

**Ashland-Greenwood Public Schools
Board of Education Regular Meeting Minutes
Monday, November 18, 2019**

Opening

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Monday, November 18, 2019

Attendance

The roll was called and the following Board members were present:

Eric Beranek: Present

Ally Miller: Present

David Nygren: Absent

Suzanne Sapp: Present

Karen Stille: Present

Russ Westerhold: Present

David Nygren: Present

Notice

Notice of the meeting was posted in advance in the Superintendent's Office, 1842 Furnas Street, Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. Notice of this meeting was given in advance to all members of the Board of Education. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the public.

A brief summary of board proceedings and list of claims will be published in the Ashland Gazette.

1. Call to Order. Roll Call.
2. Acknowledge of Open Meetings Law posting.
3. Pledge of Allegiance.
4. Recognition of public participation
5. Visitors and Communication from the public.
6. Approval of changes in the mailed agenda and/or changes in the agenda order.
7. Approval of Consent Agenda Items.
 1. Approval of Minutes of previous meetings
 2. Acceptance of Financial Reports
 3. Action on Claims
 4. Approval of Contracts
 5. Motion to excuse /approve the absence of board member(s)
 8. Administrators' and Practitioners' Reports
 1. Ms. Finkey
 2. Ms. Bray
 3. Mr. Jacobsen
 4. Mr. Libal
9. Old Business
10. New Business
 1. Discussion and action related to district-wide personnel needs. (Attached)
 2. Discussion and action related to overnight leave request. (Attached)
 3. Discussion and action to approve Sunday request.

4. Discussion and action to approve revised 1330 Policy and Regulation. (Attached)
5. Discussion and action to accept 2018 Audit. (Attached)
6. Discussion and action to approve MS/HS stage floor replacement utilizing Depreciation Funds.
7. Certified and non-certified staff resignations.
8. Motion to enter closed session for discussion of facilities clearly necessary for the protection of the public interest and/or the prevention of needless injury to the reputation of an individual in compliance with the law
9. Reconvene
11. Informational Items
12. Call for Next Meeting
 1. The next meeting is set for Monday, December 16th, at 6:00 p.m. All meetings are held in Ashland-Greenwood Middle/High School, Conference Room at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St., Ashland, NE 68003.
13. Adjournment.
 1. Board of Education Information:

**Ashland-Greenwood Public Schools
Board of Education Regular Meeting Minutes
Monday, October 21, 2019**

Opening

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Monday, October 21, 2019

Attendance

The roll was called and the following Board members were present:

Eric Beranek: Present
Ally Miller: Present
David Nygren: Present
Suzanne Sapp: Present
Karen Stille: Present
Russ Westerhold: Present

Notice

Notice of the meeting was posted in advance in the Superintendent's Office, 1842 Furnas Street, Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. Notice of this meeting was given in advance to all members of the Board of Education. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the public.

A brief summary of board proceedings and list of claims will be published in the Ashland Gazette.

1. Call to Order. Roll Call.

A regular meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session at 6:00 p.m. on 21st of October, 2019 by President Stille. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE Bank of Ashland 2433 Silver Street, Ashland, NE.

2. Acknowledge of Open Meetings Law posting.

President Stille announced and informed the public of the current copy of the Open Meetings Act in the meeting room.

3. Pledge of Allegiance.

All stood and recited the Pledge of Allegiance.

4. Recognition of public participation

There was no public participation.

5. Visitors and Communication from the public.

Two visitors were present. Stacy Johnson, MSHS teacher and Emma Peterson student.

6. Approval of changes in the mailed agenda and/or changes in the agenda order.

There were no changes to the mailed agenda.

7. Approval of Consent Agenda Items.

Motion to approve the consent agenda including previous board meeting minutes, current monthly financial statements for all accounts and current monthly claims for all accounts. No contracts were presented., made by David Nygren and seconded by Eric Beranek, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

7.1. Approval of Minutes of previous meetings

7.2. Acceptance of Financial Reports

7.3. Action on Claims

7.4. Approval of Contracts

7.5. Motion to excuse /approve the absence of board member(s)

8. Administrators' and Practitioners' Reports

8.1. Ms. Finkey

Mrs. Finkey presented the State Accountability Classification for 2019; she provided an explanation of testing, classification, designation which is based on sub groups. The Elementary School is designated as a Target Support and Improvement School (TSI) she explained the steps that are required to be taken. Testing results were presented, discussion was held. Mrs. Finkey also showed the Board the NDE website and where to locate test scores. Mrs. Finkey will continue to provide information to the Board regarding testing, data and improvements and action steps.

8.2. Ms. Bray

Mrs. Bray reported to the board on Professional Activities happening at the Elementary. Update on the requirements the Elementary is providing to students as a result of the Nebraska Reading Improvement Act. Classroom teachers were provided some literacy support and support for parents was also provided. Mrs. Bray reported on Student Activities: Red Ribbon Week; Preschool Dad Day, Halloween parties, Veteran's day and flagpole dedication, Family Nature Night in November.

8.3. Mr. Jacobsen

Mr. Jacobsen provided the board a report on MSHS activities: Fall concert is tonight, Marching Band has earned two superior rating, Cross Country State qualifiers: Mika Judds, Darby Walsh. Mr. Jacobsen provided some data on historical ACT scores.

8.4. Mr. Libal

Mr. Libal reported to the board on a community organization quarterly; plan to host Rotary next week. Update on Elementary HVAC system. Bus Driver Training held, District Audit was held. NASB State Convention will be held Nov 20 - 22nd.

9. Old Business

10. New Business

10.1. Discussion and action to approve updated/revised policy series as provided by KSB law.

Motion to approve updated revised Ashland-Greenwood Public Schools District policies, made by Ally Miller and seconded by Eric Beranek, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

10.2. Discussion and action to approve overnight leave request. (Attached)

Motion to approve overnight travel November 14 to November 17, 2019 to Denver Colorado for FBLA Leadership students, made by Suzanne Sapp and seconded by Russ Westerhold, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

10.3. Discussion and action to approve new AGPS Foundation board member.

Motion to approve Mike King to the Ashland-Greenwood Foundation Board, made by Eric Beranek and seconded by David Nygren, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

10.4. Discussion related to personnel/staffing needs. (Attached)

Motion to hire a MSHS Resource teacher for January 2020 and an Assistant Elementary Principal for 2020-2021, made by David Nygren and seconded by Ally Miller, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

Administration discussed with the board the staffing needs of the District. MSHS Resource Teacher - Kristin Fangmeyer reported that large caseloads 27-30 is challenging. Caseloads are larger than general education classes. Daily challenges, impacts everyone. Mr. Jacobsen reported that behavior issues largely impacts classroom. Ms. Fangmeyer explained the Cool Down Corner; Intervention, Debrief. Teachers are playing catch up all the time; giving up planning time; teachers are not complaining but are expressing concern, need for additional staffing. Mrs. Sapp visited this last month; she gave a recount to board members of her visit. An additional teacher would be preventative; and also provide classroom support. Mr. Westerhold asked regarding a Mental Health Practitioner, we do have one three days a week. 36 staff were recently trained in CPI, physical restraint. Recently lost a MSHS para; Mr. Nygren asked if we should be looking to hire one or two paras. It appears right now the need is a teaching staff. Mr. Emanuel is out of the building more with the 18-21 group. Mrs. Fangmeyer has heard from gen ed teachers that they are not meeting the needs of students due to the imbalance of special education teaching staff.

Teresa Bray spoke to the board of a need for Elem Assistant Principal; 504 Plan Coordinator/Activities Director; more reporting is now required, Elementary also has a need for an additional classroom teacher. Intervention Academic Support. Adequate reading and math support.

Brad Jacobsen spoke to the board about STEM Teacher; Science, Technology, Engineering, Math, these classes need lab space; there are no space for 3 & 4th year Tech / Engineering classes ; MSHS Non Core Teacher, MS Counselor.

Mr. Libal spoke to the board that if we add a MSHS Sped position for second semester and an Assistant Principal it would be best to advertise soon. Mrs. Fangmeyer realized she continues to advocate for staff but we continue to have a growing need.

10.5. Certified and non-certified staff resignations.

Motion to approve the resignation/retirement of Janet Rolofson, made by Eric Beranek and seconded by Ally Miller, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

10.6. Motion to enter closed session for discussion of facilities clearly necessary for the protection of the public interest and/or the prevention of needless injury to the reputation of an individual in compliance with the law

Motion to enter closed session at 7:52 p.m. for discussion of facilities clearly necessary for the protection of the public interest and/or the prevention of needless injury to the reputation of an

individual in compliance with the law, made by Ally Miller and seconded by David Nygren,
Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea,
Russ Westerhold: Yea

10.6.1. Reconvene

Motion to reconvene from closed session at 8:55 p.m., made by David Nygren and seconded by
Eric Beranek, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea,
Russ Westerhold: Yea

11. Informational Items

12. Call for Next Meeting

12.1. The next meeting is set for Monday, November 18th, 2019 at 6:00 p.m. All meetings are
held in Ashland-Greenwood Middle/High School, Conference Room at 1842 Furnas Street,
Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 1842
Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of
Ashland, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the
meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St.,
Ashland, NE 68003.

13. Adjournment.

Motion to adjourn the meeting at 8:57 p.m., made by David Nygren and seconded by Eric
Beranek, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea,
Russ Westerhold: Yea

13.1. Board of Education Information:

BOARD OF EDUCATION MEETING INFORMATION:

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

COPY OF OPEN MEETINGS ACT: *The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the North wall of the meeting room west of the main entrance.*

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

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

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

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

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

REQUEST FOR CLOSED SESSIONS:

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

GENERAL FUND

Beginning Balance \$ 5,997,161.95

RECEIPTS

October	PS Tuition	\$	2,250.00		
10/2/19	Cass County Property Taxes	\$	157,872.31		
10/8/19	Saunders Co Property Taxes	\$	46,474.98		
10/8/19	Saunders Co Fines	\$	2,790.41		
10/8/19	Saunders Co MV	\$	32,241.75		
10/8/19	SaundersCo Pro Rate MV	\$	1,435.27		
10/9/19	Sarpy County Property Taxes	\$	1,701.60		
10/9/19	Sarpy County Pro Rate MV	\$	2.40		
10/17/19	Cass County MV	\$	16,756.43		
10/17/19	Cass County Property Taxes	\$	9,848.74		
10/17/19	Cass County Court Fines	\$	683.22		
10/17/19	Cass CountyProRate MV	\$	689.76		
10/21/19	HAL Base Payment	\$	2,342.00		
10/21/19	HAL Matching Payment	\$	6,048.00		
10/21/19	IDEA	\$	6,000.00		
10/22/19	Saunders Co Property Taxes	\$	12,958.17		
10/22/19	Donation Library Book	\$	7.99		
10/24/19	Bus Donation	\$	50.00		
10/28/19	GMS Payment Title I	\$	55,157.00		
10/31/19	State Aid	\$	92,207.00		
10/31/19	NLAF Interest	\$	3,463.54		
10/31/19	F & M Interest	\$	914.79		
10/31/19	CD Accrual	\$	1,197.37		
				\$	453,092.73
				\$	6,450,254.68

DISBURSEMENTS

	Oct Claims	\$	991,594.89		
	Refunds/Rebates/Sub Reimbursement	\$	(177.25)		
	Total			\$	991,417.64
				\$	5,458,837.04

ENDING BALANCE

\$ 5,458,837.04

RECONCILIATION

	NLAF Liquid Balance	\$	2,365,201.65		
	Plus F& M Bank Balance	\$	1,851,959.02		
	Plus General Fund Investments	\$	1,439,235.18		
	Less: Outstanding Claims	\$	197,558.81		
	Reconciled Balance	\$	5,458,837.04		
				\$	<u>5,458,837.04</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT

Oct-19

ADMINISTRATIVE OPERATIONS ACCOUNT

Beginning Balance \$ 2,735.46

RECEIPTS

GF # 039443 \$ 338.26

Total \$ 338.26 \$ 3,073.72

DISBURSEMENTS

6020 NASPA, Bus Mgr Annual Dues \$ 25.00

6021 J Washburn \$ 48.72

6023 J Finkey, Mileage \$ 232.00

6024 B Jacobsen Mileage \$ 98.60

6025 C Holz, Mileage \$ 132.24

Total \$536.56 \$ 2,537.16

Ending Balance \$ 2,537.16

RECONCILIATION

Bank Balance \$ 2,703.76

Less: Claims Outstanding \$ 166.60

Reconciled Balance \$ 2,537.16 \$ 2,537.16

PAYROLL ACCOUNT

Beginning Balance \$ 16,536.57

RECEIPTS

General Fund \$ 660,063.49

Hot Lunch \$ 23,230.60

Employee Prems

FM National Bank: Interest \$ 11.83

Total \$ 683,305.92 \$ 699,842.49

DISBURSEMENTS

Net Payroll \$ 416,563.30

Retirement \$ 113,603.56

State Tax Withholdings \$ 19,959.25

Federal/FICA Taxes \$ 133,200.79

Retiree Life Insurance Mo. Premium \$ 123.00

Retiree Eye Insurance Mo Premium \$ 37.74

Total \$ 683,487.64 \$ 16,354.85

Ending Balance \$ 16,354.85

RECONCILIATION

Bank Balance \$ 129,958.41

Outstanding Checks \$ 113,603.56

Reconciled Balance \$ 16,354.85 \$ 16,354.85

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT
EMPLOYEE BENEFIT (SECTION 125) ACCOUNT

Oct-19

Beginning Balance			\$ 44,713.29
<u>RECEIPTS</u>			
Employee Payroll Deposit	\$ 10,835.32		
Bank of Ashland: Interest	\$ 3.69		
Total		\$ 10,839.01	\$ 55,552.30
<u>DISBURSEMENTS</u>			
Employee Benefits	\$ 1,186.79		
Employee Benefits	\$ 1,071.62		
Employee Benefits	\$ 4,520.37		
Employee Benefits	\$ 3,863.00		
Total		\$ 10,641.78	\$ 44,910.52
Ending Balance			<u>\$ 44,910.52</u>
<u>RECONCILIATION</u>			
Bank Balance	\$ 44,910.52		
Reconciled Balance	\$ 44,910.52		<u>\$ 44,910.52</u>

SPECIAL BUILDING ACCOUNT

Beginning Balance			\$ 2,359,287.93
<u>RECEIPTS</u>			
Cass County	\$ 16,532.40		
Sarpy County	\$ 167.34		
Saunders County	\$ 5,977.48		
NLAF CD Accrued Interest	\$ 13,085.98		
NLAF Interest	\$ 1,348.03		
F & M Interest	\$ 596.38		
Total		\$ 37,707.61	\$ 2,396,995.54
<u>DISBURSEMENTS</u>			
Total		\$0.00	\$ 2,396,995.54
Ending Balance			<u>\$ 2,396,995.54</u>
<u>RECONCILIATION</u>			
F&M Bank Balance	\$ 1,007,035.84		
NLAF #9300590 Balance	\$ 901,959.70		
Plus Special Building Investments	\$ 488,000.00		
Reconciled Balance	\$ 2,396,995.54		<u>\$ 2,396,995.54</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT
QUALIFIED CAPITAL PURPOSE FUND

Oct-19

Beginning Balance \$ 71,552.24

RECEIPTS

Interest \$ 9.12

Total \$ 9.12 \$ 71,561.36

DISBURSEMENTS

Total \$ -

Ending Balance \$ 71,561.36

RECONCILIATION

Bank Balance \$ 71,561.36

Less: Outstanding Claims \$ -

Reconciled Balance \$ 71,561.36

DEPRECIATION FUND

Beginning Balance \$ 1,753,649.49

RECEIPTS

F&M National Bank, Interest \$ 56.58

NLAF Interest \$ 1,575.58

Total \$ 1,632.16 \$ 1,755,281.65

DISBURSEMENTS

Total \$ - \$ 1,755,281.65

Ending Balance \$ 1,755,281.65

RECONCILIATION

F & M Bank Balance \$ 444,151.44

NLAF Balance \$ 1,069,130.21

Plus Depreciation Investments \$ 242,000.00

Less: Outstanding Claims \$ -

\$ 1,755,281.65

Reconciled Balance \$ 1,755,281.65

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT

Oct-19

STUDENT FEE FUND

Beginning Balance \$ 13,366.43

RECEIPTS

Cap and Gown Fees

Student Fees

College Drop Fee \$ 400.00

Interest Bank of Ashland \$ 1.08

Total \$ 401.08 \$ 13,767.51

DISBURSEMENTS

10/1/19 UNL Field Trip \$ 370.00

10/11/19 Frat Trax Homecoming DJ \$ 400.00

10/24/19 AG Activity Acct- Homecoming Adms \$ 429.00

10/24/19 FastBridge Subscription \$ 690.00

10/24/19 NSAAState XC Admissions \$ 14.00

10/28/19 Platteview HS District VB Admissions \$ 164.00

10/29/19 Platteview HS District VB Admissions \$ 164.00

Total \$ 2,231.00

Ending Balance \$ 11,536.51

RECONCILIATION

Bank Balance \$ 11,864.51

Claims Outstanding \$ 328.00

Reconciled Balance \$ 11,536.51 \$ 11,536.51

HOT LUNCH ACCOUNT

Beginning Balance \$ 60,727.53

RECEIPTS

Student and Staff Deposits \$ 13,609.85

Online Student Deposits \$ 27,556.05

Federal Reimbursement \$ 22,290.77

State Reimbursement

F&M National Bank: Interest \$ 10.02

Vending Payment \$ 168.90

Total \$ 63,635.59 \$ 124,363.12

DISBURSEMENTS

Wages & Benefits \$ 23,583.89

Food/ Supplies/ Contracted Services \$ 38,159.21

Rebate/ Food Payment -302.44

Total \$ 61,440.66 \$ 62,922.46

Ending Balance \$ 62,922.46

RECONCILIATION

Bank Balance \$ 73,167.89

Claims Outstanding \$ 10,245.43

\$ 62,922.46

Receipts Outstanding

Reconciled Balance \$ 62,922.46

\$ 62,922.46

Student and Staff Deposits Held on Account - End of Month \$ 27,156.60

INVESTMENTS

Date Bought	Security Description	Rate	Investment
General Fund Investments			
1/30/15	Farmers & Merchants Bank, Ashland	0.550%	\$ 864,910.47
10/22/17	Bank of Ashland, Ashland	0.850%	\$ 106,324.71
11/8/18	Franklin Synergy TN	3.200%	\$ 234,000.00
11/15/17	Farmers & Merchants Union Bank, WI	3.200%	\$ 234,000.00
Total Investments			<u><u>\$ 1,439,235.18</u></u>
Depreaction Fund Investments			
12/17/18	First Capital Bank TN	3.050%	\$ 242,000.00
Special Building Fund Investments			
10/11/19	Cfg Community Bank, MD	2.050%	\$ 244,000.00
10/11/19	First Capital bank, TN	2.050%	\$ 244,000.00
			<u><u>\$ 488,000.00</u></u>

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

BANK OF ASHLAND

FDIC INSURANCE	<u>\$ 250,000.00</u>
Total Secured	<u><u>\$ 250,000.00</u></u>

FARMERS AND MERCHANTS BANK

FDIC INSURANCE	\$ 250,000.00
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Pledged Safekeeping Security

Various pledged amounts at Agencies, Municipals, SBA, CD's etc, monitored by: Farmers Merchant Bank	Total Face Value	Actual Value
		\$ 3,000,000.00
Total Secured		<u><u>\$ 3,250,000.00</u></u>

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Oct-19

				<i>Beginning Balance</i>			\$ 79,186.16
<i>Date</i>	<i>Check #</i>	<i>Payee</i>	<i>Description</i>	<i>Receipt</i>	<i>Disbursed</i>	<i>Balance</i>	
ATHLETICS							\$ 19,423.79
10/1/19		Various	JV VB triangular	\$ 104.00			
10/1/19	014512	VISA	Tripod		\$ 359.99		
10/2/19		Roncalli HS	XC entry fee	\$ 100.00			
10/2/19		Roncalli HS	VB entry fee	\$ 110.00			
10/2/19		Various	VB Bergan	\$ 355.00			
10/4/19		Various	MSFB Neumann	\$ 424.00			
10/4/19		Various	AGHS VB Trny	\$ 670.00			
10/6/19		Various	AG SB trny	\$ 220.00			
10/7/19		Various	Gate AGBVB trny	\$ 827.00			
10/7/19		Various	C team VB Trny	\$ 330.00			
10/7/19		Various	AG XC invite	\$ 330.00			
10/7/19		Various	AG VB trny	\$ 110.00			
10/7/19		Various	AG VB trny	\$ 220.00			
10/7/19	014514	Robert Anthony	Varsity FB official 9/27		\$ 90.00		
10/7/19	014515	Staci Jacobsen	MSVB official 10/10		\$ 120.00		
10/7/19	014516	Alex Johnson	Varsity FB official 9/27		\$ 90.00		
10/7/19	014517	Premier Sports Off	MSFB officials 10/8 & 10/14		\$ 555.00		
10/7/19	014518	Juliet Kernes	Cross Country invite trainor		\$ 70.00		
10/7/19	014519	Todd R Kerr	Varsity FB official 9/27		\$ 90.00		
10/7/19	014520	Sara Kopf	MSVB officials 10/15 & 10/10		\$ 240.00		
10/7/19	014521	Robin L Kuhlman	JV /Varsity VB official 10/1		\$ 130.00		
10/7/19	014522	Kirsten Laune	MSVB officials 10/15 & 10/10		\$ 120.00		
10/7/19	014523	Mark Legband	Varsity FB official 10/11		\$ 450.00		
10/7/19	014524	Jeffery Niebaum	Varsity FB official 9/27		\$ 90.00		
10/7/19	014525	Platteview High School	Cross Country Fees		\$ 50.00		
10/7/19	014526	Brian Pribnow	Varsity FB official 9/27		\$ 90.00		
10/8/19		Various	MS FB gate	\$ 322.00			
10/11/19		Various	MSVB Gate FT Calhoun	\$ 192.00			
10/11/19	014527	Papillion LaVista Schls	MS XC State		\$ 36.00		
10/12/19		Various	Gate Lincoln Christian	\$ 1,495.00			
10/15/19		Various	Gate JVFB Wahoo	\$ 223.00			
10/16/19	014531	Awards Unlimited, Inc.	Holiday Basketball plaque		\$ 16.66		
10/16/19	014533	Dean Barrett	Line judge 6 matches		\$ 150.00		
10/16/19	014534	Karlie Bracht	Line judge 6 matches		\$ 150.00		
10/16/19	014535	Regg R Carnes	FB Official		\$ 90.00		
10/16/19	014536	Douglas Churchill	FB Official		\$ 90.00		
10/16/19	014538	Pernell Gatson	SB Umpire		\$ 60.00		
10/16/19	014540	Laura Keeney	VB line judge 4 matches		\$ 100.00		
10/16/19	014541	Taylor A Keeney	VB line judge 10 matches		\$ 250.00		
10/16/19	014542	Jennifer Klautd	VB line judge 4 matches		\$ 100.00		
10/16/19	014543	Robin L Kuhlman	VB official10/21 & 10/24		\$ 290.00		
10/16/19	014544	Jon R. Maxwell	VB line judge 6 matches		\$ 150.00		
10/16/19	014545	NO FRILLS	Courtesy room supplies		\$ 97.45		
10/16/19	014546	NSAA	Conference		\$ 35.00		
10/16/19	014547	Jim Poehlman	FB Official		\$ 90.00		
10/16/19	014548	All American Sports Co.	FB helmet repair		\$ 309.91		
10/16/19	014549	Chad Sabatka	FB Official		\$ 90.00		
10/16/19	014550	Melody Joy Scanlon	VB official10/21 & 10/24		\$ 290.00		
10/16/19	014552	Kenneth J Smith	Line judge 4 matches		\$ 100.00		
10/16/19	014553	Paul Teaford	SB Umpire		\$ 60.00		
10/16/19	014557	C & L Hardware	Chalk for SB and FB		\$ 59.94		

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Oct-19

10/17/19	014562	Premier Sports Off.	MSFB officials Nuemann		\$	310.00		
10/17/19		Various	gate MSVB Yutan	\$	183.00			
10/19/19		Various	Gate FB Neb City	\$	1,633.00			
10/24/19		Various	Gate JVVb	\$	73.00			
10/25/19		Various	gate VB Seward	\$	565.00			
10/30/19	014563	Bank of Ashland	State Playoff gate cash			\$	500.00	
10/30/19	014564	John Gall	FB Official			\$	90.00	
10/24/19		voided check '014502		\$	440.00			
		TOTALS			\$8,926.00	\$	6,059.95	\$ 22,289.84
ALUMNI Projects								\$ 2,993.79
		TOTALS		\$	-	\$	-	\$ 2,993.79
BAND								\$ 1,338.91
10/16/19	014532	Band Shoppe	Band Supplies			\$	140.75	
		TOTALS			\$0.00	\$	140.75	\$ 1,198.16
BLUE TEAM								\$ 335.80
				\$	-	\$	-	\$ 335.80
DRAMA								\$ 2,791.44
10/21/19		Patron	Donation for Art Dept	\$	200.00			
10/16/19	014529	AG Booster Club	Senior Posters			\$	17.00	
10/16/19	014539	Heuer Publishing LLC	One Act Supplies			\$	184.00	
		TOTALS			\$200.00	\$	201.00	\$ 2,790.44
ELM BOOK FAIR								\$ 811.53
		TOTALS		\$	-	\$	-	\$ 811.53
ELM STAFF								\$ 1,075.42
10/21/19		First Choice (Pepsi)	Vending Proceeds	\$	67.75			
		TOTALS			\$67.75	\$	-	\$ 1,143.17
ELM STUDENT COUNCIL								\$ 13,454.90
10/16/19	014545	NO FRILLS	Bluejay way supplies			\$	65.44	
10/16/19	014556	Barnes & Noble Inc	Elementary books			\$	1,784.30	
10/16/19	014558	Fat Brain Toys, LLC	Elem Class Supplies			\$	438.23	
10/16/19	014559	Fun and Function, LLC	Elem Class Supplies			\$	728.04	
10/16/19	014560	Lakeshore Learning	Elem Class Supplies			\$	287.30	
10/30/19	014566	VISA	Elem Class Supplies			\$	273.92	
		TOTALS			\$0.00	\$	3,577.23	\$ 9,877.67
FBLA								\$ 1,403.76
10/1/19	014512	VISA	T-Shirts			\$	547.52	
10/10/19		Various	FBLA community service	\$	91.00			
10/10/19		Various	NFLC	\$	520.00			
10/10/19		Various	T-Shirts	\$	80.00			
10/16/19	014537	Future Bus Leaders of America	FBLA Dues & Fall Conf.			\$	675.00	
10/16/19	014545	NO FRILLS	FBLA Meeting Supplies			\$	30.67	
10/17/19		Various	Pie-a-President	\$	65.17			
10/21/19		Various	Pink out Glow Sticks	\$	73.16			
10/23/19		Various	Babysitting	\$	257.00			
10/30/19	014566	VISA	FBLA Supplies			\$	89.82	
		TOTALS		\$	1,086.33	\$	1,343.01	\$ 1,147.08

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Oct-19

FFA				\$	13,949.17
10/1/19	014512	VISA	Products for contest prep	\$	140.83
10/1/19		Various	FFA Jacket	\$	70.50
10/1/19		Various	T-Shirts	\$	45.00
10/8/19		Various	Foundation	\$	4,855.00
10/16/19		Student	T-Shirts	\$	15.00
10/16/19	014528	Abante LLC	Chapter officer pullovers	\$	195.77
10/17/19		Various	Pie-a-President	\$	65.20
10/17/19		Emma Williams	T-Shirts	\$	22.50
10/18/19		Various	Sweatshirts	\$	50.00
10/21/19		Various	Sweatshirts, donation	\$	140.51
10/22/19		Various	t-shirts/sweatshirts	\$	52.50
10/24/19		Kaliske	t-shirt	\$	15.00
10/29/19		Various	Fruit Sales	\$	1,438.00
10/29/19		Various	Fruit Sales	\$	694.00
10/29/19		Various	Fruit Sales	\$	1,135.00
10/29/19		Various	Fruit Sales	\$	1,165.00
10/29/19		Various	Fruit Sales	\$	805.00
10/29/19		Various	Fruit Sales	\$	1,280.00
10/29/19		Various	Fruit Sales	\$	2,092.00
10/29/19		Various	Fruit Sales	\$	1,857.00
10/29/19		Various	Fruit Sales	\$	812.00
10/29/19		Various	Fruit Sales	\$	801.00
10/29/19		Various	Fruit Sales	\$	1,874.00
10/30/19		Various	Fruit Sales	\$	806.00
10/30/19		Various	Fruit Sales	\$	1,759.00
10/30/19		Various	Fruit Sales	\$	1,436.00
10/30/19		Various	Fruit Sales	\$	1,144.00
10/30/19		Various	Fruit Sales	\$	577.00
10/30/19		Various	Fruit Sales	\$	312.00
10/31/19		Various	Fruit Sales	\$	840.00
10/31/19		Various	Fruit Sales	\$	214.00
TOTALS				\$	26,372.21
				\$	336.60
				\$	39,984.78
HONOR SOCIETY				\$	1,043.56
TOTALS				\$0.00	\$ -
				\$	1,043.56
HS STUDENT COUNCIL				\$	1,151.68
10/2/19		Various	Vendor Fair	\$	163.00
TOTALS				\$163.00	\$ -
				\$	1,314.68
MS/HS STAFF				\$	2,246.90
TOTALS				\$0.00	\$ -
				\$	2,246.90
MS STUDENT COUNCIL				\$	2,747.93
10/1/19	014512	VISA	Supplies for tailgate	\$	37.68
10/16/19	014530	Ashland-Greenwood Hot Lu	Tailgate supplies	\$	236.00
10/16/19	014545	NO FRILLS	Tailgate supplies	\$	64.52
TOTALS				\$0.00	\$ 338.20
				\$	2,409.73

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Oct-19

PROM ACCT							\$	500.00	
10/1/19	Various	Magazine sales	\$	172.00					
10/2/19	Various	Magazine sales	\$	128.00					
10/9/19	Various	Magazine sales	\$	108.50					
10/10/19	Various	Magazine sales	\$	139.50					
10/11/19	Various	Magazine sales	\$	391.00					
				\$939.00	\$	-	\$	1,439.00	
SCHOOL STORE							\$	186.10	
	TOTALS		\$	-	\$	-	\$	186.10	
SENIORS							\$	400.20	
	TOTALS		\$	-	\$	-	\$	400.20	
SKILLS USA (formerly SHOP)							\$	527.19	
10/16/19	014561	Menard Inc	Project supplies		\$	191.73			
	TOTALS			\$0.00	\$	191.73	\$	335.46	
SPANISH CLUB							\$	244.11	
	TOTALS		\$	-	\$	-	\$	244.11	
SPIRIT SQUAD							\$	(1,630.29)	
10/16/19	014551	Anderson's/Taymark	Homecoming Royalty Crowns		\$	76.48			
10/16/19	014551	Anderson's/Taymark	HOCO Dance supplies		\$	83.60			
10/16/19	014554	Varsity Spirit Fashions	Dance and Cheer supplies		\$	257.50			
10/16/19	Various	HOCO dance & concession		\$	651.00				
10/18/19	Various	Uniform payments		\$	397.51				
10/24/19	AG	HOCO dance admission		\$	429.00				
10/30/19	014566	VISA	HOCO Supplies		\$	124.75			
	TOTALS			\$1,477.51	\$	542.33	\$	(695.11)	
SPEECH							\$	71.77	
	TOTALS		\$	-	\$	-	\$	71.77	
TALENTED/GIFTED ACTIVITES							\$	133.23	
	TOTALS		\$	-	\$	-	\$	133.23	
VOCAL MUSIC							\$	3,423.54	
10/2/19	Various	T-Shirts		\$	313.00				
10/16/19	014528	Abante LLC	Choir Sweatshirts		\$	414.39			
10/30/19	014565	Wahoo High School	Vocal lunch @ conference		\$	185.00			
	TOTALS			\$313.00	\$	599.39	\$	3,137.15	
YEARBOOK/ANNUAL							\$	4,983.28	
10/16/19	014555	Walsworth Publishing Co	MS and HS Yearbook deposit		\$	4,665.93			
10/21/19	Student	MS Yearbook		\$	14.00				
10/23/19	Student	MS Yearbook		\$	14.00				
	TOTALS			\$28.00	\$	4,665.93	\$	345.35	
INTEREST							\$	5,578.45	
10/31/19	Bank of Ashland	Interest		\$	7.74				
	TOTALS			\$	7.74	\$	-	\$	5,586.19

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Oct-19

ACTIVITY FUND TOTALS ALL ACCOUNTS	\$ 39,580.54	\$ 17,996.12	\$ 100,770.58
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Ending Balance	\$ 100,770.58
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Plus: Outstanding Checks	\$ 2,755.99
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Less: Outstanding Receipts	
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Misdirected Deposit	
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Equals: Bank Balance	<u>\$ 103,526.57</u>
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Ashland-Greenwood Public Schools' Claims**General Fund Claims****November 18, 2019**

Check No.	Vendor	Amount	Description
039455	Brooke L Cheleen	\$ 1,216.28	Physical Therapy
039456	AG Payroll Account	\$ 382,294.81	November Net Payroll
039457	BANK OF ASHLAND	\$ 10,763.64	Payroll Section 125 Deduct
039458	Blue Cross Blue Shield of NE	\$ 126,018.39	Payroll Health & Dental Ins
039459	Madison National Life	\$ 1,469.76	Payroll LTD Insurance Prem
039460	Madison National Life	\$ 847.49	Payroll Employee Life Prem
039461	AG Payroll Account	\$ 18,013.87	Payroll State Tax Wthhldg
039462	AG Payroll Account	\$ 120,867.63	Payroll Federal Tax Wthhldg
039463	Retirement	\$ 104,018.81	Payroll Retirement Wthhldg
039464	TSA Consulting Group Inc	\$ 2,225.00	Payroll Annuity Deduction
039465	Vision Service Plan	\$ 1,085.21	Payroll Employee Vision Prem
039466	Nebraska Honor Choir	\$ 160.00	Student Services
039467	Ashland-Greenwood Activities Acct	\$ 184.00	MS Instruct
039468	Ashland-Greenwood Hot Lunch	\$ 1,086.65	PS Staff and Student Lunches
039469	American Lift & Sign Service	\$ 381.31	Building Maintenance
039470	The Home Depot Pro	\$ 5,895.31	Custodial Supplies
039471	Ashland Auto Parts	\$ 296.58	Supplies
039472	Ashland Computer Care	\$ 125.00	K-5 Reg Inst Supplies
039473	Ashland Disposal Service	\$ 769.81	Monthly Trash service
039474	Ashland Gazette/Wah-Wav-Ash News	\$ 114.38	Monthly board notice
039475	Awards Unlimited, Inc.	\$ 1,173.00	MSHS Signage
039476	Barnes & Noble Inc	\$ 163.20	9-12 Reg. Instr Supplies
039477	Bound to Stay Bound Books	\$ 328.79	Elem library books
039478	Maris Buller	\$ 80.00	MS/HS Nurse Sub
039479	C & L Hardware	\$ 48.53	Maintenance Supplies
039480	Capital Business Systems, Inc.	\$ 649.27	Copier charges
039481	CenterPoint Energy Services Retail, LLC	\$ 194.85	District Heating Fuel
039482	Charter Communications	\$ 135.41	Cable Services
039483	Ashley Chvatal	\$ 150.00	MS/HS Nurse Sub
039484	City Of Ashland	\$ 2,194.50	Monthly Sewer and Water
039485	Classic Sportswear & Awards	\$ 927.54	Student Banners
039486	Council Bluffs WinSupply Co	\$ 289.00	Maintenance Supplies
039487	Dana F Cole & Co., LLP	\$ 4,500.00	District Audit
039488	Cornhusker International Trucks, Inc.	\$ 448.50	Transportation Repairs
039489	Creative Mathematics	\$ 345.45	Instruction Supplies
039490	Delta Electric	\$ 487.50	Maintenance Lighting
039491	Dick Blick Company	\$ 4,589.47	Art Supplies
039492	Diversified Drug Testing	\$ 295.00	Transportation Services
039493	Esu #10	\$ 120.00	Wrkshop
039494	Esu #2	\$ 1,310.00	ACT Writing Workshop
039495	NCECBVI/ESU #4	\$ 937.33	Vision Therapy
039496	ESU 5	\$ 5,167.04	Powerschool Support
039497	Ewell Educational Services	\$ 325.00	Vocational Ag Supplies
039498	FBG Service Corporation	\$ 7,920.00	Cleaning Service

Ashland-Greenwood Public Schools' Claims**General Fund Claims****November 18, 2019**

Check No.	Vendor	Amount	Description
039499	Foundation for Educational Services, Inc.	\$ 1,845.00	Website renewal
039500	Tom Fiala	\$ 719.00	Transportation Repairs
039501	Elizabeth Flynn	\$ 26.00	Elem Intrepretor
039502	Michael Frederick	\$ 24.00	Media Books
039503	Freedom Scientific	\$ 875.00	SPED Software
039504	General Fire and Safety	\$ 185.00	Trans., Custodia Supplies
039505	GovConnection Inc.	\$ 2,583.63	Inst. Supplies
039506	Grainger	\$ 26.64	Maintenance Supplies
039507	HARRIS	\$ 1,287.81	Bus Off Software Maint
039508	Heartland Foundation/School	\$ 3,885.00	Student Services
039509	Hillyard/Sioux Falls	\$ 102.50	Custodial Supplies
039510	HMH Pub DBA Holt, Rinehart Winston	\$ 1,103.80	Education Software
039511	Jostens Inc	\$ 593.45	HS Graduation supplies
039512	Danielle Kleber	\$ 1,800.00	FB trainer
039513	KSB School Law, PC LLO	\$ 2,646.76	Legal Services
039514	Douglas S Loftus	\$ 115.00	Sanitary Services
039515	Matheson Tri-Gas, Inc/Linweld	\$ 521.64	Welding supplies
039516	Terri Maxon	\$ 450.00	Elementary Nurse sub
039517	MCI Communications Services, Inc.	\$ 19.88	Phone services
039518	Menard Inc	\$ 361.23	Inst. , Custodial Supplies
039519	Metal Doors And Hardware	\$ 930.00	Building Maintenance
039520	MT Library Services DBA Junior Lib Guild	\$ 1,658.28	Media Books
039521	NASB	\$ 1,128.00	State School Board Conference
039522	Nebraska Council of School Admin	\$ 115.00	School Safety & Security Summit
039523	Nebraska Central Equipment Inc	\$ 63.72	Transportation Supplies
039524	Nebraska Department Of Ed.	\$ 45.00	Preschool training
039525	NEOPOST	\$ 21.36	Mailing supplies
039526	NO FRILLS/SPARTANNASH	\$ 151.68	HS SPED - supplies life skills
039527	Odeys Field Experts	\$ 430.00	Turf Maintenance
039528	Omaha World Herald	\$ 4,727.20	Ads, newspaper renewal
039529	One Source, Inc	\$ 100.00	Background check
039530	Perry, Guthery, Haase & Gessf	\$ 3,755.81	Legal Services
039531	Pioneer Overhead Door Inc	\$ 210.00	Building Maintenance
039532	Porter-Trustin-Carlson CO	\$ 4,680.00	Lockers
039533	Quill Corp	\$ 604.15	Office Supplies
039534	Really Good Stuff LLC	\$ 909.05	Instructional Supplies
039535	Riverside Technologies Inc. (RTI)	\$ 183.00	Inst Technology
039536	Davida Schejbal	\$ 125.00	Elem Instruction
039537	Schmitt Music Center	\$ 1,895.00	HS Instruct Furn & Equip
039538	School Specialty Inc	\$ 46.85	Education supplies
039539	Security Equipment Inc	\$ 3,290.99	Security Monitoring
039540	Jacy J Sparano	\$ 175.00	VB trny trainer
039541	TSA Consulting Group Inc	\$ 83.33	Employee Benefit
039542	USIC Locating Services, LLC	\$ 46.35	Line Locating Service

Ashland-Greenwood Public Schools' Claims

General Fund Claims

November 18, 2019

Check No.	Vendor	Amount	Description
039543	US Mechanical Service Inc	\$ 3,001.52	Quarterly Maintenance
039544	Virco Mfg. Corporation	\$ 1,389.88	MSHS Classroom furniture
039545	Voyager Fleet Systems, Inc.	\$ 3,923.83	District Fuel
039546	Wahoo-Waverly-Ashland Newspapers	\$ 179.94	District subscriptions
039547	WDD dba Pella Products of Omaha & Lincoln	\$ 2,803.48	Window replacement at elem.
039548	Beverly Wliggs	\$ 9,216.88	Occupation Therapy
039549	Windstream	\$ 730.75	Monthly phone

Incompletes

Admin Operations	Mileage, Supplies, Fees
Boystown	Tuition
Gretna Public Schools	LEP Tution
Menards	Supplies
Olsson Inc.	Survey
.OPPD	Electricity
Payflex	Employee Benefit
USPS	Bulk Mailing
USPS	Postage
VISA	Supplies, Travel Expenses
Voyager	Fuel

Authorized by:

Ashland-Greenwood Public Schools

Activities Account

October 22 to November 18, 2019

Date	Check #	Vendor	Description	Disbursed	Activity
10/30/19	014563	Bank of Ashland	State Playoff gate	\$ 500.00	Athletics
10/30/19	014564	John Gall	FB Official	\$ 90.00	Athletics
10/30/19	014565	Wahoo High School	Vocal lunch @ conference	\$ 185.00	Vocal
10/30/19	014566	VISA	FBLA Supplies	\$ 89.82	FBLA Supplies
10/30/19	014566	VISA	HOCO Decorations	\$ 124.75	Spirit Squad
10/30/19	014566	VISA	Supplies	\$ 273.92	Elem Student Co
11/1/19	014567	Trevor Bohn	Playoff football official	\$ 70.00	Athletics
11/1/19	014568	Matthew Doherty	Playoff football official	\$ 70.00	Athletics
11/1/19	014569	Karl Fisher	Playoff football official	\$ 70.00	Athletics
11/1/19	014570	Cory Gaston	Playoff football official	\$ 70.00	Athletics
11/1/19	014571	Hugh Kelson	Playoff football official	\$ 92.00	Athletics
11/4/119	014572	S & S Weilding	Contesst Supplies	\$ 74.40	FFA
11/11/19	014573	Abante LLC	FFA Shirs and hoodies	\$ 2,184.72	FFA
11/11/19	014574	Awards Unlimited, Inc.	Athletic Awards	\$ 10.38	Athletics
11/11/19	014575	BSN Sports	FB equipment	\$ 926.65	Athletics
11/11/19	014576	Cash/Drawer Change	Book Fair	\$ 200.00	
11/11/19	014577	Cozad CommSchools	FB playoff Reimb	\$ 1,147.76	Athletics
11/11/19	014578	Future Business Leaders	Membership dues	\$ 40.00	FBLA
11/11/19	014579	Midland University	District One act	\$ 125.00	Drama
11/11/19	014580	National FFA	FFA Jackets, Supplies	\$ 925.00	FFA
11/11/19	014581	Nebraska FBLA	Travel Expense	\$ 2,430.00	FBLA
11/11/19	014582	NO FRILLS	Injury Ice Bags	\$ 167.77	Athletics
11/11/19	014583	NSAA	NSAA playoff	\$ 1,968.08	Athletics
11/11/19	014584	Randy Vlasin	Consulting	\$ 170.00	FFA
11/13/19	014585	Band Shoppe	Band Activity Supplies	\$ 367.45	Band
11/13/19	014586	Caleb J Bohlen	Non varsity chain	\$ 54.00	Athletics
11/13/19	014587	C & L Hardware	For play production	\$ 349.52	Musical
11/13/19	014588	Miya Carson	VB table worker	\$ 36.00	Athletics
11/13/19	014589	Taya Craven	VB table worker	\$ 54.00	Athletics
11/13/19	014590	Jenna Grell	VB table worker	\$ 72.00	Athletics
11/13/19	014591	Taylor Hasse	VB table worker	\$ 36.00	Athletics
11/13/19	014592	Heinemann	Reading	\$ 467.50	EM STUCO
11/13/19	014593	NO FRILLS	Concession items for Home	\$ 61.34	Spirit
11/13/19	014594	Debbie Pike	VB table worker	\$ 351.00	Athletics
11/13/19	014595	Nancy Ray	VB table worker	\$ 378.00	Athletics
11/13/19	014596	Ethan Scheer	Non varsity chain	\$ 126.00	Athletics
11/13/19	014597	School Specialty Inc	Classroom supplies	\$ 1,128.49	EM STUCO
11/13/19	014598	Cindy Vest	VB table worker	\$ 99.00	Athletics
11/13/19	014599	Karen Wiese	VB table worker	\$ 351.00	Athletics
11/13/19	014600	Noah Wilhite	Non varsity chain	\$ 27.00	Athletics
11/15/19	014601	Mendards	Building materials	\$ 84.11	Skills USA

Authorized by:

Ashland-Greenwood Public Schools
Hot Lunch Claims
Nov-19

DATE	Check #	VENDOR	Amount	Description
11/8/19	011023	AG Payroll Account	\$ 11,712.06	November Net Payroll
11/8/19	011024	BANK OF ASHLAND	\$ 71.68	NOV PR 2019
11/8/19	011025	Blue Cross Blue Shield of NE	\$ 86.86	NOV PR 2019
11/8/19	011026	Madison National Life	\$ 34.86	NOV PR 2019
11/8/19	011027	Madison National Life	\$ 69.53	NOV PR 2019
11/8/19	011028	AG Payroll Account	\$ 425.70	NOV PR 2019
11/8/19	011029	AG Payroll Account	\$ 3,680.66	NOV PR 2019
11/8/19	011030	Retirement	\$ 3,169.50	NOV PR 2019
11/8/19	011031	Vision Service Plan	\$ 94.78	NOV PR 2019
11/11/19	011032	AG Activities Acct	\$ 28.66	Vending Proceeds
11/11/19	011033	Cash-Wa Distributing Co.	\$ 9,491.64	Lunch Food
11/11/19	011034	Hiland Dairy	\$ 2,166.50	Food Service milk
11/11/19	011035	Institutional Chemical Systems	\$ 527.28	Food Service Supplies
11/11/19	011036	Sysco Lincoln, Inc	\$ 15,169.63	Food Service Food
11/11/19	011037	U S FOODSERVICE	\$ 11,875.58	Food Supplies
11/11/19	011038	Voyager Fleet Systems, Inc.	\$ 45.85	Hot Lunch fuel

Authorized by:

Ashland-Greenwood Public Schools
October 21, 2019 to November 18, 2019
Administrative Operations Account

Date	Check No	Description		Amount
10/24/19	6023	J Finkey, Mileage	\$	232.00
10/30/19	6024	B Jacobsen Mileage	\$	98.60
10/30/19	6025	C Holz, Mileage	\$	132.24

*this may be updated prior to the board meeting

Authorized by:

**Ashland-Greenwood Public Schools' Claims
Student Fee Account
November 18, 2019**

Date	Check No.	Vendor/Description	Amount
10/24/19	1417	AG Activity Account Homecoming admissions	\$ 429.00
10/24/19	1418	FastBridge Learning Subscription	\$ 690.00
10/24/19	1419	NSAA State XC admission	\$ 14.00
10/28/19	1420	Platteview HS District VB admission	\$ 164.00
10/29/19	1421	Platteview HS District VB admission	\$ 164.00
11/2/19	1422	Lincoln Public Schools District Finals VB admission	\$ 260.00
11/4/19	1423	AG Activity Account State Playoff Admission	\$ 326.00
11/8/19	1424	Wayne Public Schools FB PO Admission	\$ 174.00
11/11/19	1425	Wayne Public Schools FB Admission Dance Team	\$ 22.00

Authorized by:

**Suburban Schools' Program
for Students who are Deaf or Hard of Hearing**

Ralston Middle School
Administrative Office
8202 Lakeview Street
Omaha, NE 68127
402.339.2090 office
402.331.5376 fax

October 28, 2019

Dear Special Education Director,

Thank you for your patience as we worked through the coordinating of services following the multitude of district changes, new students that occurred this fall and staff contracts. You will find enclosed a General Contract outlining the services and charges for Deaf Education Services both in the Center Based Program in Ralston and itinerant services within your district and/or Educational Interpreter or Para with sign skills professionals. Your bill will be only for services utilized by your district.

School-age services for the 2019-20 school year are based upon service usage or FTE from 2018-19 and additional students added this fall. FTE time is calculated based on the amount of weekly direct service to students and/or meetings and travel time to the destination. Example: IEP meeting or direct services total 1 hr. per week and drive time to location roundtrip is 1 hr. so total FTE would be 2 hours. Attachment A lists all infants, toddlers and school-age students who received services in 2018-19 as well as new students. As new infants and toddlers are identified and added for services, they will be listed in Parent-Infant services section of each bill.

Please sign, date and return one copy of the deaf education service contract and Attachment A. The other contract copy and Attachment A copy are your district's copy to keep. The first semester bill will be sent in January and the second semester bill will be sent in early June.

Sincerely,



Diane L. Meyer
Director

CONTRACT FOR SPECIAL EDUCATION SERVICES FOR STUDENTS WHO ARE DEAF AND HARD OF HEARING

SUBURBAN SCHOOLS' PROGRAM FOR CHILDREN WHO ARE DEAF AND HARD OF HEARING BIRTH TO 21 YEARS

AGREEMENT made August 1, 2019 OR with initiation of student services, between the Program of Ralston Public Schools in the County of Douglas, State of Nebraska, (hereinafter referred to as the Servicing Program) and the Ashland-Greenwood Public Schools (hereinafter referred to as the District).

CENTER-BASED SCHOOL-AGED PROGRAM

The District agrees to pay to the Servicing Program a sum equal to the per pupil cost for the school-aged educational program provided See Attachment A resident(s) of the District and who has a verified handicapping condition. The District agrees to pay \$40,479.00 per student, per year for the instruction of the named student or a daily amount equal to the Servicing Program's daily rate \$227.00/day. Service/instruction for the named student(s) will begin August 9, 2019 OR with initiation of student services, and end May 21, 2020 a period of 178 school/working days. (Snow days may be made up at the end of the regular school year per the Ralston superintendent's decision.) The Servicing Program agrees to formally bill the District for the total number of students enrolled at the per student yearly rate; the District agrees to pay the Servicing Program within 30 days of the receipt of each formal bill. This agreement covers the academic days only. Extra-curricular activity hours will be billed separately per semester, based on actual service hours. Nebraska Department of Education statewide testing will be administered by Suburban Schools' Program staff using the student's state assessment user name and password provided by the resident district. Scores will be included with the resident district's data.

CENTER-BASED PRESCHOOL CLASSROOM IN RALSTON (3-5 YRS.on an IEP)

The District agrees to pay to the Servicing Program a sum equal to the per pupil cost for the preschool age educational program provided See Attachment A resident(s) of the District and who has a verified handicapping condition. The District agrees to pay \$12,090.00 per year for the instruction of the named student(s) or a daily rate of \$88.00 to the Servicing Program's rate. Service/instruction for the named student(s) will begin August 9, 2019 OR with initiation of student services, and end May 21, 2020 a period of 176 school/working days. (Snow days may be made up at the end of the regular school year per the Ralston superintendent's decision.) The Servicing Program agrees to formally bill the District for the total number of students enrolled at the per student yearly rate; the District agrees to pay the Servicing Program within 30 days of the receipt of each formal bill.

ITINERANT DEAF EDUCATION SERVICES IN A RESIDENT DISTRICT SETTING

The District agrees to pay to the Servicing Program a sum equal to the full time equivalent (FTE) required to provide services to the district. The cost for the preschool and school-aged itinerant deaf education services is calculated on FTE equivalencies of HOURLY, .05, .1, .15, .2, .25, .3, .35, .4, .45, and .5 (see Appendix chart 1 for costs). See Attachment A for a listing of students used for the calculation of the service. Itinerant deaf education costs will include travel time to reach the destination (see Appendix chart 2 for travel time) and direct and consultative services to the student(s) as well as all associated meetings. Round trip mileage will be tracked and billed with services. The District agrees to pay \$11,682.00 for .15 FTE per year for the instruction of the named student(s). Service/instruction for the named student will begin August 9, 2019 OR with initiation of student services, and end May 21, 2020, a period of 178 school/working days. The Servicing Program agrees to formally bill the District a total of \$11,682.00 for .15 FTE and mileage charge. The District agrees to pay the Servicing Program within 30 days of the receipt of each formal bill.

PARENT-INFANT (0-2 YRS. on an IFSP)

The District agrees to pay to the Servicing Program a sum equal to the per pupil cost for the birth-2 years educational program provided See Attachment A resident(s) of the District and whom has a verified handicapping condition. The District agrees to pay \$70.00/hour per student visit and drive time, for the instruction of the named student(s). Service/instruction for the named student will begin August 1, 2019 OR with initiation of student services and end July 31, 2020. The Servicing Program agrees to formally bill the District for the total number of hours of service provided to students enrolled in the Parent-Infant Program. The District agrees to pay the Servicing Program within 30 days of the receipt of each formal bill.

Special Education Program Code 28-0054

Service Code 10-800-202151-00

Oct. 28, 2019
Date

Signed by *Shane May*
Servicing Program Officer

Date

Signed by _____
District Officer



Attached: Appendix and Attachment A

Appendix

Services for the 2019-20 school year are based upon service usage or FTE from 2018-19 and any new students added at the beginning of the 2019-20 school year. FTE time is calculated based on the amount of weekly direct service to students and/or meetings and round-trip travel time to destination. Example: IEP meeting or direct services total 1 hour per week and drive time to location roundtrip is 1 hour so total FTE would be based on 2 hours per week.

Chart 1: FTE calculation chart

FTE percentage	Minutes per week	FTE cost per year
.05	Up to 90 minutes per week	\$ 3,894.00 per year
.10	90 minutes to 3 hours per week	\$ 7,788.00 per year
.15	Up to 4.5 hours per week	\$11,682.00 per year
.20	Up to 6 hours per day or 1 day per week	\$15,575.00 per year
.25	Up to 7.5 hours or 1.25 days per week	\$19,469.28 per year
.30	Up to 9 hours or 1.5 days per week	\$23,363.00 per year
.35	Up to 10.5 hours or 1.75 days per week	\$27,257.00 per year
.40	Up to 12 hours or 2 days per week	\$31,151.00 per year
.45	Up to 13.5 hours or 2.25 days per week	\$35,045.00 per year
.50	Up to 15 hours or 2.5 days per week	\$38,939.00 per year
.55	Up to 16.5 hours or 2.75 days per week	\$42,832.00 per year
.60	Up to 18 hours or 3 days per week	\$46,726.00 per year
.65	Up to 19.5 hours or 3.25 days per week	\$50,620.00 per year
.70	Up to 21 hours or 3.5 days per week	\$54,514.00 per year
.75	Up to 22.5 hours or 3.75 days per week	\$58,408.00 per year
Hourly	For districts that have occasional use of service	\$75.00/hour

Chart 2: Travel calculation chart based on roundtrip Mapquest predicted times from Ralston Middle School (office location) to central school district location.

District	Round-trip Travel Time	District	Round-trip Travel Time
Arlington	1.5 hours	Lyons-Decatur	2.25 hours
Ashland-Greenwood	1.0 hour	Millard	.75 hours
Bennington	1.0 hour	North Bend Central	2.0 hours
Blair	1.25 hours	Oakland-Craig	2.25 hours
Cedar Bluffs	1.75 hours	Papillion-LaVista	.5 hours
Conestoga	1.25 hours	Plattsmouth	1.0 hour
DC West	1.0 hour	Ralston	.5 hours
Howells-Dodge	2.75 hours	Raymond Central	2.0 hours
Elkhorn	.75 hours	Scribner-Snyder	2.0 hours
Elmwood-Murdock	1.5 hours	Springfield Platteview	.75 hours
Fort Calhoun	1 hour	Tekamah-Herman	2.0 hours
Fremont	1.5 hours	Wahoo	1.5 hours
Gretna	1.0 hour	Weeping Water	1.75 hours
Logan View	1.75 hours	West Point - Beemer	2.5 hours
Louisville	1.0 hour	Yutan	1.0 hours

ATTACHMENT A
Student Services Provided in 2019-20*

District: Ashland-Greenwood

CENTER BASED IN RALSTON DISTRICT

No students in center-based programs

SERVICES PROVIDED IN DISTRICT

School-Age (Pre-K – 12)

Last Name	Initial	Direct Service, Consultation & Meetings	Weekly Time	Level**
Percival	T	MDT and/or IEP & consultation	1 min	S
Neben	M	MDT and/or IEP & consultation	1 min	S
Jacobs	G	MDT and/or IEP & consultation	1 min	S
Hobbs	P	MDT and/or IEP & consultation	1 min	S
Craig	K	MDT and/or IEP & consultation	1 min	S
Bailiff	J	MDT and/or IEP & consultation	1 min	S
Riecken	C	30 minutes 2x per month	15 mins	PK
Pratt	A	30 minutes 2x per week	60 mins	S
Piehl	B	30 minutes 2x per week	60 mins	S
Bailiff	M	30 minutes 1x per quarter	3 mins	S
Service Total		145 mins or 2.42 hours	144 mins/week	
Travel Total		1 hour per visit x 2 trips = 2 hours	2 trips/week	
Grand Total		4.4 hours / week = .15 FTE	264 mins/week	

Level	Total Time (service + drive)	Percentage of FTE
School-age	129 mins + 120 mins = 249 minutes	94%
Preschool	15 mins + 0 mins (with school age) = 15 mins	.06%

Parent-Infant Services in the Home for 0-2 years on IFSPs

Last Name	Initial	Direct Service, Consultation & Meetings

Travel time: 1 hour round-trip

*FTE calculations for the 2019-20 school year are based on services provided during the 2018-19 school year, roll-over of students from PK to school-age, and any new students from the fall of 2019-20.

** Level indicates Special Education Part for reimbursement. S- school-age; PK-3-5 year olds on IEP in preschool.

Meeting service and travel time is calculated by 1 hour and 1 trip per meeting per student divided by 39 weeks for a school year to arrive at a weekly amount for FTE calculation.

2018.2019: District Total = 7

2 identified at AGPS - Both at the ELE

2nd grade - 1

4th grade - 1

All of those served at AGES have been enrolled here since Kindergarten and entered school with the ability to speak and understand conversational English.

5 served by Gretna Public Schools (18.19 marked year 3 of contract with Gretna)

4th grade - 1

8th grade - 1

11th grade - 3

All of those served by Gretna were classified as "newcomers" - they had never before attended school in the United States.

2019 ELPA 21 (State Required EL test) Results for EL students

Scores on the ELPA 21 fall within one of the following 3 performance levels: Emerging, Progressing, or Proficient

2 Students served at AGES: 2 were Proficient

5 Students served at Gretna: 4th grader - Progressing; 8th grader - Proficient; 11th graders - all 3 Progressing

Students are Proficient when they attain a level of English language skill necessary to independently produce, interpret, collaborate on and succeed in grade-level content-related tasks in English. This is indicated on ELPA21 by attaining a profile of Level 4 or higher in all domains (listening, reading, speaking, and writing) Once students score at the proficient level on ELPA 21, students can be considered for reclassification. A minimum requirement for reclassification as English proficient is that students continue to be monitored and have supports available if needed.

Students are Progressing when, with support, they approach a level of English language skills necessary to produce, interpret, and collaborate, on grade-level content-related academic tasks in English. This is indicated on ELPA21 by attaining a profile with one or more domain scores above Level 2 that does not meet the requirements to be Proficient. Students scoring progressing on ELPA21 are eligible for on-going EL program support.

2019 NSCAS Results for ELL students

All K-12 students in Nebraska identified as EL must take the state EL test - ELPA21. Districts are also held accountable for administering all other required state assessments (NSCAS at 3rd-8th and ACT at 11th) to EL students as well.

Scores on NSCAS and the state ACT fall within one of the following 3 performance levels: Developing, On Track, College and Career Ready Benchmark

All EL students in grades 4th-8th, and 11th scored at the Developing level on NSCAS or the ACT

Exiting ELL Program Identification

- Students must score at the Proficient Level on the ELPA21; a student must score at a Level 4 or above on all 4 tested domains (Listening, Reading, Speaking, Writing).
- Students identified for SPED for consecutive years may also be considered for exiting

2019.2020 (as of November) : District Total = 5 (all currently served at Gretna)

(Year 4 of contract with Gretna)

5th grade - 1

9th grade - 1

12th grade - 3

Because we do not have EL staff, Gretna and AGPS collaboratively decided in the best interest of 9th grader (scored proficient on ELPA21 as an 8th grader) to continue to attend at Gretna - student is currently enrolled in 5 general education classes and spends 2 periods in an EL classroom where support is provided. Exiting EL status the same year as beginning HS and earning credits can be challenging.

12th graders served at Gretna completing graduation requirements will graduate with a diploma from Gretna. One of these students is currently on track to not graduate due to insufficient credits (student entered Gretna with no or very few HS credits.) Gretna is currently working with this student and his/her family in an attempt to complete the additional credits needed to graduate this year.

At this time, AGPS plans to transition the 2 students currently at Gretna back to AGPS for the 2020.2021 school year. (Status of the senior who may not graduate will be discussed later this school year. Services for this student in the next school year, should he/she choose to accept them, would likely be on-line credit recovery.)

Board of Education Meeting Elementary Principal's Report



November 18, 2019

Professional Activities

Two literacy meetings were held in November with K-3rd teachers to continue work related to the Nebraska Reading Improvement Act. The meetings focused on familiarizing teachers with the test formats of the MAP Fluency Foundational Skills Assessment and providing resources to use for modeling/teaching the new formats. Julie Mink also shared ideas on how to scaffold learning and practice activities for specific reading skills.

2nd and 3rd grade teachers presented at the November 11th PTO meeting. They shared information on the use of Chromebooks and the variety of online tools and programs used in their classrooms, as well as, those that are available to use at home. The presentation helped parents see how technology is used in many ways – games to practice skills, to monitor student's learning, and as a tool to communicate with students.

Elementary Activities

Kindergarten held their Friends and Family Day on November 6th. Our guests watched kindergarten students perform songs related to reading, do fun learning activities and enjoy a snack. First grade will hold their Friends and Family Day on November 22. They will perform their Thanksgiving play, sing songs, read stories, do activities and treat their guests to snacks.

A Veterans Day program was held on November 11. Sergeant Major Dennis Carroll (retired) served as speaker and did a wonderful job of connecting with our young students. Members of the Ashland Legion Post 129 assisted with posting of the colors and the elementary choir performed two songs. Following the program, Legion members held a flag pole dedication with 2nd and 3rd grade students in attendance. These students had recently learned about flag etiquette in a presentation led by members of the Legion Women's Auxiliary and Legion Post 129.

Family Nature Night was held the evening of November 12th. Many organizations and people came together to help with this evening. Lower Platte South NRD, UNL Wildlife Club, UNL School Natural Resources, NE Ag in the Classroom, Wildlife Safari Park, AG FFA members and many elementary staff volunteered their time and resources to create a fun and educational evening for students. 350+ people were in attendance!

National Young Readers Day was celebrated on November 14. PTO member, Laura Capp, helped organize the community readers event and scheduled 23 special guests to visit Preschool-5th classrooms and read to students.

Elementary students will assist with the Hometown Christmas sponsored by the Ashland Chamber again this year. All grade levels are creating holiday crafts that will be on display downtown and the elementary choir will be participating in the parade on December 7. Students are also busy preparing their holiday writings which will be posted in the Ashland Gazette in December.

Upcoming Activities

- Nov. 18 Book Fair Week
- Nov. 22 1st Grade Friends & Family Day
- Dec. 6 2nd Grade Friends & Family Day
- Dec. 10 K-2nd Grade Holiday Music Program @ 7:00 PM
- Dec. 12 Preschool Family Night & EC Advisory Committee Meeting
- Dec. 18 5th Grade Band and Elementary Choir performance @ 2:30 PM



Board of Education Meeting: MS/HS Principal's Report, Brad Jacobsen.....November 18, 2019

Staff Development/Improvement/Training:

- Ⓜ Our 10th and 11th graders completed the ACT Writing Practice test in the fall during their English classes.
- Ⓜ I will be attending the Nebraska Principals Conference December 12th and 13th
- Ⓜ I hosted a Principal's PD learning group from the ESU on 11/13. This process includes putting Principal's in a team and working to identify and support a problem area (ours aligns with instructional support for Math education). I will visit
- Ⓜ 5 Formal observations will be completed in the month of November.

Activities/Calendar update:

- Ⓜ Veterans' Day program went well. We had nearly 25 veterans and guests at the program. Sergeant Major (retired) and AG parent Dennis Carroll was our speaker and did a great job.
- Ⓜ One Act: Community performance is tomorrow night (11/19/19) at 7 pm. Performance next week (Wahoo) Conference. Districts are 12/3 at Midland University
- Ⓜ Basketball and Wrestling begin their season competitions the week of December 2.

Capitol Conference Update:

- Ⓜ At the end of 2017-18, the Capitol Conference Board of Principals began a discussion about potential conference realignment.
- Ⓜ Our reality: 4 member schools are by a large a '4 section' elementary building with enrollment of 75 or more per grade level in Middle/High school: Wahoo, Platteview, DC West, and A-G
- Ⓜ 4 members schools are 2-3 section elementary schools with enrollments of 45-60 per grade level (Raymond Central, Arlington, Fort Calhoun, and Syracuse)
- Ⓜ In May of 2019, Wahoo and Platteview officially LEFT the Nebraska Capitol Conference (NCC) to join the newly formed Trailblazer Conference with Plattsmouth, Ralston, Beatrice, and Nebraska City.
- Ⓜ In June of 2019, Louisville was accepted into the NCC beginning in 2020-2021.
- Ⓜ The Board of Principals (which are in charge of NCC operations) planned to vote to add Logan View for 2020-2021, too, but, that effort was slowed by some disagreement about expansion/direction/etc
- Ⓜ In the interim, 2 other schools within 40 miles of A-G have applied to join the NCC. Because the NCC Board has not yet considered those 2 applications, I am not at liberty to say who they may be (our meeting is 11/20).
- Ⓜ I have been leading an 'Expansion Committee' made up of 2 principals, 1 AD, and 1 Supt from the 4 smaller schools in our league. I expect the NCC to be a 10 member league for sure by 2021-2022. It is possible that some of the teams we are considering adding may wish to join in 2020-2021 but that is yet to be decided.
- Ⓜ At such time that we at Ashland-Greenwood grow to be class B in all or nearly all activities, we will likely begin looking for a new conference, too, that has similar demographics and similar sized schools to what we will become.



Awaken, Develop, Enhance

Jason Libal – Board Report – November 18, 2019

1. **National School Board Conference Schedule:** As a reminder, I sent an email regarding this spring's National School Board Conference. The conference is scheduled to be held in Chicago in early March. It was suggested that the board may want to wait until the spring of 2021 to attend as that conference is being held in New Orleans. We will need to make a final decision in the very near future.
2. **NASB Education Conference:** As a reminder, the NASB State Convention will be held this week. Our group is registered to attend Thursday, along with the Thursday luncheon. As a reminder, I will not be attending the conference this year. I appreciate the board's understanding.
3. **Teacher Appreciation Breakfast:** I would like to extend a huge thank you to the Ashland Chamber of Commerce and local businesses for providing an outstanding teacher appreciation breakfast last Tuesday. Our local FBLA chapter provided a tremendous meal, and our staff enjoyed their time together. A special thank you to Karen Stille for her efforts in putting the event together.
4. **2019 1st Semester Superintendent Evaluation:** I will be emailing the 2019 1st Semester Supt. Evaluation early next week. Once again, the evaluation will come via a Survey Monkey link. Please let me know if you have any connections or concerns related to the survey or if you have any difficulty opening the link.
6. **Questions, Comments, Concerns**

ELE Assistant Principal/504 Coordinator/Asst. Activities Director - APPROVED for 2020. 2021

Student Enrollment as of 10.1.19: NDE official Fall Count=1005

As of 11.3.19 our enrollment = 1014

AGPS has grown at a 20.4% rate since 2012-13 (K-12). Norris Public Schools has grown at a rate of 20.2% (K-12) during the same timeframe.

The average student to teacher ratio for all districts in the state of Nebraska is 14:1 (based on 2018/2019 data from the NDE web-site). Our current student to teacher ratio is 15:1. Adding 4 (one at Mid-Year) additional certified teachers for 20.21 (even without any additional enrollment increases ...) would reflect a 14:1 student to teacher ratio.

ELE Interventionist/Academic Support Teacher

- Intervention is not “replacement” it is in “addition to” the instruction delivered by the classroom teacher. The purpose of intervention is to “go back” and re-teach or fill in the gaps that exist in learning.
- Interventions require consistent implementation of 20-30 minutes for 4-5 days a week in an individual or small group setting; classroom teachers are not able to provide this type of research based intervention within their classrooms
- Trend Data shows a number of “Bubble” Students (those not qualifying for SPED but needing additional support beyond what may be able to be provided by the general education teacher)

Example: MAP Growth 2nd-5th Grade (Fall 2019)

- Reading: 67 students scored at or below the 40th percentile. 48 of these students scored in the lowest quartile. Of these 67 students, 22 students are receiving support from a reading interventionist (45 students are not).
- Math: 52 students scored at or below the 40th percentile. 31 of these students scored in the lowest quartile. Of the 52 students, 32 are receiving support from a math interventionist (20 students are not).
- Students in special education were not included in the information above.
- Expand Reading Intervention from K-3 to K-5
- Expand Math Intervention Pilot from 2nd grade to other grade levels
- Reduce number of students qualifying for SPED
 - Trend data shows that we have a higher number of students qualifying for SPED in grade 4 and 5 than in other grades. We believe part of this is due to not being able to access/offer intervention beyond 3rd grade.
- Support requirements of new state legislation - Reading Bill (all K-3rd graders assessed 3 times a year with individual reading plans {IRP's} in place for students reading below grade level)
 - We currently have students in grades K-3rd who are reading below grade level that are not receiving intervention from a reading intervention teacher; the classroom teacher is currently responsible for implementing the IRP's for these students.
- In an effort to meet the needs of the rising number of students experiencing learning challenges, HAL services and programming at the ELE have been reduced over the last few year. In 2015, the ELE HAL program served 34 students in grades 3rd-5th and REACH classes were held weekly. In 2018, 15 students in grades 4th-5th were served. In 2019, REACH classes were cut to once a month.
 - The level of accountability from the state and federal level is much more significant for under-performing students than for those on the high end of the learning spectrum

HS STEM Teacher - Science, Technology, Engineering, Math

- Currently limited science course offerings as we only have 2 HS Science Teachers. Math has 2.5,

English has 3, Social Studies has 2.

- Expand opportunities for students in Career Areas that our community demonstrates need (Health Care, Technology)
- Currently cannot offer Anatomy or courses that may be more of a 'pre-medical' type course
- Duff has 122 students/full class load (7 classes). Anderson has 123 students and a full class load (7 classes).
- Tate Erbst (Industrial Tech) has nearly 90 kids. AND, we currently do not offer ANY 3rd or 4th year Woods/manufacturing classes in the shop because his schedule is full. We offer 2 sections of the first and second year classes.
- If this position is added, this move would likely mean a teacher that is not full time in their classroom would become mobile

ELE Classroom Teacher

- With the addition of an ELE teacher the previous year, this addition would then allow for 4 sections to be provided in 5 of the 6 ELE grade levels
 - (Adding this within the confines of the current building will require a Non-Core teacher to become a mobile teacher)

Current enrollment numbers and sections - November 2019

Kindergarten - 79 - 4 sections

1st grade - 79 - 4 sections

2nd grade - 74 - 4 sections

3rd grade - 61 - 3 sections

4th grade - 83 - 4 sections

5th grade - 66 - 3 sections

MS Counselor - Moved to need/request list for 2021.2022 due to other priorities for enrollment and student needs

NMEA All-State Music Conference 2019

Overnight Request

November 21-23, 2019

Lincoln, NE

Each year the Nebraska Music Educators Association (NMEA) sponsors their teacher conference held in conjunction with the All-State Chorus, Band, Orchestra, and Jazz Band. Rehearsals for student groups, and conference session events are held at Kimball Music Hall, the Lied Center, Embassy Suites, and other UNL and downtown hotel locations.

The schedule that is established for All-State participants is demanding vocally, mentally, and physically. Their rehearsals start around 8:00am, and conclude around 9:00pm each evening.

As one could imagine, parking in downtown Lincoln is rather challenging at any time. However, the situation is compounded when there are roughly 1,000 students and teachers, plus buses, vans, and other vehicles all vying for parking in an already difficult area of town.

These two factors, in addition to the uncertainty of weather at the time of year, are what prompt this overnight request for students being chosen and attending NMEA All-State Chorus.

This year, we had one student, Ella Sparks, selected for All-State Chorus. We received this information in late October, thus our late request being made. Rooms for Ella (who is sharing with a student from another school) and myself have been secured at the Embassy Suites, the conference headquarters hotel. Payment for these rooms is graciously being provided by AGHS Music Boosters, which hold sufficient funding for this request. No additional fundraising will be needed as a result of this request.

Thank you for your ongoing support of the Vocal Music department at AGHS!

Community Relations

Use of School Facilities and Equipment

Use of Facilities and Fee Schedule

The Board of Education recognizes that the school buildings and property are constructed and held for the benefit of the educational program within the Saunders County School District No. One. Therefore, it is the policy of the board that district programs shall have priority in the use of school facilities.

I. **Priorities for Facility Use**

The following priorities are established for scheduling the use of School District facilities and equipment:

- A. **Priority 1 Uses:** Building or district-wide school events, activities, and programs;
- B. **Priority 2 Uses:** Events or activities that are designed to serve Ashland-Greenwood students or are related to any function of the school when such functions are planned and directed by Ashland-Greenwood Public Schools Foundation, approved school-community associations, school-affiliated non-profit groups;
- C. **Priority 3a Uses:** Events or activities which serve Ashland-Greenwood area youth (i.e., a majority of participants must be from Ashland-Greenwood) that are planned and directed by non-profit youth organizations not directly affiliated with the school;
- D. **Priority 3b Uses:** Nonprofit groups and individuals whose activities promote adult physical fitness and recreation and who do not charge membership fees, request donations or have paid staff members and whose majority of participants are residents of the Ashland-Greenwood community; or charitable fundraising events or activities;
- E. **Priority 4 Uses:** Non-profit public civic, service, or other public groups whose purpose for the use of the facility is to promote the general welfare of the Ashland-Greenwood community;
- F. **Priority 5a Uses:** Private non-profits and religious organizations.
- G. **Priority 5b Uses:** Individuals or groups involved in activities not listed above.

II. Limitations on Use of School Facilities

In no event will the use of school facilities and equipment be permitted:

- A. when the use would interfere with any ~~class~~education-related use;
- B. when the use would interfere with events sponsored by the school or school groups;
- C. when the use would involve illegal activity;
- D. when the organization or individual(s) involved have previously engaged in (or can reasonably be expected to engage in) any form of illegal discrimination or violence, or, when such organization or individual(s) advocate (or have a reputation for advocating) violence ~~or rebellion~~ against the United States, the State of Nebraska, or any political subdivision thereof.
- E. when the use would be ~~of a morally objectionable nature or would be~~ contrary to any of the District's policies or rules, or, would be contrary to the goals and/or objectives of the District's educational programs;
- F. when the use would result in the District's facilities or equipment being altered, modified, or changed;
- G. when the use of any school facilities would take place on Sunday mornings prior to 12 Noon. Facilities will also be closed during a designated five-day period each year, which will include December 25. This period shall coincide with the five day period designated by the NSAA Board of Control in which no extra-curricular activities (practices or contests) sponsored by the NSAA can take place;
- G-H. when the user seeks to charge a fee to participate in or be a spectator at any recreational activity, event, or other such gathering occurring on District property, unless approved in advance by the appropriate administrator;
- H-I. when the use would result in the District's facilities being used to store the equipment of the user;
- I-J. when, in the opinion of the administration, the use would present an unacceptable risk of damage or excessive wear and tear to the facilities or equipment;
- J-K. when, in the opinion of the administration, the use would present a significant disruption to the effective administration of a building or district program.

District facilities will not be made available for private social functions, including but not limited to, wedding receptions; birthday or graduation parties; or other such events. Building administrators may place further limitations on uses in their buildings. Such limitations may include, but shall not be limited to: excluding the use of indoor facilities for soccer; excluding the indoor use of facilities for batting outdoor baseball or soccer balls; excluding the use of science laboratories, elementary classrooms, or any elementary areas above the 1st floor; food service kitchens; weightlifting rooms; rooms where expensive technology or equipment is stored; and/or administrative offices; and excluding the use of facilities ~~if such would be reasonably necessary to~~when the district could not ensure timely cleaning and maintenance. Such additional limitations by a building administrator shall be supported by a reasonable rationale, shall be consistently applied, and shall be reported to the office of the Director of Activities.

Building administrators or their designees may inspect and review any and all items brought into the building to ensure appropriate building safety and effective administration of the facilities. If, in the opinion of such administrator, any items would be unsafe, inappropriate, or undesirable in the building, he/she may

prohibit such item from entering the building or require its removal from the building. In the event the building administrator's directive is not complied with expeditiously, approval for the use of the facility shall be withdrawn immediately by the administrator.

III. Applications for Use of School Facilities

The administration shall develop an Application for Use of School Facilities form to assist with the administration of this rule. Such form shall be completed by all non-school organizations requesting the use of school facilities or equipment. Individuals completing the form shall be at least ~~18-19~~ years of age and not enrolled in the Ashland-Greenwood schools. Applications normally shall be filed at least five (5) days in advance of the activity. The application shall require that all applicants:

- A. agree to comply with all district policies, rules, and regulations that govern use of facilities;
- B. agree to be responsible for any damages incurred to facilities, grounds, or equipment during the period of such use;
- C. agree to have the Director of Activities as the final determiner as to whether repair or replacement is the appropriate remedy for any damages.
- D. agree to be wholly responsible for the supervision and control of all persons and activities during such use;
- E. agree to protect, indemnify, and hold the school district harmless for any and all claims, suits, actions, damages, judgments, or causes of action arising out of or in any way related to such use, and, further that, if requested, the applicant will provide, prior to the planned use of a facility, a Certificate of Liability Insurance up to the current tort claims limits applicable to political subdivision in the State of Nebraska (currently, those limits are \$1,000,000 per person for any number of claims arising out of a single occurrence and \$5,000,000 for all claims arising out of a single occurrence).~~in the amount of one million dollars~~, naming Ashland-Greenwood Public Schools as an additional insured. Certificate of Insurance may be required when the activity involves some risk to the participants or if requested by the school district insurance carrier.

District employees wishing to use a district facility for other than their assigned contractual duties must submit a completed Application for Use of School Facilities and shall be subject to the same rules (including fees and charges) as non-employees. This policy shall not prohibit employees from sponsoring open gyms for school age youth provided the employee sponsor the activity, takes responsibility for the facility and the supervision of the participants and obtains the approval of the appropriate building administrator.

IV. Cancellation of Approved Applications

A previously approved facility use may be cancelled for one or more of the following reasons:

- A. failure of the applicant to pay applicable fees or charges for this use or any prior use;
- B. failure to reimburse the District for damages incurred during any prior use;
- C. evidence satisfactory to the District that applicant's use of the facility would violate a district policy, rule, or regulation or would be illegal;
- D. any violation of the terms and conditions of the application;
- E. any change in the school activities that presents a conflict with the use;

- F. any snow or ice accumulation that would require additional removal costs for the District; or
- G. any other event or circumstance, which, in the opinion of the administration, necessitates cancellation of the use.

In the event a previously approved facility use is cancelled, the District shall not be responsible for any damages incurred by the applicant as a result of such.

An applicant may, without penalty, cancel a previously approved facility use by giving notice of such to the District at least 48 hours prior to the scheduled use. If notice is given within 48 hours of the scheduled use, the facility use fee may not be refunded.

V. **Use of Facilities Rate Schedule**

A Use of Facilities Rate Schedule shall be reviewed and revised as necessary and distributed by the Superintendent's Office. Such schedule shall include, but not necessarily be limited to, fees for facilities use, equipment use, access charges and charges for staff time.

VI. **Rate Schedules**

The following fees and charges shall be assessed for the use of school district facilities and equipment:

- A. **Priority 1 Uses:** No fees will be assessed.
- B. **Priority 2 Uses:** No facility use or equipment use fee will be assessed. An access charge may be assessed for use during periods of time when building staff are not on duty.
- C. **Priority 3 Uses:** No facility use or equipment use fee will be assessed. An access charge may be assessed for use during periods of time when building staff are not on duty. A charge may be assessed for a use that requires additional staff and/or custodial time.
- D. **Priority 4 Uses:** A reduced facility use and/or equipment use fee will be assessed. An exception to facility use fee may be made for the use of outdoor facilities including playground, running track or grounds areas if the use involves a minimal number of individuals and the activity will not cause damage to turf, trees and shrubs, will not cause the creation of additional garbage or trash, or damage other outdoor improvements. An additional access charge may be assessed for use during periods of time when building staff are not on duty. An additional charge may also be assessed for a use that requires additional staff or custodial time.
- E. **Priority 5 Uses:** A full facility use and/or equipment use fee will be assessed. An exception to facility use fee this may be made for the use of outdoor facilities including playground, running track or grounds areas if the use involves a minimal number of individuals and the activity will not cause damage to turf, trees and shrubs, will not cause the creation of additional garbage or trash, or damage other outdoor improvements. An additional access charge may be assessed for use during periods of time when building staff are not on duty. An additional charge may also be assessed for a use that requires additional staff time.
- F. Use fees may be waived for public service meetings or presentations; adult and continuing education classes provided by a community college, college or university; and other community wide events (Stir Up, July 4th) upon prior approval by the Superintendent of Schools.

VII. **Equipment Requirements**

Approval for the use of a facility shall not include the use of school equipment unless specifically requested and approved on the application form.

VIII. **Access Charges**

An hourly access charge shall be assessed to compensate the District for expenses incurred in providing building access including paying staff to unlock and lock the facility, turn lights on and off and to disarm and arm the security system. Such charge may be waived if an employee volunteers his or her time on his or her own free will to take responsibility for opening and closing the facility.

If a user desires to have a custodian assigned exclusively to assist with the use, or if the school administration determines that a custodian is necessary due to the nature of the activity (i.e. food being served or concessions being sold) an additional charge for such service shall be assessed.

In some instances, a facility rental fee will also be charged. The reduced facility rental fee shall be primarily for paying for the costs of utilities (heating, lighting, air conditioning, water, etc.). The full facility rental fee established shall also take into consideration the maintenance and upkeep of the facility as well as the depreciation of the facility.

In situations where no advanced cancellation notice has been received by the District and the user does not appear at the scheduled time, the staff assigned shall remain available at the facility for one hour before securing the building and departing. An access fee will be assessed to the scheduled user for such time.

IX. **Special Staff Requirements**

The building administrator may, due to the nature of the activity assign special staff for an event such as security and supervisory staff or maintenance personnel. Arrangements for any additional staff shall be made by the building administrator or his/her designee. The cost of additional staff shall be borne by the applicant.

If the approved use involves employees other than those specifically *required* by the District, the user may contract directly with the employee.

X. **Religious Organizations**

Religious organizations may make application to use a district facility for a period not to exceed one year. This shall not apply to youth religious organizations and clubs formed and operating in accordance with Equal Access Act.

XI. **Use of Open Areas**

School playgrounds, practice fields, and other open areas which are not being used for school activities shall be available to the general public on a first-come, first-served basis from one hour before sunrise to one hour after sunset each day. Thereafter, such areas shall be closed to public use. The only organizations that may submit an application to *reserve* the use of such areas shall be non-profit organizations serving Ashland-Greenwood youth. Any groups using such facilities shall be responsible for any damage occurring as a result of such use and shall be responsible for clearing the grounds of litter

after such use. Members of the public that use such open areas, use them at their own risk.

XII. **Snow Removal**

In the event of significant snowfall (or accumulation of ice) prior to a use of district facilities, the District's operations and maintenance supervisors shall make a determination as to whether or not snow (or ice) removal is required. If such is required and if snow (or ice) removal is not necessary for other school-related activities, the scheduled use shall be canceled or, if mutually agreed to by the District and the user, the snow (or ice) will be removed by district personnel or contractors and an additional charge for such will be assessed to the user.

All snow (and ice) removal on school district property must be made by school district personnel or by properly insured independent contractors approved by and working for the District. Users will not be permitted to engage in snow (or ice) removal activities nor will they be permitted to hold activities on school property without proper snow (or ice) removal.

In the event that school classes are cancelled due to snowfall or the accumulation of ice, all public use of the school facilities will be cancelled as well.

XIII. **Vehicle Parking**

Vehicles may properly park in school district parking areas when attending school activities, when conducting school related business, or when in attendance at any approved use of school facilities. Vehicles must park in designated parking areas. The school district grounds may not be used for parking vehicles. Any vehicles, which are not permitted by this rule to be parked on school property, shall be subject to towing from school grounds at the owner's expense. Similarly, vehicles that are improperly parked shall also be subject to towing from school grounds at the owner's expense. Improper parking shall include, but not be limited to, parking in driveways or throughways, parking over painted stall lines, and parking on grassed areas. Groups or individuals using District facilities may charge for parking or vehicle entry onto the premises if approved in advance by the applicable administrator.

Legal Reference: Nebraska R.R.S § 79-501. School Board; property; maintenance; hiring of superintendent; teachers and personnel.

Adopted: June 2, 2008

Community Relations

Use of School Facilities

It shall be the responsibility of the Activities Director, in accordance with district policies, to schedule the use of all district facilities in cooperation with the building principals. When facilities have been scheduled for use, confirmation will be sent to the appropriate building administration and head custodian using an "Application for Use of Facilities". The applicant will receive a confirmation copy of the "Application for Use of School Facilities" form.

When necessary, custodial and other personnel will be on duty fifteen (15) minutes before the scheduled opening of the building for an activity, remain throughout the activity, and remain as long as is necessary to properly close and prepare the building for the next day's classes. In the event of a no-show, staff will remain for one hour after the scheduled start time and if the user(s) does not arrive, staff will secure the building and may leave.

~~Use of facilities will be restricted in accordance and~~ The following shall be strictly enforced:

1. No ~~use or activity of an immoral or subversive nature is permitted in any school facility~~ will be permitted that violates any of the requirements of District policy, regulation, rule, directive, or any agreement between the District and the user.
2. Possession or use of intoxicating beverages is absolutely forbidden on school property.
3. No group may charge a fee for admission or sell tickets unless approved by the appropriate District administrator, and no group shall allow more participants and spectators sell more tickets than the rated seating capacity of the facility used.
4. ~~Smoking Tobacco use, including smoking, vaping, chewing, etc.,~~ is prohibited on school property. The individuals making arrangements for use of the building will be responsible for the enforcement of this regulation.
5. Special arrangements must be made with the Activities Director for serving food or drink in each building.
6. Adults (Age 19 or over and not currently enrolled in high school) must be in charge of activities at all times and enforce all ~~regulations~~ requirements.
7. The building must be left orderly (clean with tables and chairs in place) at the close of each activity.
8. Non-school property is to be removed after the last performance ~~or use of~~ as designated by the agreement(s) between the District and user(s).

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The Supervisor of Custodial Services will be directly responsible for the care of school facilities. The activity director is responsible for the scheduling and setting up of all buildings.

Legal Reference: 79-10,106
Schoolhouse; use for public assemblies; rental.

Adopted: November 20, 1989
Revised: September 19, 2005
Revised: May 19, 2008

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1

ASHLAND, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2019



**DANA F. COLE
& COMPANY** L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of August 31, 2019, and the respective changes in financial position - modified cash basis, thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements. The supplementary information on pages 27 - 42 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 27 - 28 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 28 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages and 29 - 42, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2019, on our consideration of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the

results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2019

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2019

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental Activities				
Instruction	7,156,793	12,356	987,957	(6,156,480)
Student support services	833,152			(833,152)
Instructional support	440,669	8,635		(432,034)
General administration	336,018			(336,018)
School administration	435,963			(435,963)
Central and business services	114,704			(114,704)
Operation and maintenance of plant	997,433			(997,433)
Student transportation	315,746		17,351	(298,395)
Supplies and materials	39,293			(39,293)
Capital outlay	201,505			(201,505)
Special building fees	729			(729)
Nutrition program	526,525	323,510	210,931	7,916
Activities Fund support				
Debt service				
Principal	400,000			(400,000)
Interest	128,210			(128,210)
Other expenses	500			(500)
Total governmental activities	<u>11,927,240</u>	<u>344,501</u>	<u>1,216,239</u>	<u>(10,366,500)</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2019

			Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts	Primary Government
		Charges for Services	Operating Grants and Contributions
			Total Governmental Activities
General Receipts			
Taxes			
Property taxes - general purpose			7,291,317
Property taxes - debt service			369,508
Motor vehicle taxes			611,735
Interest and penalties on taxes			18,009
Carline tax			10,380
Public Power District sales tax			66,961
Contributions and donations			30,447
Categorical grants from corporations and other private interests			1,037
Licenses and fines			40,310
State aid			1,140,107
Other state receipts			792,424
Interest			133,938
Other receipts			1,927
Total general receipts			<u>10,508,100</u>
Change in net position resulting from receipts and disbursements			141,600
NET POSITION, beginning of year			<u>11,808,230</u>
NET POSITION, end of year			<u><u>11,949,830</u></u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2019

					Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Primary Government	Total Governmental Activities
		Charges for Services	Operating Grants and Contributions		
ASSETS					
Cash and cash equivalents					7,252,174
Certificates of deposit					1,680,038
Cash at County Treasurer					<u>3,017,618</u>
TOTAL ASSETS					<u><u>11,949,830</u></u>
NET POSITION					
Restricted for:					
Debt services					1,032,456
Capital outlay					2,344,574
Unrestricted					<u>8,572,800</u>
TOTAL NET POSITION					<u><u>11,949,830</u></u>

See accompanying notes to financial statements.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds						Total Governmental Funds
	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	School Nutrition Fund	Student Fee Fund	
RECEIPTS							
Taxes							
Property taxes - general purpose	6,660,565			630,752			7,291,317
Property taxes - debt service			369,508				369,508
Motor vehicle taxes	611,735						611,735
Interest and penalties on taxes	16,888			1,121			18,009
Carline tax	9,102		384	894			10,380
Public Power District sales tax	58,217		3,027	5,717			66,961
7 Preschool receipts	12,356						12,356
Student fees						8,635	8,635
Local license fees and fines	3,285						3,285
Contributions and donations	30,447						30,447
Categorical grants from corporations and other private interests	1,037						1,037
County receipts	37,025						37,025
State receipts	2,622,630		29,350	54,349	2,285		2,708,614
Federal receipts	231,510				208,646		440,156
Meal sales					323,510		323,510
Interest	108,099	116	5,693	19,916	104	10	133,938
Other nonrevenue receipts	1,927						1,927
Total receipts	<u>10,404,823</u>	<u>116</u>	<u>407,962</u>	<u>712,749</u>	<u>534,545</u>	<u>8,645</u>	<u>12,068,840</u>
DISBURSEMENTS							
Instruction	7,156,793						7,156,793
Student support services	833,152						833,152
Instructional support	432,842					7,827	440,669
General administration	336,018						336,018
School administration	435,963						435,963
Central and business services	114,704						114,704
Operation and maintenance of plant	997,433						997,433
Student transportation	315,746						315,746

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds						Total Governmental Funds
	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	School Nutrition Fund	Student Fee Fund	
DISBURSEMENTS (Continued)							
Supplies and materials	39,233			60			39,293
Capital outlay	193,675	7,830					201,505
Special building fees				729			729
Nutrition program					526,525		526,525
Debt service							
Principal			400,000				400,000
Interest			128,210				128,210
Other expenses			500				500
∞ Total disbursements	<u>10,855,559</u>	<u>7,830</u>	<u>528,710</u>	<u>789</u>	<u>526,525</u>	<u>7,827</u>	<u>11,927,240</u>
NET CHANGE IN FUND BALANCES	(450,736)	(7,714)	(120,748)	711,960	8,020	818	141,600
FUND BALANCES, beginning of year	<u>8,868,449</u>	<u>79,257</u>	<u>1,153,204</u>	<u>1,632,614</u>	<u>62,271</u>	<u>12,435</u>	<u>11,808,230</u>
FUND BALANCES, end of year	<u>8,417,713</u>	<u>71,543</u>	<u>1,032,456</u>	<u>2,344,574</u>	<u>70,291</u>	<u>13,253</u>	<u>11,949,830</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds						Total Governmental Funds
	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	School Nutrition Fund	Student Fee Fund	
ASSETS							
ASSETS							
Cash and cash equivalents	4,922,767	71,543		2,174,320	70,291	13,253	7,252,174
Certificates of deposit	1,680,038						1,680,038
County Treasurer's balances	1,814,908		1,032,456	170,254			3,017,618
TOTAL ASSETS	8,417,713	71,543	1,032,456	2,344,574	70,291	13,253	11,949,830
LIABILITIES AND FUND BALANCES							
LIABILITIES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
FUND BALANCES							
Restricted for:							
Debt service			1,032,456				1,032,456
Capital outlay				2,344,574			2,344,574
Assigned	1,751,934	71,543			70,291	13,253	1,907,021
Unassigned	6,665,779						6,665,779
Total fund balances	8,417,713	71,543	1,032,456	2,344,574	70,291	13,253	11,949,830
TOTAL LIABILITIES AND FUND BALANCES	8,417,713	71,543	1,032,456	2,344,574	70,291	13,253	11,949,830

See accompanying notes to financial statements.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 AUGUST 31, 2019

	Agency Funds	
	Activities Fund	Employee Benefit (Flex) Fund
ASSETS		
Cash and cash equivalents	80,795	37,916
LIABILITIES		
Due to student groups and others	80,795	37,916
NET POSITION	- 0 -	- 0 -

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska (the District).

Reporting Entity

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

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic 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 from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - 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 - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per one hundred dollars of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.03.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

Student Fee Fund - The Student Fee Fund is 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

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Fiduciary Fund Types (Continued)

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

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

Basis of Accounting

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

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

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

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees with fifteen or more years of service who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

up to a maximum of 45 days. Noncertified employees with fifteen or more years of service will receive pay for unused accumulated sick leave days at the rate of \$34 per day up to a maximum of 45 days. Noncertified 12-month employees are allowed to carry over up to three days of unused accumulated vacation days each year. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements.

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	8,932,212
Fiduciary funds	<u>118,711</u>
Total cash and investments	<u>9,050,923</u>

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

Demand deposits	7,370,885
Certificates of deposit	<u>1,680,038</u>
Total cash and investments	<u>9,050,923</u>

Maturities of certificates of deposit are as follows:

One year	348,325
Two years	<u>1,331,713</u>
Total certificates of deposit	<u>1,680,038</u>

Investments

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the District's August 31, 2019, basic financial statements.

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. At August 31, 2019, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAFF).

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

Bank Deposits

As of August 31, 2019, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NLAFF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. At August 31, 2019, all of NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

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

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

At August 31, 2019, the District had \$4,612,195 in NLAf investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

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

Interest Rate Risk

The NLAf investment policy limits its exposure to market fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2019, the date of the latest NLAf audit report, was 37 days. All of the NLAf's investments had a maturity of less than two years.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAf, as of May 31, 2019, the NLAf limits the investments to certain fixed income instruments which schools entities are permitted to invest in under Nebraska law. As of May 31, 2019, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2018.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+*	37.32%
A-1+	33.95%
Exempt**	26.42%
Not Rated***	2.31%

**Represents investments in obligations of the U.S. government or its agencies or instrumentalities, which are rated Aaa and AAA by Moody's Investor Service and Fitch Ratings, Inc., respectively, which are the highest category of credit ratings by each of those statistical rating organizations.*

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

****Represents investments in certificates of deposit insured by the FDIC.*

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAF investments in repurchase agreements at May 31, 2019, the latest audit report date for the NLAF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2019, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
Axos Bank	5.21%
Credit Agricole Corporate & Investment Bank (NY)	21.62%
Fannie Mae	5.01%
Federal Farm Credit Banks	7.93%
Federal Home Loan Bank	39.67%
Freddie Mac	5.74%
Goldman Sachs & Company	7.71%

NOTE 3. INTERFUND TRANSFERS

Interfund transfers for the year consisted of transfers from the General Fund to the Activities Fund for support of \$20,000.

NOTE 4. RETIREMENT PLAN

Plan Description

The Ashland-Greenwood Public Schools District No. 1 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

NOTE 4. RETIREMENT PLAN (Continued)

Plan Description (Continued)

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 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 of Nebraska, and Nebraska Community Colleges), are members of the plan.

Benefits Provided

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2%) set by statute, 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 (currently 2%) set by statute, and an actuarial factor based on age.

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

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

NOTE 4. RETIREMENT PLAN (Continued)

Contributions

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- District: The District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2019, was \$588,725.

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 the 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.

NOTE 5. BONDS PAYABLE

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

The following is a list of bond transactions for the year ended August 31, 2019:

Total bonds payable, September 1, 2018	6,095,000
Bond proceeds	- 0 -
Bond payments	<u>(400,000)</u>
 Total bonds payable, August 31, 2019	 <u>5,695,000</u>
 Interest paid during the fiscal year	 <u>128,210</u>

Bonds payable at August 31, 2019, consist of:

August 31, 2019, issue	<u>5,695,000</u>
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ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 5. BONDS PAYABLE (Continued)

Future bond maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2020	415,000	120,060	535,060
2021	435,000	111,560	546,560
2022	455,000	102,660	557,660
2023	475,000	93,360	568,360
2024	490,000	83,710	573,710
2025 - 2029	2,790,000	251,692	3,041,692
2030	635,000	8,731	643,731
	<u>5,695,000</u>	<u>771,773</u>	<u>6,466,773</u>

NOTE 6. FEDERAL AWARD PROGRAMS

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

NOTE 7. RISK MANAGEMENT

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

NOTE 8. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2018. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be renamed as custodial funds and a statement of changes will be a required financial statement. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

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

NOTE 9. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2019, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purpose	6,660,565			6,660,565
Carline tax	9,102			9,102
Public Power District sales tax	58,217			58,217
Motor vehicle taxes	611,735			611,735
Interest and penalties on taxes	16,888			16,888
Preschool receipts	12,356			12,356
Interest	81,886	26,213		108,099
Local license fees and fines	3,285			3,285
Contributions and donations	30,447			30,447
Categorical grants from corporations and other private interests	1,037			1,037
County sources and ESU receipts	37,025			37,025
State receipts	2,622,630			2,622,630
Federal sources	231,510			231,510
Nonrevenue receipts	1,927			1,927
Total receipts	<u>10,378,610</u>	<u>26,213</u>	<u> </u>	<u>10,404,823</u>
DISBURSEMENTS				
Instruction	6,802,797		353,996	7,156,793
Student support services	833,152			833,152
Instructional support	412,842		20,000	432,842
General administration	336,018			336,018
School administration	435,963			435,963
Central and business services	114,704			114,704
Operation and maintenance of plant	1,147,433		(150,000)	997,433
Student transportation	465,746		(150,000)	315,746
Private and state categorical programs	45,658		(45,658)	
Federal programs	308,338		(308,338)	
Supplies and materials		39,233		39,233
Capital outlay		193,675		193,675
Total disbursements	<u>10,902,651</u>	<u>232,908</u>	<u>(280,000)</u>	<u>10,855,559</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(524,041)	(206,695)	280,000	(450,736)
OTHER FINANCING SOURCES (USES)				
Transfers	<u>(20,000)</u>	<u>300,000</u>	<u>(280,000)</u>	<u> </u>
NET CHANGE IN FUND BALANCE	(544,041)	93,305		(450,736)
FUND BALANCE, beginning of year	<u>7,209,820</u>	<u>1,658,629</u>	<u> </u>	<u>8,868,449</u>
FUND BALANCE, end of year	<u><u>6,665,779</u></u>	<u><u>1,751,934</u></u>	<u><u> </u></u>	<u><u>8,417,713</u></u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>7,209,820</u>
RECEIPTS		
Local sources		
Taxes		
1100	7,317,660	6,660,565
1115	15,000	9,102
1120	65,000	58,217
1125	530,000	611,735
1140		16,888
1370	22,000	12,356
1510		81,886
1911	7,000	3,285
1920	22,000	30,447
1925		1,037
	<u>7,978,660</u>	<u>7,485,518</u>
Total local sources		
County sources		
2110	55,000	37,025
State sources		
3110	1,140,107	1,140,107
3120	600,000	719,518
3125	12,000	17,351
3130		136,536
3131		393,992
3132		15,253
3166		13,673
3180	10,000	14,464

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
RECEIPTS (Continued)			
State sources (Continued)			
3400	State apportionment	135,000	134,807
3512	Distance education		5,750
3535	High ability learners	8,000	7,581
3540	State early childhood	20,000	23,598
	Total state sources	<u>1,925,107</u>	<u>2,622,630</u>
Federal sources			
4505	Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	75,000	63,291
4506	Title I, Part A : Accountability ESSA Improving Basic Programs Accountability		7,926
4509	Title II, Part A ESSA: Supporting Effective Instruction		7,249
4512	IDEA Part B (611) Base Allocation	220,000	76,231
4515	IDEA Part B Supplemental Payments	2,000	5,017
4516	IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation		22,630
4519	IDEA Enrollment/Poverty		31,664
4708	Medicaid in Public Schools (MIPS)	9,000	6,323
4709	Medicaid Administrative Activities (MAAPS)	22,000	11,179
	Total federal sources	<u>328,000</u>	<u>231,510</u>
Nonrevenue receipts			
5300	Sale of property		1,927
	Total receipts	<u>10,286,767</u>	<u>10,378,610</u>
TOTAL FUNDS AVAILABLE			<u>17,588,430</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
DISBURSEMENTS			
Instruction			
1100	Regular instruction	5,480,000	4,932,080
1150	Limited English proficiency		117,399
1160	Poverty programs		344,385
1190	Early childhood educational programs		89,568
1200	Special education programs	2,500,000	1,139,289
1291	Early childhood special education - ages 3 - 5		87,818
1292	Early childhood special education - ages 0 - 2		16,222
1300	Summer school		76,036
Support services - students			
2120	Guidance services	572,000	131,143
2130	Health services		37,171
2141	Psychological services - SPED school age		73,968
2151	Speech pathology and audiology services - SPED school age		116,506
2161	Occupational therapy - related services - SPED school age		46,291
2171	Physical therapy - related services - SPED school age		5,856
2181	Visually impaired/vision - related services - SPED school age		61,646
2190	Support services - other		360,571
Support services - instruction			
2212	Instruction and curriculum	363,000	138,497
2220	Library/media services		274,345
Support services - general administration			
2310	Board of Education	72,100	79,531
2320	Executive administration	226,600	237,847
2330	District legal services	12,360	18,640

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Support services - school administration			
2410	Office of the Principal	410,000	435,963
Central services			
2510	Business services - fiscal	113,300	114,253
2570	Business services - personnel		451
Operation and maintenance of plant			
2610	Operations of buildings	1,250,000	477,276
2620	Maintenance of buildings		632,013
2630	Care and upkeep of grounds		15,469
2660	Security of plant		17,042
2670	Safety of plant		5,633
Student transportation			
2710	Regular pupil transportation	257,500	409,595
2712	Special education pupil transportation	51,886	48,218
2713	Below age five pupil transportation		7,933
Private and state categorical programs			
3400	Categorical grants from corporations and other private interests	2,000	792
3535	High ability learners	16,250	21,268
3540	State early childhood		23,598
Federal programs			
6200	Title I, Part A ESEA/ESSA: Improving Basic Programs Operated by Local Education Agencies		94,671
6210	Title I, Accountability ESEA/ESSA Improving Basic Programs Accountability	308,000	6,000
6310	Title II, Part A ESEA/ESSA: Supporting Effective Instruction		25,470
6404	IDEA Part B (611) Base Allocation - Birth Through Age Four	65,920	60,996

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
6406 IDEA Preschool (619) Base Allocation		2,039
6410 IDEA Enrollment/Poverty (611)		119,162
8000 Transfers	1,025,000	20,000
Cash reserves	<u>2,086,512</u>	
Total disbursements	<u>14,812,428</u>	<u>10,922,651</u>
FUND BALANCE, end of year		<u>6,665,779</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		3,412,833
Certificate of deposit		<u>1,438,038</u>
		<u>4,850,871</u>
County Treasurers		<u>1,814,908</u>
TOTAL FUND BALANCE		<u>6,665,779</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,658,629</u>
RECEIPTS		
Interest received		26,213
Transfer - General Fund (as expensed in the General Fund)	<u>700,000</u>	<u>300,000</u>
Total receipts	<u>700,000</u>	<u>326,213</u>
TOTAL FUNDS AVAILABLE		<u>1,984,842</u>
DISBURSEMENTS		
Supplies and material		39,233
Capital outlay	<u>2,343,282</u>	<u>193,675</u>
Total disbursements	<u>2,343,282</u>	<u>232,908</u>
FUND BALANCE, end of year		<u>1,751,934</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,509,934
Certificate of deposit		<u>242,000</u>
		<u>1,751,934</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>79,257</u>
RECEIPTS		
Interest	<u> </u>	<u>116</u>
TOTAL FUNDS AVAILABLE		<u>79,373</u>
DISBURSEMENTS		
Capital Outlay	<u>79,252</u>	<u>7,830</u>
FUND BALANCE, end of year		<u>71,543</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>71,543</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,153,204</u>
RECEIPTS		
Taxes		
Property taxes - debt service	380,446	369,508
Carline tax	1,000	384
Other local receipts		3,027
Homestead exemption	6,500	7,098
Property tax credit		20,520
Personal property tax credit		843
Pro-rate motor vehicle		889
Interest received	<u>2,000</u>	<u>5,693</u>
Total receipts	<u>389,946</u>	<u>407,962</u>
TOTAL FUNDS AVAILABLE		<u>1,561,166</u>
DISBURSEMENTS		
Debt service		
Principal	1,375,000	400,000
Interest	149,178	128,210
Other	450	500
Total disbursements	<u>1,524,628</u>	<u>528,710</u>
FUND BALANCE, end of year		<u>1,032,456</u>
ANALYSIS OF FUND BALANCE		
County Treasurers		<u>1,032,456</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,632,614</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	718,619	630,752
Carline taxes		894
Interest and penalties on taxes		1,121
Other local receipts		5,717
Homestead exemption		13,408
Property tax credit		38,164
Personal property tax credit		1,498
Pro-rate motor vehicle		1,279
Interest received		19,916
Total receipts	<u>718,619</u>	<u>712,749</u>
TOTAL FUNDS AVAILABLE		<u>2,345,363</u>
DISBURSEMENTS		
General supplies		60
Special building fees	2,281,001	729
Total disbursements	<u>2,281,001</u>	<u>789</u>
FUND BALANCE, end of year		<u>2,344,574</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,174,320</u>
County Treasurers		<u>170,254</u>
TOTAL FUND BALANCE		<u>2,344,574</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>62,271</u>
RECEIPTS		
Sale of lunches and milk	470,815	319,718
State reimbursement		2,285
Federal reimbursement		208,646
Interest		104
Other receipts		3,792
Total receipts	<u>470,815</u>	<u>534,545</u>
 TOTAL FUNDS AVAILABLE		 <u>596,816</u>
DISBURSEMENTS		
Salaries	150,000	150,716
Payroll taxes and benefits	42,000	33,527
Purchased services	5,000	4,672
Food and supplies	300,000	309,254
Equipment purchases	25,000	28,272
Other expenses	10,000	84
Total disbursements	<u>532,000</u>	<u>526,525</u>
 FUND BALANCE, end of year		 <u>70,291</u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>70,291</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>12,435</u>
RECEIPTS		
Activities receipts		8,635
Interest		<u>10</u>
Total receipts	<u> </u>	<u>8,645</u>
TOTAL FUNDS AVAILABLE		<u>21,080</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>13,006</u>	<u>7,827</u>
FUND BALANCE, end of year		<u>13,253</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>13,253</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>90,291</u>
RECEIPTS		
Interest		68
Activities receipts	271,858	40,173
Other local receipts		119,227
Transfers from the General Fund		20,000
Total receipts	<u>271,858</u>	<u>179,468</u>
 TOTAL FUNDS AVAILABLE		 <u>269,759</u>
DISBURSEMENTS		
Purchased services		62,274
Supplies and materials		61,064
Capital outlay		26,246
Other expenses	325,000	39,380
Total disbursements	<u>325,000</u>	<u>188,964</u>
 FUND BALANCE, end of year		 <u>80,795</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>80,795</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF CHANGES IN CASH BALANCES -
 BUDGET AND ACTUAL
 EMPLOYEE BENEFIT (FLEX) FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>33,418</u>
RECEIPTS		
Employee contributions	250,000	135,310
Interest		27
Total receipts	<u>250,000</u>	<u>135,337</u>
TOTAL FUNDS AVAILABLE		<u>168,755</u>
DISBURSEMENTS		
Employee claims	<u>281,025</u>	<u>130,839</u>
FUND BALANCE, end of year		<u>37,916</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>37,916</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations will lapse at the end of the budget year.

Budget Law

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

Transfers

Interfund transfers for the year consisted of the following:

General Fund to the Depreciation Fund for support	<u>300,000</u>
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Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>(450,736)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(544,041)
Depreciation Fund	<u>93,305</u>
	<u>(450,736)</u>



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements, and have issued our report thereon dated November 4, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses, which we considered to be a significant deficiency. This item is reported as item 2019-001.

Compliance and Other Matters

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

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

Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Report

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

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2019

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2019

2019-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

The District has a limited number of personnel.

Potential Effect

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

Recommendation

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

District's Response

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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2019

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2018-001 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2019-001.

E EGAN SUPPLY CO.

"It's Service After The Sale That Counts"

13838 Industrial Road • Omaha, NE 68137

Order Confirmation

Phone 402-346-0597

Fax 402-346-5076

13:23 09/24/19 FU

Page 1/1

Order # B/O Rel
307269-00-00

BR/WHSR USER
01/01 FU

S	ASHLAND GREENWOOD	S	AS SPECIFIED
O T	ATT: ROD KISSEL	H T	
L O	PUBLIC SCHOOLS	I O	
D	1842 FURNAS STREET	P	
	ASHLAND NE 68003		

Tel 402-944-2128 Fax 402-944-3310

ORDER DATE	CUSTOMER NUMBER	CUSTOMER NUMBER	P/O	TERMS CODE	TAX CODE	SHIP VIA	SALES PERSON	JOB ID/NAME
09/24/19	0340195			Net 30 Days	NEE/0.000%		CHRIS BAMBERY	

LN#	Q-ORD	PRODUCT	DESCRIPTION	UOM	UNIT-PRICE	DISC%	EXTENSION
1)	1	GYM FLOOR	SAND GYM FLOOR THIS QUOTE IS FOR SANDING THE STAGE, APPLYING TWO COATS OF SEAL, STAINING THE STAGE, APPLYING TWO COATS OF MATTE FINISH. THIS INCLUDES ALL MATERIAL AND LABOR. THANK YOU FOR THE OPPORTUNITY TO QUOTE THIS PROJECT FOR YOU. CHRIS BAMBERY EGAN SUPPLY COMPANY	EA	6235.00		\$6,235.00

Order Total 6,235.00

after 12-12
12-18 + 12-19

TOT: 1

Received in Good Condition:

x: _____

Ship Date _____	Loc _____
Volume _____	Picked by _____
Weight _____	
Pieces _____	Packed by _____
Pallet _____	
Pkgs _____	Checked by _____
Ctns _____	
Lnth _____	Loaded by _____