

Board of Education Regular Meeting
Monday, December 12, 2022 7:00 PM Central

Middle School/High School Conference Room
700 South Kent St.
Madison, NE 68748-0450

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Deb Neidig: Present, Jim Reeves: Present, Steve Ruh: Present. Present: 6.

1. Call the Meeting to Order
 - 1.1. Roll Call
 - 1.2. Pledge of Allegiance
 - 1.3. Open Meetings Act
 - 1.4. Madison Public Schools Mission Statement
2. Consent Agenda
 - 2.1. Accept the amended agenda as the official agenda
 - 2.2. Approve minutes of the previous meetings
 - 2.3. Accept submitted bills and payroll request and authorize payment of both
3. Public Forum
4. Administrator and Other Reports
5. Board Committee Reports/Meeting dates
6. Action Items
 - 6.1. Discuss, consider, and take all necessary action to reaffirm board policies 2011, 3002, 3005-3020
 - 6.2. Discuss, consider, and take all action on authorizing Justin Frederick, Interim Superintendent to sign all state and federal documents, including financials at local banks
 - 6.3. Discuss, consider, and take all action on building permit for middle school commons and new gym.
 - 6.4. Discuss, consider, and take all action to approve district audit.
 - 6.5. Discuss, consider, and take all necessary action on accepting bid for cooling tower repair work.

6.6. Discuss, consider, and take all necessary action on the Superintendents' annual evaluation.

7. Executive Session

8. Any Action resulting from Executive Session.

9. Topics for next month's Board of Education meeting

10. Adjournment

Meeting Notice Posted for November 2022 Meeting

City Office	09-19-2022
Library	09-19-2022
Front door of high school	09-19-2022
Madison Star Mail (Mtg Notice)	11-03-2022

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Deb Neidig: Present, Jim Reeves: Present, Steve Ruh: Present. Present: 6, Absent: 0.

1. Call the Meeting to Order

- 1.1. Roll Call
- 1.2. Pledge of Allegiance
- 1.3. Open Meetings Act
- 1.4. Madison Public Schools Mission Statement

2. Consent Agenda

Motion to approve consent agenda items 2.1 - 2.3 as presented passed with a motion by Steve Ruh and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

Albracht Disposal Service	Waste Disposal	325.00
Appeara	Supplies	163.06
Apple Computer, Inc.	Supplies	1,098.00
BCN	Phone Service	243.15
Binswanger Glass	Repairs	36.40
Boys Town	SPED Services	1,050.00
Brady & Amy's	Fuel	3,622.96
Brandl Electric	Repairs	131.50
Bullseye Fire Protection	Inspection	475.00
CDW - Government Inc	Supplies	1,736.03
Central Nebraska Rehab Services	SPED Services	10,819.26
Chartwells	Supplies	93.50
Choice Foods	Supplies	5,520.11
Chona's	Supplies	95.66
City of Madison	Utilities	8,449.82
Computer Hardware	Repairs	718.00
Core Knowledge Foundation	Supplies	17,784.42
Cutting Edge Lawn Care Service	Lawn Care	2,000.00
DAS State ACCTG-Central Finance OCIO	Internet Erate	1,828.70
Deere Credit Inc	Lease Payment	510.58
Eakes Office Solutions	Supplies	704.09
Ecolab Pest Elimination Division	Pest Control	243.70
Educational Service Unit #7	Supplies	50.00
Educational Service Unit #8	Sped Services/ Apex Seats/ Dist Learn/ Erate/ Test Prep	51,090.80
Fields Hardware	Supplies	279.80
Flinn Scientific, Inc.	Supplies	29.72
Floor Maintenance	Supplies	357.96
Follett School Solutions	Livrary Manager 22/23	1,955.92
Frontier	Phone Service	802.33
Great America Financial Services Corporation	Copier Lease	4,150.15
Hy-Vee Food Store	Supplies	243.09

Jackson Services	Supplies	266.45
Johansen's Greenhouse & Nursery	Supplies	150.49
Johnson's Inc	Repairs	3,044.88
KSB School Law	Legal Services	512.50
Lincoln Electric Company, The	Supplies	326.50
Lunchtime Solutions, Inc.	Supplies	2,638.90
Madison Star Mail	Publications	335.55
Menards - Norfolk	Supplies	321.07
Midwest Alarm Services	Alarm Monitoring/Inspection	614.08
MPS-Petty Cash	Reimburse/ Registration	20.00
NE Regional Deaf Ed Program	SPED Services	150.00
Nebraska Association of School Boards	Registration	473.00
Nebraska Public Health Environmental Laboratory	Supplies	30.00
Nebraska Safety Center Pupil Transportation	Training	200.00
Norfolk Area Shopper	Publications	107.80
Norfolk Daily News	Publications	198.52
One Source	Background Check	50.00
Otis Elevator Company	Elev Maintenance	125.00
Pinkelman Truck and Trailer	Maintenance	883.77
Pizza Hut of Madison	Supplies	397.58
Quill Corporation	Supplies	410.00
Schindler Elevator Corp	Maintenance	2,845.92
Scott Café	Supplies	242.00
Sparklight	Box Rental	27.02
Sterling Computers	Supplies	426.73
Subco Madison, LLC	Supplies	127.98
SYNCB/Amazon	Supplies	23.81
Transportation Safety Systems	Training	30.00
Volkman Plumbing & Heating	Maintenance/Repairs	1,567.70
Walmart Community	Supplies	15.98
Water Engineering Inc	Water Service	460.04
Weiland Well	Maintenance	390.00
Woodriver Energy	Utilities	5,928.79

3. Public Forum

4. Administrator and Other Reports

5. Board Committee Reports/Meeting dates:

6. Action Items

7. Discuss, consider, and take all necessary action to reaffirm board policies 2006-2016.

Motion to reaffirm board policies 2006 - 2016 with the exception of board policy 2011 pending clarification of the policy by KSB, passed with a motion by Deb Neidig and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

8. Discuss, consider, and take all necessary action on building permit for middle school commons and new gym.

Motion to discuss building permit for the middle school commons and new gym. Tabled with a motion by Kate Ebeling and a second by Jim Knapp. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

9. Discuss, consider, and take all necessary action on extra pump for sewer at new elementary building.

Motion made to purchase an extra lift sewer pump as a spare for approximately \$2,700.00 passed with a motion by Jim Reeves and a second by Jim Knapp. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

10. Discuss, consider, and take all necessary action on Head of Maintenance hire.

Motion made to hire Jim Thornburg as Head of Maintenance passed with a motion by Jim Knapp and a second by Steve Ruh. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

11. Discuss, consider, and take all necessary action on Madison Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff to begin bargaining next fall for the 2024-2025 contract year.

Motion made to accept the Madison Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff beginning for the 2024-2025 contract year passed with a motion by Deb Neidig and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

12. Executive Session

13. Any Action resulting from Executive Session.

14. Topics for next month's Board of Education meeting

15. Adjournment

Motion to Adjourn at 8:48 pm passed with a motion by Kate Ebeling and a second by Deb Neidig. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

President

Secretary

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
Checking	1			
Checking	1	Fund: 01 GENERAL FUND		
A TO Z VAC.N.SEW	2356	REPAIRS	80.90	
		Vendor Total:		80.90
ALBRACHT DISPOSAL SERVICE	55716	WASTE DISPOSAL	155.00	
ALBRACHT DISPOSAL SERVICE	55717	WASTE DISPOSAL	170.00	
		Vendor Total:		325.00
ALPHA WORKFORCE HEALTH	16891	DOT PHYSICAL	75.00	
		Vendor Total:		75.00
APPEARA	0806739	SUPPLIES	27.50	
APPEARA	0808822	SUPPLIES	27.50	
APPEARA	0808825	SUPPLIES	26.53	
APPEARA	0810881	SUPPLIES	27.50	
APPEARA	0812958	SUPPLIES	36.25	
APPEARA	0812960	SUPPLIES	26.53	
		Vendor Total:		171.81
APPLE COMPUTER, INC.	AK20601045	SUPPLIES	279.00	
APPLE COMPUTER, INC.	AK21231922	SUPPLIES	149.85	
APPLE COMPUTER, INC.	AK21250729	SUPPLIES	828.00	
APPLE COMPUTER, INC.	AK21739633	SUPPLIES	13,000.00	
APPLE COMPUTER, INC.	AK24804967	SUPPLIES	774.00	
		Vendor Total:		15,030.85
BRADY & AMY'S	57654	FUEL	403.69	
		Vendor Total:		403.69
BSN SPORTS, LLC	919169595	SUPPLIES	390.55	
		Vendor Total:		390.55
CDW - GOVERNMENT INC	DT70015	SUPPLIES	5,726.07	
		Vendor Total:		5,726.07
CED INDUSTRIAL SOLUTIONS	4998-1007577	SUPPLIES	109.52	
		Vendor Total:		109.52
CHARTWELLS	2642909252	SUPPLIES	75.00	
		Vendor Total:		75.00
CHONA'S	110922 RECEIPT	SUPPLIES	46.50	
CHONA'S	120722 ORDER	SUPPLIES	35.00	
		Vendor Total:		81.50
CITY OF MADISON	1122 5045001	UTILITIES	432.70	
CITY OF MADISON	1122 5095001	UTILITIES	78.70	
CITY OF MADISON	1122 5097002	UTILITIES	157.49	
CITY OF MADISON	1222 7007001	UTILITIES	2,142.12	
CITY OF MADISON	1222 7008001	UTILITIES	4,576.40	
CITY OF MADISON	1222 ORDER	SUPPLIES	300.00	
		Vendor Total:		7,687.41
COMPUTER HARDWARE	G20072	REPAIRS	25.00	
COMPUTER HARDWARE	G20100	REPAIRS	50.00	

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
			Vendor Total:	75.00
DEBORAH R GLASER, ED.D, LLC	2377	SUPPLIES	238.25	
			Vendor Total:	238.25
DEERE CREDIT INC	2720612	LEASE	510.58	
			Vendor Total:	510.58
DEMCO	7226038	SUPPLIES	157.43	
			Vendor Total:	157.43
DENT SPECIALISTS	137367	MAINTENANCE	107.15	
			Vendor Total:	107.15
EAKES OFFICE SOLUTIONS	8605913-1	SUPPLIES	41.30	
EAKES OFFICE SOLUTIONS	8605913-2	SUPPLIES	22.43	
EAKES OFFICE SOLUTIONS	8605913-3	SUPPLIES	93.40	
EAKES OFFICE SOLUTIONS	8606389-0	SUPPLIES	75.22	
EAKES OFFICE SOLUTIONS	8611328-0	SUPPLIES	679.33	
EAKES OFFICE SOLUTIONS	8611330-0	SUPPLIES	52.29	
EAKES OFFICE SOLUTIONS	8611331-0	SUPPLIES	17.96	
EAKES OFFICE SOLUTIONS	8612813-0	SUPPLIES	578.56	
EAKES OFFICE SOLUTIONS	INV409450	SUPPLIES	143.86	
			Vendor Total:	1,704.35
EDUCATIONAL SERVICE UNIT #8	INV-008860	SPED SERVICES	27,641.80	
EDUCATIONAL SERVICE UNIT #8	INV-008878	SPED SERVICES	12,900.00	
EDUCATIONAL SERVICE UNIT #8	INV-008896	SPED SERVICES	2,460.00	
EDUCATIONAL SERVICE UNIT #8	INV-008912	TESTING	562.50	
EDUCATIONAL SERVICE UNIT #8	INV-008933	TRAINING	20.00	
EDUCATIONAL SERVICE UNIT #8	INV-008938	TRAINING	20.00	
			Vendor Total:	43,604.30
FIELDS HARDWARE	182484	SUPPLIES	72.96	
FIELDS HARDWARE	182564	SUPPLIES	51.47	
			Vendor Total:	124.43
FRONTIER	1122 STMT	PHONE SERVICE	802.83	
			Vendor Total:	802.83
GREATAMERICA FINANCIAL SERVICES CORPORATION	32919462	COPIER LEASE	674.14	
			Vendor Total:	674.14
HILTON OMAHA	47768	TRAVEL	2,159.00	
			Vendor Total:	2,159.00
HIRERIGHT LLC, INC	P1137942	DOT TESTING	36.81	
			Vendor Total:	36.81
HY-VEE FOOD STORE	1222 STMT	SUPPLIES	239.60	
			Vendor Total:	239.60
HY-VEE FOOD STORES, INC	1018 RECEIPT	SUPPLIES	51.01	
			Vendor Total:	51.01

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
JACKSON SERVICES	4943581	SUPPLIES	74.41	
JACKSON SERVICES	4943582	SUPPLIES	61.79	
				Vendor Total: 136.20
JOHNSON'S, INC	15162	REPAIRS	195.00	
				Vendor Total: 195.00
LA HACIENDA	111422 RECEIPT	SUPPLIES	52.50	
LA HACIENDA	112122 ORDER	SUPPLIES	51.36	
LA HACIENDA	112822 ORDER	SUPPLIES	51.36	
				Vendor Total: 155.22
LINCOLN ELECTRIC COMPANY, THE	911608247	SUPPLIES	57.50	
				Vendor Total: 57.50
LITERACY RESOURCES, LLC	247321	SUPPLIES	382.32	
				Vendor Total: 382.32
MADISON CHARITY HALL	1222 STMT	SUPPLIES	1,210.00	
				Vendor Total: 1,210.00
MADISON STAR MAIL	15245	PUBLICATIONS	9.82	
MADISON STAR MAIL	15246	PUBLICATIONS	24.00	
MADISON STAR MAIL	15249	PUBLICATIONS	25.31	
MADISON STAR MAIL	15299	PUBLICATIONS	101.24	
MADISON STAR MAIL	15318	PUBLICATIONS	101.24	
MADISON STAR MAIL	38251	PUBLICATIONS	93.82	
				Vendor Total: 355.43
MEISINGER OIL COMPANY	2073771	SUPPLIES	633.52	
				Vendor Total: 633.52
MENARDS - NORFOLK	32575	SUPPLIES	152.12	
MENARDS - NORFOLK	32712	SUPPLIES	25.58	
MENARDS - NORFOLK	33334	SUPPLIES	7.46	
MENARDS - NORFOLK	33534	SUPPLIES	112.95	
				Vendor Total: 298.11
MENARDS-COLUMBUS	75178	SUPPLIES	147.67	
MENARDS-COLUMBUS	76178	SUPPLIES	149.96	
				Vendor Total: 297.63
MIDWEST ALARM SERVICES	398053	REPAIRS	135.00	
				Vendor Total: 135.00
MPS ACTIVITY FUND	1222 REIMB	REIMBURSEMENT	56.00	
				Vendor Total: 56.00
NE REGIONAL DEAF ED PROGRAM	1122 STMT	SPED SERVICES	165.00	
				Vendor Total: 165.00
NEBRASKA AIR FILTER, INC.	0407192-IN	SUPPLIES	1,008.79	
				Vendor Total: 1,008.79
NEBRASKA PUBLIC HEALTH ENVIRONMENTAL LABORATORY	558633	WATER TESTING	16.00	

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
			Vendor Total:	16.00
NEBRASKA SAFETY CENTER PUPIL TRANSPORTATION	57-10806	TRAINING	200.00	
			Vendor Total:	200.00
NORTHEAST NEBRASKA JUVENILE SERVICES	1122 STMT	REIMBURSEMENT	6,125.59	
			Vendor Total:	6,125.59
ONE SOURCE	2877-20220831	BACKGROUND CHECK	140.00	
ONE SOURCE	2877-20220930	BACKGROUND CHECK	60.00	
ONE SOURCE	2877-20221130	BACKGROUND CHECK	20.00	
			Vendor Total:	220.00
PINKELMAN TRUCK AND TRAILER	19941	MAINTENANCE	2,971.01	
			Vendor Total:	2,971.01
PORTER & COMPANY, PC	3820	AUDIT	13,500.00	
			Vendor Total:	13,500.00
PV BUSINESS SOLUTIONS	41880	SUPPLIES	298.50	
			Vendor Total:	298.50
RIVERSIDE TECHNOLOGIES INC	SO089401	SUPPLIES	1,250.00	
			Vendor Total:	1,250.00
SCHMIDT, COURTNEY	1122 STMT	MILEAGE	78.75	
			Vendor Total:	78.75
SHORT STOP, THE	87332806	FUEL	2,892.89	
			Vendor Total:	2,892.89
SPARKLIGHT	1222 STMT	BOX RENTAL	27.02	
			Vendor Total:	27.02
SUBCO MADISON, LLC	1/A-270488	SUPPLIES	324.95	
SUBCO MADISON, LLC	1222 ORDER	SUPPLIES	30.00	
SUBCO MADISON, LLC	1/A-271424	SUPPLIES	35.05	
			Vendor Total:	390.00
SYNCB/AMAZON	434757448399	SUPPLIES	71.08	
SYNCB/AMAZON	439779886647	SUPPLIES	65.81	
SYNCB/AMAZON	445493373935	SUPPLIES	160.45	
SYNCB/AMAZON	465579633877	SUPPLIES	166.24	
SYNCB/AMAZON	547476454396	SUPPLIES	259.97	
SYNCB/AMAZON	547746335643	SUPPLIES	46.27	
SYNCB/AMAZON	554768836747	SUPPLIES	94.90	
SYNCB/AMAZON	667666766469	SUPPLIES	29.17	
SYNCB/AMAZON	754368963649	SUPPLIES	113.00	
SYNCB/AMAZON	775453784683	SUPPLIES	9.55	
SYNCB/AMAZON	844335995486	SUPPLIES	9.99	
SYNCB/AMAZON	846757458948	SUPPLIES	60.99	
SYNCB/AMAZON	856666677447	SUPPLIES	9.99	
SYNCB/AMAZON	857669454699	SUPPLIES	189.95	
SYNCB/AMAZON	896559734337	SUPPLIES	25.98	
SYNCB/AMAZON	964975573464	SUPPLIES	48.93	

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
SYNCB/AMAZON	965356754468	SUPPLIES	119.33	
SYNCB/AMAZON	985889574436	SUPPLIES	33.49	
		Vendor Total:		1,515.09
TRANE US INC	313146868	REPAIRS	939.50	
TRANE US INC	313147430	REPAIRS	2,048.45	
TRANE US INC	313147431	REPAIRS	883.00	
		Vendor Total:		3,870.95
VOLKMAN PLUMBING & HEATING	211072	REPAIRS	137.00	
VOLKMAN PLUMBING & HEATING	211133	REPAIRS	189.50	
VOLKMAN PLUMBING & HEATING	211236	REPAIRS	1,605.01	
		Vendor Total:		1,931.51
WALMART COMMUNITY	110422 RECEIPT	SUPPLIES	173.34	
WALMART COMMUNITY	111522 RECEIPT	SUPPLIES	122.65	
		Vendor Total:		295.99
WATER ENGINEERING INC	IN98847	WATER SERVICE	190.00	
WATER ENGINEERING INC	IN98850	WATER SERVICE	270.04	
		Vendor Total:		460.04
WINNERS' CIRCLE	54219	SUPPLIES	387.42	
WINNERS' CIRCLE	54258	SUPPLIES	485.68	
		Vendor Total:		873.10
WOODRIVER ENERGY	306068	UTILITIES	3,669.31	
		Vendor Total:		3,669.31
		Fund Total:		126,313.65
		Checking Account Total:		126,313.65

September 2022 Board Meeting:

Bond Fund:

BOK Financial \$ 10,007.24

Depreciation Fund:

Heartland Communications \$ 3,650.00 Labor for Wireless Access Points

Special Building Fund:

DWB, INC. \$ 85,346.10 Elementary Project

Fakler Architects \$ 1,787.10 Construction Phase Services/Advertising

October 2022 Board Meeting:

Qualified Capital Projects Fund:

Computershare \$ 700.00 Paying Agent Fee

Special Building Fund:

DWB, Inc. \$ 180,436.35 Elementary/Bus Barn Projects

November 2022 Board Meeting:

Bond Fund:

BOK Financial \$ 199,240.00 Bond payment

Depreciation Fund:

Complete Floors \$ 40,421.00 Summer floor projects

Special Building Fund:

DWB, Inc. \$ 368,411.90 Elementary/Bus Barn Project

December 2022 Board Meeting:

Special Building Fund:

DWB, Inc. \$ 422,039.72 Elementary/Bus Barn Project

Five Points Bank \$ 730,000.00 Payment on debt (New Gym /Commons)

Elementary Addition/Bus Barn Project Financial Report

Expenses paid prior to September 1, 2022 closing on debt leasing:

Fakler Architect	\$ 1,875.00	Architectural Design
Rega Engineering	\$ 2,100.00	Boundary and Warranty Deed
Fakler Architect	\$ 2,000.00	Topography on Elementary Addition
Fakler Architect	\$ 2,233.32	Topography on Bus Barn
Fakler Architect	\$ 20,056.00	Elementary Addition
Fakler Architect	\$ 5,300.00	Bus Barn
Fakler Architect	\$ 66,445.61	Elementary Addition
Fakler Architect	\$ 31,073.25	Bus Barn
Fakler Architect	\$ 193.94	Review of Morton Specifications
	\$ 131,277.12	

Expenses paid after September 1, 2022 closing:

Advance from Debt Leasing:	\$ 500,000.00	
DWB, Inc.	\$ (85,346.10)	Elementary/Bus Barn Project Construction
Fakler Architect	\$ (1,787.10)	Construction Phase Service/Advertising
DWB, Inc.	\$ (180,436.35)	Elementary/Bus Barn Project Construction
	\$ 232,430.45	Remaining from Advance #1
	\$ 500,000.00	Requested Advance #2 12/2022
DWB, Inc. - Paid in November	\$ (368,411.90)	
	\$ 364,018.55	

**MADISON PUBLIC SCHOOLS
TREASURER'S REPORT**

November 30, 2022

General Fund

					<u>BALANCE</u>	<u>Last year's balance</u>
Balance Forward as of	<u>October 31, 2022</u>				\$2,942,625.44	
Receipts		+	\$	384,340.81		
Expenditures		-	\$	729,761.24		
Balance as of	<u>November 30, 2022</u>				<u>\$2,597,205.01</u>	\$3,131,707.93

Employee Benefit Fund

Balance Forward as of	<u>October 31, 2022</u>				\$13,277.48	
Receipts		+	\$	3,552.97		
Expenditures		-	\$	6,925.82		
Balance as of	<u>November 30, 2022</u>				<u>\$9,904.63</u>	\$9,077.00

Petty Cash Fund

Balance Forward as of	<u>October 31, 2022</u>				\$2,365.97	
Receipts		+	\$	1,342.66		
Expenditures		-	\$	1,321.63		
Balance as of	<u>November 30, 2022</u>				<u>\$2,387.00</u>	\$2,361.99

Total Assets for General Fund

\$2,609,496.64 \$3,143,166.92

Depreciation Fund

Balance Forward as of	<u>October 31, 2022</u>				\$472,868.05	
Receipts		+	\$	835.21		
Expenditures		-	\$	40,421.00		
Balance as of	<u>November 30, 2022</u>				<u>\$433,282.26</u>	\$709,250.17

Bond Fund

Balance Forward as of	<u>October 31, 2022</u>				\$349,405.23	
Receipts		+	\$	1,217.33		
Expenditures		-	\$	199,240.00		
Balance as of	<u>November 30, 2022</u>				<u>\$151,382.56</u>	\$172,137.91

Qualified Capital Purpose Fund

Balance Forward as of	<u>October 31, 2022</u>				\$563,286.29	
Receipts		+	\$	1,226.87		
Expenditures		-				
Balance as of	<u>November 30, 2022</u>				<u>\$564,513.16</u>	\$565,402.39

Special Building Fund

Balance Forward as of	<u>October 31, 2022</u>				\$2,065,444.20	
Receipts		+	\$	9,041.57		
Expenditures		-	\$	368,411.90		
Balance as of	<u>November 30, 2022</u>				<u>\$1,706,073.87</u>	\$1,001,182.50

Investment Checking

Balance Forward as of	<u>October 31, 2022</u>				\$333,344.91	
Receipts		+	\$	595.00		
Expenditures		-	\$	-		
Balance as of	<u>November 30, 2022</u>				<u>\$333,939.91</u>	\$329,512.37

GENERAL FUND RECEIPTS		through October 31, 2022			
LINE #	DESCRIPTION	BUDGET		CURRENT RECEIPTS	
	TOTAL LOCAL	\$ 6,401,010.00		\$ 2,001,999.04	
	TOTAL STATE AID	\$ 81,316.00		\$ 24,396.00	
	TOTAL FEDERAL	\$ 1,135,872.00		\$ 559,885.24	
1510	Interest			\$ 9,729.77	
1800	Community Service			\$ 13,546.50	
1920	Grants/Donations				
2210	ESU Receipts				
3120	SPED				
3125	SPED - Transportation				
3155	Textbook Loan				
3400	State Apportionment				
3551	Education Quest			\$ 1,400.00	
3512	Distance Learning				
3535	High Ability Learners			\$ 5,634.00	
3590/3599	Other State Receipts			\$ 2,000.00	
4105	ERate			\$ 10,034.00	
4212	Title I - Support For Improvement				
4310	REAP				
4421/22/23	IDEA - ARP			\$ 31,663.00	
4505	Title I			\$ 86,889.00	
4508	Title ID Delinquent Ed				
4509	Title IIA			\$ 25,029.00	
4510	Title IV ESSA			\$ 10,956.21	
4512	IDEA Base				
4516/4518	Idea Prop Share/Poverty				
4521	IDEA PS				
4525	Perkins/Revision				
4526	Migrant				
4530	Family Litercy/Other Federal Receipts			\$ 6,153.52	
4531	21st Century				
4708	Medicaid in Public Schools			\$ 1,012.06	
4709	Neb-Mac Funds			\$ 2,583.85	
4969	ESSA Title IV				
4997	ESSER 11			\$ 172,776.00	
4998	ARP			\$ 189,527.00	
5690	Non Revenue Receipts			\$ 681.10	
		ESTIMATED BUDGET OF EXPENDITURES			
		CURRENT BUDGET		CURRENT SPENDING	Remaining
1100	REGULAR EDUCATION	\$ 4,970,430.00		\$ 1,042,215.62	79%
1200	SPECIAL EDUCATION	\$ 850,000.00		\$ 186,231.92	78%
2100/2190	SUPPORT SERVICES - PUPILS	\$ 726,000.00		\$ 139,406.55	81%
2200	SUPPORT SERVICES - STAFF	\$ 100,000.00		\$ 48,751.69	51%
2310	BOARD OF EDUCATION	\$ 68,000.00		\$ 6,704.72	90%
2320	EXECUTIVE ADMINISTRATION	\$ 225,000.00		\$ 33,068.02	85%
2330	DISTRICT LEGAL SERVICES	\$ 25,000.00		\$ 769.00	97%
2410	OFFICE OF THE PRINCIPAL	\$ 475,000.00		\$ 92,927.06	80%
2500	GENERAL ADMINISTRATION/BS	\$ 325,000.00		\$ 49,645.41	85%
2600	MAIN. & OPERATION OF BLDS.	\$ 875,000.00		\$ 150,088.80	83%
2710	REGULAR TRANSPORTATION	\$ 150,000.00		\$ 28,210.59	81%
2712/2730	SCHOOL AGE SPED TRAN.	\$ 45,000.00		\$ 9,210.46	80%
3155	TEXTBOOK LOAN				
3300	COMMUNITY SERVICES	\$ 100,000.00		\$ 29,644.99	
3400	PRIVATE/CATEGORICAL GRANTS				
3535/3551	STATE PROGRAMS	\$ 14,570.00		\$ 4,751.68	
6000	FEDERAL PROGRAMS	\$ 1,350,000.00		\$ 389,177.50	71%
8000	TRANSFER TO DEPRECIATION				
8000	TRANSFER TO ATHLETICS/LUNCH				
8000	TRANSFER TO OTHERS	\$ 38,000.00			100%
	BUDGET GROWTH	\$ 200,000.00			100%
	TOTAL BUDGET	\$ 10,537,000.00		\$ 2,210,804.01	79%

Board Report

Vendor Name	Invoice	Description	Amount
Checking	5		
Checking	5 Fund: 05	ACTIVITY FUND	
BENNETT, JAMES	2.3.22	2.3.22 Soccer Ref	##
	SOCCERREFCOOR	Coordinator	
		Vendor Total:	100.00
BRANDL, ERIC	11.10.	11.10.22 MS WR Home Madison	##
	22MSWRInvite	Invite Ref	
		Vendor Total:	200.00
CHOICE FOODS	001083321712	Water for service project	##
CHOICE FOODS	001093161134	Student council reward for seniors	##
CHOICE FOODS	002033930753	Hot dogs and buns	##
CHOICE FOODS	7.13.22 & 7.12.22	Food - diversitv fund	##
		Vendor Total:	230.90
COUFAL, AUSTIN	11.10.	11.10.22 MS WR Home Madison	##
	22MSWRInvite	Invite Ref	
		Vendor Total:	200.00
CRILLY, COLLIN	11.29.22	11.29.22 GBB & BBB vs Wisner Pilger Ref	##
	GBB&BBBvsWP		
		Vendor Total:	100.00
CROWD CONTROL	491522177	Barrier stands for new gym concessions	##
		Vendor Total:	573.59
CUSTOM SPORTS	33441	FFA T-shirts	##
CUSTOM SPORTS	33842	Watershed Polos	##
CUSTOM SPORTS	33868	2022 Coaches Polos Boys Basketball	##
CUSTOM SPORTS	33893	Warm Up Jacket Name	##
CUSTOM SPORTS	33926	2022 NHS Tshirts	##
		Vendor Total:	2.116.00
EHRISMAN, REID	11.29.22	11.29.22 GBB & BBB vs. Wisner-Pilger Ref	##
	GBB&BBBWP		
		Vendor Total:	100.00
EUREK, PAT	11.22.	11.22.22 MS Girls BB vs Schuyler Ref	##
	22MSGBBvsSchuy		
		Vendor Total:	90.00
FIELDS HARDWARE	182220	Mulch for Alan Ehler's tree	##
		Vendor Total:	17.97
FLOSPORTS	259113132	MS WR invite	##
		Vendor Total:	100.00
HEDRICK, TOM	11.22.	11.22.22 MS Girls BB vs. Schuyler ref	##
	22MSGBBvsSchuy		
		Vendor Total:	90.00
HERZ, PAUL	2022	Chips invoice	##
	ChipsCorrec tion	Concessions Chips invoice mixup	
		Vendor Total:	24.05

Board Report

Vendor Name	Invoice	Description	Amount
		Vendor Total:	24.05
HOBBY LOBBY	112822	Supplies for StudCo Door Decorating	##
	StuCo		
		Vendor Total:	55.28
HOLIDAY INN OF KEARNEY	91411	State AD Conference hotel	##
		Vendor Total:	109.95

HOWELLS-DODGE PUBLIC SCHOOL	11.19.22MSWRINVITE	11.19.22 MS Wrestling Invite Entry Fee	##	
HOWELLS-DODGE PUBLIC SCHOOL	12.3.22 B WR Invite	12.3.22 B V WR Howells-Dodge Invite	##	
		Vendor Total:		215.00
IN THE SPOTLIGHT COSTUME SHOP		Rented Costumes	##	
		Vendor Total:		319.50
KRISPY KREME DOUGHNUTS - R	11.2.22KK2024Fundrai	Fundraiser for the Class of 2024	##	
		Vendor Total:		2,082.50
LUNCHTIME SOLUTIONS, INC.	34373	Concession chips	##	
LUNCHTIME SOLUTIONS, INC.	34382	Concessions	##	
		Vendor Total:		528.28
MADISON CHAMBER OF COMMERCE	2022MVPShip2	2022 MVP Sponsorship additional 2 seats	##	
		Vendor Total:		40.00
MAHASKA	3270290NHS	NHS Juice Machine	##	
MAHASKA	9903103	Concession Beverages	##	
		Vendor Total:		710.44
MERCY MEALS	2022MPSNHSDonation	Mercy Meals Donation from NHS	##	
		Vendor Total:		200.00
MERLE'S FLOWER SHOP, INC	0021577	Flowers for Alan Ehler's funeral board	##	
		Vendor Total:		210.00
METROPOLITAN ENTERTAINMENT CONVENTION AUTHORITY	2023StateWrestling	2023 State Wrestling tickets	##	
		Vendor Total:		526.50
NATIONAL FFA ORGANIZATION	1763526	FFA Jackets & ties/scarves	##	
		Vendor Total:		194.00
NEBRASKA FFA ASSOCIATION	P2C 1051	Registration for FFA Career Conference.	##	
		Vendor Total:		540.00
NEWMAN GROVE PUBLIC SCHOOL	11.17.22MSWRINVITE	11.17.22 MS Wrestling Invite Entry Fee	##	
		Vendor Total:		60.00
PIZZA HUT OF MADISON	11.10.22JRWrestling	Concessions MS WR Invite Pizza	##	
Madison Public Schools	Board Report			
12/09/2022 11:41 AM				
Vendor Name	Invoice	Description	Amount	
		Vendor Total:		198.00
POPPY'S PUMPKIN PATCH	000145	1ST GRADE FIELD TRIP TO POPPY'S	##	
		Vendor Total:		217.00
SAM'S CLUB	112822 6461	Food for FFA Districts	##	
		Vendor Total:		72.23
SCHUYLER MIDDLE SCHOOL	12.3.22MS WR Invite	12.3.22 MS WR Invite \$5/12Wrestlers	##	
		Vendor Total:		60.00
SHERER, CHARLES	11.10.22MSWRInvite	11.10.22 MS WR Home Madison Invite Ref	##	
		Vendor Total:		200.00
Stadium Sports	64275	FCCLA T-shirts	##	
		Vendor Total:		216.00

STANTON COMMUNITY SCHOOLS	11.09. 221ActFestival	One Act Festival Fee	##	
			Vendor Total:	75.00
SYNCB/AMAZON	434658775377	One Act props	##	
SYNCB/AMAZON	438387434364	Dance Items Tumbling Mat	##	
SYNCB/AMAZON	459954833388	One Act props	##	
SYNCB/AMAZON	585748998387	Drama Department: One Act Prop/Costume	##	
			Vendor Total:	261.66
TASLER, NATE	11.10. 22MSWRInvite	11.10.22 MS WR Home Madison Invite Ref	##	
TASLER, NATE	12.1.22 G&B WR NBC	12.1.22 G&B WR dual vs NBC Official	##	
			Vendor Total:	425.00
TEAMLEADER	RG 120009	Cheerleading Uniforms	##	
			Vendor Total:	1,769.30
TO A T DECORATING	92022	Decorating Services for 2022 Homecoming	##	
			Vendor Total:	810.00
UPS STORE #4267, THE	112122Elementar yCert	11.21.22 Elementary Certified Mail	##	
			Vendor Total:	7.85
WAYNE STATE COLLEGE	WSCFCSConferenc e22	Elevate FCS Pd w/card	##	
			Vendor Total:	165.00
WETZEL & TRUEX JEWELERS	26860	Karla Kush Baby Bank Gift	##	
			Vendor Total:	40.25
WINNERS' CIRCLE	54577	Medals for HS VB Classic	##	
WINNERS' CIRCLE	54580	MS WR Invite Medals	##	
WINNERS' CIRCLE	54581	HS Track Medals	##	
Madison Public Schools 12/09/2022 11:41 AM Vendor Name	Board Report Invoice	Description	Amount	
			Vendor Total:	878.43
			Fund Total:	15,129.68
			Checking Account Total:	15,129.68

Madison Public Schools					
ACTIVITY FUND	Fund 05				
November 2022					
Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
AD	5,099.20	267.90	0.00	0.00	4,831.30
Art Club	1,471.13	0.00	0.00	0.00	1,471.13
Band	2,579.03	0.00	0.00	0.00	2,579.03
Boys BB	4,350.08	100.00	0.00	0.00	4,250.08
Boys BB FR	4,534.76	237.00	0.00	0.00	4,297.76
Cheerleaders	3,489.56	1,849.30	0.00	0.00	1,640.26
Class of 2023	774.40	0.00	0.00	0.00	774.40
Class of 2024	6,627.67	2,082.50	0.00	0.00	4,545.17
Class of 2025	352.10	0.00	0.00	0.00	352.10
Class of 2026	276.65	0.00	0.00	0.00	276.65
Concessions	12,412.38	1,915.47	1,826.06	0.00	12,322.97
Courtesy	1,803.53	40.25	0.00	0.00	1,763.28
Cross Country	426.19	0.00	50.00	0.00	476.19
Cross Country FR	1,323.05	0.00	0.00	0.00	1,323.05
Danceline	2,489.29	139.99	0.00	0.00	2,349.30
District Funds	21,844.70	235.82	387.20	0.00	21,996.08
Elem Activity Acct	8,656.08	217.00	50.00	0.00	8,489.08
Elem PTO	1,354.47	0.00	0.00	0.00	1,354.47
Elem Student Council	372.00	0.00	0.00	0.00	372.00
ELL Class	138.91	0.00	0.00	0.00	138.91
Emergency Assistance	1,533.24	0.00	0.00	0.00	1,533.24
Ethnic Diversity Club	2,021.26	110.87	0.00	0.00	1,910.39
FCCLA	675.74	381.00	464.50	0.00	759.24
FFA	13,613.64	2,054.23	10,985.60	0.00	22,545.01
Football	3,599.03	0.00	0.00	0.00	3,599.03
Football FR	4,038.31	0.00	80.00	0.00	4,118.31
Football Youth	250.00	0.00	0.00	0.00	250.00
Girls BB	3,455.90	280.00	1,280.00	0.00	4,455.90
Girls BB FR	2,407.98	0.00	597.00	0.00	3,004.98
Golf	1,709.12	0.00	0.00	0.00	1,709.12
Golf FR	482.20	0.00	0.00	0.00	482.20
Homecoming	787.90	710.00	0.00	0.00	77.90
Honor Society	1,504.87	689.84	150.00	0.00	965.03
HS Student Council	2,361.19	118.07	0.00	0.00	2,243.12
M Club	5,205.97	0.00	0.00	0.00	5,205.97
Marketing Comm.	5,806.69	(160.00)	0.00	0.00	5,966.69
MS Activity Acct	5,827.50	37.29	41.00	0.00	5,831.21
MS Houses	1,152.25	0.00	0.00	0.00	1,152.25
Music Boosters	5,716.07	0.00	0.00	0.00	5,716.07
Musical	3,118.49	0.00	0.00	0.00	3,118.49
One Act Plays	2,246.88	516.17	0.00	0.00	1,730.71
Quiz Bowl	1,432.91	0.00	0.00	0.00	1,432.91
Resale	741.53	0.00	0.00	0.00	741.53
Scholarships	15,351.34	0.00	0.00	0.00	15,351.34
Secondary Act Acct	4,330.30	100.00	521.25	0.00	4,751.55
Soccer	4,304.33	0.00	0.00	0.00	4,304.33
Soccer FR	4,551.93	0.00	0.00	0.00	4,551.93
Softball	2,512.35	0.00	0.00	0.00	2,512.35
Softball FR	1,810.98	0.00	0.00	0.00	1,810.98
Speech	630.13	0.00	0.00	0.00	630.13

Teachers	1,791.07	0.00	0.00	0.00	1,791.07
Track	4,034.59	590.07	0.00	0.00	3,444.52
Track FR	4,365.22	0.00	870.26	0.00	5,235.48
Uniform Replacement	4,638.02	0.00	0.00	0.00	4,638.02
Volleyball	3,028.22	120.15	149.31	0.00	3,057.38
Volleyball FR	444.18	0.00	300.00	0.00	744.18
Water Quality Project	4,238.94	200.00	0.00	0.00	4,038.94
Weightroom	1,475.15	0.00	0.00	0.00	1,475.15
Wrestling	3,284.41	1,996.76	1,566.25	0.00	2,853.90
Wrestling FR	1,506.88	0.00	500.00	0.00	2,006.88
Yearbook	616.23	0.00	0.00	0.00	616.23
	212,978.12	14,829.68	19,818.43	0.00	217,966.87

Madison Public Schools					
LUNCH FUND	Fund 06				
November 2022					
<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
FUND BALANCE	228,685.67	1,569.95	12,323.24	0.00	239,438.96
	228,685.67	1,569.95	12,323.24	0.00	239,438.96

Madison Public Schools					
STUDENT ACTIVITY FEE	Fund 12				
November 2022					
<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
FUND BALANCE	6,306.70	0.00	122.73	0.00	6,429.43
	6,306.70	0.00	122.73	0.00	6,429.43

Board Report

Vendor Name	06	06	06	Invo Description	Amount
Checking					
Checking	06	Fund:	06		
HEARTLAND FIRE PROTECTION	IN 8201	Semi-Annual Kitchen		Suppression System R	##
HEARTLAND FIRE PROTECTION	IN 8212	Semi-Annual Kitchen		Suppression System R	##
				Vendor Total:	454.25
HOBART SALES & SERVICE	OC96	Dishwasher repairs at		elementary	##
				Vendor Total:	746.40
MAJOR REFRIGERATION	IC10	Milk Cooler Thermostat		9.29.22	##
				Vendor Total:	369.30
				Fund Total:	1,569.95
				Checking Account Total:	1,569.95

Madison Public Schools

Justin Frederick
Interim Superintendent

Jim Crilly
HS Principal

Reid Ehrisman
MS Principal/EL

Karla Kush
Elementary Principal

700 So Kent St.

P.O. Box 450

Madison, NE 68748

District Phone (402) 454-3336 Fax (402) 454-2238

Elementary Phone (402) 454-2656 Fax (402) 454-3978

Travis Jordan

Director of CAI

Crystal Ernst

Instructional Coach

Landonn Mackey

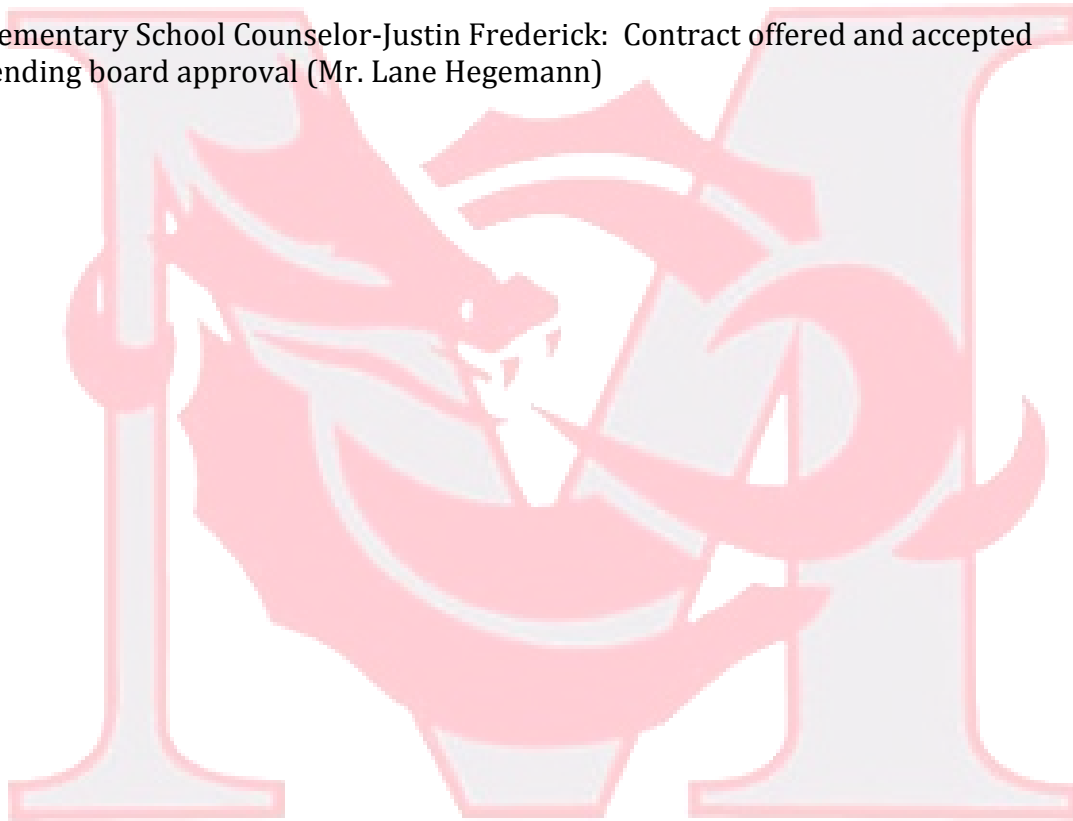
Athletic Director

Celine Filsinger

Office Manager

The mission of Madison Public Schools is to prepare students to be competent, confident, productive, and responsible citizens.

Elementary School Counselor-Justin Frederick: Contract offered and accepted pending board approval (Mr. Lane Hegemann)



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December 2022 Board Report Landonn Mackey, Athletic Director

MS Sports Participation by Season

	Fall (10/18)	Winter	Spring
Boys	23 (48%)	TBD	TBD
Girls	29 (49%)	TBD	TBD
Total	52 (49%)		

MS Sports Participation by Sport

	Start	Complete
Football	22	19
Volleyball	23	20
Cross Country	11	10
Girls Basketball	21	---
Boys Basketball	---	---
Girls Wrestling	5	5
Boys Wrestling	10	10

HS Sports Participation by Season

	Fall (10/26)	Winter (12/8)	Spring
Boys	33 (44%)	39 (51%)	TBD
Girls	29 (34%)	33 (38%)	TBD
Total	62 (39%)	72 (44%)	

HS Sports Participation by Sport

	Start	Complete
Football	26	24
Volleyball	26	23
Cross Country	17	15
Girls Basketball	21	---
Boys Basketball	25	---
Girls Wrestling	12	---
Boys Wrestling	14	---

Winter sports are in full swing and each sport and level has had at least one competition. MS Girls Basketball and MS Wrestling will wrap up by Friday, December 16th.

Lexi Amezcua, Judy Gonzalez, and Josie Stoffel received Honorable Mention All-Conference for her performance this volleyball season.

Diego Gastelum, Dago Gastelum, Julian Garcia, and Bodonn Sweeney received All-District honors in football this season.

Varsity Scoreboard

Wrestling

Howells-Dodge Invitational

- 113 – Kevin Pedraza – 2-2 (2nd)
- 120 – Hugo Sanchez – 3-1 (2nd)
- 132 – Alex Molina – 4-1 (3rd)
- 138 – Alex Vicente – 0-2
- 145 – Keven Maldonado – 0-3
- 152 – Ulises Avila – 3-2 (5th)
- 170 – Cameron Hanson -2-3 (6th)
- 170 – Mauricio Hernandez – 3-2 (4th)
- 285 – Gabe Casarrubias – 2-3 (6th)

Ponca JV Tournament

- 113 – Kevin Pedraza – 3-0 (1st)
- 138 – Alex Vicente – 0-2
- 170 – Cameron Hanson – 3-0 (1st)

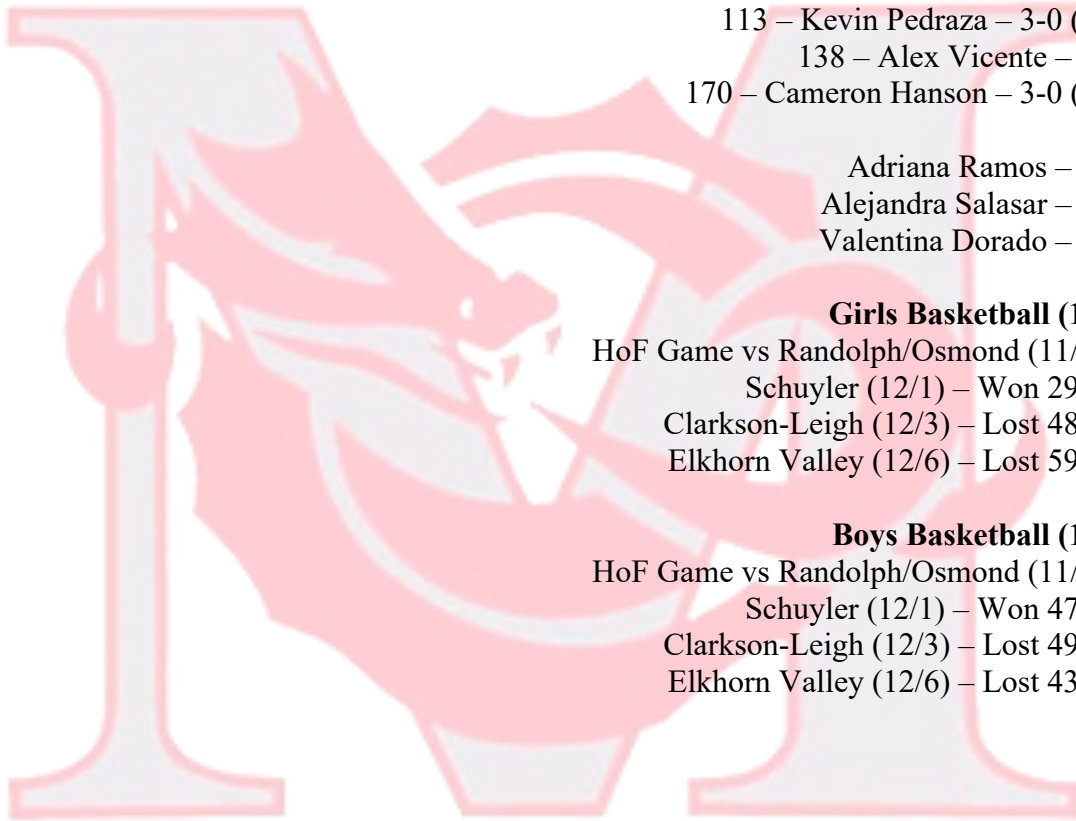
- Adriana Ramos – 0-2
- Alejandra Salasar – 2-0
- Valentina Dorado – 1-1

Girls Basketball (1-2)

- HoF Game vs Randolph/Osmond (11/22)
- Schuyler (12/1) – Won 29-20
- Clarkson-Leigh (12/3) – Lost 48-14
- Elkhorn Valley (12/6) – Lost 59-18

Boys Basketball (1-2)

- HoF Game vs Randolph/Osmond (11/22)
- Schuyler (12/1) – Won 47-37
- Clarkson-Leigh (12/3) – Lost 49-42
- Elkhorn Valley (12/6) – Lost 43-32



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December Board Meeting- High School Report- Jim Crilly

Enrollment

9th Grade- 50 Students

10th Grade-31 Students

11th Grade-45 Students

12th Grade-38 Students

Total Enrollment-164 Students

Attendance

9th Grade-93.05%

10th Grade-92.45%

11th Grade-90.69%

12th Grade-95.84%

Overall Average-92.93%

- *Juniors in ACT prep study skills took first full practice test in November. This is a 4-hour practice test. The Actual test will be April 5th, 2023. Mr. Jordan was pleased with the effort given by the Juniors.
- Class information for 2023-2024 school year will begin in January. Teachers will submit available class in January and actual registration will start in February
 - Facebook continues to be a valuable way of communication for Madison Public Schools. We averaged last week over 4,000 looks for the week of things posted. We also use the notification piece on the Madison App as communicate through Infinite Campus (text/email/phone calls)
 - The semester will be ending December 21st and semester tests will be taking place December 19th and 20th. High School students will be taking comprehensive finals. They will have a testing schedule with longer periods over the two days.
 - One Act Play season ended with districts at Wisner. Congratulations to all actors and sponsors, Mrs. Wagner, Ms. Knight on a job well done. The team placed 4th out of 9 teams.

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Mr. Ehrisman- December 8, 2022

NUMBER OF STUDENTS IN THE MIDDLE SCHOOL

Grade Level	Current as of 12/8/22	Start of the year 8/3/22
6th Grade	33	31
7th Grade	37	38
8th Grade	40	41
MS Total	110	110

STUDENT REPORT

Grade Level	Attendance as of 12/8/22	8/11-8/31	9/1-9/30	10/1-10/31	11/1-11/30
6th Grade	96.72%	97.80%	96.34%	96.41%	96.67%
7th Grade	95.14%	97.12%	96.38%	96.06%	91.63%
8th Grade	95.69%	97.33%	97.51%	94.49%	94.65%
MS Total	95.82%	97.40%	96.77%	95.61%	94.24%

# of students in AMP	
Week 12 (11/15)	1
Week 13 (11/22)	5
Week 14 (11/29)	3
Week 15 (12/6)	2

- We completed the migrant CNA (Comprehensive Needs Assessment) which was submitted, along with the Title IC- Migrant Application, to the NDE.
- The 8th grade students got the opportunity to visit CCC in Columbus on November 8th.
- I took part in the monthly Afterschool Program zoom, hosted by Beyond School Bells, on November 9th. Moving forward Ms. Ortiz will join this zoom as the content is intended for the director of the afterschool program.

- We will be shifting the migrant data collection role from Leticia to ESU7. The official transition date for this is December 12th. This will allow Leticia to focus on being a service provider to our Migrant families.
- I completed another month of Classroom Rounds with MS teachers. I have also completed formal observations for our non-tenured MS teachers.
- We are continuing our work with Instructional Partners to formulate a vision for our k-8 math instruction.



Madison Public Schools

Justin Frederick
Interim Superintendent

Jim Crilly
HS Principal

Reid Ehrisman
MS Principal/EL

Karla Kush
Elementary Principal

700 So Kent St.

P.O. Box 450

Madison, NE 68748

District Phone (402) 454-3336 Fax (402) 454-2238

Elementary Phone (402) 454-2656 Fax (402) 454-3978

Travis Jordan

Director of CAI

Crystal Ernst

Instructional Coach

Landonn Mackey

Athletic Director

Celine Filsinger

Office Manager

The mission of Madison Public Schools is to prepare students to be competent, confident, productive, and responsible citizens.

Building and grounds committee met on December 6 to look at elementary addition and look at parking spaces and possible ideas for drop off and pick up.

Head of maintenance has worked out a schedule for each custodian and custodial position. I will be advertising for another custodian at the high school, as one has quit.

HVAC system has been having issues in the middle school commons. Volkman and TRANE have been working on what the issues are. As of Thursday, December 8 it has been fixed. We hope it continues to work.

Cooling tower at the elementary has gone out. I will have bids to you by the January meeting to decide who will fix it.

DWB will be adjusting 1 mirror in each new restrooms and addubg some height to the railing on the mezzanine to meet ADA compliane over winter break.

NASB state conference had a lot of great information and was able to touch base with some of the vendors.

Audit books are here and will be distributed at the meeting.

We have interviewed, it has been offered, and accepted for elementary school counselor. Pending board approval on Monday. This position will start on 1-4-2023

Please complete superintendent evaluation.

Madison Public Schools

Alan Ehlers
Superintendent

Jim Crilly
HS Principal
Reid Ehrisman
MS Principal/EL

Karla Kush
Elementary Principal

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P.O. Box 450
Madison, NE 68748
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Mrs. Ernst's December Board Report

- **Professional Development**
 - We will be working on our vision and belief statements in regards to Math instruction before we leave for break, along with our expectations for material usage. Instruction Partners will use our vision and beliefs help guide their professional development session in March.
 - We have focused heavily on culture and relationships in our district-wide professional development. We will start next semester by focusing on instructional strategies, and then move into how to combine the two to move student achievement forward.
- **Instructional Coaching**
 - I am excited to use our winter Acadience benchmark data in teacher conversations. The end of the year gives us a lot of data that can be used to identify skills and standards that students are missing. We will have additional data after our winter NSCAS assessment also.

Madison Public Schools

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Curriculum, Assessment

December, 2022

Assessment:

- We have about 10 kids to finish Acadience Testing this week before we know our Totals.
- NSCAS-Growth Window is Open: All students in Grades 3-8 will be tested in Math and ELA
 - 4th and 5th Math this week
 - The rest will be in January
- ELPA21 Testing in February

AQUESTT Classification

High School (Good)

Attached Report

Middle School (Needs Improvement)

-Attached Report

-Showed Improvement and has not been Re-Identified as a CSI School

-Not in Lowest 5% of Title I Schools

-Did not meet CSI Exit Criteria, so we will receive more support to assist in improvement

Elementary School (Good)

-Attached Report

Nebraska Educational Profile (NEP)

<https://nep.education.ne.gov/>

2011
Membership in Organizations

The board may hold membership in organizations approved by the board.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3002
Deposits

The board of education shall designate the depository or depositories for all school funds. All funds received by the district shall be deposited promptly in the proper account of each such depository. All funds shall be insured by the Federal Deposit Insurance Corporation or a surety bond approved by the board on securities of the United States government pledged by joint custody receipt.

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$1000 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3005
School Activities Fund

The superintendent of schools shall establish an activities fund account to be used to finance the operations of student organizations, inter-school athletics, and other school activities that are not a part of any other fund. The school activities fund is a school district account. All transactions related to the activities fund shall be conducted through an account at a board-approved depository.

The superintendent shall manage the activities fund and serve as its treasurer. The superintendent may divide the activities fund into more than one account to allocate portions of the fund for different purposes.

Funds in an activity's account after the activity ceases to exist shall be transferred to the general fund or such other fund as the board may choose. Funds left in a graduating class's account may be transferred into any other school account at any time after graduation upon board approval.

As school activities are a responsibility of the school district, any deficit in the activity fund shall be paid from the general fund.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3007
Review of Bills

The Board of Education as a whole shall review monthly bills listed in the monthly board materials prepared by the districts office manager. The president of the board of education may appoint a board member or committee of the board to meet with the superintendent of schools each month to review all bills that are to be presented to the board for payment. The board member or committee shall report its recommendations to the board.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3008
Gifts, Grants and Bequests

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$100,000 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

**3009
Audit**

The board of education shall appoint a certified public accountant or public accounting firm to audit all school accounts annually and report to the board of education. The audit shall include all areas required by law and the rules of the Nebraska Department of Education. The auditor is not obligated to follow generally accepted accounting principles (GAAP) but shall conduct the audit according to the standards of the auditing profession.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3010
Insurance

The board or education shall purchase such insurance as it deems appropriate to protect the district, the board as a corporate body, individual board members, appointed officers, employees, and volunteers from financial loss arising from any claim, demand, suit or judgment. The district may, but is not required to, solicit bids or quotes for insurance coverage.

The board shall review its insurance coverage before its expiration date, or as need dictates.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3011 Transportation

The school district will provide transportation on each day school is in session to the students who reside in the district and qualify for transportation according to the district's transportation plan. The families of students who will not be provided transportation pursuant to the district's plan or who must drive students to a pick-up point will be reimbursed according to statute if they qualify for such reimbursement.

Students in grades Kindergarten thru Twelfth grade living outside of the Madison city limits shall be entitled to transportation to and from their attendance center at the expense of the school district. Preschool students may also be provided transportation to be determined by the Board of Education on a year-to-year basis.

Parents of students who live where transportation by bus is impracticable or unavailable may be required to furnish transportation to and from the designated attendance center at the expense of the school district. Those parents who transport their children at the expense of the school district shall be reimbursed in accordance with state statute. Payment to current parents has been grandfathered in until the school year of 2017-2018.

A student may be required, at the board's discretion, to meet a school vehicle without reimbursement up to three-fourths of a mile. The board may require the parent to transport their children up to two miles to connect with school bus vehicles at the expense of the school district when conditions deem it advisable. It shall be within the discretion of the board to determine such conditions.

When a student who has been attending the district is placed into foster care, school district staff will collaborate with state and local child welfare agencies to determine whether transportation is required under state law when it is in the child's best interest that their school of origin be maintained. The district will only provide transportation to students placed in foster care when the responsible child welfare agency agrees to reimburse the school district for the cost of transportation or when transportation is otherwise required by law. The board designates the Superintendent of Schools as the initial point of contact for child welfare agency representatives to discuss transportation issues related to children in foster care.

Students who are homeless will be provided with transportation pursuant to Board Policy 5014.

The district will provide transportation to tuition students in accordance with the contract provisions, if any, for services from the contracting districts.

The use of buses for class parties, field trips, and similar purposes shall require the prior approval of the superintendent or appropriate principal.

Adopted on: 6-12-2017

Revised on: _____

Reviewed on: _____

3013
Emergency Closings

School shall be held on the dates set forth on the official calendar, and shall not be closed or dismissed except when superintendent or his or her designee determines that it is impossible or impracticable to hold school. When school is closed there will be no school-sponsored activities held without the permission of the superintendent or building administrator.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3014 Use of School Property

1) General Use

School organizations may use school facilities at no cost to the group, if they restore the facilities to their normal state after using them.

The school district may permit the use of public school buildings or other school property under such rules and regulations as it may adopt. The board may charge a fee as may be necessary to meet the expense of such meeting, restore the property, pay for extra help required, or as otherwise deemed appropriate.

Any person or group using school facilities must assure that it will be responsible for maintaining order, protecting property, and providing security and safety. Activities or entertainment held on school premises shall be suitable for a school environment. Any person or school group using the school facilities, for any purpose, must comply with all of the district's policies, rules and regulations.

2) Entry and Participation Fees

Any person or group who uses the school's facilities for a recreational activity may not charge an entrance or participation fee for that activity unless the person or group has obtained insurance sufficient to indemnify the school district for any possible claims under the Nebraska Political Subdivision Tort Claims Act. Rental fees, if any, for school facilities and property shall be set by the board or the board's designee. The board may adjust rental fees at its discretion.

3) Supervision of Students

The kitchen, industrial technology, weight rooms, and other facilities or property containing potentially dangerous equipment may not be used by students when school is not in session, unless supervised by an adult approved by the administration.

4) Use of Equipment and Staff

The district shall bear any costs for a school group (e.g., the fee paid to a cook or a custodian required to be in attendance). All other groups will reimburse the school districts for reasonable staffing costs.

Students, faculty and community members may borrow school equipment for non-school use only if they have received the prior permission of the superintendent or building principal.

5) Denial of Access

Pursuant to Policy 3018, the superintendent or designee may limit or deny access to school buildings, grounds, and activities to any person or group whom the administrator deems to be using the facilities in a manner that is unsafe or inconsistent with the educational mission of the district.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3015
Time Away From School Activities

As it is important for students to have some nights free from school activities, school activities will not be scheduled on Wednesday nights or on Sundays without the approval of the superintendent.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

**3016
Smoking**

Smoking, including the use of cigarettes, cigars, or other tobacco or tobacco derivative products; vapor products or electronic nicotine delivery systems; alternative nicotine products; or any other such look-alike or imitation product, is permitted by non-students on school property only in specifically designated areas.

Adopted on: 6/10/19

Revised on: _____

Reviewed on: _____

3017
Press Releases

All press releases regarding school-related activities and events must have administrative approval prior to being given to the media. The superintendent may delegate responsibility for communicating with the media to building principals, the activities director, event sponsors, and other staff on an ad hoc basis.

Adopted on: 2/8/2016

Revised on: _____

Reviewed on: _____

3018

Denying Access to School Premises or Activities

The school district shall provide access to the district's buildings, grounds and activities to students, parents or guardians of students, and other persons who have legitimate reasons for being on school grounds. The superintendent of schools or his or her designee (referred to herein as the "administrator") may limit or deny access to school buildings, grounds, and activities to any person who:

1. Disrupts the educational environment;
2. Repeatedly fails or refuses to comply with the visitor protocol adopted by each building;
2. Is unreasonably boisterous;
3. Engages in violence, force, coercion, threats, intimidation, or similar conduct;
4. Causes or attempts to cause damage to school property or to the property of any student or school employee;
5. Causes or attempts to cause personal injury to any student, school employee or other person on school grounds or at a school activity on or off school grounds;
6. Uses vulgar, profane, or demeaning language; or
7. Uses fighting words;
8. Poses a danger to the safety and well being of students.

Upon determining that a person has engaged in, or is engaging in conduct that constitutes grounds for exclusion under this policy, the administrator shall take such action as he or she determines appropriate, including directing the person to cease engaging in the conduct or to leave the school premises or activity immediately. The administrator may request assistance from law enforcement authorities to remove an offending person from the school grounds.

The administrator shall have the authority to fix the time when, and the conditions under which, the offending person may return to school premises. A person who enters school premises in violation of these conditions shall be deemed to be trespassing. The administrator may summon law enforcement authorities to remove the person and request that criminal proceedings be initiated.

Adopted on: 9-12-2016

Revised on: _____

Reviewed on: _____

3019
Sale or Disposal of School Property

In selling school property, whether real or personal, the board of education shall be mindful of its financial obligation to the taxpayers of the school district. The board may sell school property in the manner it deems most appropriate for the particular property (e.g., by taking bids, by auction, or by selling the property for a specified price). The board shall take action at a regular meeting to approve the sale or disposal of property by the statutorily required two-thirds vote of the members before selling or disposing of it.

Adopted on: 12-14-15

Revised on: _____

Reviewed on: _____

3020 Copyright Compliance

Restrictions on Use and Permission. Copyrighted works such as print, audio, video, software, applications, and other documents or media ("works") may be reproduced or used for educational purposes only when the use of the reproduction is a fair use in compliance with state and federal copyright law or when the written permission or license for such use has been obtained from the copyright holder. A staff member who wishes to use any non-original work must obtain the prior written permission of the building principal. Unless the district has obtained a license for use of a work for its intended educational purpose, no principal shall grant permission for a requested use of a copyrighted work unless the principal has reasonable grounds to believe that it is a fair use under applicable copyright law. Only works requested to be used in the course and scope of employment with the district will be permitted.

Distribution of Copyright Compliance Materials. The district will make information available to staff and students which describes and promotes compliance with copyright laws.

Course Materials Subject to Copyright Protection. The purpose of this provision is to provide notice to all staff, students, and parents that course materials may be subject to copyright protection. No class materials may be used or copied for use outside of the class session or sessions in which the materials are used for educational purposes unless authorized or required by law. No student or staff member may take audio or video recording of any class in which copyrighted materials are used unless authorized or required by law or an applicable educational plan provided under state and federal disability laws. Any such recordings will be kept only long as required to fulfill the purpose of the recording, such as for evaluative purposes, or the applicable retention period required by law.

Copies for Individuals with Disabilities. This policy does not restrict district staff members from reproducing or distributing copies of copyrighted works in a specialized format for use by individuals with disabilities to gain access to the work.

Removal of Unauthorized Copyrighted Works. Upon obtaining knowledge or awareness of an unauthorized use of copyrighted works, the district will take reasonable steps to remove, deny access to, and stop use of any unauthorized copyrighted work stored in the district's

paper or digital files or programs. This includes but is not limited to administrators accessing staff files and equipment for the purpose of physically removing curricular materials or directing staff members to cease using the materials immediately when there has been no license granted or fair use determination made. The superintendent or superintendent's designee may limit or deny access to district materials and programs to students or staff members who engage in violations of this policy or copyright law. The district may require the student or staff member to obtain training on copyright protections and limitations in order to regain access to any such materials or programs.

Violations by Students and Staff. Any staff member who violates this policy will face disciplinary action up to and including the cancellation, nonrenewal, or termination of the employee's employment. Any student who violates this policy may face disciplinary action up to and including expulsion. Individuals who subject the school district to financial penalty for copyright violations may be required to reimburse the district for its costs for such violation.

Adopted on: 6/11/2018

Revised on: _____

Reviewed on: _____

City of Madison
211 South Lincoln Street
P.O. Box 527
Madison, NE 68748-0527
Office: 402-454-3412
Fax: 402-454-2262
www.madison-ne.com



Mayor~ Alvin Brandl
Council Members~
Rob Fite
Paul Kellen
Rick Schommer
Brian Zessin

November 21, 2022

Madison Public Schools
Attn: School Board Members
700 South Kent Street
Madison, NE 68748

Re: 700 S. Kent Street Building Permit Application

Dear Sir or Madam:

The City of Madison received a building permit application for the property located at 700 S. Kent Street, which was submitted by Daberkow Wagner Builders, Inc. on August 9, 2022, a copy of which was emailed to your superintendant together with a copy of Ordinance No. 803 on October 27, 2022.

Please be advised that the original permit fee is \$4,921.80. Ordinance No. 803 specifically states that, "Work that commences prior to submitting permit application will be assessed a fee three times the normal permit fee." The fee amount of \$14,765.40 reflected on the permit is because of the assessed fee of three times the normal permit fee.

The City of Madison city council met in special session on November 18, 2022, where a motion was made to offer Madison Public Schools \$4,921.80 as an acceptable offer to pay for the building permit fees and the City would be willing to waive the remaining penalties.

If you find this offer to be acceptable, please submit payment to the City of Madison in the amount of \$4,921.80. Thank you for your time and consideration.

THE CITY OF MADISON

By: Alvin Brandl Mayor
Alvin Brandl, Mayor

**Madison Public Schools
Madison County, Nebraska**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

For the Year Ended August 31, 2022

Madison Public Schools
Madison County, Nebraska
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For the Year Ended August 31, 2022

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Porter & Company, PC
4111 Floyd Boulevard
Sioux City, IA 51108
(712) 239-0536

INDEPENDENT AUDITOR'S REPORT

Board of Education
Madison County School District No. 1
Madison Public Schools
Madison, Nebraska

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison Public Schools, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of District, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 the District 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 A of the financial statements that describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as described in Note A, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 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, 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 Niobrara Public Schools District No. 1, Niobrara, 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 Niobrara Public Schools District No. 1, Niobrara, 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 District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022 on our consideration of the District's internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 the District's internal control over financial reporting and compliance.

Porter & Company, PC

Porter & Company, PC

Sioux City, Iowa

September 22, 2022

Madison Public Schools
 District No. 1, Madison County, Nebraska
 STATEMENT OF NET POSITION - CASH BASIS
 For the Year Ended August 31, 2022

	Governmental Activities
ASSETS	
Cash at bank	\$ 4,727,518
Cash at County Treasurer	1,083,328
Total Assets	\$ 5,810,846
 NET POSITION	
Restricted	
Building projects	\$ 1,484,431
Debt service	844,326
Unrestricted	3,482,089
Total net position	\$ 5,810,846

The notes are an integral part of these financial statements.

Madison Public Schools
District No. 1, Madison County, Nebraska
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended August 31, 2022

Functions/Programs	Disbursements	Receipts for Services and Fines	Operating Grants and Contributions	Net (Disbursements) Receipts Primary
Governmental Activities				
Instruction:				
Regular	\$ 3,989,718	\$ -	\$ -	\$ (3,989,718)
Special education	707,129	-	350,003	(357,126)
Support Services				-
Pupils	652,251	-	-	(652,251)
Instructional staff	127,305	-	-	(127,305)
General administration	257,586	-	-	(257,586)
Office of principal	320,817	-	-	(320,817)
Central services	203,639	-	-	(203,639)
Maintenance and operation	751,418	-	-	(751,418)
Student transportation	164,171	-	6,307	(157,864)
Community Service Operations	98,628	47,872		(50,756)
Private & state categorical	14,771	-	16,940	2,169
Federal programs	1,354,736	-	1,116,991	(237,745)
Lunch program	344,431	19,670	410,573	85,812
Special building	1,002,853	-	-	(1,002,853)
Depreciation	275,714	-	-	(275,714)
Activities	224,145	214,277	-	(9,868)
Other debt related services	1,031,647	-	-	(1,031,647)
Total governmental activities	11,520,959	281,819	1,900,814	(9,338,326)
General receipts and transfers:				
Property taxes				6,704,243
Carline Tax				4,031
Motor vehicle tax				259,095
County fines & licenses				34,727
Interest				63,188
Other receipts				790,100
State aid				72,940
Homestead exemption				65,327
Property tax credit				573,447
Nameplate Capacity Tax				6,252
Pro rate motor vehicle				26,133
State apportionment				78,565
Total general receipts and transfers				8,678,048
Change in net assets				(660,278)
Net position - beginning				6,471,124
Net position - ending				\$ 5,810,846

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 STATEMENT OF ASSETS AND FUND BALANCES - GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2022

	General	Activity	School Nutrition	Bond	Special Building	Qualified Capital Purpose Undertaking	Student Fee Fund	Madison Educational Facilities Leasing Corporation	Government-Wide Total
ASSETS									
Cash at bank	\$ 2,140,585	\$ 225,420	\$ 218,588	\$ 267,021	\$ 1,327,804	\$ 542,017	\$ 6,083	\$ -	\$ 4,727,518
Cash at bank - restricted	-	-	-	-	-	-	-	-	-
Cash at County Treasurer	891,413	-	-	28,936	156,627	6,352	-	-	1,083,328
Total Assets	\$ 3,031,998	\$ 225,420	\$ 218,588	\$ 295,957	\$ 1,484,431	\$ 548,369	\$ 6,083	\$ -	\$ 5,810,846
NET POSITION/FUND BALANCES									
Unassigned	\$ 2,556,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,556,993
Assigned									
School Nutrition	-	-	218,588	-	-	-	-	-	218,588
Student fees	-	-	-	-	-	-	6,083	-	6,083
Committed for depr. Use									
Depreciaton Use	475,005								475,005
School Activities	-	225,420	-	-	-	-	-	-	225,420
Restricted									
Debt Service	-	-	-	295,957	-	548,369	-	-	844,326
Building project	-	-	-	-	1,484,431	-	-	-	1,484,431
Total Net Position/ Fund Balances	\$ 3,031,998	\$ 225,420	\$ 218,588	\$ 295,957	\$ 1,484,431	\$ 548,369	\$ 6,083	\$ -	\$ 5,810,846

The notes are an integral part of these financial statements.

Madison Public Schools
District No. 1, Madison County, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2022

	General	Activity	School Nutrition	Bond	Special Building	Qualified Capital Purpose Undertaking	Student Fee Fund	Madison Educational Facilities Leasing Corporation	Government- Wide Total
CASH RECEIPTS									
Local sources	\$ 5,839,066	\$ -	\$ 739	\$ 190,541	\$ 994,637	\$ 54,015	\$ 6,948	\$ 766,192	\$ 7,852,138
Intermediate sources	34,727	-	-	-	-	-	-	-	34,727
State sources	1,078,978	-	6,494	18,533	99,642	4,166	-	-	1,207,813
Federal sources	1,116,991	-	404,079	-	-	-	-	-	1,521,070
Activity receipts	-	214,277	-	-	-	-	-	-	214,277
Non-revenue receipts	5,669	-	72	49	-	-	-	-	5,790
Charges for services	-	-	19,670	-	-	-	-	-	19,670
Total cash receipts	<u>8,075,431</u>	<u>214,277</u>	<u>431,054</u>	<u>209,123</u>	<u>1,094,279</u>	<u>58,181</u>	<u>6,948</u>	<u>766,192</u>	<u>10,855,485</u>
CASH DISBURSEMENTS									
Instruction:									
Regular	3,989,718	-	-	-	-	-	-	-	3,989,718
Special education	707,129	-	-	-	-	-	-	-	707,129
Support Services									
Pupils	652,251	-	-	-	-	-	-	-	652,251
Instructional staff	127,305	-	-	-	-	-	-	-	127,305
General administration	257,586	-	-	-	-	-	-	-	257,586
Office of principal	320,817	-	-	-	-	-	-	-	320,817
Central services	203,639	-	-	-	-	-	-	-	203,639
Maintenance and operation	751,418	-	-	-	-	-	-	-	751,418
Student transportation	164,171	-	-	-	-	-	-	-	164,171
Community Service Operations	98,628	-	-	-	-	-	-	-	98,628
Private and state categorical	14,771	-	-	-	-	-	-	-	14,771
Federal programs	1,354,736	-	-	-	-	-	-	-	1,354,736
Lunch program	-	-	344,431	-	-	-	-	-	344,431
Special building	-	-	-	-	1,002,853	-	-	-	1,002,853

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2022

CASH DISBURSEMENTS - CONTINUED

Depreciation	275,714	-	-	-	-	-	-	-	275,714
Activity Disbursements	-	218,084	-	-	-	-	6,061	-	224,145
Debt service	-	-	-	214,175	-	51,280	-	766,192	1,031,647
Total cash disbursements	<u>8,917,883</u>	<u>218,084</u>	<u>344,431</u>	<u>214,175</u>	<u>1,002,853</u>	<u>51,280</u>	<u>6,061</u>	<u>766,192</u>	<u>11,520,959</u>
Government - Wide Presentation of Cash Receipts over (under)									
Cash Disbursements	(842,452)	(3,807)	86,623	(5,052)	91,426	6,901	887	-	(665,474)
Transfers In (out)	(38,000)	38,000	-	-	-	-	-	-	-
Fund Balances, beginning of year	3,912,450	191,227	131,965	301,009	1,393,005	541,468	5,196	-	6,476,320
Fund Balances, end of year	<u>\$ 3,031,998</u>	<u>\$ 225,420</u>	<u>\$ 218,588</u>	<u>\$ 295,957</u>	<u>\$ 1,484,431</u>	<u>\$ 548,369</u>	<u>\$ 6,083</u>	<u>\$ -</u>	<u>\$ 5,810,846</u>

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 STATEMENT OF NET POSITION - CASH BASIS
 FIDUCIARY FUNDS
 For the Year Ended August 31, 2022

	Custodial Fund
ASSETS	
Cash at bank	\$ 35,656
Total Assets	\$ 35,656
Liabilities	
Funds held on behalf of Alumni Org	\$ 19,316
Funds held on behalf of Employees	16,340
Total Liabilities	35,656
NET POSITION	-
Total Liabilities and Net Position	\$ 35,656

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
 FIDUCIARY FUND
 For the Year Ended August 31, 2022

	Custodial Fund
CASH RECEIPTS	
Interest	\$ 54
Other local receipts	9,617
Transfers	48,998
Total cash receipts	58,669
CASH DISBURSEMENTS	
Other Support Services	52,714
Total cash disbursements	52,714
EXCESS RECEIPTS (DISBURSEMENTS)	5,955
Fund Balances, beginning of year	29,701
Fund Balances, end of year	\$ 35,656

The notes are an integral part of these financial statements.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the year ended August 31, 2022

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting principles and practices followed by Madison Public Schools School are presented below to assist the reader in evaluating the financial statements and the accompany notes.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

1. Reporting Entity – The Madison County School, Madison Public Schools Board of Education is the basic level of government which has financial accountability and control over all activities related to public school education in the district. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental “reporting entity” as defined by the GASB pronouncement, since the District’s board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. The Madison Educational Facilities Leasing Corporation (the Corporation), a Nebraska nonprofit corporation, is included as a blended component unit of the District because District’s Board of Education authorized the creation of the Corporation. It appoints the board members for the corporation, and can exert its will over the Corporation. In addition, the Corporation was organized for the sole benefit of the District, the Corporation’s only transactions are with the District, and the Corporation provides a direct benefit to the District. There are no other potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements of the District.

The District has the following related Organizations that are not considered to have a significant operational or financial relationship:

The Madison Public Schools Foundation receives donations to be used for student scholarships and various school projects.

The Madison High School Alumni Association receives donations to be used for student scholarships and various school projects.

2. Basis of Accounting – The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to governmental units. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles, as applicable to governmental units.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

2. Basis of Presentation

Government-wide financial statements – The district utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basics Financial Statements and Management’s Discussion and Analysis for State and Local Governments*. Statement No. 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 for 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 specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

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

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

Fund Types – The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types:

General Fund – This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

3. Basis of Presentation – Government – Wide Financial Statements – Continued

Governmental Fund Types – Continued

Depreciation Fund – This fund is established by the district in order to facilitate the eventual purchase of costly capital outlay by reserving the amount from the General Fund. The transfer of funds is considered a disbursement in in the General Fund and a Transfer From General Fund in the Depreciation Fund. The purpose of the fund is to spread replacement costs of capital outlay over a period of years. This fund is restricted. The Depreciation Fund is considered a component of the General Fund.

Bond Fund – This fund is used to record tax receipts and disbursements for the payment of bond principle and interest, and other related costs (i.e. investment interest, trustee fees, etc.)

Activities Fund – This fund is used to account for assets held by the District and the related receipts and expenditures used in various school organizations and activities.

School Nutrition Fund – This fund is used to record the financial activities of the child nutrition programs.

Special Building Fund – This fund is established for acquiring or improving sites and buildings, including construction, alteration, or improvement of buildings. accounts for taxes levied and other revenue specifically maintained for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with levy limitation of 14 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Qualified Capital Purpose Undertaking Fund – This fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in School District’s buildings, the repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products.

Student Fee Fund – This fund was established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

Fiduciary Fund Types:

Custodial Fund – The School District holds resources for the employees’ Internal Revenue Service Section 125 flexible benefits plan in a custodial capacity.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

4. Cash and Cash Equivalents – The District considers checking accounts, savings accounts, money market accounts and certificates of deposit as cash or cash equivalents.
5. 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
6. Equity Classification –

Government-Wide Financial 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, contributors, or laws and regulations of other governments, or through constitutional provisions 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:

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

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

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

6. Equity Classification – Continued

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purposes 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 to 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.

7. 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.
8. Revenue Recognition – Property Taxes – Property taxes are levied by October 25 based on valuations as of April 1. Real estate taxes become due and attach as an enforceable lien on property as of January 1. Real estate and personal property taxes are payable in two installments and become delinquent on May 1 and September 1, following the levy date. The District recognizes collections received by the County Treasurer’s office on their behalf as revenue. All other revenues are recognized when they are received, under the District’s cash basis of accounting.

NOTE B. BUDGET PROCESS AND PROPERTY TAXES – The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared on the cash basis, the statutory basis for Nebraska School Districts.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments. Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution. Total Expenditures may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions require Board approval. The budget was not amended in the past year.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2021

NOTE B. BUDGET PROCESS AND PROPERTY TAXES – CONTINUED

3. The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy by October 25, which attaches as an enforceable lien on property within the District as of January 1, and is due as of that date. All unpaid taxes are delinquent as of September 1. The County collects property taxes and remits to the District monthly. District property tax revenue is recognized when received by the County Treasurer.

NOTE C. RETIREMENT PLAN

Plan Description – The District contributes to the Nebraska School Employees Retirement System, a cost-sharing, multi-employer defined benefit pension plan administered by the Nebraska Public Employee Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University, and Community Colleges), are members of the plans.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of a member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the monthly 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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE C. RETIREMENT PLAN – CONTINUED

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.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$4,736,846. Total covered payroll was \$4,654,240. Covered payroll refers to all compensation paid by the District to active employees by the plan.

Contributions – The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021 (and from July 1, 2021 through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022 was \$455,185.

Pension Liabilities – At June 30, 2021, the District had a liability of \$(2,841,860) for its proportionate share of the net pension liability (this liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 109.90% funded as of June 30, 2021, based on actuarial calculations comparing pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.166353%, which was a decrease from 0.162578% its proportion measured as of June 30, 2020. For the year ended June 30, 2021, the District's allocated pension expense was \$419,224.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2021

NOTE C. RETIREMENT PLAN – CONTINUED

Actuarial Assumptions – The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.65%

Salary increases, including wage inflation: 3.15 – 13.15%

Cost of Living adjustment:

Members hired before July 1, 2013: 2.15% with a floor benefit equal to 75% purchasing power of original benefit

Members hired on/after July 1, 2013: 1% with no floor benefit

Investment Rate Return, net of investment expense, including inflation: 7.3%

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the Ultimate rates.

The school plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (State Table).

The actuarial assumptions used in the July 1, 2021 valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2019 (see the discussion of the pension plan's investment policy) are summarized below:

Madison Public Schools
 Madison County, Nebraska
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended August 31, 2021

NOTE C. RETIREMENT PLAN – CONTINUED

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

*Arithmetic mean, net of investment expenses

Discount Rate – The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate- The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3%) or 1 percentage point higher (8.3%) than the current rate:

	<u>Discount Rate</u>	<u>District's proportionate share of net pension liability</u>
1% decrease	6.3%	\$960,999
Current discount rate	7.3%	\$(2,356,063)
1% increase	8.3%	\$(5,080,593)

Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing to NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712, or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE D. CASH AND INVESTMENTS

Nebraska Statutes provide that the School District may, be and with the consent of the Board of Education of the School District, invest the resources of the School District in Securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Custodial Credit Risk - At August 31, 2022, the carrying value of the School Districts deposits at Madison County Bank was \$4,258,245. The bank balances were \$4,403,784 of which \$250,000 was covered by federal depository insurance and the remaining amount was not collateralized by U.S. government securities subject to joint safekeeping receipts issued by the custodial financial institution which was not the pledging institution. State law requires that all deposits be fully insured or collateralized. The District had no investments at August 31, 2022.

Custodial Credit Risk - At August 31, 2022, the carrying value of the School Districts deposits at Pinnacle Bank was \$485,609. The bank balances were \$485,677 of which \$250,000 was covered by federal depository insurance and the remaining amount was collateralized by U.S. government securities subject to joint safekeeping receipts issued by the custodial financial institution which was not the pledging institution. State law requires that all deposits be fully insured or collateralized. The District had no investments at August 31, 2022.

Credit Risk – deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal or interest payments owed to the district.

Interest rate risk – deposit 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.

Cash – Restricted and Cash at County – Restricted, shown on the Statement of Assets and Net Position/Fund Balances Arising from Cash Basis Transactions – Governmental Funds and Government – Wide Presentation, are cash balances restricted within the Qualified Capital purpose Undertaking Fund and Bond Fund for debt repayments, and the Special Building Fund for capital expenditures.

NOTE E. MADISON EDUCATIONAL FACILITIES LEASING CORPORATION

On February 12, 2018, the Board of Education approved the creation of the Madison Educational Facilities Leasing Corporation (the Corporation) to assist the District with its goal to update its infrastructure. The Corporation was structured as a nonprofit corporation with the District appointing the District's Superintendent, Board President, and Board Vice President as the initial members of the governing board of the Corporation. The Corporation is considered an affiliate of the District and, therefore, the Corporation doesn't have an information return filing requirement and it gets to utilize the District's identifying number.

Madison Public Schools
 Madison County, Nebraska
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended August 31, 2022

NOTE E. MADISON EDUCATIONAL FACILITIES LEASING CORPORATION - CONTINUED

The Corporation entered into a loan agreement on March 29, 2018, with a regional bank in the amount of \$4,000,000. The loan will be used to construct a competition gym and locker room facility. The loan carries a 3% fixed interest rate and semiannual payments are due starting on December 15, 2018 with the final payment on December 15, 2024. The future payments on the loan are included in Note M. The Corporation will make payments on the loan from the lease receipts collected from the District.

Also on March 29, 2018, the Corporation entered into a lease-purchase agreement with the District for use of the competition gym and locker room facility. See Note M for additional details of the lease-purchase-agreement.

NOTE F. LEASES

On March 29, 2018, the District entered into an 8-year capital lease with the Madison Educational Facilities Leasing Corporation for a competition gym and locker rooms. The annual lease payments vary based on the Corporation's repayment schedule of its note with the regional bank that financed the note. The District has two bargain purchase options on the competition gym and the locker rooms. The first option is available on June 15, 2023 and the payment would be \$1,476,780. The second option is available on December 15, 2023 and the payment would be \$1,455,587. The District is planning on exercising its bargain purchase option. During the fiscal year August 31, 2022, total payments on this lease were \$728,5496 and the remaining balance on the lease is \$2,912,374. The payments on this lease are paid from the Special Building Fund.

Year	Lease Payment
2023	\$ 728,253
2024	727,949
2025	727,623
Totals	<u>\$ 2,183,825</u>

Madison Public Schools
 Madison County, Nebraska
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended August 31, 2022

NOTE G. LONG-TERM DEBT

Governmental Activities long-term debt at August 31, 2022 consisted of the following:

<p>Qualified School Construction Bonds, Series 2010 were issued on September 10, 2010 in the original amount of \$549,860, with a 5% fixed interest rate. These are taxable limited tax general obligation certificates. The final payment is due on August 15, 2027. The District is receiving a direct federal susidy payment for a portion of their borrowing costs on the bonds equal to a percentage of the coupon rate to the investors.</p>	\$ 214,446
<p>Qualified School Construction Bonds, Series 2011 were issued on October 28, 2011 in the original amount of \$331,161 with a 5.125% fixed interest rate. These are taxable limited tax general obligation certificates. The final payment is due on October 1, 2030. The District is receiving a direct federal subsidy payment for a portion of their borrowing costs on the bonds equal to a percentage of the coupon rate to the investors.</p>	256,902
<p>General Obligation Refunding Bonds, Series 2021 were issued on June 17, 2021 in the original amount of \$1,570,000 for the purpose of current refunding the General Obligation Refunding Bonds, Series 2016. The interest rates range from 0.20% - 1.00%. The final payment is due December 15, 2028.</p>	1,375,000
<p>The Madison Educational Facilities Leasing Corporation issued a Tax-Exempt Lease Revenue Educational Facilities Note, Series 2018, on March 29, 2018, to a reginal bank for the construction of a competition gymanasium and locker rooms. The original amount of the debt is \$4,000,000 with a fixed interest rate of 3.00%. The final payment is due December 15, 2024.</p>	<u>2,088,604</u>
<p>Total Long-Term Debt Outstanding</p>	<p><u>\$ 3,934,952</u></p>

Madison Public Schools
 Madison County, Nebraska
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the year ended August 31, 2022

NOTE G. LONG-TERM DEBT – CONTINUED

The following is a summary of long-term debt transactions of the District for the year ended August 31, 2022:

	Beginning of Year	Issued	Retired	End of Year	Due in One Year
Series 2010	\$ 256,887	\$ -	\$ 42,441	\$ 214,446	\$ 42,590
Series 2011	266,185	-	9,283	256,902	9,282
Series 2018	2,744,654	-	656,050	2,088,604	675,731
Series 2021	1,570,000	-	195,000	1,375,000	195,000
Total	<u>\$4,837,726</u>	<u>\$ -</u>	<u>\$ 902,774</u>	<u>\$3,934,952</u>	<u>\$ 922,603</u>

The annual requirements to amortize all long-term debt outstanding at August 31, 2022, including interest payments, are as follows:

Year Ending August 31,	Principal	Interest	Total
2023	\$ 922,603	\$ 78,648	\$1,001,251
2024	948,024	55,988	1,004,012
2025	959,041	32,522	991,563
2026	247,321	19,258	266,579
2027	247,471	16,488	263,959
2028-2031	610,492	25,425	635,917
	<u>\$3,934,952</u>	<u>\$ 228,329</u>	<u>\$4,163,281</u>

There was a total of \$1,009,273 of debt service payments recorded on the Statement of Activities – Cash Basis that consists of \$106,499 of bond interest and fees and \$902,774 of bond principal for the fiscal year ended August 31, 2022. The payments on the Qualified School Construction Bonds are paid from the Qualified Capital Purpose Undertaking Fund. The total federal subsidies received by the District’s paying agents, on behalf of the District and used to pay interest on the Qualified School Construction Bonds is \$23,904. The payments on the General Obligation Bonds are paid from the Bond Fund. The payments on the Tax-Exempt Lease Revenue Educational Facilities Note are paid by the Madison Educational Facilities Leasing Corporation. During the fiscal year ending August 31, 2022, \$72,500 of bond interest had been paid on the Tax-Exempt Lease Revenue Educational Facilities Note and are reported as expenditures for the Madison Educational Facilities Leasing Corporation.

Madison Public Schools
Madison County, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the year ended August 31, 2022

NOTE H. FISCAL AGENT ARRANGEMENT

The District has a fiscal arrangement with Northeast Nebraska Juvenile Services, Inc. (NNJS) and the Nebraska Department of Education (NDE). NNJS provides educational services to its detainees and receives funding from the NDE. However, the funding must pass through the District to comply with state statutes. The District reimburses NNJS for some of the costs that NNJS incurs in providing those educational services and some costs are paid by the District directly to the vendor on behalf of NNJS. The District then submits claims for reimbursement through the Title I, Part D, Neglected and Delinquent Program which is paid to the District by the Nebraska Department of Education.

NOTE I. COMMITMENTS AND CONTINGENCIES

State and Federal Programs – The District participates in numerous State and Federal Grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the ability to collect any related receipt after August 31, 2022 may be impaired. In the opinion of the District, there are no significant contingencies related to the rules and regulations governing the respective grants.

NOTE J. 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. During the year, the District carried commercial insurance for general liability, public official's liability, property coverage, and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE K. ENVIRONMENTAL RISK

The District is subject to laws and regulations relating to the protection of the environment. The District's policy is to expense environmental and cleanup related costs of a non-capital nature when incurred. Although it is not possible to quantify with any degree of certainty the potential financial impact of the District's continuing compliance efforts, management believes any future remediation or other compliance related costs will not have a material adverse effect on the financial condition of the District.

NOTE L. SUBSEQUENT EVENTS

A review of events was made from the year end August 31, 2022 to the date of this report that may have required an adjustment to, or inclusion in, the financial statements. The District and the Madison Leasing Corporation entered into a Lease Purchase Agreement dated September 1, 2022, in the amount of \$3,750,000 for the construction of a bus barn and addition to the elementary school.

SUPPLEMENTAL INFORMATION

Madison Public Schools
District No. 1, Madison County, Nebraska
GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Local Sources		
1100 Taxes levied	\$ 5,748,477	\$ 5,374,792
1510 Interest	32,672	30,548
1800 Community Service Activities	47,872	44,760
1900 Other local receipts	2,765	2,585
Total local sources	5,831,786	5,452,685
Intermediate Sources		
2110 County fines and licenses	30,796	28,794
2210 ED Service Unit Receipts	3,931	3,675
Total intermediate sources	34,727	32,470
State Sources		
3110 State aid	72,940	68,198
3120 Special education	350,003	327,251
3125 Special education transportation	6,307	5,897
3130 Homestead exemption	53,443	49,969
3131 Property tax credit	469,513	438,992
3133 Nameplate capacity tax	5,119	4,786
3155 Textbook loan	2,264	2,117
3180 Pro-rate motor vehicle	21,306	19,921
3400 State apportionment	78,565	73,458
3512 Distance education incentive payments	3,377	3,157
3535 High ability learners	5,836	5,457
3551 Career Education	7,727	7,225
3990 Other state receipts	2,578	2,410
Total State Sources	1,078,978	1,008,838
Federal Sources		
4105 E-Rate	29,400	27,489
4212 Title I, Part A: Support and Improvement	380,546	355,808
4310 REAP	25,832	24,153
4505 Title I, Part A: ESSA Improving Basic Programs	60,777	56,826
4508 Title I, Part D Prevention & Intervention	59,234	55,383
4509 Title II Part A ESSA Supporting Effective Instruction	17,317	16,191
4510 Title IV, Part A ESSA Student Support & Academic Enrichment	16,270	15,212
4516 IDEA Preschool	1,267	1,185
4518 IDEA Part B Base & Enrollment Poverty Allocation	101,649	95,041
4521 IDEA Part B Proportionate Share	23,915	22,360
4525 Carl Perkins	32,962	30,819
4526 Title I, Part C ESSA Education of Migratory Children	66,918	62,568

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 GENERAL FUND

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL
 For the Year Ended August 31, 2022

	Actual	Original Budget
4530 Other federal receipts	29,490	29,000
4531 21st Century Grant	36,911	33,085
4708 MIPS	5,378	5,028
4709 MAAPS	12,502	11,689
4969 Title IV Part A	10,928	10,218
4997 CRSSA ESSER II	178,831	167,206
4998 ARP ESSER III	26,864	25,118
Total federal sources	1,116,991	1,044,380
Non-Revenue Receipts		
5690 Other non-revenue receipts	3,826	3,577
9000 Non-Program receipts	1,843	1,723
Total non-revenue receipts	5,669	5,300
Total Receipts	8,068,151	7,543,673
DISBURSEMENTS		
Program		
1100 Regular instructional	3,989,718	4,518,943
1200 Special education instructional	707,129	800,928
2100 Support Services - pupils	652,251	738,770
2200 Support Services - Instructional staff	127,305	144,192
2300 Support Services - General Administration	257,586	291,754
2400 Support Services - Office of Principal	320,817	363,373
2500 Support Services - Central Services	203,639	230,651
2600 Support Services - Maintenance and Operations	751,418	851,092
2700 Student Transportation	164,171	185,948
3300 Community Service Operations	98,628	111,711
3500 Private & State Categorical Programs	14,771	16,730
6000 Federal programs	1,354,736	1,534,438
8000 Transfers	38,000	43,041
Total disbursements	8,680,169	9,831,570
Cash Receipts Over (Under) Disbursements	(612,018)	\$ (2,287,897)
Beginning Bank Balances	2,133,759	
Beginning Balances at County Treasurer	1,035,252	
Fund Balance, Beginning of Year	3,169,011	
Ending Bank Balances	1,665,580	
Ending Balances at County Treasurer	891,413	
Fund Balance, End of Year	\$ 2,556,993	
	2,556,993	

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 DEPRECIATION FUND
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL
 For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Interest	\$ 7,280	\$ 10,000
Total cash receipts	7,280	10,000
CASH DISBURSEMENTS		
Other Support Services	275,714	763,009
	275,714	763,009
Cash Receipts Over (Under) Disbursements	(268,434)	\$ (753,009)
Fund Balance, Beginning of Year	743,439	
Fund Balance, End of Year	\$ 475,005	

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 ACTIVITIES FUND
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL
 For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Activities receipts	\$ 214,277	\$ 155,000
Transfer from General Fund	38,000	-
Total cash receipts	252,277	155,000
 CASH DISBURSEMENTS		
Activities disbursements	218,084	343,503
Cash Receipts Over (Under) Disbursements	34,193	(188,503)
Fund Balance, Beginning of Year	191,227	
Fund Balance, End of Year	\$ 225,420	

The notes are an integral part of these financial statements.

Madison Public Schools
District No. 1, Madison County, Nebraska
SCHOOL NUTRITION FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Interest	\$ 739	\$ 537
Daily sales	19,670	14,294
State reimbursements	6,494	4,719
Federal reimbursements	404079	293,647
Other non-revenue receipts	72	52
Total cash receipts	431,054	313,250
CASH DISBURSEMENTS		
Purchased Service	5,311	6,827
Food purchases	327,125	420,514
Capital outlay - furniture & fixture	10,919	14,036
Miscellaneous expense	1,076	1,383
Total cash disbursements	344,431	442,761
Cash Receipts Over (Under) Disbursements	86,623	\$ (129,511)
Fund Balance, Beginning of Year	131,965	
Fund Balance, End of Year	\$ 218,588	

The notes are an integral part of these financial statements.

Madison Public Schools
District No. 1, Madison County, Nebraska
BOND FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Taxes levied	\$ 190,190	\$ 186,895
Interest	351	345
State receipts	18,533	18,212
Non-Revenue Receipts	49	48
Total cash receipts	209,123	205,500
 CASH DISBURSEMENTS		
Debt service	214,175	461,529
Total cash disbursements	214,175	461,529
Cash Receipts Over (Under) Disbursements	(5,052)	\$ (256,029)
Beginning bank balance	258,666	
Beginning balances at County Treasurer	42,343	
Fund Balance, Beginning of Year	301,009	
Ending bank balance	267,021	
Ending balances at County Treasurer	28,936	
Fund Balance, End of Year	\$ 295,957	

The notes are an integral part of these financial statements.

Madison Public Schools
District No. 1, Madison County, Nebraska
SPECIAL BUILDING FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Taxes levied	\$ 980,834	1,019,126
Interest	13,803	14,342
State receipts	99,642	103,532
Federal receipts	-	-
Total cash receipts	1,094,279	1,137,000
CASH DISBURSEMENTS		
Operation of Buildings	45,835	114,396
Building Improvements	40,649	101,452
Land Improvement	21,000	52,412
Architecture & Engineering	127,302	317,722
Building Acquisition & Construction	1,875	4,680
Debt Service	766,192	1,912,271
Total cash disbursements	1,002,853	2,502,932
Cash Receipts Over (Under) Disbursements	91,426	\$ (1,365,932)
Beginning bank balance	1,215,321	
Beginning balances at County Treasurer	177,684	
Fund Balance, Beginning of Year	1,393,005	
Ending bank balance	1,327,804	
Ending balances at County Treasurer	156,627	
Fund Balance, End of Year	\$ 1,484,431	

The notes are an integral part of these financial statements.

Madison Public Schools
District No. 1, Madison County, Nebraska
QCPUF FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Taxes levied	\$ 47,868	41,425
Interest	6,147	5,320
State receipts	4,166	3,605
Total cash receipts	58,181	50,350
 CASH DISBURSEMENTS		
Debt Service	51,280	591,134
Total cash disbursements	51,280	591,134
Cash Receipts Over (Under) Disbursements	6,901	\$ (540,784)
Beginning bank balance	525,720	
Beginning balances at County Treasurer	15,748	
Fund Balance, Beginning of Year	541,468	
Ending bank balance	542,017	
Ending balances at County Treasurer	6,352	
Fund Balance, End of Year	\$ 548,369	

The notes are an integral part of these financial statements.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 STUDENT FEE FUND
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL
 For the Year Ended August 31, 2022

	Actual	Original Budget
CASH RECEIPTS		
Extracurricular Activity Fee	\$ 6,941	10,000
Interest	7	-
Total cash receipts	6,948	10,000
CASH DISBURSEMENTS		
Transfers	6,061	10,011
Total cash disbursements	6,061	10,011
Cash Receipts Over (Under) Disbursements	887	\$ (11)
Beginning bank balance	5,196	
Fund Balance, Beginning of Year	5,196	
Ending bank balance	6,083	
Fund Balance, End of Year	\$ 6,083	

The notes are an integral part of these financial statements.

Madison Public Schools
Madison County, Nebraska
NOTES TO OTHER SUPPLEMENTARY SCHEDULES –
BUDGETARY COMPARISON SCHEDULES
For the year ended August 31, 2021

NOTE A. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds and Fiduciary Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under the method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Cash Basis” used in the basic financial statements.

NOTE B. BUDGET LAW

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

NOTE C. PRESENTATION

Governmental Accounting Standards requires that for reporting purposes, the General fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund and Depreciation Fund has been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund and Depreciation Fund are required by State Law to adopt their own Budget and therefore, the respective budgetary schedules have been included here.

Madison Public Schools
District No. 1, Madison County, Nebraska
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Expenditures
	<hr/>	<hr/>
<u>U.S. Department of Agriculture</u>		
Pass-through Nebraska Department of Education		
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 62,840
National School Lunch Program	10.555	328,209
Summer Food Service Program for Children	10.559	3,627
Total Child Nutrition Cluster		<hr/> 394,676
Child Nutrition Discretionary Grants	10.579	6,494
Fresh Fruit and Vegetable Program	10.582	9,403
		<hr/> 15,897
Total U.S. Department of Agriculture		<hr/> 410,573
U.S. Federal Communications Commission		
Direct Program		
Universal Service Fund	32.004	29,400
<u>U.S. Department of Education</u>		
Direct Programs		
Rural Education Achievement Program	84.358	25,832
<u>U.S. Department of Education</u>		
Pass-through Nebraska Department of Education		
Title I, Part A Improving Basic Programs	84.010	500,557
Migrant Education State Grant Program	84.011	66,918
IDEA Base/Enrollment/Poverty	84.027	126,831
Career and Technical Education	84.048	32,962
21st Century Community Learning Centers	84.287	36,911
NCFL Statewide Family Engagement Center (SPEC)	84.310A	29,490
Title II, Part A Supporting Effective Instruction	84.367	17,317
Title IV, Part A Student Support and Academic Enrichment	84.424	27,198
ESSER - Covid Relief Funds	84.425D	178,831
ESSER - Covid Relief Funds	84.425U	26,864
Total pass-through		<hr/> 1,043,879
Total U.S. Department of Education		<hr/> 1,069,711

The notes are integral part of the schedule of expenditures of federal awards.

Madison Public Schools
 District No. 1, Madison County, Nebraska
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2022

U.S. Department of Health and Human Resources

Pass-through Nebraska Department of Health and Human Services

Human Resources

Medicaid Cluster:

Medical Assistance Program

	93.778	17,880
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Total U.S. Department of Health and Human Services

		17,880
--	--	--------

Total Expenditures of Federal Awards

		\$ 1,498,164
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The notes are integral part of the schedule of expenditures of federal awards.

Madison Public Schools
Madison County, Nebraska
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
OTHER SUPPLEMENTARY SCHEDULES –
BUDGETARY COMPARISON SCHEDULES
For the year ended August 31, 2022

NOTE A. BASIS OF PRESENTATION

The schedule of expenditures of federal awards on the previous page includes the federal grant activity of Madison Public Schools and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in , or used in the preparation of the basic financial statements

NOTE B. SUBRECIPIENTS

There are no subrecipients to the federal awards of Madison Public Schools, Madison County, Nebraska.

NOTE C. FOOD DISTRIBUTION

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

Madison Public Schools
Madison County, Nebraska
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended August 31, 2022

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

Material weakness(es) identified? No

Significant deficiencies identified? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs? No

Significant deficiencies identified? No

Type of auditor's report issued on compliance for major programs: Unmodified

Any findings disclosed that are required to be reported in accordance 2 CFR section 200.516(a)? No

Major Programs: Child Nutrition Cluster CFDA 10.553, 10.555, 10.559 and Education Stabilization Fund 84.425

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

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Sioux City, IA 51108
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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

Board of Education
Madison Public Schools,
Madison County, 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 Madison Public Schools, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated September 22, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether District'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Porter & Company, PC

Porter & Company, PC
Sioux City, Iowa
September 22, 2022

Porter & Company, PC
4111 Floyd Boulevard
Sioux City, IA 51108
(712) 239-0536

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

Madison Public Schools,
Madison County, Nebraska

Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program

We have audited Madison Public School's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District's compliance with the compliance requirements referred to above.

Responsibilities of Management

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District's compliance with the requirements of each major federal program as a whole.

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

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

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Report on Internal Control over Compliance

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

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

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

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

Porter & Company, PC

Porter & Company, PC
Sioux City, Iowa
September 22, 2022



JOHNSON'S, INC.

707 EAST NORFOLK AVENUE
NORFOLK, NEBRASKA 68701

CALL 402-371-7833
FAX 402-371-7668

November 9, 2022

Madison Public Schools
PO Box 450
Madison, NE 68748

Attn: Jim

RE: Elementary School Cooling Tower

Johnson's Plumbing and Heating, Inc. proposes labor and materials as per the following scope:

- Remove and discard of existing parts.
- Install (4) blower wheels, (1) shaft and (3) bearings.
- Start and confirm proper operations.
- Actual billing to do done on a time and material basis.

Material Costs Estimated at \$5,954.00

This is parts only bid with no labor or shipping included. Actual billing to be completed on a time and material basis with a \$90.00 per hour labor rate. Johnson's, Inc. will do a thorough inspection upon removal of damaged shaft and wheels for further damage.

Note: Price is valid for 5 days from the date of quote.

Thank you,

Marcus Bond by m.m.

Marcus Bond
Johnson's, Inc.

Accepted By _____

Date _____

Credit card payments in excess of \$500.00 are subject to processing fees of 4%.
Payment for materials is due prior to or at time of delivery.

RESIDENTIAL ■ COMMERCIAL
PLUMBING ■ HEATING ■ AIR CONDITIONING ■ SHEETMETAL

VOLKMAN PLUMBING & HEATING, INC.

211 S 3rd Street
Norfolk, NE 68701

PH: 402-371-0316
FX: 402-371-2841

November 10, 2022

Madison Public Schools
PO Box 450
Madison, NE 68748

RE: Work at elementary school

We propose to furnish and install (4) blower wheels, (1) blower shaft, (1) shaft key, (1) split sheeve bearing, (2) pillow block bearings complete with shipping and labor to repair the cooling tower at the elementary school for the sum of:

\$ 8,399.00

Thank you for the opportunity to quote this work for you. Please feel free to contact the office if you have any questions.

Sincerely,



Paul Gohring
PG/do/Madison elementary