

December Meeting
Monday, December 11, 2023 5:00 PM

BOE Room
100 N Sycamore
Amherst, NE 68812-0008

Agenda

1. Pledge of Allegiance
2. Notice of adherence to the Open Meeting Law
3. Roll Call
 - 3.1. Excuse absent Board members
4. Approval of Minutes, Claims and Reports
 - 4.1. Review previous meeting minutes
 - 4.2. Review financial reports and monthly claims
 - 4.3. Board Action on consolidated motion for approving Minutes, Claims and Financial Reports
5. Public Comment
6. Reports and communications from board members.
7. Principal's Report
8. Superintendent's Report
9. Old Business
10. New Business
 - 10.1. Transfer to Lunch Fund
 - 10.2. Approve Transfer from Liquid Asset fund to Sampson Construction
 - 10.3. Create a Money Market Account
 - 10.4. Approve Negotiated agreement 2024-2025 School year
 - 10.5. Approve 2022-2023 Audit
 - 10.6. Superintendent Evaluation
 - 10.7. Superintendent/Elementary Principal Contract
11. Miscellaneous or non-action items
12. Executive session
13. Adjourn

November Meeting
BOE Room
Monday, November 13, 2023 7:00 PM

Terry Abbott: Present
Les Adelong: Present
Jess Day: Present
Ryan Fisher: Present
Karen Harmony: Present
Casey Mitchell: Present

Visitors present: Mr. Matt Gordon, Mr. Roger Thomsen, Jami Klingelhoef, Marci Day, Malissa Kissinger, Dawn Bickford, Tessa Dobish, Carlene Abbott, Brian Fisher, Kelsi Trampe, Bev Anderson

Motion to approve Minutes, Claims and financial Reports. This motion, made by Ryan Fisher and seconded by Terry Abbott, Passed.

Terry Abbott: Yea, Les Adelong: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to accept the resignation of Karla Rohde as tech director/business effective at the end of the 23/24 school year. This motion, made by Les Adelong and seconded by Ryan Fisher, Passed.

Terry Abbott: Yea, Les Adelong: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to approve the transfer of \$13,480 from the Nebraska Liquid Asset Fund to Sampson Construction. This motion, made by Jess Day and seconded by Terry Abbott, Passed.

Terry Abbott: Yea, Les Adelong: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to approve the transfer of \$17,000 from the General Fund to the Bond fund. This motion, made by Les Adelong and seconded by Ryan Fisher, Passed.

Terry Abbott: Yea, Les Adelong: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to approve payment of \$394,325 to BOK Financial. This motion, made by Terry Abbott and seconded by Casey Mitchell, Passed.

Terry Abbott: Yea, Les Adelong: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to approve resolution for cooperative sponsorship agreement for softball. This motion, made by Jess Day and seconded by Les Adelong, Passed.

Terry Abbott: Yea, Les Adelung: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to create a money market and ICS account with Five Points Bank and transfer \$523,700 from the general liquid asset fund to the new account if Heartland Bank cannot match the 5.18 as a checking or money market account. This motion, made by Casey Mitchell and seconded by Terry Abbott, Passed.

Les Adelung: Abstain (With Conflict), Terry Abbott: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

Motion to adjourn at 8:22. This motion, made by Casey Mitchell and seconded by Terry Abbott, Passed.

Terry Abbott: Yea, Les Adelung: Yea, Jess Day: Yea, Ryan Fisher: Yea, Karen Harmony: Yea, Casey Mitchell: Yea

President Adelung began the Regular Board Meeting in the BOE Room at 7:00 PM. President Adelung made known the location of the "Open Meetings Law" poster, which is hanging on the Media Center's wall. Change order 103 and 108 regarding the fire alarm system were discussed. There was discussion about the addition of a Pk-6 Principal. The Negotiations Committee will meet November 29th. Superintendent Gordon discussed the Give Thanks Project and the Board congratulated the volleyball and Esports teams. The December Board meeting will be held December 11th at 5pm.

FINANCIAL REPORT For November 30, 2023

Fund	Bank	Interest	Co. Treas	NSDLAF	Int.	TOTAL	Mo. Intr.	Balances
	11/30/23		10/31/23	11/30/23		11/30/23		11/30/22
General	733,051.65	932.49	29,410.55	525,952.27	2,184.54	1,259,003.92	3,117.03	1,793,098.62
Lunch	21,731.64					21,731.64	0.00	25,697.28
Petty Cash	3,123.01					3,123.01		3,299.10
Activity	213,676.80	259.83				213,676.80	259.83	206,921.43
Retirement	139.71					139.71		44,116.69
Spe. Bld.	32,514.88	40.04	0.00	248.60	1.06	32,763.48	41.10	49,225.37
Handicp	1,123.39	2.45		532.11	2.21	1,655.50	4.66	1,109.96
Deprec.	432,262.84	531.20		463.96	1.93	432,726.80	533.13	576,089.09
Unemployment	9,049.48			2,350.51	9.76	11,399.99	9.76	9,049.48
Caf. Plan	4,821.05					4,821.05		9,112.53
Bond	380,798.52	467.29	2,795.44			380,798.52	467.29	99,405.00
Construction	-	-		1,538,747.81	6,614.00	1,538,747.81	6,614.00	7,701,052.79
TOTAL	\$ 1,832,292.97	\$ 2,233.30	\$ 32,205.99	\$ 2,068,295.26	\$ 8,813.50	\$ 3,900,588.23	\$11,046.80	\$ 10,518,177.34

*Constrution balance after pay app18 paid 12/05/23 1,525,267.81

interest 1.5% General fund, Bond Fund, Special Building, and Depreciation Funds
 interest .1% on all other accounts Liquid Asset Fund5.09%

	Budgeted	Spent to Date	Budget percentage
General Fund	\$ 5,600,000.00	\$ 1,458,024	-1.04%
Lunch Fund	\$ 318,000.00	\$ 94,484	-4.71%

Construction Project Account Spending			
Construction			\$ 7,837,088.66
Depreciation			\$ 172,673.93
General Fund			\$ 1,732,369.80
Special Building			\$ 2,003,124.80
Total Project Spending			\$ 11,745,257.19

Consolidated Check Listing

Direct Dep.	Check	Check Date	Payable To	Amount
01 - GENERAL FUND				
	00035410	12/10/2023	Am. Family Life Assurance Co	1,563.96
	00035411	12/10/2023	AFLAC	184.30
	00035412	12/10/2023	Country Partners Cooperative	3,834.91
	00035413	12/10/2023	AllSigns	1,575.00
	00035414	12/10/2023	DAS State Accounting - Central Finance	267.63
	00035415	12/10/2023	ASK Supply Co.	3,266.34
	00035416	12/10/2023	Heartland Bank	15.00
	00035417	12/10/2023	Beacon Observer	94.98
	00035418	12/10/2023	Beatrice Community Players	150.00
	00035419	12/10/2023	Blue Cross-Blue Shield	57,018.91
	00035420	12/10/2023	Bosselman Energy	233.12
	00035421	12/10/2023	Cash Drawer-amherst School	74.63
	00035422	12/10/2023	Coachmaster's Inc	7,371.78
	00035423	12/10/2023	Culligan of Kearney	142.00
	00035424	12/10/2023	Dawson Co Pub Power	6,006.73
	00035425	12/10/2023	Decker Equipment	275.81
	00035426	12/10/2023	Duff Roofing	2,750.00
	00035427	12/10/2023	Ecolab Pest Elimination	79.29
	00035428	12/10/2023	ESU 10	34,460.17
	00035429	12/10/2023	Titan Machinery	1,895.27
	00035430	12/10/2023	First Bankcard	3,009.75
	00035431	12/10/2023	Flinn Scientific Inc.	34.74
	00035432	12/10/2023	Frontier	64.67
	00035433	12/10/2023	Goodwin Tucker Group	213.75
	00035434	12/10/2023	Graham Tire Company	3,904.61
	00035435	12/10/2023	Heartland Bank	51,805.71
	00035436	12/10/2023	HireRight Solutions, Inc	43.57
	00035437	12/10/2023	Hoehner Turf	400.00
	00035438	12/10/2023	Hometown Leasing	492.30
	00035439	12/10/2023	Horace Mann	24.66
	00035440	12/10/2023	Island Supply Welding Co	88.78
	00035441	12/10/2023	OnToCollege with John Baylor	3,275.00
	00035442	12/10/2023	Kearney Hub	472.99
	00035443	12/10/2023	Kully Pipe & Steel Supply	514.70
	00035444	12/10/2023	Amherst Public School Lunch Fund	10,000.00
	00035445	12/10/2023	Matheson-Linweld Tri-Gas Inc	834.20
	00035446	12/10/2023	Meca Sportswear	795.90
	00035447	12/10/2023	Menards - Kearney	906.18
	00035448	12/10/2023	EEA Technologies Inc (Methe)	49,502.60
	00035449	12/10/2023	T&T Mobile Washing	338.75
	00035450	12/10/2023	National Art & School Supplies Inc.	447.80

Consolidated Check Listing

Direct Dep.	Check	Check Date	Payable To	Amount
	00035451	12/10/2023	NCS Pearson, Inc	47.70
	00035452	12/10/2023	Nebraska Council of School Administrators	385.00
	00035453	12/10/2023	Paulsen, Inc.	1,681.44
	00035454	12/10/2023	J.W. Pepper & Son, Inc.	124.78
	00035455	12/10/2023	Principal Life	704.41
	00035456	12/10/2023	Ravenna Sanitation	445.00
	00035457	12/10/2023	Retirement	47,177.09
	00035458	12/10/2023	Heartland Bank	7,377.26
	00035459	12/10/2023	Black Hills Energy	2,622.47
	00035460	12/10/2023	Heartland Bank	4,291.59
	00035461	12/10/2023	Swiftreach Networks, LLC	669.77
	00035462	12/10/2023	Trampe Electric	225.52
	00035463	12/10/2023	Verizon Wireless	148.84
	00035464	12/10/2023	Village Of Amherst Water Dept	446.32
	00035465	12/10/2023	Yandas Music	348.37
01 - GENERAL FUND Totals:				315,126.05
06 - LUNCH FUND				
	00004625	12/10/2023	Cash Drawer-amherst School	22.61
	00004626	12/10/2023	Cash-wa Dist Co	14,234.83
	00004627	12/10/2023	Domino's Pizza	1,344.00
	00004628	12/10/2023	Heartland Bank	2,142.17
	00004629	12/10/2023	Food Distribution Program	236.09
	00004630	12/10/2023	Retirement	1,688.12
	00004631	12/10/2023	Heartland Bank	221.66
06 - LUNCH FUND Totals:				19,889.48
08 - Special Building Fund				
	2312 01f	12/10/2023	Cash-wa Dist Co	22,295.86
08 - Special Building Fund Totals:				22,295.86
Report Total:				357,311.39

AMHERST PUBLIC SCHOOLS

Schools in District 2
 State Board District 6
 Educational Service Unit 10
 Legislative District 36

District Classification ⓘ



District Snapshot AQuESTT Classification About Our District Compare

COMPARE TO

Similar Peers

COMPARE WHAT

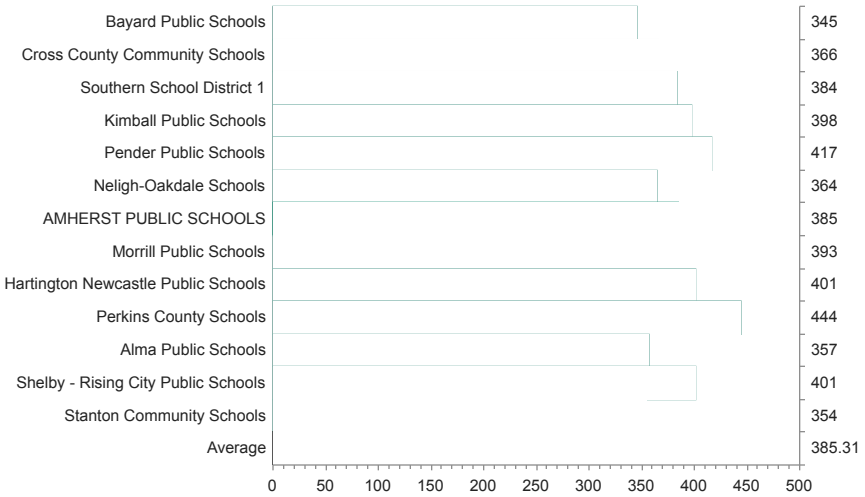
All Data Points

GO

Similar peers are the 12 Nebraska public schools or districts most similar to this school/district based on a range of variables, including: school, district and community characteristics. View the [Similar Peers Documentation PDF](#).

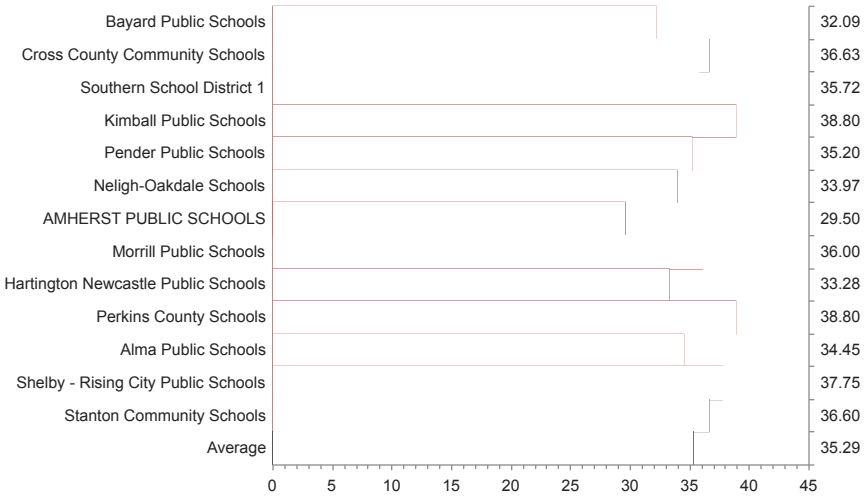
State Total: **327,055**

Student Enrollment

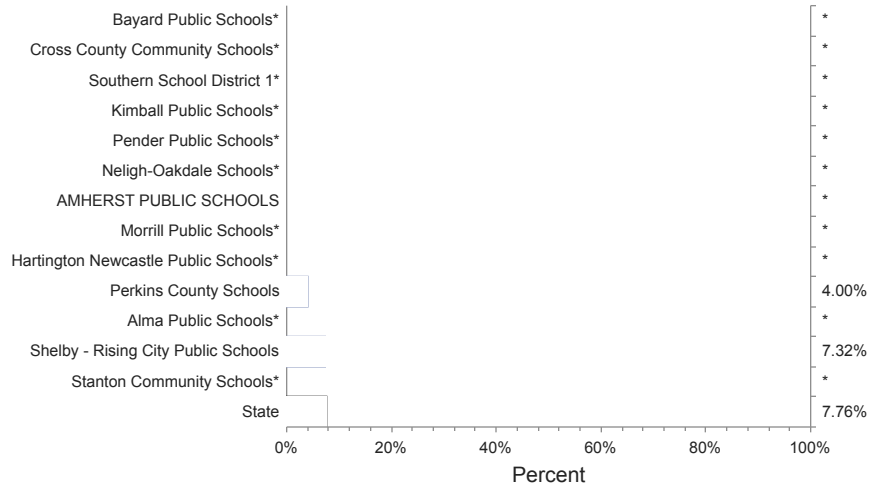


State Total: **23,962.20**

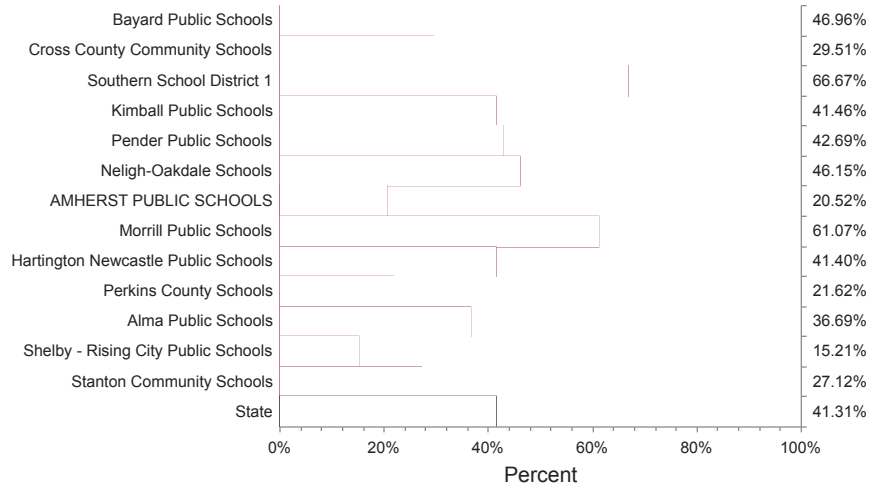
Teachers



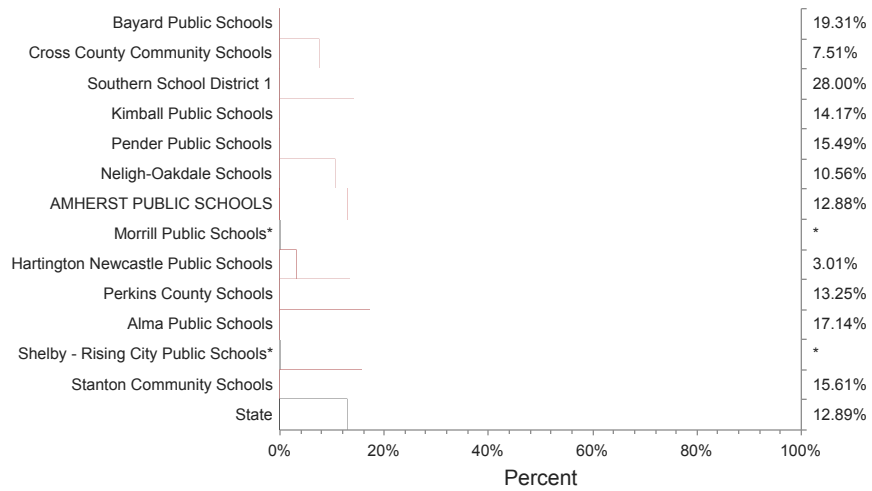
English Learners



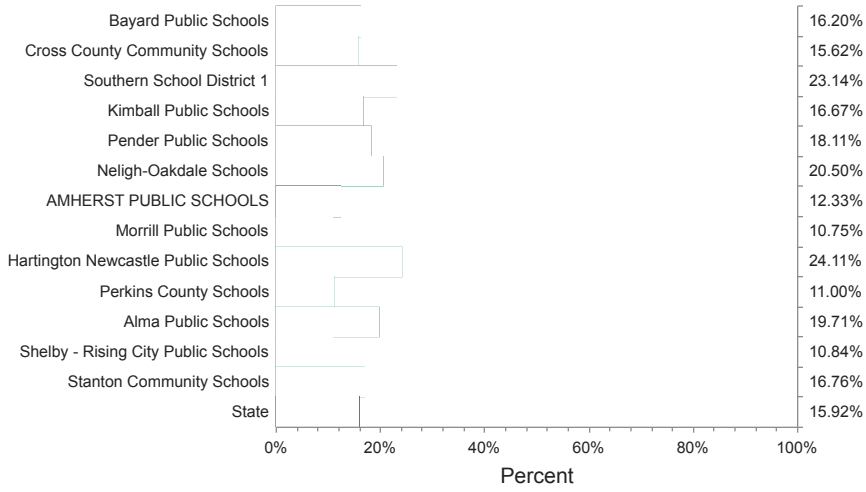
Free/Reduced Lunch



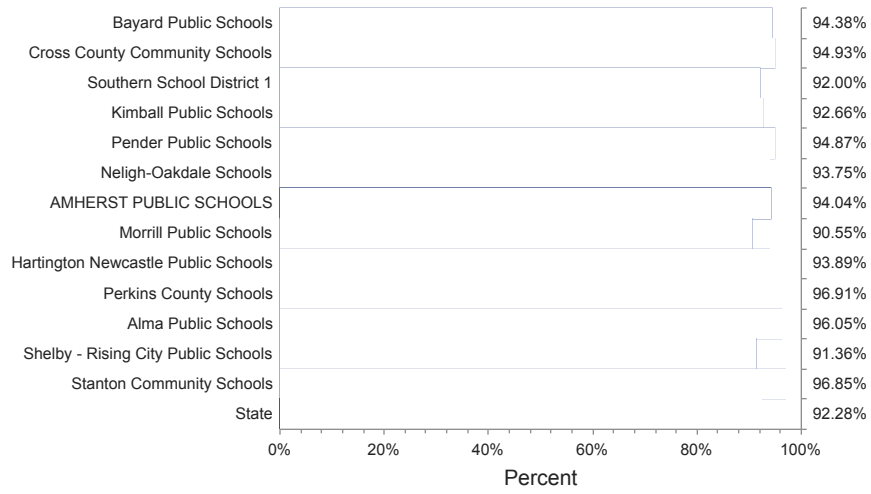
Gifted



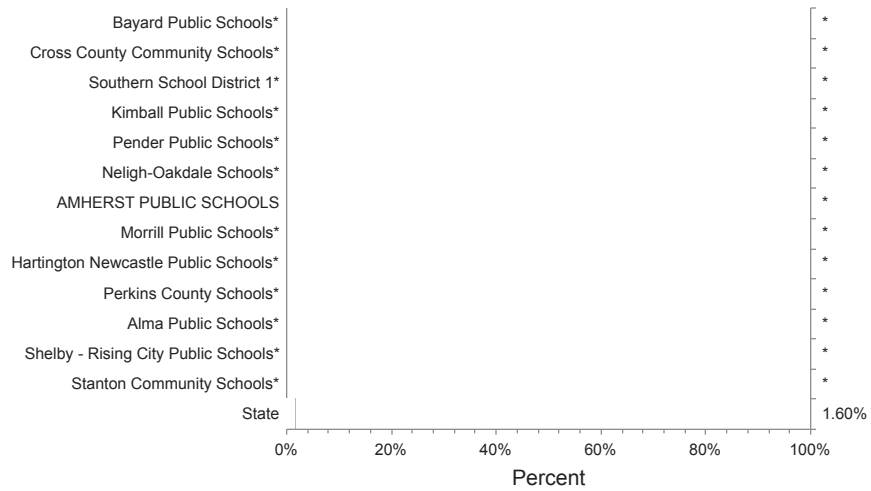
Special Education



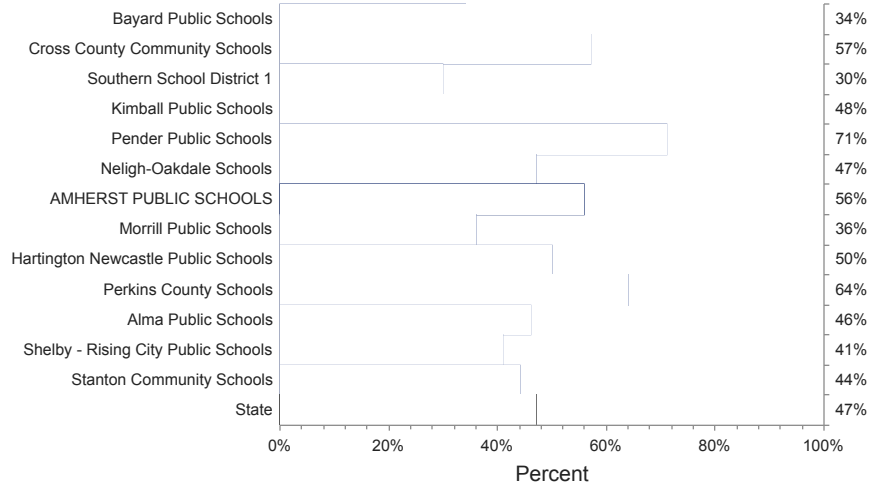
Attendance Rate



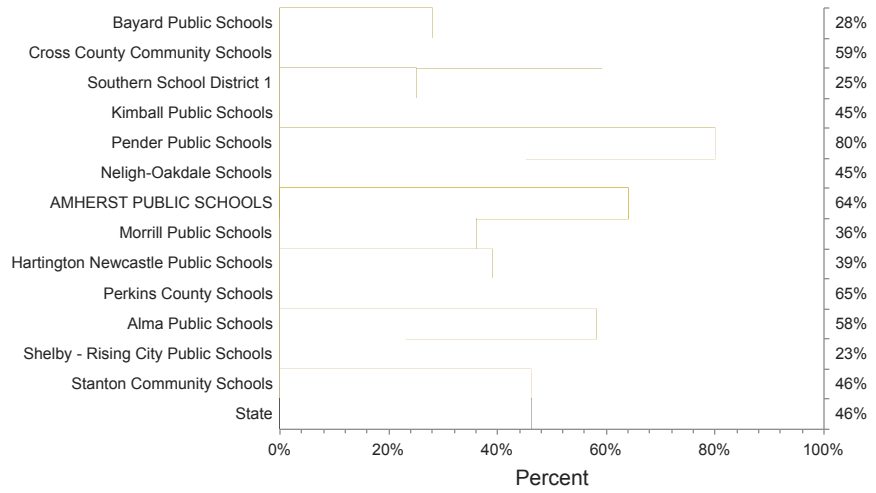
Dropout Rate



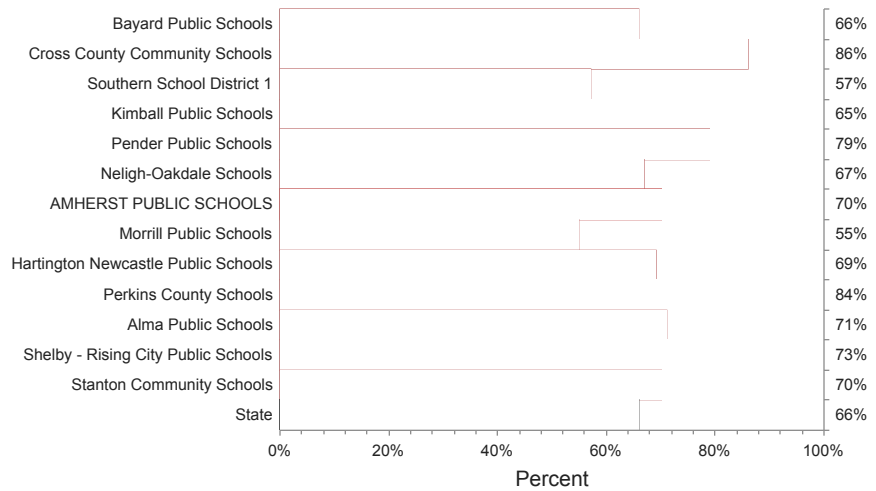
NSCAS English Language Arts



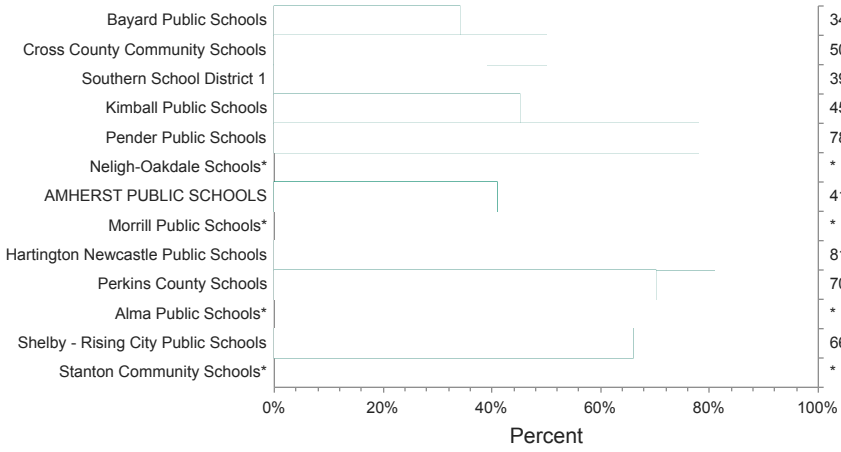
NSCAS Mathematics



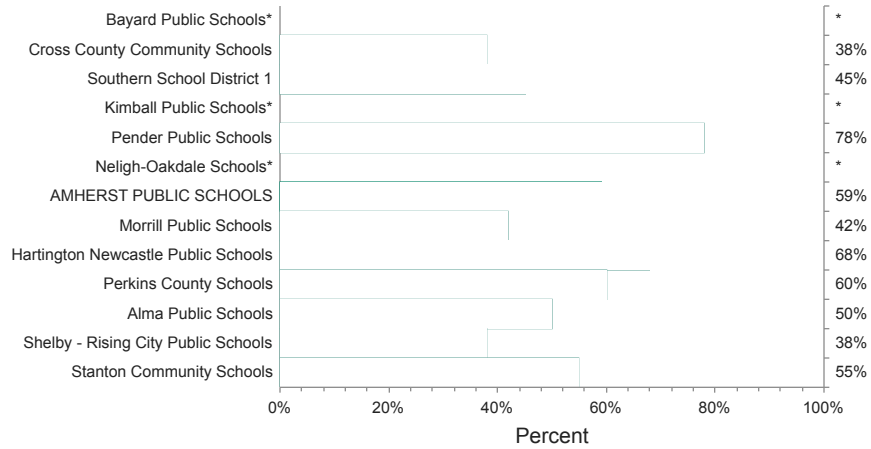
NSCAS Science



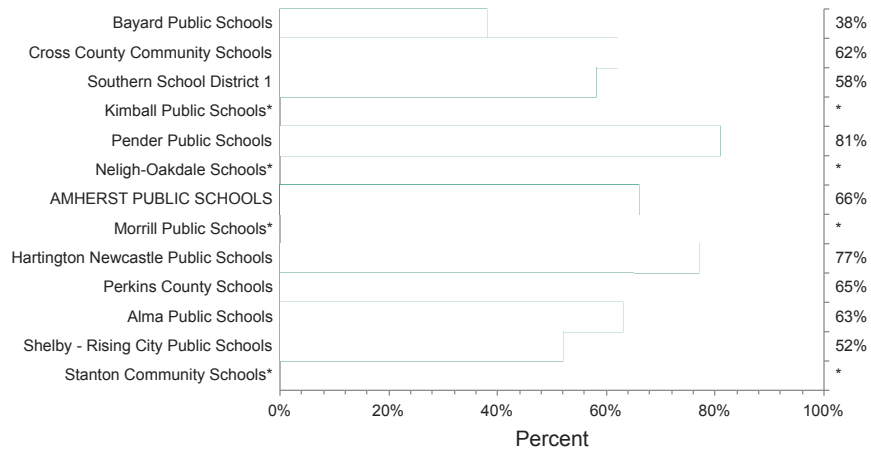
NSCAS ACT (11th Grade) - ELA



NSCAS ACT (11th Grade) - Math

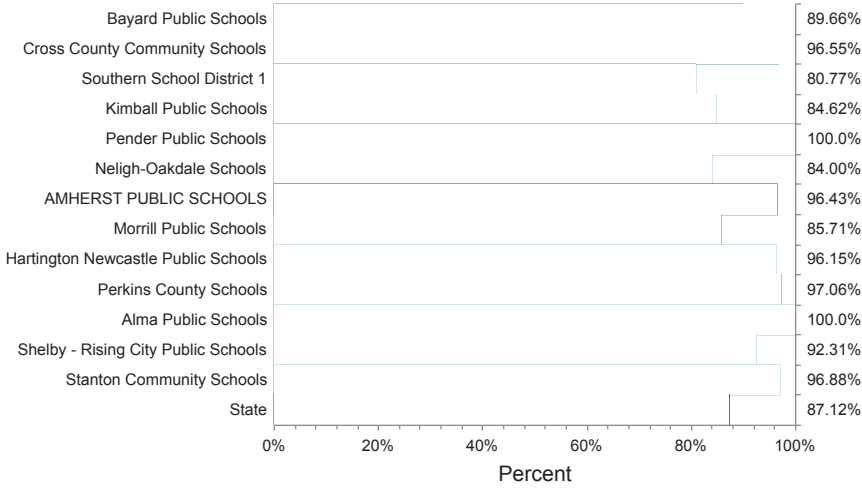


NSCAS ACT (11th Grade) - Science

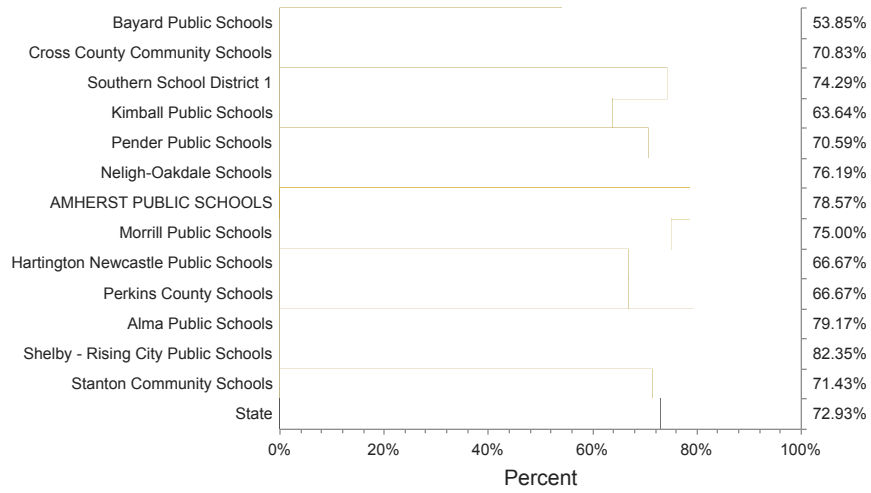


FEEDBACK

Graduation Rate



College-Going Rate



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[DISTRICT SNAPSHOT \(PDF\)](#)

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FEEDBACK

2021-2022

Search NEP

AMHERST ELEMENTARY SCHOOL

Elementary School Classification ⓘ

School District	Amherst Public Schools
State Board District	6
Educational Service Unit	10
Legislative District	36



- School Snapshot
- AQuESTT Classification
- About Our School
- Compare

COMPARE TO

Similar Peers

COMPARE WHAT

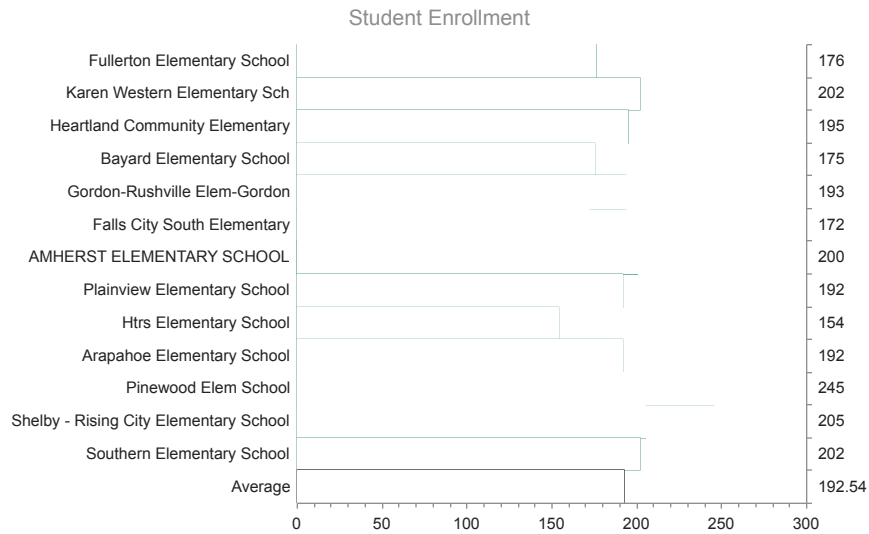
All Data Points

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State Total: 327,055

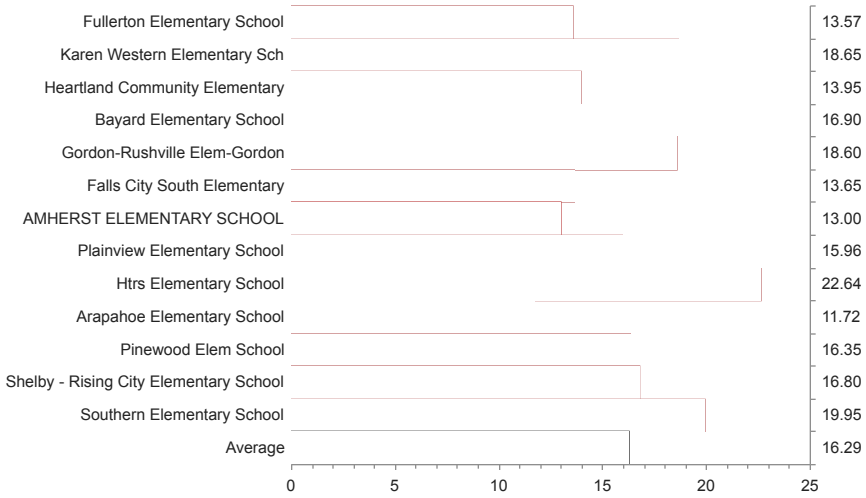
District Total: 385



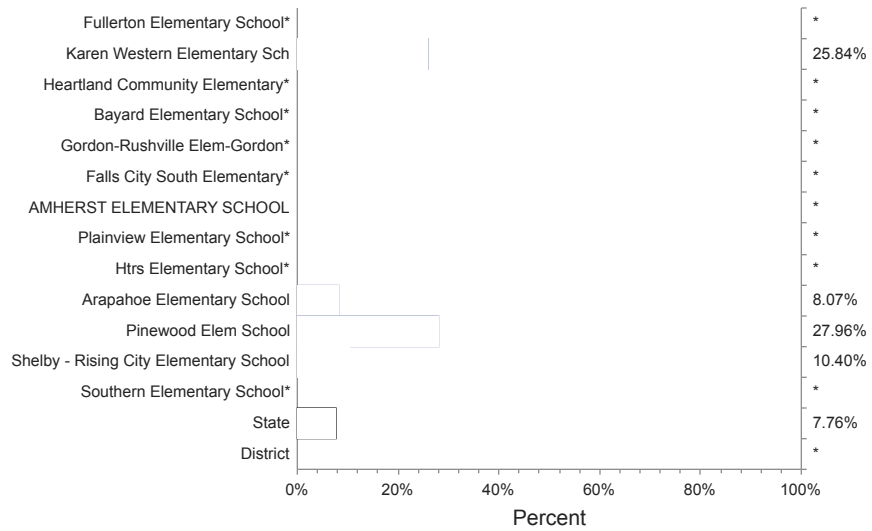
State Total: 23,962.20

District Total: 29.50

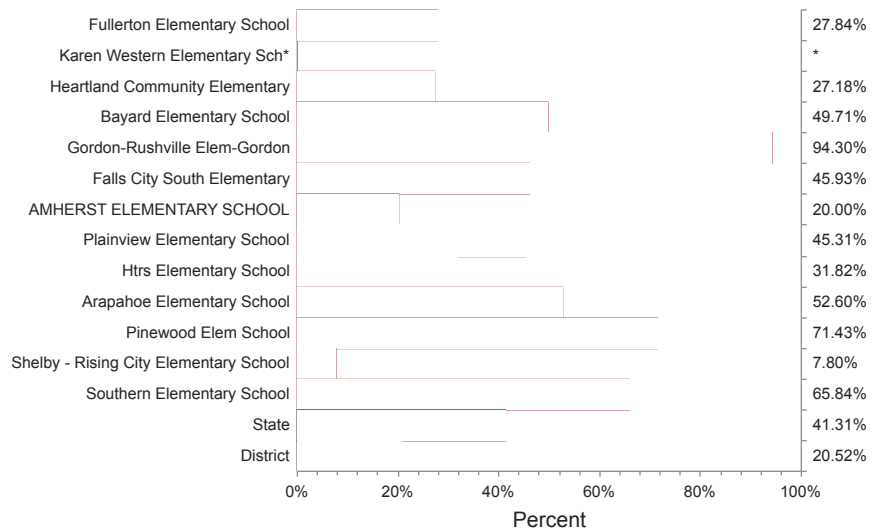
Teachers



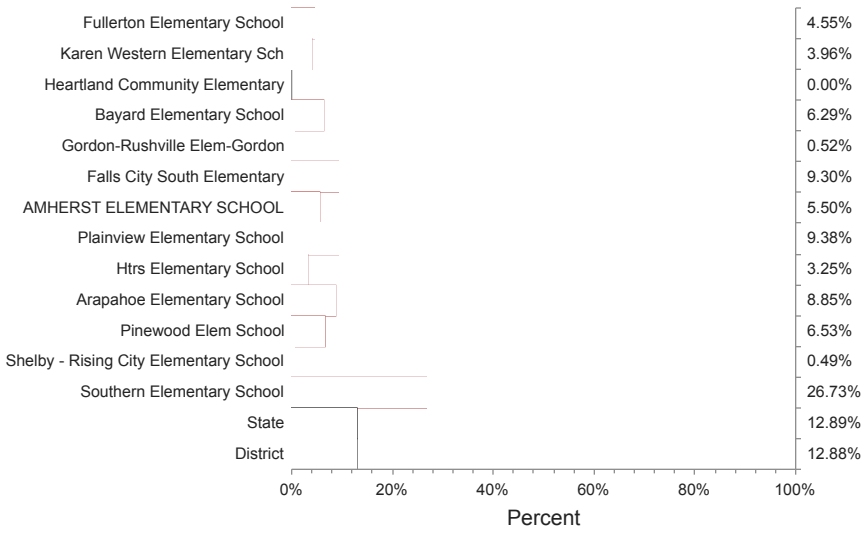
English Learners



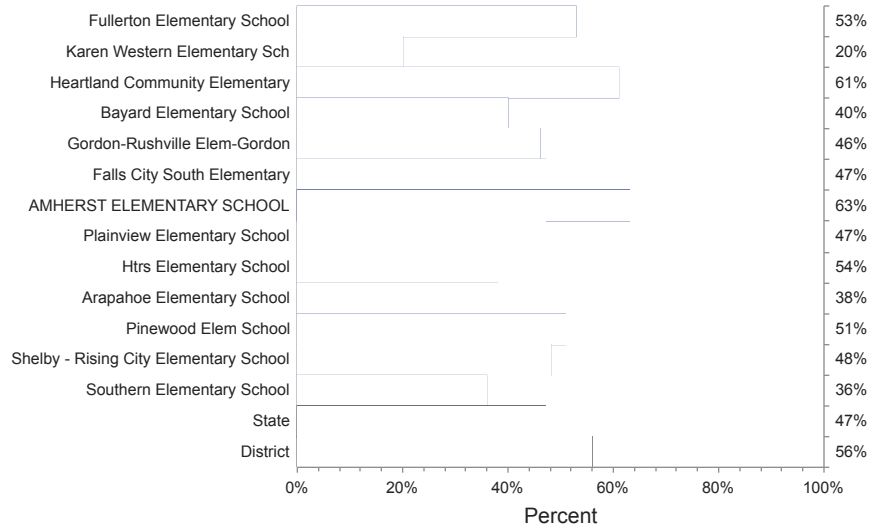
Free/Reduced Lunch



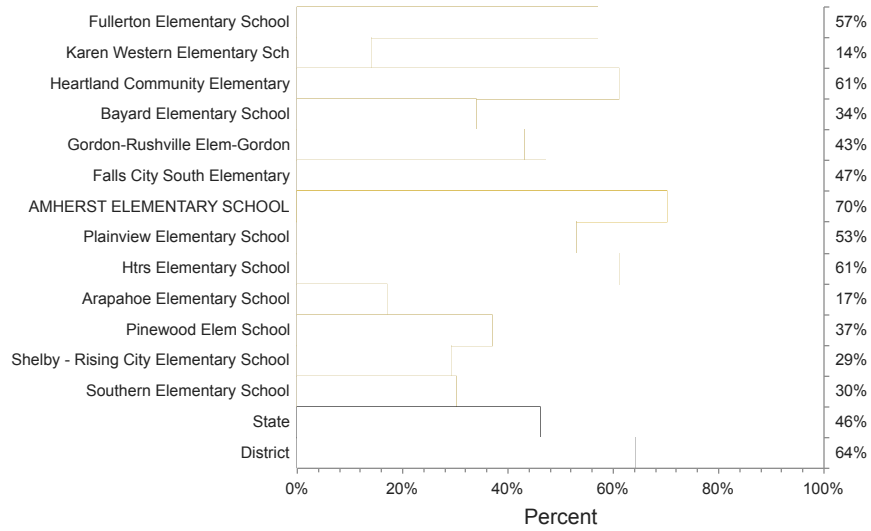
Gifted

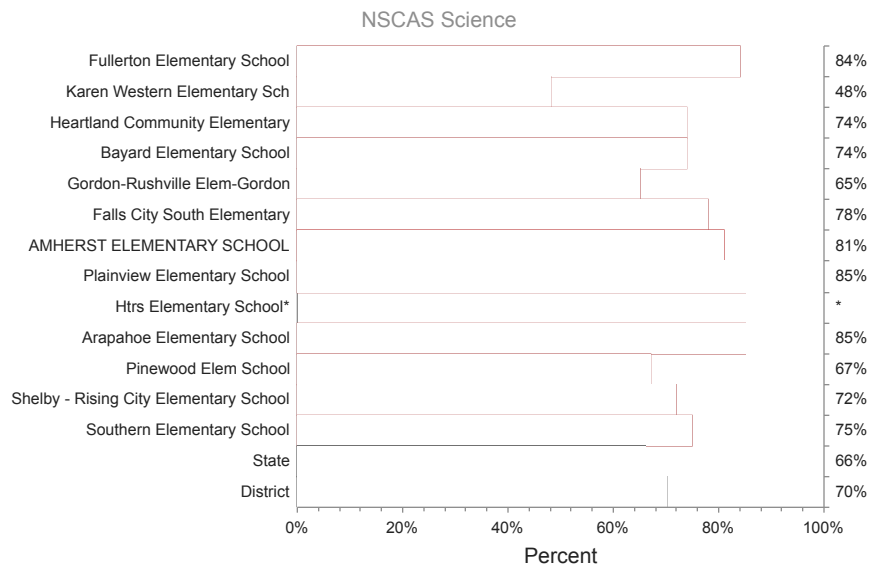


NSCAS English Language Arts



NSCAS Mathematics





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[SCHOOL SNAPSHOT \(PDF\)](#)

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FEEDBACK

2021-2022

Search NEP

AMHERST HIGH SCHOOL

School District
Amherst Public Schools
 State Board District **6**
 Educational Service Unit **10**
 Legislative District **36**

Middle School Classification ⓘ



High School Classification ⓘ



School Snapshot

AQuESTT Classification

About Our School

Compare



COMPARE TO

Similar Peers

COMPARE WHAT

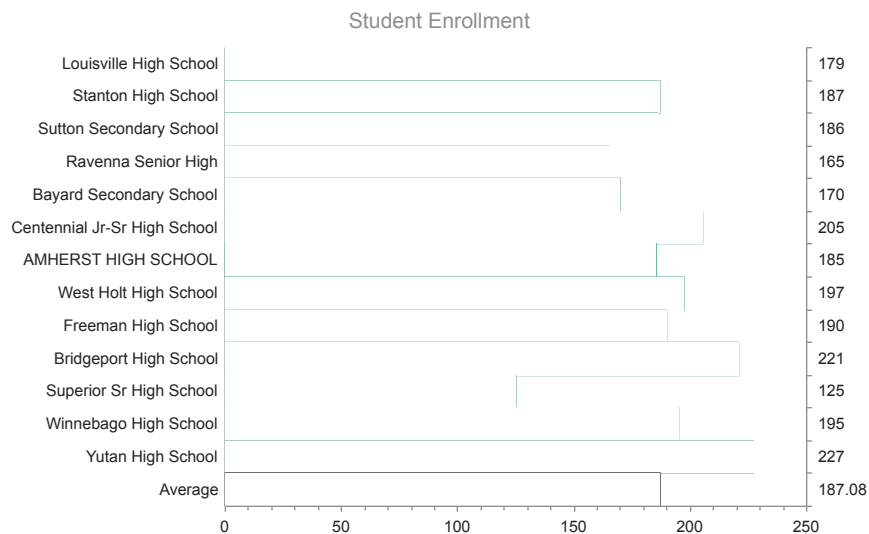
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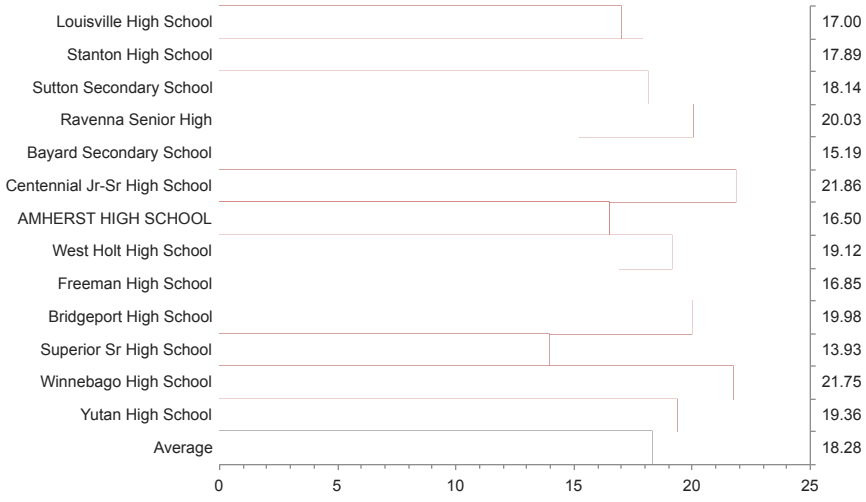
District Total: 385



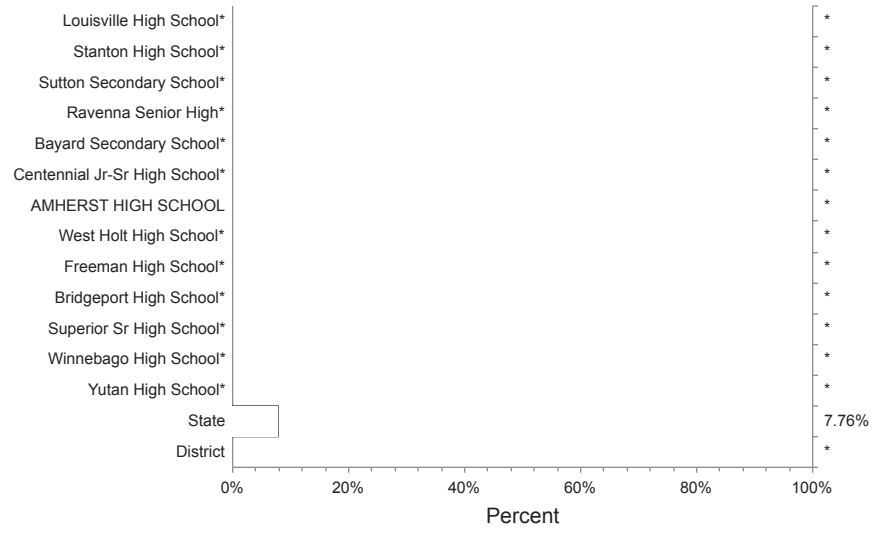
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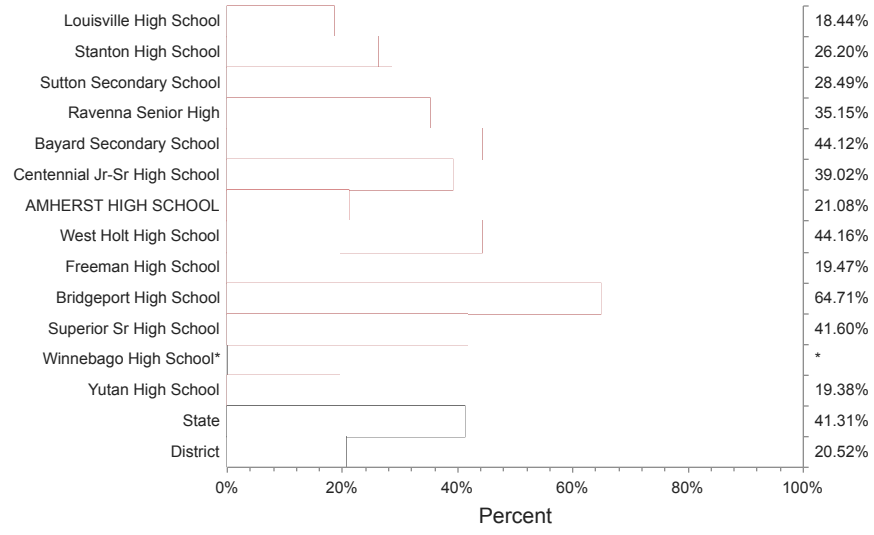
Teachers



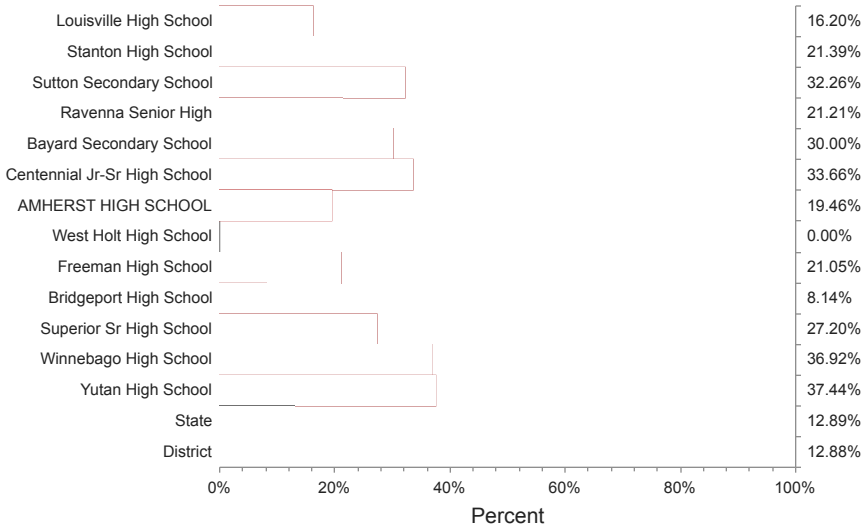
English Learners



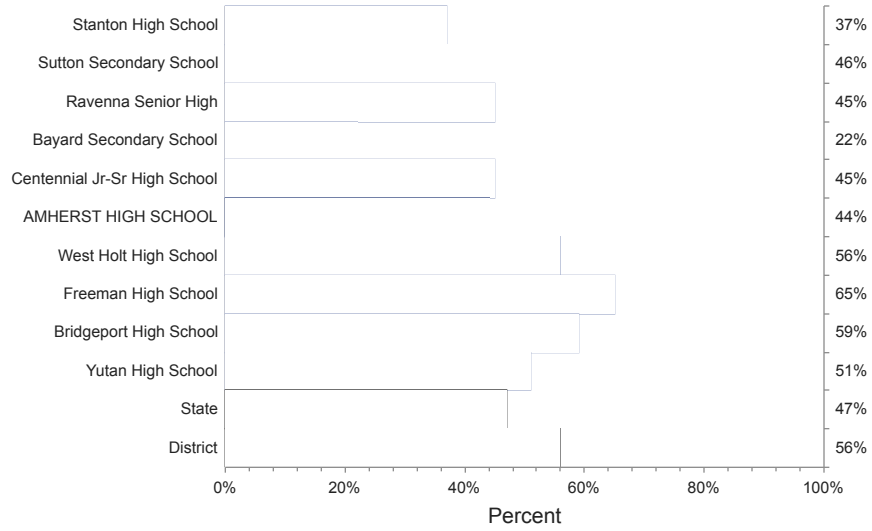
Free/Reduced Lunch



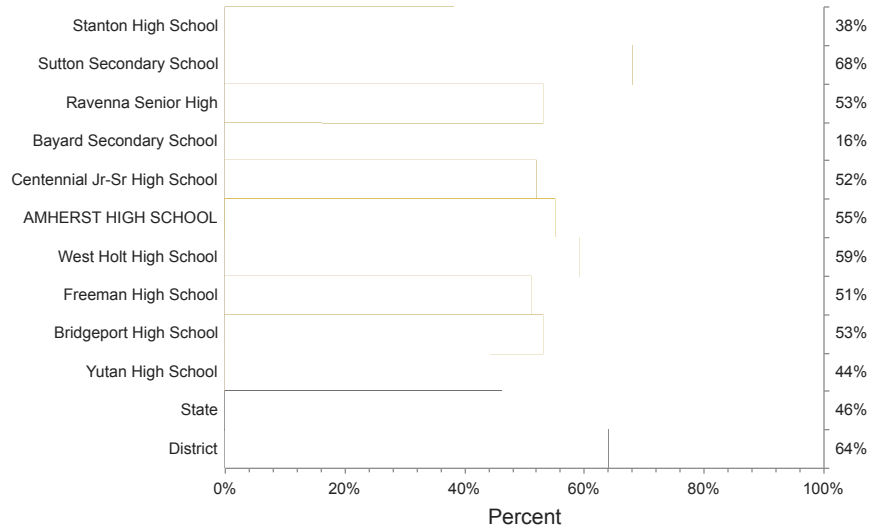
Gifted



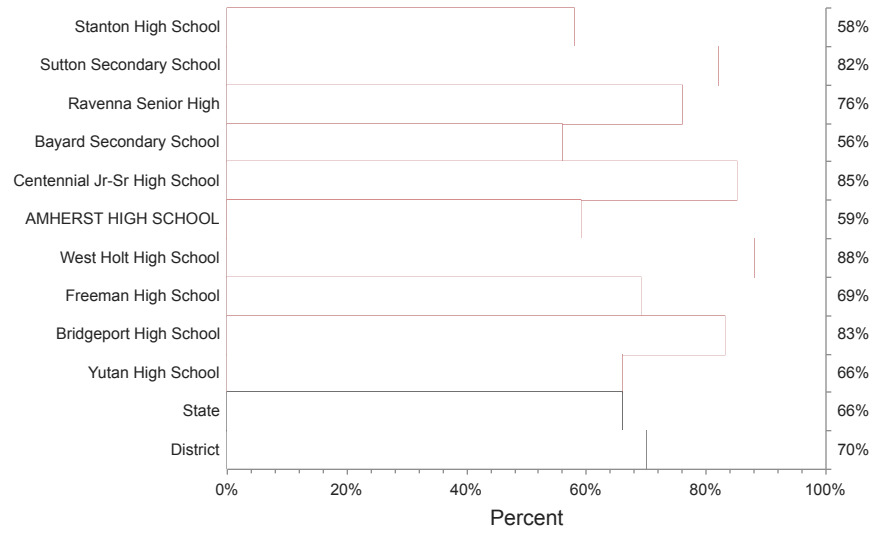
NSCAS English Language Arts



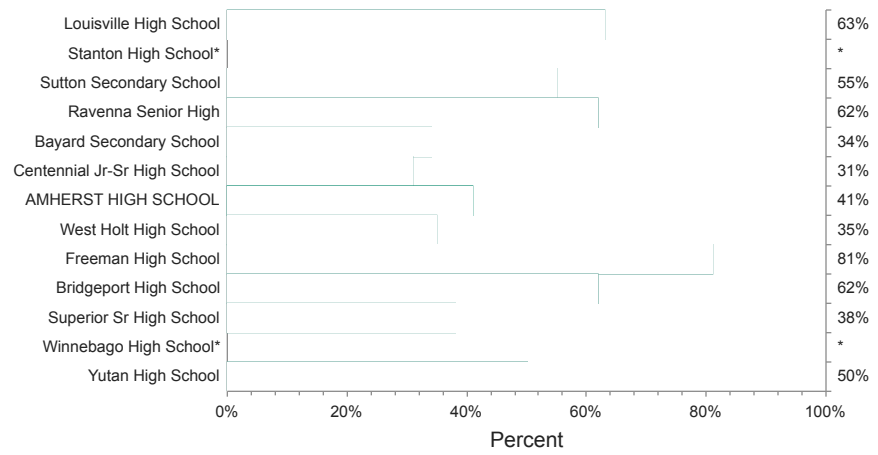
NSCAS Mathematics



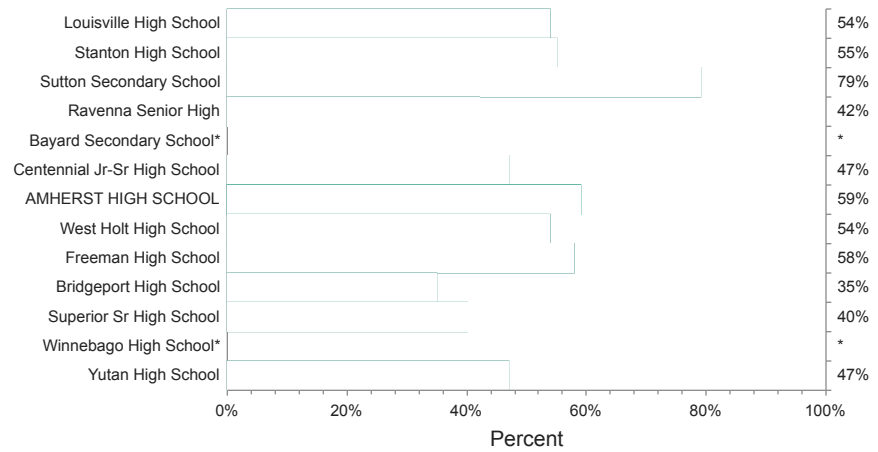
NSCAS Science



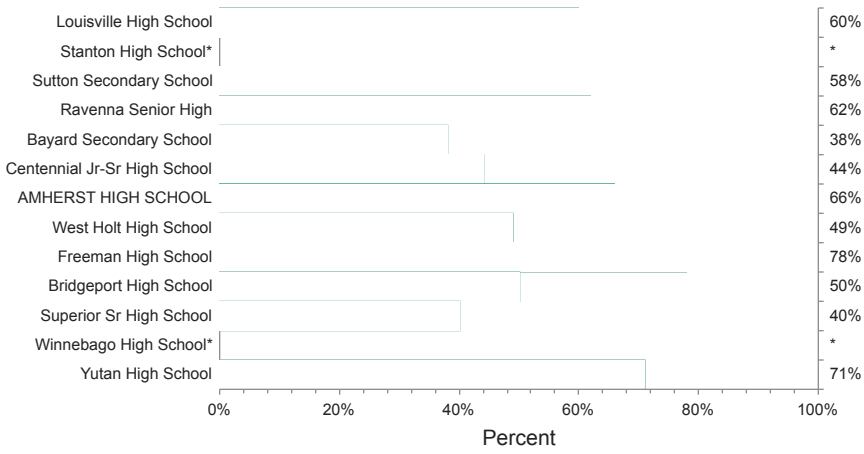
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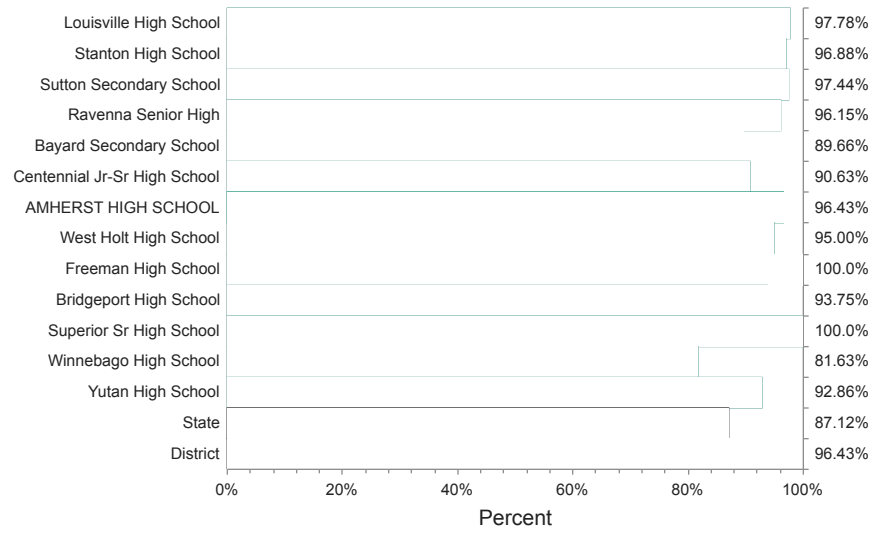
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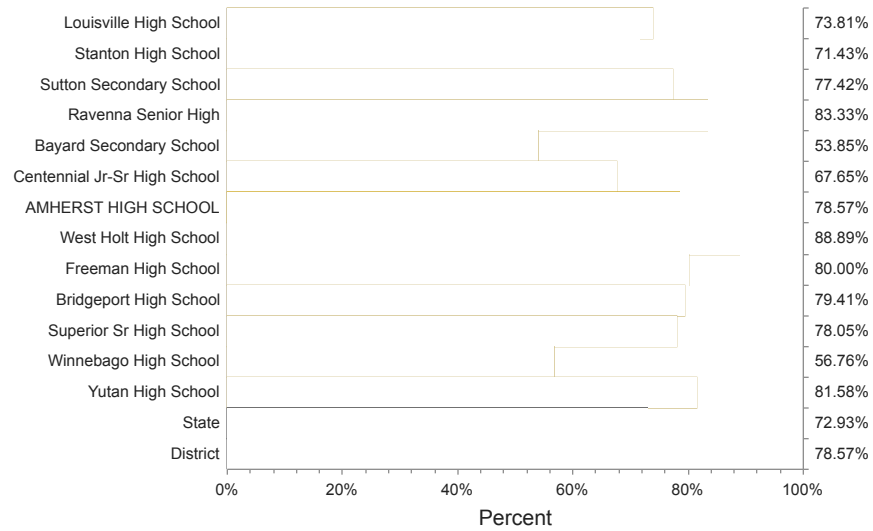
NSCAS ACT (11th Grade) - Science



Graduation Rate



College-Going Rate



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law.

SCHOOL SNAPSHOT (PDF)

DATA DOWNLOADS

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AMHERST PUBLIC SCHOOL
DISTRICT 0119
BUFFALO COUNTY

NEGOTIATED AGREEMENT

BETWEEN

AMHERST PUBLIC SCHOOLS
BOARD OF EDUCATION

AND THE

AMHERST EDUCATION ASSOCIATION

FOR 2024-2025
SCHOOL TERM

December 12, 2023

PREAMBLE

This Agreement is made and entered into **December 12, 2023** by and between the Board of Education of the School District of Amherst (hereinafter referred to as the 'Board'), in the county of Buffalo, in the state of Nebraska, and Amherst Education Association (hereinafter referred to as the 'Association').

GENERAL PURPOSE

The Amherst Board of Education and the Amherst Education Association recognize that the development of a quality educational program for the children attending the public schools of Amherst is a joint responsibility, which can best be achieved by agreement that all parties work toward common goals. The public officials and the Association enter in this agreement with mutual dedication, recognizing that experience, creativity and judgment are necessary to reach the community's educational needs.

ARTICLE I- SALARIES

Salary Schedule of each teacher covered by this agreement is set forth in Schedule "A" which is attached to and made a part of the negotiated agreement. The base salary for the 2024-2025 school year is to be \$38,850 with 4% vertical increments for each additional year experience and 4.5% horizontal increments for each additional nine (9) hours allowed above the BA degree. Each increment is to be figured as a percent of the base. * The attached salary schedule reflects the addition of a step at the bottom of all vertical columns and the elimination of the BA+45 label from the MA+9/BA+45 column. All teachers without a master's degree currently in this column will remain in this column as long as they remain employed by the District.*(December 10, 2014)

ARTICLE X -LIMITATIONS

The foregoing written provisions and cited attachments constitute the entire scope of the negotiated agreement between the Board of Education of Amherst Public School District #119, Buffalo County, Nebraska and the Amherst Education Association for the School term of 2024-2025. This contract shall be effective at the beginning of the 2024-2025 school year, and shall continue in effect until the end of the 2024-2025 school year. If a new or substitute contract has not been duly entered into prior to the end of the 2024-2025 school year, the terms of this contract shall continue in full force and effect until such new or substitute contract is adopted. All previously written negotiated provisions are now null and void.

- A. All courses used for advancement on the salary schedule must be graduate courses that are approved by the Superintendent; all graduate courses must be classes that will help the teacher improve his/her curriculum area, classroom management skills, or other educational related classes that will enhance the teacher's ability in the classroom.

Part-time teacher's salaries shall be pro-rated based on their full-time equivalency (FTE).

The Amherst Board of Education may grant an applicant credit for 5 years of previous teaching for initial placement on the salary schedule column that accurately reflects the applicant's educational achievement. An applicant with no prior teaching experience may be placed upon the schedule at any step up to the fourth step on the column that accurately reflects his or her educational achievement. When it becomes necessary to secure the services of a qualified teacher, the board of education may grant more than 5 years of experience or other compensation. When granting more than 5 years of experience, the board may grant the teacher only his/her years of actual teaching experience, and shall be limited by the number of steps in the column that accurately reflects the teacher's educational achievement. The amount of other compensation, such as but not limited to the payment of moving expenses or a signing bonus, shall not exceed \$5,000. The school district shall notify the president and chief negotiator of the association whenever it grants a newly hired teacher more than 5 years of experience or pays additional compensation.

- B. Extra Duty Schedule covered by this agreement is set forth in Schedule "B" which is attached to and made a part of the negotiated agreement. The experience for the experience factor must be:
1. at Amherst Public Schools and,
 2. in the particular extra-curricular area.

A teacher re-entering an extra-curricular area will receive credit for all experience in the particular extra-curricular area at Amherst Public Schools

In the event there is not an assistant, the head coach may receive 3% of base in lieu of an assistant if the Board of Education approves.

Should an activity sponsor be supervising an activity on a Saturday, the Sponsor will be reimbursed \$5.00 for their noon meal if the activity is a morning-afternoon activity. The Sponsor shall turn in a receipt of expense to claim reimbursement.

Any activity taking place during class time shall receive no unit or percent remuneration

- C. Each teacher shall continue to receive 12 monthly payments, however, each teacher will have the option to receive the final 3 payments in a lump sum with the regular June payroll, provided the teacher has notified the Superintendent in writing on or before May 1, the district has the necessary funds to make this payment, and it is approved by the Board of Education.

ARTICLE II-INSURANCE BENEFITS

- A. The Board will provide insurance benefits as follows:
1. All teachers must be covered by health insurance, Nebraska Blue Cross/Blue Shield.
 2. Employee Insurance \$1050.00 deductible @ \$818.18/month with the School District paying full cost.
 3. Employee and Child(ren) \$1050.00 deductible @ \$1513.66/month with the School District paying full cost.
 4. Employee and Spouse \$1050 deductible @ \$1718.19/month with the School District paying full cost.
 5. Employee, Spouse and Child(ren) \$1050.00 deductible @ \$2307.10/month with the School District paying full cost.
 6. Any teacher not participating in the health insurance can receive a cash payment. The teacher must provide proof of health coverage. The amount of the payment by the district shall be \$400 per month. (See Article IX)
 7. Part-time teachers shall receive the above benefits pro-rated based on their full-time equivalency (FTE) unless an agreement supersedes this agreement.
 8. Single Dental Coverage (PPO-100% A, 75%B, 50% C Coverage) @ \$29.54 with the School District paying full cost.

ARTICLE III-LEAVE

A. **SICK LEAVE**

Each teacher will be granted eight (8) days sick leave per year with accumulation up to 45 days. Sick leave shall be defined as leave granted for personal illness of the teacher or illness or death of the teacher's spouse, children and the teacher's mother or father. The Board may require a slip from a doctor for a teacher's absence due to illness.

Any teacher having 46 or more sick leave days as of May 30, 1997 will be given their own sick bank. Those teachers will then be given 8 days per year to use that year with no further accumulation. If they use all 8 days and need more, they will be allowed to use days out of their own bank.

B. PERSONAL LEAVE

Three (3) days per year to be used as the teacher deems necessary as long as 24 hour's notice is given to the school administrator. No more than 3 teachers will be allowed to take such leave on the same day except in event of an emergency. Personal leave may accumulate to five (5) days.

With administrative approval a teacher may trade two (2) sick days for one (1) personal day two times per contract year. Teachers are not allowed to use banked sick days

BREAVEMENT LEAVE.

Teachers will be provided leave with pay to attend and/or to prepare for the funeral of a member of the immediate family.

1. Certified staff members will be allowed to use ten (10) available sick days in the case of the death of an immediate family member. Immediate family member would be defined as wife, husband, daughter, or son.
2. Five (5) days will be allowed for each occurrence if the immediate family is defined as father, father-in-law, mother, mother-in-law, son-in-law, daughter-in-law, or grandchild.
3. Three (3) days will be allowed for each occurrence if the immediate family is defined as brother, brother-in-law, sister or sister-in-law.
4. Two (2) days will be allowed for each occurrence if the immediate family member is defined as grandparent.
5. One (1) day will be allowed for each occurrence if the immediate family member is defined as aunt or uncle.
6. Teachers will be allowed to use one (1) day of available sick leave to attend the funeral of other relatives and friends. Teachers will be allowed one (1) additional day to attend the funeral of relatives if the teacher reimburses the district an amount equal to the cost of a substitute.

C. PROFESSIONAL LEAVE

Each teacher will be granted two (2) professional leave days a year to attend professional meetings in the teacher's field or for visitation days to another school which would be beneficial to the students of Amherst Public School. All professional leave is to be requested 24 hours in advance and approved by the Superintendent.

ARTICLE IV – LONG TERM DISABILITY

Each certified staff member will be covered with Long Term Disability insurance. The district will pay each employee the premium amount and automatically deduct that amount from the employee's monthly paycheck.

ARTICLE V – SECTION 125 (CAFETERIA) PLAN

Medical reimbursement in the existing Section 125 (Cafeteria) Plan will be offered at IRS maximum as defined in the TASC plan.

ARTICLE VI - SEVERANCE PAY

Each teacher who leaves the employment of the Amherst Public School shall receive one-half of substitute pay for each day of unused sick leave and personal leave that he/she has accumulated. Such remuneration shall be payable in one installment with the July payroll. Anyone below 45 will only be paid up to 45 days.

ARTICLE VII - GRIEVANCE

The Board of Education and Teacher's Association agree to the grievance procedure previously adopted on July 9 2007 and set forth in Schedule "C" which is attached to and made a part of the negotiated agreement.

ARTICLE VIII - CLASS ASSIGNMENTS

No teacher will be assigned more than seven classes or study halls in an eight period day. If such assignment is deemed necessary, the teacher shall receive a stipend equal to 1/8 of a substitute’s pay per day for that class.

Article IX CASH IN LIEU OF INSURANCE

The Board of Education and the Teacher’s Association will implement a Section 125 “cafeteria “ plan as per Internal Revenue Service Rules , and includes the following:

1. Teachers may elect to take health and dental insurance coverage or the cash payment.
2. Cash will be treated as income. State and federal taxes will be withheld and income taxes are due on this income
3. The cash will not be used to determine compensation for Nebraska Teacher Retirement System.

ARTICLE X -403(b) Retirement Plan

Teachers may elect to participate in a pretax retirement plan.

ARTICLE XI -LIMITATIONS

The foregoing written provisions and cited attachments constitute the entire scope of the negotiated agreement between the Board of Education of Amherst Public School District #119, Buffalo County, Nebraska and the Amherst Education Association for the School term of **2024-2025**. This contract shall be effective at the beginning of the **2024-2025** school year, and shall continue in effect until the end of the **2024-2025** school year. If a new or substitute contract has not been duly entered into prior to the end of the **2024-2025** school year, the terms of this contract shall continue in full force and effect until such new or substitute contract is adopted. All previously written negotiated provisions are now null and void.

Board of Education President
Les Adelung

AEA Negotiation Team Member
Jason Stubbs

Date

Date

SALARY SCHEDULE

24-25 extra step

Amherst Public School District 119

Base Salary

Vert. Index

Horiz. Index

\$38,850.00

0.04

0.045

	BA	BA+9	BA+18	BA+27	BA+36		
Step 1	1.000 \$38,850.00	1.045 \$40,598.25	1.090 \$42,346.50	1.135 \$44,094.75	1.180 \$45,843.00	1.225 \$47,591.25	1.270 \$49,339.50
Step 2	1.040 \$40,404.00	1.085 \$42,152.25	1.130 \$43,900.50	1.175 \$45,648.75	1.220 \$47,397.00	1.265 \$49,145.25	1.310 \$50,893.50
Step 3	1.080 \$41,958.00	1.125 \$43,706.25	1.170 \$45,454.50	1.215 \$47,202.75	1.260 \$48,951.00	1.305 \$50,699.25	1.350 \$52,447.50
Step 4	1.120 \$43,512.00	1.165 \$45,260.25	1.210 \$47,008.50	1.255 \$48,756.75	1.300 \$50,505.00	1.345 \$52,253.25	1.390 \$54,001.50
Step 5	1.160 \$45,066.00	1.205 \$46,814.25	1.250 \$48,562.50	1.295 \$50,310.75	1.340 \$52,059.00	1.385 \$53,807.25	1.430 \$55,555.50
Step 6	1.200 \$46,620.00	1.245 \$48,368.25	1.290 \$50,116.50	1.335 \$51,864.75	1.380 \$53,613.00	1.425 \$55,361.25	1.470 \$57,109.50
Step 7		1.285 \$49,922.25	1.330 \$51,670.50	1.375 \$53,418.75	1.420 \$55,167.00	1.465 \$56,915.25	1.510 \$58,663.50
Step 8			1.370 \$53,224.50	1.415 \$54,972.75	1.460 \$56,721.00	1.505 \$58,469.25	1.550 \$60,217.50
Step 9				1.455 \$56,526.75	1.500 \$58,275.00	1.545 \$60,023.25	1.590 \$61,771.50
Step 10				1.495 \$58,080.75	1.540 \$59,829.00	1.585 \$61,577.25	1.630 \$63,325.50
Step 11					1.580 \$61,383.00	1.625 \$63,131.25	1.670 \$64,879.50
Step 12					1.620 \$62,937.000	1.665 \$64,685.25	1.710 \$66,433.50
Step 13						1.705 \$66,239.25	1.750 \$67,987.50
Step 14							1.79 \$69,541.50

Schedule B

2024-2025

Amherst Public School District 119

	Base %	Experience Factor	Maximum
Athletics			
Athletic Director	12	0.6	16.8
Head Football	10	0.5	14
Asst. Football	6	0.3	8.4
JH Football	1	0.1	1.5
Head Volleyball	10	0.5	14
Asst. Volleyball	6	0.3	8.4
JH Volleyball	1	0.1	1.5
Cross Country	8	0.5	12
Head Basketball	10	0.5	14
Asst. Basketball	6	0.3	8.4
JH Basketball	1	0.1	1.5
Head Wrestling	10	0.5	14
Asst. Wrestling	6	0.3	8.4
JH Wrestling	1	0.1	1.5
Head Track	10	0.5	14
Asst. Track	6	0.3	8.4
JH Track	1	0.1	1.5
Golf	8	0.5	12
Activities			
Pep Band	6	0.3	8.4
Play	5	0.25	7.5
Speech	5	0.25	7.5
Journalism	4	0.2	5.6
Cheer	5.5	0.275	8.25
Dance	5.5	0.275	8.25
Academic Decathlon	1	0	1
FBLA	7	0.5	9
FFA	7	0.5	9
FFA extended	base/182*15=pay		
NHS	1	0	1
E-Sports	1.5	0	1.5
Class Sponsors			
Senior Class	1.5	0	1.5
Junior Class	1.5	0	1.5
Sophomore Class	0.5	0	0.5
Freshman Class	0.5	0	0.5

Schedule C

Grievance Procedure Amherst Public School District 0119

Grievance Procedure

Purpose:

The purpose of this grievance procedure is to secure, at the lowest possible level, equitable solution to the problems which may from time to time arise concerning the interpretation, application or meaning of the terms and conditions of employment in the district. An underlying principle of the grievance procedure is to ensure fair and equitable treatment to the district employees.

1. Definitions:

- A. Grievance: Any claim or claims by a teacher, group of teachers, or the Association that there has been a violation, misinterpretation or misapplication of Board policy or contract terms.
- B. Grievant: Teacher, group of teachers, or the Association making the claim as provided in Paragraph 1.A.
- C. Time Limits: All time limits herein shall consist of teacher working days except when a grievance is submitted after the end of the school year. Time limits shall consist of all week days, Monday through Friday. The number of days indicated at each level should be considered maximum and every effort shall be made at all levels to expedite the process. Failure of any grievant to comply with the time limits contained herein shall constitute a waiver of right to appeal to the next step. Failure of the Board or its representatives to comply with the time limits at any level shall permit the grievant to appeal the grievance to the next level.
- D. Grievance Meetings and Hearings: All meetings and hearing under this procedure up to and including Step 2 shall be conducted in private and shall include only the Administrations representatives and the grievant and his/her designated representatives. If the grievant chooses to represent himself/herself, the association shall have the right to record the proceedings of any hearing or meeting at all formal levels of the grievance procedure. Hearings before the Board shall be open or closed, at the discretion of the grievant and the Board of Education.

2. Administrative Channels:

Should a teacher have a claim based upon a condition which affects the teacher's welfare or morale but which is not subject to the grievance definitions outlined above, the teacher shall have the right to use normal administrative channels to solve the problem.

The process shall commence with the teacher's immediate superior, and if requested by the teacher, the teacher may have a representative of the association present.

3. Association Representative:

A grievant shall have the right to have Association representatives present to represent the grievant at each level of the grievance procedure. Where a grievant chooses to represent himself/herself, the Association, at its discretion may have representatives present for any meetings, hearings, appeals or other proceedings relating to a grievance which has been formally presented. Nothing herein shall be construed as limiting the right of any teacher to discuss his/her grievance informally with his/her immediate superior and having the grievance adjusted informally. The Association shall be notified in writing of the issues and the settlement before any settlement becomes effective. The settlement shall not be inconsistent with the terms of the negotiated agreement.

Under this provision, the Board of Education recognizes the grievance committee of the Association and its grievance representatives as parties in interest to any grievance proceedings as provided above.

4. Reprisals

No reprisals of any kind shall be taken against any employee who utilizes this grievance procedure.

5. Withdrawal of a Grievance

An employee may withdraw his/her grievance at any level of the procedure without fear of reprisal from any party. Where the Association feels that the issues involved should be resolved, the Association may assume the grievance at the point discontinued by the individual and proceed through the remainder of the procedure.

6. Advance Step Filing

When, in the view of the Association, a grievance affects a class or group of teachers, the Association may file such grievance at Step 2 of this procedure.

7. The Procedure:

The Board believes that it is usually desirable for an employee and his/her immediate supervisor to resolve through free and informal communications. When requested by the teacher, a representative of the may assist in this resolution. However, when the grievance remains unresolved, then the grievance be processed as follows:

Step 1: The employee or the Association may present the grievance in writing to the employee's Principal who will arrange for a meeting of the parties in interest within three (3) days. The Association's representative, the grievant, and his/her Principal shall be present for the meeting. Within two (2) days the Principal shall provide the grievant and the Association with a written answer to the grievance.

Step 2: If the grievance is not resolved at Step 1, the grievant or the Association shall refer the grievance to the Superintendent or his/her official designee within six (6) days of receipt of the answer in Step 1. The Superintendent shall arrange for a hearing with the grievant and the Association's representatives to take place within five (5) days of receipt of the appeal. Each party shall have the right to include in its representation such witnesses deemed necessary to develop the facts pertinent to the grievance. The Superintendent will have four (4) days from the day of the hearing to provide the grievant and the Association his/her written decision.

Step 3: If the grievance is not resolved at Step 2, the grievant or the Association shall refer the grievance in writing to the Board president who shall have ten (10) days from the date the appeal is received in which to schedule a hearing on the grievance before the Board of Education. Each party shall have the right to include in its presentation such witnesses as it deems necessary to develop facts pertinent to the grievance. The Board will have five (5) days from the date of the hearing to notify, in writing, the grievant and the Association of the Board's decision.

The Board's decision will be final, unless appealed to the District Court or Court of Industrial Relations.

FINANCIAL REPORT For November 30, 2023

Fund	Bank	Interest	Co. Treas	NSDLAF	Int.	TOTAL	Mo. Intr.	Balances
	11/30/23		10/31/23	11/30/23		11/30/23		11/30/22
General	733,051.65	932.49	29,410.55	525,952.27	2,184.54	1,259,003.92	3,117.03	1,793,098.62
Lunch	21,731.64					21,731.64	0.00	25,697.28
Petty Cash	3,123.01					3,123.01		3,299.10
Activity	213,676.80	259.83				213,676.80	259.83	206,921.43
Retirement	139.71					139.71		44,116.69
Spe. Bld.	32,514.88	40.04	0.00	248.60	1.06	32,763.48	41.10	49,225.37
Handicp	1,123.39	2.45		532.11	2.21	1,655.50	4.66	1,109.96
Deprec.	432,262.84	531.20		463.96	1.93	432,726.80	533.13	576,089.09
Unemployment	9,049.48			2,350.51	9.76	11,399.99	9.76	9,049.48
Caf. Plan	4,821.05					4,821.05		9,112.53
Bond	380,798.52	467.29	2,795.44			380,798.52	467.29	99,405.00
Construction	-	-		1,538,747.81	6,614.00	1,538,747.81	6,614.00	7,701,052.79
TOTAL	\$ 1,832,292.97	\$ 2,233.30	\$ 32,205.99	\$ 2,068,295.26	\$ 8,813.50	\$ 3,900,588.23	\$11,046.80	\$ 10,518,177.34

*Constrution balance after pay app18 paid 12/05/23 1,525,267.81

interest 1.5% General fund, Bond Fund, Special Building, and Depreciation Funds
 interest .1% on all other accounts Liquid Asset Fund5.09%

	Budgeted	Spent to Date	Budget percentage
General Fund	\$ 5,600,000.00	\$ 1,458,024	-1.04%
Lunch Fund	\$ 318,000.00	\$ 94,484	-4.71%

Construction Project Account Spending			
Construction			\$ 7,837,088.66
Depreciation			\$ 172,673.93
General Fund			\$ 1,732,369.80
Special Building			\$ 2,003,124.80
Total Project Spending			\$ 11,745,257.19

Construction Spending					
DATE	CK#	ACCOUNT (special/ag/gen/constr)	VENDOR	DESCRIPTION	Disbursed
1/11/21	33060	general		Buffalo County Election Commissioner	100.00
8/9/21	33554	general		Wilkins Architecture Design Planning LLC	4,100.00
9/11/21	33627	general		Wilkins Architecture Design Planning LLC	1,300.00
10/10/21	33703	general		Wilkins Architecture Design Planning LLC	1,333.92
11/7/21	33778	general		Wilkins Architecture Design Planning LLC	1,300.00
12/11/21	33844	general		Wilkins Architecture Design Planning LLC	163,185.18
12/11/21	33801	general		Buffalo County Election Commissioner	3,746.91
2/14/22	33981	general		Wilkins Architecture Design Planning LLC	195,992.92
3/13/22	34037	general		Wilkins Architecture Design Planning LLC	183,690.11
4/10/22	34105	general		Wilkins Architecture Design Planning LLC	62,267.50
5/8/22	34179	general		Wilkins Architecture Design Planning LLC	41,614.87
5/11/22	34183	general		Dawson Public Power	\$ 28,655.13
6/12/22	34209	general		Dawson Public Power	\$ 3,935.00
6/12/22	34246	general		Black Hills Energy	\$ 17,353.62
7/8/22	34315	general		Wilkins Architecture Design Planning LLC	\$ 10,241.33
7/8/22	34294	general		Nickman Brothers LLC	\$ 1,125.00
7/8/22	34260	general		B2 Environmental	\$ 750.00
8/6/22	34383	general		Wilkins Architecture Design Planning LLC	\$ 10,218.71
8/6/22	34373	general		Sampson Construction Co Inc	\$ 141,945.00
8/6/22		special building		Sampson Construction Co Inc	\$ 149,645.00
8/6/22		Depreciation		Sampson Construction Co Inc	\$ 2,638.00
9/11/22		general		Wilkins Architecture Design Planning LLC	\$ 10,214.84
9/11/22		general		Sampson Construction Co Inc	\$ 54,173.70
9/11/22		special building		Sampson Construction Co Inc	\$ 537,898.50
9/11/22		Depreciation		Sampson Construction Co Inc	\$ 12,600.00
9/11/22		general - esserIII		Trane	\$ 9,728.74
10/9/22		general - esserIII		Trane	\$ 71,471.02
10/9/22		Depreciation		Sampson Construction Co Inc	\$ 8,194.00
10/9/22		special building		Sampson Construction Co Inc	\$ 610,163.00
10/9/22		special building		Sampson Construction Co Inc	\$ 705,418.00
10/9/22		general		Sampson Construction Co Inc	\$ 17,925.00
10/9/22		general		Wilkins Architecture Design Planning LLC	\$ 10,198.10
10/9/22		general		Wilkins Architecture Design Planning LLC	\$ 10,218.71
10/31/22		NLAF		Sampson Construction Co Inc	\$ 1,467,945.00
11/10/22		general - esserIII		Trane	\$ 1,681.64
11/10/22		general		Sampson Construction Co Inc	\$ 62,739.00

In tabulations below, amounts are stated to the nearest dollar.
Use Column 1 on Contracts where variable retainage for line items may apply.

PERIOD TO: 9/31/2023
ARCHITECT'S PROJECT NO: 21072

AMHERST PUBLIC SCHOOLS ADDITION/RENOVATION

ITEM NO.	Description of Work	Scheduled Value	WORK COMPLETED		MATERIAL PRESENTLY STORED (NOT IN DORE)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G+C)	BALANCE TO FINISH (C-G)	RETAINAGE (IF VARIABLE RATE)	TOTAL TO BE PAID	ACCOUNT (GEN, CONST, DEP, SPE)
			From Previous Application D+E	This Period							
1	EXCAVATION & GRADING	302,298	282,298	0	0	282,298	93%	20,000	15,115	0	
2	TERMITE PROTECTION	4,500	4,500	0	0	4,500	100%	0	225	0	
3	SELECTIVE DEMOLITION	199,257	135,420	0	0	135,420	68%	63,837	9,963	0	
4	FENCE	2,500	2,500	0	0	2,500	100%	0	125	0	
5	RESTEEL	148,616	148,076	540	0	148,616	100%	0	7,431	540	CONSTRUCTION
6	CONCRETE	914,305	732,670	0	0	732,670	80%	181,635	45,715	0	
7	PRECAST HOLLOW CORE	39,600	39,600	0	0	39,600	100%	0	1,980	0	
8	MASONRY	386,540	348,034	0	0	348,034	90%	38,506	19,327	0	
9	STEEL MATERIAL	487,008	402,051	0	0	402,051	83%	84,957	24,350	0	
10	STEEL & PRECAST ERECTION	488,010	410,447	0	0	410,447	84%	77,563	24,401	0	
11	ROUGH CARPENTRY	97,565	52,586	0	0	52,586	54%	44,979	4,878	0	
12	CASEWORK	129,581	114,742	0	0	114,742	89%	14,839	6,479	0	
13	FINISH CARPENTRY	95,185	93,205	0	0	93,205	98%	1,980	4,759	0	
14	EXPANSION JOINTS	14,932	14,932	0	0	14,932	100%	0	747	0	
15	METAL WALL PANELS/SOFFIT	6,240	0	0	0	0	0%	6,240	312	0	
16	ROOFING	266,138	266,138	0	0	266,138	100%	0	13,307	0	
17	TRANSLUCENT PANELS	31,345	31,345	0	0	31,345	100%	0	1,567	0	
18	JOINT SEALANTS	24,486	17,301	7,185	0	24,486	100%	0	1,224	7,185	CONSTRUCTION
19	DOORS/FRAMES/HARDWARE	220,411	213,331	0	0	213,331	97%	7,080	11,021	0	
20	OVERHEAD DOORS	62,016	62,016	0	0	62,016	100%	0	3,101	0	
21	ALUMINUM GLASS/GLAZING/CURTAINWALL	130,232	123,802	0	0	123,802	95%	6,430	6,512	0	
22	DRYWALL	1,451,212	1,441,612	0	0	1,441,612	99%	9,600	72,561	0	
23	ACOUSTICAL CEILINGS	142,319	132,204	0	0	132,204	93%	10,115	7,116	0	
24	CARPET/CERAMIC TILE	161,097	158,445	0	0	158,445	98%	2,652	8,055	0	
25	GYM WOOD FLOOR	162,460	156,180	0	0	156,180	96%	6,280	8,123	0	
26	PAINTING/POLISHED FLOORS	236,520	216,337	0	0	216,337	91%	20,183	11,826	0	
27	SPECIALTIES	72,909	67,254	0	0	67,254	92%	5,655	3,645	0	
28	SIGNAGE	15,361	14,066	0	0	14,066	92%	1,295	768	0	
29	FLAGPOLE	3,095	3,095	0	0	3,095	100%	0	155	0	
30	EXTERIOR SIGNAGE	9,989	0	0	0	0	0%	9,989	499	0	
31	LOCKERS	84,468	84,468	0	0	84,468	100%	0	4,223	0	
32	ACCESS DOORS	720	720	0	0	720	100%	0	36	0	
33	ATHLETIC EQUIPMENT	64,240	64,240	0	0	64,240	100%	0	3,212	0	
34	BLINDS	11,570	11,150	0	0	11,150	96%	420	579	0	
35	FURNISHINGS-INTERIOR BLEACHERS	208,086	206,459	0	0	206,459	99%	1,627	10,404	0	
36	PRE-ENGINEERED METAL BUILDING	630,814	619,899	0	0	619,899	98%	10,915	31,541	0	
37	PRE-ENGINEERED METAL BUILDING INSULATION	62,450	62,450	0	0	62,450	100%	0	3,123	0	
38	FIRE PROTECTION SYSTEMS	172,409	165,343	0	0	165,343	96%	7,066	8,620	0	
39	SITE UTILITIES/MECHANICAL	2,289,589	2,236,163	0	0	2,236,163	98%	53,426	114,479	0	
40	ELECTRICAL	1,040,358	970,210	2,922	0	973,132	94%	67,226	52,018	2,922	CONSTRUCTION
41	GENERAL CONDITIONS/SITE SUPPORT	1,110,595	770,639	0	0	770,639	69%	339,956	55,530	0	
42	PRECONSTRUCTION SERVICES	10,000	10,000	0	0	10,000	100%	0	500	0	
43	BUILDING PERMIT	25	25	0	0	25	100%	0	1	0	
44	MATERIAL TESTING & INSPECTION ALLOWANCE	45,000	29,353	0	0	29,353	65%	15,647	2,250	0	
45	SURVEYING ALLOWANCE	35,000	12,723	0	0	12,723	36%	22,277	1,750	0	
46	BUILDERS RISK	23,789	23,789	0	0	23,789	100%	0	1,189	0	
47	GENERAL LIABILITY INSURANCE	35,693	31,996	357	0	32,353	91%	3,340	1,785	357	CONSTRUCTION
48	CM CONTINGENCY	76,687	0	0	0	0	0%	76,687	3,834	0	
49	FEE @ 1.85%	229,750	203,201	204	0	203,405	89%	26,345	11,488	204	CONSTRUCTION
50	BOND	58,511	58,511	0	0	58,511	100%	0	2,926	0	
GRAND TOTALS		12,495,481	11,245,526	11,208	0	11,256,734	90%	1,238,747	624,774	11,208	

ACCOUNT TOTALS 12/31/2022	
TOTALS CONSTRUCTION	\$ 11,208
TOTALS DEPRECIATION	\$ -
TOTALS GENERAL	\$ -
TOTALS SPECIAL	\$ -
CERTIFIED AMMOUNT	\$ 11,208

Total Intrest as of 5/31/23 bond funds		
Month	Intrest	Loacation
Dec-22	\$54.39	Liquid Asset
Jan-22	\$88.70	Liquid Asset
Feb-22	\$92.55	Liquid Asset
Mar-22	\$91.23	Liquid Asset
Apr-22	\$762.53	Liquid Asset
May-22	\$1,310.03	Liquid Asset/Heartland
Jun-22	\$2,620.44	Heartland
Jul-22	\$3,357.62	Heartland
Aug-22	\$5,356.70	Heartland
Sep-22	\$7,496.29	Heartland
Oct-22	\$12,292.65	Heartland/Liquid Asset
Nov-22	\$24,460.17	Liquid Asset
Dec-22	\$24,502.78	Liquid Asset
Jan-23	\$24,137.70	Liquid Asset
Feb-23	\$19,604.05	Liquid Asset
Mar-23	\$20,919.00	Liquid Asset
Apr-23	\$19,575.00	Liquid Asset
May-23	\$18,831.00	Liquid Asset
Jun-23	\$15,645.00	Liquid Asset
Jul-23	\$13,531.76	Liquid Asset
Aug-23	\$11,820.44	Liquid Asset
Sep-23	\$9,646.20	Liquid Asset
Oct-23	\$8,520.13	Liquid Asset
Nov-23	\$6,614.00	Liquid Asset
Total as of 5/31/23	\$251,330.36	



October 23, 2023

To the Board of Education
Amherst Public Schools District No. 119
P.O. Box 8
Amherst, NE 68812

Dear Members of the Board:

Our audit for the year ended August 31, 2023, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Amherst Public Schools District No. 119, Amherst, Nebraska's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2023, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2023.

Our audit also included testing a sample of General Fund disbursements for appropriate allocation to the school building level. All items tested were allocated on a reasonable basis.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



DANA F. COLE & COMPANY, LLP

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119

AMHERST, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Amherst Public Schools District No. 119
Amherst, Nebraska

Report on the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amherst Public Schools District No. 119, Amherst, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Amherst Public Schools District No. 119, Amherst, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Amherst Public Schools District No. 119, Amherst, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Amherst Public Schools District No. 119, Amherst, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Amherst Public Schools District No. 119, Amherst, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Amherst Public Schools District No. 119, Amherst, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Amherst Public Schools District No. 119, Amherst, Nebraska's basic financial statements. The supplementary information on pages 25 - 43 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 25 - 27 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 25 - 27 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 28 - 43, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2023, on our consideration of Amherst Public Schools District No. 119, Amherst, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Amherst Public Schools District No. 119, Amherst, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amherst Public Schools District No. 119, Amherst, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Grand Island, Nebraska
October 23, 2023

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

		<u>Program Receipts</u>		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	<u>Primary Governmental Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	3,025,580	109,070	231,093	(2,685,417)
Support services				
Pupils	201,276			(201,276)
Staff	67,102			(67,102)
Maintenance and operation of plant	419,829			(419,829)
Pupil transportation	253,349			(253,349)
General and administrative				
Board of Education	11,620			(11,620)
Executive administration	177,135			(177,135)
Office of the Principal	214,310			(214,310)
Business services	101,499			(101,499)
Community services	118,129			(118,129)
State categorical programs	11,460			(11,460)
Federal programs	561,802		616,760	54,958
Capital outlay	9,478,488			(9,478,488)
School Nutrition Fund	267,070	111,225	114,792	(41,053)
Activities	351,881	344,795		(7,086)
Debt service				
Interest and fees	199,014			(199,014)
Total governmental activities	<u>15,460,403</u>	<u>565,090</u>	<u>962,645</u>	<u>(13,932,668)</u>
General receipts				
Taxes				
Property taxes - general purpose				2,259,798
Property taxes - building				40,598
Property taxes - debt service				403,658
Penalties and interest on taxes				8,530
Motor vehicle taxes				152,885

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Disbursements			
General receipts (Continued)			
Fines and licenses			19,390
State aid			1,977,137
State apportionment			39,713
Public Power District sales tax			2,166
Homestead exemption			51,647
Property tax credit			248,997
In-lieu-of taxes			11,073
Other state			7,989
Interest			257,761
ESU receipts			2,975
Other			14,697
Total general receipts			5,499,014
Change in net position resulting from receipts and disbursements			(8,433,654)
NET POSITION, beginning of year			14,194,235
NET POSITION, end of year			5,760,581
ASSETS			
Cash, including time deposits			1,863,522
Investment in investment pool			3,252,472
Cash on deposit - county treasurer			644,587
TOTAL ASSETS			5,760,581
NET POSITION			
Restricted for			
Capital projects			2,763,832
Debt service			358,299
Unrestricted			2,638,450
TOTAL NET POSITION			5,760,581

See accompanying notes to financial statements.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds			Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund			
RECEIPTS						
Property taxes	2,259,798	40,598	403,658			2,704,054
Penalties and interest on taxes	7,062	1,318	150			8,530
Motor vehicle taxes	152,885					152,885
Public Power District sales tax			2,166			2,166
Preschool tuition and fees	20,840					20,840
Daycare fees	86,507					86,507
Fines and licenses	19,390					19,390
Interest	37,273	219,015	1,435	38		257,761
ESU receipts	2,975					2,975
Sale of lunches - students and adults				111,225		111,225
Activities				344,795		344,795
State aid/grants	2,518,872	328	50,172	1,029		2,570,401
Federal sources	616,760			113,763		730,523
Other	14,697					14,697
Total receipts	<u>5,737,059</u>	<u>261,259</u>	<u>457,581</u>	<u>570,850</u>		<u>7,026,749</u>
DISBURSEMENTS						
Instruction	3,025,580					3,025,580
Support services						
Pupils	201,276					201,276
Staff	67,102					67,102
Maintenance and operation of plant	419,829					419,829
Pupil transportation	253,349					253,349
General and administrative						
Board of Education	11,620					11,620
Executive administration	177,135					177,135
District legal services	860					860
Office of the Principal	214,310					214,310
Business services	101,499					101,499

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds			Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund			
DISBURSEMENTS (Continued)						
Community services	118,129					118,129
State programs	11,460					11,460
Federal programs	561,802					561,802
Food program services				267,070		267,070
Activities				351,881		351,881
Capital outlay	988,676	8,489,812				9,478,488
Debt service						
Interest and fees			199,014			199,014
Total disbursements	<u>6,152,626</u>	<u>8,489,812</u>	<u>199,014</u>	<u>618,951</u>	<u> </u>	<u>15,460,403</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(415,567)</u>	<u>(8,228,553)</u>	<u>258,567</u>	<u>(48,101)</u>	<u> </u>	<u>(8,433,654)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in			88,700	40,000	(128,700)	
Transfers out	(128,700)				128,700	
Total other financing sources (uses)	<u>(128,700)</u>	<u> </u>	<u>88,700</u>	<u>40,000</u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCES	(544,267)	(8,228,553)	347,267	(8,101)		(8,433,654)
FUND BALANCES, beginning of year (as restated)	<u>2,988,650</u>	<u>10,990,747</u>	<u>11,032</u>	<u>203,806</u>	<u> </u>	<u>14,194,235</u>
FUND BALANCES, end of year	<u>2,444,383</u>	<u>2,762,194</u>	<u>358,299</u>	<u>195,705</u>	<u> </u>	<u>5,760,581</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds			Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund			
ASSETS						
ASSETS						
Cash	1,380,569	32,394	255,379	195,180		1,863,522
Investments in investment pool	522,147	2,729,800		525		3,252,472
Cash at county treasurer	<u>541,667</u>		<u>102,920</u>			<u>644,587</u>
TOTAL ASSETS	<u>2,444,383</u>	<u>2,762,194</u>	<u>358,299</u>	<u>195,705</u>		<u>5,760,581</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
FUND BALANCES						
Restricted						
Capital outlay		2,762,194		1,638		2,763,832
Debt service			358,299			358,299
Committed						
Student activities				190,205		190,205
Assigned						
Capital outlay	431,115					431,115
School Nutrition Program				3,862		3,862
Employee Benefit Fund	11,371					11,371
Subsequent year's budget	2,459,405					2,459,405
Unassigned	<u>(457,508)</u>					<u>(457,508)</u>
Total fund balances	<u>2,444,383</u>	<u>2,762,194</u>	<u>358,299</u>	<u>195,705</u>		<u>5,760,581</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>2,444,383</u>	<u>2,762,194</u>	<u>358,299</u>	<u>195,705</u>		<u>5,760,581</u>

See accompanying notes to financial statements.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, 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 Amherst Public Schools District No. 119, Amherst, Nebraska (the District).

Reporting Entity

Amherst Public Schools District No. 119, Amherst, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement 14, which are included in the District's reporting entity.

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

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.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund, the receipt, as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

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

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

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and 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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed 10 years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.030 per \$100 of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.030 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.030 maximum levy for the difference to meet that year's principal and interest obligations.

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

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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

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

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 lunch and milk	Charges for meals and federal and state reimbursements received.

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.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Inventories

The District expenses supply items and material when purchased.

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.

Governmental fund equity is classified as fund balance.

Fund Financial 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.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Balances and Activities (Continued)

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position - modified cash basis, all interfund transfers between individual governmental funds have been eliminated.

Budget Process and Property Taxes

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

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

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2023, as all vacation earned during the year must be used by August 31 with no carryover.

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.

Leases

Since the District reports on the modified cash basis of accounting right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

New Accounting Pronouncements

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was implemented in the current year. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	<u>5,115,994</u>
-------------------------	------------------

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

Demand deposits	1,863,522
Investment in investment pool	<u>3,252,472</u>
Total cash and investments	<u>5,115,994</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2023, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

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

Bank Deposits

As of August 31, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

NLAF Deposits

State law requires collateralization of deposits with Federal Depository Insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2023, all of the NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

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

At August 31, 2023, the District had \$3,252,472 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

Investments (Continued)

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

Interest Rate Risk

The NLAf investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2023, the date of the latest NLAf audit report, was 27 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAf, as of May 31, 2023, the NLAf limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2023, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2023.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	51.49%
A-1+	05.28%
Exempt*	43.23%

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

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAf will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAf has no specific policy as to custodial credit risk. All of the underlying securities for the NLAf investments in repurchase agreements at May 31, 2023, the latest audit report date for the NLAf, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAf has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2023, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas (NY) *	06.57%
BofA Securities Inc *	14.81%
Credit Agricole Corporate & Investment Bank (NY) *	13.54%
Federal Farm Credit Banks	21.96%
Federal Home Loan Bank	25.35%
Goldman Sachs & Co *	10.95%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

NOTE 3. LONG-TERM DEBT

On December 15, 2021, the District issued General Obligation Refunding Bonds - Series 2021, in the amount of \$9,040,000 with interest rates ranging from 2.0% - 3.0% with a final maturity date of December 15, 2046. At August 31, 2023, outstanding debt remained at \$9,040,000.

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

Changes in Long-Term Debt

The following is a summary of changes in the District's long-term debt for the year ended August 31, 2023:

Balance, September 1, 2022	9,040,000
Additions	- 0 -
Deductions	- 0 -
Balance, August 31, 2023	<u>9,040,000</u>
Amount due within one year	<u>295,000</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 3. LONG-TERM DEBT (Continued)

Changes in Long-Term Debt (Continued)

The annual requirements to amortize all long-term debt and interest at August 31, 2023, are as follows:

Years Ended August 31,	Series 2021		Total
	Principal	Interest	
2024	295,000	195,300	490,300
2025	300,000	189,350	489,350
2026	305,000	183,300	488,300
2027	315,000	177,100	492,100
2028	320,000	170,750	490,750
2029 - 2033	1,695,000	754,500	2,449,500
2034 - 2038	1,870,000	576,250	2,446,250
2039 - 2043	2,080,000	360,500	2,440,500
2044 - 2046	1,860,000	84,825	1,944,825
Total	<u>9,040,000</u>	<u>2,691,875</u>	<u>11,731,875</u>

NOTE 4. INTERFUND TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

The District transferred the following amounts from the General Fund during the year to the following funds for operating expenses:

General Fund transfers to	
Bond Fund	88,700
Nutrition Fund	25,000
Activities Fund	15,000
	<u>128,700</u>

At August 31, 2023, the District had a building construction commitment in the amount of \$2,566,160 that is expected to be paid during the next fiscal year as the project draws to completion.

NOTE 5. RETIREMENT PLAN

Plan Description

Amherst Public School District No. 119, Amherst, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing, multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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 two percent, and an actuarial factor based on age.

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

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

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

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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

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, 2021 to June 30, 2022, (and from July 1, 2022 to August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$261,045.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$2,840,712. Total covered payroll was \$2,642,750. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 6. RISK MANAGEMENT

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

NOTE 7. FEDERAL AWARD PROGRAMS

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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. RELATED PARTY TRANSACTIONS

A member of the Board of Education has a spouse who is a secretary for the District. The member abstains from voting on matters that pertain to the spouse. One member of the Board of Education is also a member of the Board of Directors at the Educational Service Unit (ESU) 10. The member abstains from voting on matters for the District that involve the ESU.

NOTE 9. LEASE AGREEMENT

On January 1, 2020, the District entered into an operating lease with Hometown Leasing, Grand Island, Nebraska, for copier equipment. The terms of the lease call for 60 monthly payments of \$492. The final payment is due January 3, 2025. These payments are being made through the General Fund.

Future minimum lease payments for the ensuing years are as follows:

Years Ended August 31,	
2024	5,904
2025	5,904
2026	<u>1,968</u>
Total	<u><u>13,776</u></u>

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 23, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purpose	2,259,798			2,259,798
Motor vehicle taxes	152,885			152,885
Penalties and interest on taxes	7,062			7,062
Preschool tuition and fees	20,840			20,840
Interest	32,695	4,486	92	37,273
Daycare fees	86,507			86,507
Local license fees and fines	50			50
Contributions and donations	10,000			10,000
Other local receipts	4,647			4,647
Total local sources	<u>2,574,484</u>	<u>4,486</u>	<u>92</u>	<u>2,579,062</u>
County and ESU sources				
County fines and license fees	19,340			19,340
Educational Service Unit receipts	2,975			2,975
Total county and ESU sources	<u>22,315</u>			<u>22,315</u>
State sources				
State aid	1,977,137			1,977,137
Special education	226,213			226,213
State apportionment	39,713			39,713
Homestead exemption	43,199			43,199
Property tax credit	208,267			208,267
Pro-rate motor vehicle	6,667			6,667
In-lieu-of taxes	11,073			11,073
Distance education	1,723			1,723
High ability learners grant	4,880			4,880
Total state sources	<u>2,518,872</u>			<u>2,518,872</u>
Federal sources				
REAP - Rural School Achievement	46,206			46,206
IDEA Part B ESEA/ESSA	15,409			15,409
Title I, Part A ESEA/ESSA	42,620			42,620
Title II, Part A ESEA/ESSA	250			250
IDEA base preschool	71,106			71,106
IDEA preschool (619) base/IDEA enrollment poverty	1,121			1,121
Medicaid administrative activities	3,176			3,176

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
RECEIPTS (Continued)				
Federal sources (Continued)				
Other federal categorical grants	108,865			108,865
ESSER	328,007			328,007
Total federal sources	<u>616,760</u>			<u>616,760</u>
Nonrevenue receipts				
Other nonrevenue receipts	<u>50</u>			<u>50</u>
Total receipts	<u>5,732,481</u>	<u>4,486</u>	<u>92</u>	<u>5,737,059</u>
DISBURSEMENTS				
Regular instruction	2,483,163			2,483,163
Poverty programs	59,409			59,409
Special education programs	483,007			483,007
Support services				
Pupils	201,276			201,276
Staff	67,102			67,102
Maintenance and operation of plant	419,829			419,829
Pupil transportation	253,349			253,349
General and administrative				
Board of Education	11,620			11,620
Executive administration	177,135			177,135
Office of the Principal	214,310			214,310
Central services	101,499			101,499
Community services	118,129			118,129
State programs	11,460			11,460
Federal programs	561,802			561,802
Capital outlay	807,141	181,535		988,676
Transfers to other funds	128,700			128,700
Total disbursements	<u>6,099,791</u>	<u>181,535</u>		<u>6,281,326</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(367,310)	(177,049)	92	(544,267)
FUND BALANCE, beginning of year	<u>2,369,207</u>	<u>608,164</u>	<u>11,279</u>	<u>2,988,650</u>
FUND BALANCE, end of year	<u>2,001,897</u>	<u>431,115</u>	<u>11,371</u>	<u>2,444,383</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total Other Governmental Funds
RECEIPTS				
Local sources				
Taxes				
Interest	9	29		38
Other local taxes			344,795	344,795
Nutrition Program	111,225			111,225
State	1,029			1,029
Federal	113,763			113,763
Transfers from other funds	<u>25,000</u>		<u>15,000</u>	<u>40,000</u>
Total receipts	<u>251,026</u>	<u>29</u>	<u>359,795</u>	<u>610,850</u>
DISBURSEMENTS				
Student support services			351,881	351,881
School Nutrition Program	<u>267,070</u>			<u>267,070</u>
Total disbursements	<u>267,070</u>		<u>351,881</u>	<u>618,951</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(16,044)	29	7,914	(8,101)
FUND BALANCE, beginning of year	<u>19,906</u>	<u>1,609</u>	<u>182,291</u>	<u>203,806</u>
FUND BALANCE, end of year	<u>3,862</u>	<u>1,638</u>	<u>190,205</u>	<u>195,705</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>2,369,207</u>	<u>3,054,248</u>
RECEIPTS			
Local sources			
Taxes			
1110	2,480,000	2,259,798	2,019,687
1120			10,173
1125	100,000	152,885	149,977
1140		7,062	4,650
1370	15,000	20,840	11,920
1510	5,000	32,695	10,990
1800	35,000	86,507	33,937
1911	300	50	1,591
1920		10,000	
1990	2,500	4,647	242
	<u>2,637,800</u>	<u>2,574,484</u>	<u>2,243,167</u>
County and ESU sources			
2110	12,500	19,340	16,725
2210		2,975	
	<u>12,500</u>	<u>22,315</u>	<u>16,725</u>
State sources			
3110	1,977,137	1,977,137	1,834,840
3120	160,000	226,213	225,088
3130		43,199	36,561
3131		208,267	200,472
3180	1,500	6,667	6,450
3300		11,073	
3400	27,000	39,713	28,619
3512		1,723	1,689
3535	4,000	4,880	4,808
3990	1,500		
	<u>2,171,137</u>	<u>2,518,872</u>	<u>2,338,527</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP - Rural School Achievement		46,206	16,281
4421	IDEA Part B		15,409	
4422	IDEA preschool		1,228	
4505	Title I, Part A ESEA/ESSA	47,000	42,620	
4509	Title II, Part A ESEA/ESSA		250	750
4518	IDEA base preschool	44,250	69,878	68,517
4516	IDEA preschool (619) base/IDEA enrollment poverty		1,121	1,063
4524	Other federal categorical grants		108,865	
4708	Medicaid in Public Schools (MIPS)	1,500	2,783	2,314
4709	Medicaid administrative activities		393	402
4969	Title IV, Part A			2,225
4997	ESSER II		78,505	
4998	ESSER III		249,502	60,715
	Total federal sources	<u>92,750</u>	<u>616,760</u>	<u>152,267</u>
Other nonrevenue receipts				
5690	Other nonrevenue receipts	<u>500</u>	<u>50</u>	<u>4,066</u>
	Total receipts	<u>4,914,687</u>	<u>5,732,481</u>	<u>4,754,752</u>
TOTAL FUNDS AVAILABLE			<u>8,101,688</u>	<u>7,809,000</u>
DISBURSEMENTS				
1100	Regular instruction	2,840,474	2,483,163	2,436,579
1160	Poverty programs		59,409	49,652
1200	Special education programs school age	667,200	483,007	428,758
1291	Special education programs below age 5			2,203

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
Support services			
2100 Pupils	177,000	201,276	178,316
2200 Staff	64,500	67,102	55,594
General and administrative			
2300 General administration	41,000	11,620	28,224
2320 Executive administration	187,900	177,135	172,839
2410 Office of the Principal	218,400	214,310	202,815
2500 Central services	100,000	101,499	87,349
2600 Maintenance and operation of plant	440,100	419,829	370,953
2700 Pupil transportation	299,500	253,349	209,056
3000 Community services	95,000	118,129	74,178
3500 State programs	13,000	11,460	12,400
4000 Facilities acquisition and construction	2,184,138	807,141	887,953
6000 Federal programs	535,000	561,802	222,924
8000 Transfers to other funds	30,000	128,700	20,000
Total disbursements	7,893,212	6,099,791	5,439,793
 FUND BALANCE, end of year		2,001,897	2,369,207
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking accounts		940,863	1,900,095
Investment in investment pool		519,367	770
		1,460,230	1,900,865
 County treasurer			
Buffalo County		541,667	468,342
 TOTAL FUND BALANCE		2,001,897	2,369,207

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>608,164</u>	<u>597,778</u>
RECEIPTS			
Interest	2,222	4,486	1,921
Insurance proceeds			<u>11,103</u>
Total receipts	<u>2,222</u>	<u>4,486</u>	<u>13,024</u>
TOTAL FUNDS AVAILABLE		<u>612,650</u>	<u>610,802</u>
DISBURSEMENTS			
Capital outlay	<u>600,000</u>	<u>181,535</u>	<u>2,638</u>
FUND BALANCE, end of year		<u>431,115</u>	<u>608,164</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		430,657	607,724
Investment in investment pool		<u>458</u>	<u>440</u>
		<u>431,115</u>	<u>608,164</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>11,279</u>	<u>11,271</u>
RECEIPTS			
Interest	<u> </u>	92	28
TOTAL FUNDS AVAILABLE		<u>11,371</u>	<u>11,299</u>
DISBURSEMENTS			
Benefits paid	<u>11,281</u>	<u> </u>	20
FUND BALANCE, end of year		<u>11,371</u>	<u>11,279</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		9,049	9,049
Investment in investment pool		<u>2,322</u>	<u>2,230</u>
		<u>11,371</u>	<u>11,279</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>19,906</u>	<u>46,559</u>
RECEIPTS			
Sale of lunches - students and adults	198,805	111,225	4,337
Interest income		9	20
State reimbursement	1,500	1,029	
Federal reimbursement		113,763	283,476
Transfer from the General Fund	<u>10,000</u>	<u>25,000</u>	
Total receipts	<u>210,305</u>	<u>251,026</u>	<u>287,833</u>
 TOTAL FUNDS AVAILABLE		 <u>270,932</u>	 <u>334,392</u>
DISBURSEMENTS			
Salaries	85,000	94,691	91,686
Employee benefits	15,000	15,924	16,057
Purchased services	500		
Supplies and materials	20,000	10,884	16,787
Food	150,000	145,571	142,571
Equipment			47,385
Total disbursements	<u>270,500</u>	<u>267,070</u>	<u>314,486</u>
 FUND BALANCE, end of year		 <u>3,862</u>	 <u>19,906</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>3,862</u>	<u>19,906</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>11,032</u>	<u>103,489</u>
RECEIPTS			
Local property taxes	485,000	403,658	5,905
Penalties and interest on taxes		150	58
Public Power District sales tax		2,166	
Interest		1,435	629
Homestead exemption		8,448	
Pro-rate motor vehicle tax		994	76
Property tax credit		40,730	
Transfer from the General Fund		88,700	
Total receipts	<u>485,000</u>	<u>546,281</u>	<u>6,668</u>
TOTAL FUNDS AVAILABLE		<u>557,313</u>	<u>110,157</u>
DISBURSEMENTS			
Bond principal	308,373		
Bond interest	198,250	198,250	99,125
Bond fees		400	
Other debt related costs		364	
Total disbursements	<u>506,623</u>	<u>199,014</u>	<u>99,125</u>
FUND BALANCE, end of year		<u>358,299</u>	<u>11,032</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		255,379	10,668
Investment in investment pool			364
County treasurer			
Buffalo County		<u>102,920</u>	
TOTAL FUND BALANCE		<u>358,299</u>	<u>11,032</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>10,990,747</u>	<u>1,546,954</u>
RECEIPTS			
Local property taxes		40,598	413,230
Penalties and interest on taxes		1,318	842
Interest		219,015	19,393
Homestead exemption			7,571
Pro-rate motor vehicle tax		328	1,270
In-lieu-of taxes			2,107
Bond proceeds			9,040,000
Bond issuance premium			185,222
Property tax credit			41,513
Total receipts		<u>261,259</u>	<u>9,711,148</u>
TOTAL FUNDS AVAILABLE		<u>11,252,006</u>	<u>11,258,102</u>
DISBURSEMENTS			
Site acquisition and improvements		245	
Building construction services	11,229,062	8,489,567	149,645
Bond issue costs			117,710
Total disbursements		<u>8,489,812</u>	<u>267,355</u>
FUND BALANCE, end of year		<u>2,762,194</u>	<u>10,990,747</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		32,394	1,776,259
Construction cash account			9,120,483
Investment in investment pool		<u>2,729,800</u>	236
		<u>2,762,194</u>	<u>10,896,978</u>
County treasurer Buffalo County			<u>93,769</u>
TOTAL FUND BALANCE		<u>2,762,194</u>	<u>10,990,747</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>1,609</u>	<u>1,603</u>
RECEIPTS			
Interest income	<u> </u>	29	6
TOTAL FUNDS AVAILABLE		<u>1,638</u>	<u>1,609</u>
DISBURSEMENTS			
Building improvements	<u>1,606</u>	_____	_____
FUND BALANCE, end of year		<u>1,638</u>	<u>1,609</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,113	1,104
Investment in investment pool		<u>525</u>	<u>505</u>
		<u>1,638</u>	<u>1,609</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>182,291</u>	<u>213,462</u>
RECEIPTS			
Activities	271,683	344,795	265,690
Transfer from the General Fund		<u>15,000</u>	<u>20,000</u>
Total receipts	<u>271,683</u>	<u>359,795</u>	<u>285,690</u>
TOTAL FUNDS AVAILABLE		<u>542,086</u>	<u>499,152</u>
DISBURSEMENTS			
Activities	<u>493,578</u>	<u>351,881</u>	<u>316,861</u>
FUND BALANCE, end of year		<u>190,205</u>	<u>182,291</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>190,205</u>	<u>182,291</u>

See accompanying notes to budgetary schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, 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.

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.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
 AMHERST, NEBRASKA
 NOTES TO BUDGETARY SCHEDULES

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

Reconciliation (Continued)

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

Net change in fund balance - financial reporting basis	
General Fund	<u>(544,267)</u>
Receipts - budgetary basis	
General Fund	5,732,481
Depreciation Fund	4,486
Employee Benefit Fund	92
Disbursements - budgetary basis	
General Fund	(6,099,791)
Depreciation Fund	<u>(181,535)</u>
Receipts under disbursements - budgetary basis	<u>(544,267)</u>

NOTE 2. TRANSFERS

The District transferred the following amounts during the year to the following funds:

General Fund transfers as disbursed in the General Fund to the following:

Activities Fund for athletic and activity support	15,000
Nutrition Fund for operating costs	25,000
Bond Fund for interest and fee payments	<u>88,700</u>
Total transfers	<u>128,700</u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

Activity Name	Balance 9/1/2022	Receipts	Disbursements	Transfers	Balance 8/31/2023
Classes					
Class of 2021	15			(15)	
Class of 2022	372		519	147	
Class of 2023	5,411	1,151	5,757	(25)	780
Class of 2024	6,386	14,388	16,269		4,505
Class of 2025	1,033	6,330		25	7,388
Class of 2026		953			953
Class of 2027		50			50
Class of 2028	802	300			1,102
Class of 2029	290	982	361		912
Class of 2030	350	595			945
Class of 2031		695			695
Class of 2032	475	450			925
Class of 2033	725	410			1,135
Class of 2034		392			392
Class of 2035		415			415
Organizations					
A-Club	34				34
Art Club	1,334	33			1,367
Band Boosters	2,605				2,605
Band Club	24,825	2,075	20,294		6,606
Boys Basketball	6,414	4,196	2,608		8,002
Girls Basketball	5,294	2,764	3,635		4,423
Cheerleaders	7,228	5,465	2,426		10,268
Chorus	154				154
Concessions	(1,017)	41,171	36,139	447	4,462
Cross Country Club	2,052	697	553		2,196
Dance Team	(11,295)	7,412	4,150		(8,033)
Youth Basketball - Girls	89				89
Youth Basketball - Boys	198				198
Youth Volleyball	97				97
Elementary Christmas	115				115
Elementary Basketball	5,988		275	(300)	5,413
Football	2,244	1,579	1,982		1,842
FFA	13,902	11,497	13,910		11,488
FBLA	2,992	10,554	10,700	(103)	2,743
Golf Clubs	526	105		103	734

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

Activity Name	Balance 9/1/2022	Receipts	Disbursements	Transfers	Balance 8/31/2023
Organizations (Continued)					
FFA Beef Show	5,125	20,233	14,855		10,502
NHS	2,642	783	1,821		1,604
Strength	900	13			913
Shop Club	1,479	959	1,042		1,396
Spanish Club	81	13			94
E-Sports Club	2,039	13	878		1,175
Student Council	72				72
Track Club	618	165	39		744
Volleyball Club	6,767	3,321	4,939		5,149
Youth Leadership	83				83
Wrestling Club	4,050	4,547	3,477		5,120
Bronco Broadcast	474	52	267		259
Scholarships					
Darla Juhl	1,500	1,500	1,500		1,500
Larry Hahn Memorial	4,450	1,750	250		5,950
Liberty Hill	4				4
Resilience Scholarship	1,000	1,000	1,000		1,000
Jameson Well	1,000	1,500	1,500		1,000
FKC Scholarship	900	600	600		900
Elton Teter Memorial Scholarship	1,920				1,920
Talon Trampe Memorial Basketball		750	750		
Office					
Refundables	(9)	21,579	16,234		5,336
Donations for Cause	1,432				1,432
Juhl Teacher Grant	3,912	2,000	1,901		4,011
Gym Improvements	124				124
Greenhouse Fund	4,153	7,893	5,703		6,343
Hunter Safety	61				61
Autism Grant	631	250	320	(30)	531
Rubber Grant	342				342
Office	4,159	1,025	515		4,669
Ball Club Parents	2,995	1,090	672		3,413
Graduated Classes	2,202	187	187	(133)	2,070
Scoreboard Donations		16,000			16,000

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

Activity Name	Balance 9/1/2022	Receipts	Disbursements	Transfers	Balance 8/31/2023
Academic					
Drama Class	1,748	1,215	1,312		1,651
Speech Class	1,023	566	1,067		522
Elementary Reading	514	129			643
Quiz Bowl	1,386	463			1,849
SIP	89				89
Vocational Education	72				72
Yearbook	21,953	10,869	15,054		17,768
TECHS	264				264
iPad	9,058	6,980	7,545		8,493
Athletics					
Liberty Fund	1,426	825	742		1,509
Athletics	1,617	95,802	131,354	27,550	(6,385)
Conference Basketball	(401)	2,469	1,979	(89)	
Conference Wrestling	346			(346)	
District Wrestling	2,509			(2,509)	
Conference Volleyball	100	8,683	6,355	(2,428)	
District Basketball	2,924	12,814	8,444	(7,294)	
Wrestling Clocks	<u>2,919</u>	<u>2,100</u>	<u> </u>	<u> </u>	<u>5,019</u>
TOTAL	<u><u>182,291</u></u>	<u><u>344,795</u></u>	<u><u>351,881</u></u>	<u><u>15,000</u></u>	<u><u>190,205</u></u>

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
ANALYSIS OF ACCOUNTS WITH BUFFALO COUNTY TREASURER
MODIFIED CASH BASIS
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Special Building Fund	Bond Fund
FUND BALANCE, beginning of year	<u>468,342</u>	<u>93,769</u>	<u> </u>
RECEIPTS			
Taxes collected and interest	2,283,132	41,020	407,822
Penalties and interest on taxes	7,061	1,318	150
County fines and licenses	19,390		
Motor vehicle taxes	152,885		
Homestead exemption	43,199		8,448
Property tax credit	208,267		40,730
5% gross taxes	11,073		2,165
Pro-rate motor vehicle tax	6,667	328	994
Total receipts	<u>2,731,674</u>	<u>42,666</u>	<u>460,309</u>
TOTAL AVAILABLE RESOURCES	<u>3,200,016</u>	<u>136,435</u>	<u>460,309</u>
DISBURSEMENTS			
District treasurer	2,635,015	136,012	353,225
County treasurer fees	23,334	423	4,164
Total disbursements	<u>2,658,349</u>	<u>136,435</u>	<u>357,389</u>
FUND BALANCE, end of year	<u>541,667</u>	<u> </u>	<u>102,920</u>



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

To the Board of Education
Amherst Public Schools District No. 119
Amherst, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amherst Public Schools District No. 119, Amherst, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Amherst Public Schools District No. 119, Amherst, Nebraska's basic financial statements, and have issued our report thereon dated October 23, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amherst Public Schools District No. 119, Amherst, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amherst Public Schools District No. 119, Amherst, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Amherst Public Schools District No. 119, Amherst, 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 certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2023-001 and 2023-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amherst Public Schools District No. 119, Amherst, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. There were no other matters that are required to be reported under *Government Auditing Standards*.

Amherst Public Schools District No. 119, Amherst, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Amherst Public Schools District No. 119, Amherst, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Amherst Public Schools District No. 119, Amherst, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Amherst Public Schools District No. 119, Amherst, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amherst Public Schools District No. 119, Amherst, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Grand Island, Nebraska
October 23, 2023

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits.

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

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

Criteria

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

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

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

Condition

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

Cause

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

Potential Effect

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

Recommendations

Management should carefully review the financial statements, including the disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures and supplemental schedules. The District reviews such financial statements, disclosures, and schedules.

AMHERST PUBLIC SCHOOLS DISTRICT NO. 119
AMHERST, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

2022-001 SEGREGATION OF DUTIES

Due to the size of the District, there is limited segregation of duties over bookkeeping, billing, and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-001.

2022-002 FINANCIAL REPORTING PROCESSES

The District has limited controls over the period-end financial reporting processes. The District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-002.

2022-003 NUTRITION FUND OVERSPENT BUDGET

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The District had disbursements in the Nutrition Fund that exceeded the authorized budget amount. This was not a continuing finding in the current year.

Superintendent – Matt Gordon



AMHERST PUBLIC SCHOOLS

“Home of the Broncos”

P.O. Box 8, Amherst, NE 68812

Telephone (308) 826-3131 Fax (308) 826-4865

Principal - Roger Thomsen

November 6, 2023

To Whom It May Concern,

The Audit of the 2022-2023 Amherst School District 10-0119 determined that matters involving the internal control over financial reporting caused two significant deficiencies. The problems centered on the fact that one employee handles all of the accounting and reporting functions of the individual funds. The costs of having two employees specifically assigned to these functions are not feasible for this district. The Superintendent and the Board of Education reviews all the bills, checks and also reviews the bank statements monthly.

Respectfully,

Matt Gordon
Superintendent
Amherst Public Schools
P.O. Box 8
Amherst NE 68812

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT AMHERST PUBLIC SCHOOLS

THIS CONTRACT is made by and between the **Board of Education of Amherst Public Schools**, legally known as **Buffalo County School District 10-0119**, and referred to as "the Board" and "the District" respectively, and **Matt Gordon**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period of 1 year(s) beginning on July 1, 2022, and expiring on June 30, 2023. References to "contract year" shall mean the period from July 1st through June 30th and shall consist of all days except Saturdays and Sundays and any holidays or leave days listed in Section 11.

Section 2. Renewal of Contract. If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December board meeting** of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular **December** board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act.

Section 3. Salary. The Superintendent's salary for the contract year shall be \$120000.00 which shall be paid in 12 equal monthly installments beginning in the month of August 2022. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation and shall be subject to the School Employees Retirement Act. The Superintendent authorizes the District to deduct or withhold from each and every period of

pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The District shall withhold other deductions as the Superintendent and Board may agree.

Section 5. Professional Status. The Superintendent affirms that the Superintendent is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, the Superintendent will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which the Superintendent will register and maintain on file in the District's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that the Superintendent registers the certificate. The Superintendent represents that: (1) all information provided in connection with the Superintendent's application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, the Superintendent will advise the Board immediately; (2) the Superintendent has never been convicted of or plead no contest to a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) the Superintendent has not had any professional licenses or certificates suspended or revoked.

Section 6. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote the Superintendent's time, skill, labor and attention to all required duties throughout the contract term. The Superintendent shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns. By agreement with the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out the Superintendent's duties and obligations to the District.

Section 7. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the District and shall be responsible for implementing Board policy. The Superintendent shall organize the administrative and supervisory staff, and select, place, and

transfer personnel with the concurrence of the Board. The Superintendent is responsible for administering the instruction of students and the business affairs of the District. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 8. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of the Superintendent's duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under NEB. REV. STAT. § 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying District records or documents; (p) misrepresentation of fact to the District and its personnel in the conduct of its official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the District except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with the obligations in the Renewal of Contract or Evaluation provisions of this contract shall constitute a material breach of this contract.

Section 9. Disability. If the Superintendent is unable to perform any of the Superintendent's duties by reason of illness, accident or other disability beyond the Superintendent's control, and the disability continues for a period of more than the Superintendent's accumulated sick leave, or if the disability is permanent, irreparable, or of such a nature as to make performance of the Superintendent's duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

Section 10. Transportation. The Board shall provide the Superintendent with transportation or reimburse the Superintendent for mileage required in the performance of official duties at the rate approved by the Board.

Section 11. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** Employee, spouse, and children health insurance (Superintendent's choice) that is equivalent or superior to BC/BS health insurance with a \$1050.00 deductible.
- b. Dental Insurance.** Single health insurance that is equivalent or superior to BC/BS (PPO-80% A&B with 50% C coverage).
- c. Sick Leave.** The Superintendent shall be entitled to 8 days of sick leave per year which may accumulate to a total of 45 days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, the Superintendent shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of sick days accrued and used and shall provide the Board with a report of accumulated sick days at least quarterly and upon request. The Superintendent shall not be compensated for unused days of sick leave upon the ending of employment with the District.
- d. Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the District's carrier at the Superintendent's own expense.
- e. Vacation.** The Superintendent shall have Fifteen (15) vacation days for the initial contract year which the Superintendent may use at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the

least inconvenience to the normal operation of the District. After the initial contract year, the Board shall give the Superintendent the number of vacation days necessary to restore the total to Fifteen (15) days. For example, if the Superintendent uses 12 days of vacation one year, the Board will provide the Superintendent with 12 days the following year to bring the total vacation days back to 20. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of all vacation days and shall provide the Board of Education with a report of accumulated vacation days at least quarterly and upon request. The Board may require the Superintendent to use vacation days and shall compensate the Superintendent for unused vacation days upon the conclusion of employment at a rate of \$1:00 per day.

- f. Professional Development.** The Superintendent is expected to continue and seek professional development and to participate in relevant learning experiences. With the approval of the Board, the Superintendent may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.
- g. Professional Dues.** The District will pay the annual dues for the Superintendent's membership in the following organizations: Nebraska Council of School Administrators.
- h. Bereavement Leave.** The Superintendent shall be permitted allowed to use sick leave as bereavement leave.
- i. Holidays.** The Superintendent shall receive the following holidays off without loss of pay or having to take a paid leave day, unless working on these days is necessary for the Superintendent to fulfill his or her duties: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day.

- j. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB.REV. STAT. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$1,000.00 or more.

Section 13. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 14. Compensation Upon Termination and Credit for Accrued Vacation. Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary paid but not earned prior to the date of termination of this contract.

Section 15. Evaluation. The Board shall evaluate the Superintendent twice during the Superintendent's first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the regular December meeting. The Superintendent shall: remind the Board members in writing of this provision no later than its regular November meeting; make the Superintendent evaluation an agenda item for the regular December Board meeting during each year of this contract; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education no later than the regular November meeting.

Section 16. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by carrying out the Superintendent's duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of the Superintendent's performance of duties or position as the Superintendent of the District, the Board will provide the Superintendent with a legal defense to the maximum extent permitted by law so long as the Superintendent acted in good faith and in a manner which the Superintendent reasonably believed to be in or not opposed to the best interests of the District and, with respect to any criminal action or proceeding, had no reasonable cause to believe that the Superintendent's conduct was unlawful.

Section 17. Physical or Mental Examination. The Superintendent agrees that, at the request of the Board, the Superintendent will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this contract. In deference to the requirements of state and federal law, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of the position.

Section 18. Disciplinary Action. The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the District to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising the Superintendent of the alleged reasons for the proposed action and provided the opportunity to present the Superintendent's version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

Section 19. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract.

Section 20. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 21. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this ___ day of _____, 2022.

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this ___ day of _____, 2022.

Superintendent