | | <u>Entity Name</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Outstanding AP</u> | <u>Outstanding PO</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-----------|-------------------------------------|-------------------|--------------------|------------------------|-----------------|-----------------------|-----------------------|-----------------------|----------------|
| <u>Entry Date</u> | <u>JR</u> | <u>Reference #</u> | <u>Check Acct</u> | <u>Check #</u> | <u>Description</u> | | | | | |
| 01/31/2024 | CD | 1/31/24 NHS | 5 | 13617 | 1/31/24 NHS INDUCTION | | 0.00 | 0.00 | 0.00 | |
| 02/12/2024 | CD | REIMB. NHS | 5 | 13639 | INDUCTION SUPPLIES | 75.00 | 0.00 | 0.00 | 0.00 | |
| | | INDUCT. 2 | | | | 5.38 | 0.00 | 0.00 | 0.00 | |
| 05 704 0520 | | NATIONAL HONOR SOCIETY | | | | 80.38 | 0.00 | 0.00 | 0.00 | (80.38) |
| | | *Current Activity | | | | | | | | |
| | | *Ending Balance: | | | | | | | | 3,661.38 |
| | | *Previous Balance | | | | | | | | 5,498.82 |
| 05 704 0530 | | STUDENT COUNCIL | | | | | | | | |
| 05 704 0530 | | STUDENT COUNCIL | | | | | | | | |
| 05 2900 610 000 0530 | | STUDENT COUNCIL | | | | | | | | |
| 01/15/2024 | CD | DONUTS DEC. 23 | 5 | 13582 | STUCO DONUTS | 74.11 | 0.00 | 0.00 | 0.00 | |
| 01/15/2024 | CD | 0530 DEC. 23 | 5 | 13583 | WINTER FORMAL SNACKS | 91.40 | 0.00 | 0.00 | 0.00 | |
| 02/12/2024 | CD | REIMB. STUCO | 5 | 13639 | 0530 | 144.32 | 0.00 | 0.00 | 0.00 | |
| | | 12/21 | | | REINDEER GAME SUPPLIES | | | | | |
| 05 704 0530 | | STUDENT COUNCIL | | | | | | | | (309.83) |
| | | *Current Activity | | | | | | | | |
| | | *Ending Balance: | | | | 309.83 | 0.00 | 0.00 | 0.00 | 5,188.99 |
| | | *Previous Balance | | | | | | | | 131.40 |
| 05 704 1500 | | BAND | | | | | | | | |
| 05 704 1510 | | DRAMATICS | | | | | | | | |
| 05 704 1520 | | LIBRARY | | | | | | | | |
| 05 704 1530 | | DANCE SQUAD | | | | | | | | |
| 05 704 1530 | | DANCE SQUAD | | | | | | | | |
| 05 2900 610 000 1530 | | DANCE SQUAD | | | | | | | | |
| 01/31/2024 | CD | 1/31/24 REIMB | 5 | 13613 | FLAGS CLEANED | 20.00 | 0.00 | 0.00 | 0.00 | |
| 01/31/2024 | CD | 1/31/24 REIMB | 5 | 13613 | FLOWERS PARENTS NIGHT | 34.21 | 0.00 | 0.00 | 0.00 | |
| 05 704 1530 | | DANCE SQUAD | | | | | | | | (54.21) |
| | | *Current Activity | | | | | | | | |
| | | *Ending Balance: | | | | 54.21 | 0.00 | 0.00 | 0.00 | 1,361.28 |
| | | *Previous Balance | | | | | | | | 3,145.55 |
| 05 704 1535 | | CHEERLEADER | | | | | | | | |
| 05 704 1535 | | CHEERLEADER | | | | | | | | |
| 05 2900 610 000 1535 | | Cheerleader | | | | | | | | |
| 01/15/2024 | CD | REFUND | 5 | 13585 | TOSS OUT GIFTS | 272.42 | 0.00 | 0.00 | 0.00 | |
| | | CHEER ITEMS | | | | | | | | |
| 05 704 1535 | | CHEERLEADER | | | | | | | | (272.42) |
| | | *Current Activity | | | | | | | | |
| | | *Ending Balance: | | | | 272.42 | 0.00 | 0.00 | 0.00 | 2,873.13 |
| | | *Previous Balance | | | | | | | | 0.00 |
| 05 704 2021 | | CLASS OF 2021 | | | | | | | | |
| 05 704 2022 | | CLASS OF 2022 | | | | | | | | |
| | | *Current Activity | | | | | | | | 0.00 |
| | | *Ending Balance: | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | *Previous Balance | | | | | | | | 0.00 |

01/2024 - 02/2024

Regular; Beginning Month 01/2024; Processing Month 02/2024; 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 | Outstanding AP | Outstanding PO | Balance Change | Balance |
|-------------------------|------------------------------|-------------|---------------|----------|-------------------------------------|--------------------------|----------------|------------|
| Entry Date | JR | Reference # | Check Acct | Check # | Description | Entity Name | | |
| 05 704 2023 | | | CLASS OF 2023 | | | *Ending Balance: | 0.00 | 0.00 |
| 05 704 2023 | | | CLASS OF 2023 | | | *Previous Balance | 0.00 | 3,071.25 |
| 05 2900 610 000 2023 | | | CLASS OF 2023 | | | | | |
| 02/12/2024 | CD | 243973 | 5 | 13647 | CLASS OF 23 DONATION OAK PODIUM | MODERN OFFICE | 3,014.00 | 0.00 |
| 05 704 2023 | | | CLASS OF 2023 | | | *Current Activity | 0.00 | (3,014.00) |
| 05 704 2024 | | | CLASS OF 2024 | | | *Ending Balance: | 0.00 | 57.25 |
| 05 704 2024 | | | CLASS OF 2024 | | | *Previous Balance | 0.00 | 3,107.64 |
| 05 2900 610 000 2024 | | | CLASS OF 2024 | | | | | |
| 02/12/2024 | CD | 32865982 | 5 | 13645 | GRAD OUTFITS | Jostens Inc | 1,223.75 | 0.00 |
| 05 704 2024 | | | CLASS OF 2024 | | | *Current Activity | 0.00 | (1,223.75) |
| 05 704 2025 | | | CLASS OF 2025 | | | *Ending Balance: | 0.00 | 1,883.89 |
| 05 704 2025 | | | CLASS OF 2025 | | | *Previous Balance | 0.00 | 7,583.45 |
| 05 1710 2025 | | | CLASS OF 2025 | | | | | |
| 01/30/2024 | CR | 3827 | 5 | 13615 | JR CLASS OF 2025 BUNDT CAKES | NOTHING BUNDT CAKES | 0.00 | 0.00 |
| 05 2900 610 000 2025 | | | CLASS OF 2025 | | | *Current Activity | 3,754.00 | 0.00 |
| 01/31/2024 | CD | 12924 | 5 | | KHS JR PROM | | 0.00 | 0.00 |
| 05 704 2025 | | | CLASS OF 2025 | | | *Ending Balance: | 2,888.80 | 865.20 |
| 05 704 2026 | | | CLASS OF 2026 | | | *Previous Balance | 0.00 | 8,448.65 |
| 05 704 2026 | | | CLASS OF 2026 | | | | | 4,685.66 |
| 05 1710 2026 | | | CLASS OF 2026 | | | | | |
| 01/17/2024 | CR | 3789 | 5 | | 10TH GR SHARE | | 0.00 | 0.00 |
| 05 704 2026 | | | CLASS OF 2026 | | | *Current Activity | 417.68 | 417.68 |
| 05 704 2027 | | | CLASS OF 2027 | | | *Ending Balance: | 0.00 | 5,103.34 |
| 05 704 2027 | | | CLASS OF 2027 | | | *Previous Balance | 0.00 | 3,271.52 |
| 05 704 2520 | | | SHOP | | | *Ending Balance: | 0.00 | 3,271.52 |
| 05 704 2530 | | | FBLA | | | *Previous Balance | 0.00 | 1,405.19 |
| 05 704 2530 | | | FBLA | | | *Ending Balance: | 0.00 | 1,405.19 |
| 05 2900 610 000 2530 | | | FBLA | | | *Previous Balance | 0.00 | 1,288.55 |
| 01/15/2024 | CD | 26441 | 5 | 13587 | FBLA NATIONAL FEES 2024 10 STUDENTS | National Membership Dues | 150.00 | 0.00 |
| 05 704 2530 | | | FBLA | | | *Current Activity | 0.00 | (150.00) |

01/2024 - 02/2024
Regular; Beginning Month 01/2024; Processing Month 02/2024; 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 | Outstanding AP | Outstanding PO | Balance Change | Balance |
|-------------------------|------------------------------|-----------------------------|----------|----------|----------------|----------------|----------------|-----------|
| 05 704 3429 | EHA WELLNESS ACCOUNT | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,803.89 |
| 05 704 3429 | EHA WELLNESS ACCOUNT | *Previous Balance | | | | | | 7,287.93 |
| 05 2900 610 000 3429 | EHA Wellness Committee | Schnitzler, Craig A | 215.00 | 0.00 | 0.00 | 0.00 | | (215.00) |
| 01/31/2024 CD | 13619 1/31/24 EHA | *Current Activity | | | | | | |
| 05 704 3429 | EHA WELLNESS ACCOUNT | *Ending Balance: | 215.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,072.93 |
| 05 704 3536 | ELEMENTARY T-SHIRTS | *Previous Balance | | | | | | 132.00 |
| 05 704 3668 | FOOTBALL FUNDRAISING | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132.00 |
| 05 704 3669 | VOLLEYBALL | *Previous Balance | | | | | | 5,255.02 |
| 05 704 3670 | WRESTLING FUND RAISING | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,255.02 |
| 05 704 4000 | HOOPS TOURNAMENT | *Previous Balance | | | | | | 6,659.78 |
| 05 704 4722 | GRADUATED CLASSES | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,659.78 |
| 05 704 4724 | CHROME BOOK ACCOUNT | *Previous Balance | | | | | | 1,234.52 |
| 05 2900 610 000 4724 | CHROME BOOK ACCOUNT | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,234.52 |
| 01/15/2024 CD | G22426 | Computer Hardware - Kearney | 225.00 | 0.00 | 0.00 | 0.00 | | 6,636.73 |
| 01/15/2024 CD | G22426 | Computer Hardware - Kearney | (149.00) | 0.00 | 0.00 | 0.00 | | 6,636.73 |
| 05 704 4724 | CHROME BOOK ACCOUNT | *Current Activity | | | | | | 8,425.00 |
| 05 704 7274 | SCRIP CARD | *Ending Balance: | 76.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,425.00 |
| 05 1710 7274 | SCRIP CARD | *Previous Balance | | | | | | 8,970.47 |
| 01/19/2024 CR | 3793 | SCRIP CARDS CASH HC | 0.00 | 450.00 | 0.00 | 0.00 | | 8,970.47 |
| 01/16/2024 CR | 3793 | SCRIP CARDS ZION LUTH | 0.00 | 400.00 | 0.00 | 0.00 | | 8,970.47 |
| 01/16/2024 CR | 3793 | SCRIP CARDS MOUSEL | 0.00 | 150.00 | 0.00 | 0.00 | | 8,970.47 |
| 01/16/2024 CR | 3793 | SCRIP CARDS KRONITZ | 0.00 | 100.00 | 0.00 | 0.00 | | 8,970.47 |
| 01/24/2024 CR | 3806 | CU PLUMBING SCRIP CARDS | 0.00 | 1,000.00 | 0.00 | 0.00 | | 8,970.47 |
| 01/24/2024 CR | 3806 | FULTON SCRIP CARDS | 0.00 | 250.00 | 0.00 | 0.00 | | 8,970.47 |
| 01/25/2024 CR | 3807 | SCRIP ACH REVENUE 1/3/24 | 0.00 | 858.69 | 0.00 | 0.00 | | 8,970.47 |
| 01/25/2024 CR | 3807 | SCRIP ACH REVENUE 1/5/24 | 0.00 | 90.00 | 0.00 | 0.00 | | 8,970.47 |
| 05 2900 610 000 7274 | SCRIP CARD | Great Lakes Scrip | | | | | | 18,003.97 |

01/2024 - 02/2024

Regular; Beginning Month 01/2024; Processing Month 02/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

| Entry Date | JR | Reference # | Check Acct | Check # | Description | Entity Name | Expenses | Revenues | Outstanding AP | Outstanding PO | Balance Change | Balance |
|----------------------|----|------------------------|------------|---------|------------------------------|------------------------|-----------|-----------|----------------|----------------|----------------|------------|
| 01/17/2024 | CD | PROJ DC 2024 AM | 5 | 13599 | PROJ DC 24 AUSTIN MACK | ROSTVET, MELISSA | 34.30 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01/17/2024 | CD | PROJ DC 2024 WB | 5 | 13599 | PROJ DC 24 WILL BELZ | ROSTVET, MELISSA | 2,696.28 | 0.00 | 0.00 | 0.00 | | |
| 01/25/2024 | CD | JAN. 24 SCRIP ACH | 5 | 144 | JAN. 02 SCRIP ACH | RAISERIGHT SCRIP | 60.62 | 0.00 | 0.00 | 0.00 | | |
| 01/25/2024 | CD | JAN. 24 SCRIP ACH | 5 | 144 | JAN. 16 SCRIP ACH | RAISERIGHT SCRIP | 662.98 | 0.00 | 0.00 | 0.00 | | |
| 01/25/2024 | CD | JAN. 24 SCRIP ACH | 5 | 144 | JAN. 24 SCRIP ACH | RAISERIGHT SCRIP | 175.50 | 0.00 | 0.00 | 0.00 | | |
| 01/29/2024 | CD | 1/29/24 SCRIP | 5 | 145 | 1/29/24 SCRIP | RAISERIGHT SCRIP | 1,011.40 | 0.00 | 0.00 | 0.00 | | |
| 02/09/2024 | CD | 2/9/24 SCRIP | 5 | 13637 | 2/9/24 SCRIP | RUSS'S MARKET STORE #7 | 190.00 | 0.00 | 0.00 | 0.00 | | |
| 05 704 7274 | | SCRIP CARD | | | | *Current Activity | | | | | | (1,532.39) |
| 05 704 7545 | | SKILLS USA | | | | *Ending Balance: | 4,831.08 | 3,298.69 | 0.00 | 0.00 | 0.00 | 16,471.58 |
| 05 704 7545 | | SKILLS USA | | | | *Previous Balance | | | | | | 6,045.71 |
| 05 2900 610 000 7545 | | SKILLS USA | | | | | | | | | | |
| 01/15/2024 | CD | M401009 | 5 | 13589 | SKILLS USA MEMBERSHIP 2024 | Skills USA | 668.00 | 0.00 | 0.00 | 0.00 | | |
| 01/15/2024 | CD | 7545 SKILLS USA DEC | 5 | 13583 | SKILLS USA PANCAKE FEED 7545 | Kenesaw Market | 29.52 | 0.00 | 0.00 | 0.00 | | |
| 05 704 7545 | | SKILLS USA | | | | *Current Activity | | | | | | (697.52) |
| 05 704 7733 | | SPEECH FUND RAISER | | | | *Ending Balance: | 697.52 | 0.00 | 0.00 | 0.00 | 0.00 | 5,348.19 |
| 05 704 7733 | | SPEECH FUND RAISER | | | | *Previous Balance | | | | | | 238.03 |
| 05 704 7737 | | PRESCHOOL PARTNERSHIP | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 238.03 |
| 05 704 7737 | | PRESCHOOL PARTNERSHIP | | | | *Previous Balance | | | | | | 900.00 |
| 05 704 7867 | | SCHOOL STORE PRE K - 6 | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 |
| 05 704 7867 | | SCHOOL STORE PRE K - 6 | | | | *Previous Balance | | | | | | 958.41 |
| 05 765 | | FUND BALANCE | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 642.10 |
| 05 765 | | FUND BALANCE | | | | *Previous Balance | | | | | | 642.10 |
| | | | | | | *Ending Balance: | 34,492.72 | 15,487.80 | 0.00 | 0.00 | 0.00 | 185,904.15 |
| | | | | | | Fund Total: | | | | | | |

Batch Description: GENERAL FUND JANUARY 2024 Processing Month: 01/2024
Checking Account: 1 GENERAL FUND CHECKING

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| | Statement Balance | 01/31/2024 | 2,654,808.67 |

Outstanding Checks

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|---|-------------|-----------------|
| 33011 | Explorelearning | 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 |
| 33947 | JACKIE CORNELIUS | 11/13/2023 | 9.50 |
| 34075 | CITY OF HASTINGS | 01/15/2024 | 181.00 |
| 34104 | SHOOF PRODUCTIONS, LLC | 01/15/2024 | 3,000.00 |
| 34116 | NEBRASKA STATE ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS | 01/15/2024 | 20.00 |
| 34117 | AMERITAS LIFE INSURANCE CORP | 11/15/2023 | 324.18 |
| 34118 | AMERITAS LIFE INSURANCE CORP | 12/11/2023 | 324.18 |
| | Total: | | <u>6,195.51</u> |

| | | | | |
|--------------------------|--------------------------|-------------------------|-----------------------------|-------------------|
| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> | <u>Difference</u> |
| 2,654,808.67 | (6,195.51) | 2,648,613.16 | 2,648,849.22 | (236.06) |

Cleared Automatic Payment Total: 94,748.54
Cleared Checks Total: 164,102.17
Cleared Direct Deposit Total: (154,538.75)
Cleared Void Total: 4,465.56
Cleared Cash Receipt Total: 889,173.49
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

Batch Description: BUS-DEPRECIATION FUND JANUARY 2024 Processing Month: 01/2024
Checking Account: 2 DEPRECIATION

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| | Statement Balance | 01/31/2024 | 593,295.48 |

| | | | | |
|--------------------------|--------------------------|-------------------------|-----------------------------|-------------------|
| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> | <u>Difference</u> |
| 593,295.48 | 0.00 | 593,295.48 | 593,295.48 | 0.00 |

Cleared Automatic Payment Total:
Cleared Checks Total:
Cleared Direct Deposit Total:
Cleared Void Total:
Cleared Cash Receipt Total: 1,128.51
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

Batch Description: ACTIVITY FUND JANUARY 2024 Processing Month: 01/2024
Checking Account: 5 ACTIVITY FUND

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| | Statement Balance | 01/31/2024 | 201,427.70 |

Outstanding Checks

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| 10157 | Chuck Roe | 10/14/2016 | 75.34 |

Outstanding Checks

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|-------------------------------|-------------|---------------|
| 10308 | Kenesaw Booster Club | 01/23/2017 | 6.25 |
| 10773 | Preston Schnitzler | 02/09/2018 | 85.00 |
| 13357 | NSIAAA | 09/11/2023 | 250.00 |
| 13378 | Doniphan Trumbull High | 09/15/2023 | 100.00 |
| 13562 | PROJECT DC 2026 | 12/15/2023 | 279.52 |
| 13588 | SHOOF PRODUCTIONS, LLC | 01/15/2024 | 1,000.00 |
| 13590 | Dalton Bender | 01/12/2024 | 180.00 |
| 13598 | Neligh-Oakdale High School | 01/17/2024 | 160.00 |
| 13600 | SUPERIOR PUBLIC SCHOOLS | 01/17/2024 | 45.00 |
| 13602 | Central Community College | 01/19/2024 | 294.00 |
| 13603 | QUINN CHENEY | 01/19/2024 | 60.00 |
| 13608 | Ryan Denkert | 01/24/2024 | 150.00 |
| 13609 | TYSON DENKERT | 01/24/2024 | 90.00 |
| 13611 | Red Cloud High School | 01/24/2024 | 130.00 |
| 13612 | Brent Williamson | 01/24/2024 | 120.00 |
| 13613 | CARRIE EDWARDS | 01/31/2024 | 54.21 |
| 13614 | FORT KEARNY CONFERENCE | 01/31/2024 | 100.00 |
| 13615 | NOTHING BUNDT CAKES | 01/31/2024 | 2,888.80 |
| 13616 | Ord Public School | 01/31/2024 | 63.00 |
| 13617 | Michelle's Scrumptious Bakery | 01/31/2024 | 75.00 |
| 13618 | OMAHA SKUTT CATHOLIC | 01/31/2024 | 152.00 |
| 13619 | Craig Schnitzler | 01/31/2024 | 215.00 |
| Total: | | | 6,573.12 |

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> |
|--------------------------|--------------------------|-------------------------|-----------------------------|-------------------|
| 201,427.70 | (3,303.68) | 198,124.02 | 197,368.27 | 755.75 |

Cleared Automatic Payment Total:
 Cleared Checks Total: 19,463.60
 Cleared Direct Deposit Total:
 Cleared Void Total: 1,415.00
 Cleared Cash Receipt Total: 15,487.80
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: HOT LUNCH FUND JANUARY 2024 Processing Month: 01/2024
 Checking Account: 6 HOT LUNCH FUND CHECKING

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| | Statement Balance | 01/31/2024 | 45,526.67 |

Outstanding Automatic Payments

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
|-------------------------------|--------------------|-------------|---------------|

Outstanding Automatic Payments

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--|-------------|---------------|
| 2 | Kenesaw Public School Retirement HOT LUNCH | 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 HOT LUNCH | 09/11/2023 | 237.73 |
| 93 | Kenesaw Public School Retirement HOT LUNCH | 06/15/2023 | 564.19 |
| 94 | NEBRASKA SCHOOL RETIREMENT SYS | 06/15/2023 | 83.25 |
| 95 | Kenesaw Public School Retirement HOT LUNCH | 08/13/2023 | 85.56 |
| 96 | NEBRASKA SCHOOL RETIREMENT SYS | 08/13/2023 | 12.63 |
| 99 | Kenesaw Public School Retirement HOT LUNCH | 05/15/2023 | 1,062.43 |
| 100 | NEBRASKA SCHOOL RETIREMENT SYS | 05/15/2023 | 156.79 |
| 101 | Kenesaw Public School Retirement HOT LUNCH | 03/15/2023 | 1,045.74 |
| 102 | NEBRASKA SCHOOL RETIREMENT SYS | 03/15/2023 | 154.45 |
| 103 | Kenesaw Public School Retirement HOT LUNCH | 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: | | | 5,845.15 |

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 |
| 61390 | JENNIFER WHITESEL | 12/11/2023 | 48.17 |
| Total: | | | 11,529.62 |

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) |
| Total: | | | 16,731.22 |

| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> | <u>Difference</u> |
|--------------------------|--------------------------|-------------------------|-----------------------------|-------------------|
| 45,526.67 | (643.55) | 44,883.12 | 44,883.12 | 0.00 |

Cleared Automatic Payment Total: 1,855.35
 Cleared Checks Total: 9,687.03
 Cleared Direct Deposit Total: (3,061.49)
 Cleared Void Total:
 Cleared Cash Receipt Total: 12,100.65
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: BOND FUND JANUARY 2024 Processing Month: 01/2024
 Checking Account: 7 BOND FUND

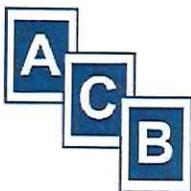
| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------------|-------------------------|-----------------------------|
| | Statement Balance | 01/31/2024 | 160,878.84 |
| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> |
| 160,878.84 | 0.00 | 160,878.84 | 160,878.84 |
| | | | <u>Difference</u> |
| | | | 0.00 |

Cleared Automatic Payment Total:
 Cleared Checks Total:
 Cleared Direct Deposit Total:
 Cleared Void Total:
 Cleared Cash Receipt Total: 58,960.35
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: SPECIAL BUILDING FUND JANUARY 2024 Processing Month: 01/2024
 Checking Account: 8 SPECIAL BUILDING

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------------|-------------------------|-----------------------------|
| | Statement Balance | 01/31/2024 | 796,066.69 |
| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> |
| 796,066.69 | 0.00 | 796,066.69 | 796,066.69 |
| | | | <u>Difference</u> |
| | | | 0.00 |

Cleared Automatic Payment Total:
 Cleared Checks Total:
 Cleared Direct Deposit Total:
 Cleared Void Total:
 Cleared Cash Receipt Total: 68,044.00
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:



Adams County Bank

Jan 31, 2024

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

Hold at Bank

GENERAL FUND

| | | | |
|------------|---------------------------|-----------------------------|--------------|
| Super NOW | | | |
| 01/01/2024 | Beginning Balance | | 2,177,607.22 |
| | 17 Deposits/Other Credits | + | 889,173.49 |
| | 64 Checks/Other Debits | - | 411,972.04 |
| 01/31/2024 | Ending Balance | 31 Days in Statement Period | 2,654,808.67 |

| | | | |
|------------------------------------|--|--------------------------|------------|
| ----- Deposits/Other Credits ----- | | | |
| 01/09/2024 | ACH Deposit | | 14,462.00 |
| | STATE OF NE | ST PAYMENT | |
| 01/11/2024 | ACH Deposit | | 187.99 |
| | STATE OF NE | ST PAYMENT | |
| 01/12/2024 | ACH Deposit | KENESAW PUBLIC S PAYROLL | 210.14 |
| 01/12/2024 | ACH Deposit | | 36,463.99 |
| | Hall County | Disbursmnt | |
| 01/12/2024 | ACH Deposit | | 565,124.99 |
| | ADAMS COUNTY TRE | Disbursmnt | |
| 01/16/2024 | Deposit | | 199.00 |
| 01/17/2024 | Deposit | | 1,000.00 |
| 01/17/2024 | IB Transfer Deposit | | 387.76 |
| | WEB TRANSFER FROM DD#104448 ON 01/17 AT 09:4 | | |
| 01/17/2024 | IB Transfer Deposit | | 596.17 |
| | WEB TRANSFER FROM DD#104448 ON 01/17 AT 09:4 | | |
| 01/19/2024 | Deposit | | 39,192.39 |
| 01/19/2024 | ACH Deposit | | 47,354.00 |
| | STATE OF NE | ST PAYMENT | |
| 01/23/2024 | ACH Deposit | | 45,495.92 |
| | STATE OF NE | ST PAYMENT | |
| 01/24/2024 | Deposit | | 13,043.00 |
| 01/24/2024 | Deposit | | 42,206.47 |
| 01/24/2024 | ACH Deposit | | 7,500.00 |
| | STATE OF NE | ST PAYMENT | |
| 01/31/2024 | ACH Deposit | | 73,046.00 |
| | STATE OF NE | ST PAYMENT | |
| 01/31/2024 | Accr Earning Pymt | Added to Account | 2,703.67 |

| | | | | | |
|---|-------|--------|--------|-------|----------|
| ----- Checks listed in numerical order; (*) indicates gap in sequence ----- | | | | | |
| Check | Date | Amount | Check | Date | Amount |
| 4040 | 01/04 | 45.00 | 34008* | 01/11 | 3,247.60 |
| 33998* | 01/02 | 427.70 | 34028* | 01/05 | 217.46 |



Adams County Bank

Jan 31, 2024

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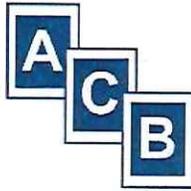
KENESAW PUBLIC SCHOOL

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

| Check | Date | Amount | Check | Date | Amount |
|--------|-------|-----------|--------|-------|----------|
| 34048* | 01/18 | 1,051.89 | 34088 | 01/22 | 9,307.76 |
| 34049 | 01/17 | 82.57 | 34089 | 01/22 | 360.00 |
| 34050 | 01/24 | 427.70 | 34090 | 01/24 | 50.00 |
| 34051 | 01/25 | 600.00 | 34091 | 01/22 | 85.00 |
| 34052 | 01/31 | 350.66 | 34092 | 01/17 | 772.79 |
| 34053 | 01/19 | 65,090.56 | 34093 | 01/19 | 285.33 |
| 34054 | 01/25 | 4,644.81 | 34094 | 01/22 | 67.88 |
| 34055 | 01/16 | 1,200.00 | 34095 | 01/23 | 103.09 |
| 34068* | 01/23 | 556.59 | 34096 | 01/24 | 25.00 |
| 34069 | 01/23 | 117.21 | 34097 | 01/24 | 766.12 |
| 34070 | 01/23 | 66.46 | 34098 | 01/23 | 540.00 |
| 34071 | 01/24 | 2,881.89 | 34099 | 01/23 | 200.00 |
| 34072 | 01/24 | 140.00 | 34100 | 01/29 | 711.75 |
| 34073 | 01/22 | 2,005.02 | 34101 | 01/19 | 848.00 |
| 34074 | 01/24 | 6,665.87 | 34102 | 01/25 | 30.17 |
| 34076* | 01/19 | 185.40 | 34103 | 01/22 | 5,886.00 |
| 34077 | 01/22 | 5,225.00 | 34105* | 01/19 | 3,627.45 |
| 34078 | 01/22 | 2,381.47 | 34106 | 01/23 | 3,920.00 |
| 34079 | 01/19 | 256.16 | 34107 | 01/24 | 105.00 |
| 34080 | 01/22 | 10.00 | 34108 | 01/23 | 4,119.69 |
| 34081 | 01/30 | 26,064.10 | 34109 | 01/23 | 356.85 |
| 34082 | 01/23 | 142.73 | 34110 | 01/23 | 1,627.71 |
| 34083 | 01/23 | 1,014.79 | 34111 | 01/23 | 5.63 |
| 34084 | 01/22 | 600.74 | 34112 | 01/22 | 816.50 |
| 34085 | 01/22 | 1,007.51 | 34113 | 01/17 | 174.65 |
| 34086 | 01/26 | 47.90 | 34114 | 01/22 | 73.00 |
| 34087 | 01/23 | 50.00 | 34115 | 01/22 | 1,051.56 |

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

| | | | |
|------------|-----------------------------|--------------------------|------------|
| 01/05/2024 | ACH Withdrawal | | 55.47 |
| | NEB DEPT REVENUE NBF BUS TX | | |
| 01/05/2024 | ACH Withdrawal | | 642.82 |
| | IRS USATAXPYMT | | |
| 01/12/2024 | ACH Withdrawal | KENESAW PUBLIC S PAYROLL | 153,121.33 |
| 01/16/2024 | ACH Withdrawal | | 46,989.96 |
| | IRS USATAXPYMT | | |
| 01/17/2024 | ACH Withdrawal | | 6,530.48 |
| | NEB DEPT REVENUE NBF BUS TX | | |



Adams County Bank

Jan 31, 2024

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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

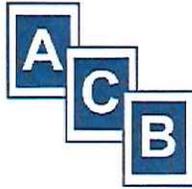
| | | |
|------------------------------|-----------------------------|------------|
| 01/01/2024 Beginning Balance | | 592,166.97 |
| 1 Deposits/Other Credits | + | 1,128.51 |
| 0 Checks/Other Debits | - | .00 |
| 01/31/2024 Ending Balance | 31 Days in Statement Period | 593,295.48 |

| | | |
|------------------------------------|------------------|----------|
| ----- Deposits/Other Credits ----- | | |
| 01/31/2024 Accr Earning Pymt | Added to Account | 1,128.51 |

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

| | | | |
|----------------------------------|------------|-------|------------|
| ----- Daily Ending Balance ----- | | | |
| 01/01 | 592,166.97 | 01/31 | 593,295.48 |

| | | | |
|---|----------|--------------------------------|------------|
| ----- Earnings Summary ----- | | | |
| ** Below is an itemization of the Earnings ** | | | |
| ** paid this period. ** | | | |
| Interest Paid This Period | 1,128.51 | Annual Percentage Yield Earned | 2.27 % |
| Interest Paid YTD | 1,128.51 | Days in Earnings Period | 31 |
| | | Earnings Balance | 592,166.97 |



Adams County Bank

Jan 31, 2024

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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 | | |
| 01/01/2024 Beginning Balance | | 205,403.50 |
| 13 Deposits/Other Credits | + | 15,487.80 |
| 40 Checks/Other Debits | - | 19,463.60 |
| 01/31/2024 Ending Balance | 31 Days in Statement Period | 201,427.70 |

| ----- Deposits/Other Credits ----- | | |
|------------------------------------|------------------|----------|
| 01/03/2024 Deposit | 806 | 920.00 |
| 01/03/2024 ACH Deposit | | 858.69 |
| RAISERIGHT RaiseRight | | |
| 01/05/2024 Deposit | 807 | 319.00 |
| 01/05/2024 ACH Deposit | | 90.00 |
| RAISERIGHT RaiseRight | | |
| 01/16/2024 Deposit | 808 | 1,100.00 |
| 01/17/2024 Deposit | 810 | 246.00 |
| 01/17/2024 Deposit | 809 | 1,408.50 |
| 01/22/2024 Deposit | 812 | 580.00 |
| 01/22/2024 Deposit | 811 | 1,939.00 |
| 01/24/2024 Deposit | 813 | 1,298.00 |
| 01/30/2024 Deposit | 814 | 3,754.00 |
| 01/31/2024 Deposit | 815 | 2,750.00 |
| 01/31/2024 Accr Earning Pymt | Added to Account | 224.61 |

| ----- Checks listed in numerical order; (*) indicates gap in sequence ----- | | | | | |
|---|-------|----------|--------|-------|----------|
| Check | Date | Amount | Check | Date | Amount |
| 13274 | 01/03 | 269.68 | 13576 | 01/23 | 279.90 |
| 13454* | 01/19 | 70.00 | 13577 | 01/23 | 40.13 |
| 13490* | 01/29 | 100.00 | 13578 | 01/22 | 722.40 |
| 13497* | 01/08 | 150.00 | 13579 | 01/26 | 1,304.05 |
| 13524* | 01/03 | 150.00 | 13580 | 01/19 | 76.00 |
| 13533* | 01/03 | 138.00 | 13581 | 01/23 | 988.00 |
| 13561* | 01/02 | 25.78 | 13582 | 01/23 | 104.86 |
| 13564* | 01/22 | 951.05 | 13583 | 01/17 | 1,728.48 |
| 13566* | 01/18 | 120.00 | 13584 | 01/16 | 199.00 |
| 13567 | 01/16 | 237.50 | 13585 | 01/25 | 272.42 |
| 13569* | 01/17 | 150.00 | 13586 | 01/23 | 66.00 |
| 13573* | 01/23 | 150.00 | 13587 | 01/26 | 150.00 |
| 13574 | 01/24 | 150.00 | 13589* | 01/26 | 668.00 |
| 13575 | 01/19 | 4,668.83 | 13596* | 01/23 | 108.40 |



Adams County Bank

Jan 31, 2024

Pg 2 of 2

KENESAW PUBLIC SCHOOL

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

| Check | Date | Amount | Check | Date | Amount |
|--------|-------|----------|--------|-------|--------|
| 13597 | 01/19 | 135.00 | 13605 | 01/23 | 150.00 |
| 13599* | 01/31 | 2,730.58 | 13606 | 01/26 | 150.00 |
| 13601* | 01/24 | 90.04 | 13607 | 01/23 | 60.00 |
| 13604* | 01/23 | 150.00 | 13610* | 01/31 | 49.00 |

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

| | | | |
|---------------------------|------------|------------|------------|
| 01/02/2024 ACH Withdrawal | RAISERIGHT | RaiseRight | 60.62 - |
| 01/16/2024 ACH Withdrawal | RAISERIGHT | RaiseRight | 662.98 - |
| 01/24/2024 ACH Withdrawal | RAISERIGHT | RaiseRight | 175.50 - |
| 01/29/2024 ACH Withdrawal | RAISERIGHT | RaiseRight | 1,011.40 - |

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

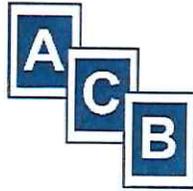
----- Daily Ending Balance -----

| | | | | | |
|-------|------------|-------|------------|-------|------------|
| 01/01 | 205,403.50 | 01/17 | 206,573.65 | 01/25 | 200,862.12 |
| 01/02 | 205,317.10 | 01/18 | 206,453.65 | 01/26 | 198,590.07 |
| 01/03 | 206,538.11 | 01/19 | 201,503.82 | 01/29 | 197,478.67 |
| 01/05 | 206,947.11 | 01/22 | 202,349.37 | 01/30 | 201,232.67 |
| 01/08 | 206,797.11 | 01/23 | 200,252.08 | 01/31 | 201,427.70 |
| 01/16 | 206,797.63 | 01/24 | 201,134.54 | | |

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

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

| | | | |
|---------------------------|--------|--------------------------------|------------|
| Interest Paid This Period | 224.61 | Annual Percentage Yield Earned | 1.30 % |
| Interest Paid YTD | 224.61 | Days in Earnings Period | 31 |
| | | Earnings Balance | 203,988.20 |



Adams County Bank

Jan 31, 2024

Pg 1 of 2

10

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

Hold at Bank

SCHOOL LUNCH

Super NOW

| | | | |
|------------|--------------------------|---|-----------|
| 01/01/2024 | Beginning Balance | | 48,029.89 |
| | 6 Deposits/Other Credits | + | 12,100.65 |
| | 11 Checks/Other Debits | - | 14,603.87 |
| 01/31/2024 | Ending Balance | | 45,526.67 |

31 Days in Statement Period

----- Deposits/Other Credits -----

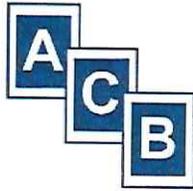
| | | | |
|------------|------------------------|------------------|----------|
| 01/05/2024 | Deposit | | 1,112.20 |
| 01/18/2024 | ACH Deposit | | 5,336.11 |
| | STATE OF NE ST PAYMENT | | |
| 01/22/2024 | Deposit | | 2,737.00 |
| 01/26/2024 | Deposit | | 2,175.00 |
| 01/31/2024 | Deposit | | 705.00 |
| 01/31/2024 | Accr Earning Pymt | Added to Account | 35.34 |

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

| Check | Date | Amount | Check | Date | Amount |
|-------|-------|----------|--------|-------|----------|
| | 01/17 | 1,701.08 | | 01/22 | 5,537.17 |
| | 01/19 | 818.15 | 61392 | 01/19 | 291.00 |
| | 01/22 | 342.51 | 61395* | 01/23 | 997.12 |

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

| | | | |
|------------|---|--------------------------|----------|
| 01/12/2024 | ACH Withdrawal | KENESAW PUBLIC S PAYROLL | 3,061.49 |
| 01/16/2024 | ACH Withdrawal | | 798.48 |
| | IRS | USATAXPYMT | |
| 01/17/2024 | IB Transfer W/D | | 387.76 |
| | WEB TRANSFER TO DD#900076 ON 01/17 AT 09:42 | | |
| 01/17/2024 | IB Transfer W/D | | 596.17 |
| | WEB TRANSFER TO DD#900076 ON 01/17 AT 09:43 | | |
| 01/17/2024 | ACH Withdrawal | | 72.94 |
| | NEB DEPT REVENUE NBF BUS TX | | |



Adams County Bank

Jan 31, 2024

Pg 1 of 1

1

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

Hold at Bank

Super NOW

| | | |
|------------------------------|-----------------------------|----------|
| 01/01/2024 Beginning Balance | | 5,284.93 |
| 1 Deposits/Other Credits | + | 3.34 |
| 1 Checks/Other Debits | - | 94.75 |
| 01/31/2024 Ending Balance | 31 Days in Statement Period | 5,193.52 |

| | |
|------------------------------------|-----------------------|
| ----- Deposits/Other Credits ----- | |
| 01/31/2024 Accr Earning Pymt | Added to Account 3.34 |

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

| Check | Date | Amount | Check | Date | Amount |
|-------|-------|--------|-------|------|--------|
| 2740 | 01/22 | 94.75 | | | |

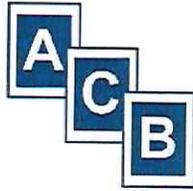
| | Total For This Period | Total Year-to-Date | Previous Year Total |
|--------------------------|-----------------------|--------------------|---------------------|
| Total Overdraft Fees | \$.00 | \$.00 | \$.00 |
| Total Returned Item Fees | \$.00 | \$.00 | \$.00 |

| | | | | | |
|----------------------------------|----------|-------|----------|-------|----------|
| ----- Daily Ending Balance ----- | | | | | |
| 01/01 | 5,284.93 | 01/22 | 5,190.18 | 01/31 | 5,193.52 |

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

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

| | | | |
|---------------------------|------|--------------------------------|----------|
| Interest Paid This Period | 3.34 | Annual Percentage Yield Earned | 0.75 % |
| Interest Paid YTD | 3.34 | Days in Earnings Period | 31 |
| | | Earnings Balance | 5,254.37 |



Adams County Bank

Jan 31, 2024

Pg 1 of 1

1

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

Hold at Bank

BOND ACCOUNT

Super NOW

| | | |
|------------------------------|-----------------------------|------------|
| 01/01/2024 Beginning Balance | | 101,918.49 |
| 4 Deposits/Other Credits | + | 58,960.35 |
| 0 Checks/Other Debits | - | .00 |
| 01/31/2024 Ending Balance | 31 Days in Statement Period | 160,878.84 |

----- Deposits/Other Credits -----

| | | |
|------------------------------|------------------|-----------|
| 01/12/2024 ACH Deposit | | 3,218.81 |
| Hall County Disbursmnt | | |
| 01/12/2024 ACH Deposit | | 51,955.86 |
| ADAMS COUNTY TRE Disbursmnt | | |
| 01/19/2024 Deposit | | 3,632.59 |
| 01/31/2024 Accr Earning Pymt | Added to Account | 153.09 |

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

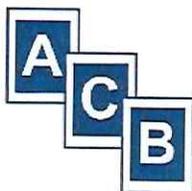
----- Daily Ending Balance -----

| | | | | | |
|-------|------------|-------|------------|-------|------------|
| 01/01 | 101,918.49 | 01/19 | 160,725.75 | 01/31 | 160,878.84 |
| 01/12 | 157,093.16 | | | | |

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

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

| | | | |
|---------------------------|--------|--------------------------------|------------|
| Interest Paid This Period | 153.09 | Annual Percentage Yield Earned | 1.30 % |
| Interest Paid YTD | 153.09 | Days in Earnings Period | 31 |
| | | Earnings Balance | 139,038.40 |



Adams County Bank

Jan 31, 2024

Pg 1 of 1

1

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

Hold at Bank

SPECIAL BLDG

Super NOW

| | | |
|------------------------------|-----------------------------|------------|
| 01/01/2024 Beginning Balance | | 728,022.69 |
| 5 Deposits/Other Credits | + | 68,044.00 |
| 0 Checks/Other Debits | - | .00 |
| 01/31/2024 Ending Balance | 31 Days in Statement Period | 796,066.69 |

----- Deposits/Other Credits -----

| | | |
|------------------------------|-------------------|-----------|
| 01/12/2024 ACH Deposit | | 3,594.78 |
| Hall County Disbursmnt | | |
| 01/12/2024 ACH Deposit | | 59,211.15 |
| ADAMS COUNTY TRE Disbursmnt | | |
| 01/12/2024 Earnings Tran Dep | CEarnXXXXXXXX1960 | 302.47 |
| 01/19/2024 Deposit | | 4,087.26 |
| 01/31/2024 Accr Earning Pymt | Added to Account | 848.34 |

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

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

| | | | | | |
|-------|------------|-------|------------|-------|------------|
| 01/01 | 728,022.69 | 01/19 | 795,218.35 | 01/31 | 796,066.69 |
| 01/12 | 791,131.09 | | | | |

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

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

| | | | |
|---------------------------|--------|--------------------------------|------------|
| Interest Paid This Period | 848.34 | Annual Percentage Yield Earned | 1.30 % |
| Interest Paid YTD | 848.34 | Days in Earnings Period | 31 |
| | | Earnings Balance | 770,451.80 |

KENESAW PUBLIC SCHOOL REIMBURSEMENT ACCOUNT 152-462

| DATE | TRANSACTION | CHECK # | RECEIPT | EXPENDITURE | CKG BALANCE |
|-----------|---|---------|--------------|----------------|-----------------|
| 1/1/2024 | BEGINNING BALANCE | | | | <u>5,284.93</u> |
| 1/16/2024 | Kenesaw USPS (Express mail & roll of stamps) | 2740 | | (94.75) | |
| 1/31/2024 | ACB - Interest | | 3.34 | | |
| | | | <u>3.34</u> | <u>(94.75)</u> | |
| | | | | | <u>5,193.52</u> |
| | Outstanding Checks (none) | | | | 0.00 |
| | | | | | <u>5,193.52</u> |
| 1/31/2024 | Bank Balance | | | | <u>5,193.52</u> |
| | | | | | <u>(0.00)</u> |
| 1/31/2024 | Reconciled Balance | | | | <u>5,193.52</u> |
| | Fiscal Year to Date Totals | | <u>39.34</u> | <u>(94.75)</u> | |

January 31, 2024

Adams County Bank
 401 N Smith Ave/ PO Box 149
 Kenesaw NE 68956

Kenesaw Public School
 PO Box 129
 Kenesaw NE 68956

Securities held in Safekeeping at Bankers Bank of West, Denver CO

Balances on File: \$ 4,499,314.29

| Securities Pledged: | Cusip | Pledge Amt | Maturity | Callable |
|--------------------------------|-----------|---------------|----------|----------|
| Adams Co SD#18 | 006078AW9 | \$ 495,000.00 | 12/01/28 | 10/29/15 |
| SBAP 2007-20F 1 | 83162CRB1 | \$ 30,103.76 | 06/01/27 | 06/01/27 |
| Sarpy Co Ne SID #294 | 80375ABC9 | \$ 105,000.00 | 09/15/37 | 03/15/23 |
| Sarpy Co Ne SID #292 | 80380WCW9 | \$ 110,000.00 | 02/15/36 | 02/15/23 |
| Douglas Co Ne SID #557 | 25931XBW7 | \$ 60,000.00 | 12/15/32 | 12/15/22 |
| Douglas Co Ne SID #482 | 25929YDX5 | \$ 50,000.00 | 08/15/38 | 05/15/24 |
| Douglas Co Ne SID #568 | 25936YBH3 | \$ 50,000.00 | 08/15/38 | 02/15/24 |
| Douglas Co Ne SID #568 | 25936YBJ9 | \$ 50,000.00 | 08/15/39 | 02/15/24 |
| Sarpy Co Ne SID #246 | 80378KCL3 | \$ 50,000.00 | 10/15/38 | 04/15/23 |
| Sarpy Co Ne SID #294 | 80375ABN5 | \$ 250,000.00 | 08/15/39 | 07/15/24 |
| Douglas Co Ne SID #530 | 25930LDA0 | \$ 335,000.00 | 08/15/39 | 06/15/24 |
| Douglas Co Ne SID #517 | 25932WDC0 | \$ 300,000.00 | 08/15/39 | 07/15/24 |
| Sarpy Co Ne SID #261 | 80376RFA1 | \$ 185,000.00 | 08/15/39 | 07/15/24 |
| Douglas Co Ne SID #554 | 25932QBD3 | \$ 200,000.00 | 08/15/39 | 07/15/24 |
| Douglas Co Ne SID #539 | 25932MBR1 | \$ 300,000.00 | 08/15/39 | 08/15/24 |
| City of Papillion Ne Water Rev | 698927FQ8 | \$ 185,000.00 | 12/15/26 | 09/22/26 |
| City of Papillion Ne Water Rev | 698927FS4 | \$ 100,000.00 | 12/15/28 | 09/22/26 |
| City of Papillion Ne | 698856577 | \$ 200,000.00 | 12/15/24 | 12/15/24 |
| City of Papillion Ne | 698856585 | \$ 200,000.00 | 12/15/25 | 12/15/25 |
| Douglas Co Ne SID #521 | 25929QDZ7 | \$ 100,000.00 | 02/15/29 | 02/15/25 |
| Douglas Co Ne SID #521 | 25929QEF0 | \$ 100,000.00 | 02/15/35 | 02/15/25 |
| Douglas Co Ne SID #508 | 25929WCS1 | \$ 115,000.00 | 08/15/30 | 02/15/25 |
| Douglas Co Ne SID #455 | 25928QCA4 | \$ 95,000.00 | 09/15/33 | 03/15/25 |
| Douglas Co Ne SID #446 | 25934ADC6 | \$ 95,000.00 | 09/15/36 | 02/18/25 |
| Sarpy Co Ne SID #240 | 80374PAK0 | \$ 250,000.00 | 01/15/30 | 01/22/25 |
| Sarpy Co Ne SID #224 | 80379EBY9 | \$ 160,000.00 | 08/15/35 | 02/15/25 |
| Douglas Co Ne SID #501 | 25935ECB0 | \$ 100,000.00 | 05/01/39 | 03/05/25 |
| Sarpy Co Ne SID #299 | 80374XCW5 | \$ 100,000.00 | 02/15/40 | 02/15/25 |
| City of Springfield Ne | 851077HV2 | \$ 100,000.00 | 11/15/36 | 07/27/27 |
| Sarpy Co Ne SID #335 | 80388MBM6 | \$ 285,000.00 | 09/15/42 | 09/15/28 |
| City of Kenesaw NE | 488875BT1 | \$ 90,000.00 | 03/15/36 | 05/14/26 |
| Sarpy Co Ne SID #264 | 80377BKJ0 | \$ 115,000.00 | 08/15/25 | 08/15/25 |

Total Securities Pledged: 32 \$ 4,960,103.76

Market Value Pledged Securities: \$ 4,535,251.23

FDIC Insurance: \$ 250,000.00

Letters of Credit: \$ -

Difference \$ 285,936.94

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

| | | | | Net (Disbursements) Receipts and Changes in Net Position |
|---|----------------------------|--|-------------------------------------|--|
| | Program Receipts | | Primary Government | |
| Disbursements | Charges for Services | Operating Grants and Contributions | 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 | | | | 5,000,288 |
| SPECIAL ITEMS | | | | |
| Lease proceeds | | | | 285,047 |
| CHANGE IN NET POSITION | | | | 392,163 |
| NET POSITION, beginning of year | | | | 4,648,618 |
| NET POSITION, end of year | | | | 5,040,781 |

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) | (53,336) | 285,047 | 53,336 | _____ | 285,047 |
| NET CHANGE IN FUND BALANCES | 143,604 | 239,966 | 8,593 | | 392,163 |
| FUND BALANCES, beginning of year | 3,542,835 | 495,883 | 609,900 | _____ | 4,648,618 |
| 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 | 2,232,601 | _____ | _____ | _____ | 2,232,601 |
| 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> |
|-------------------------|------------------|

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> |
|----------|----------------------|

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 August 31, | General Obligation Refunding Bonds | | | Capital Lease | | |
|----------------------------|------------------------------------|---------------|------------------|----------------|----------------|----------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 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 | | <u>3,330</u> | | | <u>3,330</u> |
| Total county sources | | <u>19,965</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 | | 350 |
| 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.

KENESAW PUBLIC SCHOOLS

2024 - 2025

| AUGUST 2024 | | | | | | | DATE | DAY | INFORMATION | DATE | DAY | INFORMATION | JANUARY 2025 | | | | | | | | | | | | |
|---------------------------------|----|----|----|----|----|----|---------------------------------|---------|---|----------------|------|---|---------------|----|----|----|----|----|----|----|----|----|----|----|----|
| S | M | T | W | T | F | S | | | | | | | S | M | T | W | T | F | S | | | | | | |
| | | | | 1 | 2 | 3 | AUG 5-9 | Any Day | Teacher Work Day | DEC 21 - JAN 6 | | NO SCHOOL - Winter Vacation | | | | 1 | 2 | 3 | 4 | | | | | | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | AUG 12 | MON | 1st Day Fall Practice | JAN 6 | MON | Teacher Inservice - Work Day | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | AUG 12 | MON | Teacher Inservice | JAN 7 | TUES | START OF 2ND SEMESTER | 12 | 13 | 14 | 15 | 16 | 17 | 18 | | | | | | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | AUG 13 | TUES | Teacher Inservice | JAN 31 | FRI | NO SCHOOL - Students | 19 | 20 | 21 | 22 | 23 | 24 | 25 | | | | | | |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | AUG 14 | WED | FIRST DAY OF SCHOOL | JAN 31 | FRI | PD & Teacher Work Day | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | |
| | | | | | | | DISMISS AT NOON | | | | | | | | | | | | | | | | | | |
| 13 STUDENT DAYS, 3 TEACHER DAYS | | | | | | | 18 STUDENT DAYS, 2 TEACHER DAYS | | | | | | | | | | | | | | | | | | |
| SEPTEMBER 2024 | | | | | | | DATE | DAY | INFORMATION | DATE | DAY | INFORMATION | FEBRUARY 2025 | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | S | M | T | W | T | F | S | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | SEPT 2 | MON | NO SCHOOL Labor Day | FEB 19 | WED | PT Conferences Noon Dismiss 1:00-5:45 pm & 6:00-7:45 pm | | | | | | | | 1 | | | | | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | SEPT 25 | WED | PT Conferences Noon Dismiss 1:00-5:45 pm & 6:00-7:45 pm | FEB 21 | FRI | NO SCHOOL - State Wrestling | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | | | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | SEPT 27 | FRI | NO SCHOOL - Students | | | | | | | | | | | | | | | | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | SEPT 27 | FRI | PD & Teacher Work Day | | | | | | | | | | 19 | 20 | 21 | 22 | | | |
| 29 | 30 | | | | | | | | | | | | | | | | | | | | | 28 | | | |
| 19 STUDENT DAYS, 1 TEACHER DAY | | | | | | | 19 STUDENT DAYS | | | | | | | | | | | | | | | | | | |
| OCTOBER 2024 | | | | | | | DATE | DAY | INFORMATION | DATE | DAY | INFORMATION | MARCH 2025 | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | S | M | T | W | T | F | S | | | | | | |
| | | 1 | 2 | 3 | 4 | 5 | OCT 11 | FRI | End of 1st quarter - 41 Days | MAR 3 | MON | 1st Day Spring Practice | | | | | | | | | | 1 | | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | OCT 25 | FRI | NO SCHOOL - Fall Break | MAR 6 | FRI | End of 3rd Quarter - 41 Days | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | MAR 7 | FRI | NO SCHOOL - State GBB | 9 | 10 | 11 | 12 | 13 | 14 | 15 | | | | | | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | | | | MAR 7 | FRI | Teacher Comp Day for PT Conf | 16 | 17 | 18 | 19 | 20 | 21 | 22 | | | | | | |
| 27 | 28 | 29 | 30 | 31 | | | | | | MAR 24 | MON | NO SCHOOL - Students | 23 | 24 | 25 | 26 | 27 | 28 | 29 | | | | | | |
| 22 STUDENT DAYS | | | | | | | 19 STUDENT DAYS, 2 TEACHER DAYS | | | | | | | | | | | | | | | | | | |
| NOVEMBER 2024 | | | | | | | DATE | DAY | INFORMATION | DATE | DAY | INFORMATION | APRIL 2025 | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | S | M | T | W | T | F | S | | | | | | |
| | | | | 1 | 2 | | NOV 18 | MON | 1st Day Winter Practice | APR 18 | FRI | NO SCHOOL - Spring Break | | | 1 | 2 | 3 | 4 | 5 | | | | | | |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | NOV 27 | WED | NO SCHOOL | APR 21 | MON | NO SCHOOL - Spring Break | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | NOV 28 | THUR | NO SCHOOL - Thanksgiving | | | | | | | | | | 18 | 19 | | | | | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | NOV 29 | FRI | NO SCHOOL | | | | | | | | | | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | | | | | | | | | 27 | 28 | 29 | 30 | | | |
| 18 STUDENT DAYS | | | | | | | 20 STUDENT DAYS | | | | | | | | | | | | | | | | | | |
| DECEMBER 2024 | | | | | | | DATE | DAY | INFORMATION | DATE | DAY | INFORMATION | MAY 2025 | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | S | M | T | W | T | F | S | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | DEC 20 | FRI | DISMISS AT NOON | MAY 8 | THUR | LAST DAY SENIORS | | | | | | 1 | 2 | 3 | | | | | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | DEC 20 | FRI | End of First Semester - 46 Days | MAY 10 | SAT | Graduation | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | DEC 21 - JAN 6 | | NO SCHOOL - Winter Vacation | MAY 16 | FRI | LAST DAY OF SCHOOL K-11 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | | | | | | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | MORATORIUM DEC. 22 - 26 | | | MAY 16 | FRI | DISMISS AT NOON | 18 | 19 | 20 | 21 | 22 | 23 | 24 | | | | | | |
| 29 | 30 | 31 | | | | | | | | MAY 16 | FRI | End of 2nd Semester - 47 Days | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | |
| 15 STUDENT DAYS | | | | | | | 12 STUDENT DAYS, 1 TEACHER DAY | | | | | | | | | | | | | | | | | | |

APPROVED FEBRUARY 12, 2024

School Calendar 2024-2025

| 1st Quarter | Student Contact Days | Total Teacher Days | Total Days |
|--------------------|-----------------------------|---------------------------|-------------------|
| August | 13 days | 3 | 16 |
| September | 19 days | 1 | 20 |
| October | <u>9 days</u> | <u>0</u> | <u>9</u> |
| TOTAL | 41 days | 4 | 45 |

| 2nd Quarter | | | |
|-------------------------------|----------------|----------|-----------|
| October | 13 days | 0 | 13 |
| November | 18 days | 0 | 18 |
| December | <u>15 days</u> | <u>0</u> | <u>15</u> |
| TOTAL | 46 days | 0 | 46 |
| | | 4 | |
| TOTAL FIRST SEMESTER - | 87 days | | 91 |

TEACHER DAYS - 91 days

| 3rd Quarter | | | |
|--------------------|----------------|----------|-----------|
| January | 18 days | 2 | 20 |
| February | 19 days | 0 | 19 |
| March | <u>4 days</u> | <u>1</u> | <u>5</u> |
| TOTAL | 41 days | 3 | 44 |

| 4th Quarter | | | |
|-------------------------------------|----------------|----------|-----------|
| March | 15 days | 1 | 16 |
| April | 20 days | 0 | 20 |
| May | <u>12 days</u> | <u>1</u> | <u>13</u> |
| | 47 days | 2 | 49 |
| | | 5 | |
| TOTAL Prof. Devel./Work Days | | 9 | 93 |

TOTAL SECOND SEMESTER - 88 days

184

TEACHER DAYS - 93 days

TOTAL STUDENT DAYS 87 days + 88 days **175**

Teacher Work Days

Prof. Dev. / Admin. Staff Mtg / Comm / Curr.

PT Comp Day

TVC Wrestling

TOTAL TEACHER/PD DAYS **9**

TOTAL TEACHER DAYS **184**



FACILITIES AUDIT + MASTER PLAN

KENESAW PUBLIC SCHOOLS
KENESAW, NE
FEBRUARY 12TH, 2024



**CARLSON
WEST
POVONDRA**
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Prepared for:



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Kenesaw Leadership

Rick Masters / Superintendent

Nicole J. LeClaire / Secondary Principal

Donald Webben / Elementary Principal

Marlin Kimle / President

Kay Sidders / Vice-President

Shandra Uden / Secretary

Tonya Hansen / Treasurer

Troy Legg / Member

Katheryn Schneider / Member



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EXECUTIVE SUMMARY

01

PURPOSE

Chapter One sets out the purpose of the document, desired goals, and explains the process of inquiry that went into developing Kenesaw Public Schools Facility Evaluation.



02

GROWTH

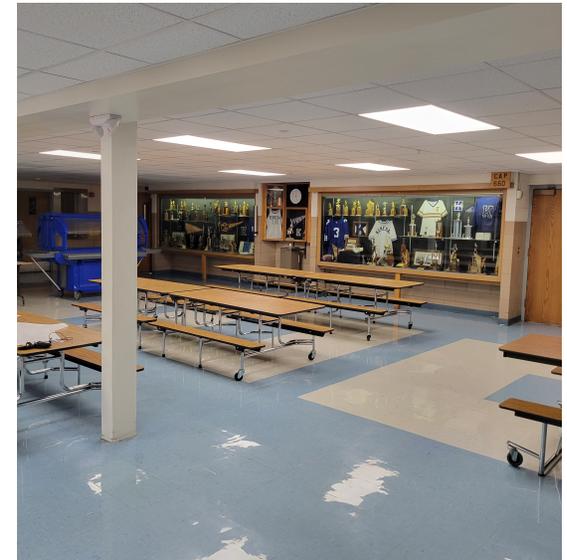


Chapter Two tells the story of the District's history. It takes a look at current student enrollment, demographics, comparison to peer districts, and taxes.

03

ANALYSIS

While understanding future demands is key, **Chapter Three** seeks to gain an understanding of the District's current facilities, listing current strengths and weaknesses in hopes of being prepared for the next decade of learning.



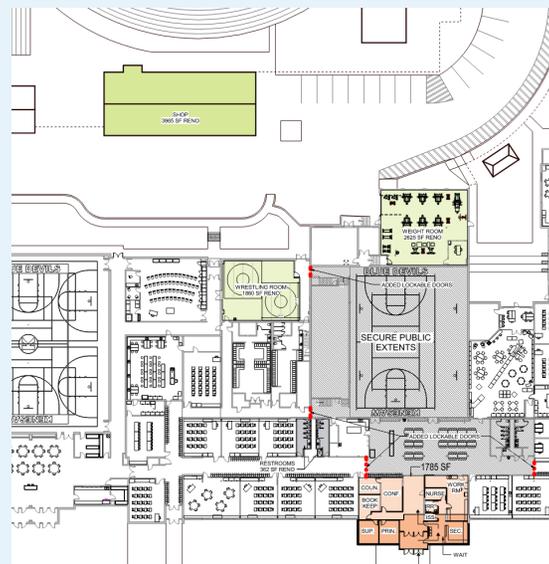
FUTURE NEEDS



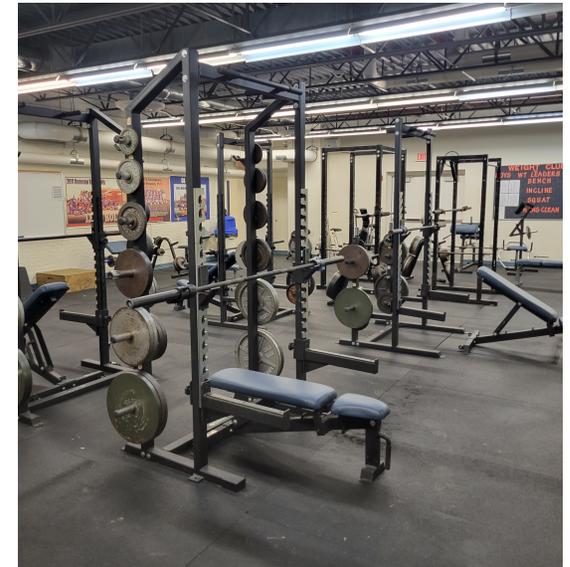
Chapter Four lists the future programmatic needs of Kenesaw Public Schools that are missing from Chapter Three's analysis. It details proposed program needs for both spaces and equipment at Kenesaw Public Schools.

PROPOSED MASTER PLAN

Taking into consideration the anticipated growth of the School District, existing deficiencies in needed space, and the necessary programs over the next ten years, **Chapter Five** shows the Proposed Master Plan in four alternatives.



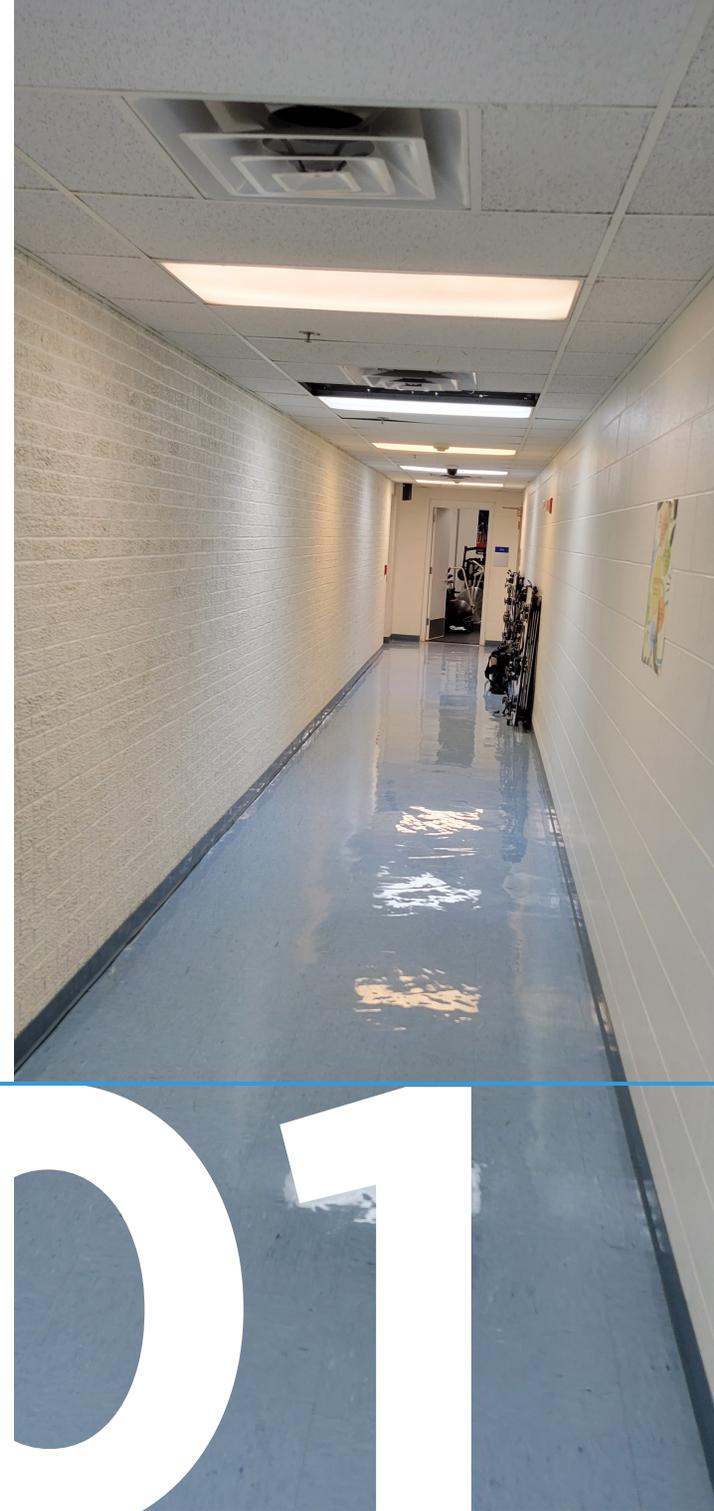
NEXT STEPS



Chapter Six seeks to identify next steps forward for Kenesaw Public Schools, including an estimated project cost for the Proposed Alternatives, and what a potential timeline might be moving forward.

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INTRODUCTION



1.1 PURPOSE + OBJECTIVES

PURPOSE

Kenesaw Public School District is experiencing a lack of security and program space. Location of the public accessible weight room provides security concern. The current stage is occupied by both wrestling and performing arts which is burdensome and inefficient. Due to these inadequacies, the District has commissioned this Study to gain a better understanding of the existing facilities in the

District, and the current and anticipated needs of the District Staff and Students. In understanding these needs, a Program Statement can lay out what is needed in the District's facilities, and look at a preliminary Master Plan to imagine what renovation, addition, and/or new building may be needed to provide for the current and future students of Kenesaw Public Schools.



Fig. 1.1.1: Shop, 2023



Fig. 1.1.2: High School Gymnasium, 2023

OBJECTIVES

Overall, the objective of this Study is to look at the variety of options available to the School District to anticipate and provide for the growth of the incoming generation of children, and to present the anticipated program and estimated fiscal impacts of these space requirements, in hopes of helping the School District and its constituents to make an informed decision on the best direction forward in the coming decade.

This objective can be broken down into the following goals:

1. Understand the School District's history and current demographic make-up; one has to know where they have been in order to know how to move forward and shape what/who they want to be.
2. Analyze the existing facilities of the School District, including the strengths, weaknesses, and opportunities of Kenesaw Public Schools.
3. Create a variety of options that could fulfill the current and incoming demographics and growth, while improving upon the District Facilities' needs. In this preliminary stage, thinking outside the box on a variety of solutions is key to ensure that the District is equipped for the best future.
4. Write a Program Statement(s) for the various options, to alleviate current needs, while providing the space for incoming students.
5. Design the spatial adjacencies and forms that fulfill the Program Statements, and work to enrich the School District's curriculum, amenities, extra-curriculum activities, as well as the needs of the community at large.
6. Outline the steps necessary to move forward, and give an estimated cost of construction and project at large. Estimate the time necessary to fulfill steps at a high-level to help illustrate the continued process for Kenesaw Public Schools.

1.2 PROCESS



Fig. 1.2.1: Kenesaw Public Schools Main Entry Ext., 2023



Fig. 1.2.2: Photo credit: Facebook

In order to understand the current trends, needs, and wants of the District, this Study was a collaborative effort that included site visits to record and evaluate existing facilities. The design professionals who led the study have been working in collaboration with the school district to provide an accurate evaluation of the current facilities. Due to the nature and timing of additions and renovations to the school, this study primarily looks at programing. The MEP Systems serve the facility well as they have been updated and resized as the facility has grown. Additionally the facility shows no Structural faults considering the age of major portions of the school. The architectural team in collaboration with the school administration has examined architectural programming to understand existing strengths and limitations of the facilities at Kenesaw Public Schools.

Along with the analysis, a master plan will be provided. With the involvement of the school district, this master plan will highlight the wants and needs of the school at a conceptual level. Showing the potential of what could happen if a project is pursued.

The purpose of a master plan is not intended to be a final solution or project direction. we consider the program and community needs as well as site constraints to look at possible size and location of future projects. A master plan purpose is to look beyond the immediate needs and suggest project locations that do not inhibit future growth.

MISSION STATEMENT

This Programming Book and Future Master Plan were influenced by the Kenesaw Public School District's Mission Statement:

"Inspire Excellence"

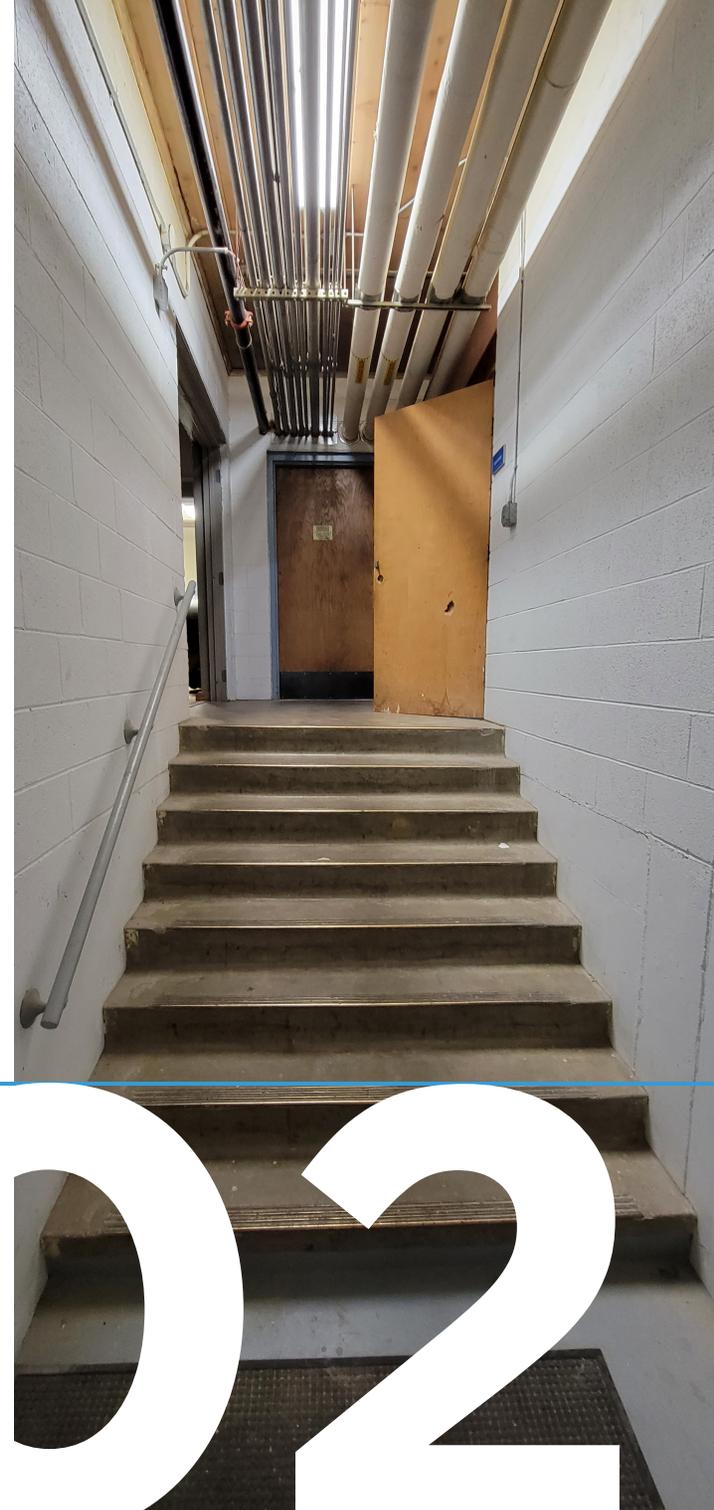
In partnership with our community, we will provide a specially designed and challenging education, encourage positive citizenship, and promote lifelong learning.



Fig. 1.2.3: Flood Water in Kenosaw 1967, Journal Star.

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BACKGROUND



2.1 HISTORY OF THE SCHOOL DISTRICT

Originating December 15, 1873, Kenesaw School District No. 3 began with Wm. V. Miller as a teacher. A year later a two-story frame building was completed at a cost of \$1070. The three room school house was later expanded to the north with a two-story addition that provided another 3 rooms in 1887. Organization of the first high school took shape in this building in 1890.

In 1912, following three fires in the area, a new brick school was opened on the same site, where Premier Estates of Kenesaw currently resides. This new building boasted a 300 occupant assembly room, a gymnasium with seating capacity of 150, showers, modern restrooms, drinking fountains, steam heat, and special areas for manual training and domestic science. Seven teachers and 64 high school students brought the total enrollment to 202 in 1913.

The following decades provided Kenesaw with the most prosperous times that the village had seen. With this growth, the school was unable to accommodate its students by the 1960s. At this time, voters approved a \$405,000 bond issue to build the current school building on the east edge of town. Several additions, including elementary classrooms and library (1996), weight room (2007), new gymnasium and commons, wrestling space, and track update (2010), preschool addition (2019), and renovations to library, classrooms, and wrestling to band room conversion (2020), have been made over the years.

Kenesaw stands as the largest village in Adams County with Kenesaw Public Schools as the only school that has been maintained in the District. This rich history provides basis for the future preservation and enhancements to Kenesaw Public Schools.



Fig. 2.1.1: Kenesaw School (575-123), Photo Courtesy of : https://www.adamshistory.org/index.php?option=com_content&view=article&id=128&Itemid=50

2.2 DISTRICT DEMOGRAPHICS

Over the past 60 years the population of Adams County has stayed relatively steady, only showing a small decline in 1990. In 2000 the census recorded a record high that was surpassed in 2010. The Village of Kenesaw recorded 914 citizens in the last national census (2020). Adams County had a population of 31,205 people. In the 2020 census, there were 12,662 households. As a percentage of the total population, 29.7% of individuals were aged 0-18 and 19.4% of individuals being over 65. This provides a majority of the population of child bearing age. (Source: *United States Census Bureau and Wikipedia*).

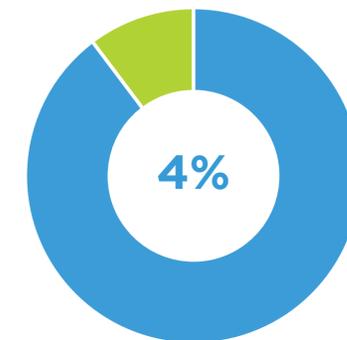
In 2022, the Kenesaw Public School District had 273 total students (145 at the Elementary School, 128 at the Junior/Senior High School). While the District population has fluctuated year-to-year, with the lowest enrollment being 223 in 2013, there has been a steady increase with occasional loss in enrollment since. On average, the school district is seeing an increase in the student population of 4% each year. For more detailed analysis, refer to the tables and graphs on page 14.

Based on county population and student enrollment data, Kenesaw Public Schools seems to be slowly but surely growing. The Village of Kenesaw and Adams County as a whole are retaining its 25-44 demographic which is also a promising fact.

For a better understanding of the current enrollment and demographic composition of the Elementary and Junior/Senior High Schools, refer to pages 16-18.

Table 2.2.1: Adams County Population

| | |
|-----------------------|--------|
| 1940 | 24,576 |
| 1950 | 28,855 |
| 1960 | 28,944 |
| 1970 | 30,553 |
| 1980 | 30,656 |
| 1990 | 26,625 |
| 2000 | 31,154 |
| 2010 | 31,364 |
| 2020 | 31,205 |
| 2023 (Est.) | 31,280 |
| U.S. Decennial Census | |



Student Population Growth

- Student Population
- Students who joined in the last five years

Fig. 2.2.2: Student enrollment has increased 4% in the last five years, with a peak population of 283 students in 2023.

Figure 2.2.3: Student Enrollment

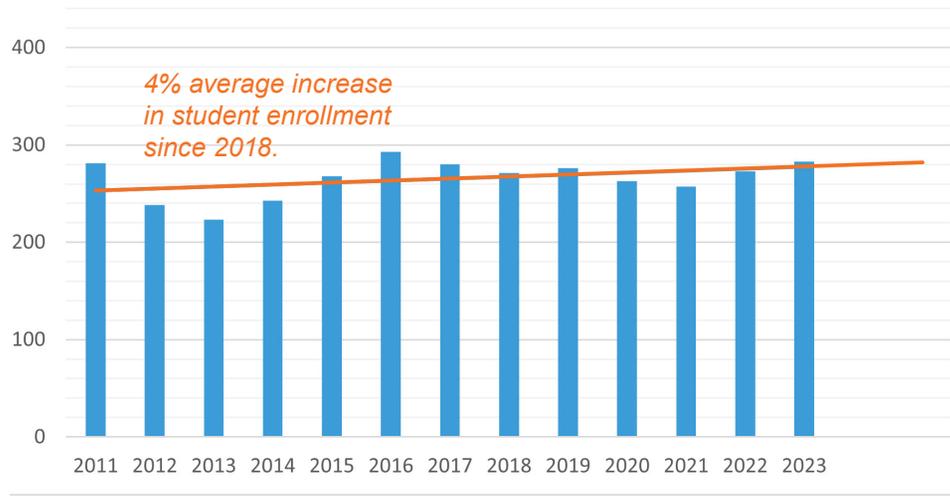


Table 2.2.4: Student Enrollment by Grade

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Pre-K | 16 | 8 | 15 | 22 | 21 | 18 | 23 | 19 | 30 | 26 | 21 | 19 | 24 |
| Kinder. | 24 | 15 | 10 | 18 | 19 | 21 | 17 | 20 | 17 | 18 | 16 | 15 | 11 |
| Grade 1 | 19 | 21 | 19 | 11 | 19 | 23 | 22 | 13 | 17 | 13 | 18 | 18 | 16 |
| Grade2 | 16 | 65 | 17 | 15 | 19 | 12 | 22 | 14 | 20 | 17 | 15 | 22 | 19 |
| Grade 3 | 16 | 14 | 17 | 15 | 20 | 14 | 20 | 17 | 23 | 14 | 17 | 14 | 20 |
| Grade 4 | 17 | 13 | 12 | 19 | 17 | 24 | 13 | 19 | 17 | 22 | 15 | 16 | 18 |
| Grade 5 | 19 | 14 | 12 | 15 | 22 | 20 | 24 | 13 | 18 | 16 | 23 | 17 | 15 |
| Grade 6 | 16 | 19 | 14 | 14 | 16 | 22 | 19 | 24 | 13 | 17 | 19 | 24 | 19 |
| Elementary | 143 | 121 | 114 | 133 | 146 | 164 | 156 | 150 | 149 | 143 | 144 | 145 | 142 |
| Grade 7 | 21 | 14 | 20 | 14 | 17 | 19 | 21 | 20 | 20 | 14 | 18 | 20 | 27 |
| Grade 8 | 19 | 19 | 11 | 20 | 17 | 16 | 18 | 21 | 23 | 19 | 14 | 19 | 23 |
| Grade 9 | 15 | 21 | 21 | 18 | 24 | 20 | 20 | 17 | 24 | 25 | 19 | 22 | 20 |
| Grade 10 | 25 | 15 | 18 | 22 | 19 | 26 | 19 | 19 | 20 | 22 | 23 | 23 | 21 |
| Grade 11 | 28 | 23 | 15 | 19 | 24 | 22 | 24 | 17 | 21 | 15 | 21 | 20 | 26 |
| Grade 12 | 30 | 25 | 24 | 17 | 21 | 26 | 22 | 27 | 19 | 25 | 18 | 24 | 24 |
| Jr/Sr High | 138 | 117 | 109 | 110 | 122 | 129 | 124 | 121 | 127 | 120 | 113 | 128 | 141 |
| Total | 281 | 238 | 223 | 243 | 268 | 293 | 280 | 271 | 276 | 263 | 257 | 273 | 283 |



Fig. 2.2.5 Photo credit: Facebook



Fig. 2.2.6 Photo credit: Facebook



Fig. 2.2.7 Photo credit: Facebook

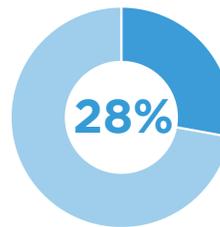
SCHOOL DEMOGRAPHICS



District Student Population

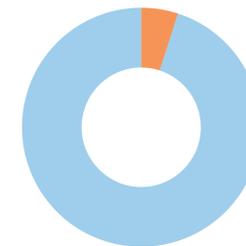
- Elementary School (50%)
- Jr/Sr High School (42%)
- Pre-K. (8%)

Fig. 2.2.8: Comparatively, the Elementary and Jr/Sr High School makes an equal percentage of the District's population.



Free/Reduced Lunch 2022

- Receive Free or Reduced Lunch (28%)



Student Membership by Race and Ethnicity 2022

- Am. Indian or Native Alaskan (0%)
- Asian (0%)
- African American or Black (0%)
- Hispanic or Latino (5%)
- Native Hawaiian or Pacific Islander (0%)
- White (95%)
- Two or more races (0%)

Fig. 2.2.3 through 2.2.5: Statistics from National Center for Education Statistics

2.3 COMPARISON TO PEER DISTRICTS

| Table 2.3.1: Elementary School | | |
|---|------------|-------|
| | KPS | Peers |
| Total Students | 145 | 136 |
| Total Teachers | 12 | 12 |
| English Learners | N/A | N/A |
| Free/Reduced Lunch | 33% | 34% |
| Gifted Students | 0% | 3% |
| Performance on NSCAS | | |
| English/Language Arts | 64% | 53% |
| Mathematics | 45% | 51% |
| Science | 83% | 75% |
| Statistics from Nebraska Board of Education | | |

| Table 2.3.2: Junior/Senior High School | | |
|---|-------------|-------|
| | KPS | Peers |
| Total Students | 128 | 119 |
| Total Teachers | 13 | 13 |
| English Learners | N/A | N/A |
| Free/Reduced Lunch | 21% | 38% |
| Gifted Students | N/A | 16% |
| Performance on NSCAS ACT | | |
| English/Language Arts | 55% | 39% |
| Mathematics | 58% | 39% |
| Science | 60% | 69% |
| Graduation Rate | 100% | 94% |
| College-Bound | 73% | 80% |
| Statistics from Nebraska Board of Education | | |

| Table 2.3.3: District Staff | |
|-----------------------------|-----------|
| Administration | 3 |
| Teachers | 30 |
| Paraprofessionals | 9 |
| Secretarial/Other | 4 |
| Custodial | 2 |
| Food Service | 3 |
| Total | 51 |

| Table 2.3.4: Students and Staff | |
|---------------------------------|------------|
| Elementary | 145 |
| Highschool | 128 |
| Staff | 51 |
| Total | 324 |

In the effort to understand where the District has been, its demographic make-up, and to aid in planning its direction ahead in the coming years, an informative tool is drawing comparisons between the Kenesaw Public School District to its peer institutions in the region. To this end, the Nebraska Board of Education provides comparative metrics between regional peers.

What stands out from the statistics (at left) is the fact that the Junior/Senior High School is larger than other regional high schools in the area with the same number of teachers; the percentage of teachers to students is lower in Kenesaw, which could be interpreted as less attention per student, or higher effort and contribution per teacher per student; and while Kenesaw Jr/Sr High School has a smaller percentage of Gifted Students, it has higher performance statistics in 2 of the 3 academic categories. It has a higher Graduation rate, but a lower College-bound rate per class.

Similarly, the Elementary School is larger than its peer institutions in the region, yet the same amount of teachers. Also, it outperforms peer districts in 2 of the 3 standardized tests. Collectively, Kenesaw Public Schools has a lower percentage of students who require free/reduced lunch compared to peer districts.

2.4 TAX LEVIES + LAND VALUATION

Table 2.4.1: History of Tax Levies in Kenesaw

| Year | Tax Levy Amount | Total Land Value in Adams County | Total Amount to School District |
|------|-----------------|----------------------------------|---------------------------------|
| 2017 | \$0.82 | \$488,259,413 | \$3,989,079.40 |
| 2018 | \$0.80 | \$467,621,479 | \$3,908,847.94 |
| 2019 | \$0.83 | \$459,812,697 | \$3,827,480.89 |
| 2020 | \$0.91 | \$453,659,891 | \$4,120,592.79 |
| 2021 | \$0.94 | \$439,344,332 | \$4,146,531.81 |
| 2022 | \$0.98 | \$439,344,332 | \$4,272,918.33 |
| 2023 | \$0.95 | \$462,770,494 | \$4,407,426.18 |

TAX LEVIES

The Kenesaw Public School District is primarily funded through millage taxes levied against portions of Adams, Kearney, and Hall County property.

The recent history of the tax levy that goes towards funding the School District can be found in Table 2.4.1. Of note, in 2020 there was a minimal rise in the levy amount (\$0.08) due to a School Bond that was passed and raised from property tax collection. This bond will be paid off in 2026.

Currently, the School Board collects a tax levy of \$0.95 on every \$100 of property value in the County, which equates to a School District budget of \$4,407,426.18 (from property taxes).

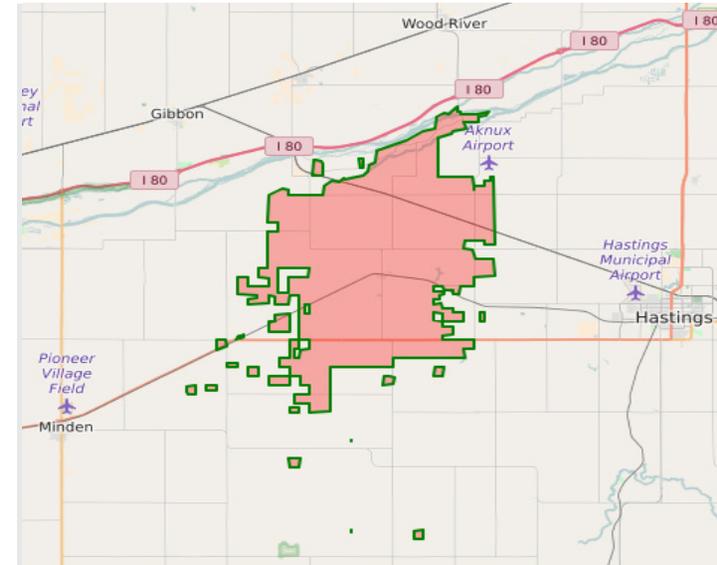


Fig. 2.4.2: District Boundary Map



Fig. 2.4.3: Original School Building 1961, 2016

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ANALYSIS OF EXISTING FACILITIES

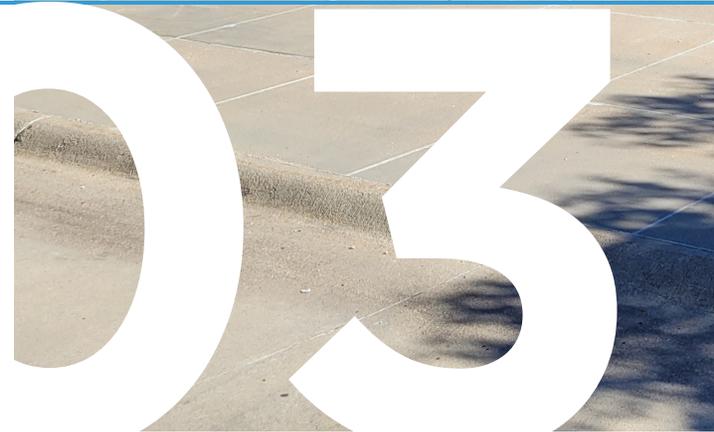


FIGURE 3.0.1: AERIAL MAP OF DISTRICT FACILITIES



Key
A. Kenesaw Public Schools
B. Village Limits

Aerial map courtesy of Google Earth circa 2023.

3.1 KENESAW PUBLIC SCHOOLS

OVERVIEW

Originally built in 1960, the Kenesaw Public Schools is a great asset to the community, and has been renovated or received additions in 1969, 1996, 2007, 2010, 2019 and most recently in 2020.

While improvements have been strategically funded/implemented over time, including a recently renovated media center, vocal and instrumental music, science lab, and a few classrooms, the PreK-12 School still needs some renovations and programmed spaces.

| Table 3.1.1: High School Renovations and Upgrades | |
|---|-----------------------|
| Year | Project |
| 1960 | Original School Built |
| 1969 | Classroom Addition |
| 1996 | Addition |
| 2007 | Weight Room Addition |
| 2010 | Gymnasium Addition |
| 2019 | Pre-School Addition |
| 2020 | Renovations |

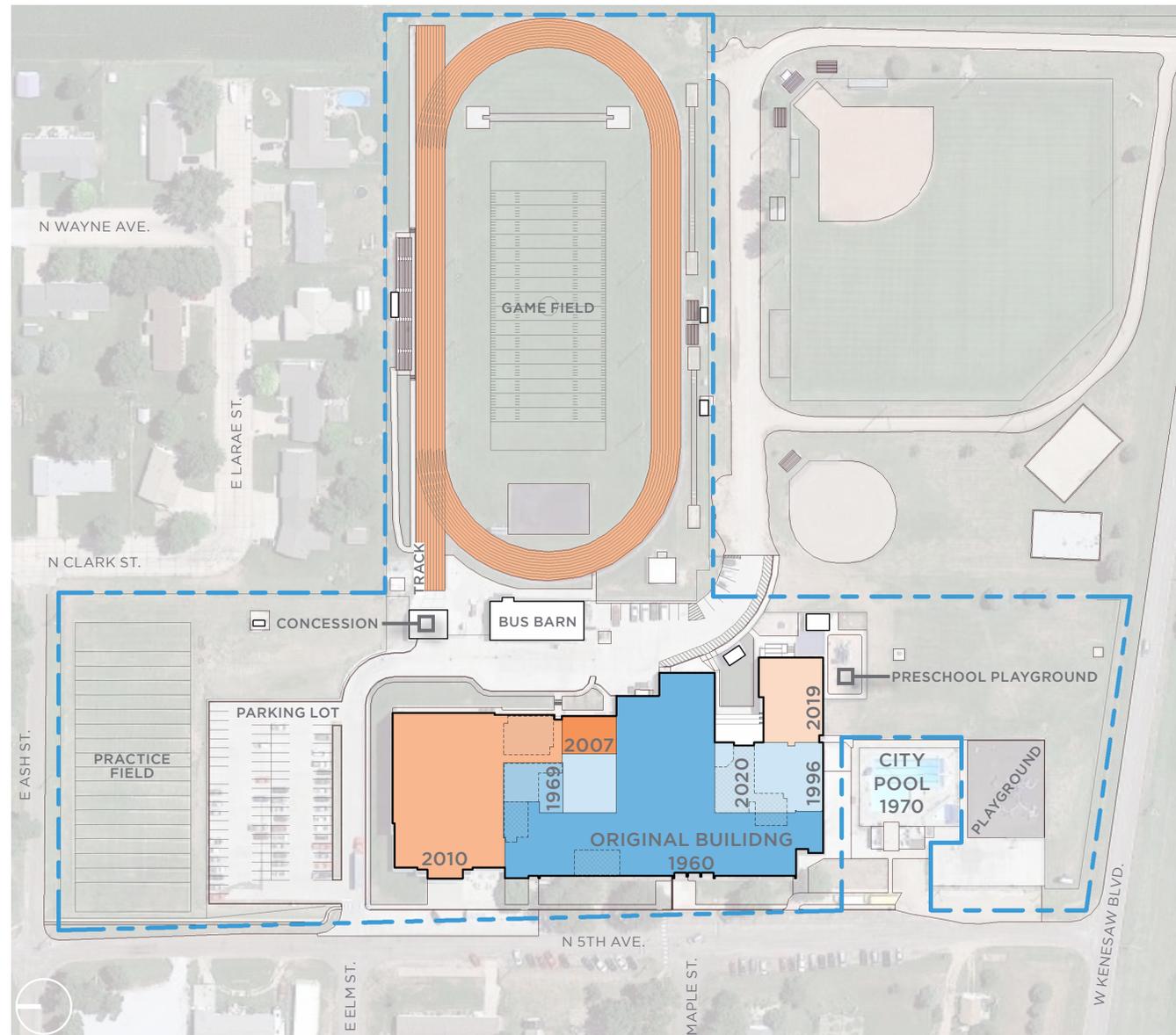


Figure 3.1.2: Kenesaw Public Schools Site Plan showing additions over time



Fig. 3.1.3: Teacher's Lounge, 2023



Fig. 3.1.4: Weight Room Entry, 2023



Fig. 3.1.5: Shop Paint Booth, 2023

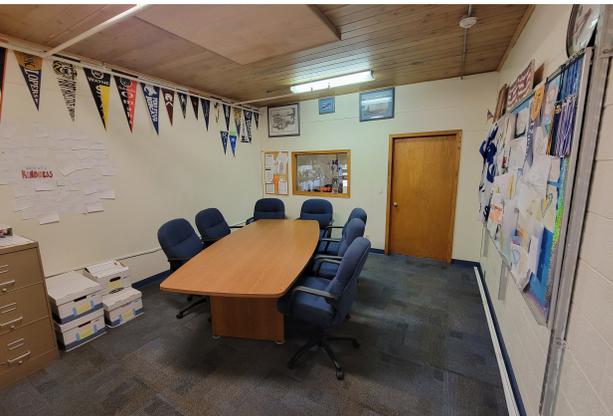


Fig. 3.1.6: Meeting Room, 2023



Fig. 3.1.7: Weight Room Rack Stations, 2023



Fig. 3.1.8: Shop Office, 2023



Fig. 3.1.9: Reception, 2023



Fig. 3.1.10: Weight Room Free Weights Stations, 2023



Fig. 3.1.11: Welding Booths, 2023



Fig. 3.1.12: 2010 Gymnasium Addition, 2023

FIGURE 3.1.13: SCHOOL FLOOR PLAN



| Rooms | |
|-------|------------------------|
| 01. | Vestibule |
| 02. | Main Office |
| 03. | High School Principal |
| 04. | Nurse |
| 05. | Teacher's Lounge |
| 06. | Cafeteria / Commons |
| 07. | Art |
| 08. | 2nd Grade |
| 09. | 1st Grade |
| 10. | Kindergarten |
| 11. | 5th Grade |
| 12. | 6th Grade |
| 13. | SPED |
| 14. | Preschool |
| 15. | Collaborative learning |
| 16. | 4th Grade |
| 17. | 3rd Grade |
| 18. | Work Room |
| 19. | Elementary Principal |
| 20. | Sensory |
| 21. | Title |
| 22. | Para |
| 23. | Boys RR |
| 24. | Girls RR |
| 25. | Kitchen |
| 26. | English |

Key

- Classroom
- Physical Education
- Music / Computer Lab / Media / Art
- Kitchen
- Administration
- Circulation
- Storage / MEP

| Rooms | |
|-------|-------------------|
| 27. | Math |
| 28. | Spanish |
| 29. | Media Center |
| 30. | Group Study |
| 31. | Mechanical |
| 32. | Old Gymnasium |
| 33. | Stage |
| 34. | Shop |
| 35. | Storage |
| 36. | Boiler |
| 37. | Weight Room |
| 38. | Girls Locker Room |
| 39. | Boys Locker Room |
| 40. | Music |
| 41. | New Gymnasium |
| 42. | Commons |
| 43. | Concessions |
| 44. | English / Speech |
| 45. | Science |
| 46. | Ag Science |
| 47. | Business / Math |
| 48. | Technology |
| 49. | Business |
| 50. | History |
| 51. | Meeting Room |
| 52. | Counselor |
| 53. | Superintendent |
| 54. | Book Keepers |



Fig. 3.1.14: Kenesaw Public Schools Main Entry Int., 2023.



Fig. 3.1.15: Kenesaw Public Schools New Gymnasium Commons, 2023.



Fig. 3.1.16: Kenesaw Public Schools Corridor, 2023.



Fig. 3.1.17: Storage in Corridor, 2023

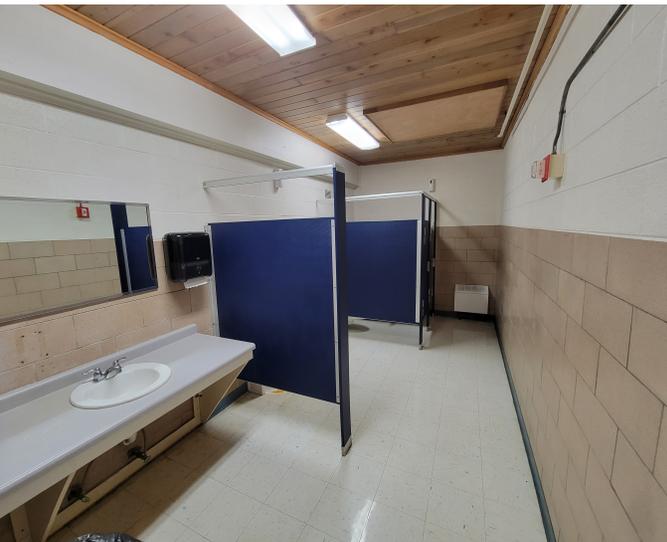


Fig. 3.1.18: Restroom, 2023

STRENGTHS

The High School / Elementary / Early Childhood building is generally in good to very good condition with no major structural or life safety concerns. As a district, Kenesaw has kept up with maintenance needs, renovations,

and additions to keep pace with program and enrollment growth. Having Pre-K - 12 all at one facility has its benefits with shared resources and building a strong Blue Devil Culture.

DEFICIENCIES

While the school has kept up with expanding to meet the needs of the District, the building is nearing its limits of what else can fit on the current site without impacting other areas such as the city pool or playground space. For instance, if the elementary enrollment continues to grow and there becomes a need to add elementary classroom space to the south or southeast, some tough decisions will need to be made on what can be given up.

Safety and security is a major concern for all school districts. That starts with controlling the access points within a facility. Modern school design incorporates a secure vestibule at the point of entry. Before school, the doors are unlocked or monitored for kids arriving for class. Once school begins, the facility automatically locks down. Any visitor must enter the secure vestibule, make eye contact with the receptionist, and must be buzzed into the office for checking

in. The interior set of vestibule doors are locked and prevents entering or bypassing the receptionist. While the current front entrance does have a camera and electronic locking, the receptionist cannot see or make eye contact with anyone approaching the building. The current Kenesaw entrance does not have the secure second set of vestibule doors to prevent an intruder from having full access to the building.

Along with security, community members are given limited access to the weight and fitness room. Those patrons have access to the entire school building. If the District wants to provide patrons access to the gym and restrooms, it is recommended to provide cross corridor locking doors to limit the areas community members can get to.

DEFICIENCIES CONT.

In the event of a storm, kids are directed and spread throughout interior classrooms and locker rooms. The spaces do not provide a true hardened storm shelter and the roof can be sucked off with a direct tornado hit. To construct as a true FEMA storm shelter the space would consist of reinforced concrete walls, a reinforced concrete lid, storm rated doors, emergency inverter power providing continual lighting and ventilation even if power is lost. In order to fit the entire student and staff population, would require 5 square feet per person. For instance, if there were 350 students and staff, it would require a 1,750 square foot storm shelter.

Some spaces in the original 1960 building could use some finish and function upgrades to match the newer additions. The high school restrooms could be considered for upgrades. They currently do not meet ADA with stall dimensions or door clearances. To bring up to current code, a major rework would be required. That would likely entail losing a fixture to gain the space required. The other option is to consider it a finish and maintenance upgrade and not bring it up to ADA accessibility guidelines. There are handicap stalls provided nearby that can be utilized. In that instance, new fixtures, partitions, tile, countertop and paint

could improve the high school restrooms.

The CTE shop space does not have a dust collection system, welding exhaust, or finish room exhaust. These items could be considered for air quality and fresh air improvements.

The existing bus barn serves its purpose but has limitations. Large buses are too long and won't fit in the space and the turning radius to approach the bus barn isn't sufficient. There are gaps where birds can enter and the envelope is leaky. The metal siding and overhead doors are dented and damaged.



Fig. 3.1.19: Bus Barn Exterior, 2023



Fig. 3.1.20: Shop Exterior, 2023

3.2 SITE CONSTRAINTS

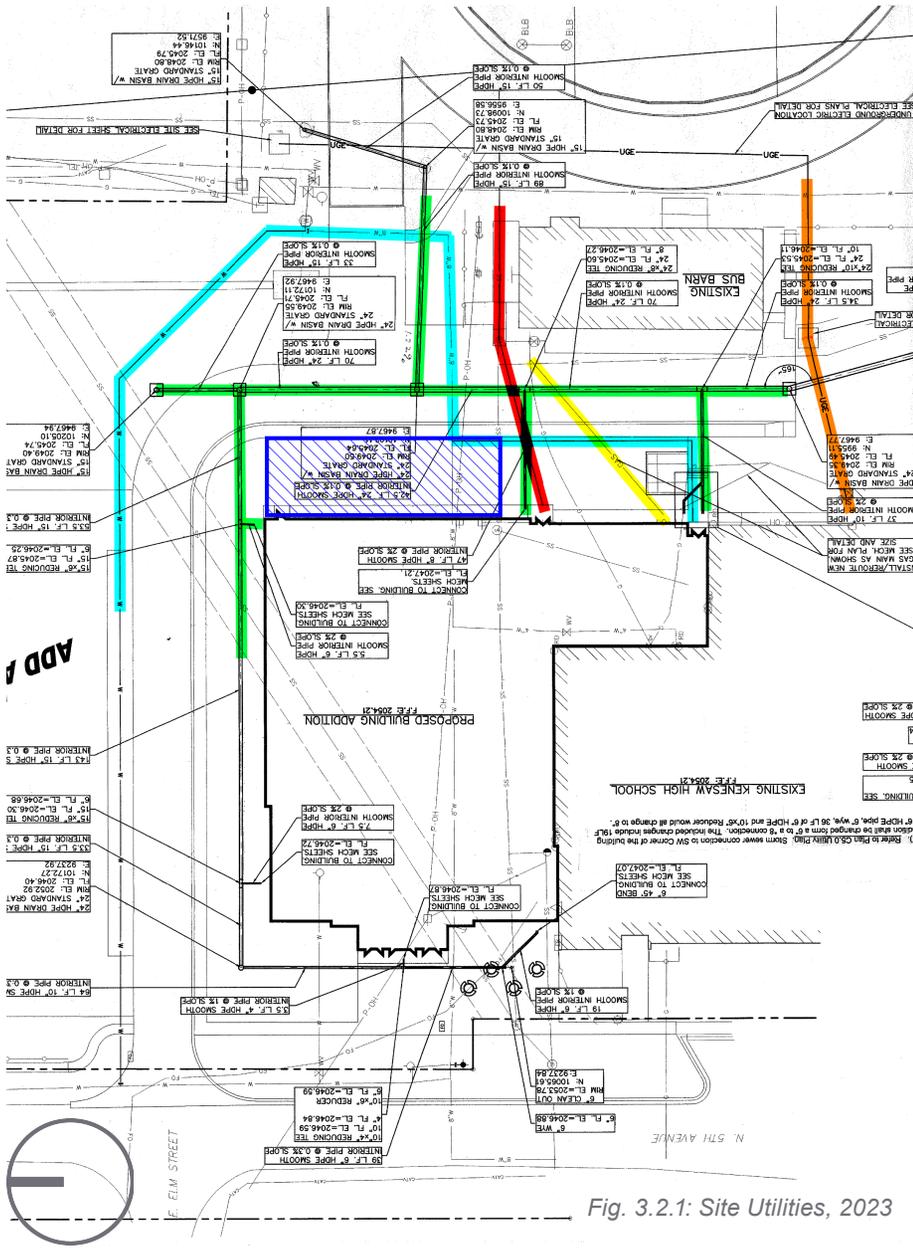


Fig. 3.2.1: Site Utilities, 2023

OVERVIEW

A key issue when it comes to making additions to the current Kenesaw Public Schools facility is the site conditions. The site provides few opportunities for construction to happen without creating problems of circulation or disruptions to existing use.

Narrow spaces adjacent to the building are a commonality throughout the site. With paving on 3 of the sides and the city pool on the other that without careful consideration could create difficult vehicle circulation around the site. Also, all the concrete paving around the site is relatively new and due to its current condition would be wasteful to demo any paving that was not necessary.

There are larger areas on the site, but these are for exterior programs and would detach additions if utilized. Shot Put and Discus take up a large area to the south of the school while the football practice field takes up the portion of the site north of the parking lot. These spaces on the site would not be ideal because the disruption of these spaces would create more issues than would be solved.

The City Pool to the south provides a final challenge. The separation of the building from the Elementary playground is something that creates a safety concern. Built in 1970, the pool is nearing the end of its life. If construction of a new pool is being explored by the Village, this could benefit the District by freeing up this space for future improvements or additions.

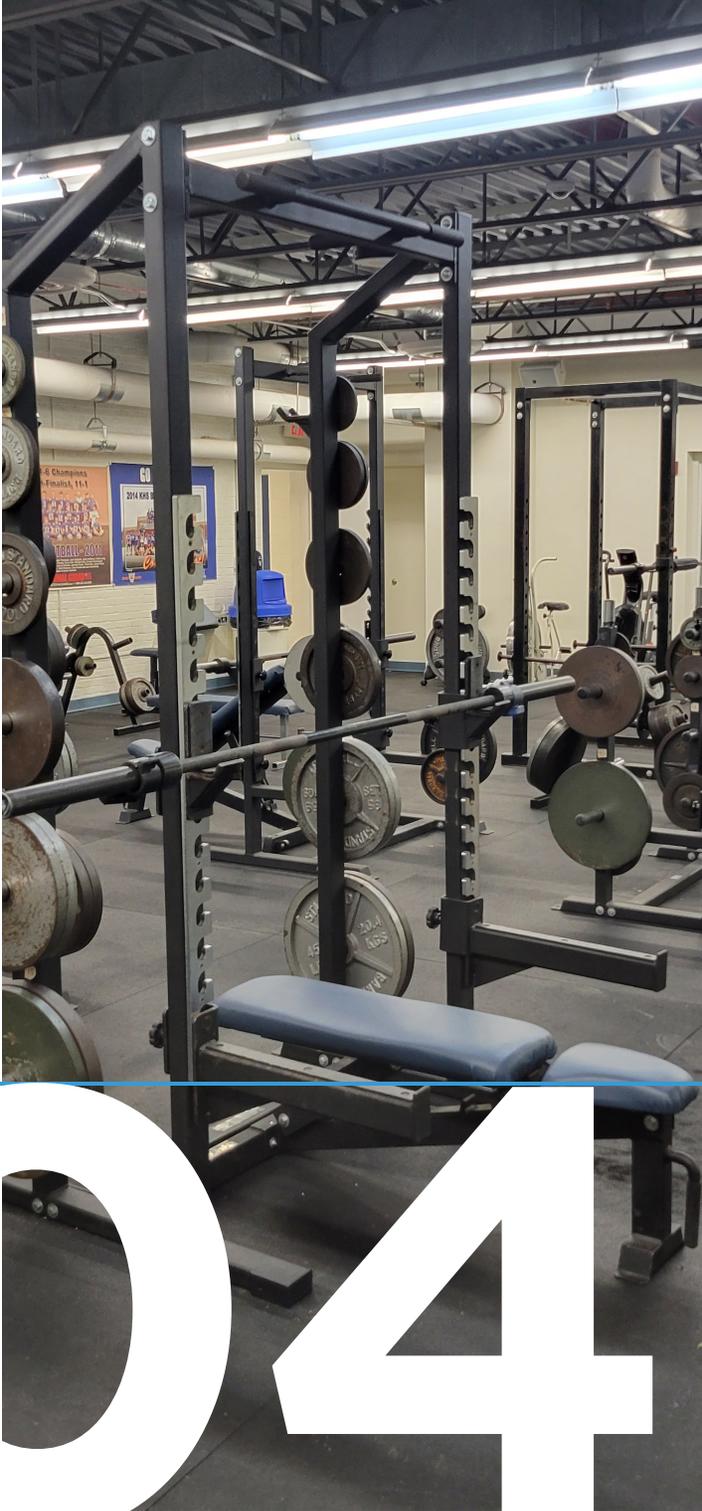
The locations of existing utilities are a consideration when proposing locations for future additions. If we propose a location where many of the mechanical and electrical services cross the site, the cost of moving will quickly eat into the budget. An addition to the east side of the gym discussed later in this study appears to be free of major utilities. There is a water and fire service line which can be slightly adjusted if needed.



Fig. 3.2.2: 2010 Gymnasium Addition, 2023

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FUTURE NEEDS



4.1 PROGRAM NEEDS

The front entry of the original 1960 school building has been outgrown and overpowered by the addition of the activity entrance. Originally the entry was demarcated by the perpendicular Maple Street, detailing on the façade, and placement of the bell and flagpole. While these moments still provide some accentuation of the main entry, visitors find it confusing on where the main school entry is. The activity entrance is confused as the school office entrance. Also, the programmed space internally does not provide necessary safety and security. Small offices with small windows do not allow administration to adequately see who is coming and going from the facility but also does not create a great working environment with little natural light.

Safety and security is a major concern for all school districts. Introducing an identifiable, welcoming, and secure entry is one way a project first integrates the community by promoting a secure environment. Current school design incorporates a secure vestibule at the point of entry. Before school, the doors are unlocked or monitored for kids arriving for class. Once school begins, the facility automatically locks down. Any visitor must enter the secure vestibule, make eye contact with the receptionist, and must be buzzed into the office for checking in. The interior set of vestibule doors are locked and prevents entering or bypassing the receptionist. While the current front entrance does have a camera and electronic locking, the receptionist cannot see or make eye contact with anyone approaching the building. The current Kenesaw entrance does not have the secure second

set of vestibule doors to prevent an intruder from having full access to the building.

Security for community fitness access should be considered and addressed. The school should create an interior zone for after-hours community access of the weight room and gym to limit free access to the entire facility. The ability to lock down entire classroom wings could be considered.

The lack of space for the wrestling program is the main component that initiated the need for this study. Wrestling is a current program that utilizes the stage space for practices. This creates scheduling issues with this space's intended use while lacking a true sense of place and safety. When doing wrestling practice on an elevated surface there is the opportunity of injury in instance of a fall. For these reasons a dedicated wrestling room would be a necessary addition that would solve many problems.

Lastly, the existing bus barn has been outgrown and does not provide adequate space for the school. For instance, a small bump out addition was added to fit the large bus. Thus, the future purchase of larger buses and vehicles could not be housed in this current facility. The bus barn needs some maintenance due to deterioration of the building's envelope, inconsistent insulation, accidental damage, and birds getting in. For these reasons additional space and a plan of action for the existing facility could be considered.

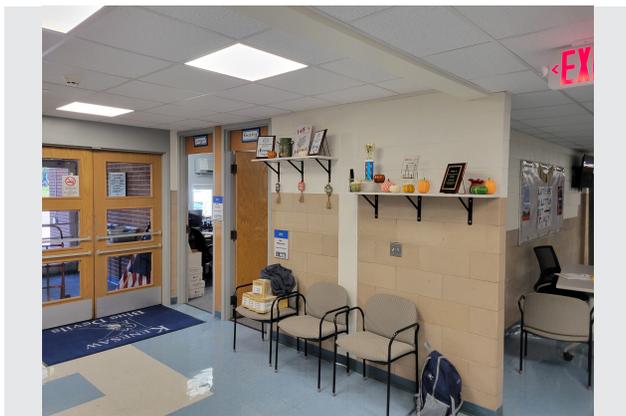


Fig. 4.1.1: Waiting Area, 2023



Fig. 4.1.2: Secretary Office, 2023

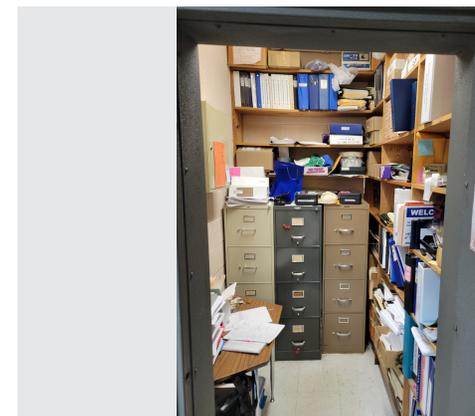


Fig. 4.1.3: Secretary Storage, 2023



Fig. 4.1.4: Stage, 2023

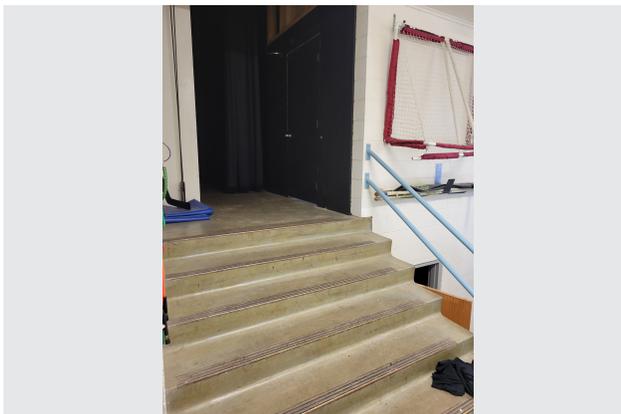


Fig. 4.1.5: Stage Stairs, 2023

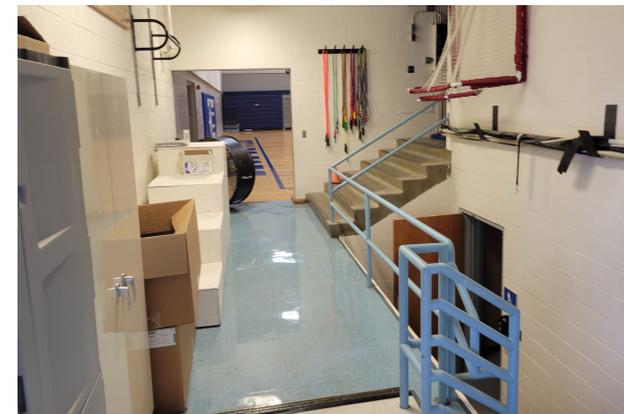


Fig. 4.1.6: Stage Circulation, 2023



Fig. 4.1.7: Bus in Bus Barn, 2023



Fig. 4.1.8: Misc. Storage in Bus Barn, 2023



Fig. 4.1.9: Bus Barn Insulation, 2023

4.2 COMMUNITY NEEDS

For a small town, having access to amenities is important to the strength of the community and the ability to attract and retain families.

Having access to a fitness center has been an important and successful school/community relationship. The high school weight room is open to community members through controlled exterior access. Any future improvements should provide a space secure from the public from entering the school and the ability to operate independently from the school during after hours. It was also suggested that community members could get access to gym space. That however poses security concerns when users have full access to the rest of the school. Installation of secure points within the facility to create community access to a weight facility and gym for after-hours use could be considered. Creating a safe environment for the community to use provides an opportunity to strengthen the community and to further promote the continued success at Kenesaw Public Schools.



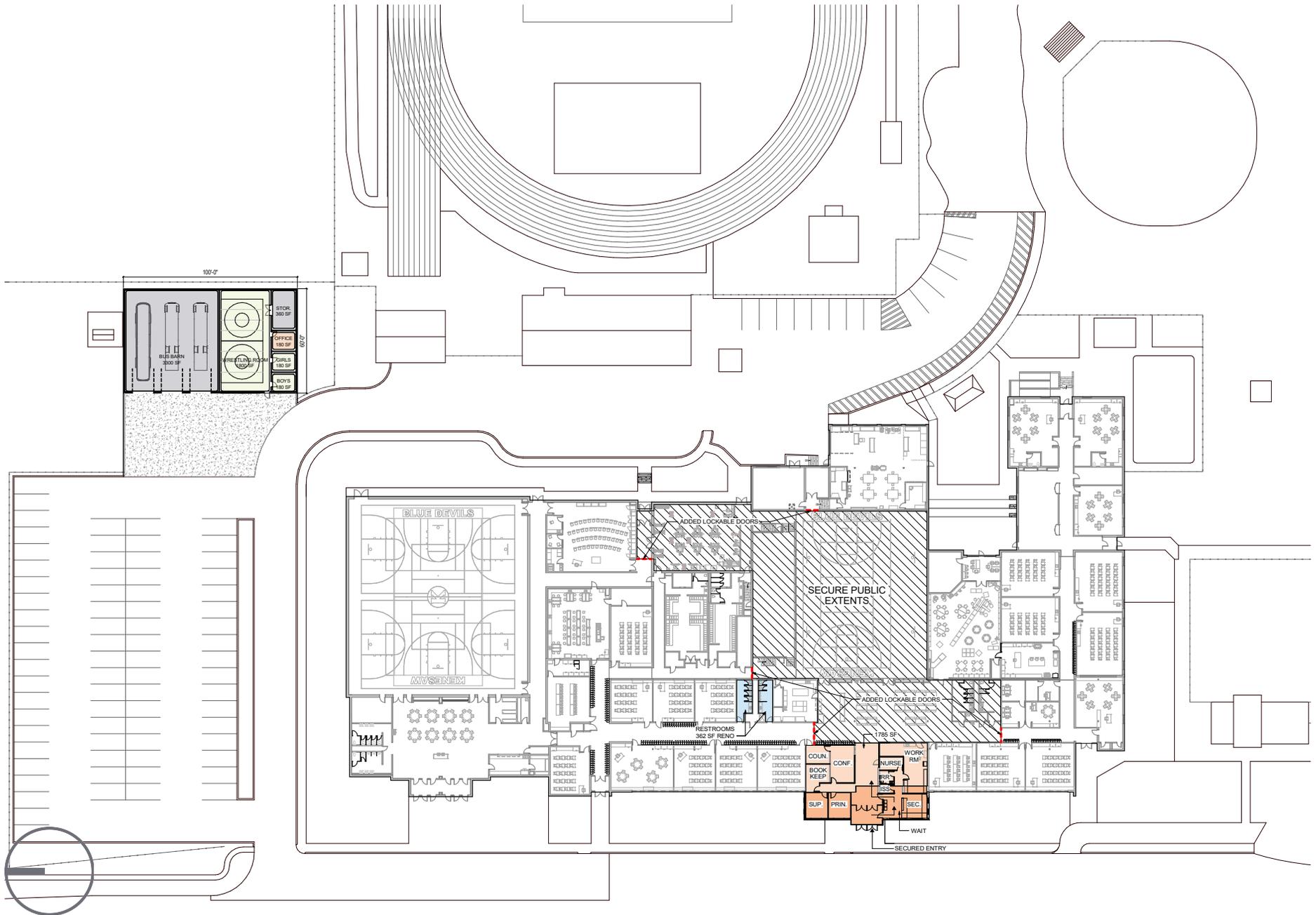
Fig. 4.2.1: Weight Room, 2023

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PROPOSED MASTER PLAN



5.1 PROPOSED MASTER PLAN: BUS BARN / WRESTLING



OVERVIEW

A detached bus barn with wrestling functions provides one possible solution to the identified needs. It would provide the necessary space for the future purchase of larger buses. It could be sized to fit a charter bus to future-proof the space. A new bus barn would free-up space in the existing bus barn to be utilized for other maintenance equipment, vans, snow removal equipment, mowers, storage, etc.

A detached facility has disadvantages of safety, security and traveling between buildings during inclement weather. However, wrestling season is three months long and practices occur during after school hours.

In this layout, the weights/community fitness remains in its current location. A downside to this layout is the ability to secure the gym and weights for community use while having access to restroom facilities. It would take significant improvements to add locking cross-corridor doors at the locations indicated.

The high school restrooms are highlighted on the plan and could be renovated. This can be applied to any of the options. The restrooms could undergo major renovation and brought up to current ADA standards. It would require moving and reducing plumbing fixtures. The other approach is to only upgrade finishes and make maintenance improvements. New fixtures, countertops, toilet partitions, tile, and paint. This would not be ADA accessible, but

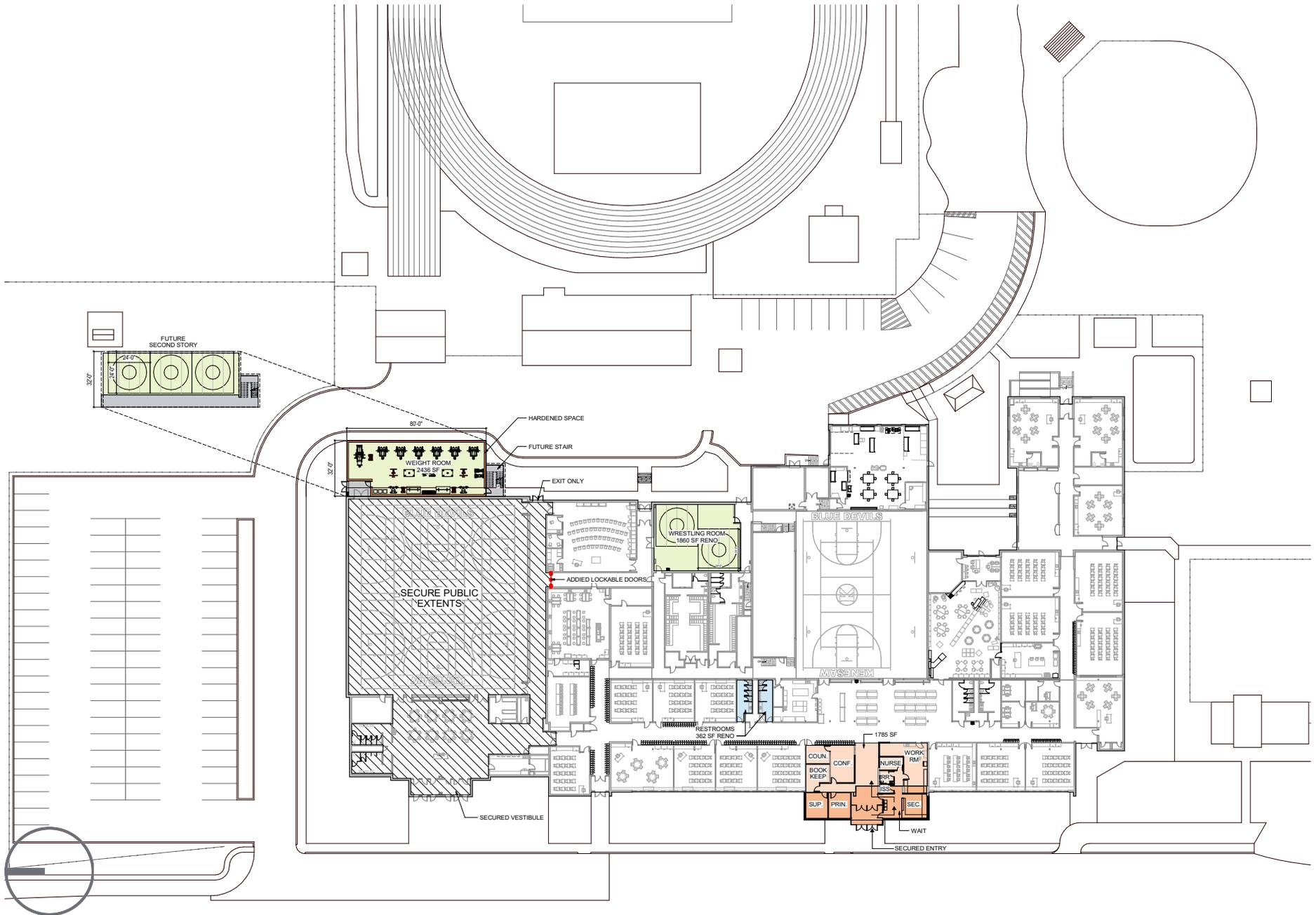
there are multiple accessible options nearby.

A new identifiable, secure front entrance is shown on all options. Before school, the doors are unlocked or monitored for kids arriving for class. Once school begins, the facility automatically locks down. Any visitor must enter the secure vestibule, make eye contact with the receptionist, and must be buzzed into the office for checking in. The interior set of vestibule doors are locked and prevents entering or bypassing the receptionist. By providing a new entry vestibule, a lot of glass can be incorporated to improve sight lines and visually see any concerns well before the person reaches the building. Then incorporating a secure vestibule, any visitor is prohibited from gaining direct access to the school. A small addition to the existing building can achieve these goals and gain some square footage. Which programs are incorporated in the front office can be determined during design with user-group meetings and programming exercise. As can be seen in this layout, a secure vestibule, reception, two administrator offices, counselor, nurse, teacher workroom, conference and support functions could fit in this suggested footprint.

Table 5.1.1: Project Scope

| Addition / Reno | Area |
|----------------------|----------|
| Admin. / Entry | 3,090 SF |
| Restrooms | 362 SF |
| Bus Barn / Wrestling | 6,000 SF |

5.2 PROPOSED MASTER PLAN: WEIGHT ROOM



OVERVIEW

This layout shuffles some program spaces around to solve multiple priority items. A new weight room / community fitness addition could be added to the east side of the main gym. Then wrestling could move into the current weight room.

The addition can be built as a hardened space and meet the need of providing a storm shelter for the entire student and staff population. To construct as a true FEMA storm shelter, the space would consist of reinforced concrete walls, a reinforced concrete lid, storm rated doors, emergency inverter power providing continual lighting and ventilation even if power is lost.

The addition could also be designed to handle a future second story. Footings and walls can be appropriately sized to handle the weight of a future wrestling mezzanine space. If the district ever gets to the point where additional education space is needed, the mezzanine could be built for wrestling and would free up that interior space.

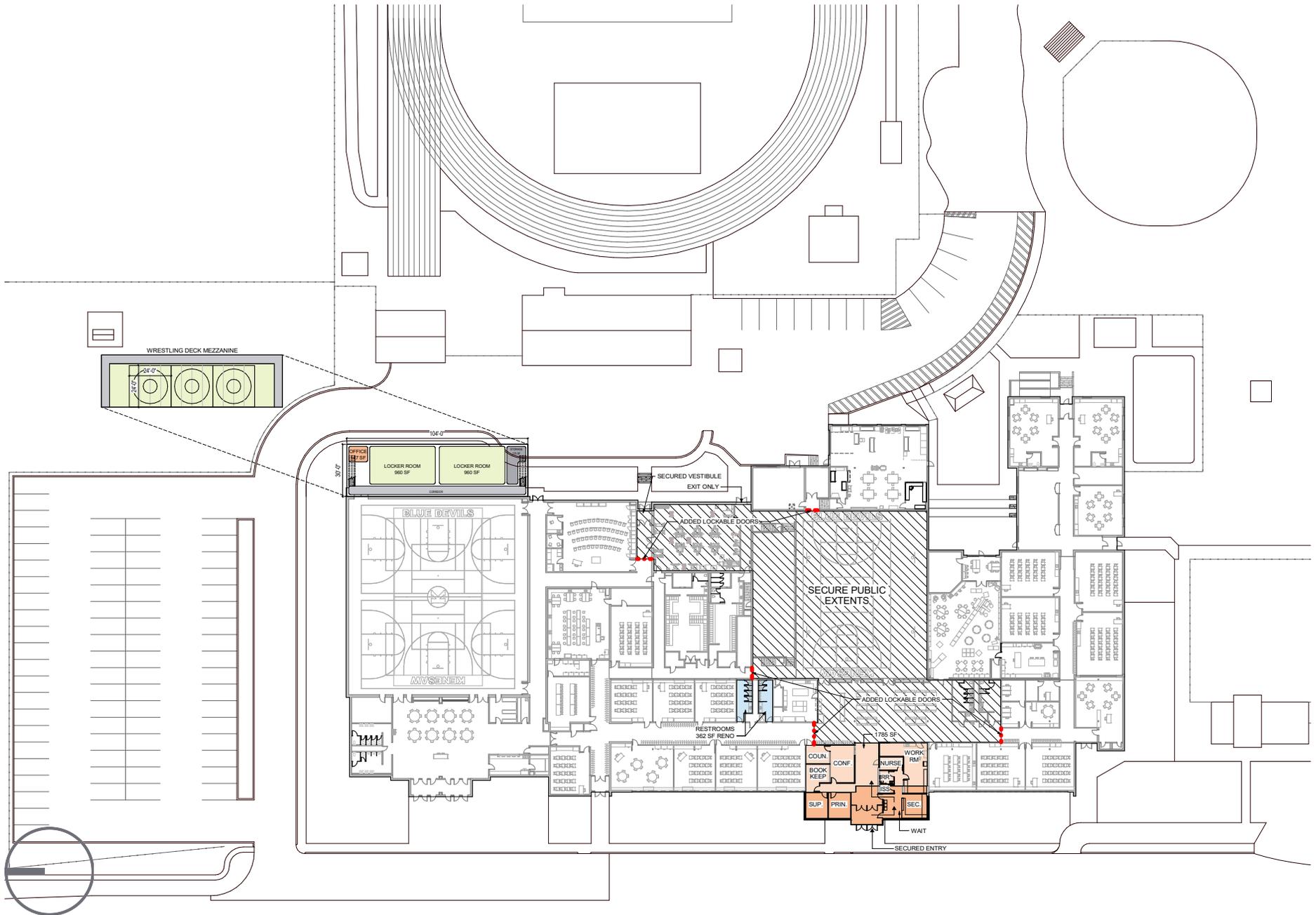
This location of weights / community fitness is better situated closer to parking and can provide keypad access. By securing one single corridor, the gym can be given access to community members without having access to the rest of the school. This single point is less intrusive than securing the old gym.

The location and proposed addition limits wouldn't inhibit future expansions and doesn't encroach into traffic access or paving.

Table 5.2.1: Project Scope

| Addition / Reno | Area |
|-----------------|----------|
| Admin. / Entry | 3,090 SF |
| Restrooms | 362 SF |
| Wrestling Room | 1,860 SF |
| Weight Room | 2,560 SF |

5.3 PROPOSED MASTER PLAN: LOCKER ROOMS



OVERVIEW

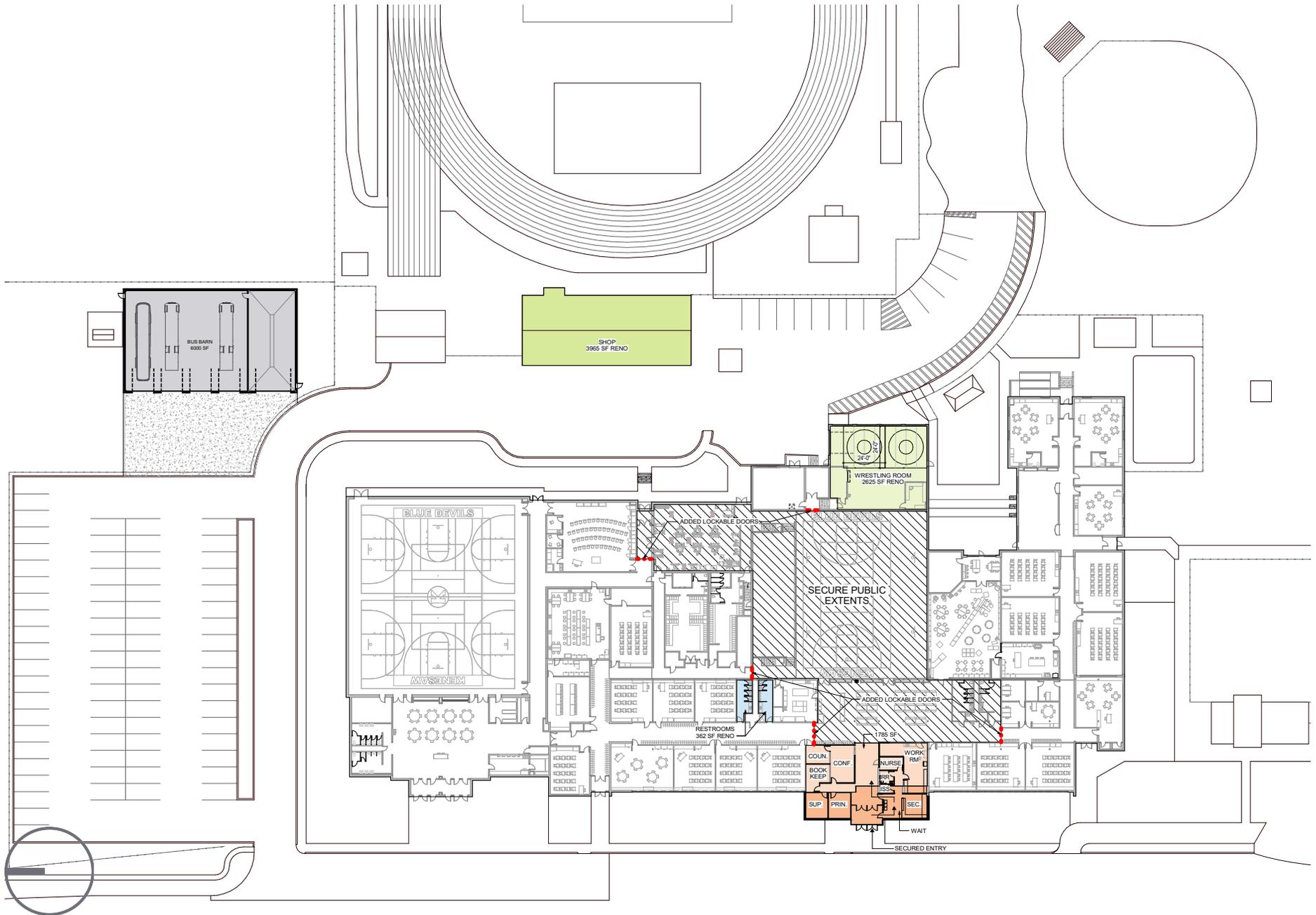
This is a similar addition to the previous solution in section 5.2 but indicates a two-story addition with locker rooms on the main level and a wrestling mezzanine above. The locker rooms could be designed as a hardened storm shelter space.

This layout has the same community gym access concerns that the option in section 5.1 has.

Table 5.3.1: Project Scope

| Addition / Reno | Area |
|---------------------|----------|
| Admin. / Entry | 1,680 SF |
| Restrooms | 362 SF |
| Locker Rooms | 3,120 SF |
| Wrestling Mezzanine | 3,120 SF |

5.4 PROPOSED MASTER PLAN: BUS BARN



OVERVIEW

This option takes the idea of moving the current welding and woods shop to make this space available for wrestling.

The current bus barn could be converted into a shop space. However, there is a significant cost associated with this. The space likely needs re-skinned to make it weather and bird tight. The roof and exterior walls would need to be insulated and a new concrete floor provided. A new electrical service would need to be provided to handle the electrical load of welders, exhaust, table saws, planers, dust collection, etc. A mechanical unit would need to be added to provide heating, fresh air, and dehumidification.

The cost to make this a viable solution is approaching new construction costs and it is displacing the buses. A new bus barn would then need to be considered at a different location.

With a shop space detached from the main facility, there would be kids constantly traveling in and out of the secure main building. They would also be traveling between buildings during inclement weather.

In this layout, the weights/community fitness remains in its current location. A downside to this layout is the ability to secure the gym and weights for community use while having access to restroom facilities. It would take significant improvements to add locking cross-corridor doors at the locations indicated.

Table 5.4.1: Project Scope

| Addition / Reno | Area |
|-----------------|----------|
| Admin. / Entry | 1,680 SF |
| Restrooms | 362 SF |
| Bus Barn | 6,000 SF |
| Shop | 3,965 SF |
| Wrestling Room | 2,525 SF |

5.5 CONCEPTUAL IMAGERY

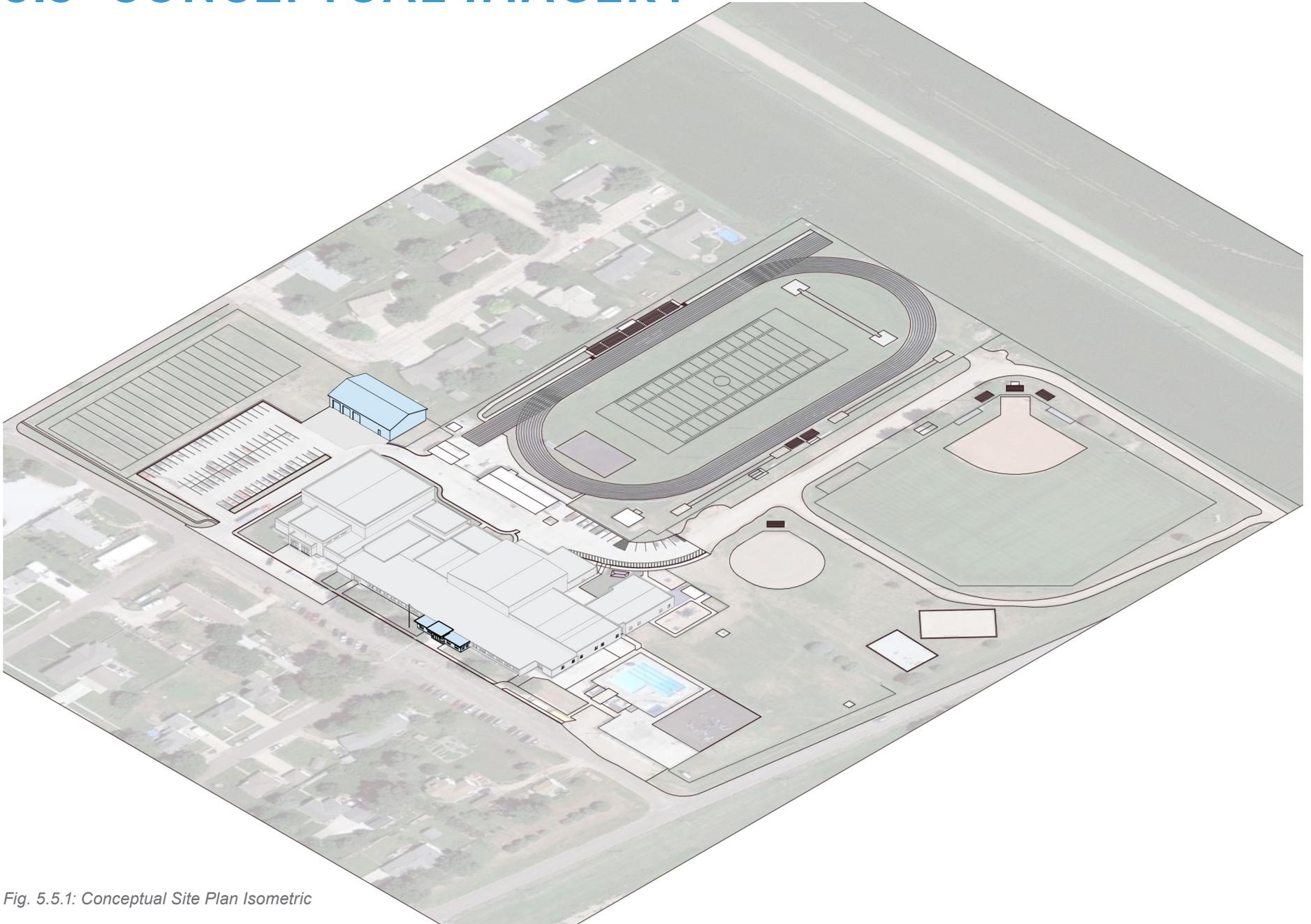


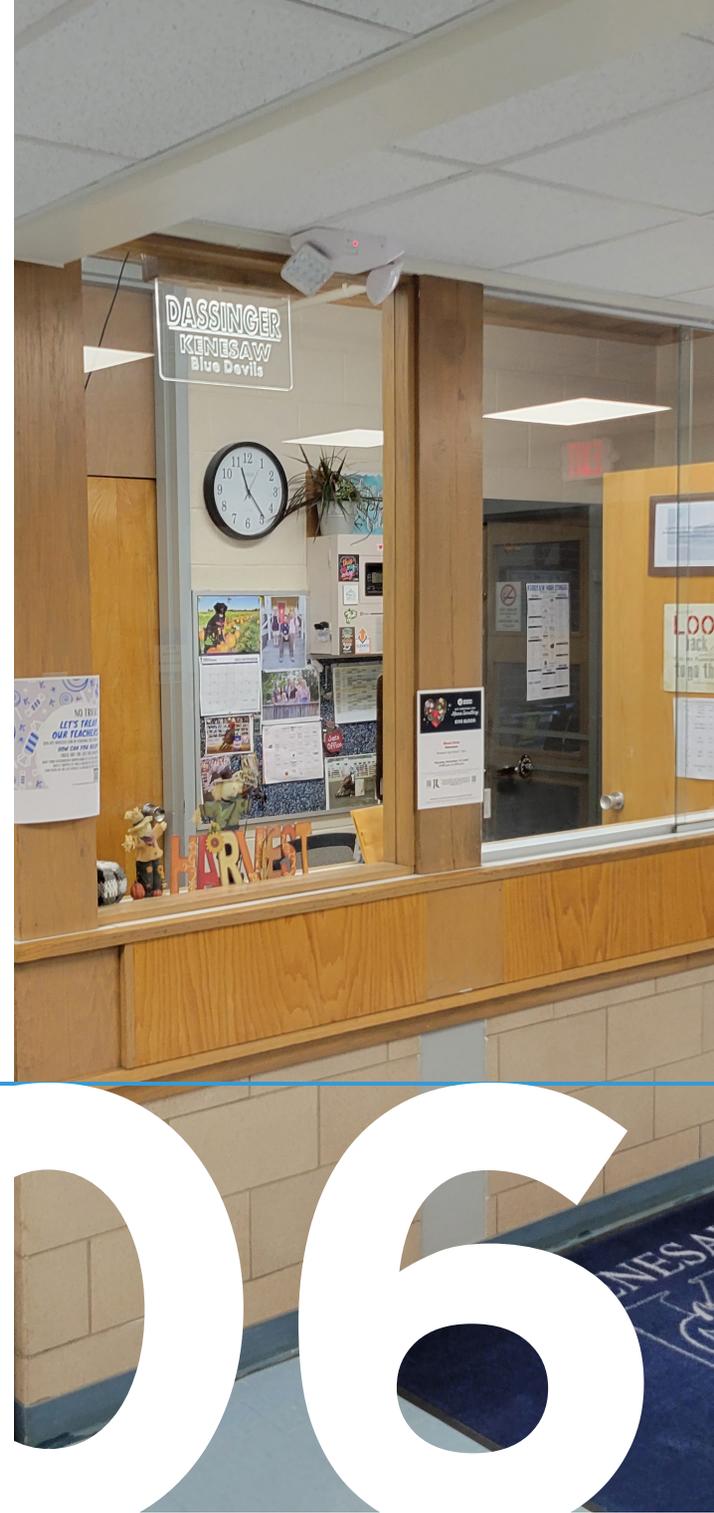
Fig. 5.5.1: Conceptual Site Plan Isometric



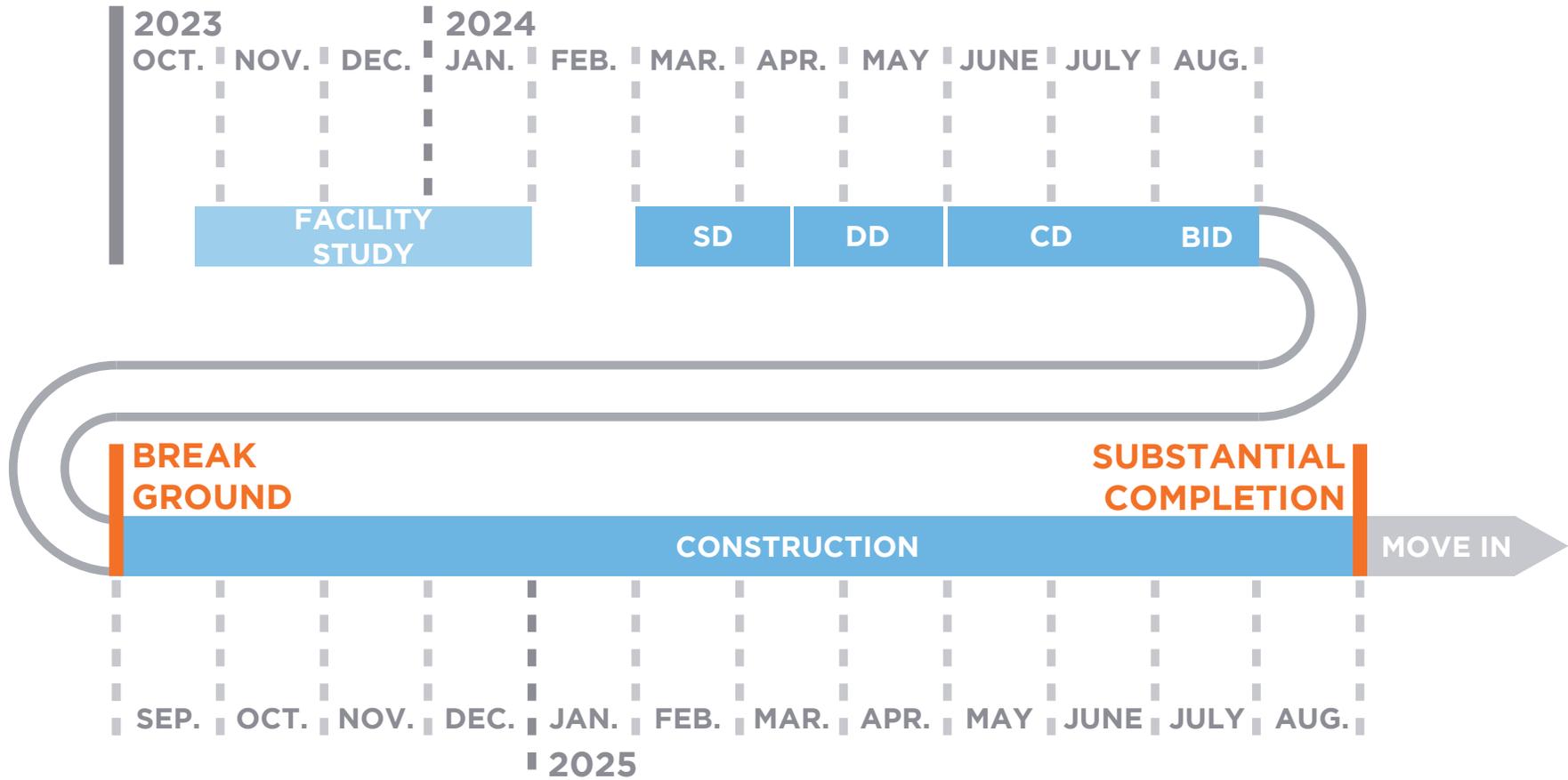
Fig. 5.5.2: Conceptual Front Entry Render

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NEXT STEPS



6.1 ESTIMATED PROJECT TIMELINE



6.2 PROJECT PROCESS

To kick off a project, there would be a design phase to determine project scope and layout that will meet the needs of the district. This would include user-group meetings, faculty meetings, community presentations and continual budget checks. This phase of the project is developing the design and producing construction documents that the contractors and subcontractors would build from. The drawings and specifications would then be competitively bid to subcontractors and material suppliers.

There are multiple phases within the design process which includes Schematic Design (SD), Design Development (DD), Construction Documents (CD), and Bidding (BID). Schematic Design includes defining the program, scale, conceptual design, and character, and defining relationships of the project components. Design Development phase sets the building areas, volume, and character, while also setting the architectural, structural, mechanical, and electrical systems, materials and such other elements as may be appropriate. Construction Document phase is preparing drawings, notes, and technical specifications necessary for bidding, construction, and permit application. During the Bidding phase, the construction documents are competitively priced by subcontractors and material suppliers. The bids are compiled and reviewed by the Construction Manager.

At each phase of the design process, there will be continual budget checks and cost estimates to verify we are on track

and meeting the needs of the District.

A significant amount of work and dedication has gone into the process up to this point. Now construction begins. This is an exciting part of the timeline and rewarding to see the project come to life. Construction can last 12-14 months.

This proposed timeline is not a hard schedule. It can accelerate or extend out to meet the needs of the community and meet the financial goals of the district. This timeline is fluid, and this is one example of a path toward a construction completion at the end of summer 2025.

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Crouch Recreation, Inc.
 1309 S 204th Street #330
 Elkhorn, NE 68022
 nicole@crouchrec.com
 www.crouchrec.com

Quote



| ADDRESS |
|--|
| Kenesaw Public Schools 110 N 5th Ave Kenesaw, Ne 68956 Craig Schnitzler 308.440.9219 |

| SHIP TO |
|--|
| Kenesaw Public Schools 110 N 5th Ave Kenesaw, Ne 68956 |

| QUOTE # | DATE | EXPIRATION DATE |
|---------|------------|-----------------|
| 3365 | 01/22/2024 | 03/15/2024 |

| | | |
|-------------------------------------|--------------------------------|--|
| TERMS 50% Deposit W/Order | SALES REP Ryan Wilke | PROJECT NAME Kenesaw High School |
|-------------------------------------|--------------------------------|--|

| ACTIVITY | QTY | RATE | AMOUNT |
|--|-----|----------------------------|----------------------------|
| Daktronics Please Reference 839659-1-0 BB-2115-AR-PV Tuff Sport® PanaView® Game Clock / Shot Timer; 2 Displays; Scoreboard Color: _____ ; Daktronics does not supply mounting brackets - contact backstop manufacturer. Digit Type: PANAVIEW Max Power: 300 watts/display Weight: 30 lbs | 2 | 3,654.00 <i>2654.00</i> | 7,308.00 <i>5308.00</i> |
| Daktronics All Sport® 5010 Control Console Kit Includes: Indoor Scoreboard Radio Communication (Transmitter) - Frequency of 2.4 GHz Radio Receiver - Frequency of 2.4 GHz | 2 | 2,293.00 | 4,586.00 |
| Daktronics Frequency of 2.4 GHz - For Existing Equipment: BB- 2103 W-2913 HARNESS; RADIO ADAPTOR, 5P MNL M TO 6P MINI M | 2 | 475.00 | 950.00 |
| Freight | 1 | 220.00 | 220.00 |

Items needed to place the order:

*Tax Exempt Forms (If Applicable)

*Signed Quote

*If payment terms requires a deposit, we will need that in hand to place the order.

1.5% Late Fee will be added to any invoices past 14 days late of the due date. Please see payment terms above.

3% Fee will be added to any payments made by credit card.

Thank you for the opportunity!

SUBTOTAL

13,064.00

TAX

0.00

TOTAL

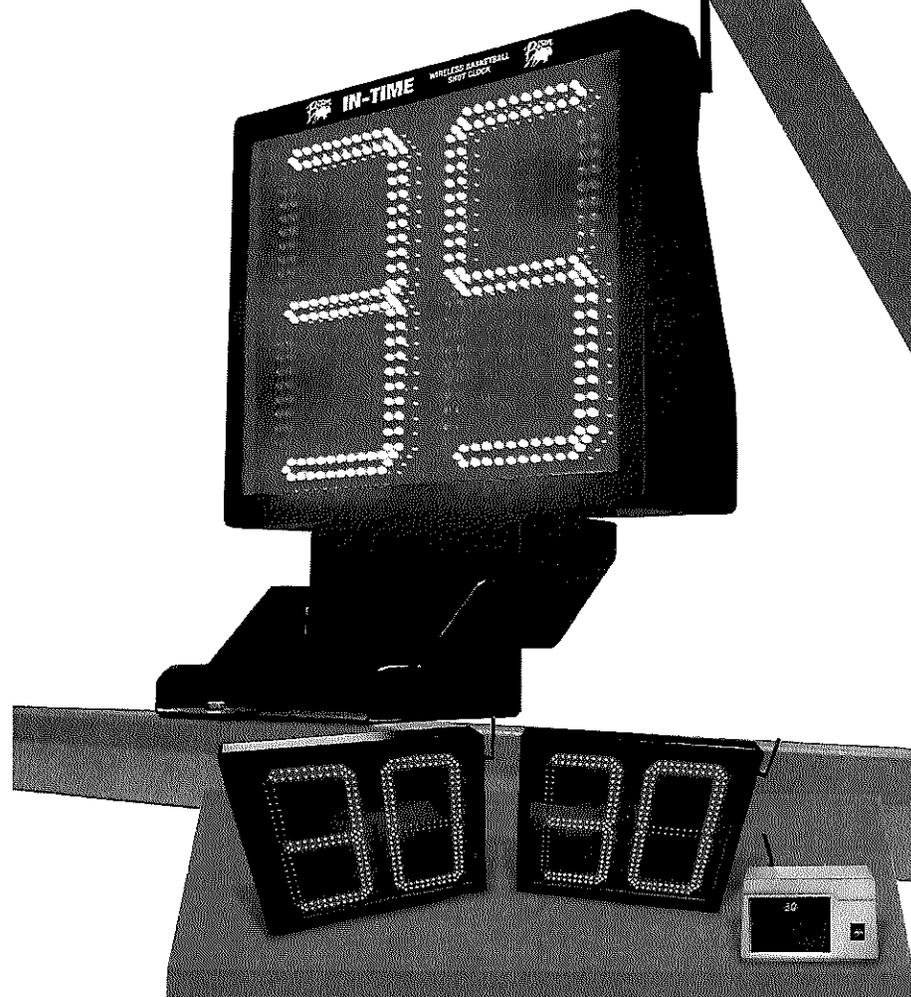
\$13,064.00

11,064.00

Accepted By

Accepted Date

SHOT CLOCK OFFER



MISKOSPORTS

Bison In Time Shot Clock System Only

\$1,025.00 (SHCLK300)
MSRP \$1,146.00

Bison Shot Clock Mount-Backboard

\$250.00 (SHCLKBKTBB)
MSRP \$261.00

Buy Them Together

\$1,275.00

THE BISON SHOT CLOCK

This wireless system requires no interface with existing scoreboards and only requires 110-volt power to each hot clock and the control panel. Shot clocks have 12" high bright LED numerals in a sturdy 19" wide x 15" high metal cabinet. Control panel sends wireless signal direct to the shot clocks. Check out operational instructions using the QR code. System includes 2 shot clocks, control panel, integrated antennae, and 30' 110-volt extension plugs. Order mounting brackets separately.