

MASKS REQUIRED Board of Education  
Regular Meeting  
Monday, November 8, 2021 5:30 PM  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557

1. Roll Call
2. Posting of the Open Meetings Act
3. Pledge of Allegiance and Announcements
4. Communications
  - 4.1. Special Presentation
  - 4.2. Foundation Report
  - 4.3. Superintendent's Report
  - 4.4. Board Comments
  - 4.5. Committee Reports
    - 4.5.1. November 2, 2021, meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee
    - 4.5.2. November 4, 2021, meeting of the Finance, Facilities, Operations and Legislation subcommittee
5. Consent Agenda
  - 5.1. Approve the agenda for the November 8, 2021, regular meeting of the Board of Education
  - 5.2. Approve the publication of the November 8, 2021, regular meeting of the Board of Education
  - 5.3. Approve the minutes of the October 4, 2021, regular meeting of the Board of Education
  - 5.4. Approve the minutes of the November 2, 2021, meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board

of Education

- 5.5. Approve the minutes of the November 4, 2021, meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
- 5.6. Accept the resignation of Seth Vapenik effective October 15, 2021
- 5.7. Accept the resignation of Marta Holscher-Nelson effective on or about May 20, 2022
- 5.8. Accept the resignation of Henry Eggert effective on or about May 20, 2022
- 5.9. Accept the resignation of Peggy Romshek effective on June 30, 2022
- 5.10. Accept the resignation of Danielle Callins effective on or about May 20, 2022.
- 5.11. Accept the resignation of Scott Siegel effective June 30, 2022
- 5.12. Approval of Financial Claims and Reports
6. Reports and Discussion Items
  - 6.1. NPHS Activities Strategic Plan Update
  - 6.2. Review 2022-23 School Calendar
  - 6.3. Present 1st Draft of 2023-24 School Calendar
  - 6.4. Final 2021-2022 Enrollment Report
  - 6.5. Monthly Financial & Budget Report
  - 6.6. Legislative Update
  - 6.7. Administrators Salary and Teacher Negotiations Timelines
  - 6.8. Superintendent Evaluation Process and Timeline
  - 6.9. Superintendent Search Update
7. Public Comment
8. Action Items

8.1. Request to transfer funds from North Platte High School Bond Fund to North Platte Public Schools General Fund

8.2. Request approval of annual audit report

8.3. Request approval to move the regular December Board of Education meeting to December 6, 2021, and add additional meetings in December to facilitate the superintendent search.

9. Future Board Calendar

10. Adjournment

## **MASKS REQUIRED - Board of Education Regular Meeting**

McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557  
Monday, October 4, 2021 5:30 PM

### **1. Roll Call**

All Present: Matthew Pederson, Skip Altig, Jo Ann Lundgreen, Ivan Mitchell, Angela Blaes and Mark Nicholson

### **2. Posting of the Open Meetings Act**

### **3. Pledge of Allegiance and Announcements**

#### **4. Communications**

##### 4.1. Special Presentation

Seniors Drew Carlson and Madison Hatch were honored as the September Bulldogs of the Month.

##### 4.2. Foundation Report

President Skip Altig reported that NPPSF Director Terri Burchell is working on reconnecting with the District's School Business partnerships which have been on hold during COVID.

##### 4.3. Superintendent's Report

Superintendent Dr. Ron Hanson reported on last week's visit from Dr. Matthew Blomstedt the Nebraska Commissioner of Education.

##### 4.4. Board Comments

Matthew Pederson commented on last week's homecoming parade sponsored by the Booster Club and hopes this new tradition continues.

Jo Ann Lundgreen commented she also enjoyed the homecoming parade. She went on to note that she is glad students are able to participate in school activities through the pandemic.

Skip Altig reported that he had a great visit to McDonald Elementary. He remarked on the cleanliness of the building. He enjoys seeing education in action. He also noted that he virtually attended the Thriving Children and Families Conference.

##### 4.5. Committee Reports

No subcommittee meetings were held.

### **5. Consent Agenda**

5.1. Approve the agenda for the October 4, 2021, regular meeting of the Board of Education

5.2. Approve the publication of the October 4, 2021, regular meeting of the Board of Education

5.3. Approve the minutes of the September 13, 2021, regular meeting of the Board of Education

5.4. Approval of Financial Claims and Reports

Motion by Mark Nicholson second by Matthew Pederson to approve the consent agenda as presented

Yeas: Skip Altig, Jo Ann Lundgreen, Ivan Mitchell, Angela Blaesi, Mark Nicholson and Matthew Pederson

## **6. Reports and Discussion Items**

### 6.1. Introduction of Sixpence Grant

Student Services Director Brandy Buscher and NPPS Social Worker Grace Fletcher reported on the newly awarded Sixpence Grant. The funds from this grant will go towards providing support for children at risk for various reasons such as teen parents, poverty, premature birth, etc. from prenatal to age 3. Sixpence does not require special education qualifications so fills a different area of need. These early interventions will ultimately aid in student success.

### 6.2. Preliminary Enrollment Report

Executive Director of Finance, Stuart Simpson, presented the preliminary student enrollment report for the 2021-2022 school year. Enrollment is currently 3600 which is down 97 students from last year. Director Simpson briefly outline where some of those students have gone but will have a more detailed report at the next regular meeting of the Board of Education. The enrollment report will be verified and a final enrollment report submitted to the Nebraska Department of Education by October 15, 2021.

### 6.3. District Assurance Statement

Dr. Hanson presented the Nebraska Department of Education Rule 10 guidelines and noted NPPSD is in compliance. Adherence to these guidelines is required for accreditation.

### 6.4. Monthly Financial & Budget Report

Mr. Simpson updated the Board on the current monthly finances and budget report. He noted that the annual regular audit is now complete and the District should receive an audit report by the end of the month. However, a second auditor for the District's federal grants will be coming next week.

### 6.5. Legislative Update

Executive Director Simpson spoke about the Legislature's special session to review population based political boundaries initiated by the 2020 Census. He went on to say that NPPS will hire an independent firm to review the District's wards to see if boundary changes will be needed. Also, Mr. Altig commented on possible upcoming legislative bills which may impact school funding.

### 6.6. Superintendent Search Update

President Skip Altig reported that the Board of Education Officers have met with representatives of the Nebraska Association of School Boards. NASB was chosen to be the search firm to fill the upcoming superintendent vacancy. He reported that the application deadline is November 27, 2021. Applications will be vetted by NASB to ensure required qualifications are met. Then the qualifying applications will be forwarded to the Board of Education Officers who will narrow the candidate pool to 3-5 applicants. Interviews will take place on December 13, 2021. At that time applicants will meet with the full Board of Education, members of the community and NPPS staff.

## **7. Public Comment**

There was no public comment.

## **8. Action Items**

### 8.1. Request approval of School Resource Officer Contract

Executive Director Simpson reported that the SRO contract between North Platte Public Schools and the City of North Platte will now include funding for an officer to be housed at Adams Middle School part time along with the full time High School Officer. The city and the school District will share the costs associated with the officers.

Motion by Matthew Pederson second by Jo Ann Lundgreen to approve the SRO contract as presented.

Yeas: Jo Ann Lundgreen, Ivan Mitchell, Angela Blaesi, Mark Nicholson, Matthew Pederson and Skip Altig

### 8.2. Request recognition of the North Platte Education Association as the bargaining agent for North Platte Public Schools certified staff

NPEA is requesting recognition as the bargaining agent for the certified teaching staff for the 2023-2024 school year.

Motion by Ivan Mitchell, second by Angela Blaesi to recognize NPEA as the bargaining agent

Yeas: Ivan Mitchell, Angela Blaesi, Mark Nicholson, Matthew Pederson, Skip Altig and Jo Ann Lundgreen.

## **9. Future Board Calendar**

Future Board of Education professional development opportunities were discussed.

## **10. Adjournment**

Motion by Ivan Mitchell second by Matthew Pederson to adjourn this regular meeting of the Board of Education at 6:27 p.m.

Yeas: Angela Blaesi, Mark Nicholson, Matthew Pederson, Skip Altig, Jo Ann Lundgreen and Ivan Mitchell

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President, Skip Altig

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Secretary, Matthew Pederson

## Board of Education Personnel, American Civic, Curriculum Student Services and Communication Subcommittee –11/02/2021 Summary

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Topic	Summary/Discussion
<b>Participants</b>	Skip Altig, Mark Nicholson, Angela Blaesi, Stuart Simpson, Ron Hanson, Kevin Mills, Tina Smith
<a href="#"><u>Return To School Plan</u></a> -- Update	Subcommittee members discussed how the Return to School plan was working. The ‘targeted’ intervention strategy is working. All schools have a low positivity rate. The district will continue to monitor the condition throughout the remainder of the school year.
<b>Superintendent Search Process Update</b>	Mr. Altig updated the members regarding the NPPS Superintendent Search Process. All updated information will be shared at the November 9, 2021 Board meeting.
<b>Potential City Projects - Impact on NPPS</b>	Subcommittee members discussed potential City projects, Cody Park Tennis Court and NP Recreation Center (competitive swimming pool), and what level of involvement the school district may consider if the projects move forward.
<b>Ladybug Crossing Early Learning Center Contract</b>	Subcommittee members discussed and reviewed the Ladybug Crossing contract. The Board will take action on the new contract at the December or January Board of Education meeting.
<b>NPPS Extracurricular Program Update</b>	Mr. Jordan Cudney will provide a report to the Board at the November 9, 2021 Board meeting regarding the updated NPHS Extracurricular Program Strategic Plan.
<b>2021-22 Superintendent Evaluation Process</b>	Dr. Hanson outlined the superintendent evaluation time for 2021-22. This process will be completed by the December Board of Education meeting.
<b>NPPS District Calendar</b>	Mr. Mills presented draft copies of the 2022-2023 & 2023-2024 school calendars that were developed by the district calendar committee consisting of teacher representatives from Pre-K-12 grade. Mr. Mills will be present to the full Board on November 9, 2021 for input.
<b>Change December BoE Meeting date</b>	Subcommittee members discussed potential Board meeting adjustment for December due to the Superintendent Search Process. The Board will discuss and approve at the November 9, 2021 Board meeting.
2021-22 Calendar Adjustments	Dr. Hanson shared the calendar adjustments for November 22 & 23, 2021 that was communicated to the staff and parents on November 5, 2021.
Q & A	
<b>Adjourned</b>	Meeting adjourned at 8:46

Board of Education Personnel, American Civic, Curriculum Student  
Services and Communication Subcommittee -11/02/2021 Summary

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**Finance/Communication Subcommittee Meeting**  
**9-9-21 Summary**

Topic	Summary/Discussion
Present	Matt Pedersen, Stuart Simpson, JoAnn Lundgreen, Ivan Mitchell, Tina Smith, Lori Coburn attended during Transportation
Audit	Bob Beran from Dana Cole and Company, presented the 2020-2021 audit and findings to the finance subcommittee. They have issued a unmodified opinion, which means; our opinion of the financial statements are presented fairly in all material respects in accordance with the basis of accounting as reported.
Poverty Expenditures	Mr. Simpson presented the submitted SPED FFR (Special Education Finance Financial) expenditures for 20-21 school year and the proposed expense for poverty for the 22-23 school year. The poverty expenses will be one piece of our 22-23 state aid.  Strategic Plan Goal 5
Official Enrollment	Due to time constraints this will be discussed at the board meeting  Strategic Plan Goal 6
ESSERS	We discussed the budget of the ESSER funding in the General and Building funds. Mr. Simpson addressed the amount that will be reduced from each fund as the grants become approved by NDE.  Strategic Plan Goal 5
Community Projects	Subcommittee members discussed potential City projects, Cody Park Tennis Court and NP Recreation Center (competitive swimming pool), and what level of involvement the school district may consider if the projects move forward.  Strategic Plan Goal 6
Transportation	Mr. Simpson, Lori Coburn, and John Schultz evaluated other schools' transportation plans and how the district could create strategies moving forward for transportation at NPPS. Some transportation costs are included in ESSERS III. More discussion will occur later at the committee and board level.  Strategic Plan Goal 2
2021-2022 Calendar Adjustments	Mr. Simpson shared the calendar adjustments for November 22 & 23, 2021 that was communicated to the staff and parents on November 5, 2021.  Strategic Plan Goal 2
Administrator Salaries	Negotiations has stated for our Teachers and the district has submitted information to other schools on Administrator comparability.  Strategic Plan Goal 4

Adjourned

9:02 am

**North Platte Public Schools  
Operating Fund  
October 2021**

Check No	Check Date	Vendor Name	Check Amount
	<b>10/20/2021</b>	<b>Payroll</b>	<b>\$1,725,960.67</b>
<a href="#">00003285</a>	10/8/2021	NEBRASKA STATE TAX COMMISSIONER	\$90,260.21
<a href="#">00003290</a>	10/8/2021	NEBRASKA RETIREMENT SYSTEMS	\$468,265.32
<a href="#">00003293</a>	10/20/2021	VISION SERVICE PLAN	\$4,330.88
<a href="#">00003295</a>	10/20/2021	AMERICAN FAMILY LIFE ASSURANCE CO.	\$5,452.12
<a href="#">00003296</a>	10/20/2021	NEBRASKA CHILD SUPPORT PAYMENT CENTER	\$2,065.05
<a href="#">00003297</a>	10/20/2021	NATIONWIDE	\$21,376.87
<a href="#">00003298</a>	10/20/2021	AMERICAN FIDELITY ASSURANCE CO.	\$13,937.58
<a href="#">00003300</a>	10/20/2021	AMERICAN FIDELITY	\$2,797.82
<a href="#">00003301</a>	10/20/2021	INTERNAL REVENUE SERVICE	\$563,067.65
<a href="#">00630249</a>	9/30/2021	BLUE CROSS/BLUE SHIELD OF NEBRASKA	\$387,480.09
<a href="#">00630250</a>	9/30/2021	COHAGEN TRANSFER AND STORAGE	\$2,178.00
<a href="#">00630251</a>	9/30/2021	GAGGLE.NET, INC.	\$44,600.00
<a href="#">00630253</a>	10/1/2021	BARRON, ASHLEY	\$90.00
<a href="#">00630254</a>	10/1/2021	BARRON, ASHLEY	\$90.00
<a href="#">00630255</a>	10/1/2021	BARRON, ASHLEY	\$90.00
<a href="#">00630256</a>	10/1/2021	CARTER, ERIC	\$50.00
<a href="#">00630257</a>	10/1/2021	CASH-WA DISTRIBUTING CO.	\$1,102.67
<a href="#">00630258</a>	10/1/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$439.12
<a href="#">00630259</a>	10/1/2021	LOU'S SPORTING GOODS	\$333.15
<a href="#">00630260</a>	10/1/2021	LOU'S SPORTING GOODS	\$40.42
<a href="#">00630261</a>	10/1/2021	LOU'S SPORTING GOODS	\$371.85
<a href="#">00630262</a>	10/1/2021	LOU'S SPORTING GOODS	\$3,384.64
<a href="#">00630263</a>	10/1/2021	MAU, TODD	\$195.00
<a href="#">00630264</a>	10/1/2021	MCGUANE, SHEA	\$90.00
<a href="#">00630265</a>	10/1/2021	MCGUANE, SHEA	\$90.00
<a href="#">00630266</a>	10/1/2021	MCGUANE, SHEA	\$90.00
<a href="#">00630267</a>	10/1/2021	MECA SPORTSWEAR INC	\$1,537.00
<a href="#">00630268</a>	10/1/2021	ORR'S CLEANERS	\$1,614.00
<a href="#">00630269</a>	10/1/2021	PETTERA, TANNER	\$50.00
<a href="#">00630270</a>	10/1/2021	RICE, TODD	\$107.97
<a href="#">00630271</a>	10/1/2021	TRUMBULL, ERIC M.	\$50.00
<a href="#">00630272</a>	10/1/2021	WRIGHT, DENNIS	\$50.00
<a href="#">00630273</a>	10/1/2021	THE GRAPHIC EDGE	\$1,499.65
<a href="#">00630274</a>	10/4/2021	CENGAGE LEARNING	\$5,070.00
<a href="#">00630275</a>	10/4/2021	D&E EQUIPMENT SOLUTIONS INC	\$8,780.40
<a href="#">00630276</a>	10/4/2021	MIDWEST CONNECT	\$2,198.21
<a href="#">00630277</a>	10/4/2021	NORTHWESTERN PUBLIC SERVICE	\$1,030.23
<a href="#">00630278</a>	10/4/2021	US CELLULAR	\$465.84

<a href="#">00630279</a>	10/4/2021	VERIZON NETWORK FLEET	\$145.71
<a href="#">00630280</a>	10/4/2021	KSB SCHOOL LAW	\$696.00
<a href="#">00630281</a>	10/4/2021	NORTHWESTERN PUBLIC SERVICE	\$651.90
<a href="#">00630282</a>	10/4/2021	SODEXO INC & AFFILIATES	\$42.00
<a href="#">00630283</a>	10/4/2021	UNIVERSITY PUB INC	\$5,567.00
<a href="#">00630284</a>	10/5/2021	HOLIDAY INN EXPRESS	\$288.00
<a href="#">00630285</a>	10/5/2021	PAPILLION-LAVISTA SOUTH HIGH SCHOOL	\$120.00
<a href="#">00630286</a>	10/5/2021	VALENTINE COMMUNITY SCHOOLS	\$154.00
<a href="#">00630287</a>	10/5/2021	DICKEY, ANGELA	\$165.00
<a href="#">00630288</a>	10/6/2021	BERLINER, AMBER	\$165.00
<a href="#">00630289</a>	10/6/2021	BROWNAWELL, CARI	\$165.00
<a href="#">00630290</a>	10/6/2021	CHARLIE'S NORTH PLATTE PLUMBING	\$170.00
<a href="#">00630291</a>	10/6/2021	GILLESPIE, CODY	\$105.00
<a href="#">00630292</a>	10/6/2021	KEARNEY HIGH SCHOOL	\$40.00
<a href="#">00630293</a>	10/6/2021	MILLARD PUBLIC SCHOOL DISTRICT	\$160.00
<a href="#">00630294</a>	10/6/2021	PRAIRIE FRIENDS & FLOWERS	\$33.00
<a href="#">00630295</a>	10/6/2021	RICE, TODD	\$53.45
<a href="#">00630296</a>	10/6/2021	SIDNEY HIGH SCHOOL	\$40.00
<a href="#">00630297</a>	10/6/2021	SPADY, NICHOLE	\$165.00
<a href="#">00630298</a>	10/7/2021	ERICKSON, EDWARD	\$90.00
<a href="#">00630299</a>	10/7/2021	HOPE, BRIAN C.	\$90.00
<a href="#">00630300</a>	10/7/2021	KRULL, CHRIS	\$90.00
<a href="#">00630301</a>	10/7/2021	LOU'S SPORTING GOODS	\$739.74
<a href="#">00630302</a>	10/7/2021	LOU'S SPORTING GOODS	\$389.63
<a href="#">00630303</a>	10/7/2021	MCCOOK PUBLIC SCHOOL	\$105.00
<a href="#">00630304</a>	10/7/2021	MOORE, JEFF	\$90.00
<a href="#">00630305</a>	10/7/2021	THE GRAPHIC EDGE	\$221.96
<a href="#">00630306</a>	10/7/2021	TRUMBULL, ERIC M.	\$90.00
<a href="#">00630307</a>	10/7/2021	BUCHANAN, NICOLE	\$54.21
<a href="#">00630308</a>	10/7/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$445.87
<a href="#">00630309</a>	10/7/2021	CONDONS HOUSE OF SIGNS	\$40,140.19
<a href="#">00630310</a>	10/7/2021	FAMILY SKILL BUILDING SERVICES INC	\$3,354.96
<a href="#">00630311</a>	10/7/2021	HILD PROPANE	\$250.95
<a href="#">00630312</a>	10/7/2021	NORTHWESTERN PUBLIC SERVICE	\$586.81
<a href="#">00630313</a>	10/7/2021	PLATTE VALLEY COUNSELING, LLC	\$400.00
<a href="#">00630314</a>	10/7/2021	SODEXO INC & AFFILIATES	\$506.50
<a href="#">00630315</a>	10/11/2021	BOEKA, JEFF	\$75.00
<a href="#">00630316</a>	10/11/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$261.74
<a href="#">00630317</a>	10/11/2021	GRAND ISLAND HIGH SCHOOL	\$135.00
<a href="#">00630318</a>	10/11/2021	HANIKA, BRANDON	\$105.00
<a href="#">00630319</a>	10/11/2021	IVEY, MITCH	\$105.00
<a href="#">00630320</a>	10/11/2021	KNISLEY, HANK	\$75.00
<a href="#">00630321</a>	10/11/2021	LANTIS, BOB	\$75.00
<a href="#">00630322</a>	10/11/2021	NEBRASKA FFA ASSOCIATION	\$638.00

<a href="#">00630323</a>	10/11/2021	PAXTON, ARLAN	\$75.00
<a href="#">00630324</a>	10/11/2021	PETERSEN, CASEY	\$105.00
<a href="#">00630325</a>	10/11/2021	WASHINGTON, WESTON	\$105.00
<a href="#">00630326</a>	10/12/2021	ALLIANCE HIGH SCHOOL	\$100.00
<a href="#">00630327</a>	10/12/2021	BARRON, ASHLEY	\$110.00
<a href="#">00630328</a>	10/12/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$382.27
<a href="#">00630329</a>	10/12/2021	GOTHENBURG PUBLIC SCHOOLS	\$125.00
<a href="#">00630330</a>	10/12/2021	HASENAUER, EMILY ANN	\$34.16
<a href="#">00630331</a>	10/12/2021	PURE PLATINUM DJ SERVICE	\$675.00
<a href="#">00630332</a>	10/12/2021	RICE, TODD	\$110.00
<a href="#">00630333</a>	10/13/2021	US BANK	\$339,625.12
<a href="#">00630334</a>	10/13/2021	BUSH, KAREN	\$126.28
<a href="#">00630335</a>	10/13/2021	DANA F COLE & COMPANY LLC	\$20,080.00
<a href="#">00630336</a>	10/13/2021	FICKEL, DAWN	\$110.74
<a href="#">00630338</a>	10/13/2021	JAHNKE, BRIAN	\$340.06
<a href="#">00630339</a>	10/13/2021	KELLEY SCRITSMIER BYRNE PC	\$285.60
<a href="#">00630340</a>	10/13/2021	SIMANTS, CHRISTINA	\$157.29
<a href="#">00630341</a>	10/13/2021	SODEXO INC & AFFILIATES	\$289,864.52
<a href="#">00630342</a>	10/13/2021	WILLEY, KASSANDRA	\$152.39
<a href="#">00630343</a>	10/13/2021	YOUNGHANS, ANDREW	\$55.37
<a href="#">00630344</a>	10/13/2021	gWorks	\$2,250.00
<a href="#">00630345</a>	10/13/2021	CASH-WA DISTRIBUTING CO.	\$914.96
<a href="#">00630346</a>	10/13/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$624.28
<a href="#">00630347</a>	10/13/2021	LOU'S SPORTING GOODS	\$5,689.62
<a href="#">00630348</a>	10/13/2021	MOSS, SHAWN	\$27.00
<a href="#">00630349</a>	10/13/2021	HOWITT, DARRELL	\$574.95
<a href="#">00630350</a>	10/20/2021	ACCELERATED RECEIVABLES SOLUTIONS	\$62.13
<a href="#">00630351</a>	10/20/2021	CAPITAL ONE BANK	\$638.03
<a href="#">00630352</a>	10/20/2021	CREDIT MANAGEMENT SERVICES INC	\$176.13
<a href="#">00630353</a>	10/20/2021	CREDIT MANAGEMENT SERVICES INC	\$18.18
<a href="#">00630354</a>	10/20/2021	FIRST NATIONAL BANK OF OMAHA	\$323.88
<a href="#">00630355</a>	10/20/2021	KATHLEEN A. LAUGHLIN, CHAPTER 13 TRUSTE	\$900.00
<a href="#">00630356</a>	10/20/2021	MADISION NATIONAL LIFE	\$2,650.10
<a href="#">00630357</a>	10/20/2021	NATIONAL INSURANCE SERVICES	\$4,398.68
<a href="#">00630358</a>	10/20/2021	NORTH PLATTE PUBLIC SCHOOLS FOUNDATIO	\$1,227.65
<a href="#">00630359</a>	10/20/2021	PHELPS FAMILY DENTISTRY	\$309.96
<a href="#">00630360</a>	10/20/2021	STATEWIDE COLLECTION, LLC	\$188.15
<a href="#">00630361</a>	10/20/2021	HASTINGS HIGH SCHOOL	\$30.00
<a href="#">00630362</a>	10/20/2021	KRISPY KREME DONUTS	\$9,778.00
<a href="#">00630363</a>	10/20/2021	SUTHERLAND RESERVOIR PARK INC	\$1,210.00
<a href="#">00630364</a>	10/21/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$513.74
<a href="#">00630365</a>	10/21/2021	ESU #10	\$460.00
<a href="#">00630366</a>	10/21/2021	FACILITY ADVOCATES LLC	\$9,000.00
<a href="#">00630367</a>	10/21/2021	MCNALLY, JENNIFER	\$2,500.00

<a href="#">00630368</a>	10/21/2021	SODEXO INC & AFFILIATES	\$1,077.50
<a href="#">00630369</a>	10/21/2021	SOLIANT HEALTH, LLC	\$37,585.00
<a href="#">00630370</a>	10/21/2021	VERIZON NETWORK FLEET	\$145.71
<a href="#">00630371</a>	10/21/2021	VERIZON WIRELESS	\$1,170.06
<a href="#">00630372</a>	10/21/2021	VERIZON WIRELESS	\$125.18
<a href="#">00630373</a>	10/21/2021	HOLLING, DARCI	\$88.59
<a href="#">00630374</a>	10/22/2021	LOU'S SPORTING GOODS	\$172.70
<a href="#">00630375</a>	10/22/2021	MOSS, SHAWN	\$27.00
<a href="#">00630376</a>	10/22/2021	NEBRASKA BASKETBALL COACHES ASSOICAT	\$150.00
<a href="#">00630377</a>	10/22/2021	PRAIRIE FRIENDS & FLOWERS	\$36.00
<a href="#">00630378</a>	10/25/2021	NEBRASKA PORTRAITS	\$930.00
<a href="#">00630379</a>	10/25/2021	NEBRASKA STATE BANDMASTERS ASSOCIATIO	\$104.00
<a href="#">00630380</a>	10/27/2021	ANDERSON, SCOTT	\$91.00
<a href="#">00630381</a>	10/27/2021	CASH-WA DISTRIBUTING CO.	\$477.95
<a href="#">00630382</a>	10/27/2021	HARTZOG, BRADLEE	\$91.00
<a href="#">00630383</a>	10/27/2021	HENRY SCHEIN	\$19.64
<a href="#">00630384</a>	10/27/2021	HOLEN, MORGAN	\$785.00
<a href="#">00630385</a>	10/27/2021	MASCHMEIER, SETH	\$91.00
<a href="#">00630386</a>	10/27/2021	MECA SPORTSWEAR INC	\$54.00
<a href="#">00630387</a>	10/27/2021	NEBRASKA FFA ASSOCIATION	\$864.00
<a href="#">00630388</a>	10/27/2021	SCHUKAR, SCOTT	\$91.00
<a href="#">00630389</a>	10/27/2021	VALLEAU, TIMOTHY M.	\$91.00
<a href="#">00630390</a>	10/27/2021	BLUE CROSS/BLUE SHIELD OF NEBRASKA	\$388,100.40
<a href="#">00630391</a>	10/28/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$1,019.98
<a href="#">00630392</a>	10/28/2021	GRAND ISLAND HIGH SCHOOL	\$200.00
<a href="#">00630393</a>	10/28/2021	LOU'S SPORTING GOODS	\$4,711.44
<a href="#">00630394</a>	10/28/2021	LOU'S SPORTING GOODS	\$3,452.88
<a href="#">00630395</a>	10/28/2021	LOU'S SPORTING GOODS	\$311.21
<a href="#">00630396</a>	10/28/2021	NORTHWESTERN PUBLIC SERVICE	\$2,586.43
<a href="#">00630397</a>	10/28/2021	NORTHWESTERN PUBLIC SERVICE	\$1,040.68
<a href="#">00630398</a>	10/28/2021	CITY OF NORTH PLATTE	\$50,908.52
<a href="#">00630399</a>	10/28/2021	NORTHWESTERN PUBLIC SERVICE	\$9.40
<a href="#">00630400</a>	11/2/2021	CHILD & FAMILY THERAPY INSTITUTE OF NE	\$440.00
<a href="#">00630401</a>	11/2/2021	CITY OF NORTH PLATTE	\$524.70
<a href="#">00630402</a>	11/2/2021	COHAGEN TRANSFER AND STORAGE	\$2,178.00
<a href="#">00630403</a>	11/2/2021	COMMERCIAL INVESTMENT SERVICES	\$2,000.00
<a href="#">00630404</a>	11/2/2021	COUSINS, AIMEE	\$609.18
<a href="#">00630405</a>	11/2/2021	DORSEY, NICOLE	\$50.66
<a href="#">00630406</a>	11/2/2021	HANSON, RON	\$100.00
<a href="#">00630407</a>	11/2/2021	MADISON, BERNIE	\$237.16
<a href="#">00630408</a>	11/2/2021	MIDWEST CONNECT	\$2,428.60
<a href="#">00630409</a>	11/2/2021	MILLER-CARTER, MONICA	\$87.58
<a href="#">00630410</a>	11/2/2021	PLATTE VALLEY COUNSELING, LLC	\$300.00
<a href="#">00630411</a>	11/2/2021	SHEETS, KELLI	\$107.52

<a href="#">00630412</a>	11/2/2021	SODEXO INC & AFFILIATES	\$48.00
<a href="#">00630413</a>	11/2/2021	BLICK ART MATERIALS	\$2,698.84
<a href="#">00630414</a>	11/2/2021	BSN SPORTS	\$143.61
<a href="#">00630415</a>	11/2/2021	FOLLETT SCHOOL SOLUTIONS, INC.	\$1,679.61
<a href="#">00630416</a>	11/2/2021	HASTINGS MUSEUM	\$897.00
<a href="#">00630417</a>	11/2/2021	MAPP, JAMIE	\$1,500.00
<a href="#">00630418</a>	11/2/2021	PENWORTHY COMPANY, THE	\$1,459.24
<a href="#">00630419</a>	11/2/2021	VERNIER SOFTWARE & TECHNOLOGY LLC	\$3,588.41
<a href="#">00630420</a>	11/2/2021	MATHESON TRI-GAS/LINWELD	\$2,510.91
<a href="#">00630421</a>	11/2/2021	PEPPER, J.W. & SON	\$443.54
<a href="#">00630422</a>	11/2/2021	TOXIC GRAPHICS	\$493.85
<a href="#">00630423</a>	11/2/2021	TURNITIN, LLC.	\$5,750.00
<a href="#">00630424</a>	11/2/2021	EAKES OFFICE SOLUTIONS	\$2,371.03
<a href="#">00630425</a>	11/2/2021	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$335.00
<a href="#">00630426</a>	11/2/2021	SMART APPLE MEDIA	\$702.88
<a href="#">00630427</a>	11/2/2021	STRINGS N' THINGS INSTRUMENT REPAIR	\$109.00
<a href="#">00630428</a>	11/2/2021	YANDAS MUSIC & PRO AUDIO	\$2,067.21
<a href="#">00630429</a>	11/2/2021	ABC RECYCLING	\$50.00
<a href="#">00630430</a>	11/2/2021	AKRS EQUIPMENT SOLUTIONS, INC	\$78.53
<a href="#">00630431</a>	11/2/2021	AMERICAN BOILER COMPANY	\$25,041.50
<a href="#">00630432</a>	11/2/2021	AUCA CHICAGO LOCKBOX	\$823.66
<a href="#">00630433</a>	11/2/2021	CHITWOOD, JOE	\$123.26
<a href="#">00630434</a>	11/2/2021	CITY OF NORTH PLATTE	\$179.52
<a href="#">00630435</a>	11/2/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$334.84
<a href="#">00630436</a>	11/2/2021	CRESCENT ELECTRIC	\$1,895.38
<a href="#">00630437</a>	11/2/2021	DEERE CREDIT, INC	\$695.00
<a href="#">00630438</a>	11/2/2021	ECCA CONTROL LLC	\$1,300.00
<a href="#">00630439</a>	11/2/2021	K & K SERVICE INC.	\$753.38
<a href="#">00630440</a>	11/2/2021	KELLEY TREE SERVICE	\$100.00
<a href="#">00630441</a>	11/2/2021	KOHLER TRAILER SALES & SERVICE	\$133.90
<a href="#">00630442</a>	11/2/2021	KS STATE BANK	\$3,400.00
<a href="#">00630443</a>	11/2/2021	MENTZER OIL COMPANY	\$295.02
<a href="#">00630444</a>	11/2/2021	MOHAWK CARPET DIST. INC.	\$5,246.30
<a href="#">00630445</a>	11/2/2021	NORTH PLATTE WINNELSON CO.	\$71.79
<a href="#">00630446</a>	11/2/2021	RED ARROW	\$275.00
<a href="#">00630447</a>	11/2/2021	SAM'S LAWN SERVICE	\$710.00
<a href="#">00630448</a>	11/2/2021	SCHABEN SERVICES	\$200.00
<a href="#">00630449</a>	11/2/2021	T O HAAS TIRE	\$107.05
<a href="#">00630450</a>	11/2/2021	VAN DIEST SUPPLY CO.	\$3,619.00
<a href="#">00630451</a>	11/2/2021	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$673.92
<a href="#">00630452</a>	11/2/2021	AMAN, DANIELLE	\$130.43
<a href="#">00630453</a>	11/2/2021	ANDERSON, DANETTE	\$72.42
<a href="#">00630454</a>	11/2/2021	BEAUTIFUL SAVIOR LUTHERAN CHURCH	\$320.00
<a href="#">00630455</a>	11/2/2021	BIERFREUND, GLENDA	\$484.80

<a href="#">00630456</a>	11/2/2021	BUCHANAN, NICOLE	\$121.52
<a href="#">00630457</a>	11/2/2021	EDUCATION ASSOCIATES, INC	\$5,331.00
<a href="#">00630458</a>	11/2/2021	ESU #10	\$45.00
<a href="#">00630459</a>	11/2/2021	ESU #16	\$12,830.50
<a href="#">00630460</a>	11/2/2021	GLOBAL TELETHERAPY	\$10,508.40
<a href="#">00630461</a>	11/2/2021	HUGHES, MARNIA	\$118.05
<a href="#">00630462</a>	11/2/2021	HUMPHREYS, STEPHANIE	\$16.80
<a href="#">00630463</a>	11/2/2021	JONES, SARAH	\$128.02
<a href="#">00630464</a>	11/2/2021	LIENEMANN, CHERISH	\$85.90
<a href="#">00630465</a>	11/2/2021	MATUSZCZAK, DALE &/OR TESSA	\$309.79
<a href="#">00630466</a>	11/2/2021	MCGRAW-HILL EDUCATION, INC.	\$21,179.64
<a href="#">00630467</a>	11/2/2021	MCNEW, NANCY	\$36.96
<a href="#">00630468</a>	11/2/2021	MELTON, AMBERLI	\$66.02
<a href="#">00630469</a>	11/2/2021	PATTERSON, KRISTI	\$90.38
<a href="#">00630470</a>	11/2/2021	RIVERSIDE ASSESSMENTS, LLC	\$938.60
<a href="#">00630471</a>	11/2/2021	ROMSHEK, PEGGY	\$155.88
<a href="#">00630472</a>	11/2/2021	ROTERT, CHARLENE	\$13.44
<a href="#">00630473</a>	11/2/2021	RUSSELL, DESIREE	\$13.44
<a href="#">00630474</a>	11/2/2021	TELEGRAPH	\$53.45
<a href="#">00630475</a>	11/2/2021	CALLAHAN CANCER CENTER	\$2,787.80
<a href="#">00630476</a>	11/2/2021	COLUMBUS PUBLIC SCHOOL	\$2,185.20
<a href="#">00630477</a>	11/2/2021	KLEIN, TRAVIS	\$75.00
<a href="#">00630478</a>	11/2/2021	KRAMER, JOSH	\$75.00
<a href="#">00630479</a>	11/2/2021	LEXINGTON HIGH SCHOOL	\$35.00
<a href="#">00630480</a>	11/2/2021	LEXINGTON HIGH SCHOOL	\$80.00
<a href="#">00630481</a>	11/2/2021	MARTIN, ROSS	\$95.00
<a href="#">00630482</a>	11/2/2021	MCCOOK PUBLIC SCHOOL	\$35.00
<a href="#">00630483</a>	11/2/2021	MCKEON, DAN	\$100.00
<a href="#">00630484</a>	11/2/2021	MINS, GARTH	\$95.00
<a href="#">00630485</a>	11/2/2021	MROCZEK, CHRIS	\$95.00
<a href="#">00630486</a>	11/2/2021	NEBRASKA SCHOOL ACTIVITIES ASSOC.	\$4,320.60
<a href="#">00630487</a>	11/2/2021	PETERSEN, CASEY	\$95.00
<a href="#">00630488</a>	11/2/2021	SCHROEDER, JARED	\$95.00
<a href="#">00630489</a>	11/2/2021	SKILES, DUANE D	\$100.00
<a href="#">00630490</a>	11/2/2021	EAGLE COMMUNICATIONS	\$315.00
<a href="#">00630491</a>	11/2/2021	GRAY TELEVISION GROUP, INC.	\$400.00
<a href="#">00630492</a>	11/2/2021	NASB ALICAP	\$3,152.64
<a href="#">00630493</a>	11/2/2021	PRO PRINTING & GRAPHICS/THE COPY HOUSE	\$225.92
<a href="#">00630494</a>	11/2/2021	SMITH, TINA	\$152.32
<a href="#">00630495</a>	11/2/2021	STECKELBERG-FURLEY, SHEILA	\$112.00
<a href="#">00630496</a>	11/2/2021	TELEGRAPH	\$1,207.72
<a href="#">00630497</a>	11/2/2021	APPLE COMPUTER	\$8,272.00
<a href="#">00630498</a>	11/2/2021	AS CENTRAL SERVICES	\$3,555.00
<a href="#">00630499</a>	11/2/2021	CABAL, CASIMELITO	\$32.00

<a href="#">00630500</a>	11/2/2021	CLOUSE, HOLLY	\$20.00
<a href="#">00630501</a>	11/2/2021	COMPUTER INFORMATION CONCEPTS	\$999.00
<a href="#">00630502</a>	11/2/2021	HINTON'S LOCK & ALARM	\$14,292.00
<a href="#">00630503</a>	11/2/2021	KNIGHT, SPENCER	\$51.54
<a href="#">00630504</a>	11/2/2021	KNOWBE4 INC	\$19,237.50
<a href="#">00630505</a>	11/2/2021	MSDSOONLINE	\$6,618.00
<a href="#">00630506</a>	11/2/2021	ONE CALL CONCEPTS INC	\$7.29
<a href="#">00630507</a>	11/2/2021	OUDERKIRK, TEVIN	\$81.75
<a href="#">00630508</a>	11/2/2021	PROTEX CENTRAL INC	\$8,874.99
<a href="#">00630509</a>	11/2/2021	UPPAL, TREVA	\$20.19
<a href="#">00630510</a>	11/2/2021	BELIEVE PRODUCTIONS INC	\$4,304.00
<a href="#">00630511</a>	11/2/2021	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$282.00
<b>Grand Total:</b>			<b>4,829,917.02</b>

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	93,236.00	.00	4,523.75	13,795.83	79,440.17	14.80
112 PARAPROFESSIONALS	60,000.00	.00	5,513.02	8,306.48	51,693.52	13.84
123 SUBSTITUTE TEACHERS	51,800.00	.00	130.00	130.00	51,670.00	.25
151 INCENTIVE PROFESSIONAL STAFF	12,856.00	.00	756.67	30,303.54	-17,447.54	**
211 HEALTH CARE PROFESSIONAL	160,293.00	.00	754.63	7,422.93	152,870.07	4.63
221 FICA PROFESSIONAL	8,299.00	.00	396.35	3,332.91	4,966.09	40.16
222 FICA PARAPROFESSIONAL	4,590.00	.00	421.74	626.39	3,963.61	13.65
223 FICA SUBSTITUTES	3,950.00	.00	9.95	9.95	3,940.05	.25
230 RETIREMENT NON INSTRUCTIONAL	-30,122.00	.00	.00	.00	-30,122.00	.00
231 RETIREMENT PROFESSIONAL	10,717.00	.00	521.59	4,356.04	6,360.96	40.65
232 RETIREMENT PARAPROFESSIONALS	.00	.00	258.92	425.06	-425.06	.00
281 HEALTH BENEFITS FOR TEACHERS	2,400.00	.00	.00	.00	2,400.00	.00
000 DISTRICT WIDE	378,019.00	.00	13,286.62	68,709.13	309,309.87	18.18

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	3,785,257.00	.00	311,658.70	623,713.84	3,161,543.16	16.48
112 PARAPROFESSIONALS	45,335.00	.00	5,472.39	8,600.06	36,734.94	18.97
123 SUBSTITUTE TEACHERS	100,000.00	.00	14,155.00	16,085.00	83,915.00	16.09
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	600.00	1,242.00	-1,242.00	.00
211 HEALTH CARE PROFESSIONAL	305,189.00	.00	51,247.60	102,464.39	202,724.61	33.57
212 HEALTH CARE PARAPROFESSIONALS	7,273.00	.00	.00	.00	7,273.00	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	1,067.92	1,263.16	-1,263.16	.00
221 FICA PROFESSIONAL	305,453.00	.00	24,105.55	48,253.44	257,199.56	15.80
222 FICA PARAPROFESSIONAL	3,467.00	.00	418.63	657.89	2,809.11	18.98
223 FICA SUBSTITUTES	7,800.00	.00	1,076.87	1,224.11	6,575.89	15.69
231 RETIREMENT PROFESSIONAL	394,522.00	.00	30,695.94	61,439.55	333,082.45	15.57
232 RETIREMENT PARAPROFESSIONALS	3,671.00	.00	448.03	710.01	2,960.99	19.34
233 RETIREMENT SUBS	.00	.00	591.74	673.25	-673.25	.00
281 HEALTH BENEFITS FOR TEACHERS	208,380.00	.00	8,125.05	16,250.10	192,129.90	7.80
333 MILEAGE STAFF	.00	.00	110.74	110.74	-110.74	.00
340 OTHER PROFESSIONAL SERVICES	9,000.00	.00	162.80	637.86	8,362.14	7.09
580 TRAVEL:MEAL,HOTEL,RENTAL	2,500.00	.00	125.00	145.32	2,354.68	5.81
610 GENERAL SUPPLIES	96,630.00	2,965.27	600.15	2,924.62	90,740.11	6.10
612 COPY COST	35,500.00	.00	.00	.00	35,500.00	.00
640 BOOKS/PERIODICALS	3,500.00	.00	.00	.00	3,500.00	.00
733 FURNITURE AND FIXTURES	69,500.00	.00	39.99	68,698.39	801.61	98.85
890 MISCELLANEOUS EXPENDITURES	20,000.00	.00	120.00	320.00	19,680.00	1.60
001 HIGH SCHOOL	5,402,977.00	2,965.27	450,822.10	955,413.73	4,444,598.00	17.74

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	2,029,570.00	.00	168,272.92	336,373.49	1,693,196.51	16.57
112 PARAPROFESSIONALS	18,019.00	.00	1,612.99	3,210.42	14,808.58	17.82
123 SUBSTITUTE TEACHERS	45,000.00	.00	11,108.50	13,113.50	31,886.50	29.14
151 INCENTIVE PROFESSIONAL STAFF	13,520.00	.00	812.93	1,725.11	11,794.89	12.76
211 HEALTH CARE PROFESSIONAL	176,364.00	.00	28,592.89	55,123.65	121,240.35	31.26
212 HEALTH CARE PARAPROFESSIONALS	7,273.00	.00	654.14	1,292.48	5,980.52	17.77
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	240.23	270.06	-270.06	.00
221 FICA PROFESSIONAL	166,593.00	.00	13,184.28	26,363.96	140,229.04	15.83
222 FICA PARAPROFESSIONAL	1,378.00	.00	123.40	245.61	1,132.39	17.82
223 FICA SUBSTITUTES	8,060.00	.00	845.76	998.80	7,061.20	12.39
231 RETIREMENT PROFESSIONAL	215,170.00	.00	16,701.93	33,396.65	181,773.35	15.52
232 RETIREMENT PARAPROFESSIONALS	1,780.00	.00	159.33	317.12	1,462.88	17.82
233 RETIREMENT SUBS	.00	.00	174.18	198.85	-198.85	.00
281 HEALTH BENEFITS FOR TEACHERS	141,000.00	.00	5,416.70	10,833.40	130,166.60	7.68
333 MILEAGE STAFF	800.00	.00	.00	.00	800.00	.00
340 OTHER PROFESSIONAL SERVICES	1,000.00	.00	.00	1,563.39	-563.39	156.34
580 TRAVEL:MEAL,HOTEL,RENTAL	1,000.00	.00	41.76	127.08	872.92	12.71
610 GENERAL SUPPLIES	58,833.00	1,000.00	3,472.04	4,564.88	53,268.12	9.46
612 COPY COST	24,500.00	.00	.00	13,713.95	10,786.05	55.98
733 FURNITURE AND FIXTURES	10,000.00	.00	1,054.75	1,867.75	8,132.25	18.68
890 MISCELLANEOUS EXPENDITURES	3,200.00	600.00	95.52	614.94	1,985.06	37.97
002 ADAMS MIDDLE SCHOOL	2,923,060.00	1,600.00	252,564.25	505,915.09	2,415,544.91	17.36

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
112 PARAPROFESSIONALS	46,006.00	.00	877.04	3,563.99	42,442.01	7.75
123 SUBSTITUTE TEACHERS	3,000.00	.00	650.00	650.00	2,350.00	21.67
212 HEALTH CARE PARAPROFESSIONALS	4,364.00	.00	392.49	784.97	3,579.03	17.99
222 FICA PARAPROFESSIONAL	3,519.00	.00	61.52	261.50	3,257.50	7.43
223 FICA SUBSTITUTES	.00	.00	49.73	49.73	-49.73	.00
232 RETIREMENT PARAPROFESSIONALS	4,545.00	.00	86.63	352.05	4,192.95	7.75
610 GENERAL SUPPLIES	13,000.00	.00	.00	.00	13,000.00	.00
612 COPY COST	.00	.00	682.21	682.21	-682.21	.00
890 MISCELLANEOUR EXPENDITURES	.00	537.84	.00	.00	-537.84	.00
003 BUFFALO ELEMENTARY	74,434.00	537.84	2,799.62	6,344.45	67,551.71	9.25

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	977,471.00	.00	92,735.38	180,772.01	796,698.99	18.49
112 PARAPROFESSIONALS	15,741.00	.00	1,421.79	2,936.97	12,804.03	18.66
123 SUBSTITUTE TEACHERS	17,000.00	.00	2,122.50	4,797.50	12,202.50	28.22
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	841.00	-841.00	.00
211 HEALTH CARE PROFESSIONAL	76,285.00	.00	14,671.94	27,865.27	48,419.73	36.53
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	63.40	69.53	-69.53	.00
221 FICA PROFESSIONAL	79,307.00	.00	7,198.21	14,102.45	65,204.55	17.78
222 FICA PARAPROFESSIONAL	1,204.00	.00	108.05	223.24	980.76	18.54
223 FICA SUBSTITUTES	3,500.00	.00	142.22	336.89	3,163.11	9.63
231 RETIREMENT PROFESSIONAL	102,430.00	.00	9,160.19	17,939.30	84,490.70	17.51
232 RETIREMENT PARAPROFESSIONALS	1,555.00	.00	140.44	290.11	1,264.89	18.66
233 RETIREMENT SUBS	.00	.00	42.72	50.13	-50.13	.00
281 HEALTH BENEFITS FOR TEACHERS	59,400.00	.00	3,250.02	6,500.04	52,899.96	10.94
340 OTHER PROFESSIONAL SERVICES	400.00	.00	.00	3,437.00	-3,037.00	**
580 TRAVEL:MEAL,HOTEL,RENTAL	3,000.00	.00	.00	12.04	2,987.96	.40
610 GENERAL SUPPLIES	28,561.00	.00	1,344.00	2,166.19	26,394.81	7.58
612 COPY COST	11,000.00	.00	.00	5,002.80	5,997.20	45.48
640 BOOKS/PERIODICALS	.00	.00	150.54	150.54	-150.54	.00
733 FURNITURE AND FIXTURES	17,773.00	.00	.00	.00	17,773.00	.00
734 TECHNOLOGY HARDWARE	7,497.00	.00	.00	.00	7,497.00	.00
890 MISCELLANEOUS EXPENDITURES	3,500.00	.00	59.22	59.22	3,440.78	1.69
004 MADISON MIDDLE SCHOOL	1,405,624.00	.00	132,610.62	267,552.23	1,138,071.77	19.03

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	504,152.00	.00	46,135.81	86,657.04	417,494.96	17.19
112 PARAPROFESSIONALS	23,893.00	.00	1,452.89	3,884.19	20,008.81	16.26
123 SUBSTITUTE TEACHERS	26,000.00	.00	1,872.50	2,522.50	23,477.50	9.70
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	224.75	-224.75	.00
211 HEALTH CARE PROFESSIONAL	57,673.00	.00	8,588.40	16,826.39	40,846.61	29.18
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	280.42	280.42	-280.42	.00
221 FICA PROFESSIONAL	41,961.00	.00	3,596.10	6,779.60	35,181.40	16.16
222 FICA PARAPROFESSIONAL	1,827.00	.00	111.15	297.14	1,529.86	16.26
223 FICA SUBSTITUTES	3,388.00	.00	141.48	191.19	3,196.81	5.64
231 RETIREMENT PROFESSIONAL	54,200.00	.00	4,557.23	8,582.04	45,617.96	15.83
232 RETIREMENT PARAPROFESSIONALS	2,360.00	.00	143.51	383.67	1,976.33	16.26
233 RETIREMENT SUBS	.00	.00	152.85	178.53	-178.53	.00
281 HEALTH BENEFITS FOR TEACHERS	44,500.00	.00	1,625.01	3,250.02	41,249.98	7.30
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	.00	.00	500.00	.00
610 GENERAL SUPPLIES	10,040.00	541.80	958.22	1,438.52	8,059.68	19.72
612 COPY COST	10,000.00	.00	631.14	5,280.66	4,719.34	52.81
625 CONSUMABLES	3,178.00	1,210.84	1,210.84	1,210.84	756.32	76.20
733 FURNITURE AND FIXTURES	2,000.00	.00	.00	.00	2,000.00	.00
890 MISCELLANEOUS EXPENDITURES	1,000.00	.00	67.00	229.33	770.67	22.93
005 CODY ELEMENTARY	786,672.00	1,752.64	71,524.55	138,216.83	646,702.53	17.79

North Platte Public School District

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Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	721,824.00	.00	51,910.81	103,821.62	618,002.38	14.38
112 PARAPROFESSIONALS	24,216.00	.00	2,166.25	4,519.87	19,696.13	18.66
123 SUBSTITUTE TEACHERS	20,000.00	.00	859.00	1,086.00	18,914.00	5.43
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	641.67	1,921.34	-1,921.34	.00
211 HEALTH CARE PROFESSIONAL	75,702.00	.00	10,552.61	21,007.61	54,694.39	27.75
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	22.66	49.68	-49.68	.00
221 FICA PROFESSIONAL	58,888.00	.00	4,047.10	8,144.25	50,743.75	13.83
222 FICA PARAPROFESSIONAL	1,852.00	.00	163.90	341.75	1,510.25	18.45
223 FICA SUBSTITUTES	3,060.00	.00	55.53	72.64	2,987.36	2.37
231 RETIREMENT PROFESSIONAL	76,058.00	.00	5,191.03	10,445.10	65,612.90	13.73
232 RETIREMENT PARAPROFESSIONALS	2,392.00	.00	213.98	446.46	1,945.54	18.66
233 RETIREMENT SUBS	.00	.00	20.63	36.59	-36.59	.00
281 HEALTH BENEFITS FOR TEACHERS	48,100.00	.00	1,625.01	3,250.02	44,849.98	6.76
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	.00	.00	500.00	.00
610 GENERAL SUPPLIES	20,727.00	326.70	979.93	1,597.51	18,802.79	9.28
612 COPY COST	9,000.00	.00	.00	1,175.64	7,824.36	13.06
625 CONSUMABLES	6,000.00	3,962.15	7,626.12	7,626.12	-5,588.27	193.14
733 FURNITURE AND FIXTURES	.00	.00	.00	6,145.56	-6,145.56	.00
890 MISCELLANEOUS EXPENDITURES	200.00	.00	.00	207.87	-7.87	103.94
006 JEFFERSON ELEMENTARY	1,068,519.00	4,288.85	86,076.23	171,895.63	892,334.52	16.49

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	942,866.00	.00	73,560.60	151,949.83	790,916.17	16.12
112 PARAPROFESSIONALS	49,775.00	.00	4,816.69	7,554.71	42,220.29	15.18
123 SUBSTITUTE TEACHERS	24,000.00	.00	2,157.50	2,287.50	21,712.50	9.53
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	2,834.75	-2,834.75	.00
211 HEALTH CARE PROFESSIONAL	68,203.00	.00	13,373.46	27,605.59	40,597.41	40.48
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	654.14	1,308.28	-1,308.28	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	3.45	3.45	-3.45	.00
221 FICA PROFESSIONAL	78,737.00	.00	5,736.77	12,055.73	66,681.27	15.31
222 FICA PARAPROFESSIONAL	3,806.00	.00	368.49	577.95	3,228.05	15.19
223 FICA SUBSTITUTES	4,060.00	.00	165.05	174.99	3,885.01	4.31
231 RETIREMENT PROFESSIONAL	101,698.00	.00	7,266.16	15,289.30	86,408.70	15.03
232 RETIREMENT PARAPROFESSIONALS	4,917.00	.00	475.78	746.24	4,170.76	15.18
233 RETIREMENT SUBS	.00	.00	20.49	20.49	-20.49	.00
281 HEALTH BENEFITS FOR TEACHERS	86,600.00	.00	2,708.35	5,416.70	81,183.30	6.25
340 OTHER PROFESSIONAL SERVICES	.00	.00	140.00	181.93	-181.93	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	500.00	.00	.00	.00	500.00	.00
610 GENERAL SUPPLIES	17,000.00	.00	716.99	1,436.81	15,563.19	8.45
612 COPY COST	8,400.00	.00	.00	1,728.59	6,671.41	20.58
625 CONSUMABLES	4,500.00	.00	.00	.00	4,500.00	.00
733 FURNITURE AND FIXTURES	2,000.00	.00	99.99	193.99	1,806.01	9.70
890 MISCELLANEOUS EXPENDITURES	3,000.00	.00	131.64	1,312.29	1,687.71	43.74
007 LINCOLN ELEMENTARY	1,400,062.00	.00	112,395.55	232,679.12	1,167,382.88	16.62

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	734,963.00	.00	51,212.43	111,144.07	623,818.93	15.12
112 PARAPROFESSIONALS	14,544.00	.00	1,391.35	2,822.20	11,721.80	19.40
123 SUBSTITUTE TEACHERS	20,000.00	.00	1,040.00	1,690.00	18,310.00	8.45
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	449.50	-449.50	.00
211 HEALTH CARE PROFESSIONAL	87,473.00	.00	9,080.93	18,647.92	68,825.08	21.32
212 HEALTH CARE PARAPROFESSIONALS	7,273.00	.00	1,308.28	1,962.42	5,310.58	26.98
221 FICA PROFESSIONAL	60,389.00	.00	3,998.01	8,733.48	51,655.52	14.46
222 FICA PARAPROFESSIONAL	1,113.00	.00	99.97	208.32	904.68	18.72
223 FICA SUBSTITUTES	3,060.00	.00	79.54	129.27	2,930.73	4.22
231 RETIREMENT PROFESSIONAL	77,999.00	.00	5,058.66	11,022.99	66,976.01	14.13
232 RETIREMENT PARAPROFESSIONALS	1,437.00	.00	137.44	278.78	1,158.22	19.40
281 HEALTH BENEFITS FOR TEACHERS	54,600.00	.00	2,166.68	4,875.03	49,724.97	8.93
610 GENERAL SUPPLIES	10,365.00	2,431.31	349.96	1,871.77	6,061.92	41.52
612 COPY COST	11,000.00	561.19	.00	6,929.27	3,509.54	68.10
625 CONSUMABLES	4,000.00	.00	.00	.00	4,000.00	.00
733 FURNITURE AND FIXTURES	100.00	.00	.00	.00	100.00	.00
890 MISCELLANEOUS EXPENDITURES	1,400.00	.00	26.13	26.13	1,373.87	1.87
009 WASHINGTON ELEMENTARY	1,089,716.00	2,992.50	75,949.38	170,791.15	915,932.35	15.95

North Platte Public School District

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	632,723.00	.00	54,669.98	109,339.96	523,383.04	17.28
112 PARAPROFESSIONALS	46,347.00	.00	3,812.79	9,027.62	37,319.38	19.48
123 SUBSTITUTE TEACHERS	10,000.00	.00	615.00	680.00	9,320.00	6.80
211 HEALTH CARE PROFESSIONAL	72,791.00	.00	13,480.32	26,864.77	45,926.23	36.91
212 HEALTH CARE PARAPROFESSIONALS	9,700.00	.00	659.52	2,138.12	7,561.88	22.04
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	103.70	103.70	-103.70	.00
221 FICA PROFESSIONAL	51,283.00	.00	4,123.49	8,247.18	43,035.82	16.08
222 FICA PARAPROFESSIONAL	3,546.00	.00	277.22	659.83	2,886.17	18.61
223 FICA SUBSTITUTES	3,060.00	.00	46.82	51.79	3,008.21	1.69
231 RETIREMENT PROFESSIONAL	66,234.00	.00	5,400.18	10,800.35	55,433.65	16.31
232 RETIREMENT PARAPROFESSIONALS	4,578.00	.00	376.62	891.73	3,686.27	19.48
233 RETIREMENT SUBS	.00	.00	28.64	28.64	-28.64	.00
281 HEALTH BENEFITS FOR TEACHERS	37,750.00	.00	541.67	1,083.34	36,666.66	2.87
340 OTHER PROFESSIONAL SERVICES	700.00	.00	.00	.00	700.00	.00
610 GENERAL SUPPLIES	10,953.00	351.91	124.95	2,729.70	7,871.39	28.13
612 COPY COST	5,000.00	.00	233.95	233.95	4,766.05	4.68
625 CONSUMABLES	3,248.00	.00	.00	.00	3,248.00	.00
733 FURNITURE AND FIXTURES	7,000.00	.00	.00	4,364.52	2,635.48	62.35
890 MISCELLANEOUS EXPENDITURES	2,000.00	.00	.00	389.91	1,610.09	19.50
010 MCDONALD ELEMENTARY	966,913.00	351.91	84,494.85	177,635.11	788,925.98	18.41

North Platte Public School District

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	587,235.00	.00	47,611.64	105,489.95	481,745.05	17.96
112 PARAPROFESSIONALS	29,063.00	.00	3,818.36	5,252.31	23,810.69	18.07
123 SUBSTITUTE TEACHERS	20,000.00	.00	520.00	780.00	19,220.00	3.90
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	203.00	-203.00	.00
211 HEALTH CARE PROFESSIONAL	15,744.00	.00	6,509.28	12,636.41	3,107.59	80.26
212 HEALTH CARE PARAPROFESSIONALS	4,793.00	.00	318.66	906.86	3,886.14	18.92
221 FICA PROFESSIONAL	49,311.00	.00	3,769.69	8,422.36	40,888.64	17.08
222 FICA PARAPROFESSIONAL	2,223.00	.00	291.76	400.80	1,822.20	18.03
223 FICA SUBSTITUTES	3,060.00	.00	39.74	59.63	3,000.37	1.95
231 RETIREMENT PROFESSIONAL	63,690.00	.00	4,702.98	10,440.13	53,249.87	16.39
232 RETIREMENT PARAPROFESSIONALS	2,871.00	.00	377.17	518.81	2,352.19	18.07
281 HEALTH BENEFITS FOR TEACHERS	57,500.00	.00	2,708.35	6,500.04	50,999.96	11.30
580 TRAVEL:MEAL,HOTEL,RENTAL	600.00	.00	.00	.00	600.00	.00
610 GENERAL SUPPLIES	7,501.00	70.13	101.79	307.95	7,122.92	5.04
612 COPY COST	5,500.00	.00	.00	345.04	5,154.96	6.27
625 CONSUMABLES	3,000.00	1,466.10	.00	1,466.11	67.79	97.74
733 FURNITURE AND FIXTURES	6,500.00	.00	.00	5,836.60	663.40	89.79
890 MISCELLANEOUS EXPENDITURES	1,250.00	.00	44.93	120.56	1,129.44	9.64
011 EISENHOWER ELEMENTARY	859,841.00	1,536.23	70,814.35	159,686.56	698,618.21	18.75

North Platte Public School District

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	247,370.00	.00	7,670.58	15,341.16	232,028.84	6.20
112 PARAPROFESSIONALS	24,318.00	.00	2,024.29	4,411.25	19,906.75	18.14
116 PROFESSIONAL NON-CERTIFIED	99,809.00	.00	8,317.42	16,634.84	83,174.16	16.67
123 SUBSTITUTE TEACHERS	.00	.00	.00	780.00	-780.00	.00
211 HEALTH CARE PROFESSIONAL	.00	.00	877.54	1,750.44	-1,750.44	.00
212 HEALTH CARE PARAPROFESSIONALS	7,273.00	.00	803.54	1,732.84	5,540.16	23.83
221 FICA PROFESSIONAL	4,507.00	.00	576.78	1,153.57	3,353.43	25.60
222 FICA PARAPROFESSIONAL	1,861.00	.00	154.85	337.46	1,523.54	18.13
223 FICA SUBSTITUTES	.00	.00	.00	59.70	-59.70	.00
226 FICA NC PROFESSIONAL	7,635.00	.00	636.11	1,272.22	6,362.78	16.66
231 RETIREMENT PROFESSIONAL	5,440.00	.00	757.69	1,515.38	3,924.62	27.86
232 RETIREMENT PARAPROFESSIONALS	2,402.00	.00	199.96	435.74	1,966.26	18.14
236 RETIREMENT NC PROFESSIONAL	9,859.00	.00	821.58	1,643.16	8,215.84	16.67
281 HEALTH BENEFITS FOR TEACHERS	11,550.00	.00	.00	.00	11,550.00	.00
340 OTHER PROFESSIONAL SERVICES	90,000.00	.00	57,163.48	64,361.49	25,638.51	71.51
440 RENTALS; BUILDING, LAND, VEHICLES	.00	.00	1,663.30	1,663.30	-1,663.30	.00
442 RENTALS	25,000.00	.00	.00	.00	25,000.00	.00
580 TRAVEL;MEAL,HOTEL,RENTAL	.00	.00	.00	3,000.00	-3,000.00	.00
610 GENERAL SUPPLIES	.00	3,790.02	180.92	6,976.86	-10,766.88	.00
630 FOOD:FOOD SERVICES	50,000.00	.00	1,161.50	1,789.50	48,210.50	3.58
733 FURNITURE AND FIXTURS	.00	434.89	434.89	1,129.89	-1,564.78	.00
810 DUES AND FEES	.00	.00	.00	23,000.00	-23,000.00	.00
890 MISCELLANEOUR EXPENDITURES	27,000.00	.00	81.53	189.24	26,810.76	.70
012 POVERTY	614,024.00	4,224.91	83,525.96	149,178.04	460,621.05	24.98

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	53,761.00	.00	4,876.67	9,753.34	44,007.66	18.14
211 HEALTH CARE PROFESSIONAL	.00	.00	1,722.27	3,453.66	-3,453.66	.00
221 FICA PROFESSIONAL	4,701.00	.00	368.16	736.29	3,964.71	15.66
231 RETIREMENT PROFESSIONAL	6,071.00	.00	481.71	963.42	5,107.58	15.87
281 HEALTH BENEFITS FOR TEACHERS	7,700.00	.00	.00	.00	7,700.00	.00
333 MILEAGE STAFF	350.00	.00	.00	.00	350.00	.00
340 OTHER PROFESSIONAL SERVICES	31,072.92	.00	.00	.00	31,072.92	.00
352 OTHER TECHNICAL SERVICES	100.00	.00	.00	.00	100.00	.00
382 DISTANCE EDUCATION ONLY	200.00	.00	.00	.00	200.00	.00
610 GENERAL SUPPLIES	6,000.00	.00	.00	.00	6,000.00	.00
733 FURNITURE AND FIXTURES	500.00	.00	.00	18.80	481.20	3.76
013 SPECIAL EDUCATION	110,455.92	.00	7,448.81	14,925.51	95,530.41	13.51

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BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	428,208.00	.00	25,987.48	51,974.96	376,233.04	12.14
112 PARAPROFESSIONALS	49,711.00	.00	3,151.77	6,418.40	43,292.60	12.91
123 SUBSTITUTE TEACHERS	10,000.00	.00	245.00	440.00	9,560.00	4.40
211 HEALTH CARE PROFESSIONAL	62,696.00	.00	5,416.11	10,300.59	52,395.41	16.43
212 HEALTH CARE PARAPROFESSIONALS	7,273.00	.00	.00	.00	7,273.00	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	9.95	9.95	-9.95	.00
221 FICA PROFESSIONAL	34,391.00	.00	2,027.24	4,055.77	30,335.23	11.79
222 FICA PARAPROFESSIONAL	3,803.00	.00	230.70	470.20	3,332.80	12.36
223 FICA SUBSTITUTES	1,500.00	.00	18.72	33.65	1,466.35	2.24
231 RETIREMENT PROFESSIONAL	44,414.00	.00	2,566.98	5,133.96	39,280.04	11.56
232 RETIREMENT PARAPROFESSIONALS	4,911.00	.00	311.33	634.00	4,277.00	12.91
233 RETIREMENT SUBS	.00	.00	4.94	4.94	-4.94	.00
281 HEALTH BENEFITS FOR TEACHERS	21,400.00	.00	1,083.34	2,166.68	19,233.32	10.12
016 LAKE BOND ISSUE	668,307.00	.00	41,053.56	81,643.10	586,663.90	12.22

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
110 CLERICAL_BUSDRIVERS	35,078.00	.00	4,617.66	8,769.25	26,308.75	25.00
150 STIPDENT NON-INSTRUCTION	.00	.00	2,201.25	3,030.00	-3,030.00	.00
151 INCENTIVE PROFESSIONAL STAFF	660,875.00	.00	59,232.45	117,329.43	543,545.57	17.75
210 HEALTH CARE NON-INSTRUCTIONAL	7,488.00	.00	821.20	1,501.08	5,986.92	20.05
211 HEALTH CARE PROFESSIONAL	36,898.00	.00	6,844.95	14,780.24	22,117.76	40.06
220 FICA NON INSTRUCTIONAL	2,684.00	.00	520.04	899.90	1,784.10	33.53
221 FICA PROFESSIONAL	35,033.00	.00	4,483.19	8,871.22	26,161.78	25.32
230 RETIREMENT NON INSTRUCTIONAL	3,465.00	.00	602.48	1,038.43	2,426.57	29.97
231 RETIREMENT PROFESSIONAL	45,269.00	.00	5,250.73	10,601.61	34,667.39	23.42
290 LONG TERM DISABILITY	.00	.00	11.69	23.38	-23.38	.00
022 ATHLETIC ADMINISTRATION	826,790.00	.00	84,585.64	166,844.54	659,945.46	20.18

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	103,386.00	.00	7,587.71	15,175.42	88,210.58	14.68
112 PARAPROFESSIONALS	36,912.00	.00	2,895.13	9,129.65	27,782.35	24.73
123 SUBSTITUTE TEACHERS	.00	.00	260.00	520.00	-520.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	101.50	101.50	-101.50	.00
211 HEALTH CARE PROFESSIONAL	31,332.00	.00	1,298.90	2,597.56	28,734.44	8.29
212 HEALTH CARE PARAPROFESSIONALS	14,546.00	.00	.00	654.14	13,891.86	4.50
221 FICA PROFESSIONAL	8,091.00	.00	585.27	1,162.78	6,928.22	14.37
222 FICA PARAPROFESSIONAL	2,825.00	.00	221.47	697.70	2,127.30	24.70
223 FICA SUBSTITUTES	.00	.00	19.87	39.76	-39.76	.00
231 RETIREMENT PROFESSIONAL	10,450.00	.00	759.53	1,509.03	8,940.97	14.44
232 RETIREMENT PARAPROFESSIONALS	3,646.00	.00	280.84	860.74	2,785.26	23.61
281 HEALTH BENEFITS FOR TEACHERS	2,400.00	.00	.00	.00	2,400.00	.00
333 MILEAGE STAFF	1,000.00	.00	203.52	460.40	539.60	46.04
340 OTHER PROFESSIONAL SERVICES	1,000.00	.00	.00	103.04	896.96	10.30
580 TRAVEL:MEAL,HOTEL,RENTAL	1,000.00	.00	.00	195.00	805.00	19.50
610 GENERAL SUPPLIES	2,000.00	.00	.00	99.37	1,900.63	4.97
024 ESL	218,588.00	.00	14,213.74	33,306.09	185,281.91	15.24

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
116 PROFESSIONAL NON-CERTIFIED	47,858.00	.00	4,010.42	8,020.84	39,837.16	16.76
226 FICA NC PROFESSIONAL	3,662.00	.00	306.48	613.01	3,048.99	16.74
236 RETIREMENT NC PROFESSIONAL	4,728.00	.00	396.14	792.28	3,935.72	16.76
026 HEALTH SERVICES	56,248.00	.00	4,713.04	9,426.13	46,821.87	16.76

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Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
610 GENERAL SUPPLIES	22,624.00	6,573.64	.00	.00	16,050.36	29.06
027 MUSIC REPLACEMENT FUND	22,624.00	6,573.64	.00	.00	16,050.36	29.06

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	225,000.00	.00	.00	.00	225,000.00	.00
032 EXECUTIVE DIRECTOR OF FINANCE	225,000.00	.00	.00	.00	225,000.00	.00

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	320,843.00	.00	24,538.54	48,857.52	271,985.48	15.23
112 PARAPROFESSIONALS	91,130.00	.00	8,554.87	15,154.63	75,975.37	16.63
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	232.00	-232.00	.00
211 HEALTH CARE PROFESSIONAL	38,616.00	.00	3,071.91	6,143.82	32,472.18	15.91
212 HEALTH CARE PARAPROFESSIONALS	10,350.00	.00	1,145.76	1,987.25	8,362.75	19.20
221 FICA PROFESSIONAL	24,623.00	.00	1,888.69	3,778.32	20,844.68	15.34
222 FICA PARAPROFESSIONAL	5,125.00	.00	648.88	1,148.98	3,976.02	22.42
231 RETIREMENT PROFESSIONAL	31,907.00	.00	2,423.87	4,848.96	27,058.04	15.20
232 RETIREMENT PARAPROFESSIONALS	3,969.00	.00	841.68	1,493.59	2,475.41	37.63
281 HEALTH BENEFITS FOR TEACHERS	16,000.00	.00	541.67	1,083.34	14,916.66	6.77
333 MILEAGE STAFF	.00	.00	.00	136.19	-136.19	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	35.00	35.00	-35.00	.00
610 GENERAL SUPPLIES	18,242.00	1,958.81	3,252.43	8,034.48	8,248.71	54.78
630 FOOD:FOOD SERVICES	.00	.00	319.05	1,175.85	-1,175.85	.00
733 FURNITURE AND FIXTURES	.00	361.92	.00	422.63	-784.55	.00
036 EARLY CHILDHOOD	560,805.00	2,320.73	47,262.35	94,532.56	463,951.71	17.27

North Platte Public School District

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Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	276,324.00	.00	27,912.48	51,654.13	224,669.87	18.69
123 SUBSTITUTE TEACHERS	10,000.00	.00	.00	130.00	9,870.00	1.30
211 HEALTH CARE PROFESSIONAL	14,400.00	.00	3,205.46	5,942.96	8,457.04	41.27
221 FICA PROFESSIONAL	22,587.00	.00	2,194.99	4,074.04	18,512.96	18.04
223 FICA SUBSTITUTES	.00	.00	.00	9.94	-9.94	.00
231 RETIREMENT PROFESSIONAL	29,174.00	.00	2,757.13	5,102.28	24,071.72	17.49
281 HEALTH BENEFITS FOR TEACHERS	19,000.00	.00	1,083.34	2,166.68	16,833.32	11.40
610 GENERAL SUPPLIES	7,104.00	535.08	392.84	392.84	6,176.08	13.06
041 ELEMENTARY PE	378,589.00	535.08	37,546.24	69,472.87	308,581.05	18.49

North Platte Public School District

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Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	273,315.00	.00	23,324.57	46,649.14	226,665.86	17.07
123 SUBSTITUTE TEACHERS	5,000.00	.00	325.00	1,105.00	3,895.00	22.10
211 HEALTH CARE PROFESSIONAL	43,488.00	.00	4,657.30	9,188.74	34,299.26	21.13
221 FICA PROFESSIONAL	21,272.00	.00	1,748.25	3,498.77	17,773.23	16.45
223 FICA SUBSTITUTES	.00	.00	24.88	84.53	-84.53	.00
231 RETIREMENT PROFESSIONAL	27,475.00	.00	2,303.95	4,607.91	22,867.09	16.77
281 HEALTH BENEFITS FOR TEACHERS	4,800.00	.00	.00	.00	4,800.00	.00
610 GENERAL SUPPLIES	15,984.00	2,853.11	103.64	162.33	12,968.56	18.87
042 ELEMENTARY MUSIC	391,334.00	2,853.11	32,487.59	65,296.42	323,184.47	17.41

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
111 TEACHERS/PROFESSIONALS	37,595.00	.00	3,208.33	6,000.44	31,594.56	15.96
211 HEALTH CARE PROFESSIONAL	.00	.00	619.57	1,129.87	-1,129.87	.00
221 FICA PROFESSIONAL	2,967.00	.00	244.72	457.73	2,509.27	15.43
231 RETIREMENT PROFESSIONAL	3,833.00	.00	316.91	592.71	3,240.29	15.46
281 HEALTH BENEFITS FOR TEACHERS	1,200.00	.00	.00	.00	1,200.00	.00
610 GENERAL SUPPLIES	15,984.00	2,805.17	.00	.00	13,178.83	17.55
045 ELEMENTARY ART	61,579.00	2,805.17	4,389.53	8,180.75	50,593.08	17.84

North Platte Public School District

For 10/01/21 - 10/31/21

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
580 TRAVEL:MEAL,HOTEL,RENTAL	200.00	.00	.00	.00	200.00	.00
610 GENERAL SUPPLIES	5,000.00	.00	977.91	1,108.72	3,891.28	22.17
612 COPY COST	6,575.00	.00	.00	.00	6,575.00	.00
625 CONSUMABLES	2,464.00	.00	.00	.00	2,464.00	.00
733 FURNITURE AND FIXTURES	6,900.00	.00	311.40	773.11	6,126.89	11.20
890 MISCELLANEOUS EXPENDITURES	300.00	.00	84.85	103.77	196.23	34.59
054 OSGOOD/LAKE	21,439.00	.00	1,374.16	1,985.60	19,453.40	9.26

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Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	15,000.00	.00	.00	.00	15,000.00	.00
112 FOOD-CEP	15,000.00	.00	.00	.00	15,000.00	.00

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North Platte Public School District

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
610 GENERAL SUPPLIES	10,000.00	.00	1,334.28	1,711.28	8,288.72	17.11
127 MIDDLE SCHOOL INSTRUMENTS	10,000.00	.00	1,334.28	1,711.28	8,288.72	17.11

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Expenditure Summary Report

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Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

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<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	110,000.00	.00	16,408.60	22,520.21	87,479.79	20.47
212 FOOD-FFV SNACKS	110,000.00	.00	16,408.60	22,520.21	87,479.79	20.47

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

BOARD REPORT ON 1100 MAJOR PROGRAM

BOARD REPORT

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
630 FOOD:FOOD SERVICES	80,000.00	.00	.00	.00	80,000.00	.00
412 FOOD-BREAKFAST	80,000.00	.00	.00	.00	80,000.00	.00
1100 REGULAR INSTRUCTION	20,726,619.92	35,337.88	1,729,681.62	3,573,862.13	17,117,419.91	17.41

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
21						
2200 STAFF SUPPORT						
110 CLERICAL_BUSDRIVERS	.00	.00	.00	.00	.00	.00
2200 STAFF SUPPORT	.00	.00	.00	.00	.00	.00
01 GENERAL FUND	.00	.00	.00	.00	.00	.00
21	.00	.00	.00	.00	.00	.00
22 FY 2018-2019						
1100 REGULAR INSTRUCTION						
110 CLERICAL_BUSDRIVERS	35,078.00	.00	4,617.66	8,769.25	26,308.75	25.00
111 TEACHERS/PROFESSIONALS	12,975,099.00	.00	1,027,398.38	2,068,463.75	10,906,635.25	15.94
112 PARAPROFESSIONALS	575,010.00	.00	48,981.62	94,792.75	480,217.25	16.49
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	147,667.00	.00	12,327.84	24,655.68	123,011.32	16.70
123 SUBSTITUTE TEACHERS	361,800.00	.00	36,060.00	46,797.00	315,003.00	12.93
150 STIPDENT NON-INSTRUCTION	.00	.00	2,201.25	3,030.00	-3,030.00	.00
151 INCENTIVE PROFESSIONAL STAFF	687,251.00	.00	62,145.22	157,407.92	529,843.08	22.90
156 SALARIES-PROFESSIONAL NON CERTIFIED	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	7,488.00	.00	821.20	1,501.08	5,986.92	20.05
211 HEALTH CARE PROFESSIONAL	1,323,147.00	.00	184,566.07	371,752.81	951,394.19	28.10
212 HEALTH CARE PARAPROFESSIONALS	80,118.00	.00	5,936.53	12,767.36	67,350.64	15.94
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	1,791.73	2,049.95	-2,049.95	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	2,684.00	.00	520.04	899.90	1,784.10	33.53
221 FICA PROFESSIONAL	1,058,393.00	.00	84,272.84	172,223.85	886,169.15	16.27
222 FICA PARAPROFESSIONAL	42,139.00	.00	3,701.73	7,154.76	34,984.24	16.98
223 FICA SUBSTITUTES	44,498.00	.00	2,716.16	3,526.57	40,971.43	7.93
226 FICA NC PROFESSIONAL	11,297.00	.00	942.59	1,885.23	9,411.77	16.69
230 RETIREMENT NON INSTRUCTIONAL	-26,657.00	.00	602.48	1,038.43	-27,695.43	-3.90
231 RETIREMENT PROFESSIONAL	1,366,751.00	.00	106,874.39	218,586.71	1,148,164.29	15.99
232 RETIREMENT PARAPROFESSIONALS	45,034.00	.00	4,451.66	8,784.11	36,249.89	19.51
233 RETIREMENT SUBS	.00	.00	1,036.19	1,191.42	-1,191.42	.00
236 RETIREMENT NC PROFESSIONAL	14,587.00	.00	1,217.72	2,435.44	12,151.56	16.70
237	.00	.00	.00	.00	.00	.00
239	.00	.00	.00	.00	.00	.00
250	.00	.00	.00	.00	.00	.00
251	.00	.00	.00	.00	.00	.00
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	824,280.00	.00	30,875.19	63,375.39	760,904.61	7.69
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	11.69	23.38	-23.38	.00
332 MILEAGE TO PARENTS	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	2,150.00	.00	314.26	707.33	1,442.67	32.90
340 OTHER PROFESSIONAL SERVICES	133,172.92	.00	57,466.28	70,284.71	62,888.21	52.78
352 OTHER TECHNICAL SERVICES	100.00	.00	.00	.00	100.00	.00
382 DISTANCE EDUCATION ONLY	200.00	.00	.00	.00	200.00	.00
440 RENTALS; BUILDING, LAND, VEHICLES	.00	.00	1,663.30	1,663.30	-1,663.30	.00
442 RENTALS	25,000.00	.00	.00	.00	25,000.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	9,800.00	.00	201.76	3,514.44	6,285.56	35.86
610 GENERAL SUPPLIES	376,548.00	26,202.95	14,890.05	37,523.83	312,821.22	16.92
612 COPY COST	126,475.00	561.19	1,547.30	35,092.11	90,821.70	28.19

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Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>22 FY 2018-2019</b>						
<b>1100 REGULAR INSTRUCTION</b>						
625 CONSUMABLES	26,390.00	6,639.09	8,836.96	10,303.07	9,447.84	64.20
630 FOOD:FOOD SERVICES	255,000.00	.00	17,889.15	25,485.56	229,514.44	9.99
640 BOOKS/PERIODICALS	3,500.00	.00	150.54	150.54	3,349.46	4.30
733 FURNITURE AND FIXTURES	122,273.00	796.81	1,941.02	89,451.24	32,024.95	73.81
734 TECHNOLOGY HARDWARE	7,497.00	.00	.00	.00	7,497.00	.00
810 DUES AND FEES	.00	.00	.00	23,000.00	-23,000.00	.00
890 MISCELLANEOUS EXPENDITURES	62,850.00	1,137.84	710.82	3,573.26	58,138.90	7.50
1100 REGULAR INSTRUCTION	20,726,619.92	35,337.88	1,729,681.62	3,573,862.13	17,117,419.91	17.41
<b>1200 SPECIAL EDUCATION</b>						
110 CLERICAL BUSDRIVERS	58,151.00	.00	5,147.04	10,215.39	47,935.61	17.57
111 TEACHERS/PROFESSIONALS	1,892,497.00	.00	154,574.78	329,495.30	1,563,001.70	17.41
112 PARAPROFESSIONALS	1,120,451.00	.00	112,829.24	223,380.01	897,070.99	19.94
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	.00	.00	.00	.00	.00	.00
123 SUBSTITUTE TEACHERS	50,000.00	.00	1,690.00	2,080.00	47,920.00	4.16
151 INCENTIVE PROFESSIONAL STAFF	211,128.00	.00	1,761.75	11,470.00	199,658.00	5.43
210 HEALTH CARE NON-INSTRUCTIONAL	47,488.00	.00	624.40	1,248.80	46,239.20	2.63
211 HEALTH CARE PROFESSIONAL	125,222.00	.00	22,592.27	49,969.01	75,252.99	39.90
212 HEALTH CARE PARAPROFESSIONALS	189,894.00	.00	19,357.05	36,321.97	153,572.03	19.13
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	15,948.00	.00	375.57	745.12	15,202.88	4.67
221 FICA PROFESSIONAL	145,409.00	.00	12,057.35	26,311.54	119,097.46	18.09
222 FICA PARAPROFESSIONAL	85,722.00	.00	8,498.14	16,806.40	68,915.60	19.61
223 FICA SUBSTITUTES	.00	.00	119.37	149.25	-149.25	.00
226 FICA NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
230 RETIREMENT NON INSTRUCTIONAL	17,744.00	.00	508.41	1,009.05	16,734.95	5.69
231 RETIREMENT PROFESSIONAL	181,704.00	.00	15,442.61	33,679.89	148,024.11	18.54
232 RETIREMENT PARAPROFESSIONALS	110,680.00	.00	11,118.85	22,038.83	88,641.17	19.91
233 RETIREMENT SUBS	.00	.00	12.84	12.84	-12.84	.00
236 RETIREMENT NC PROFESSIONAL	.00	.00	.00	.00	.00	.00
237	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	107,500.00	.00	4,333.36	9,208.39	98,291.61	8.57
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	11,750.00	.00	520.55	783.30	10,966.70	6.67
340 OTHER PROFESSIONAL SERVICES	275,000.00	.00	165.50	2,258.40	272,741.60	.82
352 OTHER TECHNICAL SERVICES	6,425.00	642.00	73.00	439.00	5,344.00	16.82
382 DISTANCE EDUCATION ONLY	1,475.00	.00	249.83	579.96	895.04	39.32
410 UTILITY SERVICES (Water/Sewer)	500.00	.00	83.40	151.01	348.99	30.20
531 POSTAGE	950.00	.00	58.00	58.00	892.00	6.11
540 ADVERTISING	500.00	.00	.00	.00	500.00	.00
569 TUITION TO OTHER GOVERNMENTS	10,000.00	.00	485.00	1,795.00	8,205.00	17.95
580 TRAVEL:MEAL,HOTEL,RENTAL	7,450.00	.00	1,419.54	1,449.86	6,000.14	19.46
610 GENERAL SUPPLIES	41,750.00	8,267.74	2,886.99	6,641.16	26,841.10	35.71
612 COPY COST	8,000.00	.00	253.50	1,650.15	6,349.85	20.63
621 HEATING FUEL	1,000.00	.00	17.28	35.54	964.46	3.55
622 ENERGY:ELECTRICITY	1,050.00	.00	114.66	242.46	807.54	23.09
642 AUDIO-VISUAL MATERIALS	.00	.00	.00	.00	.00	.00
643 WEB/CLOUD BASED SOFTWARE	.00	3,144.00	1,280.00	2,480.00	-5,624.00	.00

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>22 FY 2018-2019</b>						
1200 SPECIAL EDUCATION						
650 SUPPLIES-TECHNOLOGY RELATED	.00	6,795.00	.00	13,601.66	-20,396.66	.00
733 FURNITURE AND FIXTURES	3,500.00	434.60	530.09	1,329.09	1,736.31	50.39
810 DUES AND FEES	.00	.00	.00	525.00	-525.00	.00
890 MISCELLANEOUS EXPENDITURES	10,000.00	.00	55.00	2,467.00	7,533.00	24.67
1200 SPECIAL EDUCATION	4,738,888.00	19,283.34	379,235.37	810,628.38	3,908,976.28	17.51
1300 SUMMER SCHOOL						
112 PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	60,000.00	.00	.00	.00	60,000.00	.00
211 HEALTH CARE PROFESSIONAL	.00	.00	.00	.00	.00	.00
221 FICA PROFESSIONAL	.00	.00	.00	.00	.00	.00
222 FICA PARAPROFESSIONAL	4,590.00	.00	.00	.00	4,590.00	.00
231 RETIREMENT PROFESSIONAL	5,926.00	.00	.00	.00	5,926.00	.00
251	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	.00	.00	.00	.00
610 GENERAL SUPPLIES	3,000.00	.00	.00	.00	3,000.00	.00
612 COPY COST	.00	.00	.00	.00	.00	.00
640 BOOKS/PERIODICALS	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	.00	.00	.00
1300 SUMMER SCHOOL	73,516.00	.00	.00	.00	73,516.00	.00
2100 PUPIL SUPPORT						
110 CLERICAL_BUSDRIERS	134,909.00	.00	8,195.69	16,670.72	118,238.28	12.36
111 TEACHERS/PROFESSIONALS	942,281.00	.00	81,279.89	162,784.36	779,496.64	17.28
112 PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	367,796.00	.00	31,505.66	63,589.84	304,206.16	17.29
123 SUBSTITUTE TEACHERS	10,000.00	.00	3,827.50	4,074.00	5,926.00	40.74
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	1,232.40	-1,232.40	.00
156 SALARIES-PROFESSIONAL NON CERTIFIED	.00	.00	1,580.50	5,952.25	-5,952.25	.00
210 HEALTH CARE NON-INSTRUCTIONAL	14,976.00	.00	624.40	1,248.80	13,727.20	8.34
211 HEALTH CARE PROFESSIONAL	59,727.00	.00	7,302.86	13,341.31	46,385.69	22.34
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
213 HEALTH CARE-PROFESSIONAL NON CERTIFIED	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	38,265.00	.00	5,372.48	10,521.07	27,743.93	27.50
220 FICA NON INSTRUCTIONAL	10,321.00	.00	626.97	1,275.31	9,045.69	12.36
221 FICA PROFESSIONAL	78,831.00	.00	6,518.97	13,138.74	65,692.26	16.67
222 FICA PARAPROFESSIONAL	.00	.00	.00	.00	.00	.00
223 FICA SUBSTITUTES	.00	.00	292.80	311.66	-311.66	.00
226 FICA NC PROFESSIONAL	31,454.00	.00	2,581.33	5,420.98	26,033.02	17.23
230 RETIREMENT NON INSTRUCTIONAL	13,326.00	.00	809.56	1,646.70	11,679.30	12.36
231 RETIREMENT PROFESSIONAL	101,815.00	.00	8,028.67	16,201.29	85,613.71	15.91
232 RETIREMENT PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
233 RETIREMENT SUBS	.00	.00	.00	.00	.00	.00
236 RETIREMENT NC PROFESSIONAL	39,041.00	.00	3,268.20	6,869.28	32,171.72	17.60
237	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	80,690.00	.00	4,875.03	9,750.06	70,939.94	12.08
286 HEALTH BENEFITS PROFESSIONALS	20,200.00	.00	1,083.34	2,166.68	18,033.32	10.73
333 MILEAGE STAFF	950.00	.00	152.39	7,563.38	-6,613.38	**
340 OTHER PROFESSIONAL SERVICES	.00	.00	37,634.00	52,077.75	-52,077.75	.00

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>22 FY 2018-2019</b>						
<b>2100 PUPIL SUPPORT</b>						
352 OTHER TECHNICAL SERVICES	250,000.00	2,366.00	2,735.14	2,735.14	244,898.86	2.04
580 TRAVEL:MEAL,HOTEL,RENTAL	7,750.00	.00	1,420.00	2,023.00	5,727.00	26.10
610 GENERAL SUPPLIES	24,940.00	12,926.25	16,580.54	23,107.81	-11,094.06	144.48
630 FOOD:FOOD SERVICES	.00	.00	.00	22.17	-22.17	.00
650 SUPPLIES-TECHNOLOGY RELATED	.00	2,507.91	.00	.00	-2,507.91	.00
733 FURNITURE AND FIXTURES	.00	.00	.00	.00	.00	.00
810 DUES AND FEES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	.00	.00	.00
2100 PUPIL SUPPORT	2,227,272.00	17,800.16	226,295.92	423,724.70	1,785,747.14	19.82
<b>2200 STAFF SUPPORT</b>						
110 CLERICAL_BUSDRIVERS	53,432.00	.00	4,604.40	9,117.06	44,314.94	17.06
111 TEACHERS/PROFESSIONALS	442,107.00	.00	38,482.67	70,805.34	371,301.66	16.02
112 PARAPROFESSIONALS	69,631.00	.00	8,069.49	15,500.89	54,130.11	22.26
123 SUBSTITUTE TEACHERS	6,450.00	.00	.00	.00	6,450.00	.00
151 INCENTIVE PROFESSIONAL STAFF	229,890.00	.00	.00	2,247.50	227,642.50	.98
210 HEALTH CARE NON-INSTRUCTIONAL	.00	.00	.00	.00	.00	.00
211 HEALTH CARE PROFESSIONAL	42,256.00	.00	3,521.36	7,604.24	34,651.76	18.00
212 HEALTH CARE PARAPROFESSIONALS	10,909.00	.00	1,535.71	3,171.07	7,737.93	29.07
220 FICA NON INSTRUCTIONAL	4,088.00	.00	352.23	697.44	3,390.56	17.06
221 FICA PROFESSIONAL	48,244.00	.00	3,018.52	5,697.18	42,546.82	11.81
222 FICA PARAPROFESSIONAL	5,326.00	.00	609.76	1,170.00	4,156.00	21.97
223 FICA SUBSTITUTES	.00	.00	.00	.00	.00	.00
226 FICA NC PROFESSIONAL	4,774.00	.00	.00	.00	4,774.00	.00
230 RETIREMENT NON INSTRUCTIONAL	5,278.00	.00	454.81	900.56	4,377.44	17.06
231 RETIREMENT PROFESSIONAL	73,211.00	.00	3,801.24	7,216.02	65,994.98	9.86
232 RETIREMENT PARAPROFESSIONALS	6,877.00	.00	797.09	1,531.15	5,345.85	22.26
237	.00	.00	.00	.00	.00	.00
281 HEALTH BENEFITS FOR TEACHERS	23,100.00	.00	1,625.01	2,708.35	20,391.65	11.72
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	650.00	.00	157.29	409.29	240.71	62.97
340 OTHER PROFESSIONAL SERVICES	1,150.00	7,860.44	460.00	10,269.34	-16,979.78	**
382 DISTANCE EDUCATION ONLY	.00	.00	.00	.00	.00	.00
531 POSTAGE	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	91,229.00	.00	1,366.70	1,882.78	89,346.22	2.06
610 GENERAL SUPPLIES	19,500.00	3,406.04	711.65	2,017.56	14,076.40	27.81
611 TESTING MATERIAL	50,000.00	.00	293.77	293.77	49,706.23	.59
625 CONSUMABLES	36,000.00	10,127.19	.00	.00	25,872.81	28.13
640 BOOKS/PERIODICALS	281,541.00	36,429.10	1,065.98	1,065.98	244,045.92	13.32
641 eBooks	10,000.00	.00	.00	.00	10,000.00	.00
642 AUDIO-VISUAL MATERIALS	1,700.00	.00	.00	.00	1,700.00	.00
733 FURNITURE AND FIXTURES	6,910.00	.00	.00	.00	6,910.00	.00
734 TECHNOLOGY HARDWARE	8,910.00	.00	2,282.00	2,282.00	6,628.00	25.61
735 TECHNOLOGY SOFTWARE	267,720.00	.00	215.52	2,204.23	265,515.77	.82
810 DUES AND FEES	500.00	.00	.00	.00	500.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	.00	.00	.00
2200 STAFF SUPPORT	1,801,383.00	57,822.77	73,425.20	148,791.75	1,594,768.48	11.47
<b>2300 GENERAL ADMINISTRATION</b>						
105 SUPERINTENDENT SALARY	237,257.00	.00	19,771.42	39,542.84	197,714.16	16.67

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>22 FY 2018-2019</b>						
<b>2300 GENERAL ADMINISTRATION</b>						
110 CLERICAL_BUSDRIVERS	67,087.00	.00	5,389.78	10,967.85	56,119.15	16.35
210 HEALTH CARE NON-INSTRUCTIONAL	7,493.00	.00	1,311.23	2,622.46	4,870.54	35.00
215 HEALTH CARE SUPERINTENDNET	7,493.00	.00	624.40	1,248.80	6,244.20	16.67
220 FICA NON INSTRUCTIONAL	9,467.00	.00	400.55	815.50	8,651.50	8.61
221 FICA PROFESSIONAL	.00	.00	.00	.00	.00	.00
225 FICA SUPERINTENDENT	18,150.00	.00	280.93	561.86	17,588.14	3.10
230 RETIREMENT NON INSTRUCTIONAL	12,222.00	.00	532.39	1,083.38	11,138.62	8.86
231 RETIREMENT PROFESSIONAL	.00	.00	.00	.00	.00	.00
235 RETIREMENT SUPERINTENDENT	23,436.00	.00	1,952.98	3,905.96	19,530.04	16.67
237	.00	.00	.00	.00	.00	.00
317 LEGAL SERVICES	45,000.00	.00	981.60	6,831.60	38,168.40	15.18
333 MILEAGE STAFF	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	13,000.00	.00	2,250.00	2,250.00	10,750.00	17.31
382 DISTANCE EDUCATION ONLY	.00	.00	.00	200.00	-200.00	.00
520 PROPERTY/LIABILITY INSURANCE	542,648.10	.00	28,197.99	170,393.49	372,254.61	31.40
540 ADVERTISING	10,000.00	.00	.00	2,294.01	7,705.99	22.94
550 PRINTING/BINDING	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	23,000.00	.00	26.32	476.32	22,523.68	2.07
610 GENERAL SUPPLIES	11,500.00	.00	146.95	2,564.43	8,935.57	22.30
733 FURNITURE AND FIXTURES	10,000.00	.00	.00	.00	10,000.00	.00
810 DUES AND FEES	13,000.00	.00	.00	4,369.50	8,630.50	33.61
890 MISCELLANEOUS EXPENDITURES	11,000.00	.00	145.14	265.14	10,734.86	2.41
2300 GENERAL ADMINISTRATION	1,061,753.10	.00	62,011.68	250,393.14	811,359.96	23.58
<b>2400 SCHOOL ADMINISTRATION</b>						
110 CLERICAL_BUSDRIVERS	581,423.00	.00	54,939.35	116,209.22	465,213.78	19.99
111 TEACHERS/PROFESSIONALS	1,469,138.00	.00	112,863.04	226,000.64	1,243,137.36	15.38
112 PARAPROFESSIONALS	35,458.00	.00	3,913.47	7,691.41	27,766.59	21.69
119	.00	.00	.00	.00	.00	.00
123 SUBSTITUTE TEACHERS	5,000.00	.00	.00	.00	5,000.00	.00
150 STIPENDENT NON-INSTRUCTION	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	13,000.00	.00	7,201.39	7,201.39	5,798.61	55.40
210 HEALTH CARE NON-INSTRUCTIONAL	143,995.00	.00	15,042.92	29,768.32	114,226.68	20.67
211 HEALTH CARE PROFESSIONAL	164,977.00	.00	12,192.35	23,753.64	141,223.36	14.40
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
220 FICA NON INSTRUCTIONAL	104,493.00	.00	4,133.94	8,752.53	95,740.47	8.38
221 FICA PROFESSIONAL	106,619.00	.00	9,021.81	17,513.71	89,105.29	16.43
222 FICA PARAPROFESSIONAL	2,712.00	.00	298.85	587.33	2,124.67	21.66
223 FICA SUBSTITUTES	.00	.00	.00	.00	.00	.00
230 RETIREMENT NON INSTRUCTIONAL	111,555.00	.00	5,426.80	11,045.64	100,509.36	9.90
231 RETIREMENT PROFESSIONAL	139,329.00	.00	10,951.08	21,602.10	117,726.90	15.50
232 RETIREMENT PARAPROFESSIONALS	3,503.00	.00	386.56	759.73	2,743.27	21.69
237	.00	.00	.00	.00	.00	.00
251	.00	.00	.00	.00	.00	.00
252	.00	.00	.00	.00	.00	.00
253	.00	.00	.00	.00	.00	.00
333 MILEAGE STAFF	12,412.00	.00	.00	82.32	12,329.68	.66
340 OTHER PROFESSIONAL SERVICES	2,100.00	.00	.00	.00	2,100.00	.00
382 DISTANCE EDUCATION ONLY	10,250.00	.00	953.88	2,359.50	7,890.50	23.02
440 RENTALS; BUILDING, LAND, VEHICLES	1,200.00	.00	.00	.00	1,200.00	.00

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>22 FY 2018-2019</b>						
2400 SCHOOL ADMINISTRATION						
531 POSTAGE	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	12,500.00	1,240.00	4,975.35	6,598.17	4,661.83	62.71
610 GENERAL SUPPLIES	10,626.00	680.50	811.55	3,630.12	6,315.38	40.57
733 FURNITURE AND FIXTURES	5,689.00	330.00	146.19	229.47	5,129.53	9.83
890 MISCELLANEOUS EXPENDITURES	3,966.00	.00	484.33	2,410.31	1,555.69	60.77
2400 SCHOOL ADMINISTRATION	2,939,945.00	2,250.50	243,742.86	486,195.55	2,451,498.95	16.61
2500 BUSINESS SUPPORT						
110 CLERICAL_BUSDIVERS	435,676.00	.00	32,799.25	75,421.41	360,254.59	17.31
111 TEACHERS/PROFESSIONALS	140,066.00	.00	11,672.17	23,344.34	116,721.66	16.67
112 PARAPROFESSIONALS	26,400.00	.00	.00	.00	26,400.00	.00
114 TECHNOLOGY	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	655,561.00	.00	56,720.60	109,270.01	546,290.99	16.67
123 SUBSTITUTE TEACHERS	.00	.00	.00	.00	.00	.00
150 STIPDENT NON-INSTRUCTION	.00	.00	.00	.00	.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	57,237.00	.00	3,538.62	8,833.31	48,403.69	15.43
211 HEALTH CARE PROFESSIONAL	7,493.00	.00	624.40	1,248.80	6,244.20	16.67
212 HEALTH CARE PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
216 HEALTH CARE NC PROFESSIONAL	81,973.00	.00	8,456.20	15,161.99	66,811.01	18.50
220 FICA NON INSTRUCTIONAL	47,467.00	.00	2,450.43	5,630.78	41,836.22	11.86
221 FICA PROFESSIONAL	10,715.00	.00	890.30	1,780.60	8,934.40	16.62
222 FICA PARAPROFESSIONAL	.00	.00	.00	.00	.00	.00
226 FICA NC PROFESSIONAL	50,162.00	.00	3,954.78	7,928.99	42,233.01	15.81
230 RETIREMENT NON INSTRUCTIONAL	61,227.00	.00	3,135.73	7,057.64	54,169.36	11.53
231 RETIREMENT PROFESSIONAL	13,835.00	.00	1,152.95	2,305.90	11,529.10	16.67
232 RETIREMENT PARAPROFESSIONALS	.00	.00	.00	.00	.00	.00
236 RETIREMENT NC PROFESSIONAL	63,756.00	.00	5,602.74	10,793.47	52,962.53	16.93
237	.00	.00	.00	.00	.00	.00
286 HEALTH BENEFITS PROFESSIONALS	.00	.00	.00	.00	.00	.00
315 ACCOUNTING SERVICES	28,050.00	.00	20,080.00	20,080.00	7,970.00	71.59
333 MILEAGE STAFF	4,450.00	.00	.00	425.36	4,024.64	9.56
340 OTHER PROFESSIONAL SERVICES	112,000.00	49,397.00	1,022.00	69,306.43	-6,703.43	105.99
351 DATA PROCESSING	4,500.00	.00	.00	.00	4,500.00	.00
382 DISTANCE EDUCATION ONLY	36,000.00	5,043.49	1,543.57	2,682.54	28,273.97	21.46
531 POSTAGE	35,700.00	.00	2,240.76	4,890.34	30,809.66	13.70
540 ADVERTISING	16,000.00	.00	.00	5,360.00	10,640.00	33.50
550 PRINTING/BINDING	.00	.00	.00	.00	.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	23,500.00	999.00	415.33	713.55	21,787.45	7.29
610 GENERAL SUPPLIES	35,000.00	4,770.57	6,540.26	7,676.43	22,553.00	35.56
612 COPY COST	11,000.00	.00	436.43	1,215.02	9,784.98	11.05
640 BOOKS/PERIODICALS	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURES	223,000.00	7,485.00	6,079.43	38,347.98	177,167.02	20.55
734 TECHNOLOGY HARDWARE	547,012.00	104,455.98	.00	.00	442,556.02	19.10
735 TECHNOLOGY SOFTWARE	237,000.00	105,314.69	9,014.00	87,671.90	44,013.41	81.43
810 DUES AND FEES	1,500.00	.00	.00	4,433.40	-2,933.40	**
890 MISCELLANEOUS EXPENDITURES	500.00	.00	136.49	441.20	58.80	88.24
2500 BUSINESS SUPPORT	2,966,780.00	277,465.73	178,506.44	512,021.39	2,177,292.88	26.61
2600 OPERATIONS/MAINTENANCE						

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
<b>22 FY 2018-2019</b>						
<b>2600 OPERATIONS/MAINTENANCE</b>						
110 CLERICAL_BUSDRIVERS	2,111,121.72	.00	175,234.28	371,935.88	1,739,185.84	17.62
111 TEACHERS/PROFESSIONALS	.00	.00	.00	.00	.00	.00
116 PROFESSIONAL NON-CERTIFIED	99,809.00	.00	8,317.42	8,317.42	91,491.58	8.33
120 SUBSTITUTE TEACHERS	30,000.00	.00	.00	.00	30,000.00	.00
123 SUBSTITUTE TEACHERS	.00	.00	.00	.00	.00	.00
150 STIPDENT NON-INSTRUCTION	40,000.00	.00	.00	.00	40,000.00	.00
151 INCENTIVE PROFESSIONAL STAFF	.00	.00	.00	.00	.00	.00
210 HEALTH CARE NON-INSTRUCTIONAL	453,124.00	.00	47,474.94	98,159.24	354,964.76	21.66
216 HEALTH CARE NC PROFESSIONAL	7,493.00	.00	624.40	624.40	6,868.60	8.33
220 FICA NON INSTRUCTIONAL	144,159.00	.00	13,287.97	28,204.61	115,954.39	19.56
226 FICA NC PROFESSIONAL	7,635.00	.00	634.86	634.86	7,000.14	8.32
230 RETIREMENT NON INSTRUCTIONAL	182,563.00	.00	17,063.94	36,242.21	146,320.79	19.85
236 RETIREMENT NC PROFESSIONAL	9,859.00	.00	821.58	821.58	9,037.42	8.33
237	.00	.00	.00	.00	.00	.00
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	6,000.00	.00	563.85	1,199.08	4,800.92	19.98
333 MILEAGE STAFF	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	377,883.00	84,469.91	22,861.59	71,800.59	221,612.50	41.35
382 DISTANCE EDUCATION ONLY	5,000.00	.00	642.86	1,234.99	3,765.01	24.70
410 UTILITY SERVICES (Water/Sewer)	67,104.00	.00	5,783.95	11,395.35	55,708.65	16.98
430 REPAIRS AND MAINTENANCE	14,760.00	.00	1,215.65	1,589.65	13,170.35	10.77
580 TRAVEL:MEAL,HOTEL,RENTAL	1,000.00	.00	.00	.00	1,000.00	.00
610 GENERAL SUPPLIES	386,800.00	43,827.18	12,516.52	24,998.88	317,973.94	17.79
621 HEATING FUEL	118,150.00	.00	6,094.16	7,830.68	110,319.32	6.63
622 ENERGY:ELECTRICITY	680,365.00	.00	56,522.44	106,189.12	574,175.88	15.61
626 GASOLINE/DIESEL	30,000.00	.00	94.02	6,180.73	23,819.27	20.60
720 BUILDINGS/CONSTRUCTIONS	189,000.00	10,023.57	9,793.13	12,769.97	166,206.46	12.06
733 FURNITURE AND FIXTURS	60,500.00	8,644.52	1,979.97	6,765.18	45,090.30	25.47
890 MISCELLANEOUR EXPENDITURES	.00	.00	.00	56.77	-56.77	.00
<b>2600 OPERATIONS/MAINTENANCE</b>	<b>5,022,325.72</b>	<b>146,965.18</b>	<b>381,527.53</b>	<b>796,951.19</b>	<b>4,078,409.35</b>	<b>18.79</b>
<b>2700 TRANSPORTATION</b>						
110 CLERICAL_BUSDRIVERS	90,000.00	.00	14,230.12	22,058.42	67,941.58	24.51
112 PARAPROFESSIONALS	75,134.00	.00	8,909.79	15,314.18	59,819.82	20.38
210 HEALTH CARE NON-INSTRUCTIONAL	.00	.00	1,472.12	1,851.97	-1,851.97	.00
212 HEALTH CARE PARAPROFESSIONALS	7,493.00	.00	1,604.24	2,951.92	4,541.08	39.40
220 FICA NON INSTRUCTIONAL	6,885.00	.00	1,083.43	1,680.89	5,204.11	24.41
222 FICA PARAPROFESSIONAL	5,748.00	.00	678.42	1,166.65	4,581.35	20.30
230 RETIREMENT NON INSTRUCTIONAL	8,890.00	.00	1,038.23	1,593.58	7,296.42	17.93
232 RETIREMENT PARAPROFESSIONALS	7,422.00	.00	880.08	1,512.71	5,909.29	20.38
237	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	54.95	59.54	-59.54	.00
330 TRAINING AND DEVELOPMENT	.00	.00	.00	.00	.00	.00
332 MILEAGE TO PARENTS	175,000.00	.00	20.00	4,686.63	170,313.37	2.68
340 OTHER PROFESSIONAL SERVICES	45,000.00	.00	.00	.00	45,000.00	.00
382 DISTANCE EDUCATION ONLY	3,500.00	.00	569.35	837.23	2,662.77	23.92
430 REPAIRS AND MAINTENANCE	9,400.00	.00	1,783.58	2,424.55	6,975.45	25.79
440 RENTALS; BUILDING, LAND, VEHICLES	.00	.00	.00	.00	.00	.00
442 RENTALS	50,000.00	.00	.00	.00	50,000.00	.00
580 TRAVEL:MEAL,HOTEL,RENTAL	.00	.00	352.68	609.46	-609.46	.00

North Platte Public School District

For 10/01/21 - 10/31/21

Expenditure Summary Report

FJEXS01A

Periods 02 - 02

EXPENDITURE SUMMARY MAJOR PROGRAM

E00003

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
<b>22 FY 2018-2019</b>						
<b>2700</b> <b>TRANSPORTATION</b>						
610 GENERAL SUPPLIES	.00	.00	.00	.00	.00	.00
626 GASOLINE/DIESEL	67,500.00	.00	-664.88	10,558.46	56,941.54	15.64
630 FOOD:FOOD SERVICES	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURES	.00	.00	.00	15,460.00	-15,460.00	.00
890 MISCELLANEOUS EXPENDITURES	.00	.00	.00	9.73	-9.73	.00
2700     TRANSPORTATION	551,972.00	.00	32,012.11	82,775.92	469,196.08	15.00
<b>8000</b> <b>TRANSFERS</b>						
913 TRANSFERS TO ACTIVITY FUND	85,000.00	.00	.00	70,000.00	15,000.00	82.35
8000     TRANSFERS	85,000.00	.00	.00	70,000.00	15,000.00	82.35
01 GENERAL FUND	42,195,454.74	556,925.56	3,306,438.73	7,155,344.15	34,483,185.03	18.28
22 FY 2018-2019	42,195,454.74	556,925.56	3,306,438.73	7,155,344.15	34,483,185.03	18.28



# ***NORTH PLATTE PUBLIC SCHOOLS***

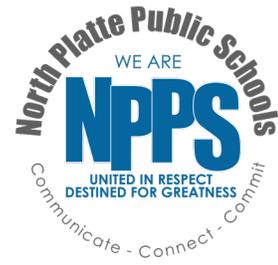
## **MONTHLY FINANCIAL REPORT**

For the Two Month Period Ending October 31, 2021

**[www.nppsd.org](http://www.nppsd.org)**

Current Budget Usage should be 16.7%

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.



## DISTRICT STRATEGIC PLAN

**Goal 1:** The North Platte School District maintains and communicates at all levels of the district a **purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning that prepares all students for a successful transition.

**College and Career Ready:** every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

**Goal 2:** The North Platte School District provides the **governance and leadership** that promotes and supports its purpose and direction; student performance, and system effectiveness.

**Goal 3:** The North Platte School District provides a **rigorous, relevant, and coherent curriculum and programs** delivered by high-quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success for all students.

**Educational Opportunities and Access:** that all students should have access to comprehensive instructional opportunities to be prepared for postsecondary education and career goals.

**College and Career Ready:** every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

**Transitions:** that quality educational opportunities focus on supports for students transitioning between grade levels, programs, schools, districts, and ultimately, college and careers.

**Assessment:** the results of multiple assessment sources (national, state, and classroom-based) should be used to measure student achievement of college and career-ready standards and be used as an integral part of the instructional process.

**Goal 4:** The North Platte School District will utilize best practices to **recruit, hire, mentor, retain, and develop qualified certified and noncertified staff** in all schools that support its purpose and direction to ensure success for all students.

**Educator Effectiveness:** students should be surrounded by effective educators throughout their learning experiences, such that schools and districts develop effective teachers and leaders who establish a culture of success.

**Goal 5:** The district demonstrates **strategic resource management** that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

**Goal 6:** The North Platte School District **provides safe, healthy, and efficiently operated facilities;** and manages resources in all schools that support its purpose and direction to ensure success for all students.

**Goal 7:** The North Platte School District provides an **effective communication process at all levels of the organization and to the community** that promotes and reflects its purpose, values, and beliefs about teaching and learning and the system's effectiveness to ensure success for all students.

**Positive Partnerships, Relationships, and Student Success:** that student engagement through positive partnerships and relationships is fundamental to successful schools and districts and schools and districts need to implement best practices in student, family, and community engagement to enhance educational experiences and opportunities.

**Goal 8:** The North Platte School District plans, develops and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use **technology** to transform knowledge and skills into solutions, new information, and products – technology is used to amplified and accelerate learning facilitated by interaction with the digital world.

**North Platte Public Schools**  
**Enrollment Comparison**  
10/31/2021

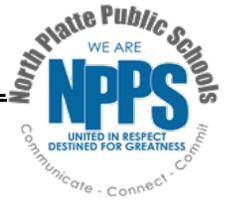


	<u>September</u>	<u>10/31/21</u>	<u>Percent</u>
	<u>Enrollment</u>		<u>Change</u>
KDG	249	252	1.2%
1	236	236	0.0%
2	246	244	-0.8%
3	261	260	-0.4%
4	270	270	0.0%
5	263	262	-0.4%
6	270	270	0.0%
7	298	297	-0.3%
8	285	286	0.4%
9	299	299	0.0%
10	298	297	-0.3%
11	306	307	0.3%
12	316	306	-3.2%
<b>Total</b>	<b>3,597</b>	<b>3,586</b>	<b>-0.3%</b>

		GRD			
NPHS	9-12	001	1,214	1,209	-0.4%
Adams	7-8	002	583	583	0.0%
Madison	6	004	270	270	0.0%
Cody	K-5	005	202	201	-0.5%
Jefferson	K-5	006	271	270	-0.4%
Lincoln	K-5	007	286	287	0.3%
Washington	K-5	009	195	196	0.5%
McDonald	K-5	010	235	235	0.0%
Eisenhower	K-5	011	214	213	-0.5%
Lake Maloney	3-5	016	122	122	0.0%
<b>Total</b>			<b>3,592</b>	<b>3,586</b>	<b>-0.2%</b>

<b>Preschool</b>					
Buffalo		003	54	53	
Jefferson		006	36	37	
Washington		009	18	18	
Osgood		012	36	36	0.0%
			<b>144</b>	<b>144</b>	

North Platte Public Schools

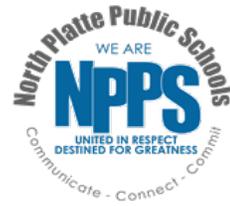


**STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL**

**For the One Month Period Ending September 30, 2021**

	<b>Budget</b>		<b>% of Budget</b>
	<b><u>(Original and Final)</u></b>	<b><u>Actual</u></b>	<b><u>Spent</u></b>
General-Regular	37,711,500	6,343,184	16.82%
General-Grants			
ESSERS	6,209,864	187,200	3.01%
ESSA	1,153,207	171,294	14.85%
IDEA	1,294,781	212,645	16.42%
Grants	5,511,523	263,762	4.79%
Total Disbursements less Special Education	<b>51,880,875</b>	<b>7,178,085</b>	13.84%
General-Special Education	4,852,770	849,968	17.52%
<b>General Fund</b>	<b>\$ 56,733,645</b>	<b>\$ 8,028,053</b>	
Depreciation	4,435,782	439,142	9.90%
Employee Benefit	300,000	1,515	0.51%
Cooperative Fund	100,000	7,262	7.26%
Bond-North Platte	270,000		0.00%
Bond-Lake Maloney	115,300	-	0.00%
Building	8,938,882	217,472	2.43%
QCPUF	1,011,760	-	0.00%
Lunch	3,048,000	430,584	14.13%
Student Fee Fund	-	-	
Activities	1,380,595	387,787	28.09%
Total	<b>\$ 76,333,964</b>	<b>\$ 9,511,815</b>	12.46%

**North Platte Public Schools**  
Treasurers Report  
10/31/2021



**General Fund**

**Reserves-September 30, 2021** **4,032,071**

Deposits

Property Taxes	1,091,661		
State Aid	988,554		
Special Education	-		
Interest Income			
IDEA			
Other Income (Tuition, HHS Payments)	9,574		
Federal Grants	295,973		
Transfers/Liabilities	12,949		
Total Deposits		2,398,711	

Disbursements

Payroll	1,723,569		
Federal Taxes	559,592		
Nebraska Retirement	468,265		
Nebraska Taxes	90,260		
Payroll Deductions	64,138		
		2,905,824	

Bills	798,724		
Total Disbursement		3,704,548	

Net Change (1,305,837)

**Reserves-October 31, 2021** **2,726,234**

**Depreciation**

**Reserves-September 30, 2021** **3,011,589**

Deposits		6,992	
Disbursements		8,013	
Net Change			(1,021)

**Reserves-October 31, 2021** **3,010,568**

**Employee Benefit**

**Reserves-September 30, 2021** **132,329**

Deposits		-	
Disbursements		759	
Net Change			(759)

**Reserves-October 31, 2021** **131,570**

**North Platte Public Schools**  
Treasurers Report  
10/31/2021



**Activity Fund**

**Reserves-September 30, 2021** **1,695,349**

Deposits	102,813	
Disbursements	184,144	
Net Change		(81,331)

**Reserves-October 31, 2021** **1,614,018**

**Cafeteria Fund**

**Reserves-September 30, 2021** **48,885**

Deposits		
Federal Funds	475,321	
Student Lunches	12,032	
Accrual of Meals	Accrual	
State Reimbursements	-	
Other Income (Catering)	2,915	
Adjustments for prior months	(12,034)	
Total Deposits		478,234
Disbursements		
Bills		
SODEXO		
Payroll	10,155	
Other Bills	14	
Total Disbursement		10,169
Net Change		468,065

**Reserves-October 31, 2021** **516,950**

(0)

**Bond Fund**

**Reserves-September 30, 2021** **403,080**

Deposits		
Property Taxes	4,934	
Disbursements		
Net Change		4,934

**Reserves-October 31, 2021** **408,014**

-

North Platte Public Schools  
Treasurers Report  
10/31/2021



**Building Fund**

**Reserves-September 30, 2021 7,237**

Deposits	143,232	
Property Taxes	26,072	
Disbursements	5,156	
Net Change		164,148

**Reserves-October 31, 2021 171,385**

**QCPUF**

**Reserves-September 30, 2021 897,230**

Deposits		
Property Taxes	36,387	
Other Revenue		
Disbursements		
Net Change		36,387

**Reserves-October 31, 2021 933,617**

**Cooperative Fund**

**Reserves-September 30, 2021 (257)**

Deposits	15,525	
Disbursements	4,115	
Net Change		11,410

**Reserves-October 31, 2021 11,153**

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS  
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**October 31, 2021**



	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Coopertive</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>
<b>ASSETS</b>								
Cash	\$ 2,562,396	\$ 3,184,697	\$ 133,084	\$ 11,153	\$ 584,167	\$ 408,014	\$ 378,557	\$ 933,617
Investments								
Cash with Fiscal Agent	-							
Accounts Receivables	-	-			(45,984)			
Due From	334,454							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ 2,896,850</b>	<b>\$ 3,184,697</b>	<b>\$ 133,084</b>	<b>\$ 11,153</b>	<b>\$ 538,183</b>	<b>\$ 408,014</b>	<b>\$ 378,557</b>	<b>\$ 933,617</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	170,616							
Due To	-	174,129	1,514	-	21,233	-	207,172	-
Bonds Payable								
<b>Total Liabilities</b>	<b>\$ 170,616</b>	<b>\$ 174,129</b>	<b>\$ 1,514</b>	<b>\$ -</b>	<b>\$ 21,233</b>	<b>\$ -</b>	<b>\$ 207,172</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>\$ 2,726,234</b>	<b>\$ 3,010,568</b>	<b>\$ 131,570</b>	<b>\$ 11,153</b>	<b>\$ 516,950</b>	<b>\$ 408,014</b>	<b>\$ 171,385</b>	<b>\$ 933,617</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408,014	\$ -	\$ -
Unreserved for:								
General	2,726,234	-	-	11,153			-	-
Special Revenue Funds	-	3,010,568	131,570		516,950		-	933,617
Capital Projects Fund	-	-	-				171,385	
<b>Total Net Assets (Reserves)</b>	<b>\$ 2,726,234</b>	<b>\$ 3,010,568</b>	<b>\$ 131,570</b>	<b>\$ 11,153</b>	<b>\$ 516,950</b>	<b>\$ 408,014</b>	<b>\$ 171,385</b>	<b>\$ 933,617</b>

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**

**For the One Month Period Ending September 30, 2021**



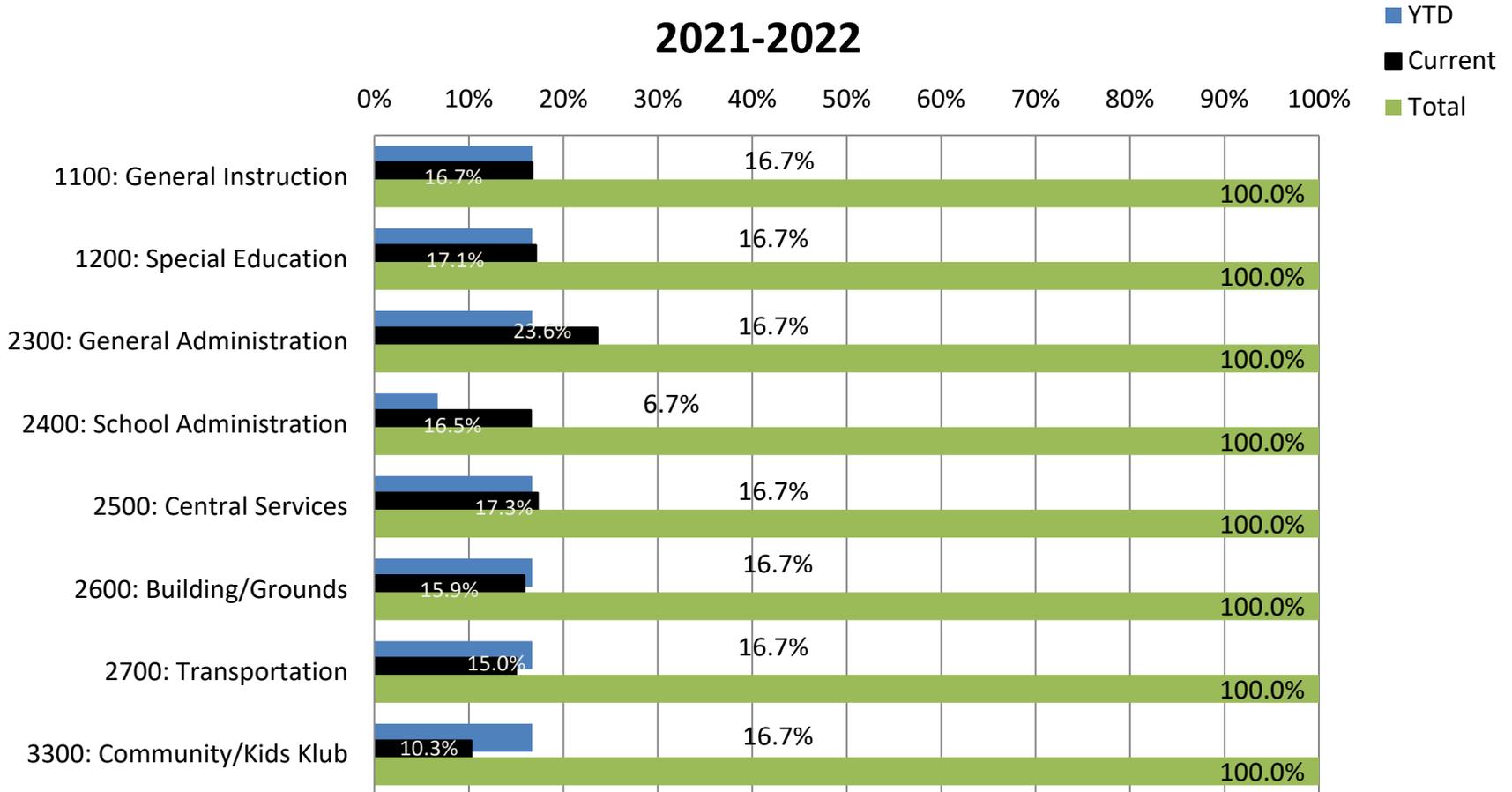
FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2021-2022	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite			
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities	
GENERAL										
Education	\$ 6,526,945	\$ 3,323,128	\$ 37,711,500	\$ 6,343,184			\$ 2,562,396	\$ 334,454	\$ (170,616)	
Special Education			\$ 4,852,770	849,968						
Grants		904,214	\$ 14,169,375	834,901						
Total	\$ 6,526,945	\$ 4,227,342	\$ 56,733,645	\$ 8,028,053	(3,800,711)	\$ 2,726,234	\$ 2,562,396	\$ 334,454	\$ (170,616)	
DEPRECIATION	\$ 3,441,169	\$ 8,541	\$ 4,435,782	\$ 439,142	(430,601)	\$ 3,010,568	\$ 3,184,697	\$ (174,129)	\$ -	
EMPLOYEE BENEFIT	\$ 133,085	\$ -	\$ 300,000	\$ 1,515	(1,515)	\$ 131,570	\$ 133,084	\$ (1,514)	\$ -	
Combined Total	\$ 10,101,199	\$ 4,235,883	\$ 61,469,427	\$ 8,468,710	(4,232,827)	\$ 5,868,372	\$ 5,880,177	\$ 158,811	\$ (170,616)	
FIDUCIARY										
Student Activity	\$ 1,589,661	\$ 412,144	\$ 1,380,595	\$ 387,787	24,357	\$ 1,614,018	\$ 1,544,486	\$ 69,593	\$ (61)	
SCHOOL NUTRITION										
School Year	\$ 432,948	\$ 501,646	\$ 3,048,000	\$ 430,584	71,062	\$ 504,010	\$ 584,167	\$ (21,233)	\$ (45,984)	
Vending Machine	11,322	1,618		-	1,618	12,940				
Total	\$ 444,270	\$ 503,264	\$ 3,048,000	\$ 430,584	72,680	\$ 516,950	\$ 584,167	\$ (21,233)	\$ (45,984)	
BOND INTEREST AND RETIREMENT	\$ 403,080	\$ 4,934	\$ 385,300	\$ -	4,934	\$ 408,014	\$ 408,014	\$ -	\$ -	
SPECIAL BUILDING	\$ 219,552	\$ 169,305	\$ 8,938,882	\$ 217,472	(48,167)	\$ 171,385	\$ 378,557	\$ (207,172)	\$ -	
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 897,229	\$ 36,388	\$ 1,011,760	\$ -	36,388	\$ 933,617	\$ 933,617	\$ -	\$ -	
COOPERATIVE	\$ 645	\$ 17,770	\$ 100,000	\$ 7,262	10,508	\$ 11,153	\$ 11,153	\$ -	\$ -	
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 13,655,636</b>	<b>\$ 5,379,688</b>	<b>\$ 76,333,964</b>	<b>\$ 9,511,815</b>	<b>\$ (4,132,127)</b>	<b>\$ 9,523,509</b>	<b>\$ 9,740,171</b>	<b>\$ (1)</b>	<b>\$ (216,661)</b>	



# North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

## 2021-2022



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals Office and Support

For 10/01/21 - 10/31/21

Income Statement

FPROF01A

Periods 02 - 02

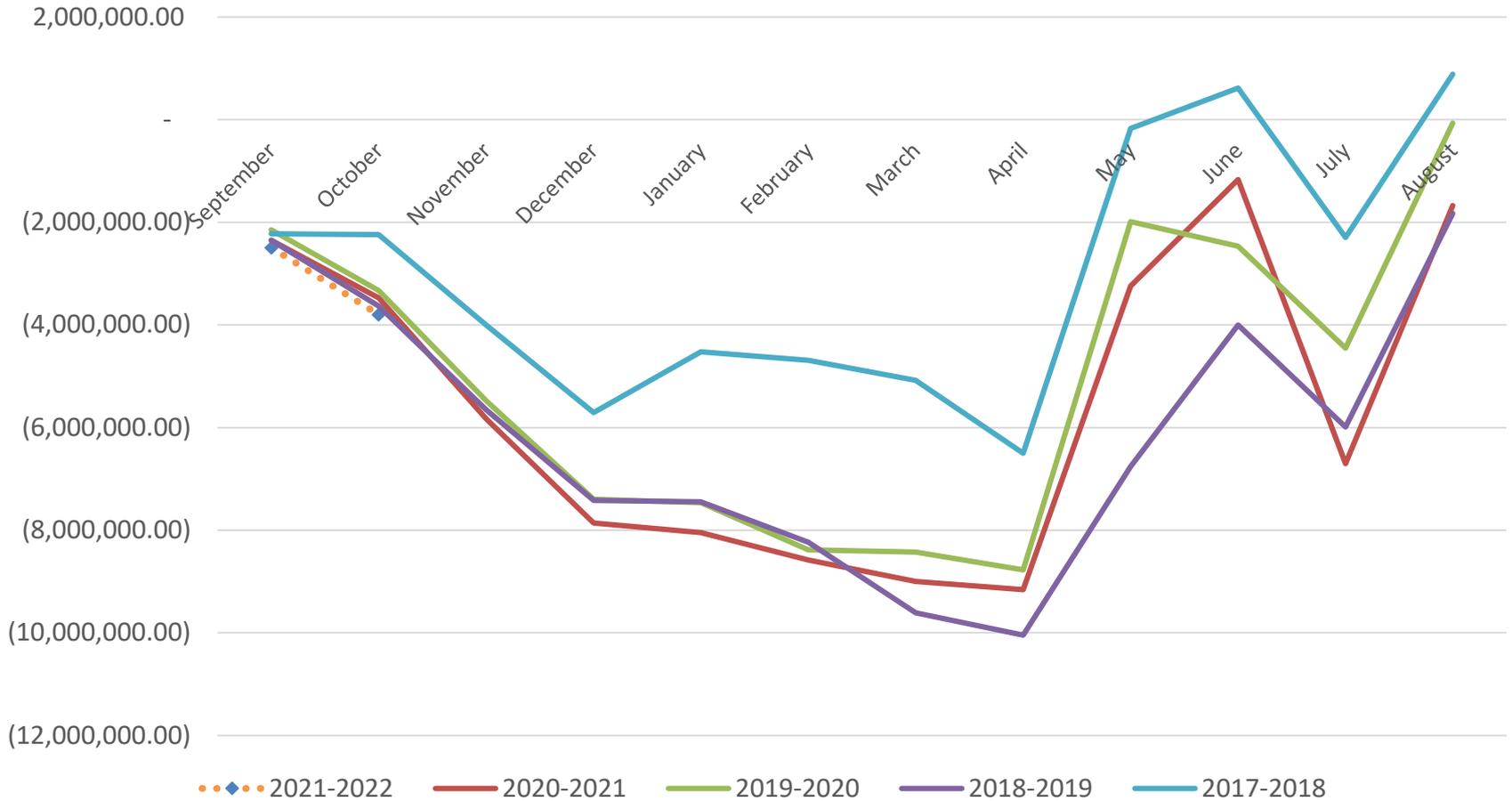
Income Statement

INCOME STATEMENT

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01 GENERAL FUND						
81 REVENUES						
11 00 TAXES	27,772,864.00	.00	.00	1,073,022.59	26,699,841.41	3.86
15 00 INVESTMENT INCOME	1,000.00	.00	.00	45.11	954.89	4.51
18 00 TUITION-AFTER SCHOOL PROG	.00	.00	25.00	25.00	-25.00	.00
19 00 PRIVATE GRANTS	125,000.00	.00	7,175.00	7,175.00	117,825.00	5.74
21 00 COUNTY FINES/LICENSES	300,000.00	.00	.00	18,638.73	281,361.27	6.21
31 00 STATE RECEIPTS	12,149,237.00	.00	988,554.00	1,977,108.00	10,172,129.00	16.27
34 00 CATEGORICAL/PRIVATE GRANTS	500,000.00	.00	.00	.00	500,000.00	.00
35 00 STATE CATEGORICAL PROGRAMS	48,000.00	.00	240,800.00	240,800.00	-192,800.00	501.67
39 00 OTHER STATE RECEIPTS	50,000.00	.00	.00	.00	50,000.00	.00
40 00 UNOBLIGATED GRANT FUNDS	12,365,604.00	.00	.00	.00	12,365,604.00	.00
45 00 FEDERAL PROGRAMS	2,455,250.00	.00	55,173.42	779,260.59	1,675,989.41	31.74
49 00 21ST CENTURY/EIN	7,000.00	.00	.00	124,953.11	-117,953.11	1785.04
56 00 MISC REVENUE	270,000.00	.00	274.00	6,314.00	263,686.00	2.34
81 REVENUES	56,043,955.00	.00	1,292,001.42	4,227,342.13	51,816,612.87	7.54
91 EXPENDITURES						
11 00 REGULAR INSTRUCTION	20,726,619.92	35,337.88	1,729,681.62	3,573,862.13	17,117,419.91	17.41
12 00 SPECIAL EDUCATION	4,738,888.00	19,283.34	379,235.37	810,628.38	3,908,976.28	17.51
13 00 SUMMER SCHOOL	73,516.00	.00	.00	.00	73,516.00	.00
21 00 PUPIL SUPPORT	2,227,272.00	17,800.16	226,295.92	423,724.70	1,785,747.14	19.82
22 00 STAFF SUPPORT	1,801,383.00	57,822.77	73,425.20	148,791.75	1,594,768.48	11.47
23 00 GENERAL ADMINISTRATION	1,061,753.10	.00	62,011.68	250,393.14	811,359.96	23.58
24 00 SCHOOL ADMINISTRATION	2,939,945.00	2,250.50	243,742.86	486,195.55	2,451,498.95	16.61
25 00 BUSINESS SUPPORT	2,966,780.00	277,465.73	178,506.44	512,021.39	2,177,292.88	26.61
26 00 OPERATIONS/MAINTENANCE	5,022,325.72	146,965.18	381,527.53	796,951.19	4,078,409.35	18.79
27 00 TRANSPORTATION	551,972.00	.00	32,012.11	82,775.92	469,196.08	15.00
33 00 COMMUNITY SERVICE	368,815.00	.00	23,592.22	37,808.23	331,006.77	10.25
34 00 CATEGORICAL/PRIVATE GRANTS	.00	433.25	.00	136,502.00	-136,935.25	.00
35 00 STATE CATEGORICAL PROGRAMS	244,972.00	14,501.98	19,940.00	28,011.01	202,459.01	17.35
40 00 UNOBLIGATED GRANT FUNDS	5,070,867.00	.00	.00	.00	5,070,867.00	.00
62 00 ESSA-TITLE	990,447.00	.00	74,538.99	137,678.75	852,768.25	13.90
63 00 ESSA-TITLE II	162,760.00	.00	12,254.86	33,614.99	129,145.01	20.65
64 00 IDEA	1,294,781.00	1,203.21	126,173.02	212,644.77	1,080,933.02	16.52
66 00 OTHER FEDERAL SERV-NON CATEGORICAL	25,263.00	.00	2,649.32	5,251.91	20,011.09	20.79
67 00 CARL PERKINS FUNDS	53,210.00	26,761.38	16,395.46	23,140.79	3,307.83	93.78
69 00 FEDERAL SERV-CATEGORICAL	6,327,075.00	8,971.72	107,516.24	258,056.04	6,060,047.24	4.22
80 00 TRANSFERS	85,000.00	.00	.00	70,000.00	15,000.00	82.35
91 EXPENDITURES	56,733,644.74	608,797.10	3,689,498.84	8,028,052.64	48,096,795.00	15.22
01 GENERAL FUND	-689,689.74	-608,797.10	-2,397,497.42	-3,800,710.51	3,719,817.87	639.35



## Monthly Cash Flow



## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	104,017.54	.00	7,238.73	96,778.81
8002	ADAMS MIDDLE SCHOOL	107,349.99	.00	.00	107,349.99
8003	BUFFALO ELEMENTARY	18,747.42	.00	1,363.22	17,384.20
8004	MADISON SCHOOL	136,991.12	.00	3,018.99	133,972.13
8005	CODY ELEMENTARY	33,151.90	.00	.00	33,151.90
8006	JEFFERSON ELEMENTARY	5,081.32	.00	312.70	4,768.62
8007	LINCOLN ELEMENTARY	45,016.92	.00	.00	45,016.92
8009	WASHINGTON ELEMENTARY	39,936.46	.00	299.99	39,636.47
8010	MCDONALD ELEMENTARY	26,453.50	.00	.00	26,453.50
8011	EISENHOWER ELEMENTARY	15,615.40	.00	1,036.00	14,579.40
8012	OSGOOD/LAKE ELEMENTARY	4,778.12	.00	.00	4,778.12
8013	SPED	.00	.00	.00	.00
8015	STUDENT LEAD TECHNOLOGY	530,421.53	.00	.00	530,421.53
8026	NURSING SERVICES	4,217.77	.00	.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	.00	.00	22,863.51
8040	ELEMENTARY MUSIC	4,581.15	.00	.00	4,581.15
8041	ELEMENTARY PE	17,074.20	.00	.00	17,074.20
8051	NEW SERIES TEXTBOOKS	972,266.70	.00	248,728.03	723,538.67
8052	TECHNOLOGY OFFICE	627,289.97	.00	176,969.82	450,320.15
8055	REPLACEMENT TEXTBOOKS	87,357.72	.00	174.80	87,182.92
8110	NPHS LIBRARY	3,470.58	.00	.00	3,470.58
8111	NPHS BAND	-17,126.95	.00	.00	-17,126.95
8230	MS BAND	7,500.00	.00	.00	7,500.00
8232	CENTRAL OFFICE	-27,853.37	.00	.00	-27,853.37
8233	CUSTODIAL/MAINTENANCE	54,890.41	.00	.00	54,890.41
8234	TEACHER COMPUTERS	219,364.81	.00	.00	219,364.81
8235	VEHICLE ACQUISITION	136,033.86	.00	.00	136,033.86
8240	TRACK	253,506.63	.00	.00	253,506.63
8241	TENNIS COURTS	172,532.00	.00	.00	172,532.00
8245	FOOTBALL FIELD	100,597.00	.00	.00	100,597.00
8250	ADAMS HVAC	-212,532.52	.00	.00	-212,532.52
8255	PLAYGROUNDS	-75,931.00	.00	.00	-75,931.00
8290	INTEREST	23,505.10	8,541.18	.00	32,046.28
	<b>Fund Totals</b>	<b>3,441,168.79</b>	<b>8,541.18</b>	<b>439,142.28</b>	<b>3,010,567.69</b>
	<b>Total For All Funds</b>	<b>3,441,168.79</b>	<b>8,541.18</b>	<b>439,142.28</b>	<b>3,010,567.69</b>

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	22,457.90	.00	1,513.40	20,944.50
8610	EMPLOYEE BENEFITS-UNEMP COMP	1,800.56	.00	.00	1,800.56
8620	SECTION 125	108,826.22	.00	.00	108,826.22
	<b>Fund Totals</b>	<b>133,084.68</b>	<b>.00</b>	<b>1,513.40</b>	<b>131,571.28</b>
	<b>Total For All Funds</b>	<b>133,084.68</b>	<b>.00</b>	<b>1,513.40</b>	<b>131,571.28</b>

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	.00	22,860.76	24,842.80	-1,982.04
7002	VOLLEYBALL	.00	4,198.58	8,570.22	-4,371.64
7003	SOFTBALL	.00	3,616.32	17,035.99	-13,419.67
7004	UNIFIED BOWLING	.00	.00	200.00	-200.00
7005	CROSS COUNTRY	.00	2,972.43	8,543.33	-5,570.90
7006	TENNIS	.00	585.00	3,117.53	-2,532.53
7007	GOLF	.00	680.00	2,392.46	-1,712.46
7008	BASKETBALL	.00	.00	8,204.80	-8,204.80
7009	SOCCER	.00	.00	805.05	-805.05
7010	WRESTLING	.00	.00	153.00	-153.00
7011	SWIMMING	.00	.00	.00	.00
7012	TRACK	.00	.00	421.03	-421.03
7013	UNIFIED TRACK	.00	.00	.00	.00
7019	ACTIVITY TICKETS	1,876.61	76,114.49	24,596.36	53,394.74
7020	ACTIVITY OFFICE	-262.68	13,177.03	952.93	11,961.42
7022	HIGH SCHOOL CONCESSIONS	8,878.62	23,191.62	25,053.86	7,016.38
7024	SUMMER WEIGHT PROGRAM	.00	.00	.00	.00
7030	ACTIVITY OFFICE FUNDRAISER	2,908.54	545.00	43,981.15	-40,527.61
7031	FOOTBALL FUND RAISER	17,275.56	785.00	8,713.84	9,346.72
7032	VOLLEYBALL FUND RAISER	4,825.41	18,164.46	20,390.89	2,598.98
7033	WRESTLING FUND RAISER	715.40	.00	110.00	605.40
7034	SOFTBALL FUND RAISER	10,395.05	4,182.81	6,349.21	8,228.65
7035	BOYS BBALL FUND RAISER	1,419.26	5.00	1,756.78	-332.52
7036	GIRLS BBALL FUND RAISER	6,961.70	1,575.44	7,185.93	1,351.21
7037	SWIMMING FUND RAISER	696.23	.00	.00	696.23
7038	BOYS SOCCER FUND RAISER	4,819.40	310.74	.00	5,130.14
7039	GIRLS SOCCER FUND RAISER	2,391.72	614.14	.00	3,005.86
7040	BOYS TRACK FUND RAISER	2,490.89	305.45	.00	2,796.34
7041	GIRLS TRACK FUND RAISER	4,067.31	.00	.00	4,067.31
7042	BOYS TENNIS FUND RAISER	3,990.03	.00	2,037.65	1,952.38
7043	GIRLS TENNIS FUND RAISER	7,975.43	400.00	.00	8,375.43
7044	BOYS GOLF FUND RAISER	2,143.95	.00	.00	2,143.95
7045	GIRLS GOLF FUND RAISER	2,069.45	393.80	.82	2,462.43
7046	BIOLOGY FUND RAISER	1,474.19	.00	.00	1,474.19
7047	CREW FUND RAISER	194.38	.00	.00	194.38
7048	PROJECT SEARCH FUND RAISER	388.34	499.92	92.27	795.99
7049	TEAMMATES FUND RAISER	3,122.78	.00	.00	3,122.78
7050	UNIFIED BOWLING FUND RAISER	1,276.38	.00	342.15	934.23
7051	POWER LIFTING FUND RAISER	124.47	.00	.00	124.47
7052	UNIFIED TRACK FUNDRAISER	5.91	.00	.00	5.91
7055	CC FUND RAISER	12,130.54	828.81	500.39	12,458.96
7060	CIRCLE OF FRIENDS	538.45	.00	.00	538.45
7090	BOOSTER CLUB	33,973.15	8,757.68	12,129.50	30,601.33
7100	MIDDLE SCHOOL CONCESSIONS	3,222.69	2,418.80	1,162.08	4,479.41
7101	MIDDLE SCHOOL TICKET OFFICE	11,356.13	.00	137.64	11,218.49
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	50,057.50	11,661.00	2,564.78	59,153.72
7120	MIDDLE SCHOOL FOOTBALL	181.94	3,237.85	1,452.60	1,967.19
7121	MIDDLE SCHOOL WRESTLING	36.20	.00	.00	36.20
7122	MIDDLE SCHOOL VOLLEYBALL	4,896.67	2,092.00	3,542.91	3,445.76
7123	MIDDLE SCHOOL BOYS BB	7,366.47	.00	.00	7,366.47
7124	MIDDLE SCHOOL GIRLS BB	2,472.11	.00	.00	2,472.11
7125	MIDDLE SCHOOL TRACK	58.55	.00	447.83	-389.28
7126	MIDDLE SCHOOL CROSS COUNTRY	-393.00	.00	405.00	-798.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	9,095.31	4,461.00	4,891.75	8,664.56
7151	MIDDLE SCHOOL WRESTLING FUND RAISE	2,049.61	.00	.00	2,049.61
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISE	5,355.12	2,624.19	1,456.50	6,522.81
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,318.20	.00	.00	1,318.20
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	7,139.61	.00	.00	7,139.61
7155	MIDDLE SCHOOL-TRACK FUND RAISER	5,813.44	.00	.00	5,813.44
7156	MIDDLE SCHOOL-CC FUNDRAISER	496.38	1,185.42	663.75	1,018.05
7157	MIDDLE SCHOOL-ROBOTIC	40.15	272.11	.00	312.26

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7200	VARSITY CHEERLEADERS	983.51	16,852.58	5,620.29	12,215.80
7201	HOMECOMING	1,000.00	4,333.00	885.91	4,447.09
7202	PACERS	45.37	2,398.40	2,418.73	25.04
7203	FLAG CORP	1,419.63	200.00	.00	1,619.63
7204	NPHS MUSICAL	77,516.01	.00	92.78	77,423.23
7209	CLASS - FRESHMAN	.00	.00	.00	.00
7210	CLASS - SOPHMORE	.00	.00	.00	.00
7211	CLASS - JUNIOR	40.00	.00	.00	40.00
7212	CLASS - SENIOR	.00	.00	.00	.00
7226	ENVIRONMENTAL CLUB	638.95	.00	.00	638.95
7230	ART CLUB	1,746.39	.00	.00	1,746.39
7231	CRIME STOPPERS	2.55	.00	2.55	.00
7232	CLOSE UP	1,732.12	.00	.00	1,732.12
7233	DRAMA	3,340.15	5,476.95	3,556.16	5,260.94
7234	FBLA	841.70	.00	.00	841.70
7235	FCCLA	1,461.96	.00	.00	1,461.96
7236	JOURNALISM	6,095.63	2,280.00	583.12	7,792.51
7237	KEY CLUB	1,601.20	1,643.66	158.25	3,086.61
7238	LETTER CLUB	882.73	.00	882.73	.00
7239	MOCK TRIAL	454.65	1,402.55	72.89	1,784.31
7240	NATL HONOR SOCIETY	1,193.27	200.00	.00	1,393.27
7241	SPEECH/DEBATE/NFL	-123.92	.00	125.00	-248.92
7242	SKILLS USA	11,564.92	202.42	150.00	11,617.34
7243	STUDENT COUNCIL	11,453.10	1,811.10	4,657.33	8,606.87
7244	WORLD LANGUAGE CLUB	294.66	405.00	.00	699.66
7245	FFA	50,420.00	16,318.95	11,784.33	54,954.62
7250	VIDEO PRODUCTION	738.69	896.00	574.24	1,060.45
7260	GSA CLUB	282.35	376.16	.00	658.51
7290	FEE SUPPORT	8,138.49	.00	1,065.00	7,073.49
7300	COUNSELORS	3,217.44	.00	.00	3,217.44
7301	AP TESTING	1,202.75	.00	.00	1,202.75
7302	SCHOLARSHIP	8,284.62	.00	.00	8,284.62
7303	DUAL CREDIT - HIGH SCHOOL	232,097.47	.00	9,128.15	222,969.32
7304	PRINCIPAL CONTINGENCY	762.78	1,398.30	.00	2,161.08
7305	FACULTY	.00	.00	.00	.00
7306	RESTITUTION	1,036.86	.00	1,036.86	.00
7307	NPHS SCHOOL STORE (SPED)	2,417.54	289.00	.00	2,706.54
7310	BAND UNIFORM FUND	3,233.99	.00	3,233.99	.00
7311	CHOIR ROBE FUND	.00	.00	330.75	-330.75
7315	HIGH SCHOOL BOOK FINES	22,689.59	342.55	978.56	22,053.58
7316	LIBRARY FINES	1,729.64	473.36	42.81	2,160.19
7317	P.E. FINES	573.00	15.00	.00	588.00
7320	ART SUPPLIES	15,646.07	2,359.92	.00	18,005.99
7321	AUTO SHOP	11,798.15	833.00	326.41	12,304.74
7322	BAND	61,469.02	71,355.59	47,233.39	85,591.22
7323	BULLDOGGER	8,681.89	90.00	.00	8,771.89
7324	DRAFTING	1,819.82	.00	.00	1,819.82
7325	ELECTRONICS	4,272.33	265.00	.00	4,537.33
7326	FOODS	3,922.90	1,300.00	811.68	4,411.22
7327	ORCHESTRA	3,314.85	.00	.00	3,314.85
7328	VOCAL	11,446.25	940.00	2,349.00	10,037.25
7329	WELDING	15,599.64	2,048.25	3,037.05	14,610.84
7330	WOODS	5,415.39	872.50	304.38	5,983.51
7331	PHOTOGRAPHY CLASS	1,364.20	275.00	.00	1,639.20
7332	FCS DESIGN	.00	330.00	30.29	299.71
7400	ELEMENTARY BOOK FINES	10,534.21	79.13	.00	10,613.34
7403	ELEMENTARY - BUFFALO	11,633.61	1,786.15	7,283.77	6,135.99
7405	ELEMENTARY - CODY	10,486.55	.00	.00	10,486.55
7406	ELEMENTARY - JEFFERSON	6,629.21	420.33	.00	7,049.54
7407	ELEMENTARY - LINCOLN	9,399.25	130.58	.00	9,529.83
7409	ELEMENTARY - WASHINGTON	16,959.63	9,646.00	.00	26,605.63

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7410	ELEMENTARY - MCDONALD	4,680.70	2,700.00	328.63	7,052.07
7411	ELEMENTARY - EISNEHOWER	5,744.23	.00	223.70	5,520.53
7413	BUFFALO SOCIAL COMMITTEE	.00	.00	.00	.00
7420	ADAMS MIDDLE SCHOOL	10,882.89	-1,150.00	178.22	9,554.67
7421	ADAMS - STUDENT COUNCIL	9,846.08	.00	310.92	9,535.16
7422	ADAMS - JOURNALISM	3,554.66	1,610.00	.00	5,164.66
7423	ADAMS - MUSIC/SWING CHOIR	5,908.85	110.75	96.00	5,923.60
7424	ADAMS-LIBRARY FINES	808.68	65.00	.00	873.68
7425	MS SPEECH CLUB	218.34	.00	.00	218.34
7426	MS ENVIRONMENTAL CLUB	.00	.00	.00	.00
7427	MS STORE (SPED)	21.31	.00	.00	21.31
7428	ADAMS - BAND	4,817.91	3,901.00	1,475.39	7,243.52
7429	ADAMS-FACULTY COURTESY COMM	.00	.00	.00	.00
7430	MADISON MIDDLE SCHOOL	38,069.47	40.00	.00	38,109.47
7431	MADISON - BAND/CHORUS	6,698.04	3,754.00	.00	10,452.04
7432	MADISON - TENNIS COURTS	.00	.00	.00	.00
7433	MADISON - STUDENT COUNCIL	5,639.18	.00	.00	5,639.18
7442	ELEMENTARY ORCHESTRA	92.03	640.00	.00	732.03
7445	ELEMENTARY - HALL	2,766.24	.00	.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	19,282.60	.00	.00	19,282.60
7460	ADAMS ART CLUB	1,179.01	315.76	285.09	1,209.68
7461	ADAMS CHESS CLUB	591.28	.00	.00	591.28
7462	ADAMS UNIFIED SCHOOLS	200.00	.00	.00	200.00
7480	TLC	3,361.18	.00	.00	3,361.18
7481	KIDS KLUB	70,705.00	11,100.00	3,107.83	78,697.17
7490	DISTRICT	5,242.08	.00	.00	5,242.08
7491	MENTAL HEALTH	4,000.00	.00	.00	4,000.00
7802	MCKINLEY RENTALS	9,832.20	250.00	.00	10,082.20
7803	RENTALS - ALL BUILDINGS	26,889.51	220.00	.00	27,109.51
7852	CAMPS	1,345.15	.00	.00	1,345.15
7900	REVOLVING FUND	5,931.76	6,017.69	720.79	11,228.66
7910	INTEREST	397.65	.00	9,847.58	-9,449.93
7911	BUS/VAN DEPRECIATION	21,626.22	.00	.00	21,626.22
7913	CHROMEBOOK INS	15,000.28	5,591.50	5,147.10	15,444.68
7914	VERIZON TOWER RENTAL	228,546.72	2,786.90	8,825.66	222,507.96
7915	TECHNOLOGY	111,505.62	6,411.40	1,059.32	116,857.70
7916	TUITION WAIVERS	5,080.66	.00	.00	5,080.66
7917	MAINTENANCE	19,082.31	2,717.50	.00	21,799.81
7918	SPECIAL OLYMPICS	6,443.76	2,800.00	.00	9,243.76
7920	CENTRAL OFFICE	3,459.26	1,000.00	3,720.08	739.18
7928	BAUER FIELD SIGNS	6,915.42	.00	.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	.00	.00	.00	.00
7930	BELOW 5	2,461.99	.00	.00	2,461.99
	<b>Fund Totals</b>	<b>1,589,660.58</b>	<b>413,644.78</b>	<b>389,287.49</b>	<b>1,614,017.87</b>
	<b>Total For All Funds</b>	<b>1,589,660.58</b>	<b>413,644.78</b>	<b>389,287.49</b>	<b>1,614,017.87</b>

North Platte Public School District

For 10/01/21 - 10/31/21

Income Statement

FPROF01A

Periods 02 - 02

Month End Report CNP-Income Statement

Month End Report 10

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81 REVENUES						
000	1,000.00	.00	3.40	6.70	993.30	.67
15 00 INVESTMENT INCOME	1,000.00	.00	3.40	6.70	993.30	.67
000	1,623,000.00	.00	610.14	-15,256.47	1,638,256.47	-.94
16 00 LOCAL REVENUE	1,623,000.00	.00	610.14	-15,256.47	1,638,256.47	-.94
000	10,000.00	.00	.00	.00	10,000.00	.00
31 00 STATE RECEIPTS	10,000.00	.00	.00	.00	10,000.00	.00
000	1,399,000.00	.00	.00	514,651.99	884,348.01	36.79
42 00 FEDERAL REVENUE	1,399,000.00	.00	.00	514,651.99	884,348.01	36.79
000	15,000.00	.00	2,302.11	3,861.46	11,138.54	25.74
56 00 MISC REVENUE	15,000.00	.00	2,302.11	3,861.46	11,138.54	25.74
81 REVENUES	3,048,000.00	.00	2,915.65	503,263.68	2,544,736.32	16.51
91 EXPENDITURES						
110 CLERICAL BUSDRIVERS	110,000.00	.00	7,450.80	14,531.53	95,468.47	13.21
210 HEALTH CARE NON-INSTRUCTIONAL	118,000.00	.00	1,422.00	2,938.89	115,061.11	2.49
220 FICA NON INSTRUCTIONAL	.00	.00	547.36	1,065.00	-1,065.00	.00
230 RETIREMENT NON INSTRUCTIONAL	.00	.00	735.98	1,435.38	-1,435.38	.00
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
330 TRAINING AND DEVELOPMENT	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
570 FOOD SERVICE MANAGEMENT	2,615,000.00	.00	.00	410,598.67	2,204,401.33	15.70
610 GENERAL SUPPLIES	200,000.00	.00	.00	.00	200,000.00	.00
630 FOOD:FOOD SERVICES	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	5,000.00	.00	14.10	14.10	4,985.90	.28
31 00	3,048,000.00	.00	10,170.24	430,583.57	2,617,416.43	14.13
91 EXPENDITURES	3,048,000.00	.00	10,170.24	430,583.57	2,617,416.43	14.13
06 NUTRITION FUND	.00	.00	-7,254.59	72,680.11	-72,680.11	.00

North Platte Public School District

For 10/01/21 - 10/31/21

Variable Column Report

FJEXS01S

Periods 02 - 02

Bond Fund Report

Month End Report 12

PY Periods 02 - 02

Account No/Description	Prevl YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	Percent Used
<b>000 DISTRICT WIDE</b>						
22-07-0001-013-000-000 CASH-OPERATING-BOND FUND	1,486,214.42	.00	4,933.60	408,013.99	408,013.99	
22-07-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	9,742.90	.00	-4,933.60	.00	.00	
<b>01 ASSETS</b>	<b>1,495,957.32</b>	<b>.00</b>	<b>.00</b>	<b>408,013.99</b>	<b>408,013.99</b>	
22-07-0001-900-000-000 BUDGETED FUND BALANCE	1,119,162.00	.00	.00	.00	.00	
<b>03 EQUITY</b>	<b>1,119,162.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
<b>000 DISTRICT WIDE</b>	<b>2,615,119.32</b>	<b>.00</b>	<b>.00</b>	<b>408,013.99</b>	<b>408,013.99</b>	
<b>001 HIGH SCHOOL</b>						
22-07-0006-000-000-001 BUDGETED RESERVE	.00	261,686.00	.00	.00	261,686.00	.00
22-07-1100-000-000-001 (1110) PROPERTY TAXES-NPHS E	-61,582.12	.00	.00	-4,850.70	-4,850.70	
22-07-1115-000-000-001 CARLINE TAXES	.00	764.00	.00	.00	764.00	.00
22-07-1510-000-000-001 (1410) INVESTMENT INCOME-NPH	-139.43	.00	.00	.00	.00	
22-07-3180-000-000-001 PRO-RATA MOTOR VEHICLE	-383.09	.00	.00	.00	.00	
22-07-3300-000-000-001 IN-LIEU OF SCHOOL LAND TAX	-1,301.98	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-63,406.62</b>	<b>262,450.00</b>	<b>.00</b>	<b>-4,850.70</b>	<b>257,599.30</b>	<b>-.02</b>
22-07-5000-830-000-001 PROFESSIONAL SERVICES-NPHS	.00	-270,000.00	.00	.00	-270,000.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-270,000.00</b>	<b>.00</b>	<b>.00</b>	<b>-270,000.00</b>	<b>.00</b>
22-07-0006-080-000-001 FUND BALANCE-NPHS BONDS	-1,297,665.56	.00	.00	-269,744.14	-269,744.14	
	<b>-1,297,665.56</b>	<b>.00</b>	<b>.00</b>	<b>-269,744.14</b>	<b>-269,744.14</b>	
<b>001 HIGH SCHOOL</b>	<b>-1,361,072.18</b>	<b>-7,550.00</b>	<b>.00</b>	<b>-274,594.84</b>	<b>-282,144.84</b>	<b>36.37</b>
<b>016 LAKE BOND ISSUE</b>						
22-07-1100-000-000-016 (1110) PROPERTY TAXES-LAKE M	-6,582.37	122,850.00	.00	-82.90	122,767.10	.00
22-07-1510-000-000-016 (1410) INVESTMENT INCOME-LAK	-.13	.00	.00	.00	.00	
22-07-3180-000-000-016 PRO RATA MOTOR VEHICLE	-40.50	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-6,623.00</b>	<b>122,850.00</b>	<b>.00</b>	<b>-82.90</b>	<b>122,767.10</b>	<b>.00</b>
22-07-5000-830-000-016 PROFESSIONAL SERVICES-LAKE MALONEY	.00	-1,500.00	.00	.00	-1,500.00	.00
22-07-5000-831-000-016 REDEMPTION OF PRINCIPAL-LAKE MALONEY	.00	-110,000.00	.00	.00	-110,000.00	.00
22-07-5000-832-000-016 DEBT SERVICES INTEREST-LAKE MALONEY	.00	-3,800.00	.00	.00	-3,800.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-115,300.00</b>	<b>.00</b>	<b>.00</b>	<b>-115,300.00</b>	<b>.00</b>
22-07-0008-080-000-016 FUND BALANCE-LAKE MALONEY BC	-128,262.14	.00	.00	-133,336.25	-133,336.25	
	<b>-128,262.14</b>	<b>.00</b>	<b>.00</b>	<b>-133,336.25</b>	<b>-133,336.25</b>	
<b>016 LAKE BOND ISSUE</b>	<b>-134,885.14</b>	<b>7,550.00</b>	<b>.00</b>	<b>-133,419.15</b>	<b>-125,869.15</b>	<b>-17.67</b>
<b>07 BOND FUND</b>	<b>1,119,162.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	

North Platte Public School District

For 10/01/21 - 10/31/21

Variable Column Report

FJEXS01S

Periods 02 - 02

SPECIAL BUILDING FUND REPORT

Month End Report 13

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
22-08-0001-013-000-000 CASH-NLNB-BUILDING	-147,328.80	.00	164,148.38	378,557.16	378,557.16	
22-08-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	5,349.38	.00	-26,072.68	.00	.00	
22-08-0001-031-000-000 DUE TO/FROM	.00	.00	.00	-207,172.08	-207,172.08	
<b>01 ASSETS</b>	<b>-141,979.42</b>	<b>.00</b>	<b>138,075.70</b>	<b>171,385.08</b>	<b>171,385.08</b>	
22-08-0001-900-000-000 RESERVED FUND BALANCE	102,382.00	.00	.00	.00	.00	
22-08-0001-905-000-000 UNRESERVED FUND BALANCE	-39,653.34	.00	.00	-219,552.37	-219,552.37	
<b>03 EQUITY</b>	<b>62,728.66</b>	<b>.00</b>	<b>.00</b>	<b>-219,552.37</b>	<b>-219,552.37</b>	
22-08-1100-000-000-000 (1110) PROPERTY TAXES-BUILDING	-38,755.55	745,000.00	.00	-26,072.68	718,927.32	-.03
22-08-3180-000-000-000 PRO-RATA MOTOR VEHICLE	-241.90	.00	.00	.00	.00	
22-08-3300-000-000-000 IN-LIEU OF SCHOOL LAND TAX	-822.15	.00	.00	.00	.00	
22-08-4997-000-000-000 REVENUE-ESSERS II	.00	1,200,336.00	.00	.00	1,200,336.00	.00
22-08-4998-000-000-000 REVENUE-ESSERS III	.00	1,929,512.00	.00	.00	1,929,512.00	.00
22-08-5690-000-000-000 (9000) NON-PROGRAM INCOME-BUILDING FUND	.00	193,882.00	-143,232.50	-143,232.50	50,649.50	-.74
22-08-9000-000-000-000 REVENUE-BUDGET	.00	4,870,152.00	.00	.00	4,870,152.00	.00
<b>81 REVENUES</b>	<b>-39,819.60</b>	<b>8,938,882.00</b>	<b>-143,232.50</b>	<b>-169,305.18</b>	<b>8,769,576.82</b>	<b>-.02</b>
22-08-2620-340-000-000 CONTRACTED SERVICES - ARCHITECT	.00	-189,882.00	.00	.00	-189,882.00	.00
22-08-2620-720-000-032 BUILDING IMPROVEMENTS-DISTRICT	12,883.00	-749,000.00	3,125.80	4,337.80	-744,662.20	-.01
22-08-2620-720-001-001 BUILDING IMPROVEMENT-NPHS	.00	.00	.00	37,425.00	37,425.00	
22-08-2620-720-002-002 BUILDING IMPROVEMENTS-ADAMS	208,569.36	.00	.00	97,325.00	97,325.00	
22-08-2620-720-004-004 BUILDING IMPROVEMENTS-MADISON	.00	.00	.00	3,931.59	3,931.59	
22-08-2620-720-016-016 BUILDING IMPROVEMENTS-LAKE MALONEY	.00	.00	2,031.00	2,031.00	2,031.00	
22-08-6997-340-002-002 CONTRACTED SERVICES-ARCHITECT-ESSERS II	.00	.00	.00	72,422.08	72,422.08	
22-08-6997-720-002-002 BUILDING IMPROVEMENTS-ESSERS II-ADAMS	.00	-1,200,336.00	.00	.00	-1,200,336.00	.00
22-08-6998-720-000-000 CONSTRUCTION-ESSERS III	.00	-1,929,512.00	.00	.00	-1,929,512.00	.00
22-08-9000-720-000-000 OTHER EXPENDITURES-NON BUDGET	.00	-4,870,152.00	.00	.00	-4,870,152.00	.00
<b>91 EXPENDITURES</b>	<b>221,452.36</b>	<b>-8,938,882.00</b>	<b>5,156.80</b>	<b>217,472.47</b>	<b>-8,721,409.53</b>	<b>-.02</b>
<b>08 SPECIAL BUILDING FUND</b>	<b>102,382.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	

North Platte Public School District

For 10/01/21 - 10/31/21

Variable Column Report

FJEXS01S

Periods 02 - 02

QCPUF

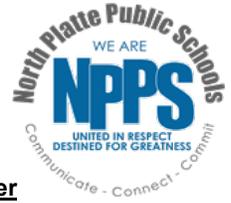
Month End Report 14

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
22-09-0001-013-000-000 CASH-NLNB-QCPUF	747,510.89	.00	36,388.03	933,617.32	933,617.32	
22-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	7,554.34	.00	-36,388.03	.00	.00	
<b>01 ASSETS</b>	<b>755,065.23</b>	<b>.00</b>	<b>.00</b>	<b>933,617.32</b>	<b>933,617.32</b>	
22-09-0001-900-000-000 RESERVED FUND BALANCE	-1,666.00	.00	.00	232.00	232.00	
22-09-0001-905-000-000 UNRESERVED FUND BALANCE	-698,833.01	.00	.00	-897,229.29	-897,229.29	
<b>03 EQUITY</b>	<b>-700,499.01</b>	<b>.00</b>	<b>.00</b>	<b>-896,997.29</b>	<b>-896,997.29</b>	
22-09-1100-000-000-000 PROPERTY TAXES-QCPUF	-54,729.61	1,006,528.00	.00	-36,388.03	970,139.97	-.04
22-09-1115-000-000-000 CARLINE TAXES	.00	5,000.00	.00	.00	5,000.00	.00
22-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	-341.60	.00	.00	.00	.00	
22-09-3300-000-000-000 IN-LIEU OF SCHOOL LAND TAX	-1,161.01	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-56,232.22</b>	<b>1,011,528.00</b>	<b>.00</b>	<b>-36,388.03</b>	<b>975,139.97</b>	<b>-.04</b>
22-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	.00	-1,000.00	.00	.00	-1,000.00	.00
22-09-5000-831-000-000 PRINCIPAL COSTS	.00	-965,000.00	.00	.00	-965,000.00	.00
22-09-5000-832-000-000 DEBT SERVICE INTEREST	.00	-45,760.00	.00	.00	-45,760.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-1,011,760.00</b>	<b>.00</b>	<b>.00</b>	<b>-1,011,760.00</b>	<b>.00</b>
<b>09 QCPUF</b>	<b>-1,666.00</b>	<b>-232.00</b>	<b>.00</b>	<b>232.00</b>	<b>.00</b>	<b>-1.00</b>



**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**October 31, 2021**

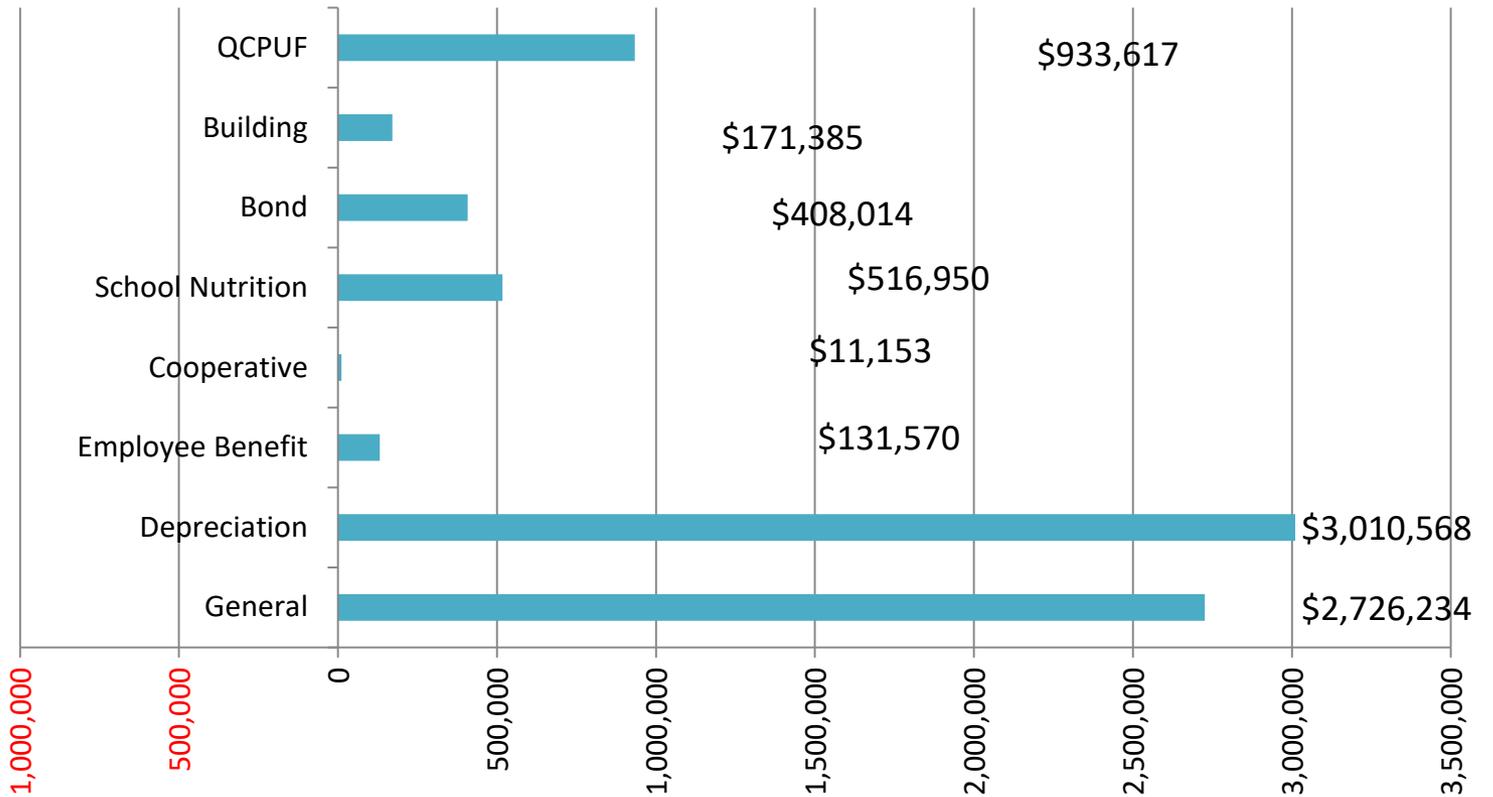


FUNDS	Bank	<u>First</u>	<u>Nebraskaland</u>	<u>Other</u>	
		<u>National</u>			
GENERAL FUND	Operating	-	2,398,880		2,398,880
DEPRECIATION	Enterprise		3,184,697		3,184,697
EMPLOYEE BENEFIT	Enterprise		133,084		133,084
FIDUCIARY FUNDS	Enterprise		1,540,336		1,540,336
NUTRITION			583,502		583,502
BOND FUND			408,014		408,014
BUILDING FUND	Operating		378,557		378,557
QCPUF	Operating		933,617		933,617
COOPERATING	Operating		11,153		11,153
Subtotal		<u>-</u>	<u>9,571,840</u>		<u>9,571,840</u>
		0.0%	100.0%		
<b>GENERAL FUND</b>	NLAF			<b>63,222</b>	63,222
<b>Cash On Hand/Petty Cash</b>					
General Fund					
Schools				\$ 50	50
McKinley	Stamps/Cash				231
McKinley-Checking	Equitable			<b>99,813</b>	<b>99,813</b>
Maintenance					200
Kids Klub					-
					<u>100,294</u>
Total General Fund				\$	100,294
Activity-Athletics					4,150
Cafeteria					665
Total Cash on Hand					<u>105,109</u>
Total Cash				\$	<u><u>9,676,949</u></u>

North Platte Public Schools  
 Balance Sheet – Total Net Assets  
 For the Two Month Period Ending October 31, 2021



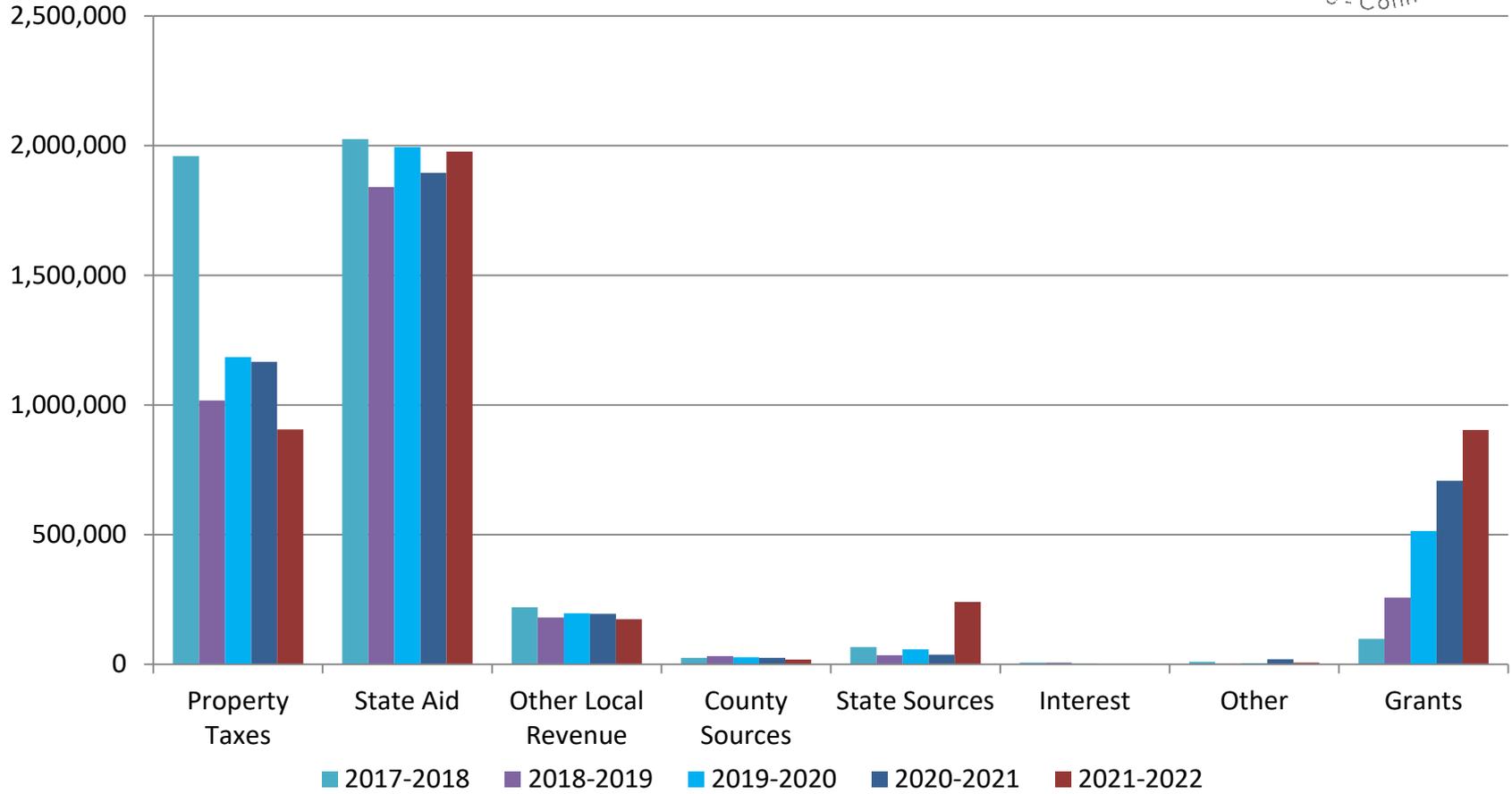
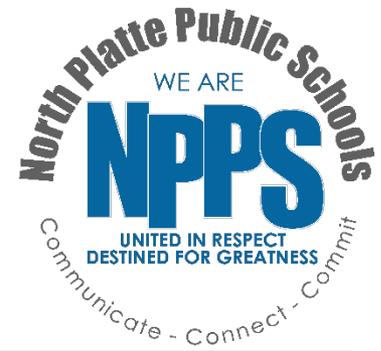
**2021-2022**



# North Platte Public Schools

## Revenue Comparison

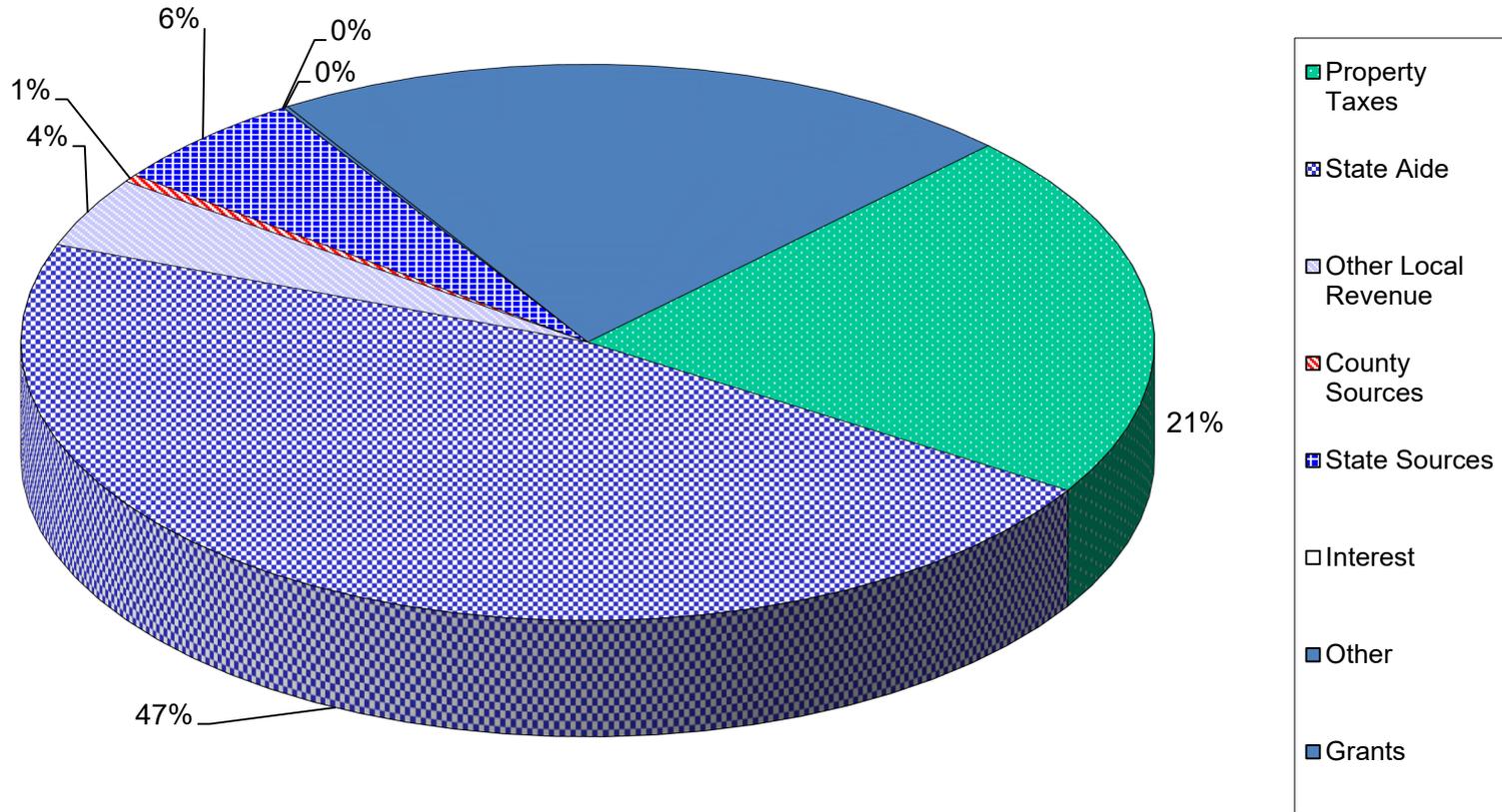
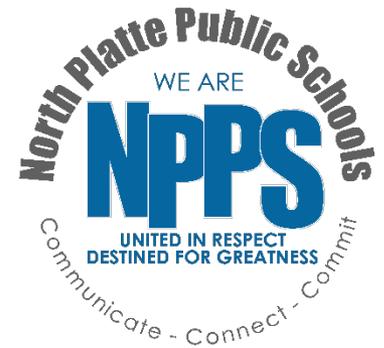
### For the Two Month Period Ending October 31



# North Platte Public Schools

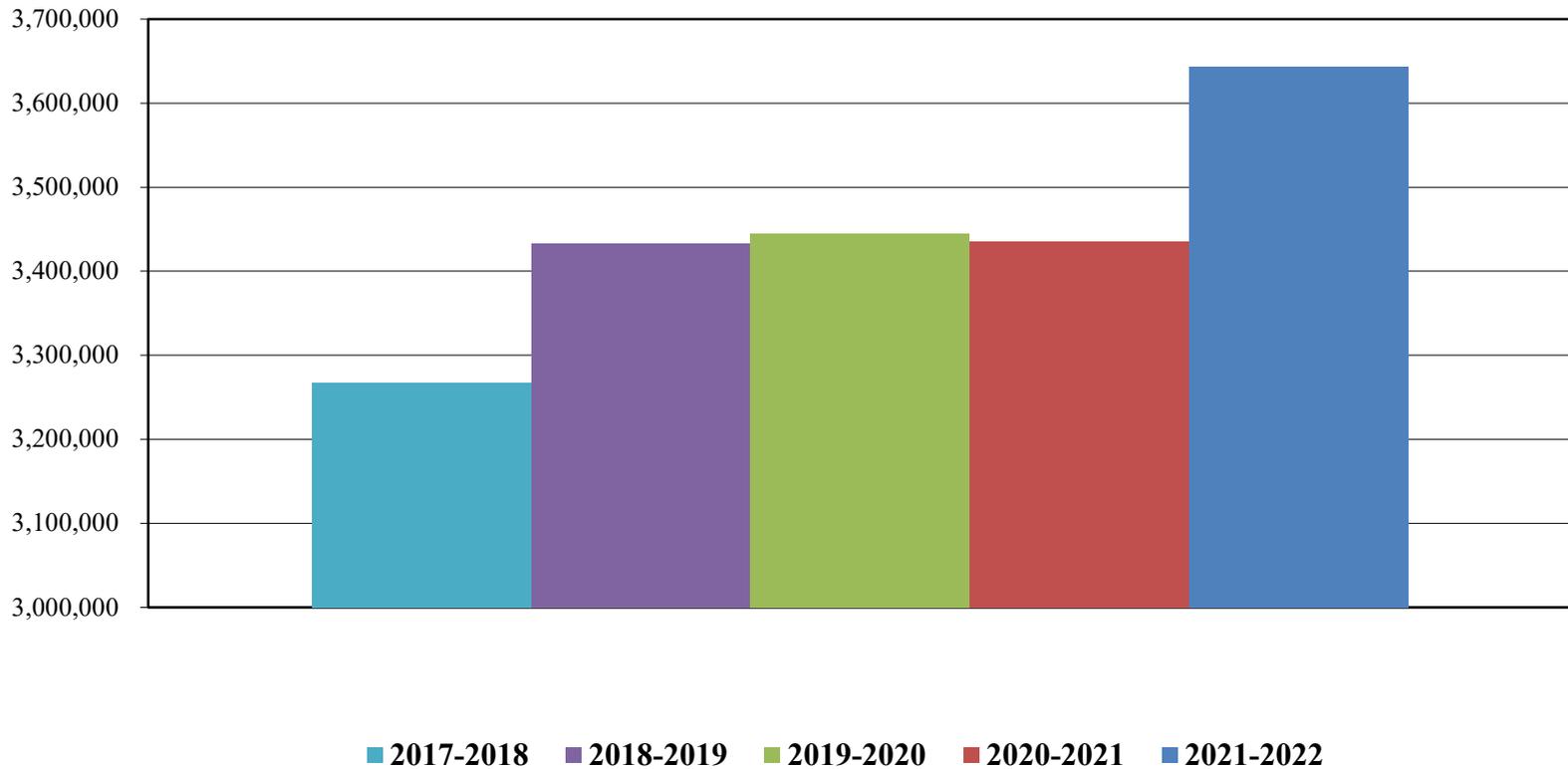
## Revenue by Object Code

For the Two Month Period Ending October 31, 2021



# North Platte Public Schools

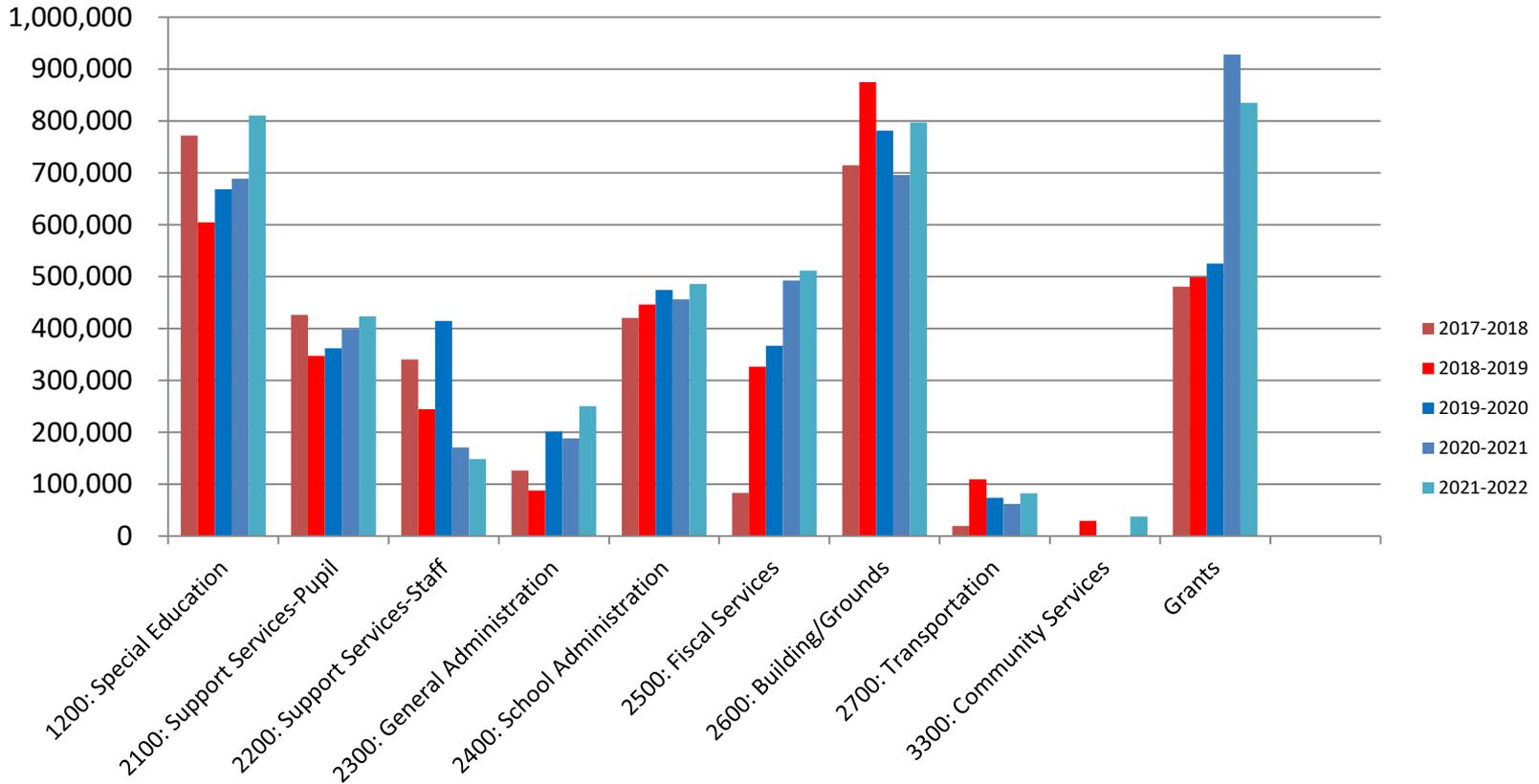
## Comparison of Expense-1100: Instruction Only For the Two Month Period Ending October 31



# North Platte Public Schools

## Comparison of Expense by Discipline

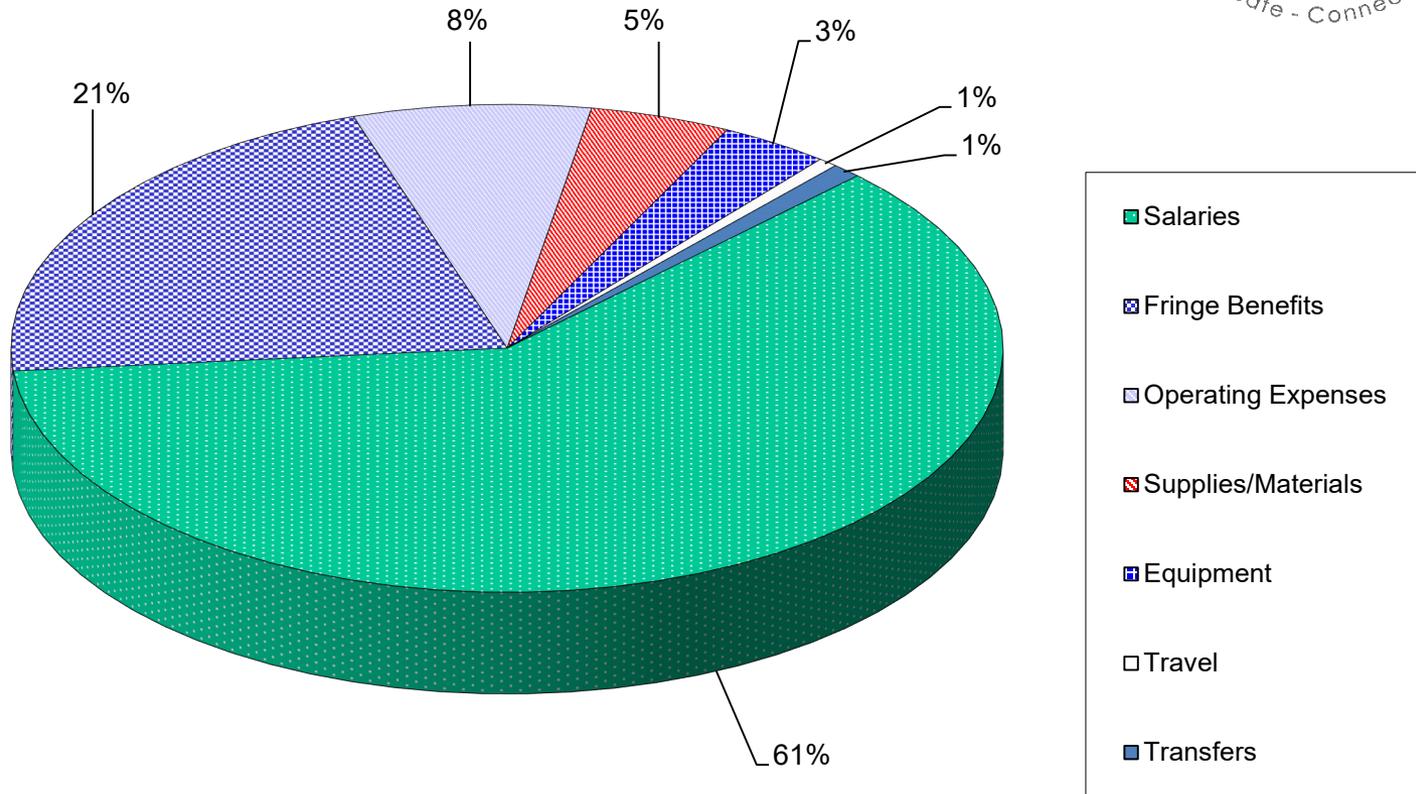
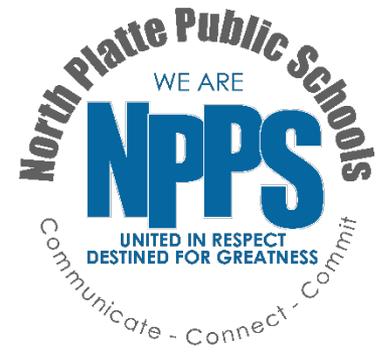
For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2021

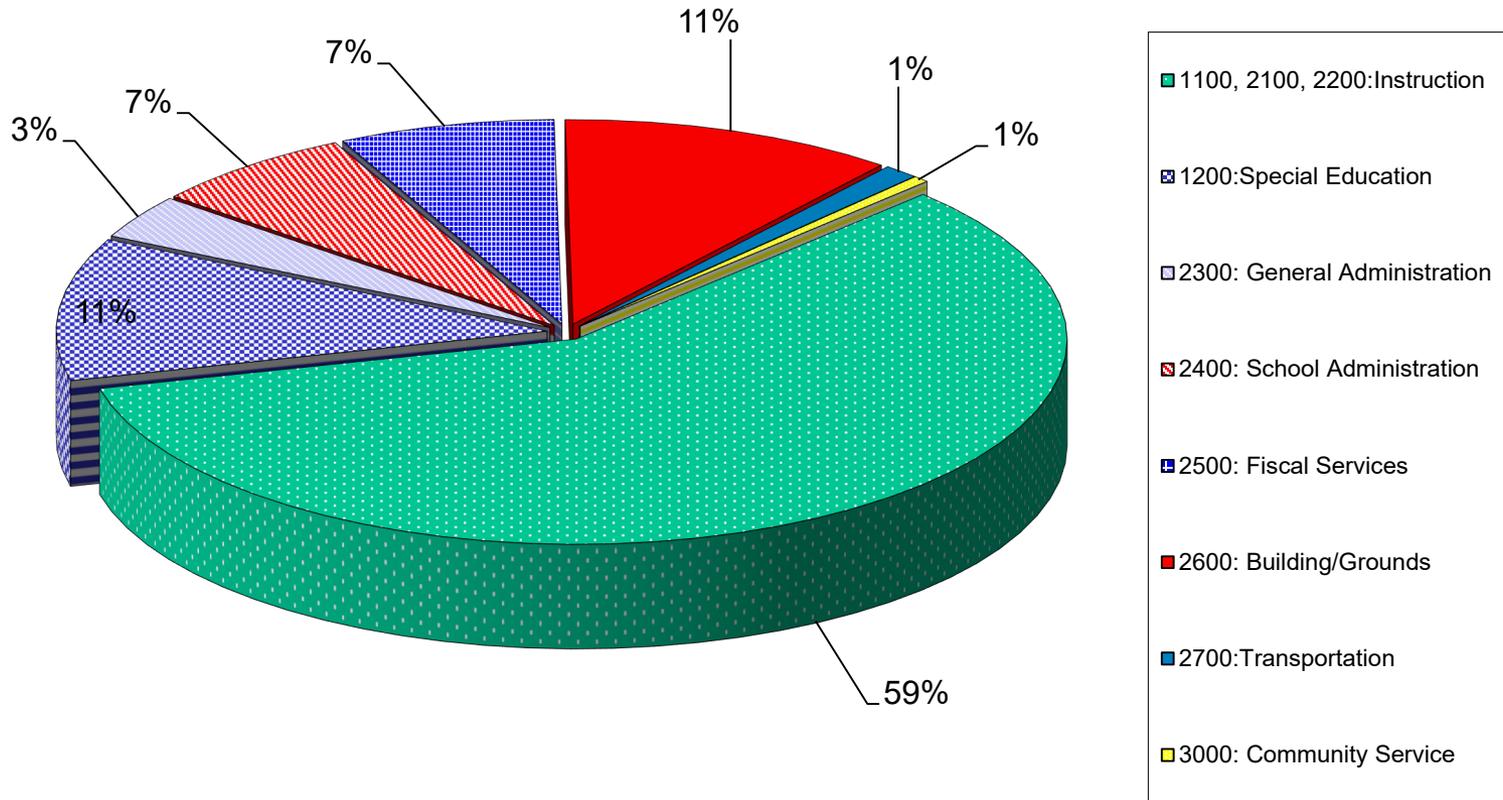
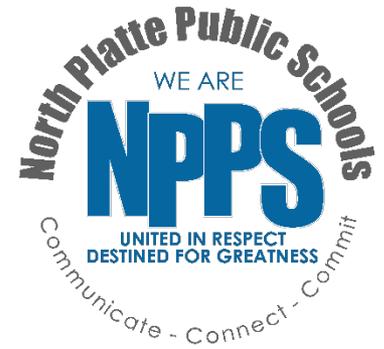


General Fund Expenditures excluding Grants

# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2021



General Fund Expenditures excluding grants

North Platte Public School District

NPPSD

FINAL

2022-2023

July 2022							January 2023						
Su	M	Tu	W	Th	F	Sa	Su	M	T	W	Th	F	Sa
					1	2	1	2	3	4	5	6	7
3	4	5	6	7	8	9	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	19	20	21	22	23	22	23	24	25	26	27	28
24	25	26	27	28	29	30	29	30	31				
31													

2nd-4th	No School - Holiday
5th	Start of 3rd Quarter/ 2nd Semester
16th	No School - Professional Learning
	S's days: K-12= 18
	Staff - 19 days

August 2022							February 2023						
Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa
	1	2	3	4	5	6				1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11
14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30	31				26	27	28				

February						
6th-9th	Conf week (2 nights -K-6) (1 night - Adams/NPHS) 4:30-8					
10th	NO SCHOOL - staff/students					
13th	PD					
	S's days: K-12= 18					
	Staff - 19					

September 2022							March 2023						
Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa
				1	2	3				1	2	3	4
4	5	6	7	8	9	10	5	6	7	8	9	10	11
11	12	13	14	15	16	17	12	13	14	15	16	17	18
18	19	20	21	22	23	24	19	20	21	22	23	24	25
25	26	27	28	29	30		26	27	28	29	30	31	

March						
10, 13-14	Spring Break					
15th	PD					
16th	Start of 4th Quarter					
	3rd Quarter - K-12 = 44					
	Staff - 20					

October 2022							April 2023						
Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa
						1							1
2	3	4	5	6	7	8	2	3	4	5	6	7	8
9	10	11	12	13	14	15	9	10	11	12	13	14	15
16	17	18	19	20	21	22	16	17	18	19	20	21	22
23	24	25	26	27	28	29	23	24	25	26	27	28	29
30	31						30						

April						
6-7, 10th	No school					
11th	Professional Worktime/PD					
17-20	Adams/NPHS conf week (select 1 evening 4:30-8)					
	S's days: 16					
	Staff - 17					

November 2022							May 2023						
Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa
		1	2	3	4	5		1	2	3	4	5	6
6	7	8	9	10	11	12	7	8	9	10	11	12	13
13	14	15	16	17	18	19	14	15	16	17	18	19	20
20	21	22	23	24	25	26	21	22	23	24	25	26	27
27	28	29	30				28	29	30	31			

May						
13	Graduation					
23rd	Student's Last Day					
24th	Professional Worktime					
	4th Quarter - K=12 = 45					
	2nd Semester S's days =89					
	Staff - 93 days for 2nd semester					

December 2022							June 2023						
Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa
				1	2	3							
4	5	6	7	8	9	10							
11	12	13	14	15	16	17							
18	19	20	21	22	23	24							
25	26	27	28	29	30	31							

2022-2023: Student days - 173
Staff - 185

July 2023							July	January 2024						
Su	M	Tu	W	Th	F	Sa		Su	M	T	W	Th	F	Sa
						1			1	2	3	4	5	6
2	3	4	5	6	7	8	4th Independence day	7	8	9	10	11	12	13
9	10	11	12	13	14	15		14	15	16	17	18	19	20
16	17	18	19	20	21	22		21	22	23	24	25	26	27
23	24	25	26	27	28	29	24th AdCo (all district admin) (Admin Assit start day)	28	29	30	31			
30	31													

January						
No School - Holiday						
8 Start of 3rd Quarter/ 2nd Semester						
15 Professional Learning						

August 2023							August	February 2024						
Su	M	T	W	Th	F	Sa		Su	M	T	W	Th	F	Sa
		1	2	3	4	5	1-3 New Teachers Report					1	2	3
6	7	8	9	10	11	12	4th, 7-9 All Teachers Report (PD)	4	5	6	7	8	9	10
13	14	15	16	17	18	19	9th Para's Report	11	12	13	14	15	16	17
20	21	22	23	24	25	26	10 First Day K-9	18	19	20	21	22	23	24
27	28	29	30	31			11 First Day 10-12	25	26	27	28	29		

February						
5-8 K-12 P/T Conference week (Elem (2); Adams, NPHS(1))						
16th No School						
12 Professional Learning						

September 2023							September	March 2024						
Su	M	T	W	Th	F	Sa		Su	M	T	W	Th	F	Sa
					1	2	4th Labor Day (No school)						1	2
3	4	5	6	7	8	9	11 No School - Professional Learning	3	4	5	6	7	8	9
10	11	12	13	14	15	16	11-14 Adams/NPHS Conference week (1)	10	11	12	13	14	15	16
17	18	19	20	21	22	23		17	18	19	20	21	22	23
24	25	26	27	28	29	30		24	25	26	27	28	29	30
								31						

March						
7-8, 11 Spring Break (No school)						
15 Professional Learning (No school K-12)						
18 4th Q						
29 No school						

October 2023							October	April 2024							
Su	M	T	W	Th	F	Sa		Su	M	T	W	Th	F	Sa	
							13 Professional Learning/End of 1st Term (No school)			1	2	3	4	5	6
1	2	3	4	5	6	7	16-19 K-12 P/T Conference week (Elementary (2))	7	8	9	10	11	12	13	
8	9	10	11	12	13	14	16 2nd Q	14	15	16	17	18	19	20	
15	16	17	18	19	20	21	20 No School	21	22	23	24	25	26	27	
22	23	24	25	26	27	28		28	29	30					
29	30	31													

April						
1-2 No school						
15 Professional Learning (No school K-12)						
15-18 Adams/NPHS Conference week (1)						

November 2023							November	May 2024						
Su	M	T	W	Th	F	Sa		Su	M	T	W	Th	F	Sa
			1	2	3	4	13 Professional Learning (No school K-12)				1	2	3	4
5	6	7	8	9	10	11	13-16 Adams/NPHS Conference week (1)	5	6	7	8	9	10	11
12	13	14	15	16	17	18	20-24 Thanksgiving Break (No School)	12	13	14	15	16	17	18
19	20	21	22	23	24	25		19	20	21	22	23	24	25
26	27	28	29	30				26	27	28	29	30	31	

May						
11 Graduation						
21 End of 4th Q						
22 Professional Worktime (No school K-12)						

December 2023							December	June 2024						
Su	M	T	W	Th	F	Sa								
					1	2	21 End of Quarter							1
3	4	5	6	7	8	9	22 Professional Worktime	2	3	4	5	6	7	8
10	11	12	13	14	15	16	25-31 No School- Holiday	9	10	11	12	13	14	15
17	18	19	20	21	22	23		16	17	18	19	20	21	22
24	25	26	27	28	29	30		23	24	25	26	27	28	29
31								30						

**2023-2024: Student days - 172**  
Staff - 185

Color Code	
No School - Professional Learning	
Quarter Start or End	
Parent/ Teacher Conferences Week	
No School - Holiday	



# North Platte Public Schools

Enrollment

2021-2022

October 1, 2021

**North Platte Public Schools**  
 Official School Enrollments  
 K-12

NDE	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
High School						
NPHS	001	1225	1241	1220	1204	1219
Middle						
Adams	002	609	607	601	590	583
Madison	004	298	312	313	303	270
Elementary						
Buffalo	003	151	155	130	0	0
Cody	005	229	239	231	227	202
Jefferson	006	332	340	312	284	271
Lincoln	007	207	194	199	298	286
Washington	009	240	248	250	214	195
McDonald	010	264	247	251	232	235
Eisenhower	011	240	224	218	205	214
Osgood	012	126	112	75	21	0
Lake Maloney	016	92	75	84	119	122
<b>Total</b>		<b>4,013</b>	<b>3,994</b>	<b>3,884</b>	<b>3,697</b>	<b>3,597</b>

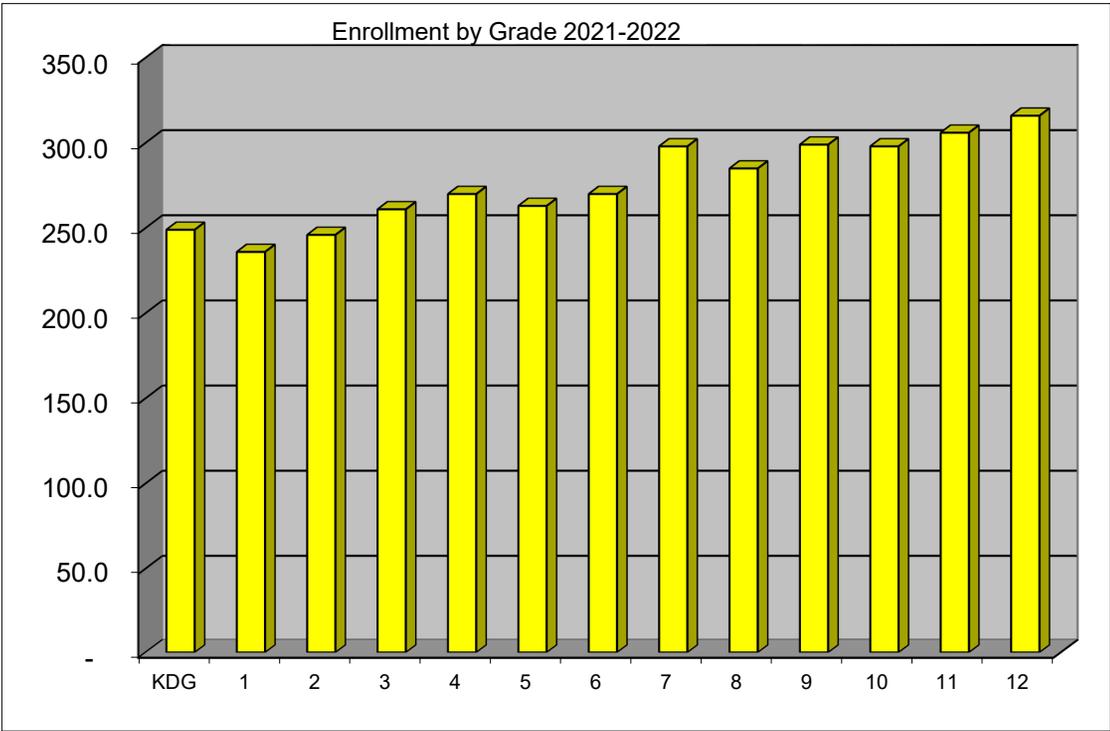
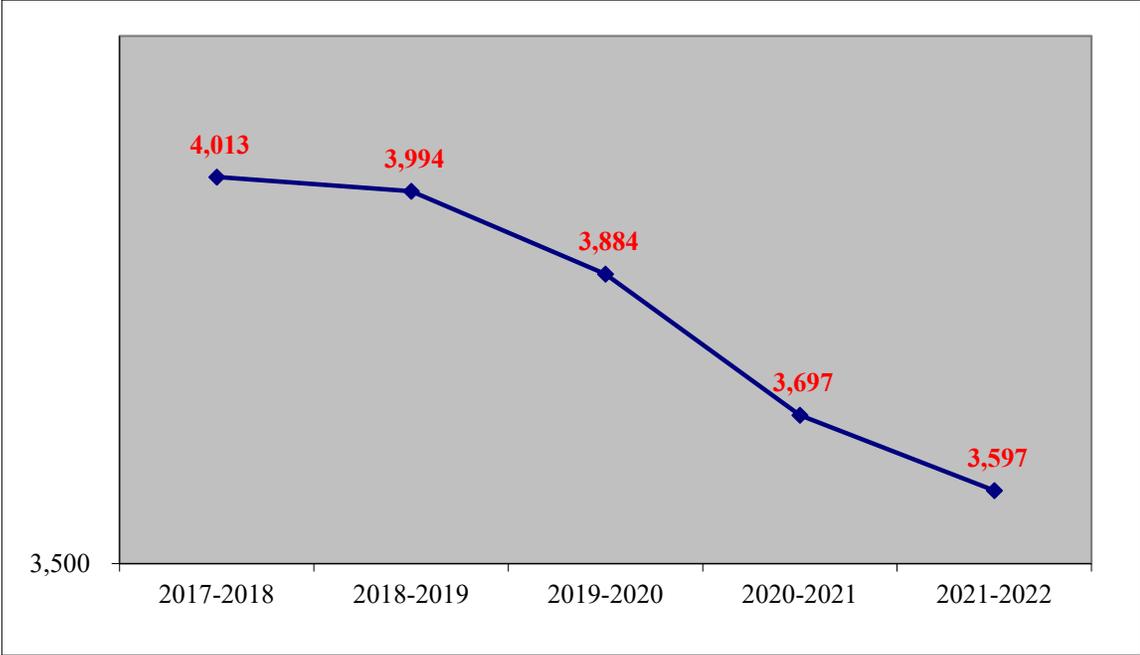
**Preschools**

Buffalo	Full			52	54
Jefferson	1/2 day			36	36
Osgood	1/2 day			28	36
Washington	Full			17	18

**North Platte Public Schools**

Trends

Last Friday Enrollment Trends



North Platte Public Schools  
 Last Friday in September Enrollment  
 10/1/2021

Elementary

		K	1	2	3	4	5	TOTAL
Buffalo	003							0
Cody	005	22	44	27	41	39	29	202
Jefferson	006	44	53	42	41	43	48	271
Lincoln	007	53	51	44	45	47	46	286
Washington	009	20	22	43	40	39	31	195
McDonald	010	47	24	34	40	47	43	235
Eisenhower	011	45	26	31	30	42	40	214
Osgood	012							0
Lake Maloney	016	18	16	25	24	13	26	122
<b>Total</b>		<b>249</b>	<b>236</b>	<b>246</b>	<b>261</b>	<b>270</b>	<b>263</b>	<b>1525</b>

Middle Schools

		6	7	8	TOTAL
Adams	002		298	285	583
Madison	004	270			270
<b>Total</b>		<b>270</b>	<b>298</b>	<b>285</b>	<b>853</b>

High School

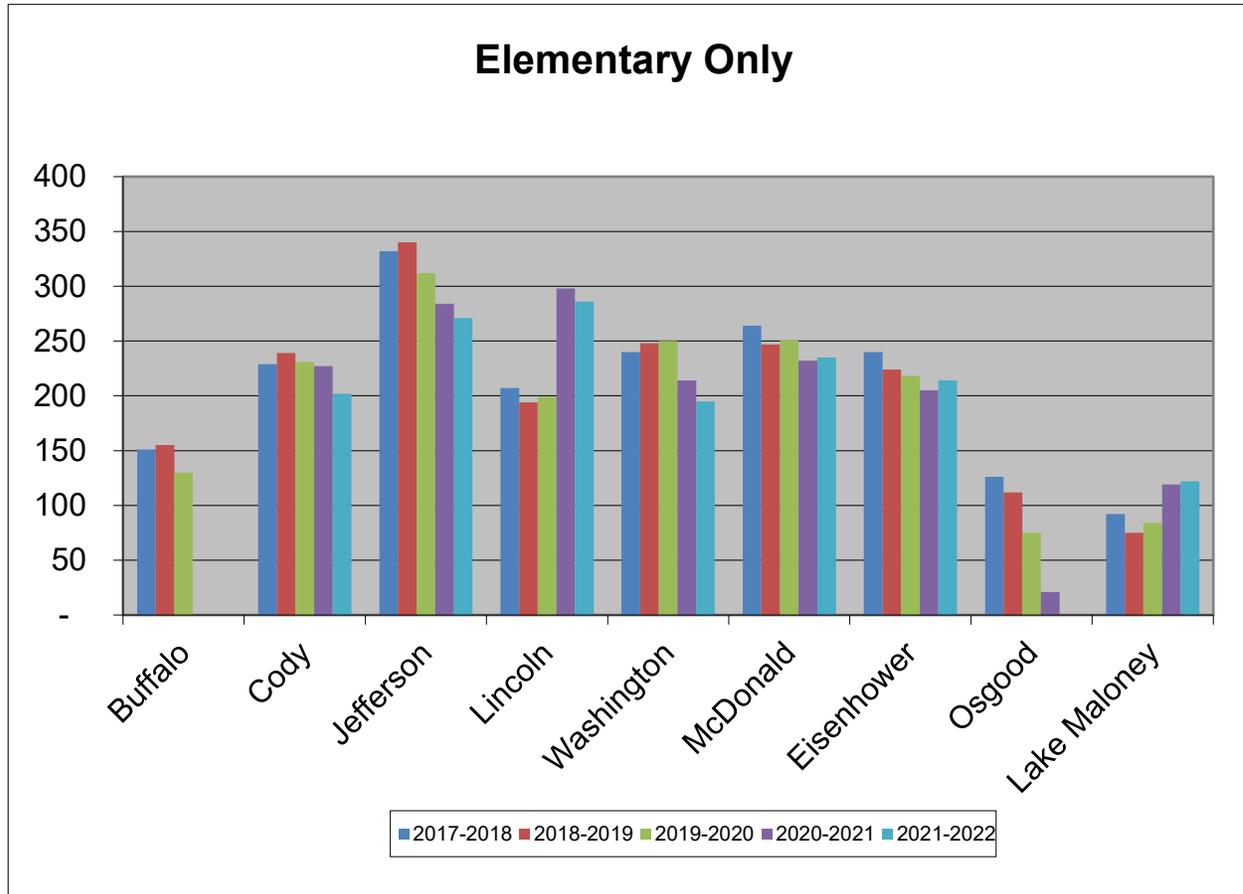
		9	10	11	12	TOTAL
NPHS		299	298	306	316	1219
<b>Total</b>		<b>299</b>	<b>298</b>	<b>306</b>	<b>316</b>	<b>1219</b>

Total Enrollment for the District 3597

**North Platte Public Schools**  
Enrollment by Schools  
2021-2022

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Income Status
High School															
NPHS										299	298	306	316	1219	
Middle															
Adams								298	285					583	
Madison							270							270	
Elementary															
Buffalo														0	
Cody	22	44	27	41	39	29								202	
Jefferson	44	53	42	41	43	48								271	
Lincoln	53	51	44	45	47	46								286	
Washington	20	22	43	40	39	31								195	
McDonald	47	24	34	40	47	43								235	
Eisenhower	45	26	31	30	42	40								214	
Osgood														0	
Lake Maloney	18	16	25	24	13	26								122	
<b>Total</b>	<b>249</b>	<b>236</b>	<b>246</b>	<b>261</b>	<b>270</b>	<b>263</b>	<b>270</b>	<b>298</b>	<b>285</b>	<b>299</b>	<b>298</b>	<b>306</b>	<b>316</b>	<b>3597</b>	
Prior Year		247	264	253	271	267	298	303	297	293	287	302	304		
Variance		-4.5%	-6.8%	3.2%	-0.4%	-1.5%	-9.4%	-1.7%	-4.0%	2.0%	3.8%	1.3%	3.9%		
Elementary	249	236	246	261	270	263								1525	
Middle School							270	298	285					853	
High School										299	298	306	316	1219	
Total														<b>3597</b>	
no CEP program	65	40	59	64	60	69								357	

North Platte Public Schools  
Elementary Enrollment Trends



**North Platte Public Schools**  
 Three Year Enrollment Projection  
 For the Year Ending August 31

	LFE 2018-2019	LFE 2019-2020	LFE 2020-2021	10/1/2021 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025
KDG	287.0	283.0	247.0	249.0	249.0	249.0	249.0
1	306.0	262.0	264.0	236.0	244.0	244.0	244.0
2	278.0	291.0	253.0	246.0	231.3	239.1	239.1
3	325.0	279.0	271.0	261.0	241.1	226.7	234.4
4	314.0	327.0	267.0	270.0	255.8	236.3	222.1
5	324.0	308.0	298.0	263.0	264.6	250.7	231.5
6	312.0	313.0	303.0	270.0	257.7	259.3	245.7
7	303.0	299.0	297.0	298.0	264.6	252.6	254.1
8	304.0	302.0	293.0	285.0	292.0	259.3	247.5
9	308.0	303.0	287.0	299.0	279.3	286.2	254.1
10	302.0	294.0	302.0	298.0	293.0	273.7	280.5
11	295.0	299.0	304.0	306.0	292.0	287.2	268.2
12	336.0	324.0	311.0	316.0	299.9	286.2	281.4
<b>Total</b>	3,994.0	3,884.0	3,697.0	3,597.0	3,464.4	3,350.2	3,251.7
HS	1,241.0	1,220.0	1,204.0	1,219.0	1,164.2	1,133.3	1,084.3
MS	919.0	914.0	893.0	853.0	814.4	771.2	747.3
ELEM	1,834.0	1,750.0	1,600.0	1,525.0	1,485.8	1,445.7	1,420.2

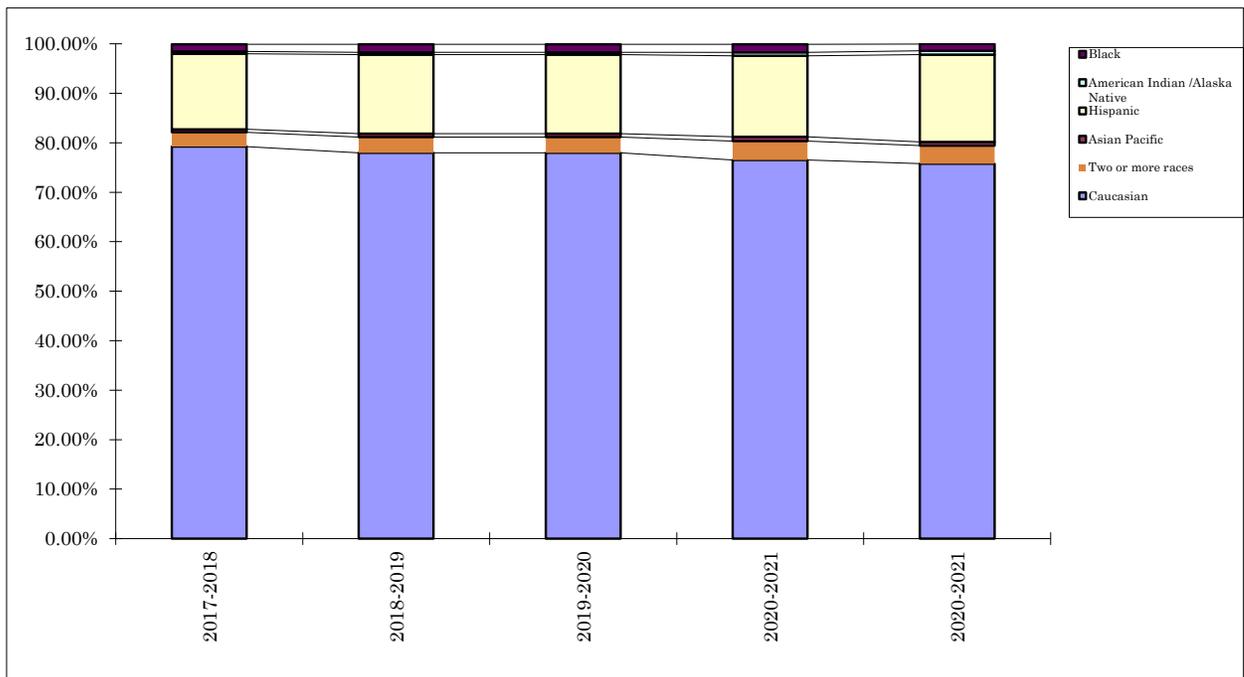
**These are last years 3 year projections  
 in comparison to this years calculation.**

	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024
KDG	247.0	247.0	247.0
1	242.1	242.1	242.1
2	258.7	237.2	237.2
3	247.9	253.5	232.5
4	265.6	243.0	248.5
5	261.7	260.3	238.1
6	292.0	256.4	255.1
7	296.9	286.2	251.3
8	291.1	291.0	280.5
9	287.1	285.2	285.2
10	281.3	281.4	279.5
11	296.0	275.6	275.8
12	297.9	290.0	270.1
<b>Total</b>	3,565.3	3,449.0	3,342.8
	0.9%	0.4%	0.2%

## North Platte Public Schools

### Demographic Summary Last Friday in September

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>
Male	51.46%	51.38%	51.91%	52.50%	52.54%
Female	48.54%	48.62%	48.09%	47.50%	47.46%
Caucasian	79.22%	77.97%	77.97%	76.49%	75.79%
Two or more races	2.89%	3.15%	3.15%	3.81%	3.64%
Native Hawaiian	0.10%	0.08%	0.08%	0.08%	0.06%
Asian Pacific	0.62%	0.70%	0.70%	0.92%	0.75%
Hispanic	15.25%	15.97%	15.97%	16.34%	17.65%
American Indian /Alaska Native	0.47%	0.50%	0.50%	0.70%	0.75%
Black	1.45%	1.63%	1.63%	1.65%	1.36%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>





# North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

## Historical Enrollment Per Grade

School Year	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
2000-2001	4,070	296	292	284	289	305	267	313	296	314	341	350	350	373
2001-2002	3,967	339	276	261	275	280	300	271	307	294	351	340	317	356
2002-2003	3,903	297	311	268	254	277	289	310	273	307	301	348	338	330
2003-2004	3,855	328	274	281	262	250	279	286	318	274	338	304	341	320
2004-2005	3,879	340	302	274	273	266	258	297	280	335	304	331	297	322
2005-2006	3,863	332	284	295	280	277	278	251	294	297	336	312	326	301
2006-2007	4,110	395	337	308	297	304	314	295	275	300	320	344	306	315
2007-2008	4,139	380	359	339	313	301	307	329	291	266	318	314	315	307
2008-2009	4,144	377	351	351	344	319	308	304	324	276	283	290	299	318
2009-2010	4,053	390	322	324	338	335	301	303	288	307	293	275	282	295
2010-2011	4,040	365	363	316	334	327	325	285	292	288	311	285	263	286
2011-2012	4,051	376	362	346	312	323	310	313	286	299	274	293	279	278
2012-2013	4,058	347	336	343	337	305	318	306	300	284	296	286	296	304
2013-2014	4,032	346	336	318	340	331	294	313	292	295	291	292	278	306
2014-2015	4,097	373	351	325	319	334	318	288	303	304	304	279	301	298
2015-2016	4,135	355	347	345	324	315	331	306	294	306	320	301	279	312
2016-2017	4,016	279	347	316	321	324	309	312	307	275	309	323	302	292
2017-2018	4,006	304	280	331	319	325	322	298	306	303	284	300	323	311
2018-2019	3,966	286	306	278	325	314	324	312	303	304	308	275	295	336
2019-2020	3,887	286	262	291	279	327	308	313	299	302	303	294	299	324
2020-2021	3,697	247	264	253	271	267	298	303	297	293	287	302	304	311
2020-2021	3,597	249	236	246	261	270	263	270	298	285	299	298	306	316

North Platte Public Schools  
Option Enrollment

21-22																Year	Option Out	Option In
<b>Option out</b>	<b>KDG</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>9th</b>	<b>10th</b>	<b>11th</b>	<b>12th</b>	<b>Total</b>		21-22	536	55
Brady	4	2	1	2	5	1	4	2	5	4	2	3	2	37		20-21	522	40
Cozad														0		19-20	523	26
Gotherburg														0		18-19	493	22
Hershey	15	13	19	13	14	15	19	13	16	13	19	19	9	197		17-18	462	30
Maxwell	4	7	10	9	11	14	12	12	21	20	21	17	15	173		16-17	438	18
Maywood	2	2	2	1	2	1	3	4	3	4	2	1	2	29		15-16	401	16
McPherson County			1		2	1	1	1	1	4	2	5		18		14-15	370	17
Medicine Valley	1		1			1								3		13-14	360	21
Paxton						1		2				1	1	5		12-13	383	26
Stapleton	3	1	3	2	4	2	7	5	5	8	2	5	4	51		11-12	374	19
Sutherland	1	2	1	1	1	1	1	2	1	4	2	0	4	21		10-11	372	13
Wallace			1										1	2		09-10	318	19
	30	27	39	28	39	37	47	41	52	57	50	51	38	536		08-09	289	23
																07-08	277	22
20-21																		
<b>Option out</b>	<b>KDG</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>9th</b>	<b>10th</b>	<b>11th</b>	<b>12th</b>	<b>Total</b>				
Brady	2	3	2	5	1	4	1	6	4	3	3	4	4	42				
Cozad														0				
Gotherburg														0				
Hershey	12	15	13	10	11	9	7	10	16	18	19	9	17	166				
Maxwell	5	8	9	10	13	16	13	20	22	22	20	19	12	189				
Maywood	2	2	1	2	1	3	4	2	3	2	1	2		25				
McPherson County		1		2	1	2	3	2	4	2	5	1	1	24				
Medicine Valley		1			1									2				
Paxton							1					1	1	3				
Stapleton		2	2	2	2	7	6	4	7	4	6	4	7	53				
Sutherland	3	1	1		1	1	2		1	2		2	1	15				
Wallace		1										1		2				
	24	34	28	31	31	42	37	44	57	53	54	43	43	521				



# ***NORTH PLATTE PUBLIC SCHOOLS***

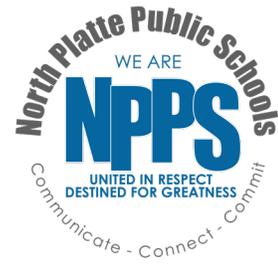
## **MONTHLY FINANCIAL REPORT**

For the Two Month Period Ending October 31, 2021

**[www.nppsd.org](http://www.nppsd.org)**

Current Budget Usage should be 16.7%

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.



## DISTRICT STRATEGIC PLAN

**Goal 1:** The North Platte School District maintains and communicates at all levels of the district a **purpose and direction** for continuous improvement that commits to high expectations for learning as well as shared values and beliefs about teaching and learning that prepares all students for a successful transition.

**College and Career Ready:** every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

**Goal 2:** The North Platte School District provides the **governance and leadership** that promotes and supports its purpose and direction; student performance, and system effectiveness.

**Goal 3:** The North Platte School District provides a **rigorous, relevant, and coherent curriculum and programs** delivered by high-quality educators who use innovative, researched-based strategies; supported by school leaders to ensure success for all students.

**Educational Opportunities and Access:** that all students should have access to comprehensive instructional opportunities to be prepared for postsecondary education and career goals.

**College and Career Ready:** every student upon completion of secondary education shall be prepared for postsecondary educational opportunities and to pursue his or her career goals.

**Transitions:** that quality educational opportunities focus on supports for students transitioning between grade levels, programs, schools, districts, and ultimately, college and careers.

**Assessment:** the results of multiple assessment sources (national, state, and classroom-based) should be used to measure student achievement of college and career-ready standards and be used as an integral part of the instructional process.

**Goal 4:** The North Platte School District will utilize best practices to **recruit, hire, mentor, retain, and develop qualified certified and noncertified staff** in all schools that support its purpose and direction to ensure success for all students.

**Educator Effectiveness:** students should be surrounded by effective educators throughout their learning experiences, such that schools and districts develop effective teachers and leaders who establish a culture of success.

**Goal 5:** The district demonstrates **strategic resource management** that includes long-range planning in support of the purpose and direction of the district. The district ensures appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

**Goal 6:** The North Platte School District **provides safe, healthy, and efficiently operated facilities;** and manages resources in all schools that support its purpose and direction to ensure success for all students.

**Goal 7:** The North Platte School District provides an **effective communication process at all levels of the organization and to the community** that promotes and reflects its purpose, values, and beliefs about teaching and learning and the system's effectiveness to ensure success for all students.

**Positive Partnerships, Relationships, and Student Success:** that student engagement through positive partnerships and relationships is fundamental to successful schools and districts and schools and districts need to implement best practices in student, family, and community engagement to enhance educational experiences and opportunities.

**Goal 8:** The North Platte School District plans, develops and creates classroom environments where students engage in collaborative, inquiry-based learning, facilitated by educators who are able to use **technology** to transform knowledge and skills into solutions, new information, and products – technology is used to amplified and accelerate learning facilitated by interaction with the digital world.

**North Platte Public Schools**  
**Enrollment Comparison**  
10/31/2021



	<b>September</b>		<b>Percent</b>
	<b><u>Enrollment</u></b>	<b><u>10/31/21</u></b>	<b>Change</b>
KDG	249	252	1.2%
1	236	236	0.0%
2	246	244	-0.8%
3	261	260	-0.4%
4	270	270	0.0%
5	263	262	-0.4%
6	270	270	0.0%
7	298	297	-0.3%
8	285	286	0.4%
9	299	299	0.0%
10	298	297	-0.3%
11	306	307	0.3%
12	316	306	-3.2%
<b>Total</b>	<b><u>3,597</u></b>	<b><u>3,586</u></b>	<b>-0.3%</b>

		GRD			
NPHS	9-12	001	1,214	1,209	-0.4%
Adams	7-8	002	583	583	0.0%
Madison	6	004	270	270	0.0%
Cody	K-5	005	202	201	-0.5%
Jefferson	K-5	006	271	270	-0.4%
Lincoln	K-5	007	286	287	0.3%
Washington	K-5	009	195	196	0.5%
McDonald	K-5	010	235	235	0.0%
Eisenhower	K-5	011	214	213	-0.5%
Lake Maloney	3-5	016	122	122	0.0%
<b>Total</b>			<b><u>3,592</u></b>	<b><u>3,586</u></b>	<b>-0.2%</b>

<b>Preschool</b>				
Buffalo	003	54	53	
Jefferson	006	36	37	
Washington	009	18	18	
Osgood	012	36	36	0.0%
		<b><u>144</u></b>	<b><u>144</u></b>	

North Platte Public Schools



**STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL**

**For the One Month Period Ending September 30, 2021**

	<b>Budget</b>		<b>% of Budget</b>
	<b><u>(Original and Final)</u></b>	<b><u>Actual</u></b>	<b><u>Spent</u></b>
General-Regular	37,711,500	6,343,184	16.82%
General-Grants			
ESSERS	6,209,864	187,200	3.01%
ESSA	1,153,207	171,294	14.85%
IDEA	1,294,781	212,645	16.42%
Grants	5,511,523	263,762	4.79%
Total Disbursements less Special Education	<b>51,880,875</b>	<b>7,178,085</b>	13.84%
General-Special Education	4,852,770	849,968	17.52%
<b>General Fund</b>	<b>\$ 56,733,645</b>	<b>\$ 8,028,053</b>	
Depreciation	4,435,782	439,142	9.90%
Employee Benefit	300,000	1,515	0.51%
Cooperative Fund	100,000	7,262	7.26%
Bond-North Platte	270,000		0.00%
Bond-Lake Maloney	115,300	-	0.00%
Building	8,938,882	217,472	2.43%
QCPUF	1,011,760	-	0.00%
Lunch	3,048,000	430,584	14.13%
Student Fee Fund	-	-	
Activities	1,380,595	387,787	28.09%
Total	<b>\$ 76,333,964</b>	<b>\$ 9,511,815</b>	12.46%

**North Platte Public Schools**  
Treasurers Report  
10/31/2021



**General Fund**

**Reserves-September 30, 2021** **4,032,071**

Deposits

Property Taxes	1,091,661	
State Aid	988,554	
Special Education	-	
Interest Income		
IDEA		
Other Income (Tuition, HHS Payments)	9,574	
Federal Grants	295,973	
Transfers/Liabilities	12,949	
Total Deposits		2,398,711

Disbursements

Payroll	1,723,569	
Federal Taxes	559,592	
Nebraska Retirement	468,265	
Nebraska Taxes	90,260	
Payroll Deductions	64,138	
		2,905,824

Bills	798,724	
Total Disbursement		3,704,548

Net Change (1,305,837)

**Reserves-October 31, 2021** **2,726,234**

**Depreciation**

**Reserves-September 30, 2021** **3,011,589**

Deposits	6,992	
Disbursements	8,013	
Net Change		(1,021)

**Reserves-October 31, 2021** **3,010,568**

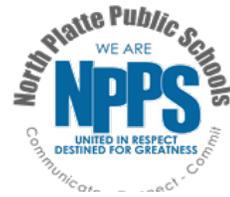
**Employee Benefit**

**Reserves-September 30, 2021** **132,329**

Deposits	-	
Disbursements	759	
Net Change		(759)

**Reserves-October 31, 2021** **131,570**

**North Platte Public Schools**  
Treasurers Report  
10/31/2021



**Activity Fund**

**Reserves-September 30, 2021** **1,695,349**

Deposits	102,813	
Disbursements	184,144	
Net Change		(81,331)

**Reserves-October 31, 2021** **1,614,018**

**Cafeteria Fund**

**Reserves-September 30, 2021** **48,885**

Deposits		
Federal Funds	475,321	
Student Lunches	12,032	
Accrual of Meals	Accrual	
State Reimbursements	-	
Other Income (Catering)	2,915	
Adjustments for prior months	(12,034)	
Total Deposits		478,234
Disbursements		
Bills		
SODEXO		
Payroll	10,155	
Other Bills	14	
Total Disbursement		10,169
Net Change		468,065

**Reserves-October 31, 2021** **516,950**

(0)

**Bond Fund**

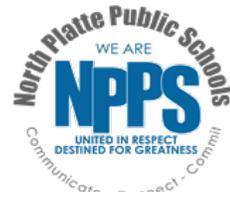
**Reserves-September 30, 2021** **403,080**

Deposits		
Property Taxes	4,934	
Disbursements		
Net Change		4,934

**Reserves-October 31, 2021** **408,014**

-

North Platte Public Schools  
 Treasurers Report  
 10/31/2021



**Building Fund**

Reserves-September 30, 2021 **7,237**

Deposits	143,232	
Property Taxes	26,072	
Disbursements	5,156	
Net Change		164,148

Reserves-October 31, 2021 **171,385**

**QCPUF**

Reserves-September 30, 2021 **897,230**

Deposits		
Property Taxes	36,387	
Other Revenue		
Disbursements		
Net Change		36,387

Reserves-October 31, 2021 **933,617**

**Cooperative Fund**

Reserves-September 30, 2021 **(257)**

Deposits	15,525	
Disbursements	4,115	
Net Change		11,410

Reserves-October 31, 2021 **11,153**

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS  
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**October 31, 2021**



	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Coopertive</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>
<b>ASSETS</b>								
Cash	\$ 2,562,396	\$ 3,184,697	\$ 133,084	\$ 11,153	\$ 584,167	\$ 408,014	\$ 378,557	\$ 933,617
Investments								
Cash with Fiscal Agent	-							
Accounts Receivables	-	-			(45,984)			
Due From	334,454							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ 2,896,850</b>	<b>\$ 3,184,697</b>	<b>\$ 133,084</b>	<b>\$ 11,153</b>	<b>\$ 538,183</b>	<b>\$ 408,014</b>	<b>\$ 378,557</b>	<b>\$ 933,617</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	170,616							
Due To	-	174,129	1,514	-	21,233	-	207,172	-
Bonds Payable								
<b>Total Liabilities</b>	<b>\$ 170,616</b>	<b>\$ 174,129</b>	<b>\$ 1,514</b>	<b>\$ -</b>	<b>\$ 21,233</b>	<b>\$ -</b>	<b>\$ 207,172</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>\$ 2,726,234</b>	<b>\$ 3,010,568</b>	<b>\$ 131,570</b>	<b>\$ 11,153</b>	<b>\$ 516,950</b>	<b>\$ 408,014</b>	<b>\$ 171,385</b>	<b>\$ 933,617</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408,014	\$ -	\$ -
Unreserved for:								
General	2,726,234	-	-	11,153			-	-
Special Revenue Funds	-	3,010,568	131,570		516,950		-	933,617
Capital Projects Fund	-	-	-				171,385	
<b>Total Net Assets (Reserves)</b>	<b>\$ 2,726,234</b>	<b>\$ 3,010,568</b>	<b>\$ 131,570</b>	<b>\$ 11,153</b>	<b>\$ 516,950</b>	<b>\$ 408,014</b>	<b>\$ 171,385</b>	<b>\$ 933,617</b>

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**

**For the One Month Period Ending September 30, 2021**



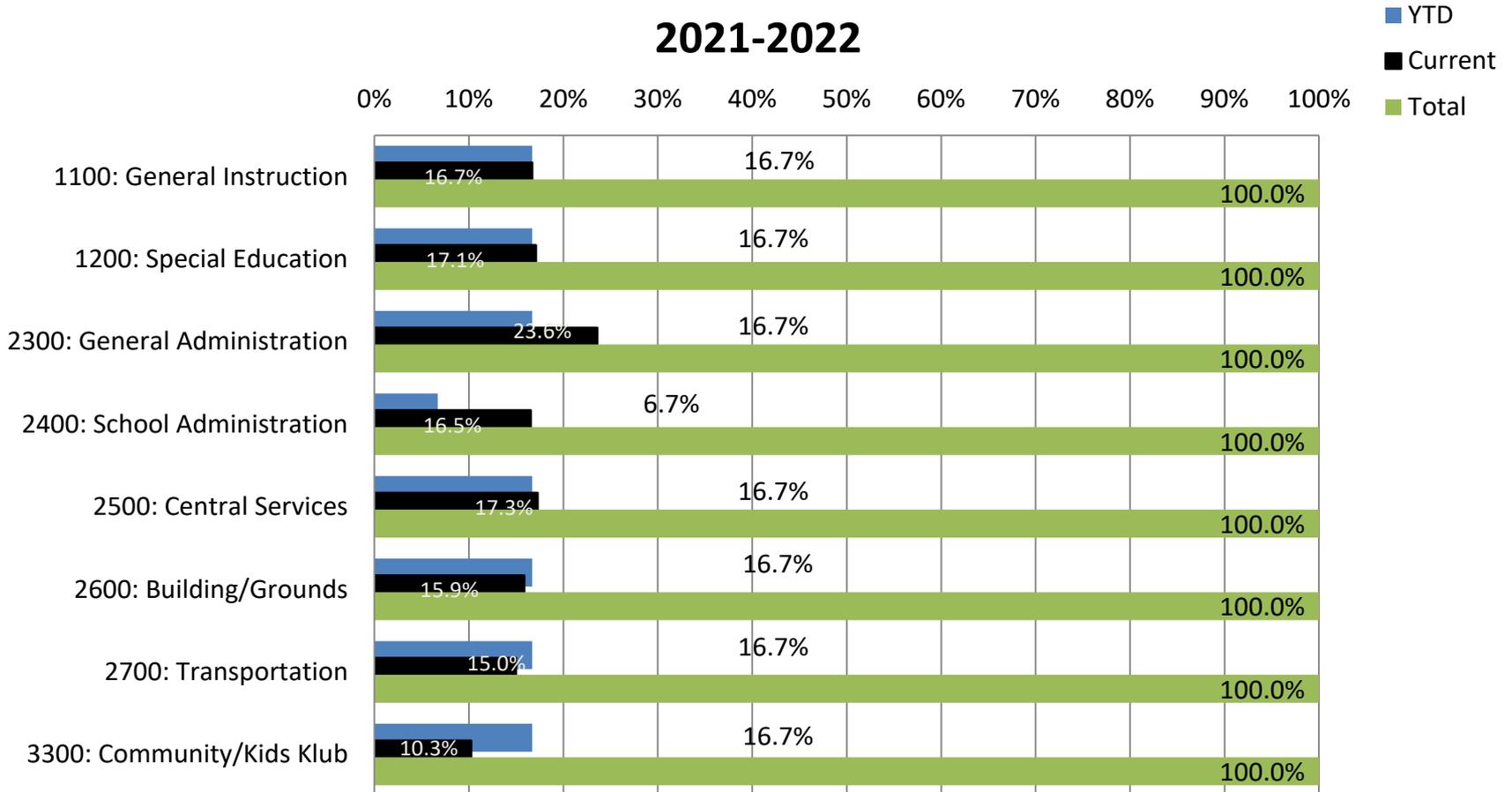
FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2021-2022	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite			
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities	
GENERAL										
Education	\$ 6,526,945	\$ 3,323,128	\$ 37,711,500	\$ 6,343,184			\$ 2,562,396	\$ 334,454	\$ (170,616)	
Special Education			\$ 4,852,770	849,968						
Grants		904,214	\$ 14,169,375	834,901						
Total	\$ 6,526,945	\$ 4,227,342	\$ 56,733,645	\$ 8,028,053	(3,800,711)	\$ 2,726,234	\$ 2,562,396	\$ 334,454	\$ (170,616)	
DEPRECIATION	\$ 3,441,169	\$ 8,541	\$ 4,435,782	\$ 439,142	(430,601)	\$ 3,010,568	\$ 3,184,697	\$ (174,129)	\$ -	
EMPLOYEE BENEFIT	\$ 133,085	\$ -	\$ 300,000	\$ 1,515	(1,515)	\$ 131,570	\$ 133,084	\$ (1,514)	\$ -	
Combined Total	\$ 10,101,199	\$ 4,235,883	\$ 61,469,427	\$ 8,468,710	(4,232,827)	\$ 5,868,372	\$ 5,880,177	\$ 158,811	\$ (170,616)	
FIDUCIARY										
Student Activity	\$ 1,589,661	\$ 412,144	\$ 1,380,595	\$ 387,787	24,357	\$ 1,614,018	\$ 1,544,486	\$ 69,593	\$ (61)	
SCHOOL NUTRITION										
School Year	\$ 432,948	\$ 501,646	\$ 3,048,000	\$ 430,584	71,062	\$ 504,010	\$ 584,167	\$ (21,233)	\$ (45,984)	
Vending Machine	11,322	1,618		-	1,618	12,940				
Total	\$ 444,270	\$ 503,264	\$ 3,048,000	\$ 430,584	72,680	\$ 516,950	\$ 584,167	\$ (21,233)	\$ (45,984)	
BOND INTEREST AND RETIREMENT	\$ 403,080	\$ 4,934	\$ 385,300	\$ -	4,934	\$ 408,014	\$ 408,014	\$ -	\$ -	
SPECIAL BUILDING	\$ 219,552	\$ 169,305	\$ 8,938,882	\$ 217,472	(48,167)	\$ 171,385	\$ 378,557	\$ (207,172)	\$ -	
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 897,229	\$ 36,388	\$ 1,011,760	\$ -	36,388	\$ 933,617	\$ 933,617	\$ -	\$ -	
COOPERATIVE	\$ 645	\$ 17,770	\$ 100,000	\$ 7,262	10,508	\$ 11,153	\$ 11,153	\$ -	\$ -	
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 13,655,636</b>	<b>\$ 5,379,688</b>	<b>\$ 76,333,964</b>	<b>\$ 9,511,815</b>	<b>\$ (4,132,127)</b>	<b>\$ 9,523,509</b>	<b>\$ 9,740,171</b>	<b>\$ (1)</b>	<b>\$ (216,661)</b>	



# North Platte Public Schools

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

## 2021-2022



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent, Human Relations

2400: **School Administration:** Building Principals Office and Support

For 10/01/21 - 10/31/21

Income Statement

FPROF01A

Periods 02 - 02

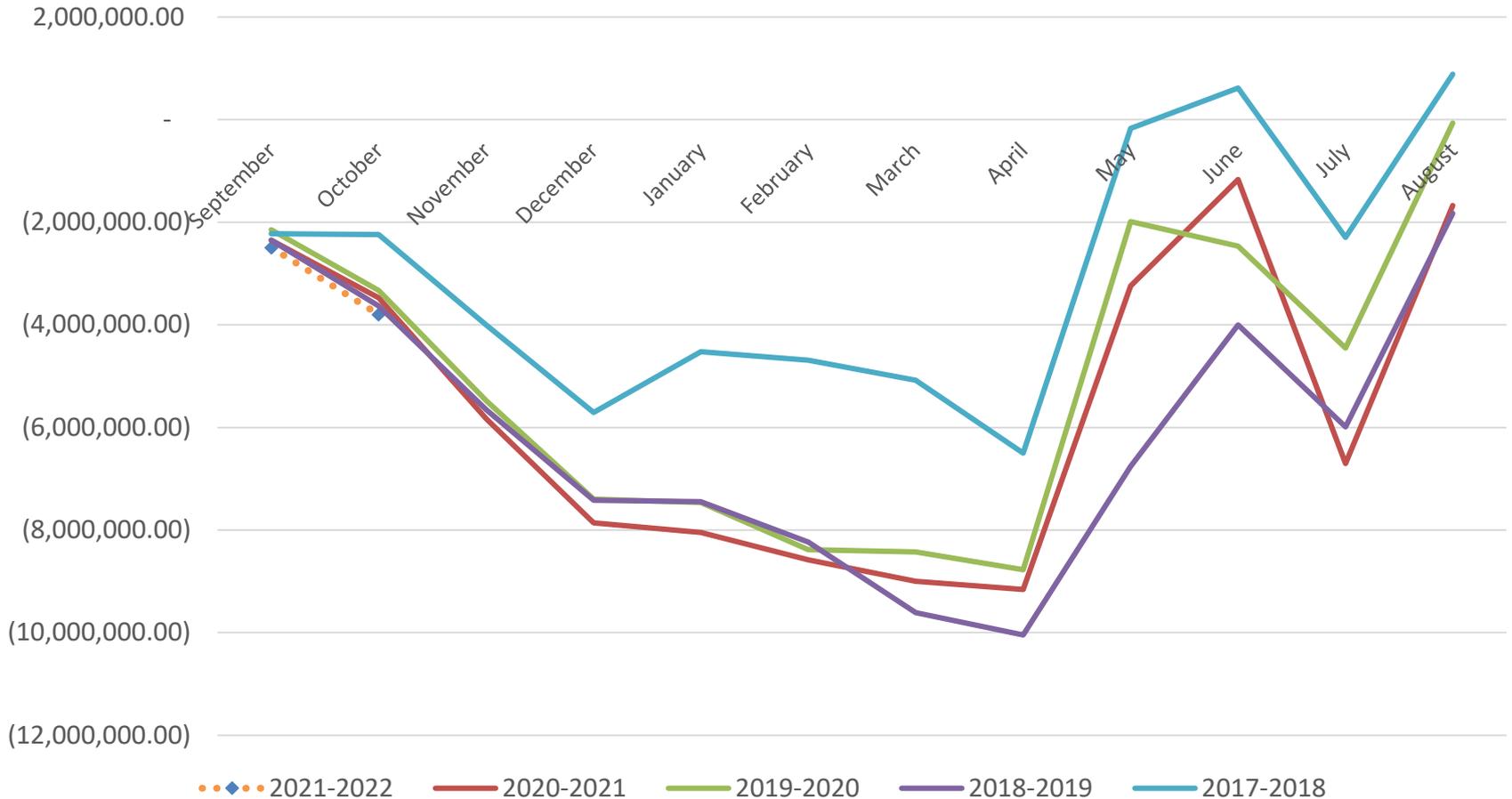
Income Statement

INCOME STATEMENT

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01 GENERAL FUND						
81 REVENUES						
11 00 TAXES	27,772,864.00	.00	.00	1,073,022.59	26,699,841.41	3.86
15 00 INVESTMENT INCOME	1,000.00	.00	.00	45.11	954.89	4.51
18 00 TUITION-AFTER SCHOOL PROG	.00	.00	25.00	25.00	-25.00	.00
19 00 PRIVATE GRANTS	125,000.00	.00	7,175.00	7,175.00	117,825.00	5.74
21 00 COUNTY FINES/LICENSES	300,000.00	.00	.00	18,638.73	281,361.27	6.21
31 00 STATE RECEIPTS	12,149,237.00	.00	988,554.00	1,977,108.00	10,172,129.00	16.27
34 00 CATEGORICAL/PRIVATE GRANTS	500,000.00	.00	.00	.00	500,000.00	.00
35 00 STATE CATEGORICAL PROGRAMS	48,000.00	.00	240,800.00	240,800.00	-192,800.00	501.67
39 00 OTHER STATE RECEIPTS	50,000.00	.00	.00	.00	50,000.00	.00
40 00 UNOBLIGATED GRANT FUNDS	12,365,604.00	.00	.00	.00	12,365,604.00	.00
45 00 FEDERAL PROGRAMS	2,455,250.00	.00	55,173.42	779,260.59	1,675,989.41	31.74
49 00 21ST CENTURY/EIN	7,000.00	.00	.00	124,953.11	-117,953.11	1785.04
56 00 MISC REVENUE	270,000.00	.00	274.00	6,314.00	263,686.00	2.34
81 REVENUES	56,043,955.00	.00	1,292,001.42	4,227,342.13	51,816,612.87	7.54
91 EXPENDITURES						
11 00 REGULAR INSTRUCTION	20,726,619.92	35,337.88	1,729,681.62	3,573,862.13	17,117,419.91	17.41
12 00 SPECIAL EDUCATION	4,738,888.00	19,283.34	379,235.37	810,628.38	3,908,976.28	17.51
13 00 SUMMER SCHOOL	73,516.00	.00	.00	.00	73,516.00	.00
21 00 PUPIL SUPPORT	2,227,272.00	17,800.16	226,295.92	423,724.70	1,785,747.14	19.82
22 00 STAFF SUPPORT	1,801,383.00	57,822.77	73,425.20	148,791.75	1,594,768.48	11.47
23 00 GENERAL ADMINISTRATION	1,061,753.10	.00	62,011.68	250,393.14	811,359.96	23.58
24 00 SCHOOL ADMINISTRATION	2,939,945.00	2,250.50	243,742.86	486,195.55	2,451,498.95	16.61
25 00 BUSINESS SUPPORT	2,966,780.00	277,465.73	178,506.44	512,021.39	2,177,292.88	26.61
26 00 OPERATIONS/MAINTENANCE	5,022,325.72	146,965.18	381,527.53	796,951.19	4,078,409.35	18.79
27 00 TRANSPORTATION	551,972.00	.00	32,012.11	82,775.92	469,196.08	15.00
33 00 COMMUNITY SERVICE	368,815.00	.00	23,592.22	37,808.23	331,006.77	10.25
34 00 CATEGORICAL/PRIVATE GRANTS	.00	433.25	.00	136,502.00	-136,935.25	.00
35 00 STATE CATEGORICAL PROGRAMS	244,972.00	14,501.98	19,940.00	28,011.01	202,459.01	17.35
40 00 UNOBLIGATED GRANT FUNDS	5,070,867.00	.00	.00	.00	5,070,867.00	.00
62 00 ESSA-TITLE	990,447.00	.00	74,538.99	137,678.75	852,768.25	13.90
63 00 ESSA-TITLE II	162,760.00	.00	12,254.86	33,614.99	129,145.01	20.65
64 00 IDEA	1,294,781.00	1,203.21	126,173.02	212,644.77	1,080,933.02	16.52
66 00 OTHER FEDERAL SERV-NON CATEGORICAL	25,263.00	.00	2,649.32	5,251.91	20,011.09	20.79
67 00 CARL PERKINS FUNDS	53,210.00	26,761.38	16,395.46	23,140.79	3,307.83	93.78
69 00 FEDERAL SERV-CATEGORICAL	6,327,075.00	8,971.72	107,516.24	258,056.04	6,060,047.24	4.22
80 00 TRANSFERS	85,000.00	.00	.00	70,000.00	15,000.00	82.35
91 EXPENDITURES	56,733,644.74	608,797.10	3,689,498.84	8,028,052.64	48,096,795.00	15.22
01 GENERAL FUND	-689,689.74	-608,797.10	-2,397,497.42	-3,800,710.51	3,719,817.87	639.35



## Monthly Cash Flow



## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	104,017.54	.00	7,238.73	96,778.81
8002	ADAMS MIDDLE SCHOOL	107,349.99	.00	.00	107,349.99
8003	BUFFALO ELEMENTARY	18,747.42	.00	1,363.22	17,384.20
8004	MADISON SCHOOL	136,991.12	.00	3,018.99	133,972.13
8005	CODY ELEMENTARY	33,151.90	.00	.00	33,151.90
8006	JEFFERSON ELEMENTARY	5,081.32	.00	312.70	4,768.62
8007	LINCOLN ELEMENTARY	45,016.92	.00	.00	45,016.92
8009	WASHINGTON ELEMENTARY	39,936.46	.00	299.99	39,636.47
8010	MCDONALD ELEMENTARY	26,453.50	.00	.00	26,453.50
8011	EISENHOWER ELEMENTARY	15,615.40	.00	1,036.00	14,579.40
8012	OSGOOD/LAKE ELEMENTARY	4,778.12	.00	.00	4,778.12
8013	SPED	.00	.00	.00	.00
8015	STUDENT LEAD TECHNOLOGY	530,421.53	.00	.00	530,421.53
8026	NURSING SERVICES	4,217.77	.00	.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	.00	.00	22,863.51
8040	ELEMENTARY MUSIC	4,581.15	.00	.00	4,581.15
8041	ELEMENTARY PE	17,074.20	.00	.00	17,074.20
8051	NEW SERIES TEXTBOOKS	972,266.70	.00	248,728.03	723,538.67
8052	TECHNOLOGY OFFICE	627,289.97	.00	176,969.82	450,320.15
8055	REPLACEMENT TEXTBOOKS	87,357.72	.00	174.80	87,182.92
8110	NPHS LIBRARY	3,470.58	.00	.00	3,470.58
8111	NPHS BAND	-17,126.95	.00	.00	-17,126.95
8230	MS BAND	7,500.00	.00	.00	7,500.00
8232	CENTRAL OFFICE	-27,853.37	.00	.00	-27,853.37
8233	CUSTODIAL/MAINTENANCE	54,890.41	.00	.00	54,890.41
8234	TEACHER COMPUTERS	219,364.81	.00	.00	219,364.81
8235	VEHICLE ACQUISITION	136,033.86	.00	.00	136,033.86
8240	TRACK	253,506.63	.00	.00	253,506.63
8241	TENNIS COURTS	172,532.00	.00	.00	172,532.00
8245	FOOTBALL FIELD	100,597.00	.00	.00	100,597.00
8250	ADAMS HVAC	-212,532.52	.00	.00	-212,532.52
8255	PLAYGROUNDS	-75,931.00	.00	.00	-75,931.00
8290	INTEREST	23,505.10	8,541.18	.00	32,046.28
	<b>Fund Totals</b>	<b>3,441,168.79</b>	<b>8,541.18</b>	<b>439,142.28</b>	<b>3,010,567.69</b>
	<b>Total For All Funds</b>	<b>3,441,168.79</b>	<b>8,541.18</b>	<b>439,142.28</b>	<b>3,010,567.69</b>

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	22,457.90	.00	1,513.40	20,944.50
8610	EMPLOYEE BENEFITS-UNEMP COMP	1,800.56	.00	.00	1,800.56
8620	SECTION 125	108,826.22	.00	.00	108,826.22
	<b>Fund Totals</b>	<b>133,084.68</b>	<b>.00</b>	<b>1,513.40</b>	<b>131,571.28</b>
	<b>Total For All Funds</b>	<b>133,084.68</b>	<b>.00</b>	<b>1,513.40</b>	<b>131,571.28</b>

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	.00	22,860.76	24,842.80	-1,982.04
7002	VOLLEYBALL	.00	4,198.58	8,570.22	-4,371.64
7003	SOFTBALL	.00	3,616.32	17,035.99	-13,419.67
7004	UNIFIED BOWLING	.00	.00	200.00	-200.00
7005	CROSS COUNTRY	.00	2,972.43	8,543.33	-5,570.90
7006	TENNIS	.00	585.00	3,117.53	-2,532.53
7007	GOLF	.00	680.00	2,392.46	-1,712.46
7008	BASKETBALL	.00	.00	8,204.80	-8,204.80
7009	SOCCER	.00	.00	805.05	-805.05
7010	WRESTLING	.00	.00	153.00	-153.00
7011	SWIMMING	.00	.00	.00	.00
7012	TRACK	.00	.00	421.03	-421.03
7013	UNIFIED TRACK	.00	.00	.00	.00
7019	ACTIVITY TICKETS	1,876.61	76,114.49	24,596.36	53,394.74
7020	ACTIVITY OFFICE	-262.68	13,177.03	952.93	11,961.42
7022	HIGH SCHOOL CONCESSIONS	8,878.62	23,191.62	25,053.86	7,016.38
7024	SUMMER WEIGHT PROGRAM	.00	.00	.00	.00
7030	ACTIVITY OFFICE FUNDRAISER	2,908.54	545.00	43,981.15	-40,527.61
7031	FOOTBALL FUND RAISER	17,275.56	785.00	8,713.84	9,346.72
7032	VOLLEYBALL FUND RAISER	4,825.41	18,164.46	20,390.89	2,598.98
7033	WRESTLING FUND RAISER	715.40	.00	110.00	605.40
7034	SOFTBALL FUND RAISER	10,395.05	4,182.81	6,349.21	8,228.65
7035	BOYS BBALL FUND RAISER	1,419.26	5.00	1,756.78	-332.52
7036	GIRLS BBALL FUND RAISER	6,961.70	1,575.44	7,185.93	1,351.21
7037	SWIMMING FUND RAISER	696.23	.00	.00	696.23
7038	BOYS SOCCER FUND RAISER	4,819.40	310.74	.00	5,130.14
7039	GIRLS SOCCER FUND RAISER	2,391.72	614.14	.00	3,005.86
7040	BOYS TRACK FUND RAISER	2,490.89	305.45	.00	2,796.34
7041	GIRLS TRACK FUND RAISER	4,067.31	.00	.00	4,067.31
7042	BOYS TENNIS FUND RAISER	3,990.03	.00	2,037.65	1,952.38
7043	GIRLS TENNIS FUND RAISER	7,975.43	400.00	.00	8,375.43
7044	BOYS GOLF FUND RAISER	2,143.95	.00	.00	2,143.95
7045	GIRLS GOLF FUND RAISER	2,069.45	393.80	.82	2,462.43
7046	BIOLOGY FUND RAISER	1,474.19	.00	.00	1,474.19
7047	CREW FUND RAISER	194.38	.00	.00	194.38
7048	PROJECT SEARCH FUND RAISER	388.34	499.92	92.27	795.99
7049	TEAMMATES FUND RAISER	3,122.78	.00	.00	3,122.78
7050	UNIFIED BOWLING FUND RAISER	1,276.38	.00	342.15	934.23
7051	POWER LIFTING FUND RAISER	124.47	.00	.00	124.47
7052	UNIFIED TRACK FUNDRAISER	5.91	.00	.00	5.91
7055	CC FUND RAISER	12,130.54	828.81	500.39	12,458.96
7060	CIRCLE OF FRIENDS	538.45	.00	.00	538.45
7090	BOOSTER CLUB	33,973.15	8,757.68	12,129.50	30,601.33
7100	MIDDLE SCHOOL CONCESSIONS	3,222.69	2,418.80	1,162.08	4,479.41
7101	MIDDLE SCHOOL TICKET OFFICE	11,356.13	.00	137.64	11,218.49
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	50,057.50	11,661.00	2,564.78	59,153.72
7120	MIDDLE SCHOOL FOOTBALL	181.94	3,237.85	1,452.60	1,967.19
7121	MIDDLE SCHOOL WRESTLING	36.20	.00	.00	36.20
7122	MIDDLE SCHOOL VOLLEYBALL	4,896.67	2,092.00	3,542.91	3,445.76
7123	MIDDLE SCHOOL BOYS BB	7,366.47	.00	.00	7,366.47
7124	MIDDLE SCHOOL GIRLS BB	2,472.11	.00	.00	2,472.11
7125	MIDDLE SCHOOL TRACK	58.55	.00	447.83	-389.28
7126	MIDDLE SCHOOL CROSS COUNTRY	-393.00	.00	405.00	-798.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	9,095.31	4,461.00	4,891.75	8,664.56
7151	MIDDLE SCHOOL WRESTLING FUND RAISE	2,049.61	.00	.00	2,049.61
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISE	5,355.12	2,624.19	1,456.50	6,522.81
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,318.20	.00	.00	1,318.20
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	7,139.61	.00	.00	7,139.61
7155	MIDDLE SCHOOL-TRACK FUND RAISER	5,813.44	.00	.00	5,813.44
7156	MIDDLE SCHOOL-CC FUNDRAISER	496.38	1,185.42	663.75	1,018.05
7157	MIDDLE SCHOOL-ROBOTIC	40.15	272.11	.00	312.26

## North Platte Public School District

EMBJSM4D

## Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7200	VARSITY CHEERLEADERS	983.51	16,852.58	5,620.29	12,215.80
7201	HOMECOMING	1,000.00	4,333.00	885.91	4,447.09
7202	PACERS	45.37	2,398.40	2,418.73	25.04
7203	FLAG CORP	1,419.63	200.00	.00	1,619.63
7204	NPHS MUSICAL	77,516.01	.00	92.78	77,423.23
7209	CLASS - FRESHMAN	.00	.00	.00	.00
7210	CLASS - SOPHMORE	.00	.00	.00	.00
7211	CLASS - JUNIOR	40.00	.00	.00	40.00
7212	CLASS - SENIOR	.00	.00	.00	.00
7226	ENVIRONMENTAL CLUB	638.95	.00	.00	638.95
7230	ART CLUB	1,746.39	.00	.00	1,746.39
7231	CRIME STOPPERS	2.55	.00	2.55	.00
7232	CLOSE UP	1,732.12	.00	.00	1,732.12
7233	DRAMA	3,340.15	5,476.95	3,556.16	5,260.94
7234	FBLA	841.70	.00	.00	841.70
7235	FCCLA	1,461.96	.00	.00	1,461.96
7236	JOURNALISM	6,095.63	2,280.00	583.12	7,792.51
7237	KEY CLUB	1,601.20	1,643.66	158.25	3,086.61
7238	LETTER CLUB	882.73	.00	882.73	.00
7239	MOCK TRIAL	454.65	1,402.55	72.89	1,784.31
7240	NATL HONOR SOCIETY	1,193.27	200.00	.00	1,393.27
7241	SPEECH/DEBATE/NFL	-123.92	.00	125.00	-248.92
7242	SKILLS USA	11,564.92	202.42	150.00	11,617.34
7243	STUDENT COUNCIL	11,453.10	1,811.10	4,657.33	8,606.87
7244	WORLD LANGUAGE CLUB	294.66	405.00	.00	699.66
7245	FFA	50,420.00	16,318.95	11,784.33	54,954.62
7250	VIDEO PRODUCTION	738.69	896.00	574.24	1,060.45
7260	GSA CLUB	282.35	376.16	.00	658.51
7290	FEE SUPPORT	8,138.49	.00	1,065.00	7,073.49
7300	COUNSELORS	3,217.44	.00	.00	3,217.44
7301	AP TESTING	1,202.75	.00	.00	1,202.75
7302	SCHOLARSHIP	8,284.62	.00	.00	8,284.62
7303	DUAL CREDIT - HIGH SCHOOL	232,097.47	.00	9,128.15	222,969.32
7304	PRINCIPAL CONTINGENCY	762.78	1,398.30	.00	2,161.08
7305	FACULTY	.00	.00	.00	.00
7306	RESTITUTION	1,036.86	.00	1,036.86	.00
7307	NPHS SCHOOL STORE (SPED)	2,417.54	289.00	.00	2,706.54
7310	BAND UNIFORM FUND	3,233.99	.00	3,233.99	.00
7311	CHOIR ROBE FUND	.00	.00	330.75	-330.75
7315	HIGH SCHOOL BOOK FINES	22,689.59	342.55	978.56	22,053.58
7316	LIBRARY FINES	1,729.64	473.36	42.81	2,160.19
7317	P.E. FINES	573.00	15.00	.00	588.00
7320	ART SUPPLIES	15,646.07	2,359.92	.00	18,005.99
7321	AUTO SHOP	11,798.15	833.00	326.41	12,304.74
7322	BAND	61,469.02	71,355.59	47,233.39	85,591.22
7323	BULLDOGGER	8,681.89	90.00	.00	8,771.89
7324	DRAFTING	1,819.82	.00	.00	1,819.82
7325	ELECTRONICS	4,272.33	265.00	.00	4,537.33
7326	FOODS	3,922.90	1,300.00	811.68	4,411.22
7327	ORCHESTRA	3,314.85	.00	.00	3,314.85
7328	VOCAL	11,446.25	940.00	2,349.00	10,037.25
7329	WELDING	15,599.64	2,048.25	3,037.05	14,610.84
7330	WOODS	5,415.39	872.50	304.38	5,983.51
7331	PHOTOGRAPHY CLASS	1,364.20	275.00	.00	1,639.20
7332	FCS DESIGN	.00	330.00	30.29	299.71
7400	ELEMENTARY BOOK FINES	10,534.21	79.13	.00	10,613.34
7403	ELEMENTARY - BUFFALO	11,633.61	1,786.15	7,283.77	6,135.99
7405	ELEMENTARY - CODY	10,486.55	.00	.00	10,486.55
7406	ELEMENTARY - JEFFERSON	6,629.21	420.33	.00	7,049.54
7407	ELEMENTARY - LINCOLN	9,399.25	130.58	.00	9,529.83
7409	ELEMENTARY - WASHINGTON	16,959.63	9,646.00	.00	26,605.63

North Platte Public School District

EMBJSM4D

Activity and Depreciation Report

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7410	ELEMENTARY - MCDONALD	4,680.70	2,700.00	328.63	7,052.07
7411	ELEMENTARY - EISNEHOWER	5,744.23	.00	223.70	5,520.53
7413	BUFFALO SOCIAL COMMITTEE	.00	.00	.00	.00
7420	ADAMS MIDDLE SCHOOL	10,882.89	-1,150.00	178.22	9,554.67
7421	ADAMS - STUDENT COUNCIL	9,846.08	.00	310.92	9,535.16
7422	ADAMS - JOURNALISM	3,554.66	1,610.00	.00	5,164.66
7423	ADAMS - MUSIC/SWING CHOIR	5,908.85	110.75	96.00	5,923.60
7424	ADAMS-LIBRARY FINES	808.68	65.00	.00	873.68
7425	MS SPEECH CLUB	218.34	.00	.00	218.34
7426	MS ENVIRONMENTAL CLUB	.00	.00	.00	.00
7427	MS STORE (SPED)	21.31	.00	.00	21.31
7428	ADAMS - BAND	4,817.91	3,901.00	1,475.39	7,243.52
7429	ADAMS-FACULTY COURTESY COMM	.00	.00	.00	.00
7430	MADISON MIDDLE SCHOOL	38,069.47	40.00	.00	38,109.47
7431	MADISON - BAND/CHORUS	6,698.04	3,754.00	.00	10,452.04
7432	MADISON - TENNIS COURTS	.00	.00	.00	.00
7433	MADISON - STUDENT COUNCIL	5,639.18	.00	.00	5,639.18
7442	ELEMENTARY ORCHESTRA	92.03	640.00	.00	732.03
7445	ELEMENTARY - HALL	2,766.24	.00	.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	19,282.60	.00	.00	19,282.60
7460	ADAMS ART CLUB	1,179.01	315.76	285.09	1,209.68
7461	ADAMS CHESS CLUB	591.28	.00	.00	591.28
7462	ADAMS UNIFIED SCHOOLS	200.00	.00	.00	200.00
7480	TLC	3,361.18	.00	.00	3,361.18
7481	KIDS KLUB	70,705.00	11,100.00	3,107.83	78,697.17
7490	DISTRICT	5,242.08	.00	.00	5,242.08
7491	MENTAL HEALTH	4,000.00	.00	.00	4,000.00
7802	MCKINLEY RENTALS	9,832.20	250.00	.00	10,082.20
7803	RENTALS - ALL BUILDINGS	26,889.51	220.00	.00	27,109.51
7852	CAMPS	1,345.15	.00	.00	1,345.15
7900	REVOLVING FUND	5,931.76	6,017.69	720.79	11,228.66
7910	INTEREST	397.65	.00	9,847.58	-9,449.93
7911	BUS/VAN DEPRECIATION	21,626.22	.00	.00	21,626.22
7913	CHROMEBOOK INS	15,000.28	5,591.50	5,147.10	15,444.68
7914	VERIZON TOWER RENTAL	228,546.72	2,786.90	8,825.66	222,507.96
7915	TECHNOLOGY	111,505.62	6,411.40	1,059.32	116,857.70
7916	TUITION WAIVERS	5,080.66	.00	.00	5,080.66
7917	MAINTENANCE	19,082.31	2,717.50	.00	21,799.81
7918	SPECIAL OLYMPICS	6,443.76	2,800.00	.00	9,243.76
7920	CENTRAL OFFICE	3,459.26	1,000.00	3,720.08	739.18
7928	BAUER FIELD SIGNS	6,915.42	.00	.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	.00	.00	.00	.00
7930	BELOW 5	2,461.99	.00	.00	2,461.99
	<b>Fund Totals</b>	<b>1,589,660.58</b>	<b>413,644.78</b>	<b>389,287.49</b>	<b>1,614,017.87</b>
	<b>Total For All Funds</b>	<b>1,589,660.58</b>	<b>413,644.78</b>	<b>389,287.49</b>	<b>1,614,017.87</b>

Income Statement

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81 REVENUES						
000	1,000.00	.00	3.40	6.70	993.30	.67
15 00 INVESTMENT INCOME	1,000.00	.00	3.40	6.70	993.30	.67
000	1,623,000.00	.00	610.14	-15,256.47	1,638,256.47	-.94
16 00 LOCAL REVENUE	1,623,000.00	.00	610.14	-15,256.47	1,638,256.47	-.94
000	10,000.00	.00	.00	.00	10,000.00	.00
31 00 STATE RECEIPTS	10,000.00	.00	.00	.00	10,000.00	.00
000	1,399,000.00	.00	.00	514,651.99	884,348.01	36.79
42 00 FEDERAL REVENUE	1,399,000.00	.00	.00	514,651.99	884,348.01	36.79
000	15,000.00	.00	2,302.11	3,861.46	11,138.54	25.74
56 00 MISC REVENUE	15,000.00	.00	2,302.11	3,861.46	11,138.54	25.74
81 REVENUES	3,048,000.00	.00	2,915.65	503,263.68	2,544,736.32	16.51
91 EXPENDITURES						
110 CLERICAL BUSDRIVERS	110,000.00	.00	7,450.80	14,531.53	95,468.47	13.21
210 HEALTH CARE NON-INSTRUCTIONAL	118,000.00	.00	1,422.00	2,938.89	115,061.11	2.49
220 FICA NON INSTRUCTIONAL	.00	.00	547.36	1,065.00	-1,065.00	.00
230 RETIREMENT NON INSTRUCTIONAL	.00	.00	735.98	1,435.38	-1,435.38	.00
260 LIFE INSURANCE	.00	.00	.00	.00	.00	.00
290 LONG TERM DISABILITY	.00	.00	.00	.00	.00	.00
330 TRAINING AND DEVELOPMENT	.00	.00	.00	.00	.00	.00
340 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
570 FOOD SERVICE MANAGEMENT	2,615,000.00	.00	.00	410,598.67	2,204,401.33	15.70
610 GENERAL SUPPLIES	200,000.00	.00	.00	.00	200,000.00	.00
630 FOOD:FOOD SERVICES	.00	.00	.00	.00	.00	.00
733 FURNITURE AND FIXTURES	.00	.00	.00	.00	.00	.00
890 MISCELLANEOUS EXPENDITURES	5,000.00	.00	14.10	14.10	4,985.90	.28
31 00	3,048,000.00	.00	10,170.24	430,583.57	2,617,416.43	14.13
91 EXPENDITURES	3,048,000.00	.00	10,170.24	430,583.57	2,617,416.43	14.13
06 NUTRITION FUND	.00	.00	-7,254.59	72,680.11	-72,680.11	.00

North Platte Public School District

For 10/01/21 - 10/31/21

Variable Column Report

FJEXS01S

Periods 02 - 02

Bond Fund Report

Month End Report 12

PY Periods 02 - 02

Account No/Description	Prevl YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	Percent Used
<b>000 DISTRICT WIDE</b>						
22-07-0001-013-000-000 CASH-OPERATING-BOND FUND	1,486,214.42	.00	4,933.60	408,013.99	408,013.99	
22-07-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	9,742.90	.00	-4,933.60	.00	.00	
<b>01 ASSETS</b>	<b>1,495,957.32</b>	<b>.00</b>	<b>.00</b>	<b>408,013.99</b>	<b>408,013.99</b>	
22-07-0001-900-000-000 BUDGETED FUND BALANCE	1,119,162.00	.00	.00	.00	.00	
<b>03 EQUITY</b>	<b>1,119,162.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
<b>000 DISTRICT WIDE</b>	<b>2,615,119.32</b>	<b>.00</b>	<b>.00</b>	<b>408,013.99</b>	<b>408,013.99</b>	
<b>001 HIGH SCHOOL</b>						
22-07-0006-000-000-001 BUDGETED RESERVE	.00	261,686.00	.00	.00	261,686.00	.00
22-07-1100-000-000-001 (1110) PROPERTY TAXES-NPHS E	-61,582.12	.00	.00	-4,850.70	-4,850.70	
22-07-1115-000-000-001 CARLINE TAXES	.00	764.00	.00	.00	764.00	.00
22-07-1510-000-000-001 (1410) INVESTMENT INCOME-NPH	-139.43	.00	.00	.00	.00	
22-07-3180-000-000-001 PRO-RATA MOTOR VEHICLE	-383.09	.00	.00	.00	.00	
22-07-3300-000-000-001 IN-LIEU OF SCHOOL LAND TAX	-1,301.98	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-63,406.62</b>	<b>262,450.00</b>	<b>.00</b>	<b>-4,850.70</b>	<b>257,599.30</b>	<b>-.02</b>
22-07-5000-830-000-001 PROFESSIONAL SERVICES-NPHS	.00	-270,000.00	.00	.00	-270,000.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-270,000.00</b>	<b>.00</b>	<b>.00</b>	<b>-270,000.00</b>	<b>.00</b>
22-07-0006-080-000-001 FUND BALANCE-NPHS BONDS	-1,297,665.56	.00	.00	-269,744.14	-269,744.14	
	<b>-1,297,665.56</b>	<b>.00</b>	<b>.00</b>	<b>-269,744.14</b>	<b>-269,744.14</b>	
<b>001 HIGH SCHOOL</b>	<b>-1,361,072.18</b>	<b>-7,550.00</b>	<b>.00</b>	<b>-274,594.84</b>	<b>-282,144.84</b>	<b>36.37</b>
<b>016 LAKE BOND ISSUE</b>						
22-07-1100-000-000-016 (1110) PROPERTY TAXES-LAKE M	-6,582.37	122,850.00	.00	-82.90	122,767.10	.00
22-07-1510-000-000-016 (1410) INVESTMENT INCOME-LAK	-.13	.00	.00	.00	.00	
22-07-3180-000-000-016 PRO RATA MOTOR VEHICLE	-40.50	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-6,623.00</b>	<b>122,850.00</b>	<b>.00</b>	<b>-82.90</b>	<b>122,767.10</b>	<b>.00</b>
22-07-5000-830-000-016 PROFESSIONAL SERVICES-LAKE MALONEY	.00	-1,500.00	.00	.00	-1,500.00	.00
22-07-5000-831-000-016 REDEMPTION OF PRINCIPAL-LAKE MALONEY	.00	-110,000.00	.00	.00	-110,000.00	.00
22-07-5000-832-000-016 DEBT SERVICES INTEREST-LAKE MALONEY	.00	-3,800.00	.00	.00	-3,800.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-115,300.00</b>	<b>.00</b>	<b>.00</b>	<b>-115,300.00</b>	<b>.00</b>
22-07-0008-080-000-016 FUND BALANCE-LAKE MALONEY BC	-128,262.14	.00	.00	-133,336.25	-133,336.25	
	<b>-128,262.14</b>	<b>.00</b>	<b>.00</b>	<b>-133,336.25</b>	<b>-133,336.25</b>	
<b>016 LAKE BOND ISSUE</b>	<b>-134,885.14</b>	<b>7,550.00</b>	<b>.00</b>	<b>-133,419.15</b>	<b>-125,869.15</b>	<b>-17.67</b>
<b>07 BOND FUND</b>	<b>1,119,162.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	

North Platte Public School District

For 10/01/21 - 10/31/21

Variable Column Report

FJEXS01S

Periods 02 - 02

SPECIAL BUILDING FUND REPORT

Month End Report 13

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
22-08-0001-013-000-000 CASH-NLNB-BUILDING	-147,328.80	.00	164,148.38	378,557.16	378,557.16	
22-08-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	5,349.38	.00	-26,072.68	.00	.00	
22-08-0001-031-000-000 DUE TO/FROM	.00	.00	.00	-207,172.08	-207,172.08	
<b>01 ASSETS</b>	<b>-141,979.42</b>	<b>.00</b>	<b>138,075.70</b>	<b>171,385.08</b>	<b>171,385.08</b>	
22-08-0001-900-000-000 RESERVED FUND BALANCE	102,382.00	.00	.00	.00	.00	
22-08-0001-905-000-000 UNRESERVED FUND BALANCE	-39,653.34	.00	.00	-219,552.37	-219,552.37	
<b>03 EQUITY</b>	<b>62,728.66</b>	<b>.00</b>	<b>.00</b>	<b>-219,552.37</b>	<b>-219,552.37</b>	
22-08-1100-000-000-000 (1110) PROPERTY TAXES-BUILDING	-38,755.55	745,000.00	.00	-26,072.68	718,927.32	-.03
22-08-3180-000-000-000 PRO-RATA MOTOR VEHICLE	-241.90	.00	.00	.00	.00	
22-08-3300-000-000-000 IN-LIEU OF SCHOOL LAND TAX	-822.15	.00	.00	.00	.00	
22-08-4997-000-000-000 REVENUE-ESSERS II	.00	1,200,336.00	.00	.00	1,200,336.00	.00
22-08-4998-000-000-000 REVENUE-ESSERS III	.00	1,929,512.00	.00	.00	1,929,512.00	.00
22-08-5690-000-000-000 (9000) NON-PROGRAM INCOME-BUILDING FUND	.00	193,882.00	-143,232.50	-143,232.50	50,649.50	-.74
22-08-9000-000-000-000 REVENUE-BUDGET	.00	4,870,152.00	.00	.00	4,870,152.00	.00
<b>81 REVENUES</b>	<b>-39,819.60</b>	<b>8,938,882.00</b>	<b>-143,232.50</b>	<b>-169,305.18</b>	<b>8,769,576.82</b>	<b>-.02</b>
22-08-2620-340-000-000 CONTRACTED SERVICES - ARCHITECT	.00	-189,882.00	.00	.00	-189,882.00	.00
22-08-2620-720-000-032 BUILDING IMPROVEMENTS-DISTRICT	12,883.00	-749,000.00	3,125.80	4,337.80	-744,662.20	-.01
22-08-2620-720-001-001 BUILDING IMPROVEMENT-NPHS	.00	.00	.00	37,425.00	37,425.00	
22-08-2620-720-002-002 BUILDING IMPROVEMENTS-ADAMS	208,569.36	.00	.00	97,325.00	97,325.00	
22-08-2620-720-004-004 BUILDING IMPROVEMENTS-MADISON	.00	.00	.00	3,931.59	3,931.59	
22-08-2620-720-016-016 BUILDING IMPROVEMENTS-LAKE MALONEY	.00	.00	2,031.00	2,031.00	2,031.00	
22-08-6997-340-002-002 CONTRACTED SERVICES-ARCHITECT-ESSERS II	.00	.00	.00	72,422.08	72,422.08	
22-08-6997-720-002-002 BUILDING IMPROVEMENTS-ESSERS II-ADAMS	.00	-1,200,336.00	.00	.00	-1,200,336.00	.00
22-08-6998-720-000-000 CONSTRUCTION-ESSERS III	.00	-1,929,512.00	.00	.00	-1,929,512.00	.00
22-08-9000-720-000-000 OTHER EXPENDITURES-NON BUDGET	.00	-4,870,152.00	.00	.00	-4,870,152.00	.00
<b>91 EXPENDITURES</b>	<b>221,452.36</b>	<b>-8,938,882.00</b>	<b>5,156.80</b>	<b>217,472.47</b>	<b>-8,721,409.53</b>	<b>-.02</b>
<b>08 SPECIAL BUILDING FUND</b>	<b>102,382.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	

North Platte Public School District

For 10/01/21 - 10/31/21

Variable Column Report

FJEXS01S

Periods 02 - 02

QCPUF

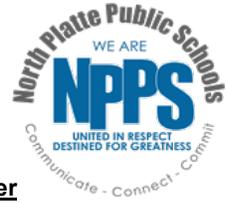
Month End Report 14

PY Periods 02 - 02

<u>Account No/Description</u>	<u>Prevl YTD Exp</u>	<u>YTD Adj Bud</u>	<u>Period Expended</u>	<u>YTD Actual</u>	<u>Avail Balance</u>	<u>Percent Used</u>
22-09-0001-013-000-000 CASH-NLNB-QCPUF	747,510.89	.00	36,388.03	933,617.32	933,617.32	
22-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREAS	7,554.34	.00	-36,388.03	.00	.00	
<b>01 ASSETS</b>	<b>755,065.23</b>	<b>.00</b>	<b>.00</b>	<b>933,617.32</b>	<b>933,617.32</b>	
22-09-0001-900-000-000 RESERVED FUND BALANCE	-1,666.00	.00	.00	232.00	232.00	
22-09-0001-905-000-000 UNRESERVED FUND BALANCE	-698,833.01	.00	.00	-897,229.29	-897,229.29	
<b>03 EQUITY</b>	<b>-700,499.01</b>	<b>.00</b>	<b>.00</b>	<b>-896,997.29</b>	<b>-896,997.29</b>	
22-09-1100-000-000-000 PROPERTY TAXES-QCPUF	-54,729.61	1,006,528.00	.00	-36,388.03	970,139.97	-.04
22-09-1115-000-000-000 CARLINE TAXES	.00	5,000.00	.00	.00	5,000.00	.00
22-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	-341.60	.00	.00	.00	.00	
22-09-3300-000-000-000 IN-LIEU OF SCHOOL LAND TAX	-1,161.01	.00	.00	.00	.00	
<b>81 REVENUES</b>	<b>-56,232.22</b>	<b>1,011,528.00</b>	<b>.00</b>	<b>-36,388.03</b>	<b>975,139.97</b>	<b>-.04</b>
22-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	.00	-1,000.00	.00	.00	-1,000.00	.00
22-09-5000-831-000-000 PRINCIPAL COSTS	.00	-965,000.00	.00	.00	-965,000.00	.00
22-09-5000-832-000-000 DEBT SERVICE INTEREST	.00	-45,760.00	.00	.00	-45,760.00	.00
<b>91 EXPENDITURES</b>	<b>.00</b>	<b>-1,011,760.00</b>	<b>.00</b>	<b>.00</b>	<b>-1,011,760.00</b>	<b>.00</b>
<b>09 QCPUF</b>	<b>-1,666.00</b>	<b>-232.00</b>	<b>.00</b>	<b>232.00</b>	<b>.00</b>	<b>-1.00</b>



**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**October 31, 2021**

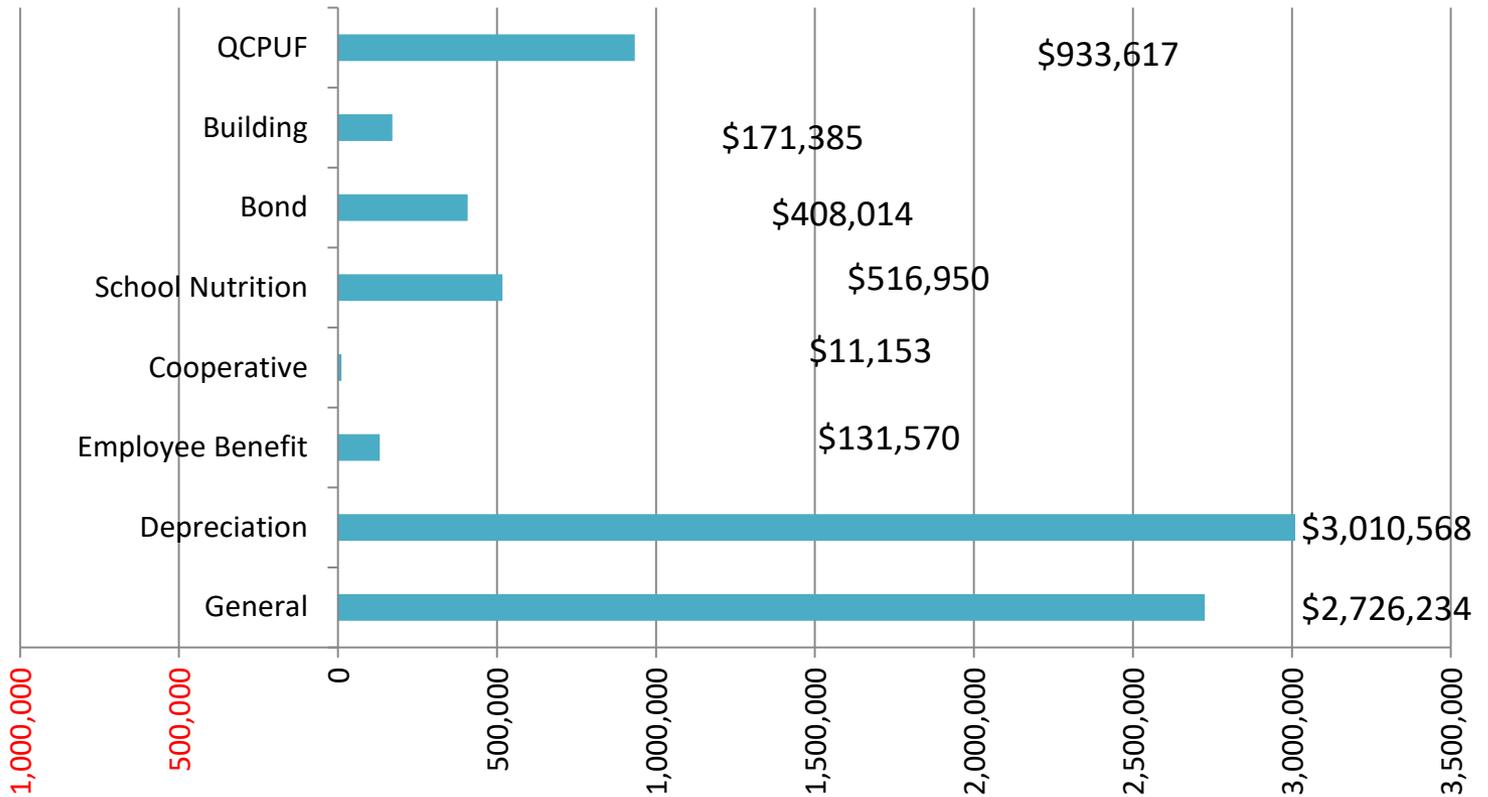


<b>FUNDS</b>	<b>Bank</b>	<b>First National</b>	<b>Nebraskaland</b>	<b>Other</b>	
<b>GENERAL FUND</b>	Operating	-	2,398,880		2,398,880
<b>DEPRECIATION</b>	Enterprise		3,184,697		3,184,697
<b>EMPLOYEE BENEFIT</b>	Enterprise		133,084		133,084
<b>FIDUCIARY FUNDS</b>	Enterprise		1,540,336		1,540,336
<b>NUTRITION</b>			583,502		583,502
<b>BOND FUND</b>			408,014		408,014
<b>BUILDING FUND</b>	Operating		378,557		378,557
<b>QCPUF</b>	Operating		933,617		933,617
<b>COOPERATING</b>	Operating		11,153		11,153
Subtotal		<u>-</u>	<u>9,571,840</u>		<u>9,571,840</u>
		0.0%	100.0%		
<b>GENERAL FUND</b>	NLAF			63,222	63,222
<b>Cash On Hand/Petty Cash</b>					
General Fund					
Schools				\$ 50	50
McKinley	Stamps/Cash				231
McKinley-Checking	Equitable			99,813	99,813
Maintenance					200
Kids Klub					-
					<u>100,294</u>
Total General Fund				\$	100,294
Activity-Athletics					4,150
Cafeteria					665
Total Cash on Hand					<u>105,109</u>
Total Cash				\$	<u>9,676,949</u>

North Platte Public Schools  
 Balance Sheet – Total Net Assets  
 For the Two Month Period Ending October 31, 2021



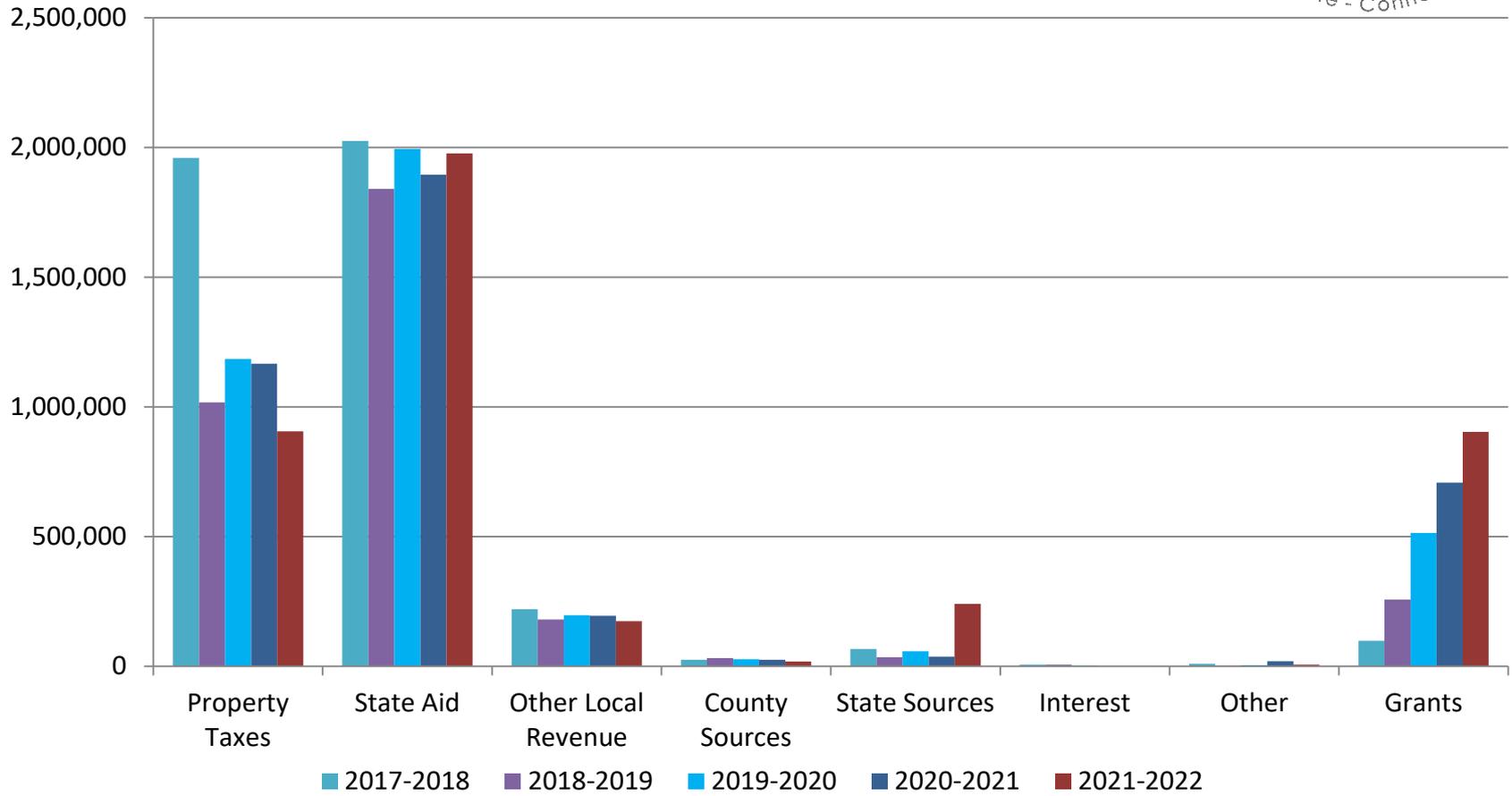
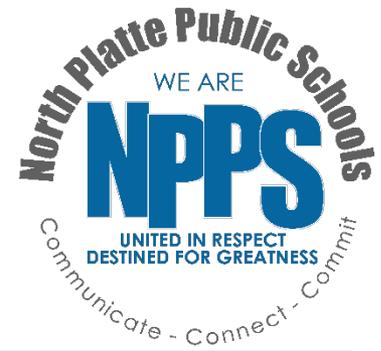
**2021-2022**



# North Platte Public Schools

## Revenue Comparison

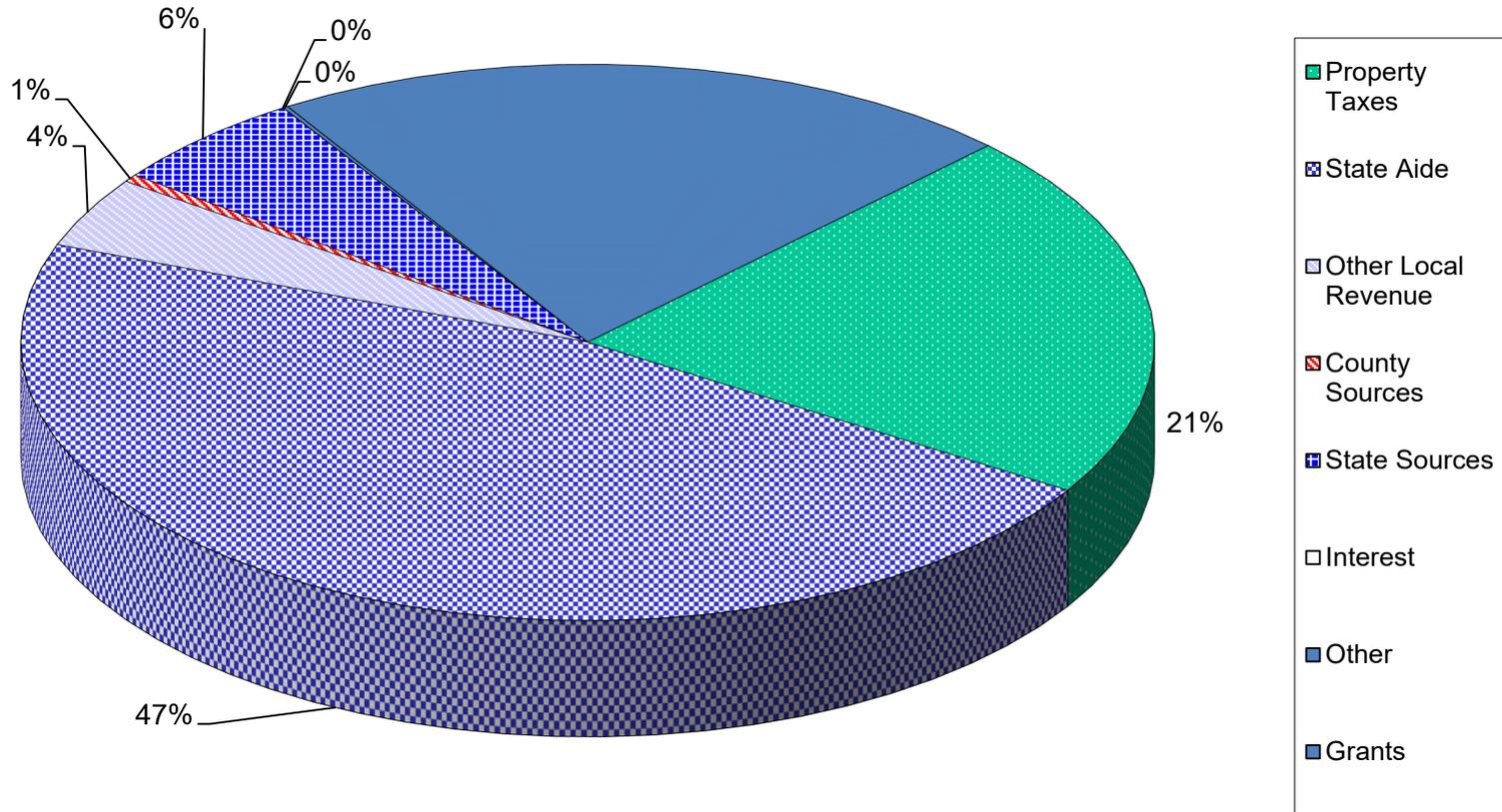
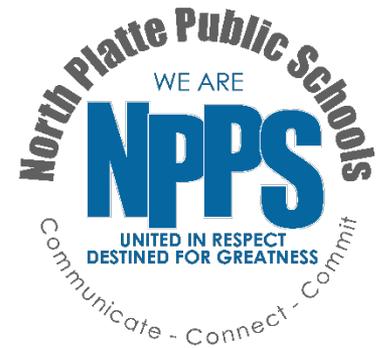
### For the Two Month Period Ending October 31



# North Platte Public Schools

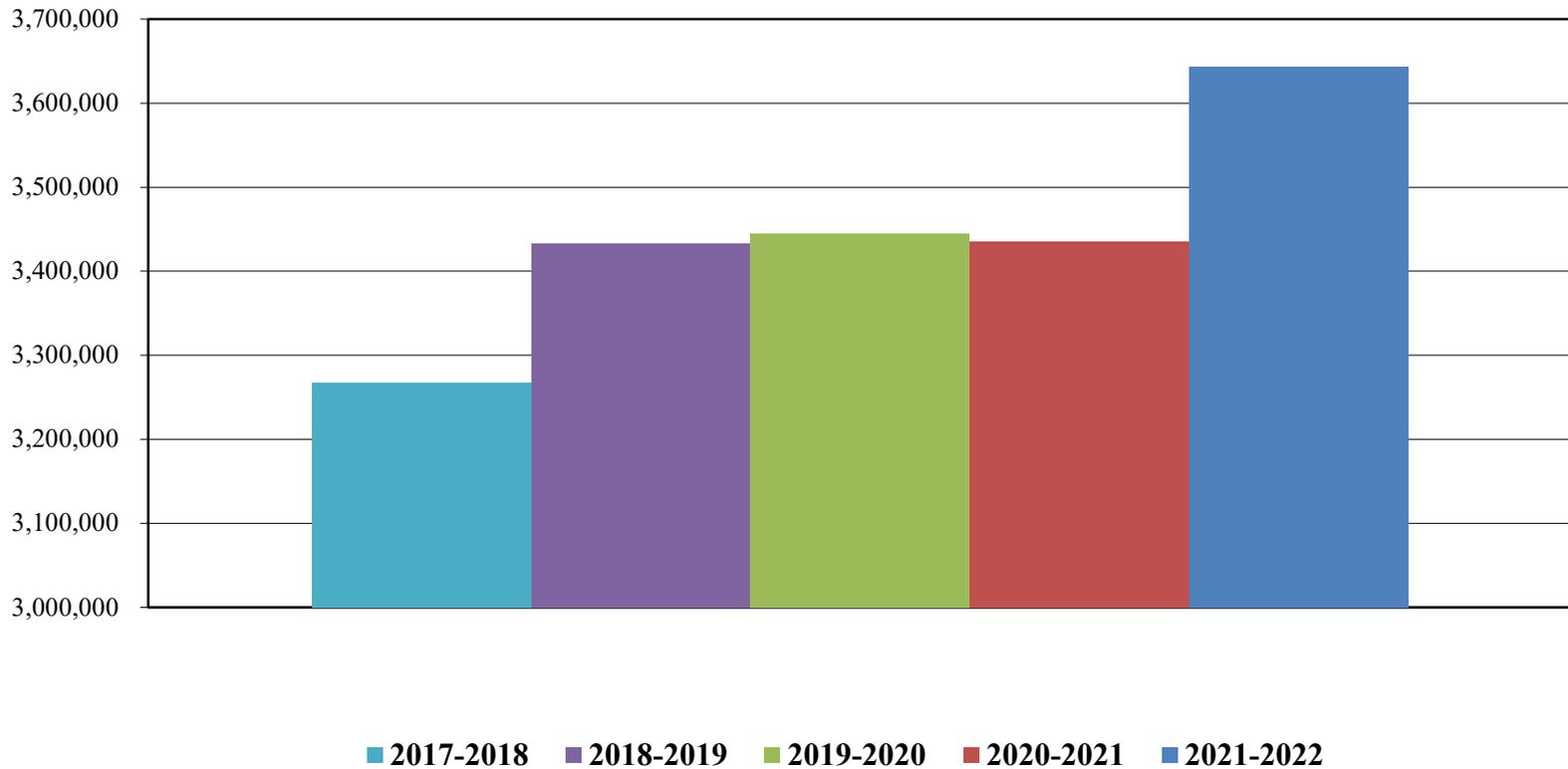
## Revenue by Object Code

For the Two Month Period Ending October 31, 2021



# North Platte Public Schools

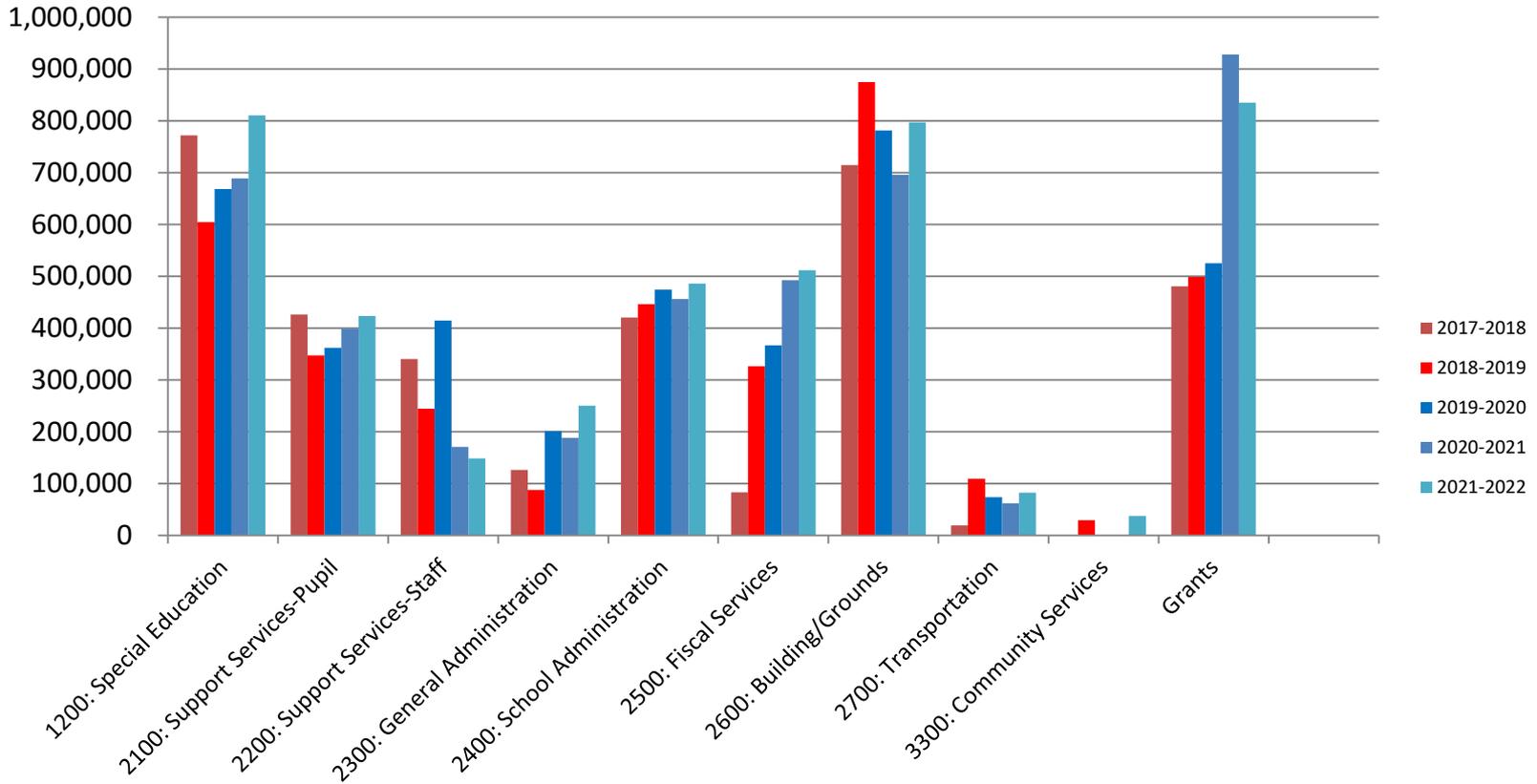
## Comparison of Expense-1100: Instruction Only For the Two Month Period Ending October 31



# North Platte Public Schools

## Comparison of Expense by Discipline

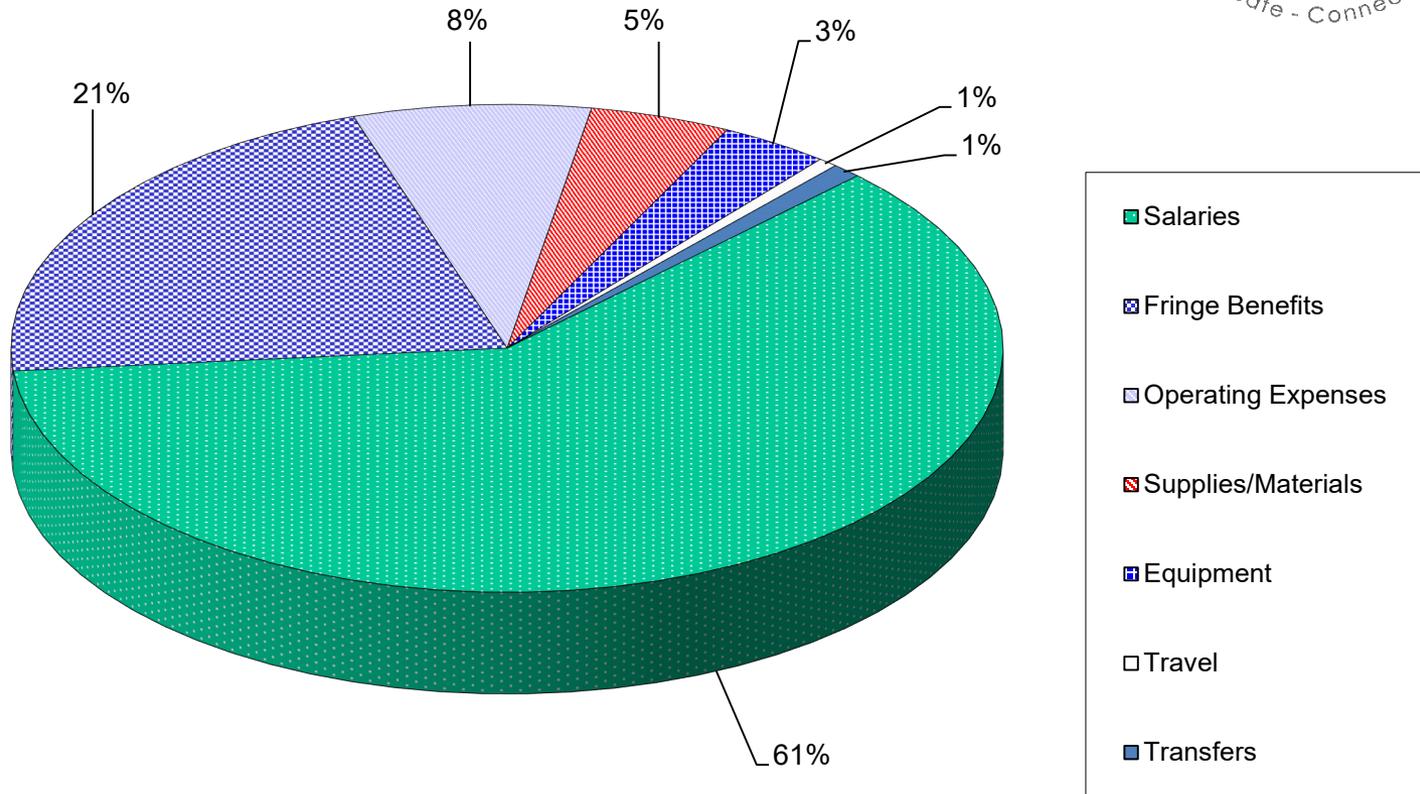
For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2021

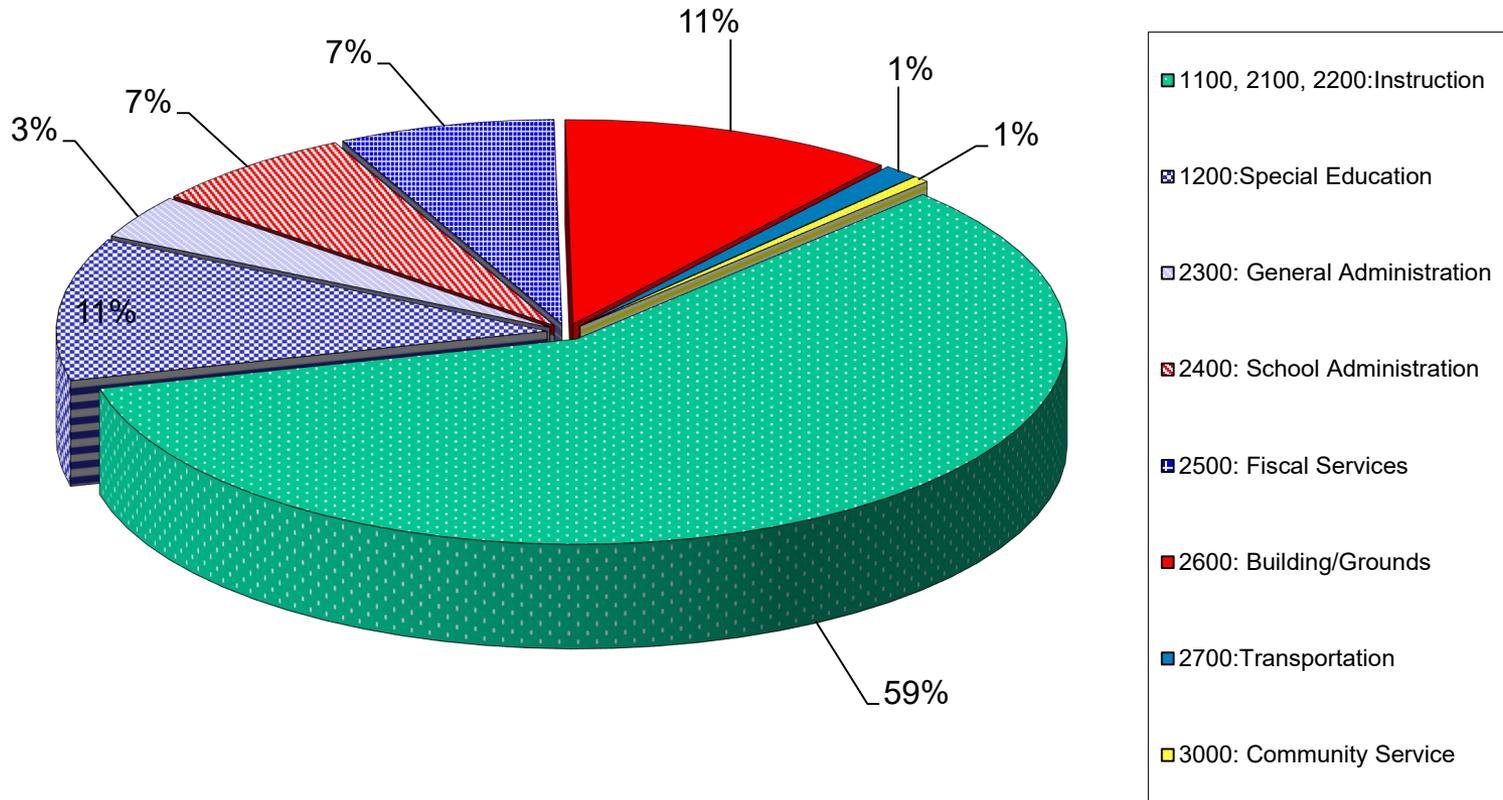


General Fund Expenditures excluding Grants

# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2021



General Fund Expenditures excluding grants



**Goal 2: The North Platte School District provides the governance and leadership that promotes and supports its purpose and direction; student performance and system effectiveness.**

**Strategy 2.1** The Board of Education ensures policies and practices clearly support the district's purpose and direction and the effective operation of the district.

**Goal 4:** The North Platte School District will utilize best practices to recruit, hire, mentor, retain, and develop qualified certified and noncertified staff in all schools that support its purpose and direction to ensure success for all students. 2022-2023

**Strategy 4.1:** Employ a reliable process to recruit, hire, retain, and (separation) of staff who possess and can apply effective instructional practice, knowledge, skills, and abilities.

## HISTORY

North Platte Public Schools Board of Education has done a great job in addressing the administrator salaries in an equitable and conservative manner. The administration compensation determination has gone through many subcommittee and board meetings to properly address the salaries that are paid to administrators.

Mr. Simpson has conducted the Business Official Array School Salary Survey with positions and charts for board review. Due to various working days for elementary principals across the state, we will examine our principals on a daily rate comparison.

## FOCUS

Attached Board Policy 1010 and Procedure 1011 that should be used when determining salary compensation. We will walk you through our thought on a timeline for presentation:

**November:** Send in survey on Staff

**November Finance/Personnel:** Discuss Superintendent Compensation

**November Board Meeting:** Executive Session on Superintendent Compensation/Evaluation

**December Finance/Personnel:** Discuss Administrator Compensation

**December Board Meeting:** Discussed Policy 1011 (Election of Administrative Personnel)

**December Board Meeting:** Executive Session: Superintendent Evaluation Discussion

**January Finance/Personnel:** Discuss Administrator Compensation

**January Board Meeting:**

**February Finance/Personnel:** Discuss Administrator Compensation

**March Finance/Personnel:** Discuss Administrator Compensation

**March Board Meeting:** Discuss Administrator Compensation (Pursuant to Policy 1011: Election of Administrative Personnel)

**April Finance/Personnel:** Discuss Administrator Compensation

**April Board Meeting:** Approve Administrators compensation

North Platte Public Schools  
Negotiations Timeline  
48-818.01

**September 1:** Teachers bargaining agent must request recognition. For current year; we are always one year ahead

**October 1:** Board of Education must respond to request

**November 1:** on or before 11/1, negotiations must begin

**February 8:** if the board and teachers have not reached agreement, parties must submit to a resolution officer proceeding.

**March 25:** The fact finding/resolution process must end. Either party may file a petition in the Commission within 14 days

**September 15:** Commission must render its decision

Minimum of 4 bargaining sessions unless the parties reach an agreement.

Parties must submit to mandatory mediation/fact finding if they don't reach an agreement; unless both parties agree to forego mediation of fact finding.

CIR must consider employers' payment of/contribution to: health care premiums, premium equivalent payments or cash equivalent payments, FICA and Retirement.

CIR must determine whether the district's total compensation is within 98-102% of the midpoint.

**Superintendent Evaluation  
Timeline  
2021**

**October – November - December**

Review Superintendent Job Description

Validate the Superintendent evaluation instrument

**Establish Timeline:**

- o Share evaluation process with BoE Personnel Subcommittee – November 2, 2021
- o Send Superintendent Evaluation to all Board members November 9, 2021
- o All evaluations returned to the Board President on or before November 19, 2021.
- o Nov. 22-26, 2021 - compile and analyze the data.
- o Board President meets with Supt on/before December 3, 2021.

Negotiate Superintendent Contract/Compensation

- o No contract negotiation this year due to retirement.

December 6, 2021 Board of Education Meeting - Board President Report

- o superintendent evaluation process
- o general comments about the process and meeting between Board President and Superintendent.

**RESOLUTION TO TRANSFER BOND FUNDS TO GENERAL FUND**

WHEREAS, Lincoln County School District 56-0001, commonly known as North Platte Public Schools ("School District"), previously created a North Platte High School Bond Fund, and levied, collected, and deposited taxes into the fund;

WHEREAS, the of sums levied, collected, and deposited into the North Platte High School Bond Fund are no longer required to effectuate the purposes for such bonds;

WHEREAS, the School District desires to transfer such funds from the North Platte High School Bond Fund to the General Fund;

BE IT THEREFORE RESOLVED, pursuant to Title 92, Nebraska Administrative Code, Chapter 2, § 003.04B and other applicable law, that the Board hereby determines that the North Platte High School Fund is no longer needed and discontinues the fund.

BE IT FURTHER RESOLVED that all remaining money in the discontinued fund is hereby transferred to the General Fund and that all future receipts for such fund shall be deposited into the General Fund.

Said Resolution was adopted by an affirmative vote of the School District's Board of Education on the \_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
President of the Board of Education

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Education



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

111 NORTH 16TH STREET  
PO BOX 226  
ORD, NEBRASKA 68862  
T: 308.728.3014 F: 308.728.5492

DANACOLE.COM

October 22, 2021

To the Board of Directors  
Lincoln County Public Schools District No. 1  
301 West F Street  
North Platte, NE 69101

RE: AU-C 260

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information] of Lincoln County Public Schools District No. 1 for the year ended August 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lincoln County Public Schools District No. 1 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Lincoln County Public Schools District No. 1 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 22, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Lincoln County Public Schools District No. 1's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Lincoln County Public Schools District No. 1's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the (modified cash basis) of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on other information accompanying the financial statements, which accompanies the financial statements but is not RSI. 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.

Lincoln County Public Schools District No. 1  
October 22, 2021  
Page three

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Lincoln County Public Schools District No. 1 and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

A handwritten signature in black ink that reads "Robert C. Beran". The signature is written in a cursive style with a large, prominent initial "R".

ROBERT C. BERAN  
For the Firm

e-mail: [beran@danacole.com](mailto:beran@danacole.com)

RCB:akb

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2021



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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
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NORTH PLATTE, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2021, 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. The financial statements of the North Platte School's Foundation, Inc., were not audited in accordance with *Government Auditing Standards*. 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, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2021, and the respective changes in financial position - modified cash basis for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

## **Emphasis of Matter**

As disclosed in Note 1 of the financial statements, in fiscal year 2021 the district adopted new accounting guidance, Governmental Accounting Standards Board (GASB) No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## **Basis of Accounting**

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

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements. The supplementary information on pages 31 - 59 is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 31 - 33 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 34 - 38 and the schedule of expenditures of federal awards on pages 31 - 33 are the responsibility of management and were derived from and relate 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 34 - 38 and the schedule of expenditures of federal awards on pages 31 - 33 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Lincoln County Public Schools District No. 1, North Platte, Nebraska, for the year ended August 31, 2020. These basic financial statements are not

presented with the accompanying financial statements. We expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements as a whole. The supplementary information on pages 39 - 54 related to the August 31, 2020, financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2020 supplementary information on pages 39 - 54 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

The other supplementary information, pages 39 - 59, which is the responsibility of management, 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.

#### **Report Issued in Accordance with *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021, on our consideration of Lincoln County Public Schools District No. 1, North Platte, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Ord, Nebraska  
October 22, 2021

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2021

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit School Foundation
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business- Type Activities		
<b>FUNCTIONS/PROGRAMS</b>							
Primary Governmental							
Governmental Activities							
Regular instruction	20,783,871			(20,783,871)		(20,783,871)	
Special education	4,467,367		2,189,917	(2,277,450)		(2,277,450)	
Summer school	29,057			(29,057)		(29,057)	
Support services							
Pupils	3,579,900	996,143		(2,583,757)		(2,583,757)	
Staff	1,250,095			(1,250,095)		(1,250,095)	
Operation and maintenance of plant	4,886,653			(4,886,653)		(4,886,653)	
Pupil transportation -							
regular and special education	517,324		4,422	(512,902)		(512,902)	
General and administrative							
General administration							
Board of education	548,700			(548,700)		(548,700)	
Superintendent	384,155			(384,155)		(384,155)	
District legal services	46,454			(46,454)		(46,454)	
Office of the principal	2,768,127			(2,768,127)		(2,768,127)	
Business services	2,375,933			(2,375,933)		(2,375,933)	
Community services operations	308,451			(308,451)		(308,451)	
Other grants and private interests	5,458		7,921	2,463		2,463	
State categorical programs	315,185		40,888	(274,297)		(274,297)	
Federal programs	3,882,237		3,174,340	(707,897)		(707,897)	
Debt service							
Principal	2,005,000			(2,005,000)		(2,005,000)	
Interest	76,174			(76,174)		(76,174)	
Capital outlay							
	784,017			(784,017)		(784,017)	
Total governmental activities	<u>49,014,158</u>	<u>996,143</u>	<u>5,417,488</u>	<u>(42,600,527)</u>		<u>(42,600,527)</u>	

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2021

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		Component Unit School Foundation
				Governmental Activities	Business-Type Activities	
FUNCTIONS/PROGRAMS (Continued)						
Primary Governmental (Continued)						
Business-type activities						
School Nutrition Fund	2,190,500	109,312	2,309,341		228,153	228,153
Component unit activities						
School Foundation	209,363		296,115			86,752
Total primary governmental	<u>51,414,021</u>	<u>1,105,455</u>	<u>8,022,944</u>	<u>(42,600,527)</u>	<u>228,153</u>	<u>(42,372,374)</u>
General Receipts						
Taxes						
Property taxes				25,371,613		25,371,613
Motor vehicle taxes				2,420,431		2,420,431
Carline tax				122,891		122,891
Interest				49,549	31	49,580
County fines and license fees				301,290		301,290
State aid				9,477,434		9,477,434
Homestead exemption				901,739		901,739
Pro-rate motor vehicle				71,806		71,806
Property tax credit				1,393,843		1,393,843
Personal property tax credit				48,356		48,356
State apportionment				471,677		471,677
Dividends and interest						25,513
Net realized investment gains						27,104
Net unrealized investment gains						224,776
Other receipts				196,940	33,536	230,476
Total general receipts				<u>40,827,569</u>	<u>33,567</u>	<u>40,861,136</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2021

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Primary Government		Component Unit School Foundation	
				Governmental Activities	Business- Type Activities		School District Total
CHANGE IN NET POSITION				(1,772,958)	261,720	(1,511,238)	364,145
NET POSITION, beginning of year (as restated)				<u>14,984,324</u>	<u>182,551</u>	<u>15,166,875</u>	<u>1,486,468</u>
NET POSITION, end of year				<u>13,211,366</u>	<u>444,271</u>	<u>13,655,637</u>	<u>1,850,613</u>
ASSETS							
				4,830,467	444,271	5,274,738	130,419
				8,380,899		8,380,899	
							1,724,364
TOTAL ASSETS				<u>13,211,366</u>	<u>444,271</u>	<u>13,655,637</u>	<u>1,854,783</u>
LIABILITIES							
							3,550
							620
TOTAL LIABILITIES							<u>4,170</u>
NET POSITION							
Restricted							
				219,553		219,553	
				1,589,661		1,589,661	
					444,271	444,271	
							675,853
Unrestricted				<u>11,402,152</u>		<u>11,402,152</u>	<u>1,174,760</u>
TOTAL NET POSITION				<u>13,211,366</u>	<u>444,271</u>	<u>13,655,637</u>	<u>1,850,613</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2021

		Major Funds		Other	Total
		General	Activities	Governmental	Governmental
		Fund	Fund	Funds	Funds
<b>RECEIPTS</b>					
Local receipts					
Taxes					
	Property taxes	23,541,688		1,829,925	25,371,613
	Motor vehicle taxes	2,420,431			2,420,431
	Carline tax	114,965		7,926	122,891
	Interest	26,669	22,741	139	49,549
	Other local sources	28,212		260	28,472
7	Student activities		996,143		996,143
	County sources	301,290			301,290
	State receipts	14,434,906		165,176	14,600,082
	Federal receipts	3,174,340			3,174,340
	Other sources	143,546		32,843	176,389
	Total receipts	44,186,047	1,018,884	2,036,269	47,241,200
<b>DISBURSEMENTS</b>					
	Regular instruction	20,783,871			20,783,871
	Special education	4,467,367			4,467,367
	Summer school	29,057			29,057
	Support services				
	Pupils	2,416,586	1,163,314		3,579,900
	Staff	1,204,980		45,115	1,250,095
	Operation and maintenance of plant	4,882,955		3,698	4,886,653
	Pupil transportation - regular and special education	517,324			517,324

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2021

		Major Funds		Other	Total
		General	Activities	Governmental	Governmental
		Fund	Fund	Funds	Funds
DISBURSEMENTS (Continued)					
General and administrative					
General administration					
	Board of education	548,700			548,700
	Superintendent	384,155			384,155
	District legal services	46,454			46,454
	Office of the principal	2,768,127			2,768,127
	Business services	2,375,933			2,375,933
∞	Community services	308,451			308,451
	Other grants and private interests	5,458			5,458
	State categorical programs	315,185			315,185
	Federal programs	3,882,237			3,882,237
	Debt service				
	Principal			2,005,000	2,005,000
	Interest			76,174	76,174
	Capital outlay	221,161		562,856	784,017
	Total disbursements	45,158,001	1,163,314	2,692,843	49,014,158
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(971,954)	(144,430)	(656,574)	(1,772,958)
OTHER FINANCING SOURCES (USES)					
	Transfers in		212,688		212,688
	Transfers out	(212,688)			(212,688)
	Total other financing sources (uses)	(212,688)	212,688		

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2021

	Major Funds			
	General Fund	Activities Fund	Other Governmental Funds	Total Governmental Funds
NET CHANGE IN FUND BALANCES	(1,184,642)	68,258	(656,574)	(1,772,958)
FUND BALANCES, beginning of year (as restated)	<u>11,285,840</u>	<u>1,521,403</u>	<u>2,177,081</u>	<u>14,984,324</u>
FUND BALANCES, end of year	<u>10,101,198</u>	<u>1,589,661</u>	<u>1,520,507</u>	<u>13,211,366</u>
ASSETS				
ASSETS				
Cash (claim on cash) and certificates of deposit	2,276,517	1,589,661	964,289	4,830,467
County treasurer's balances	<u>7,824,681</u>	<u>                    </u>	<u>556,218</u>	<u>8,380,899</u>
TOTAL ASSETS	<u>10,101,198</u>	<u>1,589,661</u>	<u>1,520,507</u>	<u>13,211,366</u>
FUND BALANCES				
FUND BALANCES				
Restricted:				
Capital outlay			219,553	219,553
Debt services			1,300,309	1,300,309
Committed				
Student activities		1,589,661		1,589,661
Assigned:				
Capital outlay	3,441,169			3,441,169
Employee benefits	133,085			133,085
Subsequent year's budget	589,690			589,690
Unassigned	<u>5,937,254</u>	<u>                    </u>	<u>645</u>	<u>5,937,899</u>
TOTAL FUND BALANCES	<u>10,101,198</u>	<u>1,589,661</u>	<u>1,520,507</u>	<u>13,211,366</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUND  
AUGUST 31, 2021

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>444,271</u>
TOTAL ASSETS	<u>444,271</u>
NET POSITION	
Restricted	<u>444,271</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED AUGUST 31, 2021

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	31
Student and adult lunch sales	109,312
State sources	15,785
Federal sources	2,293,556
Other nonrevenue receipts	<u>33,536</u>
Total operating receipts	<u>2,452,220</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	89,294
Employee benefits	22,559
Purchased services	1,991,872
Supplies	17,828
Capital outlay	68,842
Other	<u>105</u>
Total operating disbursements	<u>2,190,500</u>
<b>OPERATING RECEIPTS OVER DISBURSEMENTS</b>	<b>261,720</b>
<b>NET POSITION, beginning of year</b>	<u><b>182,551</b></u>
<b>NET POSITION, end of year</b>	<u><u><b>444,271</b></u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska (the District).

Reporting Entity

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

North Platte Public Schools Foundation, Inc., is a legally separate, tax-exempt component unit of Lincoln County Public Schools District No. 1. The Foundation acts primarily as a fundraising organization to provide support to the District and its constituents. The Foundation is governed by a separate Board of Directors. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, are restricted to the activities of the District and its constituents by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the District or its constituents, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

Complete financial statements for the North Platte Public Schools Foundation, Inc., can be obtained from the Administrative Offices of Lincoln County Public Schools District No. 1 at 301 W. F Street, North Platte, Nebraska, 69101.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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, charges, and intergovernmental receipts for support.

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.

Basic Financial Statements - Fund Financial Statements

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the fiduciary funds 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:

The District reports the following major governmental funds:

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. All property tax receipts and other receipts that are not allocated by law,

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

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 District reports the following nonmajor governmental funds:

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Proprietary Fund Type

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.

The Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements. The District currently has no fiduciary funds.

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

If the District utilized 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.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The North Platte Public Schools Foundation, Inc., maintains its books and records and reports its financial operations on the modified cash basis of accounting. As the accompanying statement of activities and net position - modified cash basis does not include accounts receivable, accounts payable, and other accrued revenues and expenses, the financial statements do not reflect the financial position or the results of operations of the North Platte Public Schools Foundation, Inc., in conformity with accounting principles generally accepted in the United States of America. The statements reflect the fair value of investments.

Receipts and Disbursements

Program Receipts - In the statement of activities, modified cash basis receipts that are directly from each activity or from parties outside the District's taxpayers are reported as program receipts. The District has the following program receipts in each activity:

Instructional services	State and federal grants received and Educational Service Unit receipts
Federal and state programs	Federal and state grants received
School nutrition	Charges for meals and federal and state reimbursements received

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 governmental-wide and fund financial statements.

Investments

Lincoln County Public Schools District No. 1

Nebraska statutes provide that the District may, by and with the District's Board of Education, invest the funds of the District in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. The District held investments with the Nebraska School District Liquid Fund during the year.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The Foundation has adopted FASB ASC 958-320, *Not-for-Profit Entities, Investments - Debt and Equity Securities*. FASB ASC 958-320 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

Inventories

The District expenses supply items and material when purchased.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Proprietary fund equity is classified the same as in the government-wide statements.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

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

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund and any deficit fund balances for other funds.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

Certified Staff - Employees are allowed ten days per year for sick leave. Certified staff employees are allowed to accumulate sick leave up to 75 days. Accumulated sick leave terminates upon resignation, retirement, dismissal, or death, except if the employee qualifies for the sick leave incentive program in Note 9. Certified staff employees are allowed up to five days of bereavement leave with no accumulation or compensation of unused bereavement leave. Certified staff employees are allowed three personal leave days per year. Unused personal leave may be added to accumulated sick leave or will be paid to the employee at the substitute teacher pay rate.

Classified Staff - Employees are allowed up to 8 hours per month for sick leave. Classified staff employees are allowed to accumulate sick leave up to 600 hours. Accumulated leave terminates upon resignation, retirement, dismissal, or death. Classified staff employees are allowed 10 to 24 personal leave hours per year. Classified staff employees in Category A (as defined in the Classified Employee Handbook) earn between 5 and 14 hours of vacation leave per month and may accumulate 64 to 168 hours of vacation leave based on length of employment.

These modified cash basis statements do not make any provision for unpaid leave liabilities.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements

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

NOTE 2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of August 31, 2021, all 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.

Investments

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

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

Risks

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

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks (Continued)

2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT

The Foundation has adopted FASB ASC 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under accounting principles generally accepted in the United States of America. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 - Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

Level 3 - Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended August 31, 2021, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Marketable Equity Securities

The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

Fair Value on a Recurring Basis

The table below presents the balances of assets measured at August 31, 2021, at fair value on a recurring basis.

	Total	Level 1	Level 2	Level 3
Mutual Funds	<u>1,724,364</u>	<u>1,724,364</u>	<u>          </u>	<u>          </u>

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2021, are as follows:

	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>1,242,943</u>	<u>481,421</u>	<u>1,724,364</u>

Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer,

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the county treasurer at August 31, 2021. These funds were transferred to the District subsequent to the fiscal year end August 31, 2021.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>7,824,681</u>	<u>34,085</u>	<u>217,957</u>	<u>304,176</u>	<u>8,380,899</u>

NOTE 5. RETIREMENT PLAN

Plan Description

The Lincoln County 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.

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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018 to June 30, 2019, (and from July 1, 2019 through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021, was \$2,763,746.

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$30,013,343. Total covered payroll was \$27,979,363. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Fiduciary Net Position (Continued)

a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

NOTE 6. LONG-TERM DEBT

Bonds Payable

On October 1, 2014, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2014B, in the amount of \$830,000, the proceeds of which were used to refinance the Series 2009B General Obligation Refunding Bonds. The bond issue provides for maturities over the period from December 15, 2015 through December 15, 2022, when the bonds will be repaid in full. The District does have the option to call the bonds on or after October 1, 2019, for bonds maturing on or after December 15, 2019, at 100% of the principal amount. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 2.85% to 3.90%.

On April 5, 2016, Lincoln County Public Schools District No. 1, North Platte, Nebraska, issued General Obligation Refunding Bonds, Series 2020, in the amount of \$4,555,000, the proceeds of which were used to refinance the Series 2014C General Obligation Refunding Bonds and Series 2016 Limited Tax Improving Bonds. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2026, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 1.15% to 1.50%.

Changes to bonds payable for the year ended August 31, 2021, are as follows:

Bonds outstanding, September 1, 2020	6,005,000
Payments of current maturities	<u>(2,005,000)</u>
Bonds outstanding, August 31, 2021	<u>4,000,000</u>
Current maturities within one year	<u>910,000</u>

The District does not have any direct placements or direct borrowing of long-term debt.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

Debt service requirements at August 31, 2021, were as follows:

Years Ended August 31,	2014B Series Bonds Payable Principal	2020 Series Bonds Payable Principal	Interest	Total
2022	110,000	800,000	49,560	959,560
2023	120,000	805,000	36,878	961,878
2024		815,000	24,793	839,793
2025		830,000	13,482	843,482
2026		255,000	5,824	260,824
2027		265,000	1,988	266,988
	<u>230,000</u>	<u>3,770,000</u>	<u>132,525</u>	<u>4,132,525</u>

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

NOTE 8. 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 result of adjustment, if any, relating to such audits would not have any material financial impact.

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES

The District has operating leases on various copiers, computer equipment, and other equipment. The original terms of the leases vary with 3 - 4 year commitments. The monthly lease payments on these vary with each lease.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES (Continued)

At August 31, 2021, a schedule of the future minimum lease payments required under the above is as follows:

Year	Amount
2022	69,000
2023	69,000
2024	53,832
	<u>191,832</u>

The District has a sick leave incentive program for all eligible certified employees. The plan allows certified employees who (1) are at least 55 years of age on or before September 1, of the school year in which the employee resigns; (2) have completed 15 or more consecutive years of credited service; (3) have given unconditional written notice of resignation effective at the end of that school year on or before February 1 of the resignation year; and (4) have not been issued a notice of possible nonrenewal, cancellation, or termination in the resignation year, to participate in the sick leave incentive program. Benefits are based on the total number of unused sick days at the end of employment. Certified employees will be paid in January of the school year following resignation at the short-term substitute rate per day that was in effect as of the resignation year. These modified cash basis statements do not make any provision for unpaid leave liabilities.

NOTE 10. INTERFUND TRANSFERS

The District made the following transfers that were expensed in the General Fund during the year.

General Fund Category	Transferred to Fund	
Maintenance and operations of buildings	Depreciation	1,132,870
Regular instruction	Employee Benefit	40,000
Student support	Activities	212,688
		<u>1,385,558</u>

The transfers have been eliminated as the Depreciation and Employee Benefit Funds are components of the General Fund.

NOTE 11. COMMODITIES

The accompanying financial statements do not include food commodities which were received during the year ended August 31, 2021, that have a value of \$106,235.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 12. OPERATING LEASES - LESSOR

The District leases land and a building on District property to Verizon Communications, Inc. The property is leased on a bid basis with a lease term of five years. The lease may be extended by three (3) 5-year periods through 2032. The lease income will increase 3% at the beginning of each 5-year period should the lease be extended by both parties.

The following is a schedule of minimum future rentals from noncancelable operating leases with remaining lease terms in excess of one year as of August 31, 2021, net of contingent rentals, which are insignificant in amount:

Year Ending August 31,	Amount
2022	<u>16,194</u>
	<u>16,194</u>

NOTE 13. RESTATEMENT - GASB 84

As disclosed in Note 1, the District implemented GASB 84 during the year ended August 31, 2021. The effect of this implementation resulted in a beginning balance adjustment to the governmental activities net position of \$1,521,403 and the non-major governmental funds fund balance of \$1,521,403. This reflected the change from reporting the Activities Fund from a fiduciary fund type to a governmental fund type.

NOTE 14. IMPLICATIONS OF COVID-19

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

The District has been allocated federal funding for COVID-19 related disbursements, including protective equipment and supplies, technology, and custodial cleaning.

Federal Emergency Management Administration (FEMA) has approved projects related to the COVID-19 pandemic for approximately \$42,655. As of August 31, 2021, all eligible purchases have been completed. Funds received from FEMA and Nebraska Emergency Management Administration (NEMA) through August 31, 2021, were \$12,174. Additional funds of \$30,481 have been approved and are expected to be received in the next fiscal year.

The District was allocated \$755,162 through the CARES Act ESSER I funding. As of August 31, 2021, all eligible purchases have been completed and \$475,127 has been reimbursed.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 14. IMPLICATIONS OF COVID-19 (Continued)

The District was allocated \$2,877,425 through the Consolidated Appropriations Act (CAA) of 2021, ESSER II funding. As of August 31, 2021, all projects have not been started. Funds received from ESSER II through August 31, 2021, were \$- 0 -. Additional funds to be received in the next fiscal year is undeterminable at this time.

NOTE 15. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

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

NOTE 16. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through October 22, 2021, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Direct Programs			
COVID-19 - Elementary and Secondary School Emergency Relief		84.425	<u>1,202,724</u>
Passed through the Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States	H027A180079	84.027	1,045,657
Special Education - Preschool Grants	H173A180077	84.173	<u>31,450</u>
Total Special Education Cluster (IDEA)			1,077,107
Title I Grants to Local Educational Agencies	S010A180027	84.010	934,173
Special Education - Grants for Infants and Families	H181A180033	84.181	10,614
Education for Homeless Children and Youth	S196A200028	84.196	12,000
Twenty-First Century Community Learning Centers	S287C180027	84.287	155,250
Improving Teacher Quality State Grants	S367A180026	84.367	157,261
Student Support and Academic Enhancement Program	S424A180028	84.424	58,709
Career and Technical Education - Basic Grants to States	V048A180027	84.048	<u>39,615</u>
Total U.S. Department of Education			<u>3,647,453</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED AUGUST 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through the Nebraska Department of Health and Human Services			
National School Lunch Program	47-6004045	10.555	106,235
Passed through Nebraska Department of Education			
National School Lunch Program	47-6004045	10.555	29,120
Summer Food Service Program for Children	47-6004045	10.559	<u>2,264,437</u>
Total Child Nutrition Cluster			<u>2,399,792</u>
Total U.S. Department of Agriculture			<u>2,399,792</u>
<u>U.S. Department of Homeland Security</u>			
Direct Programs			
FEMA Disaster Grants - Public Assistance	111-UDDON-00	97.036	<u>12,174</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>6,059,419</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2021

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Lincoln County Public Schools District No. 1, North Platte, Nebraska. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the modified cash basis of accounting.

NOTE 3. INDIRECT COST RATE

The District did not elect to use the de minimis cost rate.

NOTE 4. SUBRECIPIENTS

Lincoln County Public Schools District No. 1, North Platte, Nebraska, provided no federal awards to subrecipients.

NOTE 5. FOOD DISTRIBUTION

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2021

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total General Fund
RECEIPTS					
Taxes					
Property taxes	23,541,688				23,541,688
Carline tax	114,965				114,965
Motor vehicle taxes	2,420,431				2,420,431
Interest	603	18,260	7,806		26,669
Other local sources	28,212				28,212
County sources	301,290				301,290
State sources	14,434,906				14,434,906
Federal sources	3,174,340				3,174,340
Other sources	143,546				143,546
Total receipts	<u>44,159,981</u>	<u>18,260</u>	<u>7,806</u>	<u>          </u>	<u>44,186,047</u>
DISBURSEMENTS					
Regular instruction	20,549,658	460,752	27,931	(254,470)	20,783,871
Special education	4,467,367				4,467,367
Summer school	29,057				29,057
Support services					
Pupils	2,416,586				2,416,586
Staff	1,494,980			(290,000)	1,204,980
Operation and maintenance of plant	5,009,355			(126,400)	4,882,955
Pupil transportation - regular	434,335			(50,000)	384,335
Pupil transportation - special education	132,989				132,989
General and administrative					
General administration					
Board of education	548,700				548,700
Superintendent	384,155				384,155

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2021

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
General administration (Continued)					
District legal services	46,454				46,454
Office of the principal	2,768,127				2,768,127
Business services	2,827,933			(452,000)	2,375,933
Community services	308,451				308,451
Other grants and private interests	5,458				5,458
State categorical programs	315,185				315,185
Federal programs	3,882,237				3,882,237
Capital outlay		221,161			221,161
Total disbursements	<u>45,621,027</u>	<u>681,913</u>	<u>27,931</u>	<u>(1,172,870)</u>	<u>45,158,001</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(1,461,046)</u>	<u>(663,653)</u>	<u>(20,125)</u>	<u>1,172,870</u>	<u>(971,954)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		1,132,870	40,000	(1,172,870)	
Transfers out	(212,688)				(212,688)
Total other financing sources (uses)	<u>(212,688)</u>	<u>1,132,870</u>	<u>40,000</u>	<u>(1,172,870)</u>	<u>(212,688)</u>
NET CHANGE IN FUND BALANCES	(1,673,734)	469,217	19,875		(1,184,642)
FUND BALANCE, beginning of year	<u>8,200,678</u>	<u>2,971,952</u>	<u>113,210</u>		<u>11,285,840</u>
FUND BALANCE, end of year	<u><u>6,526,944</u></u>	<u><u>3,441,169</u></u>	<u><u>133,085</u></u>		<u><u>10,101,198</u></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2021

		General Fund	Depreciation Fund	Employee Benefit Fund	Reclassi- fication	Total General Fund
ASSETS						
ASSETS						
	Cash and certificates of deposit	(1,297,737)	3,441,169	133,085		2,276,517
	County treasurer's balances	<u>7,824,681</u>	_____	_____	_____	<u>7,824,681</u>
3	TOTAL ASSETS	<u>6,526,944</u>	<u>3,441,169</u>	<u>133,085</u>	_____	<u>10,101,198</u>
FUND BALANCE						
FUND BALANCE						
	Assigned					
	Capital outlay		3,441,169			3,441,169
	Employee benefits			133,085		133,085
	Subsequent year's budget	589,690				589,690
	Unassigned	<u>5,937,254</u>	_____	_____	_____	<u>5,937,254</u>
	TOTAL FUND BALANCE	<u>6,526,944</u>	<u>3,441,169</u>	<u>133,085</u>	_____	<u>10,101,198</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2021

		Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Total
RECEIPTS						
Local receipts						
Property taxes		203,837	678,388	947,700		1,829,925
Carline tax			3,310	4,616		7,926
Interest		139				139
Other local receipts					260	260
State receipts		10,046	64,756	90,374		165,176
Other					32,843	32,843
Total receipts		<u>214,022</u>	<u>746,454</u>	<u>1,042,690</u>	<u>33,103</u>	<u>2,036,269</u>
DISBURSEMENTS						
Instructional support					45,115	45,115
Operation and maintenance of plant			3,698			3,698
Debt service						
Principal		1,220,000		785,000		2,005,000
Interest		16,880		59,294		76,174
Capital outlay			562,856			562,856
Total disbursements		<u>1,236,880</u>	<u>566,554</u>	<u>844,294</u>	<u>45,115</u>	<u>2,692,843</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		(1,022,858)	179,900	198,396	(12,012)	(656,574)
FUND BALANCES, beginning of year		<u>1,425,938</u>	<u>39,653</u>	<u>698,833</u>	<u>12,657</u>	<u>2,177,081</u>
FUND BALANCES, end of year		<u>403,080</u>	<u>219,553</u>	<u>897,229</u>	<u>645</u>	<u>1,520,507</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2021

	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Total
ASSETS					
ASSETS					
Cash	368,995	1,596	593,053	645	964,289
Cash at county treasurers	<u>34,085</u>	<u>217,957</u>	<u>304,176</u>	<u>        </u>	<u>556,218</u>
TOTAL ASSETS	<u><u>403,080</u></u>	<u><u>219,553</u></u>	<u><u>897,229</u></u>	<u><u>645</u></u>	<u><u>1,520,507</u></u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt service	403,080		897,229		1,300,309
Capital outlay		219,553			219,553
Unassigned				645	645
Total fund balances	<u><u>403,080</u></u>	<u><u>219,553</u></u>	<u><u>897,229</u></u>	<u><u>645</u></u>	<u><u>1,520,507</u></u>
TOTAL FUND BALANCES					

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>8,200,678</u>	<u>8,269,859</u>
RECEIPTS			
Local sources			
Taxes			
1100 Property taxes	25,198,851	23,541,688	22,763,647
1115 Carline tax	105,000	114,965	103,008
1125 Motor vehicle taxes	1,950,000	2,420,431	2,306,445
1510 Interest	10,000	603	11,441
1800 Community service activities	105,000	1,786	50,739
1911 Local license fees and fines	25,000	18,505	20,427
1925 Corporate grants and private interests		7,921	32,805
Total local sources	<u>27,393,851</u>	<u>26,105,899</u>	<u>25,288,512</u>
County sources			
2110 Fines and license fees	<u>350,000</u>	<u>301,290</u>	<u>279,402</u>
State sources			
3110 State aid	9,477,401	9,477,434	9,748,618
3120 Special education	1,950,000	2,189,917	2,154,979
3125 Special education transportation	50,000	4,422	103,552
3130 Homestead exemption		841,925	812,839
3131 Property tax credit		1,297,017	1,288,203
3132 Personal property tax credit		45,118	116,268
3155 Textbook loan			4,912
3160 Wards of the court	30,000		28,943
3180 Pro-rate motor vehicle	65,000	66,508	64,102
3400 State apportionment	550,000	471,677	578,099
3535 Payments for high ability learners	28,000	28,303	28,355
3540 State early childhood	25,000	12,585	24,790
3990 Other state receipts	50,000		
Total state sources	<u>12,225,401</u>	<u>14,434,906</u>	<u>14,953,660</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
RECEIPTS (Continued)			
Federal sources			
4105 Universal Services Fund (E-Rate)		37,921	
4418 IDEA Part B, PEAK projects		31,628	22,572
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	1,200,000	1,056,140	972,021
4506 Title I, Accountability ESSA Improving Basic Programs Accountability			6,243
4509 Title II, Part A ESSA Supporting Effective Instruction		149,573	273,865
4510 Title IV, Part A ESSA Student Support and Academic Enrichment Grants			69,810
4512 IDEA Part B (611) base allocation	1,000,000		549,431
4516 IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation	25,000	59,084	
4518 IDEA Part B (611) base & enrollment poverty allocation		614,299	
4519 IDEA enrollment/poverty			371,045
4521 IDEA Part B proportionate share		92,536	47,086
4522 IDEA Part C		15,315	
4523 IDEA special projects		21,159	16,717
4524 Other federal noncategorical receipts	1,732,854		224,538
4525 Federal vocational and applied technology education (Carl Perkins)	50,000	34,237	83,433
4530 Other federal categorical receipts	800,000	236,742	26,985
4531 Title IV, Part B ESSA 21st Century Community Learning Centers		155,971	101,264
4708 Medicaid in public school (MIPS)		25,820	44,395
4709 Medicaid administrative activities (MAAPS)		74,007	79,647
4969 Title IV, Part A ESSA Student Support and Academic Enrichment Grants		70,607	
4991 McKinney-Vento Homeless		12,000	
4995 Presidential Declared Disaster Aid		12,174	
4996 Elementary & Secondary School Emergency Relief (ESSER - Cares)		475,127	
Total federal sources	4,807,854	3,174,340	2,889,052

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
Nonrevenue receipts			
5690 Other nonrevenue receipts	5,000	143,546	146,010
Total receipts	<u>44,782,106</u>	<u>44,159,981</u>	<u>43,556,636</u>
TOTAL FUNDS AVAILABLE		<u>52,360,659</u>	<u>51,826,495</u>
DISBURSEMENTS			
Instructional services			
1100 Regular instruction	20,274,977	20,549,658	20,177,039
1200 Special education	4,497,866	4,467,367	4,183,082
1300 Summer school		29,057	
2100 Pupils	2,226,593	2,416,586	2,107,605
2200 Staff	1,628,293	1,494,980	1,457,821
2600 Operation and maintenance of plant	4,923,912	5,009,355	5,125,862
2710 Pupil transportation - regular	436,195	434,335	422,170
2712 Pupil transportation - special education	100,857	132,989	95,156
General and administrative			
General administration			
2310 Board of education	739,487	548,700	613,507
2320 Superintendent	394,926	384,155	372,625
2330 District legal services	45,000	46,454	40,578
2410 Office of the principal	2,847,708	2,768,127	2,832,456
2510 Fiscal services	2,889,601	2,827,933	2,683,018
3300 Community services operations	282,057	308,451	280,590
3400 Other grants and private interests	150,000	5,458	19,745
3500 State categorical programs	311,395	315,185	71,676
6000 Federal programs	4,346,459	3,882,237	2,930,236
8000 Activities Fund support	85,000	212,688	212,651
Total disbursements	<u>46,180,326</u>	<u>45,833,715</u>	<u>43,625,817</u>
FUND BALANCE, end of year		<u>6,526,944</u>	<u>8,200,678</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		(1,297,737)	554,653
County treasurers		<u>7,824,681</u>	<u>7,646,025</u>
TOTAL FUND BALANCE		<u><u>6,526,944</u></u>	<u><u>8,200,678</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>2,971,952</u>	<u>2,931,998</u>
RECEIPTS			
Interest		18,260	8,627
Nonprogram receipts			11,312
Transfer from the General Fund	500,000	<u>1,132,870</u>	<u>907,084</u>
Total receipts	<u>500,000</u>	<u>1,151,130</u>	<u>927,023</u>
TOTAL FUNDS AVAILABLE		<u>4,123,082</u>	<u>3,859,021</u>
DISBURSEMENTS			
Capital outlay	3,307,966	221,161	661,712
Supplies		<u>460,752</u>	<u>225,357</u>
Total disbursements	<u>3,307,966</u>	<u>681,913</u>	<u>887,069</u>
FUND BALANCE, end of year		<u>3,441,169</u>	<u>2,971,952</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>3,441,169</u>	<u>2,971,952</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>113,210</u>	<u>29,437</u>
RECEIPTS			
Nonprogram receipts		7,806	80,919
Transfers from the General Fund	191,644	40,000	107,000
Total receipts	<u>191,644</u>	<u>47,806</u>	<u>187,919</u>
TOTAL FUNDS AVAILABLE		<u>161,016</u>	<u>217,356</u>
DISBURSEMENTS			
Early retirement or voluntary terminations	<u>300,000</u>	<u>27,931</u>	<u>104,146</u>
FUND BALANCE, end of year		<u>133,085</u>	<u>113,210</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>133,085</u>	<u>113,210</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>1,521,403</u>	<u>1,478,744</u>
RECEIPTS			
Local sources			
Interest	5,000	22,741	
Activities receipts	<u>1,249,154</u>	<u>996,143</u>	<u>818,961</u>
Total local sources	<u>1,254,154</u>	<u>1,018,884</u>	<u>818,961</u>
General Fund support		<u>212,688</u>	<u>212,651</u>
Total receipts	<u>1,254,154</u>	<u>1,231,572</u>	<u>1,031,612</u>
TOTAL FUNDS AVAILABLE		<u>2,752,975</u>	<u>2,510,356</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>1,380,595</u>	<u>1,163,314</u>	<u>988,953</u>
FUND BALANCE, end of year		<u>1,589,661</u>	<u>1,521,403</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,589,661</u>	<u>1,521,403</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>182,551</u>	<u>121,712</u>
RECEIPTS			
Interest	100	31	98
Lunch sales	1,000,000	109,312	590,059
State sources	25,000	15,785	20,201
Federal sources	2,092,192	2,293,556	1,536,457
Other nonrevenue receipts		<u>33,536</u>	<u>29,143</u>
Total receipts	<u>3,117,292</u>	<u>2,452,220</u>	<u>2,175,958</u>
TOTAL FUNDS AVAILABLE		<u>2,634,771</u>	<u>2,297,670</u>
DISBURSEMENTS			
Salaries - clerical and paraprofessional staff	75,000	89,294	69,017
Employee benefits	20,000	22,559	15,759
Purchased services	2,903,000	1,991,872	2,001,789
Supplies	25,000	17,828	14,175
Capital outlay	25,000	68,842	14,379
Other		<u>105</u>	
Total disbursements	<u>3,048,000</u>	<u>2,190,500</u>	<u>2,115,119</u>
FUND BALANCE, end of year		<u>444,271</u>	<u>182,551</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>444,271</u>	<u>182,551</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>1,425,938</u>	<u>2,362,371</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	119,300	203,837	1,267,311
Carline tax			4,787
Interest		<u>139</u>	<u>3,042</u>
Total local sources	<u>119,300</u>	<u>203,976</u>	<u>1,275,140</u>
State sources			
Homestead exemption		1,787	39,143
Property tax credit		7,432	67,539
Personal property tax credit		128	5,697
Pro-rate motor vehicle		<u>699</u>	<u>3,989</u>
Total state sources		<u>10,046</u>	<u>116,368</u>
Total receipts	<u>119,300</u>	<u>214,022</u>	<u>1,391,508</u>
TOTAL FUNDS AVAILABLE		<u>1,639,960</u>	<u>3,753,879</u>
<b>DISBURSEMENTS</b>			
Other	2,500	918	1,200
Principal	1,220,000	1,220,000	2,280,000
Interest	<u>15,962</u>	<u>15,962</u>	<u>46,741</u>
Total disbursements	<u>1,238,462</u>	<u>1,236,880</u>	<u>2,327,941</u>
FUND BALANCE, end of year		<u>403,080</u>	<u>1,425,938</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		368,995	1,046,824
County treasurers		34,085	379,114
TOTAL FUND BALANCE		403,080	1,425,938

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>39,653</u>	<u>500,698</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	725,000	678,388	658,971
Carline tax	<u>2,500</u>	<u>3,310</u>	<u>3,023</u>
Total local sources	<u>727,500</u>	<u>681,698</u>	<u>661,994</u>
State sources			
Homestead exemption		24,223	23,854
Property tax credit		37,317	37,804
Personal property tax credit		1,298	3,412
Pro-rate motor vehicle	<u>1,800</u>	<u>1,918</u>	<u>1,816</u>
Total state sources	<u>1,800</u>	<u>64,756</u>	<u>66,886</u>
Total receipts	<u>729,300</u>	<u>746,454</u>	<u>728,880</u>
TOTAL FUNDS AVAILABLE		<u>786,107</u>	<u>1,229,578</u>
<b>DISBURSEMENTS</b>			
Purchased services	100,000	3,698	55,303
Capital outlay	<u>735,982</u>	<u>562,856</u>	<u>1,134,622</u>
Total disbursements	<u>835,982</u>	<u>566,554</u>	<u>1,189,925</u>
FUND BALANCE, end of year		<u>219,553</u>	<u>39,653</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,596	(177,726)
County treasurers		<u>217,957</u>	<u>217,379</u>
TOTAL FUND BALANCE		<u><u>219,553</u></u>	<u><u>39,653</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>698,833</u>	<u>561,699</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	1,011,760	947,700	940,002
Carline tax		4,616	4,268
Total local sources	<u>1,011,760</u>	<u>952,316</u>	<u>944,270</u>
State sources			
Homestead exemption		33,804	33,685
Property tax credit		52,077	53,385
Personal property tax credit		1,812	4,818
Pro-rate motor vehicle		2,681	2,633
Total state sources		<u>90,374</u>	<u>94,521</u>
Other receipts			
Sale of bonds			<u>4,555,000</u>
Total receipts	<u>1,011,760</u>	<u>1,042,690</u>	<u>5,593,791</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>1,741,523</u>	<u>6,155,490</u>
<b>DISBURSEMENTS</b>			
Principal	950,000	785,000	5,225,000
Interest	59,094	59,094	105,482
Purchased services			59,287
Bond issue cost and other expense	1,000	200	66,888
Total disbursements	<u>1,010,094</u>	<u>844,294</u>	<u>5,456,657</u>
FUND BALANCE, end of year		<u>897,229</u>	<u>698,833</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		593,053	391,851
County treasurers		<u>304,176</u>	<u>306,982</u>
TOTAL FUND BALANCE		<u>897,229</u>	<u>698,833</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 COOPERATIVE FUND  
 YEAR ENDED AUGUST 31, 2021  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>12,657</u>	<u>14,907</u>
RECEIPTS			
Local sources			
Local receipts	100,000	260	34,219
Nonrevenue receipts		<u>32,843</u>	<u>7,350</u>
Total local sources	<u>100,000</u>	<u>33,103</u>	<u>41,569</u>
Total receipts	<u>100,000</u>	<u>33,103</u>	<u>41,569</u>
TOTAL FUNDS AVAILABLE		<u>45,760</u>	<u>56,476</u>
DISBURSEMENTS			
Salaries - clerical and paraprofessional staff	100,000	7,486	33,689
Employee benefits		1,998	8,960
Purchased services		27,254	1,015
Supplies		5,451	
Other expenses		<u>2,926</u>	<u>155</u>
Capital outlay			
Total disbursements	<u>100,000</u>	<u>45,115</u>	<u>43,819</u>
FUND BALANCE, end of year		<u>645</u>	<u>12,657</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>645</u>	<u>12,657</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

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.

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the North Platte Public Schools Foundation, Inc., are not included since it is a separate legal entity. Payments from the General and Building Funds to the Foundation are reflected as lease payments in those funds.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>(1,184,642)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(1,673,734)
Depreciation Fund	469,217
Employee Benefit Fund	19,875
	<u>(1,184,642)</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts	Disburse- ments	Balance 8/31/21
Activity Tickets	23,339	205,899	227,361	1,877
Activity Office	237	4,045	4,544	(262)
Concessions	29,459	33,793	54,374	8,878
Activity Office Fundraiser	21,681	8,575	27,348	2,908
Football Fundraiser	14,864	37,337	34,924	17,277
Volleyball Fundraiser	5,862	19,647	20,684	4,825
Wrestling Fundraiser	6,083	1,495	6,863	715
Softball Fundraiser	11,997	11,517	13,118	10,396
Boys' Basketball Fundraiser	2,960	12,256	13,798	1,418
Girls' Basketball Fundraiser	6,495	18,583	18,117	6,961
Swimming Fundraiser	362	3,184	2,850	695
Boys' Soccer Fundraiser	4,289	4,432	3,901	4,819
Girls' Soccer Fundraiser	1,743	5,322	4,674	2,391
Boys' Track Fundraiser	2,816	306	632	2,491
Girls' Track/CC Fundraiser	4,000	350	283	4,067
Boys' Tennis Fundraiser	835	4,652	1,496	3,991
Girls' Tennis Fundraiser	9,615	19,976	21,615	7,975
Boys' Golf Fundraiser	524	2,480	861	2,144
Girls' Golf Fundraiser	309	2,000	240	2,069
Biology Fundraiser	1,474			1,474
Crew Fundraiser	194			194
Project Search Fundraiser	437		48	389
TeamMates Fundraiser	2,306	1,017	200	3,123
Unified Bowling Fundraiser	1,276			1,276
Power Lifting Fundraiser	125			125
Unified Track	315	70	379	6
Cross Country Fundraiser	6,687	6,474	1,030	12,131
Circle of Friends	518	457	437	538
Booster Club Fundraiser	31,175	31,693	28,895	33,973
Middle School Concessions	3,223			3,223
Middle School Ticket Office	8,426	7,080	4,150	11,356
Middle School Athletics Administration	46,695	12,408	9,045	50,057
Middle School Football		5,344	5,162	182
Middle School Wrestling	274	200	438	36

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts	Disburse- ments	Balance 8/31/21
Middle School Volleyball	3,459	3,480	2,043	4,896
Middle School Boys' Basketball	6,712	2,126	1,472	7,366
Middle School Girls' Basketball	3,384	1,164	2,076	2,472
Middle School Track	(113)	850	679	59
Middle School Cross Country	(213)		180	(393)
Middle School Football Fundraiser	8,375	2,846	2,125	9,095
Middle School Wrestling Fundraiser	2,628	1,371	1,950	2,049
Middle School Volleyball Fundraiser	5,322	1,419	1,386	5,355
Middle School Boys' Basketball Fundraiser	1,401		83	1,318
Middle School Girls' Basketball Fundraiser	6,892	1,872	1,625	7,139
Middle School Track Fundraiser	3,535	5,753	3,475	5,813
Middle School Cross Country Fundraiser	283	1,032	820	496
Middle School Robotic		844	804	40
Varsity Cheerleaders	(1,604)	59,464	56,876	984
Homecoming	1,000			1,000
Pacers	3,077	30,180	33,210	46
Flag Corps	1,437	3,257	3,274	1,420
NPHS Musical	73,677	19,719	15,880	77,516
Sophomore Class		40		40
Junior Class		10,410	10,410	
Senior Class		3,097		3,097
Environmental Club	355	354	69	640
Art Club	1,383	666	302	1,747
Crime Stoppers	3			3
Debate	2,604		872	1,732
Drama	66	20,093	16,818	3,340
FBLA	842			842
FCCLA	1,462			1,462
Journalism	9,322	22,465	25,691	6,096
Key Club	2,000	1,984	2,382	1,602
Letter Club	1,583		700	883
Mock Trial	458	198	203	454
National Honor Society	553	1,245	605	1,193
NFL Club		15,925	16,049	(124)

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts	Disburse- ments	Balance 8/31/21
Skills USA	12,402	931	1,768	11,565
Student Council	11,827	18,225	18,598	11,454
Foreign Language Club	295			295
FFA	43,066	15,882	8,528	50,420
Video Production	4,984	2,855	7,100	739
GSA Club		282		282
Fee Support	444	10,109	2,415	8,138
Counselors	2,811	406		3,217
AP Testing	1,203			1,203
Scholarship	9,188		4,000	5,188
Dual Credit - HS	221,591	92,765	82,259	232,097
Principal Contingency	3,251	3,573	6,061	762
Restitution	1,037			1,037
NPHS School Store (SPED)	2,418			2,418
Band Uniform Fund	3,234			3,234
Choir Robe Fund	4,838		4,838	
High School Book Fines	23,716	4,777	5,804	22,690
Library Fines	1,497	465	232	1,730
P.E. Fines	535	38		573
Art Supplies	13,357	4,258	1,969	15,647
Auto Shop	12,453	710	1,365	11,798
Band	23,477	67,977	29,985	61,469
Bulldogger	9,733	8,320	9,371	8,682
Drafting	1,914	124	218	1,820
Electronics	4,922	420	1,069	4,273
Foods	4,104	3,955	4,137	3,922
Orchestra	3,520		205	3,315
Vocal	7,091	5,423	1,068	11,447
Welding	12,430	3,235	66	15,599
Woods	8,167	2,333	5,085	5,415
Photography Class	320	7,750	6,706	1,364
Elementary Book Fines	10,507	571	544	10,534
Elementary - Buffalo	23,271	17,805	29,442	11,634
Elementary - Cody	12,574	488	2,576	10,486

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts	Disburse- ments	Balance 8/31/21
Elementary - Jefferson	11,320	1,166	5,857	6,629
Elementary - Lincoln	9,273	126		9,399
Elementary - Washington	16,705	255		16,960
Elementary - McDonald	9,093	219	4,632	4,680
Elementary - Eisenhower	7,404	177	1,836	5,745
Adams Middle School	11,038	2,833	2,987	10,884
Adams - Student Council	12,010	233	2,397	9,846
Adams - Journalism	793	2,978	216	3,555
Adams - Music/Swing Choir	6,305	8,206	8,602	5,908
Adams - Library Fines	507	301		808
MS Speech Club	258		40	218
MS Store (SPED)	21			21
Adams Band	4,674	368	224	4,818
Madison Middle School	37,462	4,858	4,250	38,070
Madison Band/Chorus	4,078	2,620		6,698
Madison Student Council	6,881	3,409	4,651	5,639
Elementary Orchestra	(2,748)	2,840		92
Elementary - Hall	2,766			2,766
Elementary - Lake/Osgood	20,977	902	2,597	19,282
Adams Art Club	1,365	189	375	1,179
Adams Chess Club	591			591
Adams Unified Schools		200		200
TLC	3,361			3,361
Kids Club	16,549	82,875	28,718	70,706
District	5,842	588	1,189	5,242
Mental Health	4,000			4,000
McKinley Rentals	9,600	232		9,832
Rentals	24,720	2,170		26,890
Camps	1,345			1,345
Revolving Account	12,198	5,275	11,542	5,932
Interest		25,741	25,343	398
Bus/Van Depreciation	21,626			21,626
Computer Insurance	2,470	22,328	9,797	15,000
Verizon Tower Rental	176,681	86,800	34,932	228,549

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts	Disburse- ments	Balance 8/31/21
Technology	128,116	240	16,851	111,505
Tuition Waivers	4,017	20,000	18,936	5,081
Maintenance	44,039	1,002	25,956	19,085
Eldon E. Hoover Trust	2,117	6,036	1,708	6,445
Central Office	3,173	286		3,459
Bauer Field Signs	6,915			6,915
School/Community Partnership	4,744		4,744	
Below 5	2,462			2,462
	<u>1,521,403</u>	<u>1,231,572</u>	<u>1,163,313</u>	<u>1,589,662</u>
<b>TOTAL ACTIVITIES FUND</b>	<u>1,521,403</u>	<u>1,231,572</u>	<u>1,163,313</u>	<u>1,589,662</u>



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
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  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2021, and the related notes to financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements, and have issued our report thereon dated October 22, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lincoln County Public Schools District No. 1, North Platte, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements are free of 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*.

### Lincoln County Public Schools District No. 1, North Platte, Nebraska's Response to Findings

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, 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 Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Ord, Nebraska  
October 22, 2021



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

**Report on Compliance for Each Major Program**

We have audited the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2021. Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination on the Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance.

### **Opinion on Each of the Major Federal Programs**

In our opinion, Lincoln County Public Schools District No. 1, North Platte, Nebraska, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

### **Report on Internal Control Over Compliance**

Management of Lincoln County Public Schools District No. 1, North Platte, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance.

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

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

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

  
Dana F. Cole + Company, LLP

Ord, Nebraska  
October 22, 2021

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Establish internal control over financial Statement preparation and review:	
Material weakness identified:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Noncompliance matter to the financial statements disclosed:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Federal Awards

Establish internal control over the schedule of expenditures of federal awards preparation and review:	
Material weakness identified:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accord- ance with 2 CFR Section 200.516(a):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Identification of major programs:	
COVID-19 - Elementary and Secondary School Emergency Relief	84.425

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

Federal Awards (Continued)

Identification of major programs: (Continued)

Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as a low-risk auditee:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SECTION II. FINANCIAL STATEMENT FINDINGS

2021-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

Condition

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

Cause

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

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2021

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2021-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2021

FINANCIAL STATEMENT FINDINGS

2020-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare the financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and questioned costs as item 2021-001, and is considered to be a significant deficiency for the year ended August 31, 2021.

CORRECTIVE ACTION PLAN  
October 22, 2021

Lincoln County Public Schools District No. 1 respectfully submits the following corrective action plan for the year ended August 31, 2021, for the findings identified by Dana F. Cole & Company, LLP, Ord, Nebraska.

The findings from the schedule of findings and questioned costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

FINANCIAL STATEMENT FINDINGS

2021-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Recommendation: The District should review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

If the Nebraska Department of Education has questions regarding this plan, please call Stuart Simpson at 308.696.3335.

Sincerely yours,



Stuart Simpson, MBA, SFO  
Executive Director of Finance, Facilities, and Operations