

December Regular Meeting
Monday, December 11, 2023 6:00 PM
Plattsmouth Administration Center

1. Call Meeting to Order - This regular meeting of the Plattsmouth Community Schools Board of Education is called to order on December 11, 2023 at 6:00 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.
2. Acknowledge Open Meetings Law posted on the wall in the boardroom.
3. Publication of Meeting - Notice of the meeting was published in the December 5, 2023 edition of The Daily Record and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.
4. Pledge of Allegiance
5. Roll Call: Cunningham-Swanson, Foster, Glup, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, Winters
 - 5.1. Motion to excuse absences
6. Consent Agenda
 - 6.1. Agenda
 - 6.2. Minutes
 - 6.2.1. Minutes of the November 13, 2023 Regular Meeting.
 - 6.3. Treasurer's Report
 - 6.4. Review of the Control Budget
 - 6.5. Claim and transfers in the amount of \$346,723.59
Prepays \$4086.58
 - 6.6. The administration recommends that high school agriculture education teacher Lane Kelley be released from his contract effective July 31, 2024.
 - 6.7. The administration recommends that middle school English/Language Arts teacher Sharon Poindexter be released from her contract effective at the end of the 2023-

2024 contract year.

- 6.8. The administration recommends that middle school teacher Ann Albers be released from her contract effective at the end of the 2023-2024 contract year.
7. Public Forum: Reception of Delegates-A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.
8. High School Report
9. Operations Committee Report
10. Finance Committee Report
11. Committee on American Civics Report
12. Negotiations Committee Report
13. Updates
 - 13.1. State Education Conference
 - 13.2. Strategic Planning
14. Recess (approximately 5-10 minutes) at the discretion of the President
15. Celebrations of Excellence
 - 15.1. Our Plattsmouth Early Childhood/Head Start Center earned the 2023 Excellence in Conservation and Environmental Education Outstanding School Award from the Nebraska Forest Service.
 - 15.2. Plattsmouth Community Schools was one of 31 school districts out of 189 school districts and Educational Service Units to be identified on the All Lines Interlocal Cooperative Aggregate Pool (ALICAP) 2022-2023 Safety Honor Roll. Some factors that are considered in determining school districts on the Safety Honor Roll include annual safety visits and the safety atmosphere across all job classifications. Thank you to all of our staff members who helped us earn this recognition!
 - 15.3. PCS earned the 2022-2023 All Lines Interlocal Cooperative Aggregate Pool (ALICAP) Experience Modifier Award. Our experience modifier was 0.64 for 2022-2023. Our three-year average is 0.69. Anything below 1.00 is good. Experience

modifiers are calculated by the National Council on Compensation Insurance (NCCI). The NCCI compares each employer's audited payroll to their workers' compensation claims activity. Thank you to all of our staff members who helped us earn this recognition!

15.4. Parker Smith, Ashleigh Widick, and Kaelyn Williams earned 9th Place in The Nebraska Stock Market Game.

15.5. Chloe Adkins, Kinslea Lamb, and Elliott Yoder earned 10th Place in The Nebraska Stock Market Game.

16. Administrative Reports

16.1. Superintendent's Report

16.2. High School Principal's Report

16.3. Middle School Principal's Report

16.4. Elementary Principal's Report

16.5. Early Childhood/Head Start Report

16.6. Special Education Report

17. Action Items

17.1. Discuss, consider, and take all action to approve the third reading of Policy Series 6000 Instruction (Committee American Civics Committee)

17.2. Discuss, consider, and take all action to approve the first reading of Policy Series 2000 Administration (Finance Committee)

17.3. Discuss, consider, and take all action to approve the first reading of Policy Series 1000 Community Relations (Operations Committee)

17.4. Discuss, consider, and take all action to acknowledge receipt of the 2022-2023 PCS Annual Report from the Superintendent.

17.5. Discuss, consider, and take all action to approve the Superintendent's evaluation.

17.6. Discuss, consider, and take all action to acknowledge receipt and approval of the 2022-2023 audit.

17.7. Discuss, consider, and take all action to approve a trip request for our AFJROTC Drill Team to participate in a drill competition in Council Bluffs, IA on Jan. 27,

2024.

18. Announcements

18.1. Next meeting: Monday, January 8, 2024 6 PM Regular Meeting

19. ADJOURNMENT. Time _____

20. *Closed Session: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

21. *Sequence of Agenda: The sequence of the agenda topics is subject to change at the discretion of the board.

November Regular Meeting
Monday, November 13, 2023 6:00 PM
Plattsmouth Administration Center
1912 Old Highway 34
Plattsmouth, NE 68048

Subject to approval
at the next regularly
scheduled Board Meeting

1. Call Meeting to Order - This regular meeting of the Plattsmouth Community Schools Board of Education is called to order on November 13, 2023 at 6:00 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.

The meeting was called to order at 6:05 PM.

2. Acknowledge Open Meetings Law posted on the wall in the boardroom.

3. Publication of Meeting - Notice of the meeting was published in the November 7, 2023 edition of The Daily Record and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.

4. Pledge of Allegiance

5. Roll Call: Cunningham-Swanson, Foster, Glup, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, Winters

Glup was absent. All other Board members were present.

5.1. Motion to excuse absences

Motion to excuse Glup **passed 8-0** with a motion by Muller and a second by Winters.

6. Consent Agenda

Motion passed 8-0 with a motion by Winters and a second by Shuey.

6.1. Agenda

6.2. Minutes

6.2.1. Minutes of the October 9, 2023 Regular Meeting

6.3. Treasurer's Report

6.4. Review of the Control Budget

6.5. Claim and transfers in the amount of \$749,079.02

Prepays \$12,271.56

6.6. The administration recommends that high school band teacher Jeremy Haupt be released from his contract effective at the end of the 2023-2024 contract year.

7. Public Forum: Reception of Delegates-A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.

Fawn Horner, Diane Even, Wendy Callahan, Karla Higgins, Britteny Landon, Kay Wages, Aubreeann Patterson, Kirsten Wood, and Karen Mier addressed the board relative to board policies and books.

8. Middle School Report

John Campin, Middle School Principal, gave update.

9. Operations Committee Report

Chair Winters provide an update regarding the recent committee meeting.

10. Finance Committee Report

Siemonsma provided an update regarding the recent committee meeting.

11. Committee on American Civics Report

Chair Shuey provided an update regarding the recent committee meeting.

12. Negotiations Committee Report

Chair Tesarek-Parsons, meeting scheduled in November.

13. Recess (approximately 5-10 minutes) at the discretion of the President

5-minute recess was called by Harvey.

14. Celebrations of Excellence

14.1. Our PHS Marching Blue Devils earned a Division 1 Superior rating at the Bennington Marching Invitational, Lincoln Marching Invitational, and the Nebraska State Bandmasters Association (NSBA) Contest.

14.2. Our PHS Girls Cross Country Team (Mallory Robbins - 2nd-place medalist, Madison Allison- 13th-place medalist, Ivy Schmidt - 23rd, Jolie Dix - 24th, and Mila Wehrbein - 31st) earned third place as a team in the B-2 District Meet at Rhylander Park and qualified for State. Mallory Robbins also earned a 5th-place medal at the State meet in Kearney.

14.3. Our PHS Boys Cross Country Team (Elijah Dix - 4th-place medalist, Hunter Mazzulla - 9th-place medalist, Daniel Barclay 10th-place medalist, Rily Moore - 11th-place medalist, Drew Gimble - 16th-place, and Alden McKnight - 18th-place) earned second place as a team in the B-2 District Meet at Rhylander Park and qualified for State.

14.4. Nebraska All-State Band - Samantha McKnight (Trumpet, 2nd year in a row)

14.5. Nebraska All-State Choir: Gertie Yoder (Alto II)

14.6. Sara Konkler set a new school record with 500 assists in volleyball.

14.7. Our Septet Choir (Sandra Selby, Ivy Schmidt, Gertie Yoder, Madison Quimby, Joshua Schreiber, Eli Horner, and Gage Olsen) was selected to sing the National Anthem at the Class C2 NSAA State Football Championship Finals on Tuesday, November 21 at Memorial Stadium in Lincoln!!

14.8. Elijah Dix is the 2023 KMAland Nebraska Boys Cross Country Runner of the Year.

14.9. Mallory Robbins is the 2023 KMAland Nebraska Girls Cross Country Runner of the Year.

14.10. Midlands Festival Choir - Izzy McGraw, Maddy Quimby

14.11. Midlands Honor Choir - Lily Guthner, Eli Horner, Gage Olsen, Ivy Schmidt, Joshua Schreiber, Sandra Selby, and Gertie Yoder

14.12. Plattsmouth Optimist Club Awards:

Friend of Youth - Claude Michel

110% - Jana Shuey

Outstanding Youth - Emily Zitek

14.13. Trailblazer Conference Honor Band:

Lucy Alldredge

Joshua Gradoville

Andrew Hipsher

Emma Horner

Josh Hudson

Izzy McGraw

Sam McKnight

Cole McManigal

Elizabeth Sanchez

Sandra Selby

Kaia Shotkoski

14.14. Trailblazer All-Conference

Softball: 1st Team - Stella Campin, Honorable Mention - Ruby Campin, Aimee Dasher

15. Administrative Reports

15.1. Superintendent's Report

15.2. High School Principal's Report

15.3. Middle School Principal's Report

- 15.4. Elementary Principal's Report**
- 15.5. Early Childhood/Head Start Report**
- 15.6. Special Education Report**
- 15.7. Instructional Services Report**

16. Action Items

16.1. Discuss, consider, and take all action to rescind the action from Oct. 9, 2023 authorizing the Board President and Superintendent to seek legal guidance and take all action necessary to finalize a memorandum of understanding (MOU) with Jobs for America's Graduates (JAG) Nebraska for the 2024-2025 school year including signing, executing, and delivering the MOU.

Motion failed 3-5 with a motion by Foster and a second by Cunningham-Swanson. Harvey, Muller, Shuey, Siemonsma and Tesarek-Parsons voted no.

16.2. Discuss, consider, and take all action to approve an early graduation request for Kaiden Carroll to graduate in Dec. 2023.

Motion passed 8-0 with a motion by Muller and a second by Tesarek-Parsons.

16.3. Discuss, consider, and take all action to approve the final reading of Policy Series 7000 New Construction (Operations Committee)

Motion passed 8-0 with a motion by Winters and a second by Shuey.

16.4. Discuss, consider, and take all action to approve the second reading of Policy Series 6000 Instruction (Committee on American Civics Committee)

Motion passed 8-0 with a motion by Shuey and a second by Muller.

16.5. Discuss, consider, and take all action to approve the media materials recommendation from the review committee that was established per Policy 6300.

Motion passed 7-1 with a motion by Muller and a second by Siemonsma. Cunningham-Swanson voted no.

16.6. Discuss, consider, and take all action to approve a Spanish-language interpreting services contract with Claudia Pinto for the remainder of the 2023-2024 school year.

Motion passed 8-0 with a motion by Muller and a second by Winters.

16.7. Discuss, consider, and take all action to recognize the Plattsmouth Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2025-2026 contract year.

Motion passed 8-0 with a motion by Winters and a second by Muller.

16.8. Discuss, consider, and take all action to approve a High School Boys Basketball trip to Glenwood, IA on Jan. 26, 2024.

Motion passed 8-0 with a motion by Foster and a second by Shuey.

16.9. Discuss, consider, and take all action to approve a HS Wrestling trip to Glenwood, IA on Dec 7, 2023.

Motion passed 8-0 with a motion by Muller and a second by Foster.

16.10. Discuss, consider, and take all action authorizing the superintendent to sell/dispose of high school misc. items.

Motion passed 8-0 with a motion by Foster and a second by Winters.

16.11. Discuss, consider, and take all action to adopt a resolution for a recall election as required by law.

Motion passed 7-0-1 with a motion by Siemonsma and a second by Tesarek-Parsons.
Terri Cunningham-Swanson: Abstain (with conflict).

17. Announcements

17.1. Next meeting: Monday, December 11, 2023 6 PM Regular Meeting

18. ADJOURNMENT

Motion to adjourn at 8:13 PM. **Passed 8-0** with a motion by Muller and a second by Cunningham-Swanson.

19. *Closed Session: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

20. *Sequence of Agenda: The sequence of the agenda topics is subject to change at the discretion of the board.

Chairperson

Superintendent



Do Not Use For Account Transactions
PO BOX 3009
MONROE, WI 53566-8309

PLATTSMOUTH COMMUNITY SCHOOL
1912 OLD HIGHWAY 34
PLATTSMOUTH NE 68048-5676

November 30, 2023, monthly transaction statement

View your statements online at vanguard.com.

Client Services: 800-662-2739

This statement shows only transactions that occurred on your brokerage account during the past month. A comprehensive statement, which includes detail pages for each fund, will continue to be mailed following the close of each quarter.

Assets listed in this statement are held by Vanguard Brokerage Services® (VBS), a division of Vanguard Marketing Corporation (VMC), member FINRA and SIPC. Summary data are provided solely as a service and are for informational purposes only.

Statement overview **\$965,660.97**
Total value of all accounts as of November 30, 2023

Accounts	Value on 10/31/2023	Value on 11/30/2023
Plattsmouth Community School		
Organization brokerage account	\$839,340.50	\$965,660.97

Asset mix



	Value on 11/30/2023
92.9% Stocks	\$897,511.95
0.0% Fixed Income	0.00
7.1% Short-term reserves	68,149.02
0.0% Other	0.00
	\$965,660.97

Your percentages are based on your holdings as of the prior month-end. Recalculated values are included. See Disclosures for more information.

Organization brokerage account—81306980
 Plattsmouth Community School

Client Services: 800-662-2739

Account overview

\$965,660.97

Total account value as of November 30, 2023

Year-to-date income

Taxable income	\$33,459.70
Nontaxable income	0.00
Total	\$33,459.70

Balances and holdings for Vanguard Brokerage Account—81306980

Your securities are held in your cash account, unless otherwise noted. This section only shows securities that were held in the account at the end of the time period indicated.

Sweep program

Name	Quantity	Price on 11/30/2023	Balance on 10/31/2023	Balance on 11/30/2023
VANGUARD FEDERAL MONEY MARKET FUND 7-day SEC Yield: 5.31%	68,149.0200	\$1.00	\$67,853.58	\$68,149.02
Total Sweep Balance			\$67,853.58	\$68,149.02

ETFs

Symbol	Name	Total cost	Quantity	Price on 11/30/2023	Balance on 10/31/2023	Balance on 11/30/2023
AMPLP	ALPS ALERIAN MLP ETF NEW Est. annual income: \$10,949.45; Est. yield: 7.29%	\$114,736.30	3,411.0444	\$44.0600	\$140,197.73	\$150,290.61

Organization brokerage account—81306980

Client Services: 800-662-2739

Plattsmouth Community School

Balances and holdings for Vanguard Brokerage Account—81306980 continued

ETFs continued

Symbol	Name	Total cost	Quantity	Price on 11/30/2023	Balance on 10/31/2023	Balance on 11/30/2023
SDY	SPDR SERIES TRUST S&P DIVIDEND ETF Est. annual income: \$2,712.90; Est. yield: 2.68%	84,003.19	845.1420	119.6500	94,605.19	101,121.24
Total Est. annual income: \$13,662.35; Est. yield: 5.43%					\$234,802.92	\$251,411.85

Stocks

Symbol	Name	Total cost	Quantity	Price on 11/30/2023	Balance on 10/31/2023	Balance on 11/30/2023
ASML	ASML HOLDING NV NY REGISTRY SHS NEW 2012 Est. annual income: \$1,599.70; Est. yield: 1.14%	\$45,810.33	205.2900	\$683.7600	\$122,682.39	\$140,369.09
BX	BLACKSTONE INC Est. annual income: \$17,340.90; Est. yield: 3.76%	211,513.43	4,109.2190	112.3700	376,487.67	461,752.93
RHP	RYMAN HOSPITALITY PPTYS INC Est. annual income: \$1,314.74; Est. yield: 2.99%	34,272.81	438.2470	100.3500	37,513.94	43,978.08
Total Est. annual income: \$20,255.34; Est. yield: 3.14%					\$536,684.00	\$646,100.10

Organization brokerage account—81306980

Client Services: 800-662-2739

Plattsmouth Community School

Account activity for Vanguard Brokerage Account – 81306980

This section shows transactions that have settled by November 30, 2023.

Income summary

	Dividends	Interest	Tax-exempt interest	Short-term capital gains	Long-term capital gains	Other income
November	\$6,810.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Year-to-date	33,459.70	0.00	0.00	0.00	0.00	0.00

Completed transactions

Settlement date	Trade date	Symbol	Name	Transaction type	Account type	Quantity	Price	Commissions & fees	Amount
11/06	11/06	BX	BLACKSTONE INC	Dividend	-	-	-	-	\$3,261.40
11/06	11/06	BX	BLACKSTONE INC	Reinvestment	Cash	32.4710	\$100.4390	-	-3,261.40
11/10	11/10	ASML	ASML HOLDING NV NY REGISTRY SHS NEW 2012	Dividend	-	-	-	-	313.40
11/10	11/10	ASML	ASML HOLDING NV NY REGISTRY SHS NEW 2012	Reinvestment	Cash	0.4130	644.2920	-	-266.39
11/10	11/10	ASML	FRGN-W/H @ SOURCE ASML HLDG NV NYRS NEW	Foreign Tax Withheld	-	-	-	-	-47.01
11/14	11/14	AMPL	ALPS ALERIAN MLP ETF NEW	Dividend	-	-	-	-	2,940.28
11/14	11/14	AMPL	ALPS ALERIAN MLP ETF NEW	Reinvestment	Cash	69.8210	42.1110	-	-2,940.28
11/30	11/30	-	VANGUARD FEDERAL MONEY MARKET FUND	Dividend	-	-	-	-	295.44
11/30	11/30	-	VANGUARD FEDERAL MONEY MARKET FUND	Reinvestment	-	-	-	-	-295.44

Organization brokerage account—81306980
 Plattsmouth Community School

Client Services: 800-662-2739

Account activity for Vanguard Brokerage Account — 81306980 continued

Completed transactions continued

Settlement date	Trade date	Symbol	Name	Transaction type	Account type	Quantity	Price	Commissions & fees	Amount
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If you had an adjustment to a dividend or interest payment from a previous month, the monthly amount shown under the Income Summary section of your brokerage statement may be overstated.

Disclosures

Cost basis information

Vanguard is required to report cost basis information to the IRS for sales of covered securities in taxable (nonretirement) accounts. Covered securities are generally stock or mutual funds acquired on or after January 1, 2011 and 2012, respectively. Unless you select another method, we'll use the "first in, first out" (FIFO) accounting method for sales of stocks and exchange-traded funds (ETFs) and the "average cost" method for sales of mutual funds. For more cost basis information go to investor.vanguard.com/taxes/cost-basis

Gain or loss. The gain or loss realized by the sale or redemption, calculated by subtracting the cost from the proceeds. Gains and losses are generally short-term if the security was held a year or less, and long-term if held more than a year.

For our brokerage clients

Your brokerage cash and/or securities are held in custody by Vanguard Brokerage Services, a division of Vanguard Marketing Corporation, member FINRA and SIPC. Vanguard funds not held through your Vanguard Brokerage Services (VBS) account are held by The Vanguard Group, Inc., and are not protected by SIPC.

I. General information and key terms

Advice. Vanguard Brokerage Services doesn't provide tax, investment, or legal advisory services, and no one associated with Vanguard Brokerage Services is authorized to render such advice.

Direct Participation Program (DPP) and Real Estate Investment Trust (REIT). DPP and REIT securities are generally illiquid. The value of the security will be different than its purchase price. Any estimated value on your statement may not be realized when you seek to liquidate the security.

Financial statement. A Vanguard Brokerage financial statement is available for your inspection at any time upon request to Vanguard Brokerage Services.

Free credit balance. Any free credit balance carried for your account represents funds payable on demand, which, although properly accounted for on Vanguard Brokerage's books of record, aren't segregated and may be used in the conduct of its business to the extent permitted by law. Your settlement fund may be liquidated upon your request and the proceeds remitted to you.

Dividend reinvestment. When reinvesting dividends of eligible stocks, ETFs, and closed-end funds, Vanguard Brokerage Services combines cash distributions from the accounts of all clients who have November 30, 2023, monthly transaction statement

requested reinvestment in the same security, and then uses that combined total to purchase additional shares of the security in the open market. The new shares are divided proportionately among the clients' accounts, in whole and fractional shares rounded to four decimal places. If the total purchase can't be completed in one trade, clients will receive shares purchased at the weighted average price paid by Vanguard Brokerage Services. Participants in our free dividend reinvestment program should refer to the "Completed transactions" area of the "Account activity for Vanguard Brokerage Account" section of their Vanguard statements for details of transaction history and dates.

For dividend reinvestment of mutual funds held in your brokerage account, the instructions are provided to the fund and the "settlement date" and "trade date" on your statement will generally represent the day the transaction is entered in your account record. Call Vanguard Brokerage Services with any questions.

Reporting brokerage account discrepancies. Promptly report in writing any inaccuracies or discrepancies in your Vanguard Brokerage account (including unauthorized trading) to Vanguard Brokerage Services. Any oral communication must be confirmed in writing to further protect your rights, including your rights under the Securities Investor Protection Act.

Margin accounts. If you maintain a margin account, this is a combined statement of your general account and a special memorandum account maintained for you under Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the separate account as required by Regulation T is available for your inspection upon request to Vanguard Brokerage Services. All securities must be held in your margin account. Note that purchases of open-end mutual funds and Vanguard ETFs® will settle in your cash account and after 30 days be moved into your margin account.

Money market fund transactions. Vanguard Brokerage Services may elect to send a monthly statement, in lieu of an immediate confirmation, for transactions executed pursuant to a periodic plan or an investment company plan, or executed in shares of any open-end registered money market mutual fund.

Orphaned fractional share transactions. Vanguard Brokerage Services may elect to send a monthly statement, in lieu of an immediate confirmation, for transactions executed to liquidate orphaned fractional share positions. Orphaned fractional share positions are fractional share positions held without a corresponding whole share position. Liquidations of these positions are executed by Vanguard Brokerage Services on a principal basis at the previous day's closing price, and the proceeds are credited to your account. No transaction fee is charged.

Open orders. A good-till-canceled (GTC) order will remain in effect for 60 calendar days after the business day on which the order was placed. If the 60th day falls during a weekend or on a holiday, the order will be canceled on the next business day before the markets open. GTC orders are automatically entered on a “do not reduce” (DNR) basis. The limit price won’t be adjusted when a stock goes “ex-dividend.” Orders for securities undergoing corporate actions such as, but not limited to, stock splits, stock dividends, special cash dividends, and spin-offs may be canceled before the market opening on the ex-dividend date of the corporate action. You must maintain records of all open orders. Be sure to review your open GTC orders periodically.

Option accounts. Information regarding commissions and charges related to the execution of an options transaction is provided in the transaction confirmation sent to you at the time of the transaction. These are also available upon request. You should advise us promptly of any changes in your investment objectives or financial situation.

Tax information. After year-end, Vanguard Brokerage Services is required to provide tax information to the IRS and other governmental authorities. At that time, you’ll receive necessary information on the annual tax information statement; use that statement to prepare your tax filings. Note that certain types of assets typically need corrected tax forms.

Trade execution. Vanguard Brokerage Services may have acted as principal, agent, or both in the placement of trades for your account. Details are provided upon request to Vanguard Brokerage Services.

Average pricing. If average price transaction is indicated on this statement, details regarding the actual execution prices are available upon request to Vanguard Brokerage Services.

When issued. A short form of “when, as, and if issued.” The term indicates a conditional transaction in a security authorized for issuance but not as yet actually issued. All “when issued” transactions are on an “if” basis, to be settled if and when the actual security is issued.

II. Portfolio holdings

The net market value of the securities in your account, including short positions, is reflected in this statement on a trade-date basis at the close of the statement period. The market prices have been obtained from quotation services that we believe to be reliable; however, we can’t guarantee their accuracy. Securities for which a price isn’t available are marked “—” and are omitted from the total. Prices listed reflect quotations on the statement date. Current prices are listed to help you track your account and aren’t suitable for tax purposes. Account balances provided on the statement are displayed in short-form using only two decimal places. Please log on to your account at Vanguard.com to review your account balances. Accrued interest represents interest earned but not yet received.

Fund data on Vanguard.com is generally updated mid-month. Depending on when you log on, there may be a difference between the asset mix shown on your statement and the data shown online.

November 30, 2023, monthly transaction statement

There also may be a difference between your fund’s actual asset allocation and its target allocation. For more information about your fund’s target allocation, go to Vanguard.com.

Estimated values on statements. Vanguard Brokerage Services relies on external vendors to provide estimated, periodic valuation and market-price information for securities listed in your account statement. From time to time, this information isn’t available or isn’t received in time for posting to your account statement. In this case, the valuation or market price on your statement is marked “-” and the security hasn’t been valued for purposes of calculating account totals. For owners of auction-rate securities: If an estimated valuation is provided on your account statement for auction-rate securities, please note that due to market illiquidity, you may not be able to sell the security at or near the estimated valuation listed on your account statement.

The estimated annual income (EAI) and estimated yield (EY) figures are estimates and are for informational purposes only. EAI represents estimated income to be distributed by a specific position. EAI may be negative on short positions. EY represents the estimated yield of a specific position based on its EAI and current price. EY reflects only the income generated by an investment. It does not reflect changes in the investment’s price, which may fluctuate. EAI and EY for certain types of securities includes return of principal or capital gains, in which case the EAI and EY is not limited to realizable income. Actual income and yield may be higher or lower than the estimated amounts. These figures should not be considered a forecast or guarantee of future results. They are computed using information from providers believed to be reliable; however, no assurance can be made as to the accuracy. Since interest and dividend rates are subject to change at any time and may be affected by current and future economic, political, and business conditions, they should not be relied on for making investment, trading, or tax decisions. The money market settlement fund 7 day SEC yield is calculated by annualizing its daily income distributions for the previous 7 days, which is not the same methodology for calculating EY for other positions held in your account (s). Calculation methodologies differ by security type. Certain security types estimate the annual yield based on historical actual income paid while others estimate future yield based on existing conditions. Please contact Vanguard Brokerage Services for current information regarding your investments and the current estimated valuations of your holdings.

Asset mix for some funds recalculated by Vanguard. If the “Asset mix” section of your “Statement overview” page has a footnote that reads “Recalculated values are included,” the asset allocation breakdown of particular funds within your portfolio among stocks, bonds, and short-term reserves has been calculated using long positions, margin credit or debit balances; short positions have been excluded. Certain funds employ trading strategies, such as risk hedging, short selling, and use of leverage and derivatives, that could result in significant short positions that can’t be displayed using a standard asset allocation pie chart. Exclusion of these short positions may have a significant impact on the “Asset mix” pie chart. For more information about the strategies or holdings of a particular fund, see the fund’s prospectus.

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<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>	
<u>Checking</u>				1
Checking	1	Fund: 01 GENERAL		
ADKINS, MEREDITH		SLP CONTRACTOR	10,044.00	
ESHIPPING LLC		SHIPPING	633.69	
			Fund Total:	10,677.69
			Checking Account Total:	10,677.69

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
Checking	1	
Checking	1 Fund: 01 GENERAL	
AA WHEEL & TRUCK SUPPLY INC	SUPPLIES	139.86
ADKINS, MEREDITH	SLP CONTRACTOR	8,586.00
AGRIVISION GROUP LLC	SERVICE/SUPPLIES	3,348.51
ALL COVERED	SERVICES	3,351.54
AVERY RENTS INC	SERVICE	50.26
BLACKWELL, KATHRYN	MILEAGE REIMBURSEMENT	742.77
BOMGAARS	SUPPLIES	693.72
BOO, INC	SERVICE/SUPPLIES	2,814.28
CANON FINANCIAL SERVICES, INC	COPIER LEASES	11,608.43
CAPITAL BUSINESS SYSTEMS INC	COPIER SUPPLIES/SERVICE	1,181.64
CITY OF PLATTSMOUTH	WATER & SEWER	2,185.09
CITY OF PLATTSMOUTH	SUPPLIES/SERVICES	19,992.28
COMPANION CORPORATION	SUPPLIES	1,282.00
CORNERSTONES OF CARE	SERVICES	150.00
COUNCIL BLUFFS WINNELSON	SUPPLIES	756.06
CRICK, RYAN	MUSIC ACCOMPANIST SERVICES	310.00
DIGGINS, JUSTIN	MILEAGE REIMBURSEMENT	901.28
DMG INC	SERVICE/SUPPLIES	261.66
DUECHTING, CYNTHIA	LEP SERVICES	1,860.55
EDUCATIONAL SERVICE UNIT #3	SERVICE	87,141.68
ENTERPRISE PUBLISHING COMPANY	ADVERTISING	975.00
FASTENAL COMPANY	SUPPLIES	4,317.24
FIBER PLATFORM LLC	EDUC VIDEO BUNDLE	631.27
FOLLETT SCHOOL SOLUTIONS LLC	SUPPLIES	828.73
GOODWILL INDUSTRIES INC	WORK EXPERIENCE TUITION	3,800.00
HEARTLAND FAMILY SERVICE	TUITION	5,695.00
HEARTLAND FOUNDATION	TUITION	8,381.25

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
HENRY-HOBSCHEIDT MOTORS, INC	SALES/SERVICE	79.20
HOME DEPOT U.S.A. D/B/A HOME DEPOT PRO	SUPPLIES	2,111.88
HORNER, FAWN	REIMBURSEMENT	92.69
HOUGHTON MIFFLIN GRT SOURCE	SUPPLIES	1,296.94
HY-VEE STORES	FUEL/SUPPLIES	2,479.91
JOHANSEN, LAURA	NUTRITION SERVICES	165.00
JUST FOR KIDS THERAPY INC	SERVICES	12,061.50
KNIERIM, JIM	REIMBURSEMENT	121.10
LIFEARTS INTEGRATED HEALTH CENTER PC	DOT PHYSICALS	90.00
MATHESON TRI-GAS INC	SUPPLIES	1,191.26
MCCANDLESS, SAMUEL	SERVICE	1,200.00
MENARDS BELLEVUE	SUPPLIES	714.76
MOSS, DONNA	SPEECH LANGUAGE SERVICES	12,798.00
MULLENAX AUTO SUPPLY	SUPPLIES	298.59
MYERS-KROMMENHOEK, DARIEN	CONTRACTED SERVICES	2,085.75
NEBR ASSOC OF SCHOOL BOARDS	INSERVICE/FEES	80.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	REGISTRATIONS/DUES	120.00
NEBRASKA PUBLIC POWER DISTRICT	ELECTRICITY	24,702.90
O'REILLY AUTOMOTIVE INC	SUPPLIES	149.95
OMAHA PUBLIC POWER DISTRICT	UPS/SERVICE	45.80
OMAHA WINLECTRIC CO	SUPPLIES	202.05
ONE SOURCE THE BACKGROUND CHECK COMPANY	SERVICE	382.00
PAT'S PIANO SERVICE	TUNING	95.00
PERMITE LLC	SERVICE	500.00
PERRY, GUTHERY, HAASE & GESSFORD PC LLO	SERVICES	784.00
PINC PROFESSIONAL INTERPRETER AND TRANSLATOR LLC	INTERPRETER	604.38
PRIME COMMUNICATIONS	REPAIRS	372.50
PRIME HOME DEVELOPMENTAL DISABILITIES SERVICES INC	SERVICES	17,338.77

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
PROFESSIONAL HEATING AND AIR	SERVICE	11,990.00
PSYCHEMEDICS CORPORATION	SERVICE/SUPPLIES	2,343.00
QUALITY SIGNS	SIGNS	275.00
READY MIXED BUILDING MATERIALS	SUPPLIES	1,168.96
RENAISSANCE LEARNING INC	SUPPLIES	5,712.00
SAPP BROS INC	SUPPLIES/SERVICE	2,789.85
SCHOOL SPECIALTY LLC	SUPPLIES	899.64
SHRED IT US JV LLC	SHREDDING	167.71
SOTER TECHNOLOGIES LLC	SUPPLIES	150.00
STANTON, SARA	REIMBURSEMENT	6.55
STAUB - MULLER, LACEY	MILEAGE REIMBURSEMENT	1,561.00
SUBWAY SANDWICHES & SALADS	FOOD	61.00
TIME MANAGEMENT SYSTEMS	TIMEKEEPING SYSTEM SERVICE	331.00
UNIVERSITY OF NEBRASKA - KEARNEY	REGISTRATION	130.00
US BANK NA	FUEL PURCHASES	743.83
VERIZON WIRELESS	CELL SERVICE	527.71
VISION SERVICE PLAN INSURANCE COMPANY	EMPLOYEE BENEFIT	9.22
VOICE & DATA SYSTEMS INC	SERVICE	768.00
WARGA, KIMBER	MILEAGE REIMBURSEMENT	990.36
WASTE MANAGEMENT OF NEBRASKA INC	TRASH SERVICE	2,837.71
WAYNE STATE COLLEGE	TUITION	35.00
WINDSTREAM	TELEPHONE SERVICE	6,024.26
WITTE PHYSICAL THERAPY	SERVICES/SUPPLIES	2,375.00
WOODRIVER ENERGY LLC	FUEL	2,100.31
Fund Total:		298,147.14
Checking	1 Fund: 06 CAFETERIA	
CFG INC	SERVICE/SUPPLIES	1,772.40
HILAND DAIRY FOODS COMPANY LLC	DAIRY PRODUCTS	5,850.27
HY-VEE STORES	FUEL/SUPPLIES	15.96

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
ROTELLA'S ITALIAN BAKERY INC	BREAD	647.55
SYSCO LINCOLN	SUPPLIES	29,343.21

Fund Total: 37,629.39

Checking	1	Fund: 12	STUDENT FEES	
HY-VEE STORES			FUEL/SUPPLIES	199.42
SCHMITT MUSIC CENTERS			SUPPLIES	69.95

Fund Total: 269.37

Checking Account Total: 336,045.90

<u>Checking</u>	<u>3</u>	<u>Fund: 05</u>	<u>ACTIVITY FUND</u>	
4IMPRINT, INC			SUPPLIER	1,028.39
ACCELERATED GRAPHX LLC			SUPPLIES	2,671.50
AYALA, SABRINA			REIMBURSEMENT	85.00
BECK, JULIANA				273.24
BOMGAARS			SUPPLIES	9.90
COCA COLA OF OMAHA			BEVERAGES	56.72
COZAD COMMUNITY SCHOOLS			REGISTRATION	100.00
EDUCATIONAL SERVICE UNIT #3			SERVICE	50.00
FOUR SEASONS FUNDRAISING INC			FUNDRAISER SUPPLIES	596.85
FUN EXPRESS LLC			SUPPLIES	38.72
GONE LOGO			T SHIRTS	1,966.80
GRAY, RICKY			SERVICE/SUPPLIES	64.20
HARVEY, CHRISTINA			REIMBURSEMENT	172.75
HAUFF MID-AMERICA SPORTS INC			SUPPLIES	236.19
HY-VEE STORES			FUEL/SUPPLIES	1,186.09
J.W. PEPPER & SON INC			SUPPLIES	88.20
JONES T-SHIRTS, INC.			SUPPLIES	909.14
LUTZ, ZACHARY			OFFICIAL	70.00
MENARDS BELLEVUE			SUPPLIES	144.60
METZGER, CHAD			OFFICIAL	140.00
MILLARD NORTH HIGH SCHOOL			ENTRY FEE	135.00

Fund: 01 GENERAL

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	TAXED LEVIED BY SCHOOL DISTRICT	10,000,000.00	79,208.69	3,634,799.48	36.35	6,365,200.52
01 1115	CARLINE TAXES	9,000.00	0.00	1,356.12	15.07	7,643.88
01 1120	PUBLIC POWER DIST SALES TAX	160,000.00	0.00	0.00	0.00	160,000.00
01 1125	MOTOR VEHICLE TAX	850,000.00	78,990.56	245,831.87	28.92	604,168.13
01 1370	PRESCHOOL TUITION	70,000.00	8,405.75	22,772.75	32.53	47,227.25
01 1510	INTEREST ON INVESTMENTS	1,000.00	9,140.09	29,873.71	2,987.37	(28,873.71)
01 1510 0003	INTEREST ON INVESTMENTS/HD ST	0.00	2.16	49.45	0.00	(49.45)
01 1510 0004	INTEREST ON INVESTMENTS/HD ST	0.00	0.00	0.00	0.00	0.00
01 1800	REVENUE FR COMM SERVICE/GED/BDA	4,000.00	0.00	0.00	0.00	4,000.00
01 1910	RENTAL OF SCHOOL FACILITIES/PROPERTY	1,000.00	0.00	40.00	4.00	960.00
01 1911	LOCAL LICENSE FEES	5,000.00	0.00	0.00	0.00	5,000.00
01 1920	CONTRIB FR PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
01 1921	CITY POLICE COURT FINES	5,000.00	10,251.30	10,251.30	205.03	(5,251.30)
01 1990	MISCELLANEOUS LOCAL REVENUE	23,000.00	4,985.00	4,985.00	21.67	18,015.00
01 1990 0003	MISC LOCAL REVENUE/HD ST	0.00	0.00	0.00	0.00	0.00
01 1990 0004	MISCELLANEOUS LOCAL REVENUE/HD ST	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		11,128,000.00	190,983.55	3,949,959.68	35.50	7,178,040.32
01 2110	COUNTY FINE & LICENSE FEES	95,000.00	0.00	21,817.89	22.97	73,182.11
01 2210	ESU RECEIPTS	1,500.00	0.00	0.00	0.00	1,500.00
Subtotal: 2000		96,500.00	0.00	21,817.89	22.61	74,682.11
01 3110	STATE AID TO DISTRICTS	4,161,111.00	416,111.00	1,248,333.00	30.00	2,912,778.00
01 3120	SPECIAL ED PROGRAMS	2,800,000.00	0.00	0.00	0.00	2,800,000.00
01 3125	SPECIAL ED TRANSPORTATION	90,000.00	0.00	0.00	0.00	90,000.00
01 3130	HOMESTEAD EXEMPTION	420,000.00	0.00	0.00	0.00	420,000.00
01 3131	PROPERTY TAX CREDIT	250,000.00	0.00	0.00	0.00	250,000.00
01 3132	PERSONAL PROPERTY TAX CREDIT	240,000.00	10,279.08	10,279.08	4.28	229,720.92
01 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	6,000.00	0.00	0.00	0.00	6,000.00
01 3155	RULE 4 TEXTBOOK LOAN	0.00	0.00	0.00	0.00	0.00
01 3165	PRESCHOOL FLEX FUNDING	5,000.00	0.00	0.00	0.00	5,000.00
01 3166	SCHOOL AGE FLEX	65,000.00	0.00	0.00	0.00	65,000.00
01 3175	ABE/STATE GRANT	1,000.00	0.00	0.00	0.00	1,000.00
01 3180	PRO-RATA MOTOR VEHICLE	22,000.00	0.00	3,301.70	15.01	18,698.30
01 3400	STATE APPORTIONMENT	200,000.00	0.00	0.00	0.00	200,000.00
01 3535	HIGH ABILITY LEARNERS	1,200,000.00	0.00	11,585.00	0.97	1,188,415.00
01 3541	BIRTH TO 3 ENDOWMENT	70,000.00	0.00	0.00	0.00	70,000.00
01 3575	NEBR INNOVATION GRANT	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE SOURCES	30,000.00	0.00	30,890.00	102.97	(890.00)
Subtotal: 3000		9,560,111.00	426,390.08	1,304,388.78	13.64	8,255,722.22
01 4105	USF - E RATE	0.00	0.00	0.00	0.00	0.00
01 4305	IMPACT AID PL 874	0.00	0.00	0.00	0.00	0.00
01 4307	AMERICAN INDIAN EDUCATION	0.00	0.00	0.00	0.00	0.00
01 4309 0003	HEAD START	400,000.00	0.00	131,425.47	32.86	268,574.53
01 4309 0004	HEAD START	400,000.00	0.00	0.00	0.00	400,000.00
01 4505	TITLE I ESEA	210,000.00	0.00	0.00	0.00	210,000.00
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II PART A	10,000.00	0.00	0.00	0.00	10,000.00
01 4512	IDEA POVERTY/BASE	10,000.00	0.00	0.00	0.00	10,000.00
01 4515	IDEA PART B SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA PART B (619) PRESCHOOL	20,000.00	0.00	0.00	0.00	20,000.00
01 4518	IDEA BASE AND E/P	190,000.00	0.00	0.00	0.00	190,000.00
01 4519	IDEA PART B E/POVERTY	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA NON PUBLIC	20,000.00	0.00	0.00	0.00	20,000.00
01 4524	ROTC REIMBURSEMENT FROM DOD	0.00	10,717.50	27,666.32	0.00	(27,666.32)
01 4529	ADULT BASIC EDUCATION	0.00	0.00	0.00	0.00	0.00

Fund: 01 GENERAL

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 4530	OTHER FEDERAL RECEIPTS	125,000.00	200,000.00	200,000.00	160.00	(75,000.00)
01 4531	21ST CENTURY LEARNING GRANT/MS	12,000.00	0.00	0.00	0.00	12,000.00
01 4701	CENTRAL NEB ROBOTICS GRANT	0.00	0.00	0.00	0.00	0.00
01 4708	MEDICAID IN PUBLIC SCHOOLS	3,000.00	0.00	19,715.48	657.18	(16,715.48)
01 4709	MEDICAID ADM ACTIVITIES	40,000.00	0.00	5,282.67	13.21	34,717.33
01 4969	TITLE IV STUDENT SUPPORT	0.00	0.00	0.00	0.00	0.00
01 4995	PRESIDENTIAL DISASTER AID/ESSERS	0.00	0.00	0.00	0.00	0.00
01 4997	ESSER II	100,000.00	150,423.00	150,423.00	150.42	(50,423.00)
01 4998	ESSERS III	100,000.00	0.00	0.00	0.00	100,000.00
Subtotal: 4000		1,640,000.00	361,140.50	534,512.94	32.59	1,105,487.06
01 5200	FUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
01 5300	SALE OF PROPERTY	0.00	0.00	3,525.00	0.00	(3,525.00)
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	17,810.43	19,489.01	0.00	(19,489.01)
Subtotal: 5000		0.00	17,810.43	23,014.01	0.00	(23,014.01)
Fund Total:		22,424,611.00	996,324.56	5,833,693.30	26.01	16,590,917.70

Fund: 02 DEPRECIATION FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	INVESTMENT INCOME	1,000.00	1.70	5.16	0.52	994.84
	Subtotal: 1000	1,000.00	1.70	5.16	0.52	994.84
02 5200	FUND TRANFERS IN	50,000.00	0.00	0.00	0.00	50,000.00
	Subtotal: 5000	50,000.00	0.00	0.00	0.00	50,000.00
	Fund Total:	51,000.00	1.70	5.16	0.01	50,994.84

Fund: 03 EMPLOYEE BENEFITS FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 5200	FUND TRANSFERS IN	43,000.00	3,841.21	11,493.63	26.73	31,506.37
	Subtotal: 5000	43,000.00	3,841.21	11,493.63	26.73	31,506.37
	Fund Total:	43,000.00	3,841.21	11,493.63	26.73	31,506.37

Fund: 05 ACTIVITY FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510 8010	INTEREST	0.00	455.86	1,365.61	0.00	(1,365.61)
05 1710 8015	DISTRICT ACTIVITIES/ADMISSIONS	0.00	0.00	0.00	0.00	0.00
05 1710 8022	HEAD START ACTIVITIES	0.00	0.00	0.00	0.00	0.00
05 1710 8023	HEAD START PARENT GROUP	0.00	0.00	0.00	0.00	0.00
05 1710 8030	HEAD START BOOK FAIR	0.00	0.00	0.00	0.00	0.00
05 1710 8101	ELEM STUDENT COUNCIL	0.00	1,542.80	1,542.80	0.00	(1,542.80)
05 1710 8102	ELEM TEACHERS	0.00	277.38	277.38	0.00	(277.38)
05 1710 8103	ELEM MISC	0.00	69.60	2,912.12	0.00	(2,912.12)
05 1710 8107	SOCIAL WORK FAMILY RESOURCE ACCT	0.00	0.00	0.00	0.00	0.00
05 1710 8113	ELEM FIELD TRIPS	0.00	0.00	3,370.90	0.00	(3,370.90)
05 1710 8202	MS ATHLETICS	0.00	0.00	4,173.00	0.00	(4,173.00)
05 1710 8204	MS BAND	0.00	24.00	135.50	0.00	(135.50)
05 1710 8206	BUILDERS CLUB	0.00	0.00	0.00	0.00	0.00
05 1710 8207	REFERRAL FREE ACTIVITIES	0.00	2,463.00	2,463.00	0.00	(2,463.00)
05 1710 8208	FCS	0.00	0.00	0.00	0.00	0.00
05 1710 8209	MS NAT'L JR HONOR SOCIETY	0.00	0.00	0.00	0.00	0.00
05 1710 8210	MS VENDING	0.00	0.00	0.00	0.00	0.00
05 1710 8211	DESTINATION IMAGINATION	0.00	235.00	235.00	0.00	(235.00)
05 1710 8215	MS SCIENCE FAIR	0.00	0.00	0.00	0.00	0.00
05 1710 8216	MS STUDENT COUNCIL	0.00	0.00	1,647.63	0.00	(1,647.63)
05 1710 8221	MS WRESTLING CLUB	0.00	0.00	0.00	0.00	0.00
05 1710 8226	MS YEARBOOK	0.00	65.00	240.00	0.00	(240.00)
05 1710 8302	CAREER ACADEMIES	0.00	0.00	2,514.47	0.00	(2,514.47)
05 1710 8304	ART CLUB	0.00	0.00	150.00	0.00	(150.00)
05 1710 8312	HS BAND	0.00	0.00	405.00	0.00	(405.00)
05 1710 8314	BOOSTER CLUB	0.00	0.00	0.00	0.00	0.00
05 1710 8316	SPIRIT SQUAD	0.00	6,089.75	11,107.25	0.00	(11,107.25)
05 1710 8317	BLUE PRINT	0.00	0.00	0.00	0.00	0.00
05 1710 8318	CHORUS/SWING CHOIR	0.00	2,101.40	6,485.40	0.00	(6,485.40)
05 1710 8320	G.S. ALLIANCE	0.00	0.00	0.00	0.00	0.00
05 1710 8321	STUDENT TRAVEL ABROAD	0.00	1,010.00	2,415.63	0.00	(2,415.63)
05 1710 8322	CLASS OF 2025	0.00	301.20	2,879.70	0.00	(2,879.70)
05 1710 8323	CLASS OF 2026	0.00	0.00	0.00	0.00	0.00
05 1710 8324	CLASS OF 2023	0.00	0.00	0.00	0.00	0.00
05 1710 8326	CLASS OF 2024	0.00	0.00	0.00	0.00	0.00
05 1710 8328	CLASS OF 2027	0.00	0.00	0.00	0.00	0.00
05 1710 8329	CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
05 1710 8332	CONCESSIONS	0.00	1,320.32	12,690.66	0.00	(12,690.66)
05 1710 8333	BLUE DEVIL CATERING	0.00	870.00	1,143.00	0.00	(1,143.00)
05 1710 8334	DECA	0.00	152.50	6,317.50	0.00	(6,317.50)
05 1710 8336	MANUFACTURING	0.00	0.00	0.00	0.00	0.00
05 1710 8337	FITNESS CENTER	0.00	0.00	0.00	0.00	0.00
05 1710 8339	EDUCATORS RISING/FEA	0.00	0.00	0.00	0.00	0.00
05 1710 8342	FCCLA	0.00	130.00	922.33	0.00	(922.33)
05 1710 8344	FOOTBALL FUNDRAISER	0.00	(1,110.75)	2,897.25	0.00	(2,897.25)
05 1710 8346	HOSA	0.00	0.00	770.00	0.00	(770.00)
05 1710 8347	FFA	0.00	2,836.84	3,421.45	0.00	(3,421.45)
05 1710 8348	BOYS BASKETBALL FR	0.00	0.00	705.15	0.00	(705.15)
05 1710 8349	GIRLS BB FUNDRAISER	0.00	174.00	174.00	0.00	(174.00)
05 1710 8350	HS WELLNESS ACTIVITIES	0.00	0.00	0.00	0.00	0.00
05 1710 8353	JR ROTC	0.00	621.00	2,660.27	0.00	(2,660.27)
05 1710 8354	HONOR SOCIETY	0.00	129.73	172.39	0.00	(172.39)
05 1710 8356	GUIDANCE	0.00	144.00	344.00	0.00	(344.00)
05 1710 8358	LETTERMAN'S CLUB	0.00	2,317.00	2,317.00	0.00	(2,317.00)
05 1710 8359	MUSICAL/PLAY	0.00	0.00	0.00	0.00	0.00
05 1710 8360	HS LIBRARY FINES	0.00	0.00	0.00	0.00	0.00

Fund: 05 ACTIVITY FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1710 8364	PRISM	0.00	0.00	0.00	0.00	0.00
05 1710 8374	HS STUDENT COUNCIL	0.00	1,514.00	7,315.00	0.00	(7,315.00)
05 1710 8376	HS REFRESHMENTS	0.00	664.53	863.05	0.00	(863.05)
05 1710 8378	SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00
05 1710 8380	JUNIOR OPTIMIST INTERNATIONAL	0.00	139.00	398.23	0.00	(398.23)
05 1710 8381	GIRLS TRACK FR	0.00	0.00	0.00	0.00	0.00
05 1710 8382	GIRLS SOCCER FR	0.00	0.00	0.00	0.00	0.00
05 1710 8384	VOLLEYBALL FR	0.00	0.00	4,808.00	0.00	(4,808.00)
05 1710 8386	SKILLS USA	0.00	0.00	0.00	0.00	0.00
05 1710 8387	GOLF FR	0.00	0.00	513.18	0.00	(513.18)
05 1710 8388	WRESTLING CLUB	0.00	4,305.00	4,305.00	0.00	(4,305.00)
05 1710 8389	HS YEARBOOK	0.00	340.00	1,355.00	0.00	(1,355.00)
05 1710 8390	BASEBALL FR	0.00	0.00	1,250.00	0.00	(1,250.00)
05 1710 8391	MISC ACTIVITIES	0.00	2,363.66	28,306.54	0.00	(28,306.54)
05 1710 8401	BOYS SOCCER FR	0.00	0.00	0.00	0.00	0.00
05 1710 8404	CROSS COUNTRY FR	0.00	0.00	0.00	0.00	0.00
05 1710 8405	SOFTBALL FR	0.00	0.00	241.00	0.00	(241.00)
05 1711 8206	BUILDER'S CLUB	0.00	0.00	0.00	0.00	0.00
05 1920 8021	CONTRIB FR PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
05 1920 8228	MS DONATIONS	0.00	700.00	1,455.00	0.00	(1,455.00)
05 1990 8000	ADMINISTRATION OFFICE	0.00	0.00	0.00	0.00	0.00
05 1990 8001	DUDA SCHOLARSHIP	0.00	0.00	55,000.00	0.00	(55,000.00)
05 1990 8003	WILEY SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
05 1990 8004	VANDALISM REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
05 1990 8005	TEAMMATES	0.00	0.00	0.00	0.00	0.00
05 1990 8008	MISCELLANEOUS	0.00	(894.86)	(2,714.13)	0.00	2,714.13
05 1990 8011	MISC INSURANCE	0.00	0.00	1,700.88	0.00	(1,700.88)
05 1990 8012	SALES TAX	0.00	0.00	0.00	0.00	0.00
05 1990 8014	SCHOOL NURSE	0.00	0.00	0.00	0.00	0.00
05 1990 8019	WILES SCHOLARSHIP	0.00	0.00	13,000.00	0.00	(13,000.00)
05 1990 8020	SITZMAN SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00
05 1990 8106	ELEM LIFE SKILLS	0.00	0.00	0.00	0.00	0.00
05 1990 8111	ELEM SOCIAL COMMITTEE	0.00	0.00	150.00	0.00	(150.00)
05 1990 8203	MS SOCIAL COMMITTEE	0.00	0.00	0.00	0.00	0.00
05 1990 8335	DUAL ENROLLMENT	0.00	0.00	0.00	0.00	0.00
05 1990 8345	HALL OF FAME	0.00	0.00	0.00	0.00	0.00
05 1990 8355	ROTC MILITARY REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
05 1990 8371	HS SOCIAL COMMITTEE	0.00	260.00	260.00	0.00	(260.00)
Subtotal: 1000		0.00	31,610.96	197,062.14	0.00	(197,062.14)
05 5690 8104	ELEM LIBRARY	0.00	0.00	0.00	0.00	0.00
05 5690 8355	OTHER NON REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 5000		0.00	0.00	0.00	0.00	0.00
05 8310	BAKE SHOPPE - CLOSED	0.00	0.00	0.00	0.00	0.00
Subtotal: TRANSFER		0.00	0.00	0.00	0.00	0.00
Fund Total:		0.00	31,610.96	197,062.14	0.00	(197,062.14)

Fund: 06 CAFETERIA

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611	DAILY SALES	45,000.00	22,454.74	63,679.02	141.51	(18,679.02)
06 1650	SUMMER MEAL PROGRAM	30,000.00	0.00	0.00	0.00	30,000.00
06 1990 0005	MISCELLANEOUS LOCAL REVENUE	0.00	0.00	36.05	0.00	(36.05)
	Subtotal: 1000	75,000.00	22,454.74	63,715.07	84.95	11,284.93
06 3150	STATE REIMBURSEMENT	5,000.00	84,196.51	113,236.03	2,264.72	(108,236.03)
	Subtotal: 3000	5,000.00	84,196.51	113,236.03	2,264.72	(108,236.03)
06 4210	FEDERAL REIMBURSEMENT	850,000.00	0.00	0.00	0.00	850,000.00
06 4211 0005	FED REIMB/CACFP	70,000.00	0.00	0.00	0.00	70,000.00
	Subtotal: 4000	920,000.00	0.00	0.00	0.00	920,000.00
06 5200	FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
	Subtotal: 5000	0.00	0.00	0.00	0.00	0.00
	Fund Total:	1,000,000.00	106,651.25	176,951.10	17.70	823,048.90

Fund: 07 BOND FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1100	LOCAL TAXES	1,400,000.00	8,346.77	380,822.20	27.20	1,019,177.80
07 1115	CARLINE TAXES	900.00	0.00	142.69	15.85	757.31
07 1120	PUBLIC POWER DIST SALES TAX	20,000.00	0.00	0.00	0.00	20,000.00
07 1510	INVESTMENT INCOME	100.00	226.40	590.66	590.66	(490.66)
Subtotal: 1000		1,421,000.00	8,573.17	381,555.55	26.85	1,039,444.45
07 3130	HOMESTEAD EXEMPTION	27,000.00	0.00	0.00	0.00	27,000.00
07 3131	RELIEF TO PROPERTY TAXPAYERS	28,000.00	0.00	0.00	0.00	28,000.00
07 3132	PERSONAL PROPERTY TAX CREDIT	27,000.00	1,081.56	1,081.56	4.01	25,918.44
07 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	0.00	0.00	0.00	0.00	0.00
07 3180	PRO-RATA MOTOR VEHICLE	2,000.00	0.00	347.40	17.37	1,652.60
Subtotal: 3000		84,000.00	1,081.56	1,428.96	1.70	82,571.04
07 5100	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
07 5200	LONG TERM LOAN	0.00	0.00	0.00	0.00	0.00
07 5690	OTHER NON REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 5000		0.00	0.00	0.00	0.00	0.00
Fund Total:		1,505,000.00	9,654.73	382,984.51	25.45	1,122,015.49

Fund: 08 SPECIAL BLDG FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	LOCAL TAXES	0.00	0.00	0.00	0.00	0.00
08 1115	CARLINE TAXES	0.00	0.00	0.00	0.00	0.00
08 1510	INTEREST ON LOCAL RECEIPTS	1,000.00	801.56	2,458.97	245.90	(1,458.97)
08 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		1,000.00	801.56	2,458.97	245.90	(1,458.97)
08 3130	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00
08 3131	RELIEF TO PROPERTY TAXPAYERS	0.00	0.00	0.00	0.00	0.00
08 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00
Subtotal: 3000		0.00	0.00	0.00	0.00	0.00
08 5100	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
08 5120	PREMIUM ON ISSUANCE OF BONDS	0.00	0.00	0.00	0.00	0.00
08 5300	SALE OF PROPERTY	0.00	0.00	10,000.00	0.00	(10,000.00)
08 5690	OTHER NON REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 5000		0.00	0.00	10,000.00	0.00	(10,000.00)
Fund Total:		1,000.00	801.56	12,458.97	1,245.90	(11,458.97)

Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
09 1100	TAXES LEVIED BY SCHOOL DISTRICT	300,000.00	3,032.11	139,083.26	46.36	160,916.74
09 1115	CARLINE TAXES	500.00	0.00	51.89	10.38	448.11
09 1120	PUBLIC POWER DIST SALES TAX	5,000.00	0.00	0.00	0.00	5,000.00
09 1510	INVESTMENT INCOME	100.00	0.00	113.30	113.30	(13.30)
09 1990	OTHER LOCAL RECEIPTS	100.00	0.00	0.00	0.00	100.00
Subtotal: 1000		305,700.00	3,032.11	139,248.45	45.55	166,451.55
09 3130	HOMESTEAD EXEMPTION	17,000.00	0.00	0.00	0.00	17,000.00
09 3131	RELIEF TO PROPERTY TAXPAYERS	0.00	0.00	0.00	0.00	0.00
09 3132	PERSONAL PROPERTY TAX CREDIT	20,000.00	393.29	393.29	1.97	19,606.71
09 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	500.00	0.00	0.00	0.00	500.00
09 3180	PRO-RATA MOTOR VEHICLE	1,000.00	0.00	126.33	12.63	873.67
Subtotal: 3000		38,500.00	393.29	519.62	1.35	37,980.38
09 5100	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
09 5103	QUALIFIED SCHOOL CONSTRUCTION BONDS	0.00	0.00	0.00	0.00	0.00
Subtotal: 5000		0.00	0.00	0.00	0.00	0.00
Fund Total:		344,200.00	3,425.40	139,768.07	40.61	204,431.93

Fund: 12 STUDENT FEES

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
12 1741 1510	INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00
12 1741 1696	H.S. PARTICIPATION FEES	0.00	560.00	1,495.00	0.00	(1,495.00)
12 1741 1697	M.S. PARTICIPATION FEES	0.00	100.00	750.00	0.00	(750.00)
12 1741 1698	H.S. BAND RENTALS	0.00	0.00	0.00	0.00	0.00
12 1741 1701	HS BAND FEE	0.00	5.00	186.00	0.00	(186.00)
12 1741 1706	M.S. BAND RENTALS	0.00	0.00	635.00	0.00	(635.00)
12 1741 1707	HUMAN SERVICES & HOSPITALITY	0.00	0.00	105.00	0.00	(105.00)
12 1741 1708	HEALTH FEES	0.00	60.00	340.00	0.00	(340.00)
12 1741 1710	H.S. ART FEES	0.00	0.00	225.00	0.00	(225.00)
12 1741 1718	DRIVERS ED	0.00	0.00	0.00	0.00	0.00
12 1741 1719	WOODS	0.00	20.00	180.00	0.00	(180.00)
12 1741 1721	MANUFACTURING	0.00	0.00	170.00	0.00	(170.00)
12 1741 1722	VOLLEYBALL CLUB	0.00	0.00	0.00	0.00	0.00
12 1741 1723	HS LAPTOP INS FEE	0.00	90.00	909.98	0.00	(909.98)
12 1741 1790	EXTRA CURRICULAR ACTIVITY FEES	0.00	0.00	0.00	0.00	0.00
12 1741 1809	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		0.00	835.00	4,995.98	0.00	(4,995.98)
Fund Total:		0.00	835.00	4,995.98	0.00	(4,995.98)

Revenue Summary Report
Processing Month: 11/2023

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	25,368,811.00	1,153,146.37	6,759,412.86	26.64	18,609,398.14

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
01	GENERAL						
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$7,735,150.00	\$609,068.11	\$1,841,624.35	23.97	\$5,893,525.65	\$5,880,925.12
1125	SA FLEX FUNDING	\$210,680.00	\$17,614.00	\$45,811.50	21.74	\$164,868.50	\$164,868.50
1150	LIMITED ENGLISH PROFICIENCY	\$93,600.00	\$7,029.14	\$20,214.77	21.60	\$73,385.23	\$73,385.23
1160	POVERTY PROGRAMS	\$696,450.00	\$101,938.99	\$300,807.68	43.19	\$395,642.32	\$395,642.32
1190	EARLY CHILDHOOD EDUC PROGRAMS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
1195	BAF FLEX FUNDING	\$32,200.00	\$3,831.15	\$9,038.50	28.07	\$23,161.50	\$23,161.50
1200	SPECIAL EDUCATION PROGRAMS	\$3,197,465.00	\$268,977.52	\$706,836.18	22.13	\$2,490,628.82	\$2,489,751.62
1291	SPED INSTRUCTIONAL PROGRAMS 3-5	\$394,753.00	\$28,363.17	\$81,656.05	21.77	\$313,096.95	\$308,813.47
1292	SPED BIRTH TO 2	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
1300	SUMMER SCHOOL	\$32,150.00	\$0.00	\$0.00	0.00	\$32,150.00	\$32,150.00
2110	SOCIAL WORK SERVICES	\$0.00	\$2,803.85	\$2,803.85	0.00	(\$2,803.85)	(\$4,504.85)
2120	GUIDANCE SERVICES	\$310,400.00	\$25,314.90	\$75,944.70	24.47	\$234,455.30	\$234,455.30
2130	HEALTH SERVICES	\$97,200.00	\$9,314.49	\$25,000.91	26.10	\$72,199.09	\$71,827.22
2141	SCHOOL PSYCHOLOGY SERVICES	\$161,000.00	\$11,442.90	\$38,069.46	23.65	\$122,930.54	\$122,930.54
2151	SA SPEECH PATHOLOGY	\$203,000.00	\$11,360.25	\$24,615.50	12.13	\$178,384.50	\$178,384.50
2152	PK 3-5 SPEECH PATHOLOGY	\$80,000.00	\$283.50	\$2,106.00	2.63	\$77,894.00	\$77,894.00
2153	PK 0-3 SPEECH PATHOLOGY	\$0.00	\$222.75	\$769.50	0.00	(\$769.50)	(\$769.50)
2161	SA OCCUPATIONAL THERAPY	\$35,000.00	\$4,521.00	\$9,025.50	25.79	\$25,974.50	\$25,974.50
2162	PK OCCUPATIONAL THERAPY	\$42,000.00	\$4,521.00	\$10,098.00	24.04	\$31,902.00	\$31,902.00
2171	SA PHYSICAL THERAPY	\$12,000.00	\$1,848.00	\$4,323.00	36.03	\$7,677.00	\$7,677.00
2172	PK PHYSICAL THERAPY	\$15,000.00	\$2,343.00	\$4,389.00	29.26	\$10,611.00	\$10,611.00
2181	SA VISION	\$65,000.00	\$4,900.00	\$14,700.00	22.62	\$50,300.00	\$50,300.00
2212	INSTR AND CURRICULUM DEVELOPMENT	\$103,400.00	\$100.00	\$10,894.86	12.33	\$92,505.14	\$90,645.65
2213	INSTRUCTIONAL STAFF TRAINING	\$5,500.00	\$0.00	\$495.00	11.73	\$5,005.00	\$4,855.00

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
2214	IMPLEMENTATION OF STANDARDS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2220	LIBRARY/MEDIA SERVICES	\$170,408.00	\$9,460.55	\$28,792.25	16.90	\$141,615.75	\$141,615.75
2230	INSTRUCTION RELATED TECHNOLOGY	\$15,500.00	\$0.00	\$0.00	0.00	\$15,500.00	\$15,500.00
2310	BOARD OF EDUCATION	\$393,975.00	\$5,893.63	\$334,866.09	85.22	\$59,108.91	\$58,228.19
2320	EXECUTIVE ADMIN. SERVICES	\$246,700.00	\$16,075.13	\$51,873.75	21.03	\$194,826.25	\$194,826.25
2330	DISTRICT LEGAL SERVICES	\$10,000.00	\$3,076.50	\$7,232.07	72.32	\$2,767.93	\$2,767.93
2410	OFFICE OF THE PRINCIPAL SERV.	\$1,577,200.00	\$127,437.13	\$378,683.97	24.01	\$1,198,516.03	\$1,198,516.03
2510	GENERAL BUSINESS SUPPORT	\$343,320.00	\$31,108.05	\$74,324.49	21.71	\$268,995.51	\$268,769.43
2530	DUPLICATNG SERVICES	\$88,000.00	\$442.28	\$15,049.29	17.10	\$72,950.71	\$72,950.71
2540	EVALUATION SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2580	ADMIN TECHNOLOGY SERVICES	\$366,550.00	\$157,282.12	\$264,571.39	109.81	\$101,978.61	(\$35,940.41)
2610	OPERATION OF PLANT	\$922,130.00	\$95,410.00	\$235,899.72	25.58	\$686,230.28	\$686,230.28
2620	MAINTENANCE OF PLANT	\$554,071.00	\$51,366.31	\$191,746.21	36.25	\$362,324.79	\$353,245.14
2630	UPKEEP OF GROUNDS	\$52,700.00	\$7,849.27	\$10,978.27	28.30	\$41,721.73	\$37,787.81
2650	VEHICLE OPERATION/MAINTENANCE	\$14,430.00	\$51.71	\$2,427.96	16.83	\$12,002.04	\$12,002.04
2660	SECURITY SERVICES	\$70,000.00	\$64.00	\$15,948.86	22.78	\$54,051.14	\$54,051.14
2670	SAFETY SERVICES	\$6,180.00	\$1,147.00	\$3,322.00	53.75	\$2,858.00	\$2,858.00
2710	REGULAR STUDENT TRANSPORTATION	\$406,330.00	\$8,918.75	\$20,908.02	5.27	\$385,421.98	\$384,934.88
2712	SA SPED VEHICLE OPERATION	\$209,710.00	\$23,987.46	\$66,618.51	31.77	\$143,091.49	\$143,091.49
2713	PK VEHICLE OPERATION	\$20,000.00	\$0.00	\$0.00	0.00	\$20,000.00	\$20,000.00
3300	COMMUNITY SERVICE OPERATIONS	\$18,050.00	\$780.26	\$2,465.04	13.66	\$15,584.96	\$15,584.96
3400	GRANTS FR PRIVATE INTERESTS/EDQUEST	\$7,000.00	\$1,478.08	\$2,796.99	43.69	\$4,203.01	\$3,941.52
3500	STATE CATEGORICAL PROGRAMS/RULE 82	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3535	HIGH ABILITY LEARNERS	\$11,000.00	\$387.50	\$3,315.05	30.14	\$7,684.95	\$7,684.95
3540	STATE EARLY CHILDHOOD GRANT	\$130,000.00	\$15,476.93	\$37,277.86	29.12	\$92,722.14	\$92,149.63

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
3541	BIRTH TO 3 ENDOWMENT	\$87,000.00	\$10,374.03	\$22,780.90	28.88	\$64,219.10	\$61,878.35
3550	OTHER STATE CATEGORICAL/RULE 4	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3575	NEBR INNOVATION GRANT PROGRAM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3599	OTHER STATE CATEGORICAL PROGRAMS	\$10,000.00	\$0.00	\$0.00	0.00	\$10,000.00	\$10,000.00
5000	DEBT SERVICES	\$0.00	\$400.00	\$93,418.33	0.00	(\$93,418.33)	(\$93,418.33)
6200	TITLE I PART A	\$205,450.00	\$14,388.43	\$42,205.29	20.54	\$163,244.71	\$163,244.71
6210	TITLE I PART A ACCOUNTABILITY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6310	TITLE II PART A	\$36,649.00	\$2,269.01	\$17,158.17	46.82	\$19,490.83	\$19,490.83
6406	IDEA PRESCHOOL (619) BASE	\$13,120.00	\$0.00	\$2,032.80	15.49	\$11,087.20	\$11,087.20
6408	IDEA BASE/EP	\$390,972.00	\$43,434.29	\$132,355.22	33.85	\$258,616.78	\$258,616.78
6412	IDEA PART B PROPORTIONATE SHARE	\$36,272.00	\$1,603.88	\$4,811.64	13.27	\$31,460.36	\$31,460.36
6421	IDEA 611 ARP	\$60,000.00	\$0.00	\$0.00	0.00	\$60,000.00	\$60,000.00
6422	IDEA NON PUBLIC ARP	\$5,000.00	\$1,181.04	\$3,543.12	70.86	\$1,456.88	\$1,456.88
6423	IDEA 619 ARP	\$6,000.00	\$0.00	\$0.00	0.00	\$6,000.00	\$6,000.00
6690	OTHER NON CATEGORICAL EXP/MEDICAID	\$200.00	\$0.00	\$0.00	0.00	\$200.00	\$200.00
6700	PERKINS REVISION GRANT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6940	HEAD START	\$1,501,450.00	\$111,366.43	\$350,374.36	24.01	\$1,151,075.64	\$1,141,012.68
6968	TITLE IV PART B 21ST CENTURY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6969	TITLE IVA STU SUPPORT & ACADEMIC ENRICH	\$22,000.00	\$0.00	\$27,219.39	123.72	(\$5,219.39)	(\$5,219.39)
6980	ADULT BASIC EDUCATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6990	OTHER FED CATEGORICAL SOURCES	\$190,000.00	\$0.00	\$0.00	0.00	\$190,000.00	\$190,000.00
6993	AMERICAN RESCUE PLAN HOMELESS HCY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6996	ESSERS (EMERGENCY RELIEF)	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6997	ESSERS II	\$0.00	\$0.00	\$93,880.00	0.00	(\$93,880.00)	(\$93,880.00)
6998	ESSERS III	\$212,000.00	\$10,778.77	\$20,343.64	32.15	\$191,656.36	\$143,840.37

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
8000	TRANSFERS	\$26,000.00	\$0.00	\$0.00	0.00	\$26,000.00	\$26,000.00
9000	NON PROGRAM EXPENDITURES	\$3,272,685.00	\$2,065.93	\$4,608.27	0.14	\$3,268,076.73	\$3,268,076.73
01	GENERAL	\$25,230,000.00	\$1,871,352.19	\$5,793,053.23	23.89	\$19,436,946.77	\$19,201,523.01

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
02	DEPRECIATION FUND						
2900	OTHER SUPPORT SERVICES	\$24,919.00	\$0.00	\$0.00	0.00	\$24,919.00	\$24,919.00
8000	TRANSFERS	\$1,000.00	\$0.00	\$0.00	0.00	\$1,000.00	\$1,000.00
02	DEPRECIATION FUND	<u>\$25,919.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00</u>	<u>\$25,919.00</u>	<u>\$25,919.00</u>

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
03	EMPLOYEE BENEFITS FUND						
2900	OTHER SUPPORT SERVICES	\$71,376.00	\$4,981.61	\$10,232.36	14.34	\$61,143.64	\$61,143.64
8000	TRANSFERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
03	EMPLOYEE BENEFITS FUND	\$71,376.00	\$4,981.61	\$10,232.36	14.34	\$61,143.64	\$61,143.64

EXPENDITURE BY FUNCTION SUMMARY

11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
05	ACTIVITY FUND						
2190	OTHER PUPIL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2900	OTHER SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3200	ENTERPRISE OPERATIONS/ACTIVITIES	\$0.00	\$28,568.25	\$158,903.57	0.00	(\$158,903.57)	(\$186,874.59)
8000	TRANSFERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8009	PIONEER GRANT MATCH	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8015	SPECIAL EDUCATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8017	CONESTOGA PARENT GROUP	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8026	WEEPING WATER PARENT GROUP	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8027	HEAD START POLICY COUNCIL	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8028	HD START POP FUND	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8220	8TH GRADE ACTIVITIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8310	BAKE SHOPPE	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
8332	CONCESSIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
05	ACTIVITY FUND	\$0.00	\$28,568.25	\$158,903.57	0.00	(\$158,903.57)	(\$186,874.59)

EXPENDITURE BY FUNCTION SUMMARY

11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
06	CAFETERIA						
3100	FOOD SERVICE OPERATIONS	\$1,187,001.00	\$98,153.90	\$277,412.02	23.27	\$909,588.98	\$910,736.62
06	CAFETERIA	\$1,187,001.00	\$98,153.90	\$277,412.02	23.27	\$909,588.98	\$910,736.62

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
07	BOND FUND						
5000	DEBT SERVICES	\$1,818,165.00	\$0.00	\$51.10	0.00	\$1,818,113.90	\$1,818,113.90
07	BOND FUND	\$1,818,165.00	\$0.00	\$51.10	0.00	\$1,818,113.90	\$1,818,113.90

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
08	SPECIAL BLDG FUND						
2610	OPERATION OF PLANT	\$0.00	\$0.00	\$32,725.00	0.00	(\$32,725.00)	(\$32,725.00)
2660	SECURITY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2670	SAFETY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4100	BOND RELATED EXPENDITURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4300	FACILITY ACQ/ARCHITEC AND ENGINEERING	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4500	BUILDING CONSTRUCTION	\$115,000.00	\$0.00	\$0.00	0.00	\$115,000.00	\$115,000.00
4700	BUILDING IMPROVEMENTS	\$248,487.00	\$0.00	\$0.00	0.00	\$248,487.00	\$248,487.00
5000	DEBT SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
08	SPECIAL BLDG FUND	\$363,487.00	\$0.00	\$32,725.00	9.00	\$330,762.00	\$330,762.00

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU						
2515	CENTRAL SERVICES/BLDGS AND SITES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2610	OPERATION OF PLANT	\$455,000.00	\$0.00	\$0.00	0.00	\$455,000.00	\$455,000.00
5000	DEBT SERVICES	\$531,871.00	\$0.00	\$0.00	0.00	\$531,871.00	\$531,871.00
09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU	\$986,871.00	\$0.00	\$0.00	0.00	\$986,871.00	\$986,871.00

EXPENDITURE BY FUNCTION SUMMARY
11/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
12	STUDENT FEES						
2190	OTHER PUPIL SUPPORT SERVICES	\$59,247.00	\$6,200.90	\$14,123.72	27.93	\$45,123.28	\$42,699.36
12	STUDENT FEES	\$59,247.00	\$6,200.90	\$14,123.72	27.93	\$45,123.28	\$42,699.36

Cash Flow Report

	Cash Flow Beginning Cash	Cash Flow Revenue During Month	Cash Flow Expenses During Month	Cash Flow Ending Cash
01 GENERAL				
02 DEPRECIATION FUND	2,839,501.08	996,084.56	(1,871,352.19)	1,964,233.45
03 EMPLOYEE BENEFITS FUND	1,025,422.88	1.70	0.00	1,025,424.58
05 ACTIVITY FUND	30,813.05	3,841.21	(4,981.61)	29,672.65
06 CAFETERIA	152,882.58	31,610.96	(28,568.25)	155,925.29
07 BOND FUND	411,588.94	106,651.25	(98,153.90)	420,086.29
08 SPECIAL BLDG FUND	549,375.16	9,654.73	0.00	559,029.89
09 QUALIFIED CAPITAL PURPOSE	350,951.84	801.56	0.00	351,753.40
UNDERTAKING FU	671,733.62	3,425.40	0.00	675,159.02
Grand Total:	6,032,269.15	1,152,071.37	(2,003,055.95)	5,181,284.57

General Fund	NOVEMBER
Petty Cash	\$ 3,433.20
Accounts Payable	\$ 555,220.47
Payroll	\$ 2,710,308.08
Total of bank accounts	\$ 3,268,961.75
Plus	
Head Start Fund	\$ 5,258.79
NLAF	\$ 102,486.84
Pending SF payment to Payroll	\$ 4,719.04
Pending payment from Activites	\$ 2,393.32
Total	\$ 3,383,819.74
Less	
Line of Credit	
Cafeteria Fund	\$ 420,086.29
Loan from Depreciation	\$ 999,500.00
Loan from Special Building	
End of Month Fund Total	\$ 1,964,233.45

Plattsmouth Community Schools 2022-2023 Annual Report



*Working together to achieve **A**cademic success, respectful **B**ehavior, and **C**areer readiness in a **S**afe environment.*

Superintendent Dr. Richard E. Hasty

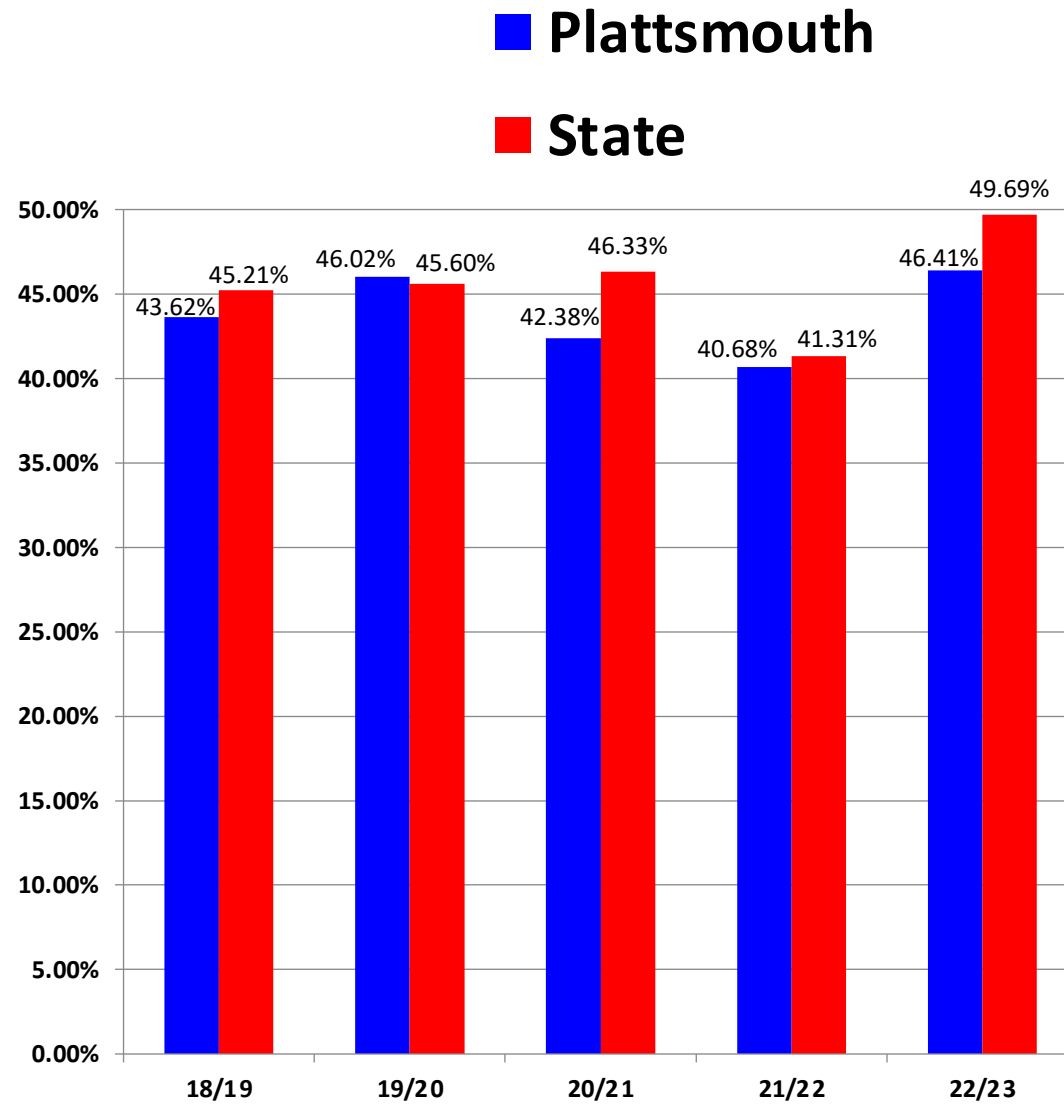
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rhasty@pcsd.org

GRADE-BY-GRADE ENROLLMENT

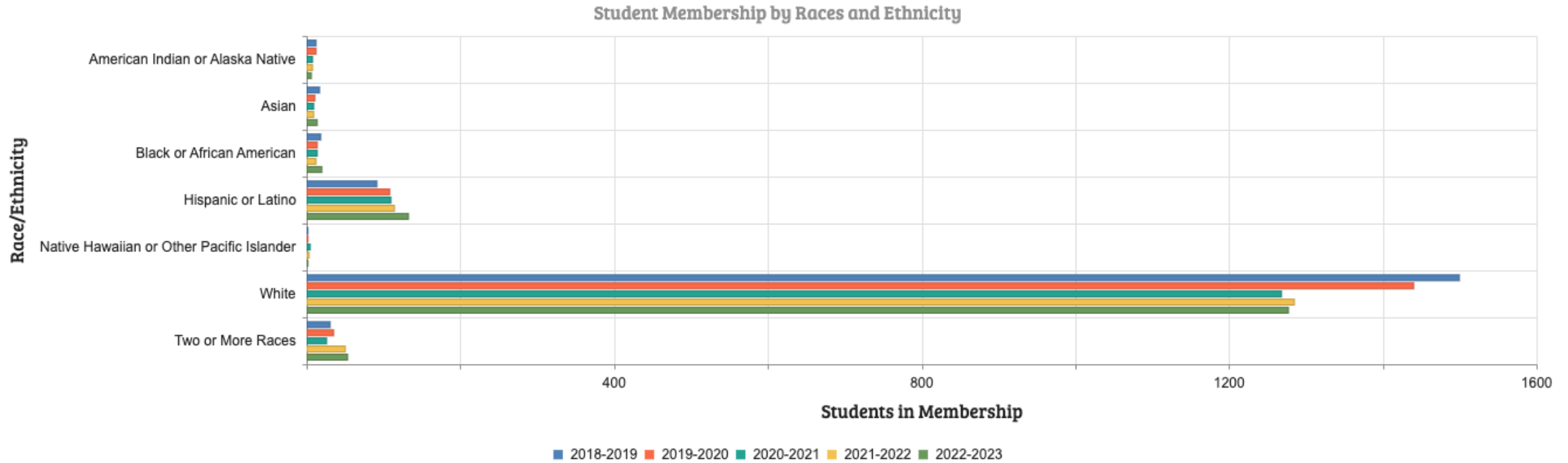
GRADE	YEAR				
	18/19	19/20	20/21	21/22	22/23
PreK Total	159	169	108	144	167
K	82	94	90	99	80
1	93	79	84	92	96
2	98	87	76	88	95
3	91	98	88	84	96
4	90	92	92	92	84
K-4 TOTAL	454	450	430	455	451
5	140	96	94	89	100
6	106	142	88	96	99
7	127	113	133	95	98
8	105	121	107	134	98
5-8 TOTAL	478	472	422	414	395
9	147	114	111	114	136
10	138	142	109	118	119
11	140	127	130	105	121
12	153	147	127	130	115
9-12 TOTAL	578	530	477	467	491
K-12 TOTAL	1510	1452	1329	1336	1337
<u>PreK-12</u> <u>TOTAL</u>	<u>1669</u>	<u>1621</u>	<u>1437</u>	<u>1480</u>	<u>1504</u>

Free/Reduced Meals



Student Race/Ethnicity

What percent of students fall in each race/ethnicity category?

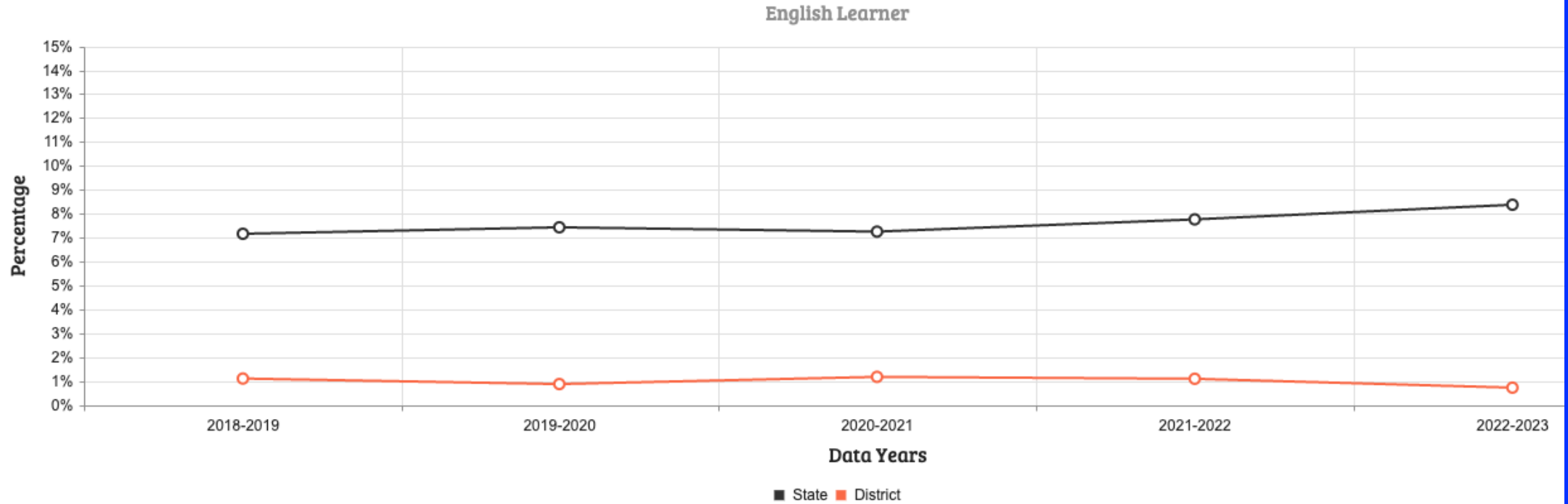


Student Membership by Race and Ethnicity

Data Years	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	Native Hawaiian or Other Pacific Islander	White	Two or More Races
2022-2023	6	14	20	132	2	1277	53
2021-2022	7	9	12	114	3	1285	50
2020-2021	7	9	13	110	4	1268	26
2019-2020	12	11	14	108	2	1439	35
2018-2019	12	17	18	91	2	1499	30

English Learners

What percent of students are learning the English language?

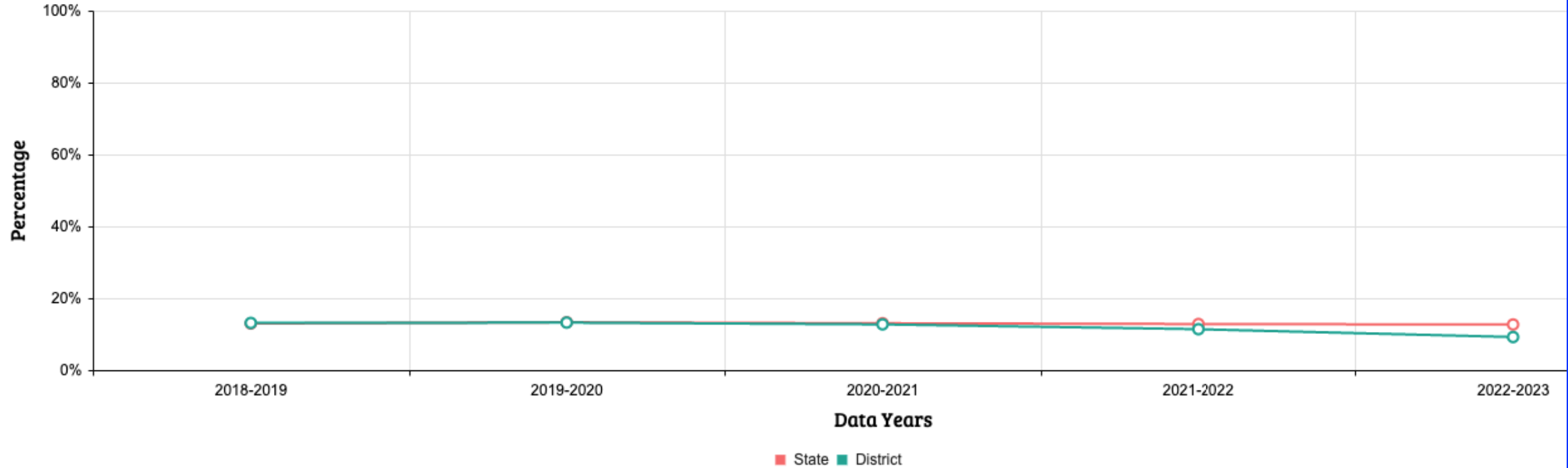


Data Years	PERCENTAGE	
	State	District
2022-2023	8.37%	0.75%
2021-2022	7.76%	1.12%
2020-2021	7.25%	1.20%
2019-2020	7.43%	0.90%
2018-2019	7.16%	1.13%

High Ability Learners

What percent of students can perform at a high level in a specific area?

High Ability Learners

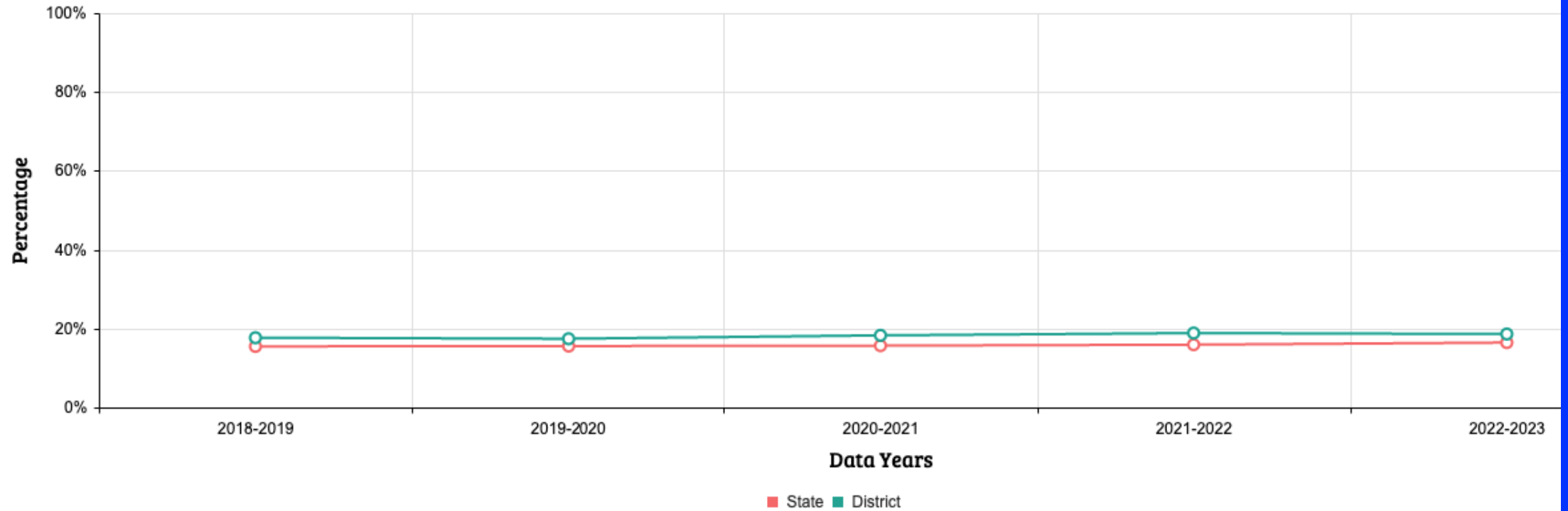


Data Years	PERCENTAGE	
	State	District
2022-2023	12.75%	9.27%
2021-2022	12.89%	11.45%
2020-2021	13.10%	12.79%
2019-2020	13.37%	13.29%
2018-2019	13.03%	13.18%

Special Education

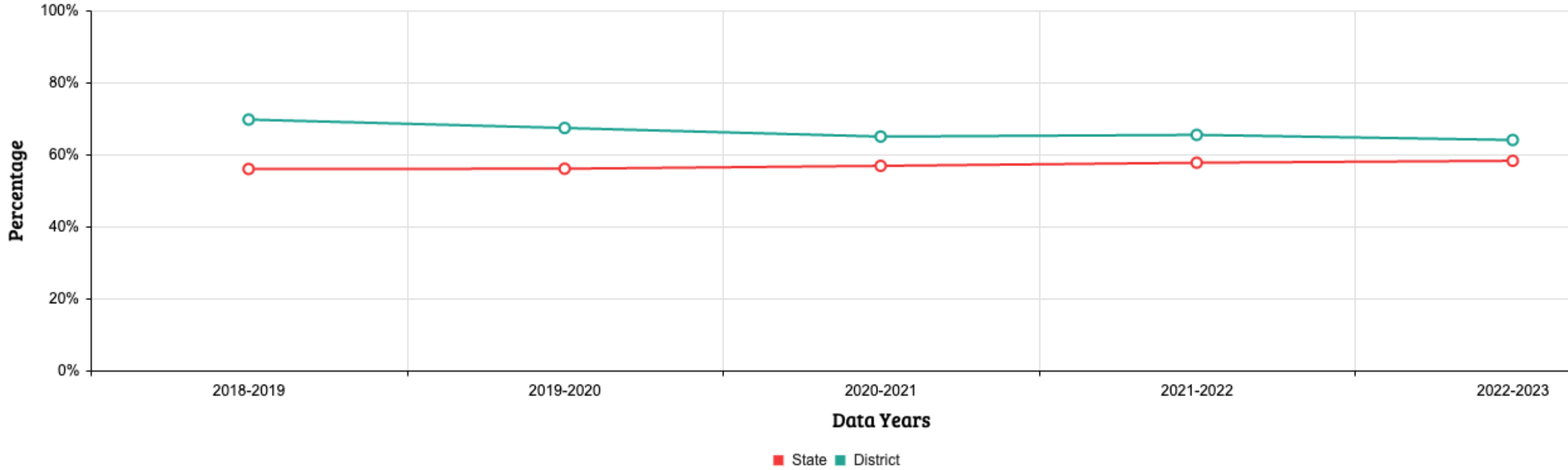
What percentage of students receive special education services?

District Students in Special Education



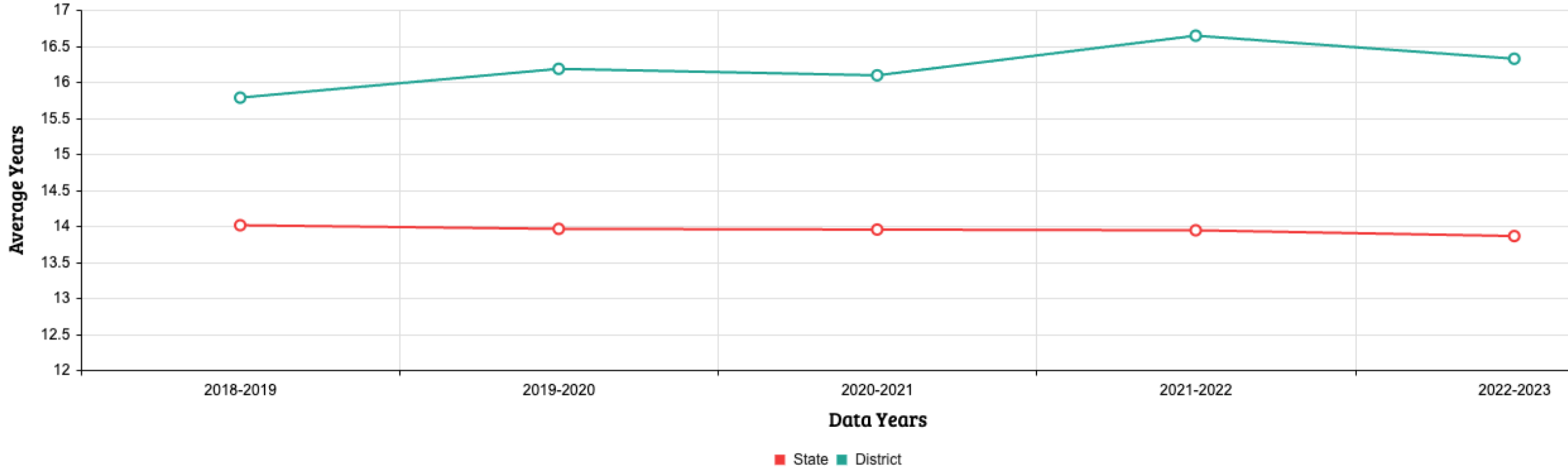
Data Years	PERCENTAGE	
	State	District
2022-2023	16.45%	18.62%
2021-2022	15.92%	18.86%
2020-2021	15.67%	18.28%
2019-2020	15.56%	17.42%
2018-2019	15.48%	17.68%

Percentage of Teachers with Master's Degrees



	TOTAL TEACHER FTE		TOTAL TEACHER FTE WITH MASTER'S DEGREE		PERCENTAGE OF TEACHER FTE WITH MASTER'S DEGREE	
Data Years	State	District	State	District	State	District
2022-2023	23687.32	112.68	13798.65	72.15	58.25%	64.03%
2021-2022	23962.20	114.43	13830.51	74.90	57.72%	65.45%
2020-2021	23984.78	118.58	13635.42	77.05	56.85%	64.98%
2019-2020	23855.86	122.55	13373.79	82.55	56.06%	67.36%
2018-2019	23702.34	128.53	13570.00	92.00	55.99%	69.70%

Average Years of Teaching Experience



AVERAGE YEARS OF TEACHING EXPERIENCE		
Data Years	State	District
2022-2023	13.86	16.32
2021-2022	13.94	16.64
2020-2021	13.95	16.09
2019-2020	13.96	16.18
2018-2019	14.01	15.78

NSCAS Summary

Nebraska Student-Centered Assessment System

Percent Proficient: Advanced/On Track or Combined

Combined Results for All Grades Tested

Data Years	English Language Arts ¹	Mathematics ¹	Science ¹
2022-2023	56%	66%	81%
2021-2022	45%	44%	67%
2018-2019	47%	48%	69%

¹Students who are in their 3rd-Year cohort at the high school level will participate in the NSCAS Alternate or the ACT assessments. Results above include students who participated in the NSCAS General and NSCAS Alternate Assessments. ACT results are in a separate section of this site.

† New assessments aligned to the NCC Ready Standards were first administered in 2016-17 for ELA, 2017-18 for Mathematics, and 2021-2022 for Science.

NSCAS data for 2020-2021 can be found here: [COVID-19 Special Report](#)

* This website masks or hides data for groups with fewer than 10 students to protect confidential information about individual students as required by federal law.

English Language Arts

What percent of students met grade-level standards in English Language arts?

Click to choose a grade: **03** **04** **05** **06** **07** **08** **11**

[clear filters](#)

Percent Proficient

Data Years	All Grades
2022-2023	56%
2021-2022	45%
2018-2019	47%

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-Year Cohort ¹
2022-2023	64%	55%	49%	54%	56%	60%	*
2021-2022	47%	54%	40%	41%	35%	48%	*
2018-2019	49%	69%	45%	36%	40%	48%	*

Mathematics

What percent of students met grade-level standards in mathematics?

Click to choose a grade: **03** **04** **05** **06** **07** **08** **11**

[clear filters](#)

Percent Proficient

Data Years	All Grades
2022-2023	66%
2021-2022	44%
2018-2019	48%

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-Year Cohort ¹
2022-2023	65%	64%	70%	57%	71%	70%	*
2021-2022	54%	54%	51%	42%	43%	30%	*
2018-2019	54%	66%	53%	42%	32%	49%	*

Science

What percent of students met grade-level standards in science?

Click to choose a grade: **05** **08** **11**

[clear filters](#)

Percent Proficient

Data Years	All Grades
2022-2023	81%
2021-2022	67%

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11
2022-2023			89%			74%	*
2021-2022			75%			62%	*

ACT

What percent of students met grade-level standards on the ACT?

All Students

Percent Meeting Expectations

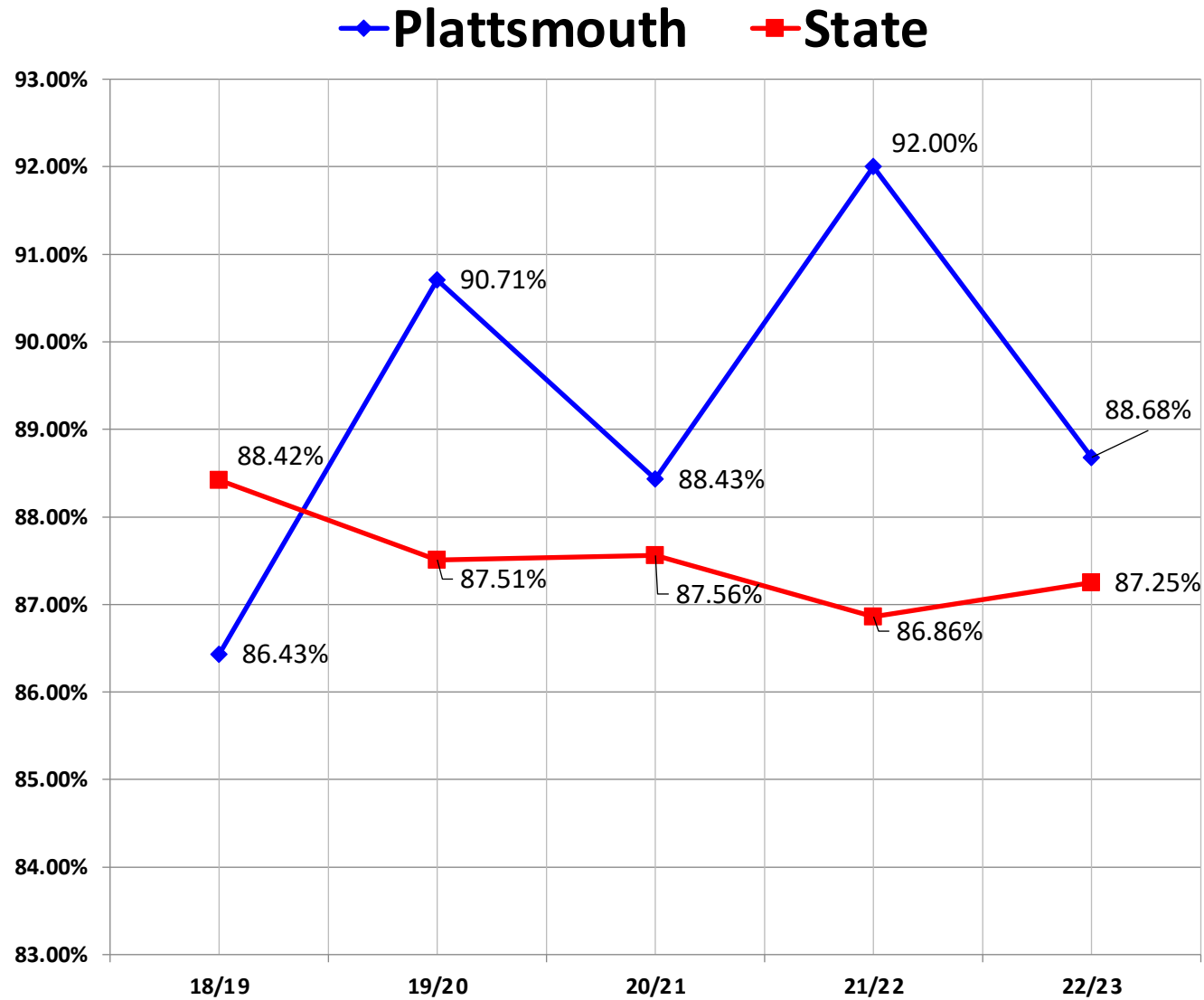
	PERCENT MEETING EXPECTATIONS		
Data Years	English Language Arts	Mathematics	Science
2022-2023	33%	41%	52%
2021-2022	42%	34%	38%
2018-2019	38%	49%	47%
2017-2018	32%	41%	46%
2016-2017	36%	48%	54%

A Quality Education System Today and Tomorrow (AQuESTT)

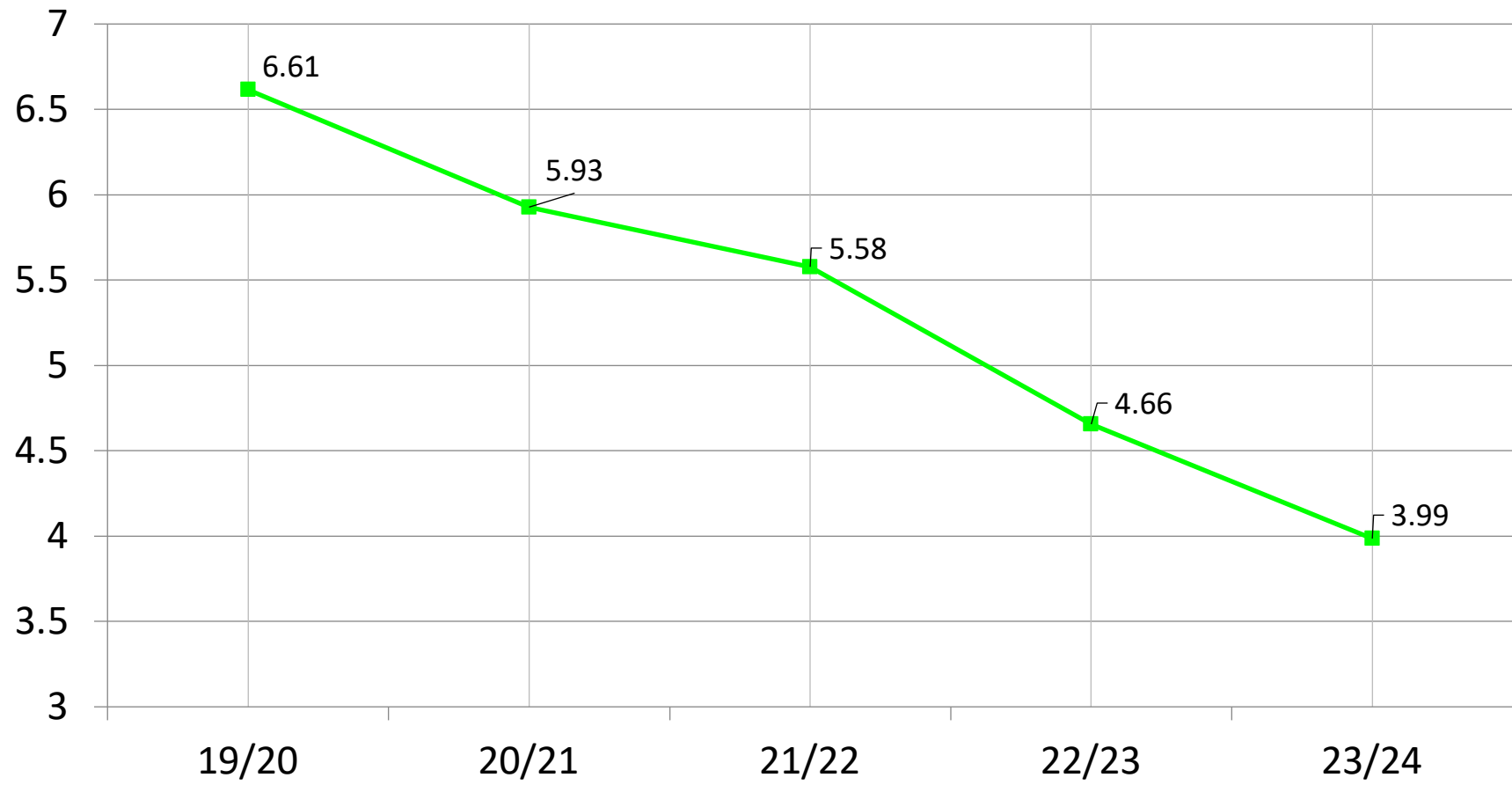
PCS Classifications

	21-22 Classification	22-23 Classification
Early Childhood	NA	NA
Elementary (K-4)	Great	Great
Middle School (5-8)	Good	*Great
High School (9-12)	Good	Good

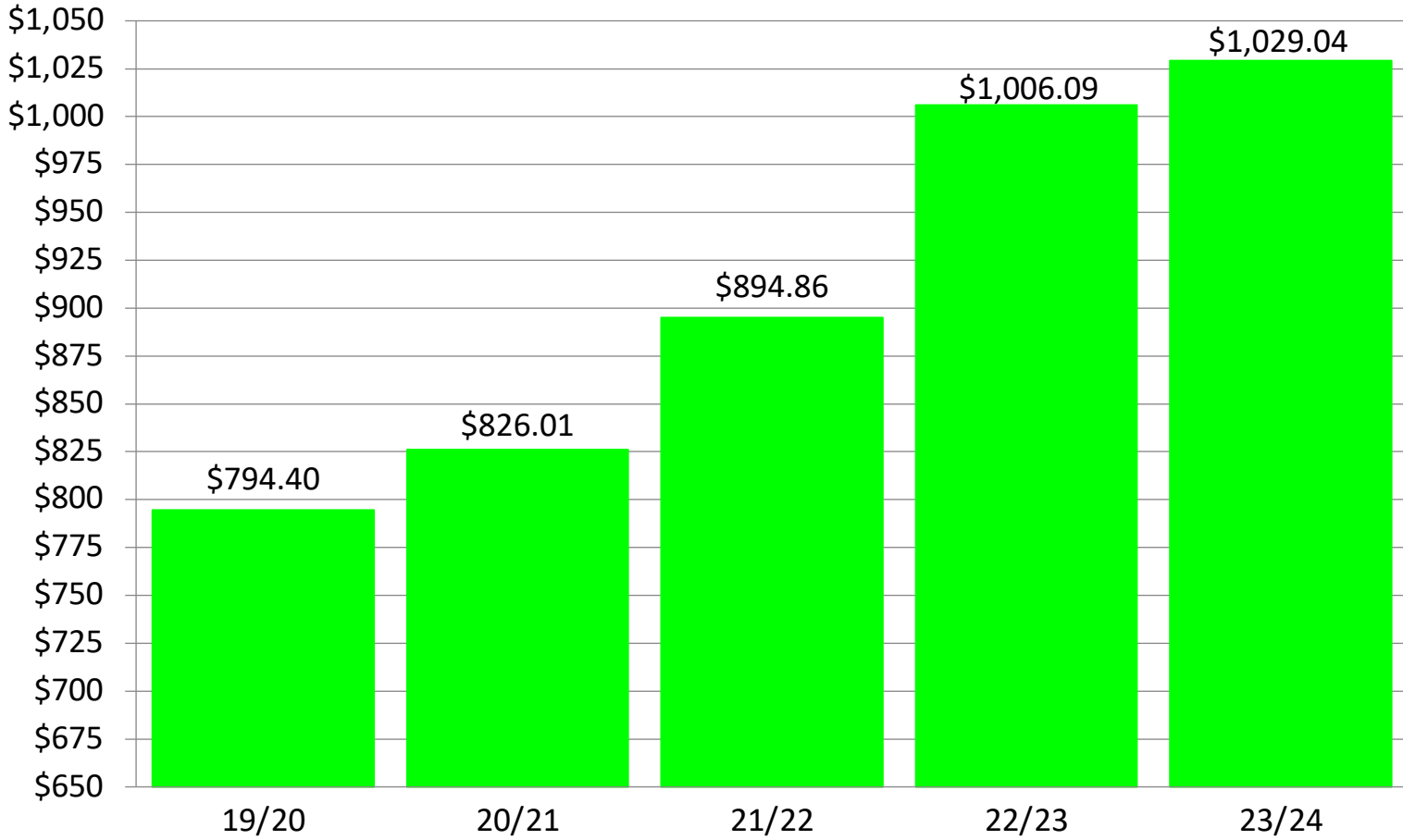
4-Year Graduation Rates



State Aid (Millions)

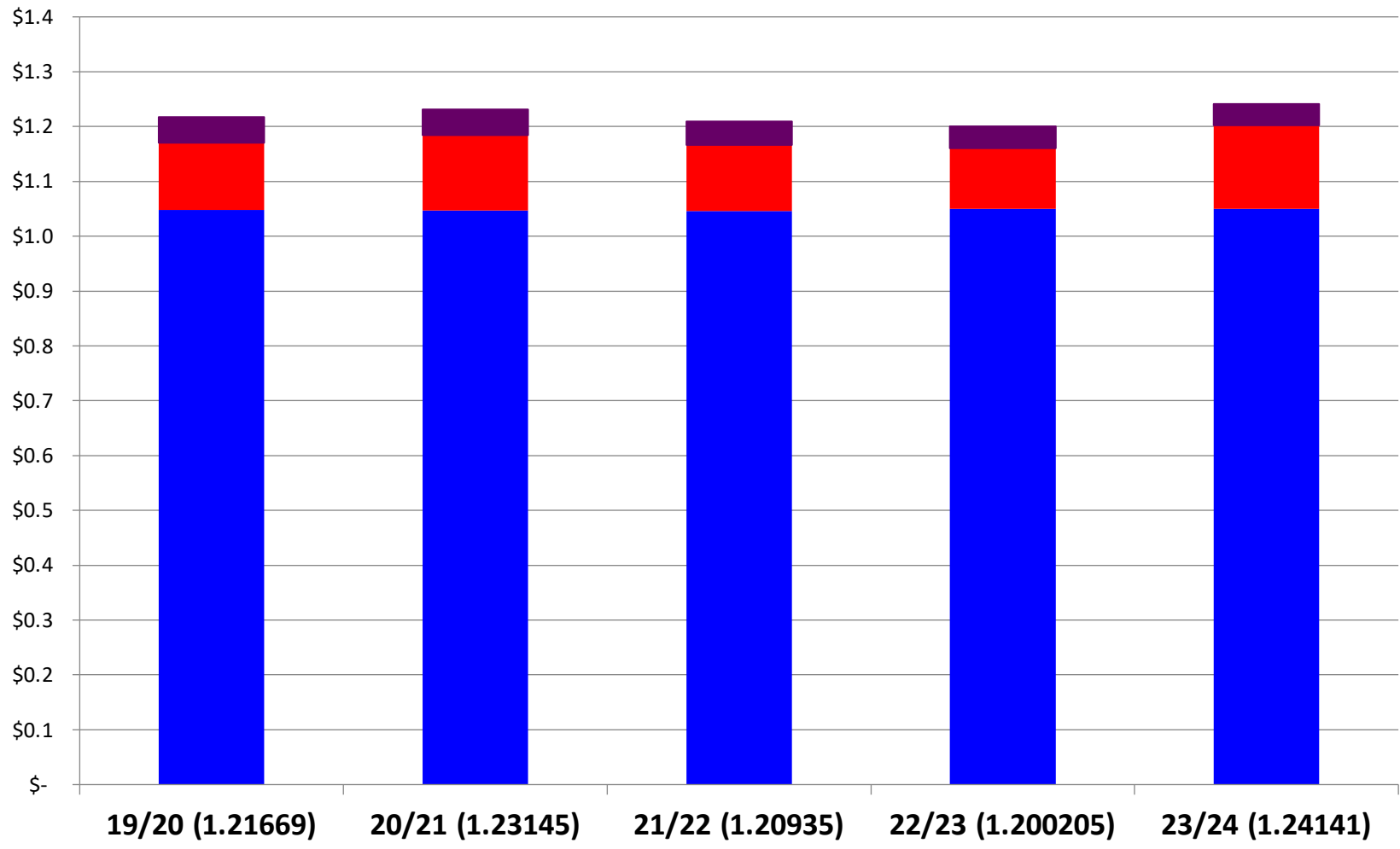


Assessed Valuation (Millions)



Tax Levies

- QCPUF
- Building Fund
- Bond Fund
- General Fund



Thank you for your support of the
Plattsmouth Community Schools!



*Working together to achieve **A**cademic success, respectful **B**ehavior, and **C**areer readiness in a **S**afe environment.*

Superintendent Dr. Richard E. Hasty

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**Plattsmouth High School
Principal's Report
Todd Halvorsen
December 11, 2023**

Plattsmouth High School Enrollment

Freshman- 101
Sophomores-141
Juniors- 118
Seniors- 119
Other- 8
Total- 486

Helping students find their path in a **Positive Respectul Intentional Determined and Engaged learning environment.**

High Academic Achievement and Professional Learning Communities (PLC)

Plattsmouth High School teachers are focusing on improving reading and academic progress as part of our Continuous Improvement Process(CIP). Teachers have written SMART Goals for their academic and professional goals to help support the CIP and to focus on an area that they want to grow professionally in.

Randy Schroeder was honored by First Interstate Bank and KMTV 3 News Now as a Pay It Forward Recipient. Randy was nominated anonymously by someone to receive \$500 dollars for his classroom. Mr. Schroeder intends to use it for tools for his students.

Students and Staff of the Week

9th Graders:

Tripp Fitzpatrick - 11.6.23
Edward Loontjer - 11.13.23
Mersaidies Peters - 11.28.23
Maddison Allison - 12.4.23

10th Graders:

Alyssa Rubida - 11.6.23
Michael Gthner - 11.13.23
Meredith Smith - 11.28.23
Rusty Helsey - 12.4.23

11th Graders:

Emilia Heim - 11.6.23
Kayla Briggs - 11.13.23
Daniel Barajas - 11.28.23
Marlie Baker - 12.4.23

12th Graders:

Marshall Vaughn - 11.6.23
Phoenix Morgan - 11.13.23
Dalton Eggers - 11.28.23
Heath Troxel - 12.4.23

Staff:

Kenny Dasher - 11.6.23
Kristin Young - 11.13.23
Lara Day - 11.28.23
Carmen Hall - 12.4.23

School Counselor Report

The school counselors have finished up their fall small group college visits but will resume in the spring with several other colleges.

On Nov. 30th the counselors hosted our first Trailblazer conference counselors meeting. Discussion topics were related to things we all deal with on a daily basis and were looking for opinions and suggestions as to how to handle them. The Blue Devil Culinary Team catered our lunch.

We are starting our intense ACT prep sessions that will continue through the test date in March. The regular ACT prep sessions will begin in February.

Students are winding up regular class assignments and beginning to prepare for finals Dec. 19-21.

Congratulations to the following Freshmen students for being selected for the HOBY CLeW Leadership Conference: Sophia Alldredge & Gracie McDonnell. They were selected out of 23 nominated students.

The Annual PHS College and Career Fair will be held at Plattsouth High School Friday, January 12, 2024. So far, there are 50 representatives from 7 states that have reserved a spot for the fair. More will be added! Please remind your students of attending this great opportunity!

Career Academies Board Report

The Blue Devil Branch of Cobalt Credit Union opened on December 5th at PHS. Leading up to the opening there were meetings with all Career Academies that allowed Mandi Timm and Max Muller of Cobalt to share about the opportunities to open accounts and make deposits at the new Branch. Students are applying and interviewing to serve as Student Tellers at the Branch which is open on Tuesday and Thursday mornings from 7:30 - 8:00 am.

A Realtor Informational Event was held on December 5th from 1:00 - 2:30pm for area Realtors to come learn about the Career Academies and tour PHS. Officers from the Academy Core Leaders presented information about the Academies, took the group on a tour of our facilities and the Blue Devil Chefs catered refreshments. Response from the Real Estate Agents in

attendance was positive and they are eager to share what they learned about PHS with others in their offices and their clients.

Dr. Eric Creeger of AAIS was onsite December 8th to continue the Career Academy Focused Professional Development on interdisciplinary units and maintaining cognitive engagement. Other topics of discussion with the Leadership Team focused on continued work with pathways and scheduling as well as adjustments to Academy PLC meeting schedule.

Athletic/Activities Report

Winter activities are in full swing. Plattsmouth's Senior Septet Members; Ivy Schmidt , Sandra Selby , Gertie Yoder , Maddy Quimby , Josh Schreiber , Eli Horner , Gage Olsen performed the National Anthem at the Class C2 State Championship football game, led by Choir Director, Chris Work. The girls basketball team found their first win of the season against Mercy and the boys are still searching for their first. The wrestling team won their dual with Lexington and won the Cozad tournament! Girls basketball has 26 girls out. The boys have 24 out. Wrestling has 25 boys and 6 girls out this season. The girls start their season at Glenwood on 12/7/23. Speech has their first competition in Lincoln on 12/15/23 and they have 29 competitors out this year.

Organization Development and Capacity

The 2023-2024 school year will focus on the following points:

1. Continuing the growth of Wall-to-Wall Academies and expanding internship opportunities.
2. Concentrating on a culture of respect, inclusion, encouragement and celebration of students and staff.
3. Advancing civic engagement.

Plattsmouth High School staff continually seek to improve upon the processes of our curriculum and academy teams. That effort is focused upon data interpretation, identifying student needs, and responding with collective efficacy.

Educationally yours,
Todd Halvorsen

Middle School Board Report
John Campin-Principal
December 11, 2023
Current Enrollment Numbers for 2023-24

5th-84
6th-101
7th-102
8th-108
Total-373

I want to recognize the 7th grade team. Pam Osthus, Joel Dix, Zach Biere, Dee Hellbusch, Chase Lofing and Danielle Haberman. They have put in countless hours to work on a new school-wide behavior process. We will be starting the process in January. The entire staff appreciates their forward thinking, problem solving and collaboration.

A big shout to Teirnan Maulk. Teirnan is a 5th grader. Her work ethic and drive helped her raise her MAP school by 37 points this semester in Reading!! Way to go!!!!!! Not only did she do this, she is one of the most respectful students I know. Teirnan always has a smile on her face!

Check out our school Facebook page. You will see our weekly newsletter where we share students of the week in each grade and extra curricular updates.

Plattsmouth Elementary School

Board of Education Report
 Dr. Amber Johnson, Elementary Principal
 December 11, 2023

1. 2023-2024 Student Enrollment: *As of Dec. 1, 2023*

Grade	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
Kdg.	83	88	90	90	90	90						
1st	80	80	79	78	79	80						
2nd	92	89	83	84	83	84						
3rd	94	98	99	98	98	97						
4th	95	98	94	94	93	94						
Total	444	453	445	444	443	445						

1. Winter Assessment Update:

During the month of December, our K-4 students will be taking a variety of assessments including NWEA MAP, DRA Text Leveling (student specific), and STAR. These assessments will provide our teachers with updated student data growth and achievement. The NWEA Winter MAP assessment results will be shared in the January Board of Education report as this data reflects and supports our continuous improvement process.

2. January 3, 2024 - Tentative Professional Development Agenda:

On Wednesday, January 3, 2024, our certificated teachers will be taking part in the following professional development:

- a. PES data review and reflection to support our building’s Continuous Improvement Process
- b. Professional Grade Level Goal check-in
- c. Small group instruction planning based on grade level data review
- d. Charlotte Danielson Evaluation Review

3. November Blue Devils of the Month -

Congratulations to our November Blue Devils of the Month! The following nominated students earned a PES Student of the Month certificate, recognition announcement, and a yard sign to be proudly displayed at their home for an entire month.

Kindergarten - Nathan Mahoney, Wyatt Thompson, Morgan Dethlefs, Nate Lozzi, Bonnibel Morlan

1st grade - Danilo Urbina-Gonzalez, Avery Maldonado, Jasmine Chang, Joey Nielsen

2nd grade - Liam Vraspir, Elijah Ross, Olivia McNett, Miles Clague

3rd grade - Jackson Davis, Linkin Robison, Braiden Slate-Tahkofper, Ainsley Dacey

4th - Hailey Dillon, Emilia Dacey, Lilly Vincent, Jayven Reed



**CASS COUNTY HEAD START & EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER**

Main office: 902 Main Street, Plattsmouth, NE 68048 Mailing address: 1912
Old Highway 34 Plattsmouth, Nebraska 68048 402-296-5250



**Head Start Director's Report
December 2023**

Early Childhood Numbers as of: 12/04/2023

Enrollment:

Accepted for Tuition/Head Start for 2023-2024:

PECC	65
Conestoga Head Start	16
Total for Head Start	81 out of 100
Tuition at PECC	29
<i>Total Enrollment for PECC/Conestoga</i>	<i>109</i>

Birth to Three Program Enrollment Report:

Sixpence	12
Birth to 5 Special Education Home/Community Based/Speech	34
Early Head Start	10 out of 10

Attendance (2023-2024)

Week Of:	Head Start Only	Tuition Only	Combined
11/6/2023	90.84%	96.55%	92.26%
11/13/2023	90.61%	84.14%	88.87%
11/20/2023	85.54%	96.55%	88.39%
11/27/2023	90.24%	98.28%	92.34%

Head Start Grant Information:

The Fiscal Year (FY) 2024 is a New grant application and was due on Oct. 1st, 2023. The grant was submitted September 27, 2023. The chart below outlines the funding amounts for the grant for fiscal year 2024.

Funding Type	Projected Funding	Funded Federal Enrollment
Head Start Program Operations & Training and Technical Assistance	\$1,144,435	100
Early Head Start program Operations & Trainings and Technical Assistance	\$180,077	10

Total Grand Funding	\$1,324,512	110
In-Kind (non-federal share) for HS & EHS	\$331,047	
Total Grant Amount	\$1,655,559	

The following table reflects the COLA and Quality Improvement increases available for FY 2023

Funding Type	Head Start	Early Head Start
Cost-of-Living Adjustment (COLA)	\$58,390	\$9,150
Quality Improvement (QI)	\$28,302	\$4,217
Total Funding		\$100,059

Office of Head Start Communications:

- [ACF-PI-OHS-23-04 NPRM on Supporting the Head Start Workforce and Consistent Quality Programming](#)

Personnel:

- We are still looking for more paraeducator positions to support PECC
- We are looking for an Early Childhood Special Education Teacher

Policy Council:

Next meeting is scheduled for Monday, December 18th, 2023 at 6pm in person and zoom.

Trainings:

- Introduction to CLASS training for all staff, paraeducators as well,

Single Focus. Big Impact.

CLASS not only defines teaching quality through the lens of **interactions**, it provides the ability to measure and improve the interactions that matter most for children's outcomes. And, it's a journey of continuous improvement that is data-driven.

As you implement CLASS, you will:

- **Focus** on high-quality interactions and create a shared understanding of quality in your program
 - **Measure** the quality of interactions to create a system that enables data-driven improvement
 - **Improve** teaching quality through tailored and individualized professional development
- - Active Supervision in Early Childhood Programs
 - Updated Resource: Support the Inclusion of Children with Disabilities in Early Childhood Programs



Respectfully submitted,

Mrs. Juli Beck, Cass County Head Start Director



**CASS COUNTY HEAD START & EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER**

Main office: 902 Main Street, Plattsmouth, NE 68048 Mailing address: 1912
Old Highway 34 Plattsmouth, Nebraska 68048 402-296-5250



**Head Start Treasurer's Report
December 2023**

Continuation Grant from 1/1/2023 to 12/31/2023 **\$ 1,484,738**

Total Head Start Grant Funds from 1/1/2023 to 12/31/2023 \$ 1,282,523

Total Early Head Start Grant Funds from 1/1/2023 to 12/31/2023 \$ 202,215

Head Start Expenditures for the Month of: November 2023 \$102,239

Early Head Start Expenditures for the Month of: November 2023 \$ 8,889

Total Grant Period Expenditures 1/1/2023 to 12/31/2023

Head Start \$720,455

Early Head Start \$125,231

Percent of Budget 1/1/2023 to 12/31/2023

Head Start 56%

Early Head Start 62%

In-Kind for the Month of: November 2023 \$19,550

In-Kind Credited to Date:

Head Start 1/1/2023 to 12/31/2023 \$198,261

Early Head Start 1/1/2023 to 12/31/2023 \$ 30,644

Total 1/1/2023 to 12/31/2023 \$228,905

Percent of Required In-Kind For Fiscal Year 2023

Head Start (\$256,505 total required) 77%

Early Head (\$40,443 total required) 76%

Total Required (\$296,948) 77%



Head Start Nutrition Expenditures for the Month of: Nov. 2023 \$1,800

Meals Served in the month of November 2023

Conestoga: Breakfast: 243 Lunch: 246 **Plattsmouth:** Breakfast: 915 Lunch: 922

[View the web version](#)

[Go to ECLKC](#)

 U.S. Department of Health & Human Services &  Administration for Children & Families

OFFICE OF HEAD START

<p>ACF Administration for Children and Families</p>	<p>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</p>	
	<p>1. Log No. ACF-PI-OHS-23-04</p>	<p>2. Issuance Date: 11/20/2023</p>
	<p>3. Originating Office: Office of Head Start</p>	
	<p>4. Key Words: Head Start Workforce; Wages; Benefits; Mental Health; Quality Improvement</p>	

PROGRAM INSTRUCTION

TO: All Head Start and Early Head Start Grant Recipients

SUBJECT: Notice of Proposed Rulemaking (NPRM) on Supporting the Head Start Workforce and Consistent Quality Programming – Public Comment Period

INFORMATION:

The Office of Head Start (OHS) has a Notice of Proposed Rulemaking (NPRM) in the Federal Register, **Supporting the Head Start Workforce and Consistent Quality Programming**. The publication opens a 60-day public comment period. OHS is soliciting feedback on these proposed changes and will use comments submitted by the public in making decisions for the final rule.

This **NPRM proposes** new and enhanced changes to the Head Start Program Performance Standards (HSPPS) in three main areas: workforce supports, mental health, and other quality improvements. The proposed revisions would ensure OHS provides clear federal requirements for:

- Wages and benefits to support the Head Start workforce
- Better integration of mental health into all levels of Head Start programming
- Enhanced standards in other service areas to promote quality improvement and clarity of requirements

The current HSPPS remain in effect until a final rule is issued.

Workforce

This NPRM proposes standards for staff compensation that require programs to promote competitive wages for staff by August 2031. More specifically, the proposed standards would require programs to pay education staff annual salaries that are comparable to public school preschool teachers. This represents progress towards an ultimate goal of pay parity for Head Start education staff with kindergarten through third grade teachers. The NPRM also proposes to require programs to pay all staff a wage that is at least sufficient to cover basic costs of living. Finally, it proposes to require programs to provide or facilitate access to comprehensive benefits for full-time staff, including health insurance, paid leave, and short-term behavioral health services.

The diverse Head Start workforce has long subsidized the cost of Head Start services through low wages. This NPRM supports Head Start programs in maintaining a diverse and well-qualified workforce by ensuring staff are more fairly compensated, which in turn promotes more stable, high-quality services for enrolled children and families.

Mental Health

The revisions in the NPRM would enhance existing requirements to integrate mental health more intentionally and consistently across program systems to support children, families, and staff. The proposal also includes new and updated requirements for a multidisciplinary team that is responsible for addressing mental health, reducing barriers to obtaining mental health consultation, and ensuring a proactive and preventative approach to identifying and supporting children's mental health needs.

Other Quality Improvements

The changes in the NPRM enhance and clarify requirements in other service areas to promote consistent high-quality programming and support child well-being. These proposed changes include a cap for family service worker caseloads; enhancements to promote child safety in Head Start programs; and requirements for testing and addressing the presence of lead in water and paint of Head Start facilities. The NPRM includes revisions to the community assessment process, as well as new requirements for programs to identify barriers to program attendance, such as lack of transportation.

These changes will also help address some of the inequities perpetuated among the children and families served in Head Start programs. For instance, proposed changes clarify and update the definition of income used to determine a child's eligibility for services. Families in low-income communities and communities of color have underdeveloped infrastructure and are disproportionately exposed to related health and wellness risks. New proposed requirements to test Head Start facilities for lead in water and paint would help address these types of inequities.

Submit Your NPRM Comments

Please read the full **Notice of Proposed Rulemaking** and submit your comments by January 19, 2024. The Office of Head Start must consider all the comments submitted before finalizing any changes to the HSPPS.

To submit comments, follow the "Submit a comment" instructions in the Federal Register. To ensure OHS can most effectively respond to your comments, clearly identify the issues on which you are commenting. Please be as specific as possible in your comments. Provide the page number, identify the column, and cite the paragraph from the Federal Register document (e.g., page 10999, second column, 45 CFR §1305.6(a)(1)(i)). If you wish to comment anonymously, please enter "NA" in the required fields.

If electronic submission is not possible, you may send comments via the U.S. Postal Service to the address indicated in the Federal Register. In accordance with the instructions in the Federal Register, OHS reminds all interested stakeholders to submit comments in response to the proposed changes within 60 days of the NPRM's publication date.

Thank you for your work on behalf of children and families. We look forward to receiving your comments.

Sincerely,

/ Khari M. Garvin /

Khari M. Garvin
Director
Office of Head Start

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Plattsmouth Community Schools
Board of Education Report
Amanda Wright
Special Education Director
December 11, 2023

Special Education Student Numbers

Elementary: 101 (104 in October of 2023)

Middle School: 69 (71 in October of 2023)

High School: 76 (77 in October of 2023)

Non-Public: 12 (14 in October of 2023)

Total K-12: 258 (264 in October of 2023)

Classified Staff Openings

We have multiple openings for paraprofessionals and custodians district wide. We are working on a plan to increase advertisement and applicants.

Social Emotional Universal Screener

As part of the Systems of Care (SOC) grant that allows us to have additional LMHP support in our schools, we are beginning to utilize a universal screening tool for social emotional and academic behavior for K-12 students. A parent/guardian letter was sent last week informing parents of this screener and the ability to opt their child out of the student screener portion. Information that we receive from the teacher and student screeners will assist buildings in ensuring appropriate support is in place for those students who are struggling in academics as well as social emotional areas.

Reports

- **Proportionate Share-Submitted**
- **1% Alternate Assessment Threshold- Submitted**

InstructionScope of Instructional Program

- A) The District shall provide instruction suitable to the needs of all who are legally eligible to attend school in the District.
- B) Except for special types of instruction, the instructional program may be arranged in units commonly designated as grades, each grade approximately the work of one (1) year. Such a program of instruction shall be organized into schools or other administrative units as follows:
1. The elementary school shall provide for the instruction of children kindergarten (K) through fourth grade (4).
~~1. Additional grades (5th and 6th) may be provided at the Stull Attendance Center, though the Attendance Center shall continue to be designed as K-4.~~
 2. The ~~fourth~~ middle school shall provide for the instruction of children in grades five (5) through eight (8).
 3. The secondary school shall provide for the instruction of children in grades nine (9) through twelve (12).
 4. Instruction appropriate to the needs of the community and individuals may be provided for adults and others beyond the age required to attend school.
 5. Departures from the above noted organizational plan for instruction may be made by the Superintendent of Schools upon approval of the Board of Education.
 6. Early Childhood classes may be provided for as authorized by law.

Date of Adoption: March 13, 2006

Reviewed: Nov. 12, 2007, Nov. 10, 2008, Nov. 9, 2009, Nov. 8, 2010, Nov. 14, 2011, Nov. 12, 2012, Nov. 11, 2013, Nov. 10, 2014, Nov. 9, 2015, Nov. 14, 2016, Nov. 13, 2017, Nov. 12, 2018, Jan. 13, 2020, Dec. 14, 2020, Jan. 10, 2022, Dec. 12, 2022, Dec. 11, 2023

Plattsmouth Community Schools 2022-2023 Annual Report



*Working together to achieve **A**cademic success, respectful **B**ehavior, and **C**areer readiness in a **S**afe environment.*

Superintendent Dr. Richard E. Hasty

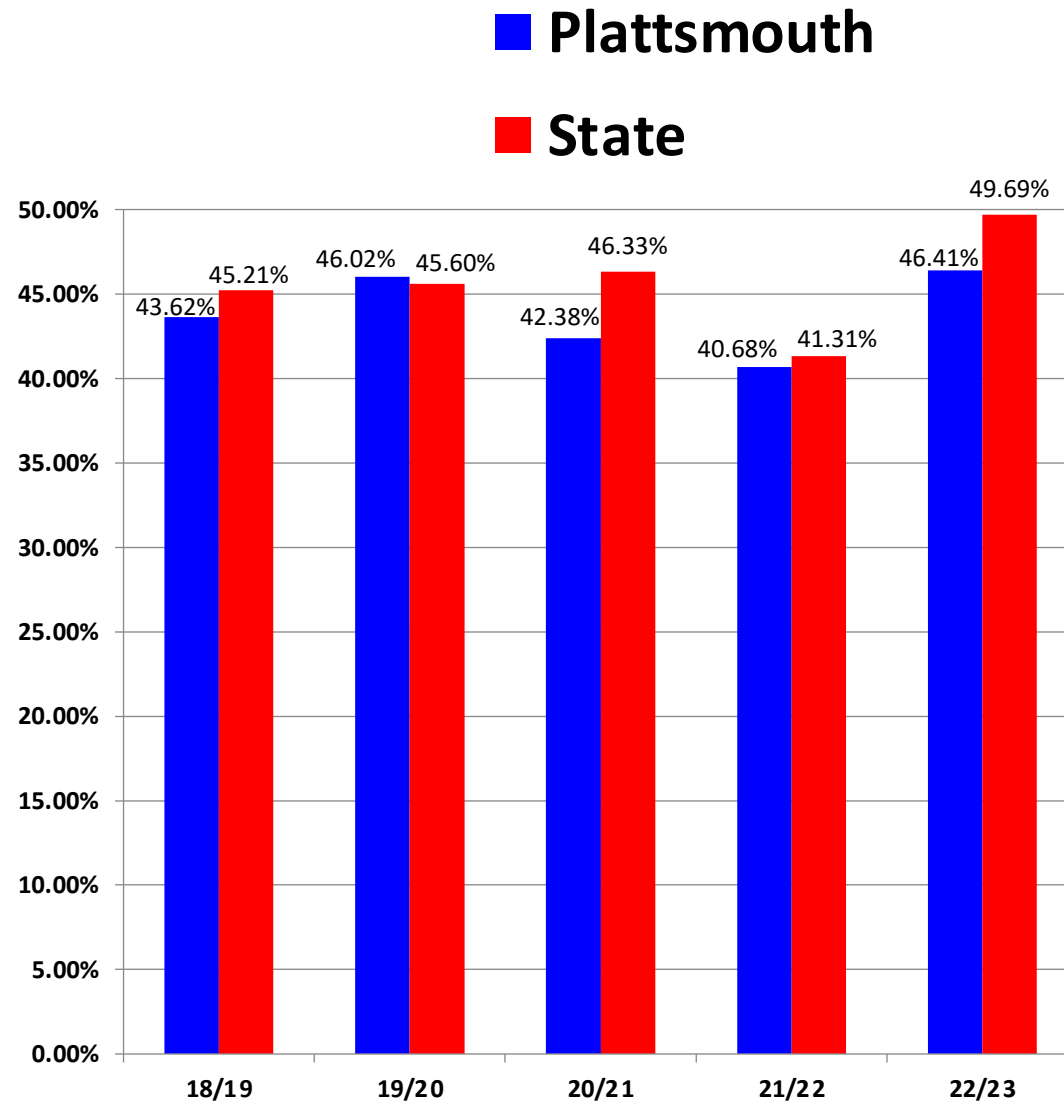
www.pcsd.org

rhasty@pcsd.org

GRADE-BY-GRADE ENROLLMENT

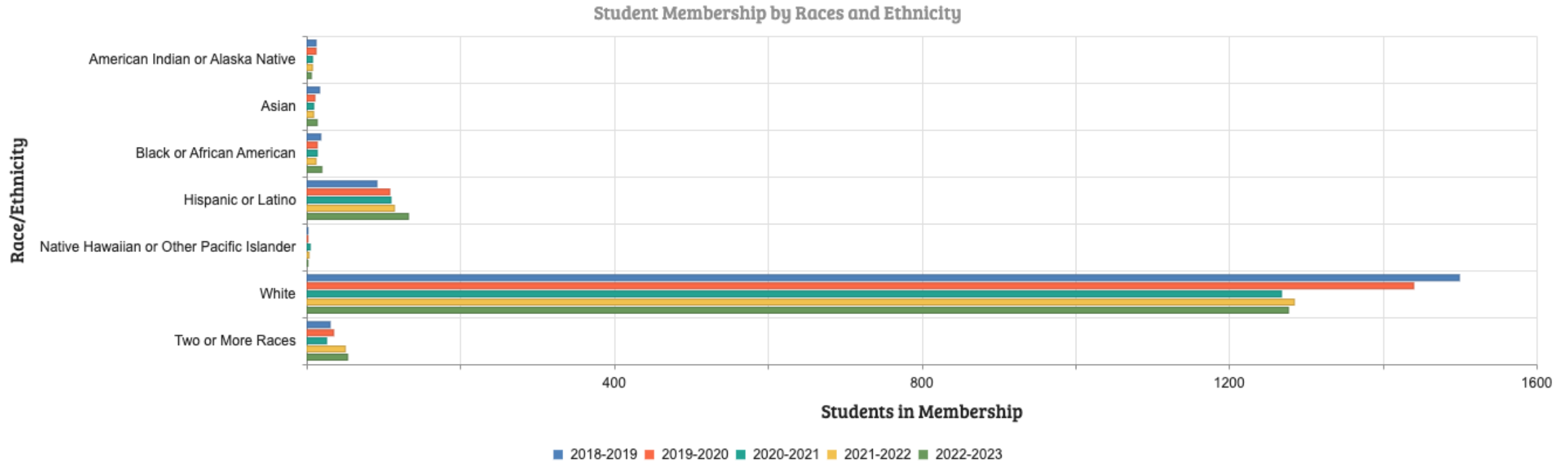
GRADE	YEAR				
	18/19	19/20	20/21	21/22	22/23
PreK Total	159	169	108	144	167
K	82	94	90	99	80
1	93	79	84	92	96
2	98	87	76	88	95
3	91	98	88	84	96
4	90	92	92	92	84
K-4 TOTAL	454	450	430	455	451
5	140	96	94	89	100
6	106	142	88	96	99
7	127	113	133	95	98
8	105	121	107	134	98
5-8 TOTAL	478	472	422	414	395
9	147	114	111	114	136
10	138	142	109	118	119
11	140	127	130	105	121
12	153	147	127	130	115
9-12 TOTAL	578	530	477	467	491
K-12 TOTAL	1510	1452	1329	1336	1337
<u>PreK-12</u> <u>TOTAL</u>	<u>1669</u>	<u>1621</u>	<u>1437</u>	<u>1480</u>	<u>1504</u>

Free/Reduced Meals



Student Race/Ethnicity

What percent of students fall in each race/ethnicity category?

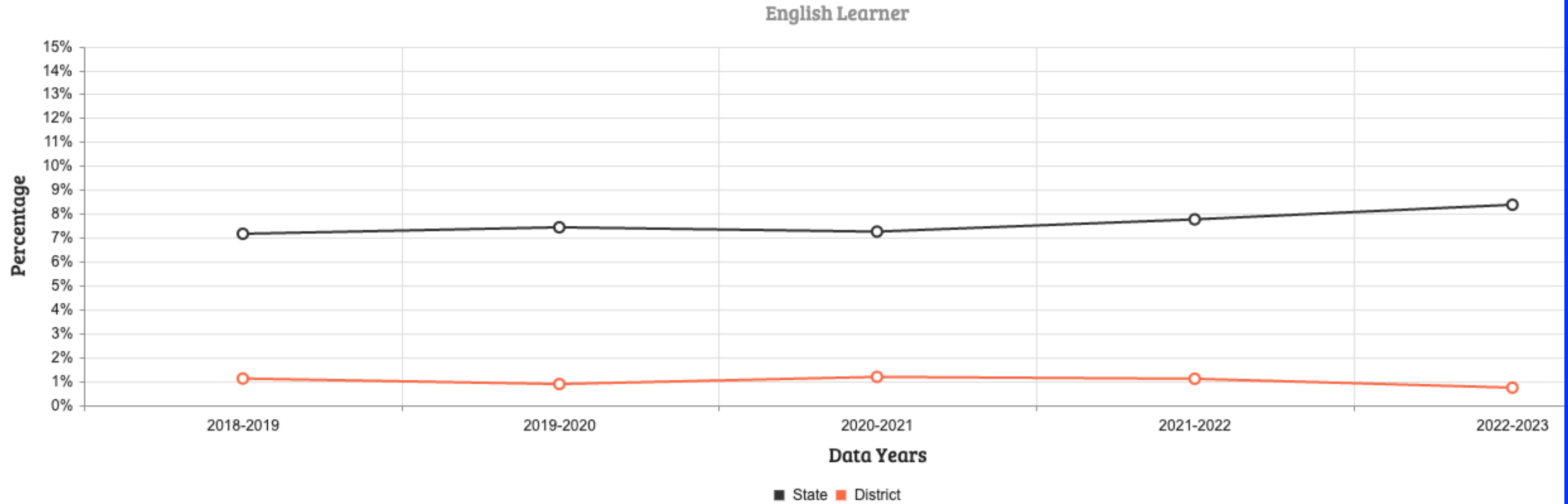


Student Membership by Race and Ethnicity

Data Years	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	Native Hawaiian or Other Pacific Islander	White	Two or More Races
2022-2023	6	14	20	132	2	1277	53
2021-2022	7	9	12	114	3	1285	50
2020-2021	7	9	13	110	4	1268	26
2019-2020	12	11	14	108	2	1439	35
2018-2019	12	17	18	91	2	1499	30

English Learners

What percent of students are learning the English language?

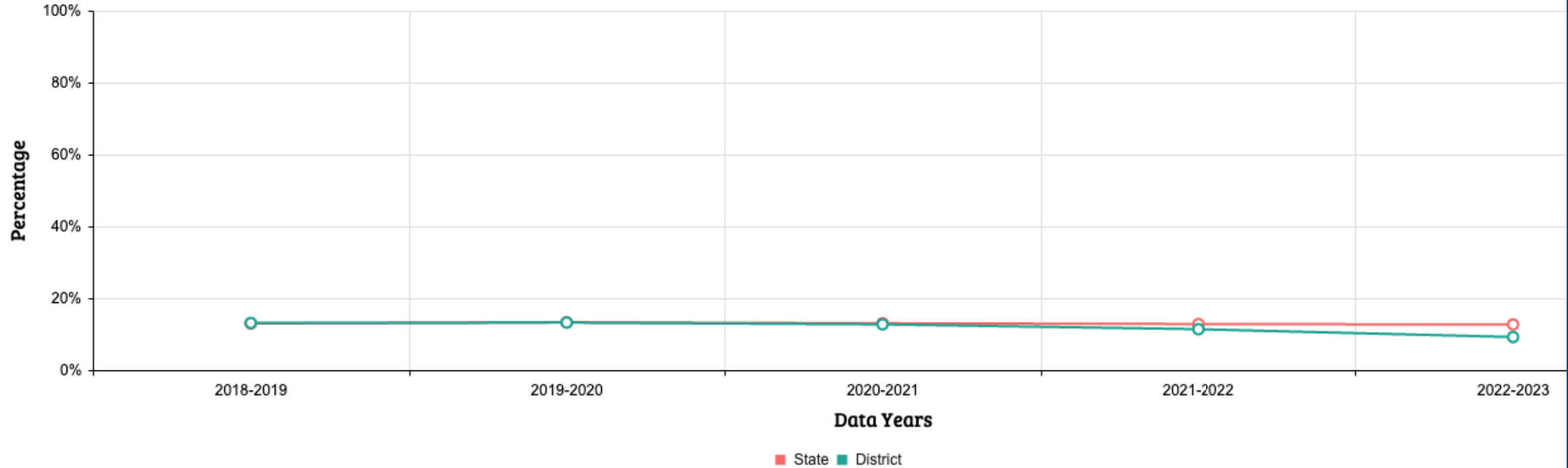


Data Years	PERCENTAGE	
	State	District
2022-2023	8.37%	0.75%
2021-2022	7.76%	1.12%
2020-2021	7.25%	1.20%
2019-2020	7.43%	0.90%
2018-2019	7.16%	1.13%

High Ability Learners

What percent of students can perform at a high level in a specific area?

High Ability Learners

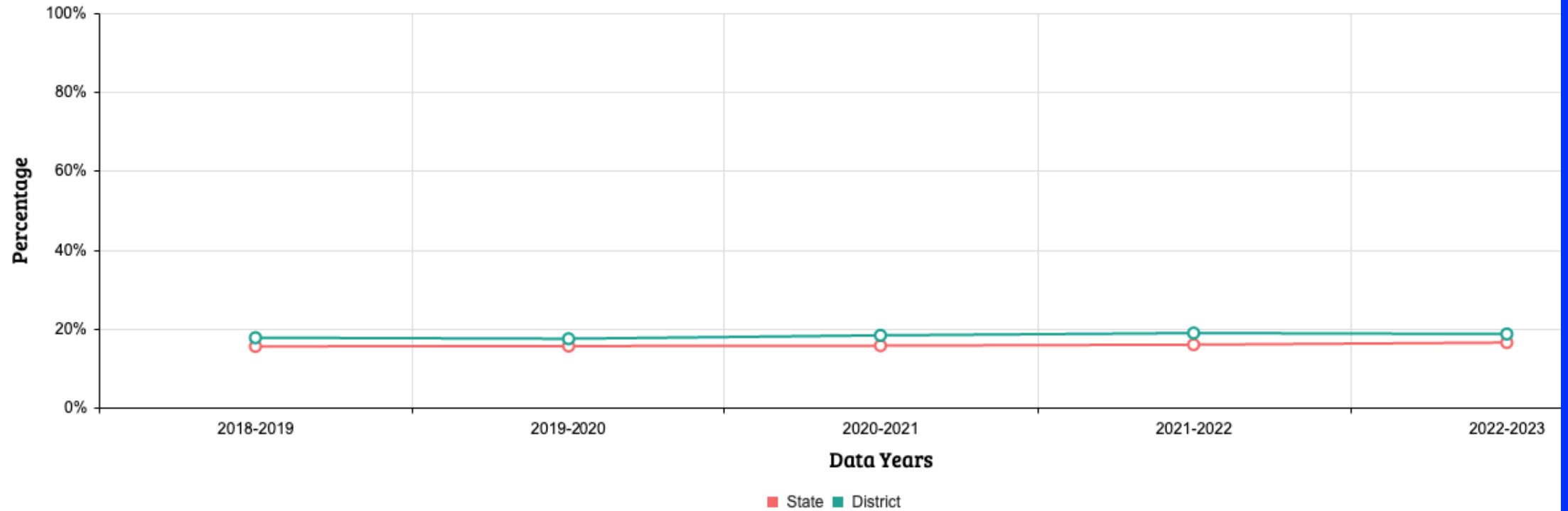


Data Years	PERCENTAGE	
	State	District
2022-2023	12.75%	9.27%
2021-2022	12.89%	11.45%
2020-2021	13.10%	12.79%
2019-2020	13.37%	13.29%
2018-2019	13.03%	13.18%

Special Education

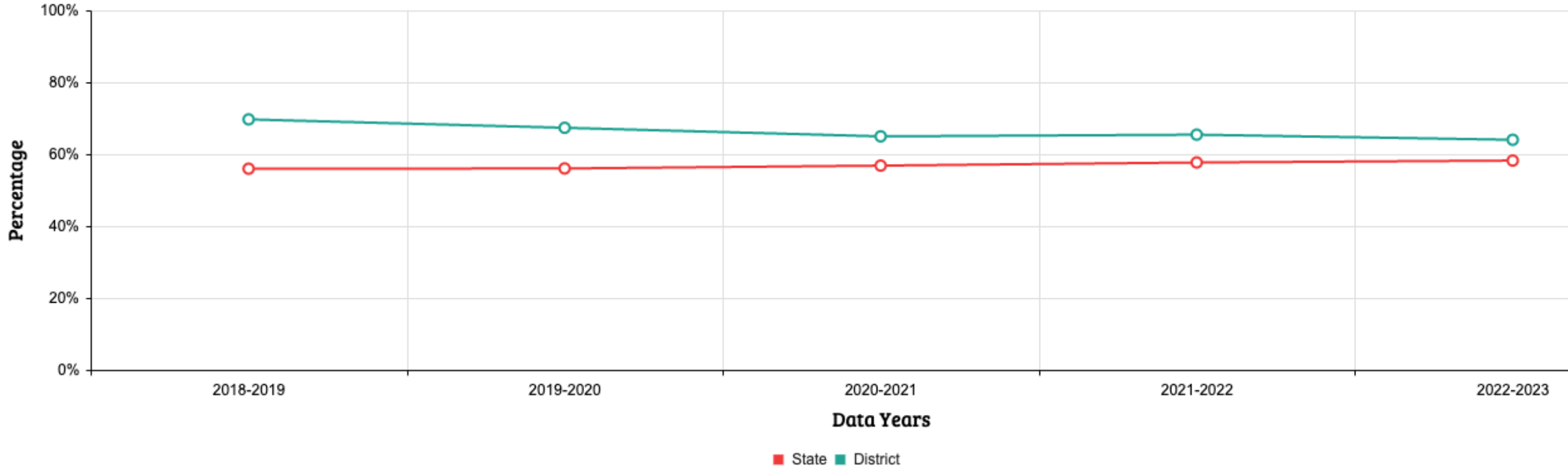
What percentage of students receive special education services?

District Students in Special Education



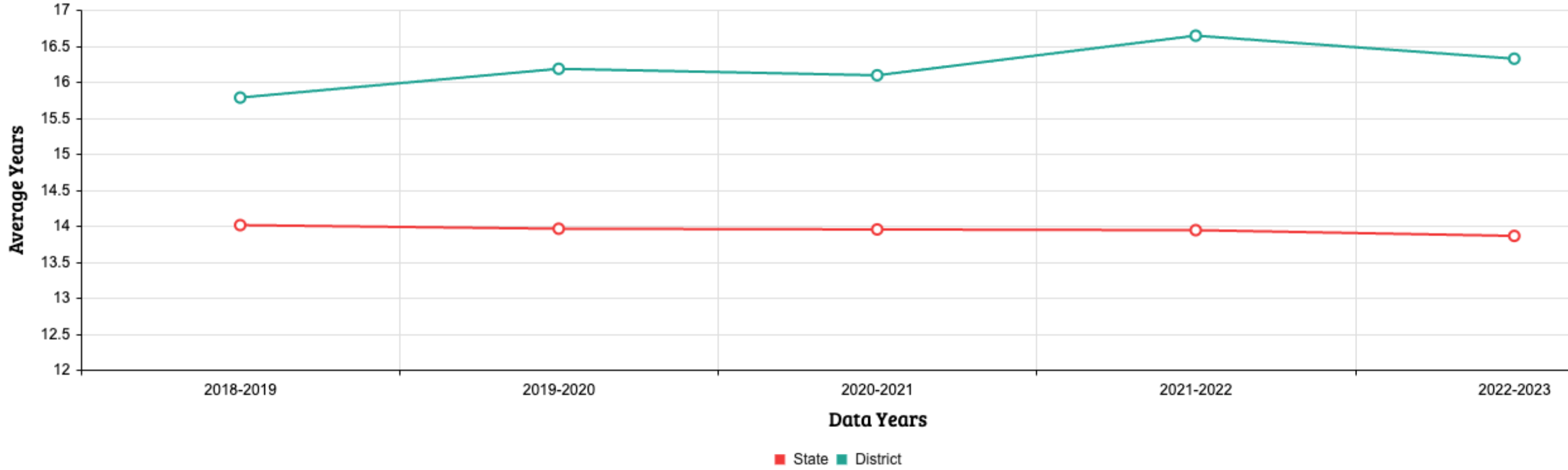
Data Years	PERCENTAGE	
	State	District
2022-2023	16.45%	18.62%
2021-2022	15.92%	18.86%
2020-2021	15.67%	18.28%
2019-2020	15.56%	17.42%
2018-2019	15.48%	17.68%

Percentage of Teachers with Master's Degrees



	TOTAL TEACHER FTE		TOTAL TEACHER FTE WITH MASTER'S DEGREE		PERCENTAGE OF TEACHER FTE WITH MASTER'S DEGREE	
Data Years	State	District	State	District	State	District
2022-2023	23687.32	112.68	13798.65	72.15	58.25%	64.03%
2021-2022	23962.20	114.43	13830.51	74.90	57.72%	65.45%
2020-2021	23984.78	118.58	13635.42	77.05	56.85%	64.98%
2019-2020	23855.86	122.55	13373.79	82.55	56.06%	67.36%
2018-2019	23702.34	128.53	13570.00	92.00	55.99%	69.70%

Average Years of Teaching Experience



AVERAGE YEARS OF TEACHING EXPERIENCE		
Data Years	State	District
2022-2023	13.86	16.32
2021-2022	13.94	16.64
2020-2021	13.95	16.09
2019-2020	13.96	16.18
2018-2019	14.01	15.78

NSCAS Summary

Nebraska Student-Centered Assessment System

Percent Proficient: Advanced/On Track or Combined

Combined Results for All Grades Tested

Data Years	English Language Arts ¹	Mathematics ¹	Science ¹
2022-2023	56%	66%	81%
2021-2022	45%	44%	67%
2018-2019	47%	48%	69%

¹Students who are in their 3rd-Year cohort at the high school level will participate in the NSCAS Alternate or the ACT assessments. Results above include students who participated in the NSCAS General and NSCAS Alternate Assessments. ACT results are in a separate section of this site.

† New assessments aligned to the NCC Ready Standards were first administered in 2016-17 for ELA, 2017-18 for Mathematics, and 2021-2022 for Science.

NSCAS data for 2020-2021 can be found here: [COVID-19 Special Report](#)

* This website masks or hides data for groups with fewer than 10 students to protect confidential information about individual students as required by federal law.

English Language Arts

What percent of students met grade-level standards in English Language arts?

Click to choose a grade: **03** **04** **05** **06** **07** **08** **11**

[clear filters](#)

Percent Proficient

Data Years	All Grades
2022-2023	56%
2021-2022	45%
2018-2019	47%

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-Year Cohort ¹
2022-2023	64%	55%	49%	54%	56%	60%	*
2021-2022	47%	54%	40%	41%	35%	48%	*
2018-2019	49%	69%	45%	36%	40%	48%	*

Mathematics

What percent of students met grade-level standards in mathematics?

Click to choose a grade: **03** **04** **05** **06** **07** **08** **11**

[clear filters](#)

Percent Proficient

Data Years	All Grades
2022-2023	66%
2021-2022	44%
2018-2019	48%

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-Year Cohort ¹
2022-2023	65%	64%	70%	57%	71%	70%	*
2021-2022	54%	54%	51%	42%	43%	30%	*
2018-2019	54%	66%	53%	42%	32%	49%	*

Science

What percent of students met grade-level standards in science?

Click to choose a grade: **05** **08** **11**

[clear filters](#)

Percent Proficient

Data Years	All Grades
2022-2023	81%
2021-2022	67%

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11
2022-2023			89%			74%	*
2021-2022			75%			62%	*

ACT

What percent of students met grade-level standards on the ACT?

All Students

Percent Meeting Expectations

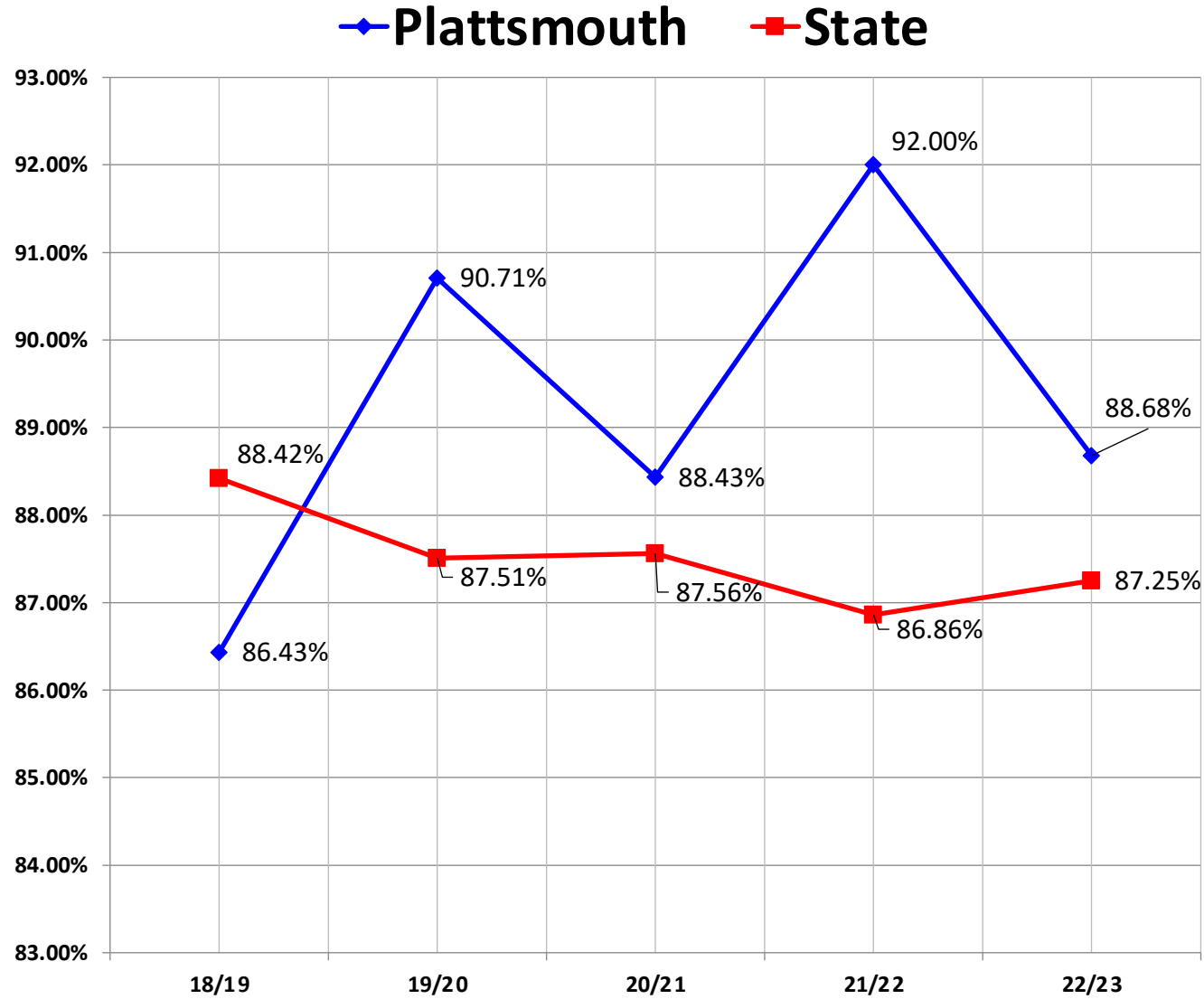
	PERCENT MEETING EXPECTATIONS		
Data Years	English Language Arts	Mathematics	Science
2022-2023	33%	41%	52%
2021-2022	42%	34%	38%
2018-2019	38%	49%	47%
2017-2018	32%	41%	46%
2016-2017	36%	48%	54%

A Quality Education System Today and Tomorrow (AQuESTT)

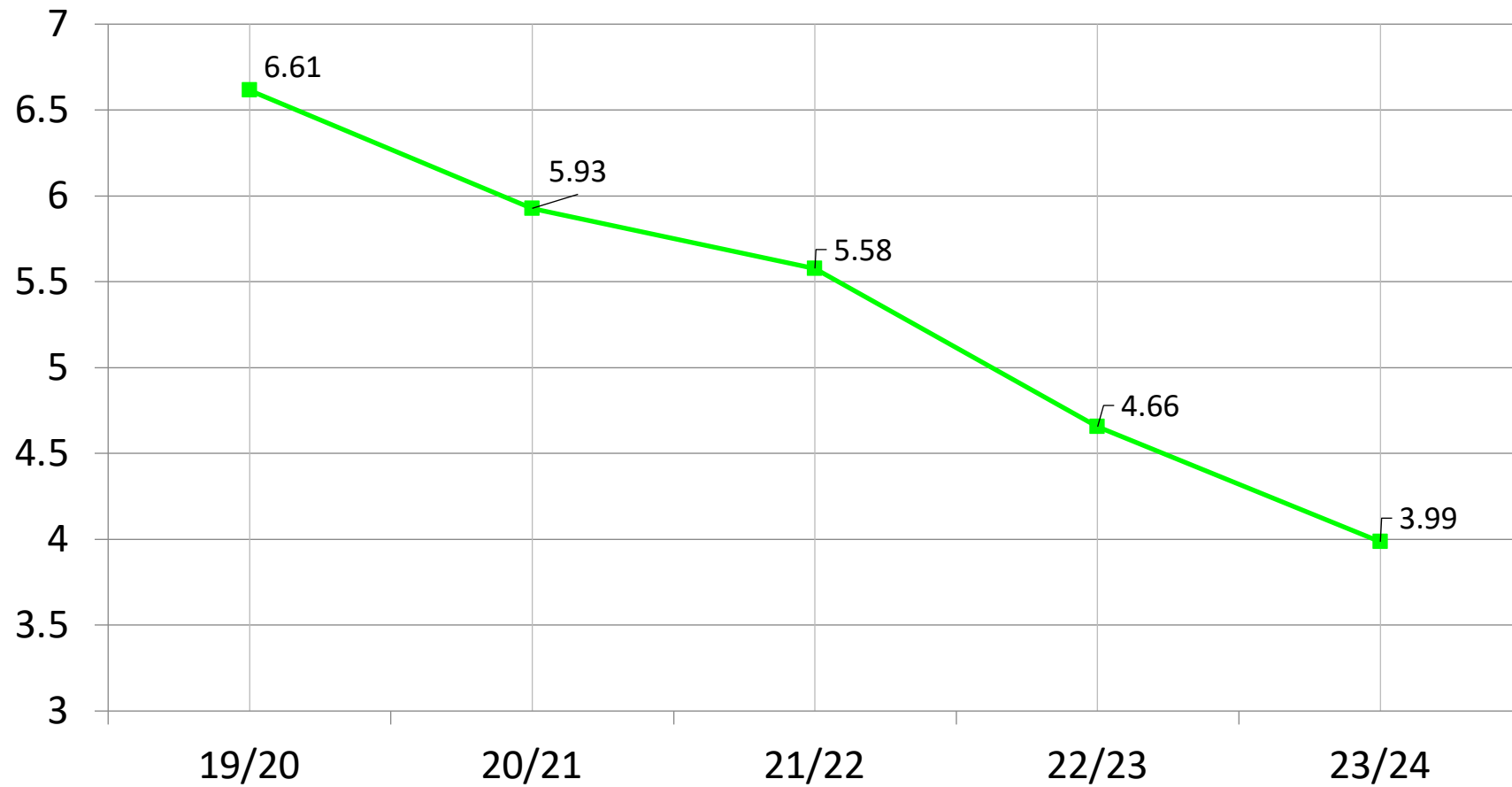
PCS Classifications

	21-22 Classification	22-23 Classification
Early Childhood	NA	NA
Elementary (K-4)	Great	Great
Middle School (5-8)	Good	*Great
High School (9-12)	Good	Good

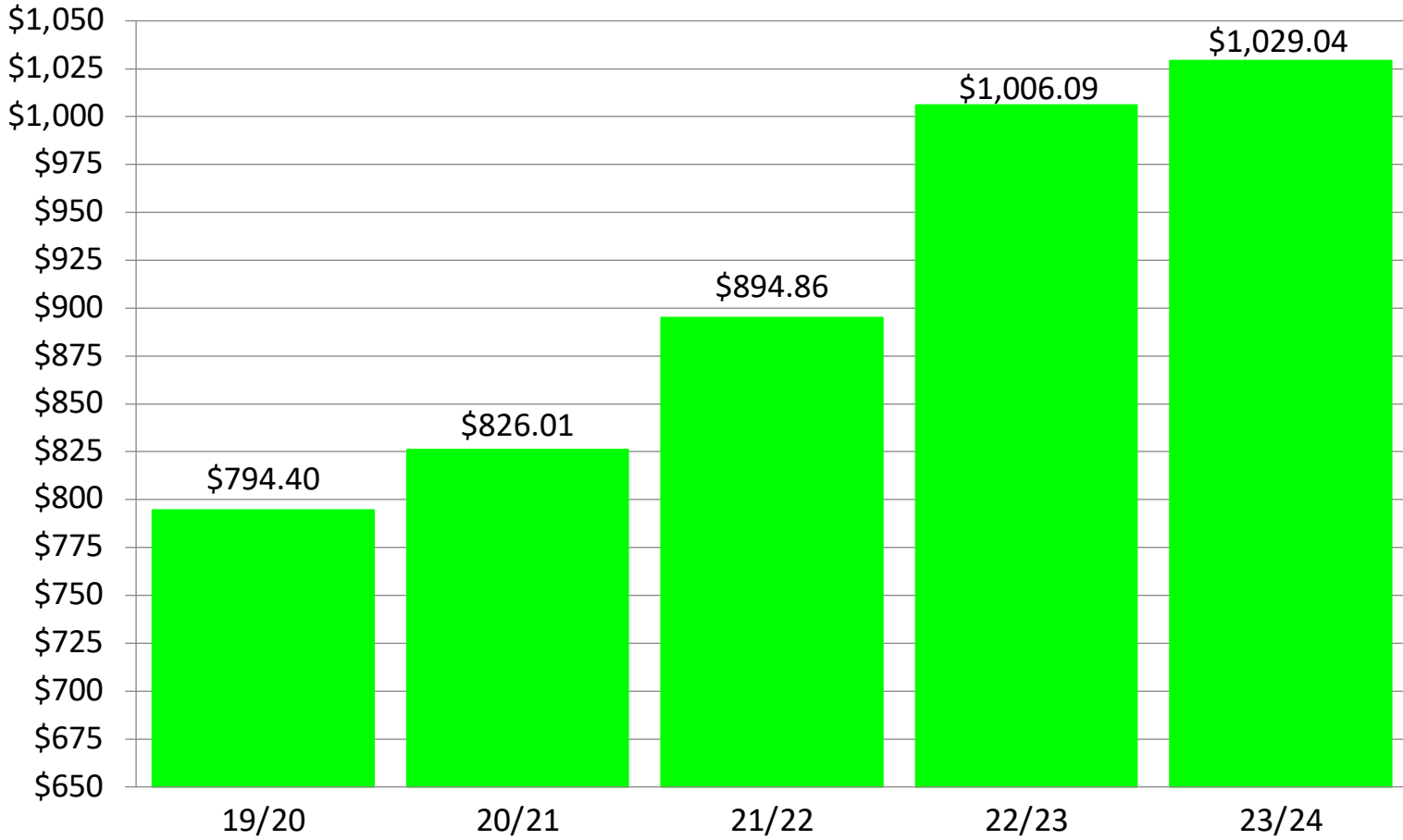
4-Year Graduation Rates



State Aid (Millions)

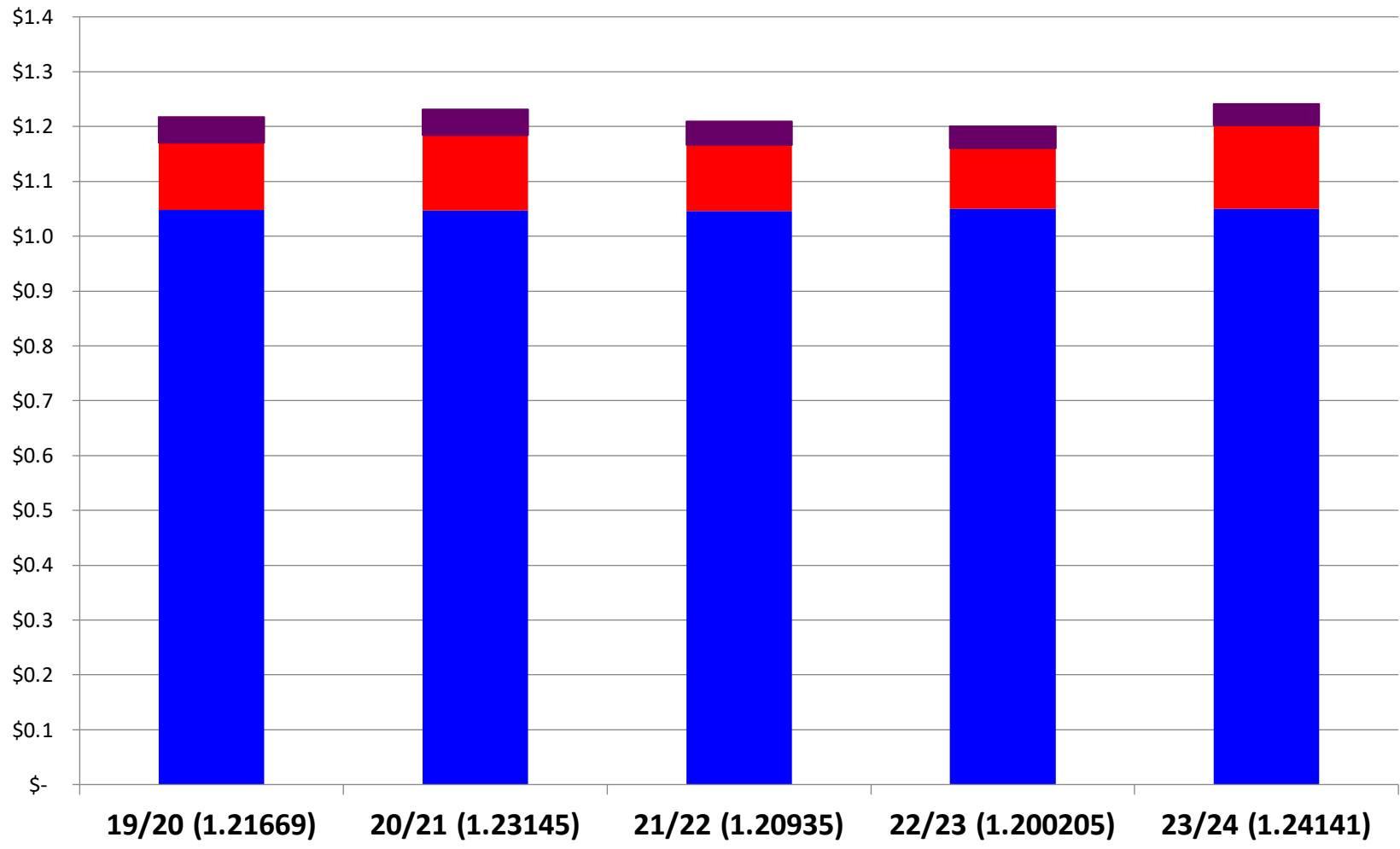


Assessed Valuation (Millions)



Tax Levies

- QCPUF
- Building Fund
- Bond Fund
- General Fund



Thank you for your support of the
Plattsmouth Community Schools!



*Working together to achieve **A**cademic success, respectful **B**ehavior, and **C**areer readiness in a **S**afe environment.*

Superintendent Dr. Richard E. Hasty

www.pcsd.org

rhasty@pcsd.org

**CASS COUNTY SCHOOL DISTRICT NO. 1
PLATTSMOUTH, NEBRASKA**

FINANCIAL STATEMENTS

AUGUST 31, 2023
(WITH INDEPENDENT AUDITOR'S REPORTS)



CASS COUNTY SCHOOL DISTRICT NO. 1

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CASS COUNTY SCHOOL DISTRICT NO. 1

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Cass County School District No. 1
Plattsmouth, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County School District No. 1 (the District), as of and for the year ended August 31, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2023, and the related receipts, disbursements, and activities arising from cash transactions, for the year then ended in conformity with the cash basis of accounting described in Note 1.D.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1.D., and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to 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 consolidated 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 the District'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 the District'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 the District's basic financial statements. The accompanying Combined Schedule of Cash Receipts, Disbursements, and Fund Balances, the General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balances, and the Fiduciary Fund Supplemental Schedule of Changes in Cash and Investment Balances are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis and Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

FRANKE, LLC

Omaha, Nebraska
November 3, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
CASS COUNTY SCHOOL DISTRICT NO. 1
(Unaudited)

The Management's Discussion and Analysis (MD&A) of the Cass County School District No. 1 provides an overview and analysis of the District's financial activities for the fiscal year ended August 31, 2023. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the financial statements found in the Financial Section, and the notes thereto to enhance their understanding of the District's financial performance.

OVERVIEW AND BACKGROUND FOR FINANCIAL STATEMENTS

This annual report consists of three parts: (1) Management's Discussion and Analysis (this section); (2) the Basic Financial Statements; and (3) Supplemental and Other Information and the Single Audit (Federal Funds).

The accompanying basic financial statements have been prepared on the cash basis of accounting. Therefore, no capital assets are reported in this analysis. The government-wide financial statements report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities that rely on fees, charges and donations for support.

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

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

Proprietary funds are used to account for the District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The District considers the School Nutrition Fund to be a proprietary fund.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and the District's commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary and Other Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS

The District's total net position as of August 31, 2023, was \$7,472,720, up from the 2021-22 net position of \$1,156,017. This increase is due to the proceeds from Tax Anticipation Notes taken out by the district of \$4,900,000.

The fund balance of the General Fund on August 31, 2023 was \$5,974,738, up from (\$574,718) in 21-22.

The Bond Fund had an ending balance of \$479,583. The District made principal and interest payments on its bond issues totaling \$1,047,571.

Total outstanding principal bond debt (bond fund and QCPUF fund) at the end of the 22-23 fiscal year was \$14,630,000.

The Qualified Capital Purpose Undertaking Fund (QCPUF) ended the year with a fund balance of \$646,380. Principal and interest payments paid during the 22-23 fiscal year total \$239,183.

The School Nutrition Fund balance on August 31, 2023, was \$520,547. Federal reimbursement to the district for food was \$550,701, down \$409,661 from 21-22, due primarily to decreased Federal assistance after the pandemic ended.

The net position of the Fiduciary Funds, though not considered material for purposes of reporting the financial condition of the District's assets, are of interest to management. Fiduciary Funds include the Activities Account, the Student Fee Fund, the Wiley Memorial Scholarship, the Wiles Scholarship and the Duda Scholarship. The activities account, exclusive of the scholarship funds, decreased in value by \$55,425, with an ending balance of \$185,767. The Student Fee Fund increased in value by \$25,624, with an ending balance of \$71,871. The Wiley Memorial Scholarship Fund decreased in value by \$25,611, with an ending balance of \$983,268. The Wiles Scholarship decreased in value by \$8,602, with an ending balance of \$28,304. The Duda Scholarship decreased in value by \$38,743, with an ending balance of \$550,028.

Financial Analysis of the District as a Whole

Total Governmental Funds - The District's revenue was \$29,283,863 for the fiscal year 2022-23. Local sources of revenue accounted for 63.81% of the District's revenue, 25.20% of the revenue was from state sources and 10.99% came from federal sources.

The District disbursed \$22,595,948 in 2022-23. The District expended 65.17% of its total funds on instruction, 12.50% on support services related to instruction. Business and administrative services, buildings and grounds, and pupil transportation contributed to 22.33% of expenditures. These figures include the bond payments construction related expenses of \$1,568,786, or 6.94%.

**Plattsmouth Community School District
Levies 2021-22 and 2022-23**

	<u>2021-22</u>	<u>2022-23</u>
General Fund	1.0496	1.0499
Bond Fund	.1104	.1521
Special Building Fund	.0000	.0000
QCPUF	<u>.0402</u>	<u>.0393</u>
Total	<u>1.2002</u>	<u>1.2413</u>

**Plattsmouth Community School District
General Fund Receipts
Comparison of 2019-20 to 2022-23**

<u>Revenue Source</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Local	\$ 8,525,149	9,470,395	8,728,788	12,161,176
State	9,313,477	8,557,949	8,327,712	7,239,014
Federal	1,622,364	2,562,220	2,474,579	3,218,486
Other	<u>6,042</u>	<u>79,504</u>	<u>9,660</u>	<u>4,957,923</u>
	\$ <u>19,467,032</u>	<u>20,670,068</u>	<u>19,540,739</u>	<u>27,576,599</u>

**Plattsmouth Community School District
General Fund Disbursements
Comparison 2019-20 to 2022-23**

Numbers below were adjusted based on the Depreciation Fund and Employee Benefit Fund components and reclassifications.

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Disbursements				
Regular instruction	\$ 9,099,924	8,821,858	8,534,981	8,699,524
Special education	3,780,677	3,801,294	3,735,038	3,947,691
Pupil support	348,766	316,017	139,169	113,345
Gifted program	13,026	12,284	6,154	8,461
Guidance services	311,030	317,011	291,289	297,150
Health services	97,877	91,433	97,820	148,186
Building maintenance and Operations	1,449,692	1,379,600	1,454,078	1,637,653
Vehicle maintenance	22,144	11,940	12,917	13,725
Pupil transportation	522,317	583,873	512,206	426,742
Board of Education	289,723	289,116	300,114	284,706
Executive administration	210,339	212,654	235,805	219,457
Office of the Principal	1,267,010	1,288,748	1,307,576	1,468,875
Business services	828,588	561,309	755,703	951,592
Library services	266,678	228,712	226,410	149,030

**Plattsmouth Community School District
General Fund 2019-20 to 2022-23**

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Disbursements (Continued)				
Community Service/ Fitness Center	27,389	15,640	33,622	16,750
Federal programs	1,759,560	2,598,854	2,923,804	2,573,368
Other programs	<u>123,773</u>	<u>18,248</u>	<u>3,576</u>	<u>68,944</u>
Total disbursements	\$ <u>20,418,513</u>	<u>20,548,591</u>	<u>20,570,262</u>	<u>21,025,199</u>

**Plattsmouth Community School District
General Fund Cash Position
Change from 2021-2022 to 2022-2023**

Cash Carryover 2021-2022	\$ (1,630,493)
General Fund Receipts	27,576,599
General Fund Expenditures	<u>(21,025,199)</u>
Cash Carryover 2022-2023	\$ <u>4,920,907</u>

DEBT ADMINISTRATION

Despite the financial pressure on school districts in Nebraska, Plattsmouth Community School District continues to maintain excellent bond ratings. Currently, Standard and Poor's rates the District "BBB." Total outstanding obligations at the end of the 2022-23 year were \$22,785,773, including interest obligations.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide patrons, students, and bond buyers a general overview of the District's finances and to demonstrate accountability for the money entrusted to the District for the education of the community's youth. If you have questions or need additional financial information contact the Office of the Superintendent, Plattsmouth Community School District, 1912 Old Highway 34, Plattsmouth, Nebraska 68048. The telephone number is (402) 296-3361.

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF NET POSITION - CASH BASIS

AUGUST 31, 2023

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
Cash in Bank	\$ 4,060,735	520,547	4,581,282
Cash at County Treasurer	3,411,985	--	3,411,985
TOTAL ASSETS	\$ 7,472,720	520,547	7,993,267
NET POSITION			
Restricted for:			
Debt service	\$ 1,125,963	--	1,125,963
Unrestricted	6,346,757	520,547	6,867,304
TOTAL NET POSITION	\$ 7,472,720	520,547	7,993,267

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS

YEAR ENDED AUGUST 31, 2023

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities	Business-type Activities	
Primary government						
Governmental Activities						
Instruction	\$ 11,948,252	106,247	1,367,832	(10,474,173)	--	(10,474,173)
Support services						
Students	993,499	--	--	(993,499)	--	(993,499)
Instruction	262,376	--	--	(262,376)	--	(262,376)
General administration	504,163	--	--	(504,163)	--	(504,163)
Office of the principal	1,468,875	--	--	(1,468,875)	--	(1,468,875)
Central services	907,803	--	--	(907,803)	--	(907,803)
Operations and maintenance of plant	1,651,377	--	--	(1,651,377)	--	(1,651,377)
Student transportation	426,743	--	96,511	(330,232)	--	(330,232)
Operation of non-instructional services	16,750	--	--	(16,750)	--	(16,750)
Private and state categorical programs	110,932	--	--	(110,932)	--	(110,932)
Federal programs	2,617,695	--	3,149,674	531,979	--	531,979
Non-program expenditures	60,454	--	--	(60,454)	--	(60,454)
Capital outlay	282,030	--	--	(282,030)	--	(282,030)
Subtotal of governmental activities carried forward	\$ 21,250,949	106,247	4,614,017	(16,530,685)	--	(16,530,685)

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS - CONTINUED

YEAR ENDED AUGUST 31, 2023

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities	Business-type Activities	
Governmental Activities (continued)						
Balances carried forward	\$ 21,250,949	106,247	4,614,017	(16,530,685)	--	(16,530,685)
Debt service						
Principal	930,000	--	--	(930,000)	--	(930,000)
Interest	355,107	--	--	(355,107)	--	(355,107)
Wire fees	1,647	--	--	(1,647)	--	(1,647)
Miscellaneous expense	59,550	--	--	(59,550)	--	(59,550)
Total governmental activities	22,597,253	106,247	4,614,017	(17,876,989)	--	(17,876,989)
Business-type activities						
Food program services	700,179	242,165	550,701	--	92,687	92,687
Total business-type activities	700,179	242,165	550,701	--	92,687	92,687
Total primary government	\$ 23,297,432	348,412	5,164,718	(17,876,989)	92,687	(17,784,302)

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS - CONTINUED

YEAR ENDED AUGUST 31, 2023

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	
General receipts						
Taxes						
Property taxes - general purpose				\$ 10,932,812	--	10,932,812
Property taxes - debt service				1,532,023	--	1,532,023
Motor vehicle tax				733,429	--	733,429
Carline taxes				7,218	--	7,218
Public Power District sales tax				194,299	--	194,299
In-lieu-of tax - Housing Authority				6,719	--	6,719
Local license fees				738	--	738
County fines and licenses				140,049	--	140,049
State aid				4,661,377	--	4,661,377
Other state receipts				1,321,550	--	1,321,550
Interest				75,462	--	75,462
Tax anticipation note				4,900,000	--	4,900,000
Other receipts				59,228	859	60,087
Total general receipts				24,564,904	859	24,565,763
Change in net position				\$ 6,687,915	93,546	6,781,461
Net position - beginning				\$ 784,805	427,001	1,211,806
Change in net position				6,687,915	93,546	6,781,461
Net position - ending				\$ 7,472,720	520,547	7,993,267

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS

AUGUST 31, 2023

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
ASSETS					
Cash in Bank	\$ 2,977,229	535,391	176,096	372,019	4,060,735
Cash at County Treasurer	2,997,509	110,989	303,487	--	3,411,985
Total assets	\$ 5,974,738	646,380	479,583	372,019	7,472,720
FUND BALANCES					
Restricted for:					
Debt service	\$ --	646,380	479,583	--	1,125,963
Assigned	1,053,831	--	--	372,019	1,425,850
Unassigned	4,920,907	--	--	--	4,920,907
Total fund balance	\$ 5,974,738	646,380	479,583	372,019	7,472,720

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS**

YEAR ENDED AUGUST 31, 2023

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
RECEIPTS					
Taxes					
Property - general purpose	\$ 10,932,812	--	--	--	10,932,812
Property - debt service	--	414,076	1,117,947	--	1,532,023
Motor vehicle	733,429	--	--	--	733,429
Carline	6,299	244	675	--	7,218
Public Power District sales tax	175,608	--	18,691	--	194,299
In-lieu of tax - Housing Authority	--	6,719	--	--	6,719
Tuition	87,579	--	--	--	87,579
Local license fees	738	--	--	--	738
Other local receipts/rental of school facilities	18,668	--	--	--	18,668
County receipts	140,049	--	--	--	140,049
State receipts	7,239,014	29,438	110,006	--	7,378,458
Federal receipts	3,218,486	--	--	--	3,218,486
Interest income	66,015	215	670	8,562	75,462
Tax anticipation note	4,900,000	--	--	--	4,900,000
Other nonrevenue receipts	59,228	--	--	--	59,228
Total receipts	27,577,925	450,692	1,247,989	8,562	29,285,168
DISBURSEMENTS					
Instruction	11,948,252	--	--	--	11,948,252
Support services:					
Students	993,499	--	--	--	993,499
Instruction	262,376	--	--	--	262,376
General administration	504,163	--	--	--	504,163
Office of the principal	1,468,875	--	--	--	1,468,875
Central services	907,803	--	--	--	907,803
Operations and maintenance of plant	1,651,377	--	--	--	1,651,377
Student transportation	426,743	--	--	--	426,743
Operation of non-instructional services	16,750	--	--	--	16,750
Subtotal of disbursements carried forward	\$ 18,179,838	--	--	--	18,179,838

See accompanying notes to financial statements

Continued

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS - CONTINUED

YEAR ENDED AUGUST 31, 2023

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
DISBURSEMENTS (continued)					
Balance carried forward	\$ 18,179,838	--	--	--	18,179,838
Private and state categorical programs	110,932	--	--	--	110,932
Federal programs	2,617,695	--	--	--	2,617,695
Non-program expenditures	60,454	--	--	--	60,454
Capital outlay	--	--	--	282,030	282,030
Debt service:					
Principal	--	215,000	715,000	--	930,000
Interest	--	23,336	331,771	--	355,107
Wire fees	--	847	800	--	1,647
Bond/debt issuance costs	59,550	--	--	--	59,550
Total disbursements	21,028,469	239,183	1,047,571	282,030	22,597,253
Excess (deficit) of receipts over disbursements	6,549,456	211,509	200,418	(273,468)	6,687,915
NET CHANGE IN FUND BALANCES	\$ 6,549,456	211,509	200,418	(273,468)	6,687,915
Fund balances - beginning	\$ (574,718)	434,871	279,165	645,487	784,805
Net change in fund balances	6,549,456	211,509	200,418	(273,468)	6,687,915
Fund balances - ending	\$ 5,974,738	646,380	479,583	372,019	7,472,720

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND**

AUGUST 31, 2023

	<u>School Nutrition Fund</u>
ASSETS	
Cash in Bank	\$ 520,547
TOTAL ASSETS	520,547
NET POSITION	
Unrestricted	520,547
TOTAL NET POSITION	\$ 520,547

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND NET POSITION - CASH BASIS
PROPRIETARY FUND**

YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund
Operating receipts	
Charges for sales and services	
Lunchroom sales	\$ 242,165
Operating disbursements	
Cost of sales and services	700,179
Operating loss	(458,014)
Nonoperating receipts	
USDA and State subsidy	550,701
Other	859
Total nonoperating receipts	551,560
Change in net position	93,546
Net position - beginning	427,001
Net position - ending	\$ 520,547

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS**

AUGUST 31, 2023

	Activities Fund	Student Fee Fund	Private Purpose Trust Funds		
			Wiley Memorial Scholarship Fund	Wiles Scholarship Fund	Duda Scholarship Fund
ASSETS					
Cash and cash equivalents	\$ 185,767	71,871	--	774	121,722
Investments	--	--	983,268	27,530	428,306
TOTAL ASSETS	\$ 185,767	71,871	983,268	28,304	550,028
LIABILITIES					
Due to student groups and other	\$ 185,767	--	--	--	--
NET POSITION	--	71,871	983,268	28,304	550,028
TOTAL LIABILITIES AND NET POSITION	\$ 185,767	71,871	983,268	28,304	550,028

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
FIDUCIARY FUNDS

YEAR ENDED AUGUST 31, 2023

	Student Fee Fund	Private Purpose Trust Funds		
		Wiley Memorial Scholarship Fund	Wiles Scholarship Fund	Duda Scholarship Fund
ADDITIONS				
Net investment income	\$ --	23,889	5,398	16,257
Other receipts	49,440	--	--	--
Total additions	49,440	23,889	5,398	16,257
DEDUCTIONS				
Scholarships awarded	--	49,500	1,000	15,000
Student fee expenses	23,816	--	--	--
Total deductions	23,816	49,500	1,000	15,000
Change in net position	25,624	(25,611)	4,398	1,257
Net position - beginning	46,247	1,008,879	23,906	548,771
Net position - ending	\$ 71,871	983,268	28,304	550,028

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2023

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 Cass County School District No. 1 (the District) which is commonly known as Plattsmouth Community School District.

A. Reporting Entity

The Plattsmouth Community School District, Plattsmouth, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to the 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 No. 90, which are included in the District's reporting entity.

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

B. Basic Financial Statements - Government-Wide Statements

The statement of net assets and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

1. Summary of Significant Accounting Policies - Continued

C. Fund Types

The accounts of the District are organized on the basis of funds which are grouped into governmental, proprietary and fiduciary fund types as follows:

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. 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 expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Depreciation Fund – A Depreciation Fund may be established by a 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, a District will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue 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 outlays over a period of years in order 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 shall be considered only a component of the General Fund.

Qualified Capital Purpose Undertaking Fund – The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund expenditures for the purpose of this fund are not allowed. The tax levy for this fund is limited to 0.052 cents per hundred dollars of valuation for the District and shall not exceed ten years for each environmental hazard abatement project or accessibility barrier elimination project and shall not exceed fifteen years for each qualified special purpose for which the qualified zone academy bond was issued according to Section 79-10, 110 R.R.S.

Bond Fund – The Bond Fund is used to record receipts and expenditures for bond principal and interest payments. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

1. Summary of Significant Accounting Policies - Continued

C. Fund Types - Continued

Special Building Fund – The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of the District employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from the General Fund" in the Employees Benefit Fund. This fund may consist of more than one account for valid allocation purposes. This fund is used for the administration of the District's flexible spending account. The Employee Benefit Fund is considered a component of the General Fund.

Proprietary Fund:

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Fiduciary Funds:

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 cash is received by the District to be held or disbursed on the instructions of the organization from whom they are received. This is not cash of the District.

Student Fee Fund – A Student Fee Fund shall be established to collect fees for participation in extracurricular activities, post-secondary education costs and summer school or night school. The money shall be expended for the purposes for which it was collected from the students.

Private Purpose Trust Funds – These funds are held to provide scholarships for students in accordance with the donor's stipulations.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

1. Summary of Significant Accounting Policies - Continued

D. Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, revenues are recognized when collected rather than when earned or available, and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units.

Taxes and other revenues collected by the County Treasurer are included in revenues of the District in the year collected by the county and the District funds held by the County Treasurer 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.

E. 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.

F. 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.

G. Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in the following components:

a. Restricted net position

Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

1. Summary of Significant Accounting Policies – Continued

G. Equity Classification - Continued

b. Unrestricted net position

All other assets that do not meet the definition of restricted net position.

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

Fund 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:

a. Nonspendable

This classification includes amounts that cannot be spent because they are either (a) 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.

b. 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 or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

c. 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.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

1. Summary of Significant Accounting Policies – Continued

G. Equity Classification - Continued

d. 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 manager through the budgetary process.

e. 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.

H. Interfund Balances and Activities

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

In addition, the District utilizes bank accounts that are allocated between funds. This allows the District to manage its cash flows. There were no outstanding transfers between funds at August 31, 2023.

I. 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 cash basis of accounting. In accordance with the Nebraska Budget Act, total expenditures for each fund may not exceed the total budgeted expenditures. The General Fund is also subject to a total non-special education expenditure limit. Appropriations for expenditures lapse at year end. Any revisions to the adopted budget of total expenditures 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 expenditures and/or tax levy limitations.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

1. Summary of Significant Accounting Policies – Continued

I. Budget Process and Property Taxes - Continued

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.

J. Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate up to a maximum of 45 days. All other employees can accrue up to a maximum of 30 days for sick leave; however, there is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2023, as all vacation earned during the year must be used by August 31 with no carryover.

K. Use of Estimates

The preparation of financial statements in conformity with the special purpose framework 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.

L. Tax Receipts

Taxes collected by the County Treasurer are recorded as receipts by the District when received by the County Treasurer.

M. Retirement System

The District participates in the Nebraska School Retirement System retirement plan (See Note 10).

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.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

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 majority of the District's deposits with financial institutions were fully insured or collateralized with pooled securities held by the financial institution but not registered in the District's name. State law requires all funds in depositories to be fully insured or collateralized; and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

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

Investments are carried at cost. Investments of \$983,268 (market value of \$1,074,426) held by the Wiley Memorial Scholarship Fund, \$27,530 (market value of \$30,176) held by the Wiles Scholarship Fund and \$428,306 (market value of \$913,124) held by the Duda Scholarship Fund primarily consist of exchange traded and mutual funds.

The Nebraska Liquid Asset Fund (NLAF) was established in March 1998 through the Interlocal Cooperation Act. NLAF was established to assist Nebraska school districts, educational service units and technical community colleges with the investment of their available cash reserves. Participation in the investment trust is voluntary for its members. The objective of NLAF is to provide its owner members with a conservative and effective investment alternative tailored to the needs of its members. NLAF portfolio management generally follows established investment criteria developed by the Securities and Exchange Commission for money market funds designed to offer acceptable yield while maintaining liquidity. NLAF is not registered with the Securities and Exchange Commission (SEC) as an investment company. The District has \$322,762 invested with NLAF as of August 31, 2023.

NLAF's short-term investment portfolio consists of cash and short-term investments valued at amortized cost, which is determined to approximate fair value due to the short-term nature of the instruments. This involves valuing a portfolio security at its original cost on the date of purchase and thereafter amortizing any premium or discount on the straight-line basis to maturity. The amount of premium or discount amortized to income under the straight-line method does not differ materially from the amount which would be amortized to income under the interest method. Procedures are followed to maintain a constant net asset value of \$1.00 per unit in NLAF.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

3. Bonds Payable

The District has four bond issues outstanding as of August 31, 2023:

Qualified Capital Purpose Undertaking Fund

Taxable Limited Tax Obligation Qualified School Construction Bonds, Series 2010B, dated August 5, 2010, principal of \$280,000, interest rate 5.15% to 5.45%, matures December 15, 2025.	\$ 210,000
Taxable Limited Tax Obligation Bonds, Series 2016, dated April 12, 2016, principal of \$2,810,000, interest rate 1.90% to 2.35%, matures December 15, 2026.	995,000

Bond Fund

General Obligation School Building Bonds, Series 2019 dated August 21, 2019, principal of \$9,480,000, interest rate 2.00% to 3.00%, matures December 15, 2039.	8,350,000
General Obligation School Building Bonds, Series 2020 dated August 21, 2019, principal of \$5,575,000, interest rate 0.75% to 2.125%, matures December 15, 2039.	5,075,000

Total bonds payable, August 31, 2023 \$ 14,630,000

Interest paid during fiscal 2023 \$ 355,108

The following is a summary of long-term debt transactions of the District for the year ended August 31, 2023.

	Original Issue	Balance August 31, 2022	Issued	Retire- ments	Bonds Outstanding August 31, 2023
Qualified School Construction Bonds Bond Series 2010B	\$ 280,000	280,000	--	70,000	210,000
Limited Tax Obligation Series 2016	2,810,000	1,210,000	--	215,000	995,000
General Obligation School Building Bonds Series 2019	9,480,000	8,735,000	--	385,000	8,350,000
General Obligation School Building Bonds Series 2020	5,575,000	5,335,000	--	260,000	5,075,000
<u>Total bonds</u>		<u>\$15,560,000</u>	<u>--</u>	<u>930,000</u>	<u>14,630,000</u>

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

3. Bonds Payable - Continued

The above bonds mature as follows:

<u>Year ended August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	955,000	330,586	1,285,586
2025	975,000	305,004	1,280,004
2026	1,000,000	278,394	1,278,394
2027	1,025,000	255,809	1,280,809
2028	720,000	240,886	960,886
2029 - 2033	3,820,000	998,691	4,818,691
2034 - 2038	4,270,000	536,367	4,806,367
2039 - 2040	1,865,000	50,418	1,915,418
	<u>\$ 14,630,000</u>	<u>2,996,155</u>	<u>17,626,155</u>

All bonds require the District to levy taxes annually on all taxable property in the District for the purpose of paying the scheduled principal and interest payments due. The District levies the applicable taxes with the Bond and Qualified Capital Purpose Undertaking Funds as discussed in Note 1.

4. Tax Anticipation Note

During the year ended August 31, 2023, the District approved the issuance of tax anticipation notes dated March 1, 2023, in the total amount of \$4,900,000, maturing September 1, 2024, bearing an interest rate of 3.40%. First required interest only payment of \$93,018 is due September 1, 2023, followed by semi-annual interest only payments of \$83,300 until the maturity date, on which the full principal amount is due. The balance outstanding as of August 31, 2023, was \$4,900,000.

5. Wiley Memorial Scholarship Fund

In previous school years, the District received donations from the Robert Wiley Estate. The will of the late Robert T. Wiley stipulates that the donation from his estate must be kept separate and not commingled with other funds of the District. The will also stipulates that "the corpus of the trust shall be invested and reinvested by the School Board in prudent man investments, such as designated blue-chip stocks, government bonds or securities, or highly rated industrial or municipal bonds". The will also provides that "the corpus of the trust shall remain intact and be used only for the production of income. The annual net income shall be used for scholarships each year." The will also stipulates that the income be used to provide scholarships of \$2,000 each to graduating students using standards of eligibility as set by the School Board. The investment policy used by the District for the Wiley Memorial Scholarship Fund follows the investment policy stipulated by the donor's will.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

6. Federal Award Programs

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

7. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

8. Commitments and Contingencies

In the normal course of operations, the District may be involved in routine litigation. The District maintains insurance to assist in covering the risks associated with these contingencies. There are no significant pending legal proceedings which the District believes will have a material adverse effect on their financial position.

The District has a contingent loan agreement with First State Bank Nebraska (FSBN) that essentially guarantees a loan issued by FSBN to Plattsmouth Community Schools Fitness Center Incorporated (PCSFCI), an unrelated party to the District comprised of community leaders. In the event PCSFCI would default on their loan associated with the improvements to the District's athletic facilities, the District would incur a loan in an amount not to exceed \$1,225,000. The balance on the guaranteed loan was \$488,384 at August 31, 2023.

The District has entered into various construction related contracts for school improvements which have a remaining obligation of approximately \$158,000 at August 31, 2023.

On August 1, 2021, the District extended an agreement with the Cass County Sheriff's Office to have a School Resource Officer assigned to the District through the 2023-2024 school year. The extended agreement is for one School Resource officer for the period with the option to add an additional officer for after hours or weekend events for additional cost. The agreement contains a termination clause that allows either party to terminate the agreement with written 90-day notice prior to August 1st of each year of the agreement. The remaining agreed upon non-cancellable cost at August 31, 2023 is approximately \$63,000.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

8. Commitments - Continued

On September 10, 2018, the District entered into a three-year service agreement with Professional Heating and Air Conditioning. The district will receive services related to cooling and heating system maintenance and related labor and materials, and systems review and inspections. This agreement has an automatic renewal clause that was utilized, resulting in a three-year renewal of the original contract which can be cancelled upon 30 days notice before work is performed. The service agreement's remaining non-cancellable cost at August 31, 2023 is approximately \$42,000.

On July 1, 2020, the District entered into a seven-year agreement with Mid States School Bus, Inc. The district will receive student transportation services during the school year including daily routes, special education routes, and out-of-district transportation. Payments are due in monthly installments based on services provided. Additional charges for out-of-district transportation and Special Education transportation mileage will be incurred. The agreement may be terminated by either party, with or without cause, by written notice and effective at the end of the school year. During 2021, Mid States School Bus, Inc. was purchased by First Student, Inc. resulting in an assignment of the contract upon closing. The remaining agreed upon non-cancellable cost at August 31, 2023 is approximately \$676,000.

On August 31, 2020, the District entered into a three-year agreement with Witte Physical Therapy for athletic training services. The agreement was extended for an additional year, ending August 11, 2024. The agreement contains a termination clause which allows either party to terminate the contract with a written 30-day notice at any time or immediately with cause. The remaining agreed upon non-cancellable cost at August 31, 2023 is approximately \$28,500.

The District entered into lease agreements for the use of various office equipment, internet, machinery and effective purchase of computer equipment. Total payments, including interest, for all lease agreements totaled \$90,910 in the year ended August 31, 2023. Future minimum annual payments under all lease agreements for the years ending after August 31, 2023 are as follows:

Year Ending August 31,	
2024	\$ 92,888
2025	92,888
2026	81,314
2027	69,740
2028	23,340
Thereafter	42,790

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

9. Subsequent Events

Management evaluated transactions and events occurring subsequent to August 31, 2023, and through November 3, 2023, the date the financial statements were available to be issued, to determine whether any events should be recognized or disclosed in these statements. There were no material transactions or events in subsequent period requiring disclosure or recognition in the financial statements.

10. Retirement Plan

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 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, 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 monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

10. Retirement Plan - Continued

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

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

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$11,670,999. Total covered payroll was \$11,211,000. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021, to June 30, 2022 (and from July 1, 2022 through, August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023 was \$1,107,243.

Pension Liabilities

At June 30, 2022 the District had a liability of \$3,452,729 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 94.58% funded as of June 30, 2022 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the District's proportion was 0.514196 percent, which was a decrease of 0.028451 percent from its proportion measured as of June 30, 2021.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

10. Retirement Plan - Continued

For the year ended June 30, 2022, the District's allocated pension income was \$258,717.

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.55%
Salary increases, including wage inflation	3.05%-13.05%
Cost-of-Living Adjustment	Members hired before January 1, 2013: 2.10% per annum, compounded annually. Members hired on or after January 1, 2013: 1.00% per annum, compounded annually.
Investment Rate Return, net of investment expense, including price inflation	7.20%

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

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

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

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2022, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2019. The experience study report is dated December 21, 2020.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

10. Retirement Plan - Continued

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2022, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Non-U.S. Equity	11.5%	5.8%
Global Equity	19.0%	5.3%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015 through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2023

10. Retirement Plan – Continued

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.2 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability (asset)
1% decrease	6.2%	\$12,343,945
Current discount rate	7.2%	3,452,729
1% increase	8.2%	(3,845,874)

Plan Fiduciary Net Position

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

SUPPLEMENTAL SCHEDULES

CASS COUNTY SCHOOL DISTRICT NO. 1

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND NOTES**

YEAR ENDED AUGUST 31, 2023

FEDERAL GRANTOR	Federal	Pass-through	
<u>Pass through Grantor</u>	Assistance	Entity	
Program Title	Listing #	Identifying #	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Head Start	93.600	N/A	\$ 1,157,384
COVID-19 - Head Start	93.600	N/A	<u>6,877</u> \$ 1,164,261
<u>Passed through Nebraska Association of School Boards Medicaid Consortium</u>			
Medical Assistance Program	93.778	13-0001	<u>20,862</u>
Total U.S. Department of Health and Human Services			1,185,123
U.S. DEPARTMENT OF EDUCATION			
<u>Passed through State Department of Education</u>			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	23-6408-00-03-013-0001 23-6412-00-03-013-0001	407,959
COVID-19 - Special Education Grants to States	84.027	23-6408-00-03-013-0001 23-6412-00-03-013-0001	61,261
Special Education Preschool Grants		23-6406-00-03-013-0001	13,882
COVID-19 - Special Education Preschool Grants	84.173	23-6406-00-03-013-0001	<u>9,195</u> 492,297
Title I Grants to Local Educational Agencies	84.010	23-6200-00-03-013-0001	198,389
Improving Teacher Quality State Grants	84.367	23-6310-00-03-013-0001	58,959
Student Support & Academic Enrichment	84.424	23-6969-00-03-013-0001	8,760
COVID-19 - Education Stabilization Fund	84.425D	21-6997-00-03-013-0001	100,872
COVID-19 - Education Stabilization Fund	84.425U	21-6998-00-03-013-0001	<u>567,796</u> 668,668
<u>Passed through ESU #3 Perkins Grant Consortium</u>			
Career and Technical Education -- Basic Grants to States	84.048	23-6471-00-03-013-0001	<u>25,911</u>
Total U.S. Department of Education			1,452,984

CASS COUNTY SCHOOL DISTRICT NO. 1

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND NOTES - CONTINUED**

YEAR ENDED AUGUST 31, 2023

FEDERAL GRANTOR	Federal	Pass-through		
<i>Pass through Grantor</i>	Assistance	Entity		
Program Title	Listing #	Identifying #	Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
<i>Passed through Nebraska Department of Health and Human Services</i>				
Food Donation - non-cash award	10.555	202122IN202043, 202223IN202043	\$	64,450
<i>Passed through State Department of Education</i>				
School Breakfast Program	10.553	202122IN109943, 202223IN109943		66,900
National School Lunch Program	10.555	202122IN109943, 202223IN109943		379,998
Summer Food Services Program for Children	10.559	202122IN109943	<u>13,832</u>	\$ 525,180
Child and Adult Care Food Program	10.558	202122IN109943, 202223IN109943		84,949
Total U.S. Department of Agriculture				<u>610,129</u>
Total Federal Awards Expended				<u><u>\$ 3,248,236</u></u>

Note to Schedule of Expenditures of Federal Awards

Basis of Presentation - The above schedule has been prepared on the cash basis of accounting and includes all expenditures of federal awards during the fiscal year regardless of when the related federal funds were received.

Federal Expenditures - Federal reimbursements for the Medical Assistance Program (MAPS) (93.778) and National School Lunch Program (10.555) are based on approved rates for services provided and are not reimbursements for specific expenditures. Therefore, this amount represents cash received rather than federal expenditures.

Subrecipients - The District expended no awards to subrecipients during the year.

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

Indirect Cost Rate - The District did not elect to use the 10% de minimis cost rate.

CASS COUNTY SCHOOL DISTRICT NO. 1

SUPPLEMENTAL SCHEDULE
 COMBINED SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCES

YEAR ENDED AUGUST 31, 2023

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) of Receipts Over (Under) Disbursements	Fund Balances At End of Year	Fund Balance Composition			
							Cash in Bank	Investments	Cash at County Treasurer	Due from (to) others
General Fund	\$ (574,718)	27,577,925	21,028,469	--	6,549,456	5,974,738	2,977,229	--	2,997,509	--
Qualified Capital Purpose Undertaking Fund	434,871	450,692	239,183	--	211,509	646,380	535,391	--	110,989	--
Bond Fund	279,165	1,247,989	1,047,571	--	200,418	479,583	176,096	--	303,487	--
Special Building Fund	645,487	8,562	282,030	--	(273,468)	372,019	372,019	--	--	--
School Nutrition Fund	427,001	793,725	700,179	--	93,546	520,547	520,547	--	--	--
Fiduciary Funds	1,627,803	94,984	89,316	--	5,668	1,633,471	380,134	1,439,104	--	(185,767)
Total	\$ 2,839,609	30,173,877	23,386,748	--	6,787,129	9,626,738	4,961,416	1,439,104	3,411,985	(185,767)

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS

AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	\$ 10,932,812	--	--	--	10,932,812
Carline tax	6,299	--	--	--	6,299
Public Power District sales tax	175,608	--	--	--	175,608
Motor vehicle taxes	733,429	--	--	--	733,429
Interest	65,994	21	--	--	66,015
Local license fees and fines	738	--	--	--	738
Tuition	87,579	--	--	--	87,579
Other local receipts/rental of school facilities	18,668	--	--	--	18,668
Total local sources	12,021,127	21	--	--	12,021,148
County sources					
ESU receipts	2,409	--	--	--	2,409
County fines and license fees	137,640	--	--	--	137,640
Total county sources	140,049	--	--	--	140,049

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS -

CONTINUED

AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (continued)					
State sources					
State aid	\$ 4,661,377	--	--	--	4,661,377
Special education	1,299,020	--	--	--	1,299,020
Special education transportation	96,511	--	--	--	96,511
Homestead exemption	467,811	--	--	--	467,811
Property tax credit	275,983	--	--	--	275,983
High ability learners	11,533	--	--	--	11,533
School age flex funding	58,496	--	--	--	58,496
Prorate motor vehicle	19,659	--	--	--	19,659
State appointment	279,708	--	--	--	279,708
State grants	68,916	--	--	--	68,916
Total state sources	7,239,014	--	--	--	7,239,014

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS

CONTINUED

AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (continued)					
Federal sources					
Title I	149,524	--	--	--	149,524
Title II, Part A	20,799	--	--	--	20,799
IDEA Part B (619) Preschool	12,656	--	--	--	12,656
IDEA Part B (611) Special education	739,257	--	--	--	739,257
IDEA Nonpublic	20,969	--	--	--	20,969
Medicaid in public schools	47,950	--	--	--	47,950
Medicaid Administrative Activities	20,862	--	--	--	20,862
21st Century Learning Grant	11,919	--	--	--	11,919
Carl Perkins	19,136	--	--	--	19,136
Head Start	1,216,202	--	--	--	1,216,202
ARP ESSER III	876,882	--	--	--	876,882
Other Federal receipts	82,330	--	--	--	82,330
Total Federal sources	3,218,486	--	--	--	3,218,486
Nonrevenue receipts					
Transfers from other funds	--	--	48,905	(48,905)	--
Tax anticipation note	4,900,000	--	--	--	4,900,000
Other	59,228	--	--	--	59,228
Total nonrevenue receipts	4,959,228	--	48,905	(48,905)	4,959,228
TOTAL RECEIPTS	\$ 27,577,904	21	48,905	(48,905)	27,577,925

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS
 CONTINUED
 AUGUST 31, 2023**

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS					
Instruction	\$ 11,997,157	--	--	(48,905)	11,948,252
Support services					
Students	993,499	--	--	--	993,499
Instruction	262,376	--	--	--	262,376
General administration	504,163	--	--	--	504,163
Office of the principal	1,468,875	--	--	--	1,468,875
Central services	907,803	--	--	--	907,803
Operations and maintenance of plant	1,651,377	--	--	--	1,651,377
Student transportation	426,743	--	--	--	426,743
Operation of non-instructional services	16,750	--	--	--	16,750
Private and state categorical programs	110,932	--	--	--	110,932
Debt service	59,550	--	--	--	59,550
Federal programs	2,617,695	--	--	--	2,617,695
Non-program expenditures	9,584	--	50,870	--	60,454
TOTAL DISBURSEMENTS	21,026,504	--	50,870	(48,905)	21,028,469
RECEIPTS OVER DISBURSEMENTS	6,551,400	21	(1,965)	--	6,549,456
FUND BALANCE, beginning of year	(1,630,493)	1,025,399	30,376	--	(574,718)
FUND BALANCE, end of year	\$ 4,920,907	1,025,420	28,411	--	5,974,738

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, BEGINNING OF YEAR	\$ (957,443)	(1,630,493)
RECEIPTS		
Local sources		
1100 Property taxes - general purpose	10,454,376	10,932,812
1115 Carline tax	8,000	6,299
1120 Public Power District sales tax	155,000	175,608
1125 Motor-vehicle taxes	985,000	733,429
1510 Interest	1,200	65,994
1911 Local license fees and fines	28,500	738
1370 Tuition	60,000	87,579
1990 Other local receipts/rental of school facilities	4,500	18,668
	11,696,576	12,021,127
County sources		
2210 ESU receipts	5,000	2,409
2110 Fines and licenses	85,000	137,640
	90,000	140,049
State sources		
3110 State aid	4,661,377	4,661,377
3120 Special education	1,300,000	1,299,020
3125 Special education transportation	98,000	96,511
3130 Homestead exemption	415,000	467,811
3131 Property tax credit	109,500	275,983
3535 High ability learners	--	11,533
3166 School age flex funding	21,000	58,496
3180 Prorate motor vehicle	21,000	19,659
3400 State apportionment	210,000	279,708
3599 State grants	75,000	68,916
	6,910,877	7,239,014

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
RECEIPTS - continued		
Federal sources		
4505 Title I	\$ 285,000	149,524
4509 Title II, Part A	75,000	20,799
4516 IDEA Part B (619) Preschool	11,000	12,656
4518 IDEA Part B (611) Special education	419,000	739,257
4521 IDEA proportionate share	20,000	20,969
4708 Medicaid in public schools	5,000	47,950
4709 Medicaid activities/outreach	40,000	20,862
4969 Title IV, Part B NCLB - 21st Century Community Learning Centers	35,000	11,919
4525 Carl Perkins	--	19,136
4529 Adult Education	500	--
4309 Head Start	1,062,500	1,216,202
4998 ARP ESSER III	666,000	876,882
4524 Other Federal receipts	170,000	82,330
	2,789,000	3,218,486
Nonrevenue receipts		
5150 Tax anticipation notes	1,278,728	4,900,000
5300 Sale of property	2,300,000	34,953
5690 Other non-revenue receipts	36,272	24,275
	3,615,000	4,959,228
Total Receipts	25,101,453	27,577,904
Total Available Resources	24,144,010	25,947,411

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
DISBURSEMENTS		
Instruction		
1100 Regular instruction	\$ 7,233,430	7,219,536
1125 Regular instructional programs - school age (flex-spending)	178,300	175,172
1195 Regular instructional programs - below age 5 (flex-spending)	24,300	25,879
1150 Limited English proficiency programs	78,250	85,533
1160 Poverty programs	895,450	1,064,910
1200 Special education instructional programs - school age	3,087,900	3,090,642
1291 Special education instructional programs - ages 3-5	311,100	308,349
1300 Summer school	36,270	27,136
	11,845,000	11,997,157
Support services - students		
2120 Guidance services	304,100	297,150
2130 Health services	118,200	148,186
2141 Psychological services: SPED school age	205,900	193,987
2151 Speech pathology & audiology services: SPED school age	200,000	197,730
2161 Occupational therapy - related services: SPED school age	35,000	22,901
2162 Occupational therapy - related services: SPED ages 3-5	35,000	40,455
2171 Physical therapy - related services: SPED school age	20,000	12,868
2172 Physical therapy - related services: SPED ages 3-5	18,000	21,074
2181 Visually impaired - related services: SPED school age	73,200	59,148
	1,009,400	993,499
Support services - instruction		
2212 Instruction and curriculum development	208,346	92,112
2213 Instructional staff training	19,200	14,086
2220 Library/media services	263,954	149,030
2230 Instruction-related technology	23,500	7,148
	515,000	262,376

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND

**SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED**

(Unaudited)

YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS - continued		
Support services - general administration		
2310 Board of education	\$ 288,400	275,994
2320 Executive administration	247,200	219,457
2330 District legal services	15,450	8,712
	551,050	504,163
2410 Office of the principal	1,339,000	1,468,875
Central services		
2510 Fiscal services	374,810	410,734
2530 Printing, publishing, and duplicating services	88,000	123,057
2580 Administrative technology services	332,350	374,012
	795,160	907,803
Operations and maintenance of plant		
2610 Operation of buildings	803,350	865,183
2620 Maintenance of buildings	497,650	584,374
2630 Care and upkeep of grounds	51,000	110,685
2650 Vehicle operation, maintenance and purchasing (other than student transportation vehicles)	14,000	13,725
2660 Security	70,000	70,141
2670 Safety	6,000	7,269
	1,442,000	1,651,377
Student transportation		
2710 Vehicle operation and purchasing - regular education	442,900	142,545
2712 Vehicle operation and purchasing - school age SPED	213,300	281,899
2713 Vehicle operation and purchasing - below age 5 SPED	3,000	2,299
	659,200	426,743

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND

**SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED**

(Unaudited)

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
DISBURSEMENTS - continued		
Operation of non-instructional services		
3300 Community services operations	\$ 20,600	16,750
	20,600	16,750
Private and state categorical programs		
3400 Categorical grants from corporations and other private interests	5,150	7,981
3599 Other state categorical programs	8,350	--
3535 High ability learners	9,500	8,461
3541 Early childhood endowment grants	85,150	94,490
	108,150	110,932
5000 Debt service	--	59,550
6000 Federal programs	2,678,000	2,617,695
8000 Transfers (outgoing)	15,450	--
9000 Non-program expenditures	3,166,000	9,584
Total disbursements	24,144,010	21,026,504
Fund balance, end of year	\$ --	4,920,907
ANALYSIS OF FUND BALANCE		
Cash in bank		\$ 1,923,398
County treasurer		2,997,509
Total fund balance		\$ 4,920,907

CASS COUNTY SCHOOL DISTRICT NO. 1

DEPRECIATION FUND

SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

(Unaudited)

YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, Beginning of year	\$ 76,379	1,025,399
Receipts		
Transfer from other Funds	1,000,000	--
Interest	--	21
Total receipts	1,000,000	21
Total available resources	1,076,379	1,025,420
Disbursements		
Capital outlay	1,076,379	--
Total disbursements	1,076,379	--
FUND BALANCE, End of year	\$ --	1,025,420

CASS COUNTY SCHOOL DISTRICT NO. 1

**QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, Beginning of year	\$ 453,480	434,871
Receipts		
Taxes		
Property taxes - debt purpose	400,000	414,076
Carline	--	244
In-lieu-of tax	--	6,719
Homestead exemption	--	17,875
Property tax credit	--	10,554
Prorate motor vehicle	--	1,009
Interest	--	215
Total receipts	400,000	450,692
Total available resources	853,480	885,563
Disbursements		
Operation of Building	400,000	--
Principal	400,000	215,000
Interest payments	53,480	23,336
Miscellaneous expense	--	847
Total disbursements	853,480	239,183
FUND BALANCE, End of year	\$ --	646,380

CASS COUNTY SCHOOL DISTRICT NO. 1

BOND FUND

**SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL**

(Unaudited)

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 294,105	279,165
Receipts		
Taxes		
Property taxes - debt purpose	1,100,000	1,117,947
Carline	1,000	675
In-lieu-of tax	--	18,691
Homestead exemption	10,000	49,142
Property tax credit	11,000	58,062
Prorate motor vehicle	2,500	2,802
Interest	100	670
Total receipts	1,124,600	1,247,989
Total available resources	1,418,705	1,527,154
Disbursements		
Principal payments	1,000,000	715,000
Interest payments	418,705	331,771
Miscellaneous expense	--	800
Total disbursements	1,418,705	1,047,571
FUND BALANCE, End of year	\$ --	479,583

CASS COUNTY SCHOOL DISTRICT NO. 1

**SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 311,135	645,487
Receipts		
Interest	--	8,562
Total receipts	--	8,562
Total available resources	311,135	654,049
Disbursements		
Capital outlay	311,135	213,508
Miscellaneous	--	68,522
Total disbursements	311,135	282,030
FUND BALANCE, End of year	\$ --	372,019

CASS COUNTY SCHOOL DISTRICT NO. 1

**EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 25,359	30,376
Receipts		
Transfers from other funds	50,000	48,905
Total receipts	50,000	48,905
Total available resources	75,359	79,281
Disbursements		
Benefits paid	75,359	50,870
Total disbursements	75,359	50,870
FUND BALANCE, End of year	\$ --	28,411

CASS COUNTY SCHOOL DISTRICT NO. 1

**SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, Beginning of year	\$ 305,977	427,001
Receipts		
Sales of lunches	35,000	242,165
State reimbursement	5,000	5,023
Federal reimbursement	600,000	545,678
Other receipts	--	859
Total receipts	640,000	793,725
Total available resources	945,977	1,220,726
Disbursements		
Salaries	25,000	159,582
Payroll taxes and benefits	5,000	42,266
Purchased services	900,000	274,362
Food and supplies	15,000	193,872
Equipment purchases	977	24,972
Other expenses	--	5,125
Total disbursements	945,977	700,179
FUND BALANCE, End of year	\$ --	520,547

CASS COUNTY SCHOOL DISTRICT NO. 1

STUDENT FEE FUND

**SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL**

(Unaudited)

YEAR ENDED AUGUST 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 82,908	46,247
Receipts		
Activity receipts	50,000	49,440
Total receipts	50,000	49,440
Total available resources	132,908	95,687
Disbursements		
Extracurricular activity fees	132,908	23,816
Total disbursements	132,908	23,816
FUND BALANCE, End of year	\$ --	71,871

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO BUDGETARY SCHEDULES (UNAUDITED)

AUGUST 31, 2023

Basis of Accounting

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

Budgetary Law

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

Reconciliations

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

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

	<u>Receipts</u>	<u>Expenditures</u>	<u>Excess Receipts over (under) Expenditures</u>
Financial reporting basis			
<u>General Fund</u>	<u>\$ 27,576,620</u>	<u>21,027,164</u>	<u>\$ 6,549,456</u>
Budgetary basis			
General Fund	\$ 27,576,599	21,025,199	6,551,400
Depreciation Fund	21	--	21
Employee Benefit Fund	--	1,965	(1,965)
<u>Total</u>	<u>\$ 27,576,620</u>	<u>21,027,164</u>	<u>\$ 6,549,456</u>

CASS COUNTY SCHOOL DISTRICT NO. 1

FIDUCIARY FUND

SUPPLEMENTAL SCHEDULE OF CHANGES IN CASH AND INVESTMENT BALANCES

YEAR ENDED AUGUST 31, 2023

	Balance			Balance
	9/1/22	Receipts	Disbursements	8/31/23
Activities Fund	\$ 188,192	496,478	498,903	185,767
Student Fee Fund	46,247	49,440	23,816	71,871
Wiley Memorial Scholarship Fund	1,008,879	23,889	49,500	983,268
Wiles Scholarship Fund	36,906	5,398	14,000	28,304
Duda Scholarship Fund	588,771	16,257	55,000	550,028
Total	\$ 1,868,995	591,462	641,219	1,819,238

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

Board of Education
Cass County School District No. 1
Plattsmouth, 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, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County School District No. 1 (the District), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 3, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

The District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

FRANKE, LLC

Omaha, Nebraska
November 3, 2023

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

Board of Education
Cass County School District No. 1
Plattsmouth, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cass County School District No. 1’s (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor’s Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

FRANKE, LLC

Omaha, Nebraska
November 3, 2023

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None
Significant deficiency(ies) identified not considered
to be material weaknesses? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? No
Significant deficiency(ies) identified not considered
to be material weaknesses? No

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

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR, Section 200.516(a)? No

Identification of major program

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start
84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? No

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED AUGUST 31, 2023

Section II – Financial Statement Findings

2023-001 Financial Statement Preparation (Repeat of 2022-001)

Criteria: Internal controls should be in operation that provide reasonable assurance of the District's ability to report financial data reliably in accordance with the cash basis of accounting.

Condition: The District's accounting personnel and those charged with governance do not have the expertise required to prepare the financial statements and related footnotes in accordance with the cash basis of accounting.

Cause: The District has chosen to use its external audit firm to assist with preparation of their annual financial statements rather than devoting internal resources.

Effect: The District on its own cannot comply with the regulatory requirements to prepare annual financial statements in accordance with the cash basis of accounting.

Response: Management has determined it is not cost-beneficial to create a system of internal control that would allow the District to prepare its own financial statements. Accordingly, management intends to continue to engage their audit firm to assist in the preparation of the statements and the related supplementary schedules.

2023-002 Segregation of Duties (Repeat of 2022-002)

Criteria: A key component of internal control over financial reporting is segregation of duties.

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

Cause: The District has a limited number of staff.

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

Response: The District continues to implement new and upgraded procedures such as reviews of bank statements and bank reconciliations by the Superintendent to improve segregation of duties issues. In addition, some accounts are reconciled by other staff members. The Board of Education also reviews and approves all expenditures. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED AUGUST 31, 2023

Section III – Federal Award Findings and Questioned Costs

No federal award findings and questioned costs.

CASS COUNTY SCHOOL DISTRICT NO. 1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED AUGUST 31, 2023

2022-001 Financial Statement Preparation

Criteria: Internal controls should be in operation that provide reasonable assurance of the District's ability to report financial data reliably in accordance with the cash basis of accounting.

Condition: The District's accounting personnel and those charged with governance do not have the expertise required to prepare the financial statements and related footnotes in accordance with the cash basis of accounting.

Cause: The District has chosen to use its external audit firm to assist with preparation of their annual financial statements rather than devoting internal resources.

Effect: The District on its own cannot comply with the regulatory requirements to prepare annual financial statements in accordance with the cash basis of accounting.

Response: Management has determined it is not cost-beneficial to create a system of internal control that would allow the District to prepare its own financial statements. Accordingly, management intends to continue to engage their audit firm to assist in the preparation of the statements and the related supplementary schedules.

Current Year Status – This finding is repeated as finding 2023-001 as management has determined it is not cost beneficial to correct.

2022-002 Segregation of Duties

Criteria: A key component of internal control over financial reporting is segregation of duties.

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

Cause: The District has a limited number of staff.

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

Response: The District continues to implement new and upgraded procedures such as reviews of bank statements and bank reconciliations by the Superintendent to improve segregation of duties issues. The Board of Education also reviews and approves all expenditures. In June 2022, the District hired a payroll administrator to separate payroll from other accounting functions. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

Current Year Status – This finding is repeated as finding 2023-002 as management has determined it is not cost beneficial to correct.

CASS COUNTY SCHOOL DISTRICT NO. 1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED

YEAR ENDED AUGUST 31, 2023

2022-003 General Fund Bank Reconciliation

Criteria: The District should have procedures in place to reconcile each bank account monthly and present timely financial information at the monthly Board of Education meetings.

Condition: The District's General Fund bank accounts have not properly reconciled to the general ledger since June 2022 and the Board of Education has not received timely financial information since that time.

Cause: The new business manager was not properly trained on reconciliation procedures and typical reconciliation differences. Activity between funds and the bank was not properly recorded to allow for reconciliation.

Effect: The Board of Education and patrons have not received a Treasurer's report summary of bank accounts since the June board meeting. Revenue and expenditure reports have been provided, but fund balance information has not been included with the information distributed.

Response: The District will review their reconciliation processes and procedures as well as the information provided to the Board of Education. Additional training will be sought to ensure the reconciliations can be completed timely each month.

Current Year Status – The finding is considered resolved as timely reconciliation processes and procedures were implemented.



Plattsmouth Community School District Central Office
1912 Old Highway 34
Plattsmouth, NE 68048
Dr. Richard E. Hasty, Superintendent
Dr. Cherie Larson, Director of Instructional Services
Mrs. Amanda Wright, Special Education Administrator
Phone: (402) 296-3361 Fax: (402) 296-2667
www.pcsd.org

Working in partnership to ensure Academic achievement, responsible Behavior and Civic engagement.

November 3, 2023

Re: Corrective Action Plan (CAP)

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509-8917

All,

This letter is intended as a Response to Compliance or Control Issues contained in the Plattsmouth Community School's letter to the Board of Education, per rule 1, Regulations Governing Audit Procedures.

1. Financial Statement Preparations: 2023-001

Response: Management engages our audit firm and a consultant to assist in the accurate and timely preparation of the financial statements and the related supplementary schedules in accordance with the cash basis of accounting.

2. Segregation of Duties: 2023-002

Response: The district has implemented new and upgraded procedures such as review of bank statements and bank reconciliation by the Superintendent, business manager, and payroll administrator to improve the segregation of duties. The Board of Education also reviews and approves all expenditures. The district will continue to review our procedures in an effort to identify areas of improvement relative to the segregation of duties.

Sincerely,

Dr. Richard E Hasty, Superintendent

Plattsmouth School District
Out-of-State Field Trip Request Form

Name of Requestor: Lt Col DeSimone	Name of Group: AFJROTC Drill Team	Date: 8 Dec 2023
---------------------------------------	--------------------------------------	---------------------

Destination: Abraham Lincoln High School, Council Bluffs, IA	Departure Date: <u>27 Jan 2024</u> Return Date: <u>27 Jan 2024</u>
---	---

Purpose of Trip <u>Participate in a drill competition</u> _____ _____ _____

Transportation Required: <u>Two Suburbans</u> _____ _____ _____	How Funded: <input type="checkbox"/> District Funded <input type="checkbox"/> Grant Funded <input type="checkbox"/> Donation/Fundraiser <input type="checkbox"/> Other Explain: <u>Activity Fund</u>
---	--

Sponsoring Body: AFJROTC	Number of Staff in Attendance <u>2</u>
-----------------------------	---

Number of Students Participating: <u>13</u>	Chaperones Required? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how many?
--	--

Notes: _____ _____ _____ _____ _____ _____
--