

Agenda

1. Date Public Notice Appeared in the Norfolk Daily News:
2. Call to Order
 - 2.1. Roll Call
 - 2.2. Declaration of a Legal Meeting
3. Pledge of Allegiance
4. Presentations, Special Recognition, Focus on Students
 - 4.1. Focus on the Students
 - 4.2. Award for Excellence
5. Board Candidate Interviews and Appointment
6. Public Comments & Communication
7. Information and Discussion Items
 - 7.1. Finance & Facilities Report
 - 7.2. Teaching & Learning Report
 - 7.3. Student Programs Report
 - 7.4. Student Services Report
 - 7.5. Human Resources & Accreditation Report
 - 7.6. Superintendent's Report
8. Committee Reports
 - 8.1. Finance and Facilities Committee Report
 - 8.2. Policy Committee Report
 - 8.3. Activities Committee Report
 - 8.4. Superintendent Evaluation Committee Report
 - 8.5. Norfolk Public Schools Foundation Committee Report
9. Approve Consent Agenda
 - 9.1. Minutes of Previous Meetings
 - 9.2. Personnel
 - 9.2.1. Contract Approval
 - 9.2.2. Resignations
 - 9.3. Claims
10. Action Items
 - 10.1. Discuss, consider and take action to hire an engineer to develop specs and bid documents for the Junior High track
 - 10.2. Discuss, consider and take action to approve the hiring of a half-time English Language Learner teacher
 - 10.3. Discuss, consider and take action to purchase 950 Chromebooks
 - 10.4. Discuss, consider and take action to approve the first reading of Board policies 1200-1320 related to Community Relations
11. Future Meetings

12. Executive Session -- To Discuss Negotiations-- As Needed to Protect the Interest of the District
 - 12.1. Convene Executive Session -- To Discuss Negotiations-- As Needed to Protect the Interest of the District
 - 12.2. Reconvene Meeting from Executive Session
 - 12.3. Approval of Any Action Deemed Necessary as a Result of Executive Session
13. Adjournment

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022
TOGETHER WITH INDEPENDENT AUDITORS' REPORT

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

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INDEPENDENT AUDITORS' REPORT



To the Board of Education
Madison County School District No. 2
Norfolk Public Schools
Madison County, Nebraska

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Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 2, Norfolk Public Schools (the District), as of and for the fiscal year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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 requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility 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 auditors' 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 with the GAAS 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, internal omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with the modified cash basis of accounting, we:

- a) Exercise professional judgment and maintain professional skepticism throughout the audit.
- b) 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.
- c) 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.
- d) 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.
- e) 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.

Emphasis of Other Matter

As described in Note 3 to the financial statements, the District contributes to a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). The pension plan administered by NPERS has a June 30 fiscal year end and its audited financial statements are generally not made publicly available until after November 5th, which is the deadline for Nebraska school districts to submit their audited financial statements to the Nebraska Department of Education and the Nebraska Auditor of Public Accounts. Due to this issue, the District, which is required to comply with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No.*

27, is not able to include the most current year end information in Note 3 regarding the pension plan the District contributes to. The District is using information released by NPERS for the pension plan's fiscal year ended June 30, 2021. Our opinions are not modified with respect to this matter.

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 schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The budgetary comparison schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2022, on our consideration of Madison County School District No. 2, Norfolk Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madison County School District No. 2, Norfolk Public Schools' 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 Madison County School District No. 2, Norfolk Public Schools' internal control over financial reporting and compliance.

HRA

HERLEY & REINKE ACCOUNTING, P.C.
Certified Public Accountants

Norfolk, Nebraska
October 12, 2022

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

STATEMENT OF NET POSITION
MODIFIED CASH BASIS

AUGUST 31, 2022

	<u>Governmental Activities</u>
Assets	
Cash in Bank	\$ 32,425,632
Cash at County Treasurer	6,616,136
Investments	<u>2,545,812</u>
Total Assets	<u>\$ 41,587,580</u>
Net Position	
Restricted for	
Capital Projects	\$ 7,595,388
Debt Services	3,736,441
Unrestricted	<u>30,255,751</u>
Total Net Position	<u>\$ 41,587,580</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	<u>Expenditures</u>	<u>Program Receipts</u>		<u>Net (Expenditures) Receipts</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Functions/Programs:				
Governmental Activities:				
Regular Instruction	\$ 18,112,522	\$ -	\$ 66,917	\$ (18,045,605)
Career Academy Program	591,685	-	-	(591,685)
Limited English Proficiency Programs	866,409	-	-	(866,409)
Poverty Programs	3,653,773	-	-	(3,653,773)
Early Childhood Educational Program	586,505	-	-	(586,505)
SPED Instructional Programs - School Age	5,911,230	106,462	2,891,132	(2,913,636)
SPED Instructional Programs - Ages 3-5	104,356	-	-	(104,356)
SPED Instructional Programs - Ages 0-2	34,568	-	-	(34,568)
SPED Unified Sports	3,949	-	-	(3,949)
Summer School	300,422	-	-	(300,422)
Support Services - Students	7,188,169	289,703	3,094,984	(3,803,482)
Support Services - Instruction				
Improvement of Instruction	422,919	-	-	(422,919)
School Improvement	118,208	-	-	(118,208)
Instructional Staff Training	31,683	-	-	(31,683)
Implementation of Standards	113,339	-	-	(113,339)
Library/Media Services	792,440	-	-	(792,440)
Audio/Visual Services	5,556	-	-	(5,556)
Instructional Related Technology	769,965	-	-	(769,965)
Support Services - General Administration				
Board of Education	34,967	-	-	(34,967)
Executive Administration	453,472	-	-	(453,472)
District Legal Services	38,320	-	-	(38,320)
Office of the Principal	2,859,958	-	-	(2,859,958)
School Administration - Other	217,995	-	-	(217,995)
Central Services	1,117,244	-	-	(1,117,244)
Operat. & Mainten. of Buildings and Sites	8,943,580	-	-	(8,943,580)
Student Transportaton				
Regular Pupil Transportation	342,621	-	-	(342,621)
Special Eduation Pupil Transportation	197,602	-	49,768	(147,834)
Below Age Five SPED Transportation	4,816	-	-	(4,816)
Other Support Services	377,462	-	-	(377,462)
Technical Services	5,118	-	-	(5,118)
State Categorical Programs	339,654	-	244,290	(95,364)
Federal Programs	5,249,721	-	4,773,064	(476,657)

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

		<u>Program Receipts</u>			
	<u>Expenditures</u>	<u>Charges for</u>	<u>Operating</u>	<u>Grants and</u>	<u>Net</u>
		<u>Services</u>	<u>Contributions</u>	<u>Receipts</u>	<u>(Expenditures)</u>
					<u>Receipts</u>
Functions/Programs, Continued:					
Governmental Activities, Continued:					
Debt Service					
Principal	\$ 3,425,000	\$ -	\$ -	\$ -	\$ (3,425,000)
Interest	166,771	-	-	-	(166,771)
Fees	400	-	-	-	(400)
Total Governmental Activities	\$ 63,382,399	\$ 396,165	\$ 11,120,155	\$ -	\$ (51,866,079)
General Receipts:					
Taxes:					
Property				\$ 28,666,885	
Carline				109,392	
Public Power District Sales				830,545	
Motor Vehicle				2,783,434	
Interest				153,648	
Other Local Receipts				43,845	
County Receipts				379,357	
State Receipts				13,169,395	
Federal Receipts				295,535	
Sale of Property				26,910	
Refund of Prior Year's Expenditures				217,096	
Other Non-Revenue Receipts				127,720	
Total General Receipts				\$ 46,803,762	
Change in Net Position					\$ (5,062,317)
Net Position - Beginning of Year					46,649,897
Net Position - End of Year					\$ 41,587,580

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF ASSETS AND
FUND BALANCES - MODIFIED CASH BASIS

AUGUST 31, 2022

	MAJOR GOVERNMENTAL FUNDS					
	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash in Bank	\$ 20,482,777	\$ 641,292	\$ 6,795,881	\$ 2,439,195	\$ 2,066,487	\$ 32,425,632
Cash at County Treasurer	6,143,751	1,099	294,987	176,299	-	6,616,136
Investments	1,562,736	443,880	504,520	34,676	-	2,545,812
Total Assets	\$ 28,189,264	\$ 1,086,271	\$ 7,595,388	\$ 2,650,170	\$ 2,066,487	\$ 41,587,580
Fund Balances						
Restricted for:						
Capital Projects	\$ -	\$ -	\$ 7,595,388	\$ -	\$ -	\$ 7,595,388
Debt Service	-	1,086,271	-	2,650,170	-	3,736,441
Committed for:						
Capital Projects	8,222,820	-	-	-	-	8,222,820
Employee Benefits	3,767	-	-	-	-	3,767
Cooperative - Special Education	-	-	-	-	649,233	649,233
Food Service	-	-	-	-	1,417,254	1,417,254
Unassigned	19,962,677	-	-	-	-	19,962,677
Total Fund Balances	\$ 28,189,264	\$ 1,086,271	\$ 7,595,388	\$ 2,650,170	\$ 2,066,487	\$ 41,587,580

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

MAJOR GOVERNMENTAL FUNDS

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Receipts						
Taxes						
Property	\$ 26,130,877	\$ 165,602	\$ 1,555,448	\$ 814,946	\$ 12	\$ 28,666,885
Carline	99,561	880	5,937	3,014	-	109,392
Public Power District Sales	830,545	-	-	-	-	830,545
Motor Vehicle	2,783,434	-	-	-	-	2,783,434
Tuition	-	-	-	-	106,462	106,462
Interest	118,021	5,909	22,764	3,736	3,218	153,648
Other Local Receipts	43,845	-	-	-	289,703	333,548
County Receipts	379,357	-	-	-	-	379,357
State Receipts	15,988,714	1,171	130,104	77,179	224,334	16,421,502
Federal Receipts	5,068,599	-	-	-	3,094,984	8,163,583
Sale of Property	-	-	26,910	-	-	26,910
Refund of Prior Year's Expenditures	217,096	-	-	-	-	217,096
Other Non-Revenue Receipts	-	-	-	-	127,720	127,720
Total Receipts	\$ 51,660,049	\$ 173,562	\$ 1,741,163	\$ 898,875	\$ 3,846,433	\$ 58,320,082
Expenditures						
Regular Instruction	\$ 18,112,522	\$ -	\$ -	\$ -	\$ -	\$ 18,112,522
Career Academy Program	591,685	-	-	-	-	591,685
Limited English Proficiency Programs	866,409	-	-	-	-	866,409
Poverty Programs	3,653,773	-	-	-	-	3,653,773
Early Childhood Education Program	586,505	-	-	-	-	586,505
SPED Instructional Programs - School Age	5,524,508	-	-	-	386,722	5,911,230

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	MAJOR GOVERNMENTAL FUNDS					
	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Expenditures, Continued						
SPED Instructional Programs - Ages 3-5	104,356	-	-	-	-	104,356
SPED Instructional Programs - Ages 0-2	34,568	-	-	-	-	34,568
SPED Unified Sports	3,949	-	-	-	-	3,949
Summer School	300,422	-	-	-	-	300,422
Support Services - Students	3,855,793	-	-	-	3,332,376	7,188,169
Support Services - Instruction						
Improvement of Instruction	422,919	-	-	-	-	422,919
School Improvement	118,208	-	-	-	-	118,208
Instructional Staff Training	31,683	-	-	-	-	31,683
Implementation of Standard	113,339	-	-	-	-	113,339
Library/Media Services	792,440	-	-	-	-	792,440
Audio/Visual Services	5,556	-	-	-	-	5,556
Instructional Related Technology	769,965	-	-	-	-	769,965
Support Services - General						
Board of Education	34,967	-	-	-	-	34,967
Executive Administration	453,472	-	-	-	-	453,472
District Legal Services	38,320	-	-	-	-	38,320
Office of the Principle	2,859,958	-	-	-	-	2,859,958
School Administration - Other	217,995	-	-	-	-	217,995
Central Services	1,116,956	-	-	-	288	1,117,244
Operat. & Mainten. Of Buildings and Sites	6,225,119	-	837,933	1,880,528	-	8,943,580
Student Transportation						
Regular Pupil Transportation	342,621	-	-	-	-	342,621

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

MAJOR GOVERNMENTAL FUNDS

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
Expenditures, Continued						
School Age SPED Transportation	197,602	-	-	-	-	197,602
Below Age Five SPED Transportation	4,816	-	-	-	-	4,816
Other Support Services	377,462	-	-	-	-	377,462
Technical Services	5,118	-	-	-	-	5,118
State Categorical Programs	339,654	-	-	-	-	339,654
Federal Programs	5,249,721	-	-	-	-	5,249,721
Debt Services						
Principal	-	2,795,000	-	630,000	-	3,425,000
Interest	-	19,671	-	147,100	-	166,771
Fees	-	-	-	400	-	400
Total Expenditures	<u>\$ 53,352,381</u>	<u>\$ 2,814,671</u>	<u>\$ 837,933</u>	<u>\$ 2,658,028</u>	<u>\$ 3,719,386</u>	<u>\$ 63,382,399</u>
Excess Receipts/(Expenditures)	<u>\$ (1,692,332)</u>	<u>\$ (2,641,109)</u>	<u>\$ 903,230</u>	<u>\$ (1,759,153)</u>	<u>\$ 127,047</u>	<u>\$ (5,062,317)</u>
Fund Balance - Beginning of Year	<u>29,881,596</u>	<u>3,727,380</u>	<u>6,692,158</u>	<u>4,409,323</u>	<u>1,939,440</u>	<u>46,649,897</u>
Fund Balance - End of Year	<u>\$ 28,189,264</u>	<u>\$ 1,086,271</u>	<u>\$ 7,595,388</u>	<u>\$ 2,650,170</u>	<u>\$ 2,066,487</u>	<u>\$ 41,587,580</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

FIDUCIARY FUNDS STATEMENT NET POSITION
MODIFIED CASH BASIS

AUGUST 31, 2022

	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Agency Fund</u>	<u>Total Fiduciary Funds</u>
Assets				
Cash in Bank	<u>\$ 1,061,052</u>	<u>\$ 463,786</u>	<u>\$ 175,230</u>	<u>\$ 1,700,068</u>
Net Position				
Unrestricted	\$ 1,061,052	\$ 463,786	\$ -	\$ 1,524,838
Restricted				
Funds Held on Behalf of Employees	<u>-</u>	<u>-</u>	<u>175,230</u>	<u>175,230</u>
Total Liabilities and Net Position	<u>\$ 1,061,052</u>	<u>\$ 463,786</u>	<u>\$ 175,230</u>	<u>\$ 1,700,068</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

FIDUCIARY FUNDS STATEMENT OF CHANGES IN
NET POSITION - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Agency Fund</u>	<u>Total Fiduciary Funds</u>
Receipts				
Activities Receipts	\$ 1,947,113	\$ -	\$ -	\$ 1,947,113
Extracurricular Activity Fees	-	140,365	-	140,365
Summer or Night School Fees	-	8,260	-	8,260
Employee Contributions	-	-	223,989	223,989
Interest	4,547	309	125	4,981
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts	<u>\$ 1,951,660</u>	<u>\$ 148,934</u>	<u>\$ 224,114</u>	<u>\$ 2,324,708</u>
Expenditures				
Support Services - Pupils	\$ -	\$ 84,935	\$ -	\$ 84,935
Supplies and Materials	2,057,210	-	-	2,057,210
Disbursement of Funds to Employees	-	-	208,775	208,775
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 2,057,210</u>	<u>\$ 84,935</u>	<u>\$ 208,775</u>	<u>\$ 2,350,920</u>
Net Change in Net Position	\$ (105,550)	\$ 63,999	\$ 15,339	\$ (26,212)
Restatement of Prior Period Liability	\$ -	\$ -	\$ 159,891	\$ 159,891
Net Position - Beginning of Year	<hr/> 1,166,602	<hr/> 399,787	<hr/> -	<hr/> 1,566,389
Net Position - End of Year	<u>\$ 1,061,052</u>	<u>\$ 463,786</u>	<u>\$ 175,230</u>	<u>\$ 1,700,068</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS

AUGUST 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Madison County School District No. 2, Norfolk Public Schools (the District) was founded in 1889 and is a tax-exempt political subdivision and a class III school district of the State of Nebraska.

Overview – The significant accounting principles and practices followed by the District are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities incident to school building construction and the operation, maintenance, and management of school services, activities, projects, and investments.

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

Reporting Entity – The modified cash basis of accounting requires government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

These financial statements include only the primary government of the District. The District has the following related organizations that are not considered to have a significant operational or financial relationship:

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

The Norfolk Panther Boosters raise money to be used to support the athletic programs of the District.

There are other organizations operating to raise money to support the District in a variety of ways, including the NSHS Drama Boosters and various parent teacher organizations.

Measurement Focus and Basis of Accounting – Measurement focus is a term used to describe “which” transactions are recorded within the financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

The government-wide financial statements, the fund financial statements, and the fiduciary fund financial statements are reported using the modified cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and disbursed.

The District prepares its financial statements on the modified cash basis of accounting, which is in conformity with the accounting practices prescribed or permitted by the Nebraska Department of Education. Consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to governmental units. Under the modified cash basis, receipts are recognized when collected rather than when earned, and expenditures are recognized when paid rather than when incurred. Taxes levied by the District, and other taxes/fees allocable to the District, are paid to the county treasurers of Madison, Wayne, Pierce, and Stanton counties. Per State Statute these monies are treated as receipts of the District upon receipt by the various counties. The funds held at the aforementioned county treasurers are included in the cash balances of the corresponding funds for which the taxes and fees were levied. 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.

Basis of Presentation, Fund Accounting – The District's basic financial statements consist of Government-Wide Statements and Fund Financial Statements.

Government-Wide Statements – The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis display all information about the District as a whole. They include all funds of the District except for fiduciary funds. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental receipts, and other non-exchange receipts. Alternatively, business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services. The District does not operate any business-type activities.

The Statement of Activities – Modified Cash Basis presents a comparison between direct expenditures and program receipts for each function of the District's governmental activities. Direct expenditures are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program receipts include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation, Fund Accounting (Continued)

The comparison of direct expenditures with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the District. Because interfund transfers are eliminated within the Statement of Activities – Modified Cash Basis, total receipts and expenditures will not agree to the fund financial statements.

Fund Financial Statements – The fund financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, cash held by the county treasurers, investments, fund balance, receipts, and expenditures. Funds of the District are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. All funds not shown as major are consolidated under the column title "Other Governmental Funds."

Governmental Funds

Major Funds:

General Fund – The General Fund finances all facets of services rendered by the District. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. General Fund expenditures are limited by state statutes and the Fund's ability to levy taxes to fund operations is also limited by state statute.

Reported as part of the General Fund is the Depreciation Fund and the Employee Benefit Fund.

Depreciation Fund – A Depreciation Fund may be established by the District to facilitate the eventual purchase of costly capital outlays by reserving such monies 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 the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such expenditures. This fund is restricted by state statutes as part of the Allowable Reserve limitation.

Employee Benefit Fund – An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of the District's employees (unemployment compensation, early retirement, health insurance deductibles, etc.).

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds (Continued)

Bond Fund – A Bond Fund shall be used to record tax receipts, investment income, and the payment of bond principal, interest, and other related expenditures. If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financing institution serving as the fiscal agent, or the District itself. Funds shall be expended upon appropriate demand. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended for the actual building project. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds.

Special Building Fund – A Special Building Fund is established to acquire or improve sites and/or to erect, alter, or improve buildings or other real property. The sale of bonds, the sale of property, or tax receipts will be the primary sources of receipts for the Special Building Fund. Regardless of the source of the money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted by state statute.

Qualified Capital Purpose Undertaking Fund – A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, reduction or elimination of accessibility barriers in school district buildings, repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

Nonmajor Funds:

Lunch Fund – The Lunch Fund is required to accommodate the financial activities of all Nutrition Programs operated by the District. The Lunch Fund shall reflect a record of all receipts and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operations, the deficiency shall be covered by funds transferred from the General Fund.

Cooperative Fund – The Cooperative Fund may be used by the District acting as the fiscal agent for any cooperative activity between two or more school districts or political subdivisions.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary Funds

Activities Fund – The Activities Fund is required to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expenditure incurred in conducting school services. The Activities Fund shall not be used to record general operation receipts and expenditures, nor shall this fund be used as a clearinghouse of the General Fund. The District may divide this fund into more than one account to allocate portions of this fund for different purposes. The financial operations of all school-connected activities are a legal responsibility of the District's board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such transfers shall finance only those projects that qualify for approval under policies established by the District board of education for such activities.

Student Fee Fund – The Student Fee Fund is a separate District fund not funded by tax receipts into which all money collected from students pursuant to the Public Elementary and Secondary Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education, and Summer or Night School. Expenditures from this fund must be for the purpose for which the fees were collected.

Agency Fund – The District holds resources for the employees' Internal Revenue Code Section 125 flexible benefits plan in a custodial capacity.

Equity Classification

Government-Wide Statements – Equity is classified as net position and displayed in two components: restricted and unrestricted. Restricted net position has constraints placed on the use either by external groups, such as creditors, grantors, contributors, laws and regulations of other governments, or law through constitutional provisions or enabling legislation. Unrestricted net position does not meet the definition of "restricted". It is the District's policy to use restricted net position prior to the use of unrestricted net position when a disbursement is made for the purposes in which both restricted and unrestricted net position are available.

Governmental Fund Financial Statements – The District has adopted GASB No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable – This consists of fund balances that cannot be spent because it is either not in spendable form, or is legally or contractually required to be maintained intact.

Restricted – This consists of fund balances that are legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classification (Continued)

Governmental Fund Financial Statements (Continued)

Committed – This consists of fund balances that can be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – This consists of fund balances that are constrained by the District's intent to be used for a specific purpose but is neither restricted nor committed. In the General Fund, assigned amounts represent intended uses established by the Board of Education or a District official delegated that authority by formal board approval.

Unassigned – This consists of fund balances that have not been restricted, committed or assigned to a specific purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Education has provided otherwise in its commitment or assignment actions.

Investments – Investments are carried at cost, which approximates fair value. Additional cash and investment disclosures are presented in Note 2.

Capital Assets – Expenditures for property and equipment are charged to expenditures when paid. Capital assets are not reported in the government-wide or fund financial statements. No allowance for depreciation is provided or included in the accompanying financial statements.

Encumbrance Accounting - The School District does not utilize encumbrance accounting.

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

Long-Term Debt – Long-term debt arising from cash transactions is not reported as a liability in the government-wide or fund financial statements. The debt proceeds and related premium or discount are, instead, reported as other financing sources and the payment of principal and interest is reported as cash expenditures.

Subsequent Events – Subsequent events have been evaluated through October 12, 2022, which is the date the accompanying financial statements are available to be issued.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS

Nebraska Statute Section 79-1043 provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Deposits – Custodial credit risk is the risk, that in the event of bank failure, the District's deposits may not be returned. The District does not have an investment policy addressing custodial credit risk other than requirements set forth in state statute as specified below. As of August 31, 2022, monies were exposed to custodial credit risk as follows:

Insured	\$7,230,187
Collateral held by pledging bank's trust department not in the School District's name	17,085,702
Uninsured and Uncollateralized	-
Total deposits	<u>\$24,315,889</u>

State law requires that all bank balances be insured or collateralized by U.S. Government securities held by the District's third-party agent or the pledging financial institution's trust department in the name of the District. No attorney's opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

Nebraska Statute 77, Article 23 covers the deposit and investment of public funds. The District may invest surplus funds in the following:

- U.S. Government Securities;
- Bonds and debentures issued by the Federal Land Bank, Intermediate Credit banks, Cooperative banks under the supervision of the Farm Credit Administration, and loan participation guaranteed by the Commodity Credit Corp;
- U.S. Treasury notes, bills, or certificates maturing within two years;
- Certificates of deposits; and
- In any securities in which the state investment officer is authorized to invest.

No deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless:

- the financial institution gives a surety bond;
- the financial institution provides the District with securities as collateral on the excess funds; or
- the financial institution issues a joint custody receipt to the benefit of the District where a third party financial institution actually holds the security.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments – For reporting purposes, the District’s investments, which are carried at cost, consisted of the following at August 31, 2022:

Nebraska Liquid Asset Fund:	
General Fund	\$ 1,562,736
Bond Fund	443,880
Qualified Capital Purpose Undertaking Fund	34,676
Special Building Fund	<u>504,520</u>
Total Investments	<u>\$ 2,545,812</u>

The Nebraska Liquid Asset Fund (NLAf) is similar in nature to an open-end mutual fund which is designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska law. As of August 31, 2022, all of the investments in the NLAf were in money market funds and short-term certificates of deposit.

NOTE 3 - PENSION PLAN

Plan Description - 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, 2021 there were 266 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 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.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 3 - PENSION PLAN (CONTINUED)

Plan Description (Continued)

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 members' 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 members' 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.

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$37,728,099. Total covered payroll was \$31,800,571. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

<u>Fiscal Year Ended</u> <u>August 31,</u>	<u>Total Payroll</u>	<u>Covered Payroll</u>	<u>District's NPL as a % of</u> <u>District's Covered Payroll</u>
2022	\$ 37,728,099	\$ 31,800,571	53.80%
2021	35,675,404	30,967,033	60.47%
2020	34,060,323	29,864,065	48.82%
2019	32,999,901	28,880,073	57.04%

Basis of Presentation – Due to the fact that the pension plan for school districts has a June 30 fiscal year end, the audited financial statements for the pension plan are generally not publicly available until after November 5th, which is the date Nebraska school districts are required to submit their audited financial statements to the Nebraska Department of Education and the Nebraska Auditor of Public Accounts. Due to this fact, the District is not able to include the most up-to-date information in its financial statements. To comply with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the District is using information released by NPERS for the pension plan fiscal year ended June 30, 2021.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 3 - PENSION PLAN (CONTINUED)

Contributions (Continued)

Contributions – The State’s contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021. The District (employer) contribution is 101 percent of the employee contribution. The District’s contribution to the Plan for its fiscal year ended August 31, 2022 was \$3,140,527.

Fiscal Year Ended August 31,	Employee Contributions	Employer Contributions
2022	\$ 3,109,432	\$ 3,140,527
2021	3,028,575	3,058,862
2020	2,920,703	2,950,837
2019	2,824,471	2,852,505

Pension Liabilities – At June 30, 2021 the District had a liability of \$17,110,941 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date.

Fiscal Year Ended June 30,	School District's NPL	Non-Employer Portion of NPL	Total NPL
2021	\$ 17,110,941	\$ 3,523,692	\$ 20,634,633
2020	18,725,410	3,860,948	22,586,358
2019	14,579,164	3,003,706	17,582,870
2018	16,475,508	3,399,479	19,874,987

The NPERS School Plan was 109.90% funded as of June 30, 2021 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, 2021, the District’s proportion was 1.208141 percent, which was an increase of .006769 percent from its proportion measured as of June 30, 2021.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 3 - PENSION PLAN (CONTINUED)

Pension Liabilities (Continued)

Fiscal Year Ended June 30,	NPERS School Plan Funded Status	District's Proportion of NPERS School Plan	Change in School District's Proportion of NPERS School Plan NPL
2021	109.90%	1.208141%	0.006769%
2020	88.71%	1.201372%	0.002439%
2019	90.91%	1.198933%	-0.012556%
2018	89.50%	1.211489%	-0.046534%

For the fiscal year ended June 30, 2021, the District's allocated pension expense/(income) was \$4,200,595.

Fiscal Year Ended June 30,	School District's Allocated Pension Expense/(Income)
2021	\$ 4,200,595
2020	3,565,259
2019	3,073,108
2018	1,205,334

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

Price Inflation	2.65 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% with a floor benefit equal to 75.00% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate of Return, net of investment expense, including inflation	7.30%

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 using MP-2019 modified to 75% of the ultimate rates.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 3 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

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

The School Plan's post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor 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 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 arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, (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*
Large Cap US Equity	27.0%	4.50%
Global Equity	19.0%	5.30%
Non-U.S. Equity	11.5%	5.80%
Fixed Income	30.0%	0.70%
Private Equity	5.0%	7.40%
Real Estate	7.5%	7.20%
Total	100.0%	

* Arithmetic mean, net of investment expenses

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 3 - PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the Total Pension Liability at June 30, 2021 was 7.30 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 non-employers will be made at the greater of the contractually required rates and the actuarially determined rates. 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 payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.30 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 (6.30 percent) or 1-percentage-point higher (8.30 percent) than the current rate:

	Discount Rate	District's Proportionate Share of Net Pension Liability/(Asset)
1% Decrease	6.3%	\$(6,979,266)
Current Discount Rate	7.3%	\$17,110,941
1% Increase	8.3%	\$36,897,876

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.nebraska.gov/auditor/FileSearch/entity.cgi>.

NOTE 4 - LONG-TERM DEBT

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

Series 2013 bonds payable in the original amount of \$9,895,000 dated September 30, 2013. Interest rates range from 0.35% to 2.95%. See the following schedule for principal and interest due. Final payment is due December 15, 2022. \$ -

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 4 - LONG-TERM DEBT, CONTINUED

Series 2020 limited tax school bonds payable in the original amount of \$8,290,000 dated April 14, 2020. Interest rates range from 0.80% to 2.00%. See the following schedule for principal and interest due. Final payment is due December 15, 2031.

7,040,000

Total Long-Term Debt Outstanding

\$ 7,040,000

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

	<u>Beginning of Year</u>	<u>Issued</u>	<u>Retired</u>	<u>End of Year</u>	<u>Due Within One Year</u>
2013 Series	\$ 2,795,000	\$ -	\$ 2,795,000	\$ -	\$ -
2020 Series	7,670,000	-	630,000	7,040,000	640,000
Total	<u>\$ 10,465,000</u>	<u>\$ -</u>	<u>\$ 3,425,000</u>	<u>\$ 7,040,000</u>	<u>\$ 640,000</u>

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

<u>Year Ending August 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 640,000	\$ 134,400	\$ 774,400
2024	655,000	121,450	776,450
2025	670,000	108,200	778,200
2026	680,000	94,700	774,700
2027	695,000	80,950	775,950
2028-2032	3,700,000	188,000	3,888,000
	<u>\$ 7,040,000</u>	<u>\$ 727,700</u>	<u>\$ 7,767,700</u>

There was a total of \$3,592,171 of debt service payments recorded on the Statement of Activities – Modified Cash Basis that consists of \$166,771 of bond interest, \$3,425,000 of bond principal, and \$400 in other expenditures for the fiscal year ended August 31, 2022. All general obligation debt of the District is liquidated through the Bond Fund and all limited tax obligation debt is liquidated by the Qualified Capital Purpose Undertaking Fund.

NOTE 5 - COMMITMENTS

Compensated Absences – As a result of the District’s use of the modified cash basis of accounting, accrued liabilities related to compensated absences and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements. Certified staff members are allowed to accumulate up to 75 days of paid sick leave. Unpaid sick leave is paid to certificated staff upon resignation at age 50 or older who have fifteen years of service with the District. The staff member who qualifies will receive \$50 per day for each unused sick day up to seventy-five days not to exceed \$3,750. The amount expected to be paid from current resources is immaterial for compensated absences.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 6 - JOINT VENTURE

The District is the fiscal agent for a cooperative formed to provide deaf education to one of the four regional programs established in Nebraska. The region served by the cooperative includes the service areas of Educational Service Unit (ESU) #1, ESU #8, and ESU #7. The activity for the cooperative is included in the District's Cooperative Fund.

NOTE 7 - CONTINGENCY

The District receives funds under various Federal and state grant programs and such assistance is to be expended in accordance with the provisions of various grants. Compliance with the grant agreements 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 various grant provisions and the results of adjustment, if any, relating to such audits would not have any material financial impact.

The District is pursuing a claim against a construction contractor for defective work on an HVAC system in the High School building. The District believes that the HVAC equipment installed by the contractor does not function properly and is looking to obtain an appropriate remedy. It is the opinion of management that it is too early in the process to determine whether a favorable outcome may occur. No amount has been accrued in the financial statements since the outcome of this matter is uncertain and the amount of damages awarded to the District, if any, cannot be determined.

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official's liability, property coverage, workers' compensation coverage, commercial excess liability coverage, crime, and blanket bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The District participates in a workers' compensation risk pool. The District pays annual premiums based upon the actual salaries paid to employees, making the policy retrospectively rated. In turn, all workers' compensation claims are paid by the risk pool.

NOTE 9 - PROPERTY TAXES

Property taxes levied by the District attach as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the taxes become delinquent on the following May 1, with the second one-half becoming delinquent on September 1.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 10 - DEFINED CONTRIBUTION PLAN

The District sponsors a Section 403(b) tax-sheltered annuity plan for all of the District's employees. Employees are eligible to participate on their first day of employment with the District. Employee's basic salary deferral limit contribution is \$20,500 for 2022 with an additional \$6,500 if the employee is over age 50 and all contributions are immediately vested. The School District does not match any type of employees' contributions.

NOTE 11 - SERVICE CONCESSION AGREEMENT

The District has entered into an agreement with a third party vendor to operate their food service programs. The Contract shall be in effect for one year and may be renewed by mutual agreement for up to four additional one-year periods. Either party may terminate the Contract at any time upon 60 days prior written notice to the other party. The third party vendor began operating the food service programs for the school year beginning August 2021. The contract was approved to operate for the fiscal year 2022/2023.

NOTE 12 - COVID-19 AND MANAGEMENT'S PLAN

On January 30, 2020 the World Health Organization declared the novel coronavirus (COVID-19) a Public Health Emergency of International Concern. Later, on March 11, 2020, the World Health Organization made the assessment that COVID-19 was a global health pandemic. Measures taken by federal, state and local officials to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of nonessential services have triggered significant disruptions to businesses, resulting in an economic slowdown.

The outbreak of COVID-19 has also caused disruption in operations for the District. The outbreak of COVID-19 may adversely impact the ability of the District to conduct its operations and result in increased cost of operations, declines in revenue and declines in investments.

The ultimate impact of the pandemic is highly uncertain. While the District expects that the COVID-19 outbreak may adversely impact the District's 2022-2023 results, the District cannot at this time accurately predict the full extent to which the COVID-19 outbreak will affect the District's finances and operations. The District continues to monitor developments and the directives of federal, state and local officials to determine what additional precautions and procedures need to be implemented by the District.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 13 - CAPITAL LEASES

In August 2021, the School District entered into a capital lease with Capital Business Systems, Inc. for a copier. The lease terms are 58 months with combined minimum lease payments of \$3,917 due monthly. The lease expires in June 2026. This lease contains an option for the School District to purchase the copier for fair market value at the end of the lease term. Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 47,010
2024	47,010
2025	47,010
2026	39,175
	<u>\$ 180,205</u>

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AUGUST 31, 2022

NOTE 14 - ACCOUNTS WITH COUNTY TREASURERS

Balances held by various County Treasurers on behalf of the School District at August 31, 2022 are as follows:

<u>County</u>	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Cooperative Fund</u>	<u>Total</u>
Madison	\$ 4,749,597	\$ 4	\$ 225,929	\$ 135,555	\$ -	\$ 5,111,085
Pierce	96,712	-	4,742	2,846	-	104,300
Stanton	987,987	1,095	49,025	28,724	-	1,066,831
Wayne	309,455	-	15,291	9,174	-	333,920
Total	<u>\$ 6,143,751</u>	<u>\$ 1,099</u>	<u>\$ 294,987</u>	<u>\$ 176,299</u>	<u>\$ -</u>	<u>\$ 6,616,136</u>

NOTE 15 - NET POSITION RECLASSIFICATION/RESTATEMENT

During the fiscal year ended August 31, 2022, the School District adopted a new accounting standard, GASB Statement No. 84, *Fiduciary Activities*. As a result of the new guidance, the Fiduciary Fund Statement of Changes in Net Position – Modified Cash Basis is required to be presented for the School District’s Agency Fund. The funds held on behalf of the employees are no longer presented as liabilities on the Fiduciary Fund Statement of Net Position – Modified Cash Basis as shown in prior years, and are now considered to be components of net position. The restatement has no effect on the results of the current year’s activities.

Net position in the Fiduciary Fund Statement of Changes in Net Position – Modified Cash Basis at the beginning of the fiscal year ended August 31, 2022 has been adjusted for the restatement as follows:

	<u>Net Position As Previously Reported</u>	<u>Restatement of Prior Period Liability</u>	<u>Net Position As Restated</u>
Agency Fund	\$ -	\$159,891	\$159,891

SUPPLEMENTARY INFORMATION

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Original/Final <u>Budget</u>	2022 <u>Actual</u>
Cash Receipts		
Local Receipts		
Local Property Taxes	\$ 28,704,997	\$ 26,130,877
Carline Taxes	5,000	99,561
Public Power District Sales Tax	850,000	830,545
Motor Vehicle Taxes	2,500,000	2,783,434
Interest	105,000	97,703
Local License Fees	30,000	24,500
Community Service Activities	800	15,800
Refund of Prior Year's Expenditures	-	217,096
Rental of School Equipment and Facilities	480	3,545
Total Local Receipts	<u>\$ 32,196,277</u>	<u>\$ 30,203,061</u>
County Receipts:		
County Fines and Licenses	<u>\$ 420,000</u>	<u>\$ 379,357</u>
State Receipts		
State Aid	\$ 9,534,217	\$ 9,534,217
Special Education Programs (School Age)	2,950,000	2,889,216
Special Education Transportation (School Age)	32,000	49,768
Homestead Exemption	-	948,219
Property Tax Credit	-	1,543,267
Payments For High Ability Learners	32,000	31,044
Textbook Loan	-	8,736
Wards of the State/Court (Regular Education)	14,300	58,181
Wards of the State/Court (Special Education)	-	1,916
Pro-Rate Motor Vehicle	60,000	79,955
State Appointment	641,000	630,949
State Early Childhood	-	9,628
Early Childhood Endowment Grants	-	201,929
Distance Education Incentive Payments	-	1,689
Other State Receipts	2,317,600	-
Total State Receipts	<u>\$ 15,581,117</u>	<u>\$ 15,988,714</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final Budget</u>	<u>2022 Actual</u>
Federal Receipts		
Title I, Part A, Improving the Academic Achievement	\$ 1,003,100	\$ 904,284
Title II, Supporting Effective Instruction	-	113,167
IDEA Part B (611) Base Allocation	1,138,800	-
IDEA Part B (619) Base/IDEA Enrollment/Poverty	-	22,290
IDEA Part B (611) Base & Enrollment Poverty Allocation	-	985,340
IDEA Part B Proportionate Share	-	121,917
IDEA Part C Planning Region Team	-	9,861
IDEA ARPA Part B 611	-	33,218
MEDICAID in Public Schools	-	18,747
ARPA Non-Public	-	18,773
Medicaid Administrative Activities	185,000	295,535
Federal Vocational & Applied Technology Education	52,001	50,816
Indian Education	-	56,286
Title III, Limited English Proficiency Grant	-	49,044
Title IV, Part A, ESEA/ESSA SAE Grant	-	89,056
21st Century Community Learning	-	155,996
Emergency Relief (ESSER II)	1,452,919	2,144,269
Grants from Corporations & Other Private Interests	15,000	-
Other Federal Categorical Receipts	2,455,000	-
Total Federal Receipts	<u>\$ 6,301,820</u>	<u>\$ 5,068,599</u>
Total Cash Receipts	<u>\$ 54,499,214</u>	<u>\$ 51,639,731</u>
Cash Disbursements		
Regular Instruction Programs	\$ 25,476,691	\$ 18,112,522
Career Academy Program	-	591,685
Limited English Proficiency Programs	-	866,409
Poverty Programs	-	3,653,773
Early Childhood Educational Programs	-	586,505
SPED Instructional Programs - School Age	5,440,662	5,524,508
SPED Instructional Programs - Ages 3-5	-	104,356
SPED Instructional Programs - Ages 0-2	-	34,568
SPED - Unified Sports	-	3,949
Summer School	-	300,422
Support Services - Students	4,085,641	3,855,793

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>
Cash Disbursements, Continued		
Support Services - Instruction		
Improvement of Instruction	\$ 2,197,415	\$ 422,919
School Improvement	-	118,208
Instructional Staff Training	-	31,683
Implementation of Standards	-	113,339
Library/Media Services	-	792,440
Audio/Visual Services	-	5,556
Instructional Related Technology	-	769,965
Support Services - General Administration		
Board of Education	101,946	34,967
Executive Administration	463,912	453,472
District Legal Services	30,000	38,320
Office of the Principal	3,058,790	2,859,958
School Administration - Other	1,152,035	217,995
Central Services	-	1,116,956
Operation & Maintenance of Buildings & Sites	5,663,967	6,225,119
Student Transportation		
Regular Pupil Transportation	541,966	342,621
School Age SPED Transportation	187,040	197,602
Below Age Five SPED Transportation	-	4,816
Technical Services	-	5,118
State Programs	399,536	339,654
Federal Programs	4,816,933	5,249,721
Adult Education	13,475,872	-
Transfers to Other Funds	-	254,318
Total Cash Disbursements	<u>\$ 67,092,406</u>	<u>\$ 53,229,237</u>
Fund Balance, August 31, 2021		\$ 21,552,183
Total Cash Receipts		51,639,731
Total Funds Available		\$ 73,191,914
Total Cash Disbursements		53,229,237
Fund Balance, August 31, 2022		\$ 19,962,677

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - DEPRECIATION FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Original/Final <u>Budget</u>	2022 <u>Actual</u>
Cash Receipts		
Interest	\$ 28,000	\$ 20,313
Transfers from General Fund	500,000	254,318
Total Cash Receipts	<u>\$ 528,000</u>	<u>\$ 274,631</u>
Cash Disbursements		
Support Services Business:		
Capital Outlays	<u>\$ 8,743,723</u>	<u>376,511</u>
Fund Balance, August 31, 2021		\$ 8,324,700
Total Cash Receipts		<u>274,631</u>
Total Funds Available		\$ 8,599,331
Total Cash Disbursements		<u>376,511</u>
Fund Balance, August 31, 2022		<u>\$ 8,222,820</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - EMPLOYEE BENEFIT FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final Budget</u>	<u>2022 Actual</u>
Cash Receipts		
Interest	\$ 44	\$ 5
Transfers from General Fund	230,000	-
Total Cash Receipts	<u>\$ 230,044</u>	<u>\$ 5</u>
Cash Disbursements		
Support Services Business:		
Employee Benefits	<u>\$ 234,756</u>	<u>\$ 951</u>
Fund Balance, August 31, 2021		\$ 4,713
Total Cash Receipts		<u>5</u>
Total Funds Available		\$ 4,718
Total Cash Disbursements		<u>951</u>
Fund Balance, August 31, 2022		<u>\$ 3,767</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Balance 8/31/2021	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2022
Senior High					
Chromebook Fines	\$ 1,158	\$ 5,398	\$ 2,160	\$ -	\$ 4,396
B/G Cross Country Club	13,123	7,011	6,483	-	13,651
AP FOREIGN LANGUAGE	1,000	-	-	-	1,000
FUND BALANCE REUNION-CLASS OF '19	3,733	500	-	-	4,233
FUND BALANCE REUNION-CLASS OF '20	2,680	-	-	-	2,680
FUND BALANCE REUNION-CLASS OF '09	1,000	-	-	-	1,000
FUND BALANCE REUNION-CLASS OF '10	1,000	-	-	-	1,000
FUND BALANCE COLLEGE ACCESS GRANT	1,046	16,013	16,196	-	863
FUND BALANCE REUNION-CLASS OF '21	1,974	20	-	-	1,994
FUND BALANCE REUNION-CLASS OF '11	45	-	-	-	45
NECC CNA Program	12,598	3,490	4,021	-	12,067
HOSA FUTURE HEALTH PROF.	717	407	660	-	464
AP MEDICAL TERMINOLOGY	1,405	-	770	-	635
Patch Health Grant - Fisher	-	500	500	-	-
FFA	22,789	30,971	29,389	-	24,371
AP Accounting	2,989	-	730	-	2,259
Girls Golf Club	1,832	870	789	-	1,913
Girls Cross Country	85	1,507	1,591	-	1
Foundation Grants	1,197	12,291	8,675	-	4,813
Biology	1	-	56	-	(55)
FUND BALANCE-REUNION CLASS OF '14	1,364	-	-	-	1,364
EDUCATOR'S RISING	4,691	-	-	-	4,691
SCIP ACCOUNT	345	150	-	-	495
Vending-Staff	147	498	135	-	510
Exchange	15,124	126,628	133,947	-	7,805
Concessions	123,912	9,138	39,308	-	93,742
Discretionary Account	1,820	12,632	5,169	-	9,283
Vending-Student	2,577	80	1,294	-	1,363
Parking Tickets	3,747	3,831	4,680	-	2,898
Accounting	2,405	20	217	-	2,208
Athletic Program	1,429	1,197	1,683	-	943
Baseball Club	6,681	3,899	1,992	-	8,588
Boys' Basketball Club	16,864	12,626	13,244	-	16,246
Boys' Soccer Club	3,234	10,949	8,727	-	5,456
Boys' Tennis Club	3,485	4,593	3,994	-	4,084
Boys' Track Club	3,172	1,457	599	-	4,030
Yell Squad	4,155	20,419	25,174	-	(600)
Choraleers	1,003	-	-	-	1,003
Drama Club	1,525	1,406	994	-	1,937
Debate/Speech	-	9,467	9,467	-	-
Theatre	150	18,640	18,790	-	-
Panther Posse	270	-	-	-	270
Vocal Music	872	-	-	-	872
Football Club	48,506	33,212	39,495	-	42,223
Donations	15,106	79,681	88,691	-	6,096
Baseball	115	13,123	13,238	-	-
Boys' Basketball	-	18,381	18,381	-	-
Boys' Golf	-	5,006	5,006	-	-
Boys' Soccer	-	5,396	5,396	-	-

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Balance 8/31/2021	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2022
Boys' Tennis	-	3,046	3,046	-	-
Boys' Track	117	8,300	8,417	-	-
Boys Cross Country	84	1,410	1,494	-	-
Football	-	34,294	34,294	-	-
Girls' Basketball	-	13,981	13,981	-	-
Girls' Golf	-	4,636	4,636	-	-
Girls' Soccer	-	4,751	4,751	-	-
Girls' Tennis	-	3,032	3,032	-	-
Girls' Track	118	6,834	6,951	-	1
Softball	1,223	11,273	12,496	-	-
Swimming	-	6,195	6,195	-	-
Volleyball	915	20,165	21,080	-	-
Wrestling	118	21,721	21,839	-	-
Girls' Basketball Club	3,655	18,094	14,458	-	7,291
Girls' Soccer Club	6,101	3,505	3,836	-	5,770
Girls' Tennis Club	3,958	3,161	2,553	-	4,566
Girls' Track Club	2,347	1,548	1,234	-	2,661
Boys Golf Club	802	2,073	1,731	-	1,144
NFL-National Forensics League	9,614	4,637	7,395	-	6,856
Norfolk Track/Field Classic	27,921	7,783	6,384	-	29,320
Orchestra Club	225	500	500	-	225
Pink Panthers	2	29,742	38,856	-	(9,112)
Milestone	3,477	8,812	1,242	-	11,047
Softball Club	13,563	19,689	15,644	-	17,608
Stage Band	1	5,913	4,645	-	1,269
Swimming Club	7,178	135	472	-	6,841
Volleyball Club	7,609	17,221	20,123	-	4,707
Wrestling Club	5,556	15,958	13,469	-	8,045
Alternatives For Success	1,572	4,925	4,191	-	2,306
Autistic Program	2,423	-	532	-	1,891
DECA	1,762	-	430	-	1,332
FBLA	298	275	65	-	508
Math Club	58	569	120	-	507
Student Council	9,150	14,245	5,542	-	17,853
Skills USA	2,480	1,907	2,150	-	2,237
Junior Statesmen	1,459	-	123	-	1,336
Quiz Bowl	103	219	160	-	162
World Language Club	200	-	-	-	200
Stage Fund	76	-	-	-	76
AP English/Research Comp	17,546	-	2,000	-	15,546
AP Exams	1,153	2,016	2,115	-	1,054
Courtesy Fund	1,772	-	-	-	1,772
Fines	10,505	2,974	2,809	-	10,670
Athletic Fines	32	50	-	-	82
Prom	3,627	7,630	6,270	-	4,987
AP Chemistry	-	(26)	(26)	-	-
Personal Hygiene Machine	344	586	586	-	344
Metals	1,836	-	-	-	1,836
AP Math	37,422	-	4,813	-	32,609
AP Psychology	30,368	-	-	-	30,368

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Balance 8/31/2021	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2022
Post Prom	-	49,364	49,364	-	-
Power Mechanics	7	-	-	-	7
Retirement	581	-	-	-	581
Scholarships	1,440	8,025	7,850	-	1,615
Woods	1,678	8,345	4,828	-	5,195
Book Club	264	-	189	-	75
Nature Club	550	-	-	-	550
Creative Design	23	-	-	-	23
General Athletics	5,153	28,594	25,469	-	8,278
Miscellaneous	131	8,685	9,682	-	(866)
Fine Arts	32	-	-	-	32
National Honor Society	803	1,597	1,474	-	926
GSA Club	95	-	-	-	95
Unified Bowling	1,553	901	435	-	2,019
Poetry Club	573	-	-	-	573
College Access Grant	5,236	-	176	-	5,060
Adult Transition	377	265	431	-	211
Graduation Fees	1,277	124	102	-	1,299
FUND BALANCE CLASS OF 2012 REUNION	858	-	757	-	101
FUND BALANCE CLASS OF 2013 REUNION	1,706	-	-	-	1,706
FUND BALANCE CLASS OF 2022 REUNION	-	1,720	-	-	1,720
Circle Of Friends Grant	97	-	22	-	75
FUND BALANCE REUNION-CLASS OF '15	4,918	-	-	-	4,918
AP Agriculture Fund Balance	831	-	297	-	534
AP Speech & Debate Fund Balance	19,163	-	-	-	19,163
FUND BALANCE REUNION CLASS OF '16	2,959	-	-	-	2,959
FUND BALANCE REUNION CLASS OF '17	3,632	-	-	-	3,632
Flags Club	373	-	-	-	373
Weight Room Club	2,460	3,028	4,563	-	925
ACT Incentives	1,360	-	1,360	-	-
FUND BALANCE-REUNION CLASS OF '18	1,826	-	-	-	1,826
UNIFIED BOWLING CLUB	1,094	-	-	-	1,094
Girls' Wrestling	-	7,408	7,408	-	-
Unified Track	-	550	-	-	550
Subtotal - Senior High	\$ 612,891	\$ 903,792	\$ 932,682	\$ -	\$ 584,001

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Balance 8/31/2021	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2022
Junior High					
Panther Ambassadors	\$ 1,048	\$ 140	\$ 239	\$ -	\$ 949
Drama	-	579	-	(579)	-
Foundation Grants	257	3,703	3,364	-	596
Band Club	-	5,824	5,210	-	614
Coca Cola Account-Lounge	1,220	286	-	-	1,506
Speech/Debate	(1)	1,191	1,222	32	-
Concessions	5,864	9,452	8,803	-	6,513
Milk Machine Account	438	-	240	-	198
Junior High Account	2,293	6,205	11,302	2,804	-
Coca Cola Account-Cafeteria	503	-	-	-	503
General Business Account	25,321	18,357	26,113	(2,805)	14,760
Craft Projects	-	-	-	-	-
Technology	4,763	3,469	26	-	8,206
Athletic General Account	(110)	-	3,198	3,308	-
Football	-	3,984	12,499	8,515	-
Volleyball	1,985	5,067	4,860	(2,484)	(292)
Boys Basketball	(1)	2,128	3,267	1,140	-
Girls Basketball	-	1,887	1,253	(634)	-
Wrestling	-	742	2,466	1,724	-
Track	(496)	1,448	2,511	1,487	(72)
Library-Lost Book Fine Account	3,653	112	33	-	3,732
Band	60	125	465	280	-
Yearbook	9,246	4,430	7,257	-	6,419
Student Council	3,904	869	400	-	4,373
Wrestling Club	142	767	-	-	909
Girls Basketball Club	497	-	-	-	497
Volleyball Club	2,642	820	116	-	3,346
Track Club	1,252	532	620	-	1,164
Investment Account	76,830	2,520	-	(13,701)	65,649
Fund Balance - Show Choir	(251)	658	1,320	913	-
SCIP	523	250	59	-	714
Subtotal - Junior High	\$ 141,582	\$ 75,545	\$ 96,843	\$ -	\$ 120,284

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

Subsidiary	Balance 8/31/2021	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2022
Beyond School Bells	\$ 2,501	\$ 7,500	\$ 9,676	\$ -	\$ 325
MS PTO Acct	78	-	-	-	78
Middle School Fund	2,758	33,592	22,608	-	13,742
MS Student Council	2,737	143	-	(2,880)	-
MS 07 Concession Stand	4,331	401	735	2,880	6,877
MS Coca Cola Income/Commission	595	1,162	1,111	-	646
MS Library	9,313	16,880	13,427	-	12,766
MS Band & Orchestra	7,559	121	503	-	7,177
Cafeteria Food Service	193	-	-	-	193
AFS C/C Commission	80	-	-	-	80
Misc. Funds	100,411	69,918	79,993	-	90,336
Elementary Book Fines	5,115	656	536	-	5,235
JH C/C Commission	72	-	-	-	72
SH C/C Commission	118	101	-	-	219
Laminating	192	-	-	-	192
District Coke Cola Fund	93,637	3,021	24,809	-	71,849
Bel Air Fund	19,121	13,231	11,684	-	20,668
Special Ed Program	9,625	4,184	1,230	-	12,579
District Wellness	8,707	4,299	6,069	-	6,937
Grant Fund	6,106	4,979	5,510	-	5,575
STEM	-	26,784	72,406	-	(45,622)
Jefferson Fund	2,728	16,538	16,338	-	2,928
Dual Credit	-	137,466	137,466	-	-
Lincoln Fund	233	-	233	-	-
Deaf & Hard Of Hearing	3,213	600	-	-	3,813
Montessori School Fund	4,661	4,582	4,351	-	4,892
Washington Fund	6,080	1,016	1,677	-	5,419
Westside Fund	12,744	23,168	26,099	-	9,813
Woodland Park Fund	12,170	5,668	6,470	-	11,368
Elementary Gifted Art	30	-	-	-	30
Digital Training	7,805	22,891	13,309	15,584	32,971
Red Ribbon Day	3,055	1,600	2,980	-	1,675
Challenge Fund	1,845	-	-	-	1,845
Reimbursement/Exchange Acct	(10,240)	506,127	524,153	-	(28,266)
ECC	2,930	1,139	902	-	3,167
Summer Insurance/Annuities	(361)	7,505	5,516	-	1,628
Returned Checks	(716)	-	-	-	(716)
21st Century Grant	29,541	330	3,395	-	26,476
EC Network Respite Grant	2	-	-	-	2
Computer Sales	61,139	33,721	14,286	(15,584)	64,990
Band Instrument Replacement	970	23,000	20,213	-	3,757
Middle School Autism Program	681	-	-	-	681
ECC Autism	330	-	-	-	330
Replacement Activity Cards	40	-	-	-	40
Subtotal - Subsidiary	<u>\$ 412,129</u>	<u>\$ 972,323</u>	<u>\$ 1,027,685</u>	<u>\$ -</u>	<u>\$ 356,767</u>
Total Activity Fund	<u>\$ 1,166,602</u>	<u>\$ 1,951,660</u>	<u>\$ 2,057,210</u>	<u>\$ -</u>	<u>\$ 1,061,052</u>
Original/Final Budget		<u>\$ 1,735,000</u>	<u>\$ 2,854,869</u>		

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - LUNCH FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Original/Final <u>Budget</u>	2022 <u>Actual</u>
Cash Receipts		
Interest	\$ 4,000	\$ 899
Sale of Lunches/Milk	155,000	289,703
State Reimbursement	7,500	-
Federal Reimbursement	2,655,000	3,094,984
Other Local Receipts	-	88,320
Total Cash Receipts	\$ 2,821,500	\$ 3,473,906
Cash Disbursements		
Purchased Services	\$ 2,800,000	\$ 3,002,143
Supplies and Materials (Excluding Food)	64,650	163,078
Capital Outlay	1,210,176	163,388
Other Expenses	5,000	3,767
Total Cash Disbursements	\$ 4,079,826	\$ 3,332,376
Fund Balance, August 31, 2021		\$ 1,275,724
Total Cash Receipts		3,473,906
Total Funds Available		\$ 4,749,630
Total Cash Disbursements		3,332,376
Fund Balance, August 31, 2022		\$ 1,417,254

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - BOND FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final Budget</u>	<u>2022 Actual</u>
Cash Receipts		
Local Property Taxes	\$ -	\$ 165,602
Carline Taxes	-	880
Interest	6,500	5,909
Other Local Receipts	60,000	-
Homestead Exemption	-	(66)
Pro-Rate Motor Vehicle	-	1,237
Total Cash Receipts	\$ 66,500	\$ 173,562
Cash Disbursements		
Debt Services:		
Principal	\$ 3,024,848	\$ 2,795,000
Interest	910,000	19,671
Total Cash Disbursements	\$ 3,934,848	\$ 2,814,671
Fund Balance, August 31, 2021		\$ 3,727,380
Total Cash Receipts		173,562
Total Funds Available		\$ 3,900,942
Total Cash Disbursements		2,814,671
Fund Balance, August 31, 2022		\$ 1,086,271

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - SPECIAL BUILDING FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final Budget</u>	<u>2022 Actual</u>
Cash Receipts		
Local Property Taxes	\$ 1,435,250	\$ 1,555,448
Carline Taxes	400	5,937
Interest	20,000	22,764
Other Local Receipts	131,200	-
Homestead Exemption	-	47,411
Property Tax Credit	-	77,163
Pro-Rate Motor Vehicle	3,500	5,530
Sale of Property	-	26,910
Total Cash Receipts	\$ 1,590,350	\$ 1,741,163
Cash Disbursements		
Business - Building & Sites:		
Purchased Services	\$ 300,000	\$ 837,804
Building, Acquisition and Improvements	7,370,349	-
Supplies and Materials	250,000	129
Total Cash Disbursements	\$ 7,920,349	\$ 837,933
Fund Balance, August 31, 2021		\$ 6,692,158
Total Cash Receipts		1,741,163
Total Funds Available		\$ 8,433,321
Total Cash Disbursements		837,933
Fund Balance, August 31, 2022		\$ 7,595,388

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - QUALIFIED CAPITAL PURPOSE
UNDERTAKING FUND - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final Budget</u>	<u>2022 Actual</u>
Cash Receipts		
Local Property Taxes	\$ 861,150	\$ 814,946
Carline Taxes	165	3,014
Interest	79,900	3,736
Homestead Exemption	-	28,439
Property Tax Credit	-	46,298
Pro-Rate Motor Vehicle	1,900	2,442
Total Cash Receipts	\$ 943,115	\$ 898,875
Cash Disbursements		
Business Services - Buildings and Sites:		
Purchased Services	\$ -	\$ 1,880,528
Building, Acquisition and Improvements	4,595,063	-
Debt Services:		
Principal	706,700	630,000
Interest	70,800	147,100
Fees	-	400
Total Cash Disbursements	\$ 5,372,563	\$ 2,658,028
Fund Balance, August 31, 2021		\$ 4,409,323
Total Cash Receipts		898,875
Total Funds Available		\$ 5,308,198
Total Cash Disbursements		2,658,028
Fund Balance, August 31, 2022		\$ 2,650,170

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - COOPERATIVE FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	<u>Original/Final Budget</u>	<u>2022 Actual</u>
Cash Receipts		
Local Property Taxes	\$ -	\$ 12
Tuition from Other Districts (Special Education)	140,700	106,462
Interest	-	2,319
Other State Receipts	243,000	224,334
Other Non-Revenue Receipts	-	39,400
Total Cash Receipts	\$ 383,700	\$ 372,527
Cash Disbursements		
Special Education Instruction	\$ 1,013,321	386,722
General Administration - Business Services	-	288
Total Cash Disbursements	\$ 1,013,321	\$ 387,010
Fund Balance, August 31, 2021		\$ 663,716
Total Cash Receipts		372,527
Total Funds Available		\$ 1,036,243
Total Cash Disbursements		387,010
Fund Balance, August 31, 2022		\$ 649,233

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - STUDENT FEE FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

UNAUDITED

	Balance 8/31/2021	Receipts	Disbursements	Transfers In (Out)	Balance 8/31/2022
Instrument Rental & Repair Fees	\$ 1,902	\$ 7,702	\$ 10,530	\$ -	\$ (926)
Instrument Rental Fee	325	-	-	-	325
Boys Golf Shirt 9-12	-	902	462	-	440
Act Prep Book Fee	1,998	-	1,657	-	341
Baseball Hats, Belts, & Socks	-	1,190	1,437	-	(247)
Soccer Shin Guards 9-12	-	370	-	-	370
Boys' Tennis Fee	1,386	1,561	1,567	-	1,380
Cheerleading Uniform Fee	-	152	-	-	152
Choir Robe Cleaning Fee	493	1,005	-	-	1,498
Fund Balance	300	100	400	-	-
Boys Soccer Socks Fee	47	270	410	-	(93)
Girls Tennis Fee	-	950	637	-	313
Pink Panther Silver & Black Fee	822	-	-	-	822
Swimming Fee 9-12	-	130	-	-	130
FBLA	24	-	-	-	24
Pottery Project Fee	519	-	-	-	519
Activity Cards 9-12	21,035	33,000	30,800	-	23,235
Graduation Fees	369	-	-	-	369
Industrial Arts Lab-Safety Glasses	1,575	-	-	-	1,575
Chemistry Goggles Fee	146	-	-	-	146
21st Century Grant Fee	3,276	15,915	8,888	-	10,303
Business Services	16,187	309	-	-	16,496
Participation Fee	7,915	16,060	12,565	-	11,410
Technology Fee 7-12	256,371	43,433	2,107	-	297,697
21st Century Living Project Fee	350	-	-	-	350
7/8 Challenge Fee	16	-	-	-	16
Art 7 Fee	15	-	-	-	15
Industrial Tech 7 Fee	150	-	-	-	150
Wellness Workbook Fee 7-8	24	-	-	-	24
Art 8 Fee	150	-	-	-	150
Industrial Tech 8 Fee	310	-	-	-	310
Show Choir Shirt Fee	266	-	-	-	266
Activity Card Fee 7-8	980	5,175	2,555	-	3,600
Art Class Fee	1,546	-	1,124	-	422
Band Shoes 9-12	737	417	-	-	1,154
Band Uniform Cleaning Fee	1,839	713	-	-	2,552
Choraleer Performance Outfit	102	5,438	5,759	-	(219)
Flags/Color Guard	-	1,857	3,836	-	(1,979)
Activity Cards K-6	26,069	4,025	-	-	30,094
Summer School	52,542	8,260	200	-	60,602
Girls Soccer Socks Fee	1	-	1	-	-
Totals	<u>\$ 399,787</u>	<u>\$ 148,934</u>	<u>\$ 84,935</u>	<u>\$ -</u>	<u>\$ 463,786</u>
Original/Final Budget		<u>\$ 160,000</u>	<u>\$ 499,597</u>		

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTE TO BUDGETARY COMPARISON SCHEDULES
ALL FUNDS

AUGUST 31, 2022

UNAUDITED

NOTE 1 - BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all the funds it uses. The budget is presented on the cash basis of accounting, which is consistent with the requirements of the Nebraska Budget Act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that government entities are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the supplementary information:

1. As of August 1, or shortly thereafter, the administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through the passage of a resolution.
4. Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end and any revisions require a public hearing and Board approval.
5. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes. The 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 on the following May 1, with the second one-half becoming delinquent on September 1.



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

To the Board of Education
Madison County School District No. 2
Norfolk Public Schools
Norfolk, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 2, Norfolk Public Schools, as of and for the fiscal year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Madison County School District No. 2, Norfolk Public Schools' basic financial statements and have issued our report thereon dated October 12, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Madison County School District No. 2, Norfolk Public Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madison County School District No. 2, Norfolk Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Madison County School District No. 2, Norfolk Public Schools' 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Madison County School District No. 2
Norfolk Public Schools

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Madison County School District No. 2, Norfolk Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HRA

HERLEY & REINKE ACCOUNTING, P.C.
Certified Public Accountants

Norfolk, Nebraska
October 12, 2022



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

**HERLEY & REINKE
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To the Board of Education
Madison County School District No. 2
Norfolk Public Schools
Norfolk, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Each Major Federal Program

We have audited Madison County School District No. 2, Norfolk Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madison County School District No. 2, Norfolk Public Schools' major federal programs for the fiscal year ended August 31, 2022.

In our opinion, Madison County School District No. 2, Norfolk Public Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standard*); 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 Auditors' Responsibilities for the Audit of Compliance section of our audit.

We are required to be independent of Madison County School District No. 2, Norfolk Public Schools 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 Madison County School District No. 2, Norfolk Public Schools' 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 Madison County School District No. 2, Norfolk Public Schools' major federal programs.

Auditors' 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 Madison County School District No. 2, Norfolk Public Schools' 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 GAAS, *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, misrepresentation, 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 judgement made by a reasonable user of the report on compliance about Madison County School District No. 2, Norfolk Public Schools' compliance with the requirements of each major federal program.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- a) Exercise professional judgement and maintain professional skepticism throughout the audit.
- b) 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 Madison County School District No. 2, Norfolk Public Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- c) Obtain an understanding of Madison County School District No. 2, Norfolk Public Schools' 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 Madison County School District No. 2, Norfolk Public Schools' internal control over compliance. Accordingly, no such opinion is expressed.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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.

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

Madison County School District No. 2
Norfolk Public Schools

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

HRA

HERLEY & REINKE ACCOUNTING, P.C.
Certified Public Accountants

Norfolk, Nebraska
October 12, 2022

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS THROUGH GRANTOR NUMBER</u>	<u>TOTAL EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program (NSLP)	10.555	59-0002	\$ 2,695,887
School Breakfast Program (SBP)	10.553	59-0002	<u>577,341</u>
Total Child Nutrition Cluster			<u>\$ 3,273,228</u>
Fresh Fruit & Vegetable Program	10.582	59-0002	<u>\$ 11,509</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>\$ 3,284,737</u>
U.S. DEPARTMENT OF EDUCATION			
Direct Funding			
Indian Education	84.060		<u>\$ 59,964</u>
Passed through State Department of Education:			
Special Education Cluster (IDEA)			
Special Education (IDEA, Part B)	84.027	59-0002	\$ 1,209,961
Special Education (IDEA Preschool)	84.173	59-0002	<u>41,631</u>
Total Special Education Cluster (IDEA)			<u>\$ 1,251,592</u>
Title I Grants to Local Educational Agencies	84.010	59-0002	\$ 875,950
Title IV, Part A	84.424	59-0002	65,042
Career/Technical Education - Basic Grants	84.048	59-0002	84,608
Special Education - IDEA, Part C Projects	84.181	59-0002	11,266
21st Century Community Learning Centers	84.287	59-0002	161,061
Title III - LEP and Immigrants Grants	84.365	59-0002	36,553
Title II, Part A ESEA/ESSA Supporting Effective Instruction	84.367	59-0002	161,977
Elementary and Secondary School Emergency Relief	84.425D	59-0002	596,644
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	59-0002	<u>1,945,064</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$ 5,249,721</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Nebraska Association of School Boards (NASB):			
Medicaid Administrative Activities	93.778		<u>\$ 295,535</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 8,829,993</u></u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

NOTES TO SCHEDULE OF FEDERAL AWARDS

AUGUST 31, 2022

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Madison County School District No. 2, Norfolk Public Schools, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

NOTE 2 - INDIRECT COSTS

Madison County School District No. 2, Norfolk Public Schools did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

NOTE 3 - COMMODITIES

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received as determined by the Nebraska Department of Health and Human Services. The total value of commodities included in the schedule of expenditures of federal awards is \$189,753.

MADISON COUNTY SCHOOL DISTRICT NO. 2
NORFOLK PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

AUGUST 31, 2022

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Madison County School District No. 2, Norfolk Public Schools.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Madison County School District No. 2, Norfolk Public Schools, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of internal control over major federal programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control over Compliance Required By the Uniform Guidance.
5. The Independent Auditors' Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance for Madison County School District No. 2, Norfolk Public Schools, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs included:

<u>Program Name</u>	<u>Assistance Listing #</u>
Child Nutrition Cluster	10.555 & 10.553
Elementary and Secondary School Emergency Relief	84.425D & 84.425U
Title I	84.010

8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Madison County School District No. 2, Norfolk Public Schools, did not qualify as a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

OCTOBER 2022 SENIOR HIGH ACTIVITY FUND EXPENDITURES

1	ANDERSON, NICOLE	10/19 HAC VB OFFICIAL	13 2900 610 2 529 001	\$130.00
2	ANDERSON, NICOLE Total			\$130.00
3	ANDERSON, SHANE	10/10 OFFICIAL	13 2900 610 2 537 001	\$70.00
4		10/21 OFFICIAL	13 2900 610 2 537 001	\$120.00
5	ANDERSON, SHANE Total			\$190.00
6	BAND SHOPPE	JACKET	13 2900 610 2 632 001	\$73.40
7		JACKETS	13 2900 610 2 632 001	\$326.20
8	BAND SHOPPE Total			\$399.60
9	BARTEE, JAMES	10/17 OFFICIAL	13 2900 610 2 537 001	\$70.00
10	BARTEE, JAMES Total			\$70.00
11	BEHNKIE, NATHANIEL	10/6 OFFICIAL	13 2900 610 2 537 001	\$70.00
12	BEHNKIE, NATHANIEL Total			\$70.00
13	BIG RED BUSINESS CENTER	COLLEGE VISIT MEAL	13 2900 610 2 266 001	\$215.00
14	BIG RED BUSINESS CENTER Total			\$215.00
15	BLOOM, JENNIFER	GAVIN BLOOM CLUB REFUND	13 2900 610 2 513 001	\$200.00
16	BLOOM, JENNIFER Total			\$200.00
17	BORER, JEFF	10/13 OFFICIAL	13 2900 610 2 545 001	\$100.00
18	BORER, JEFF Total			\$100.00
19	BSN SPORTS,	COACH APPAREL	13 2900 610 2 528 001	\$363.00
20			13 2900 610 2 561 001	\$359.00
21		J.ERWIN SHOES	13 2900 610 2 597 001	\$134.74
22	BSN SPORTS, Total			\$856.74
23	CARD SERVICES	ADMIT ONE-HAUNTED HALLWAYS	13 2900 610 2 568 001	\$41.79
24		AMAZON-LAMINATING POUCHES	13 2900 610 2 597 001	\$15.50
25		ARBY'S-TEAM MEAL	13 2900 610 2 561 001	\$297.81
26		CARLOS OKELLY'S-SUPERVISION	13 2900 610 2 537 001	\$40.00
27		CASEY'S COACH MTG SUPPLIES	13 2900 610 2 597 001	\$66.51
28		CHICK-FIL-A-TEAM MEAL	13 2900 610 2 561 001	\$297.87
29		DICK'S SPORTING GOODS-GLOVES	13 2900 610 2 540 001	\$342.36
30		DOLLAR GENERAL-MTG SUPPLIES	13 2900 610 2 566 001	\$58.35
31		DOMINO'S-TEAM MEAL	13 2900 610 2 528 001	\$211.38
32		DQ-G.GOLF JV TEAM MEAL	13 2900 610 2 529 001	\$61.63
33		DUBIA ROACHES-ROACHES	13 2900 610 2 563 001	\$55.20

34	FAIRPLAY-DISTRICT PRACTICE	13 2900 610 2 539 001	\$150.00
35	FREDDY-G.GOLF V TEAM MEAL	13 2900 610 2 529 001	\$53.58
36	HEALTHY PAWS-MYERS FISH	13 2900 610 2 280 001	\$122.11
37	HVVEE-BUNS	13 2900 610 2 502 001	\$83.33
38	HVVEE-DONUTS	13 2900 610 2 502 001	\$62.87
39	HVVEE-HOSPITALITY SUPPLIES	13 2900 610 2 539 001	\$62.29
40		13 2900 610 2 543 001	\$29.96
41	HVVEE-INCENTIVES	13 2900 610 2 278 001	\$73.94
42	JIMMY JOHNS-TEAM MEAL	13 2900 610 2 517 001	\$181.02
43		13 2900 610 2 558 001	\$327.62
44	KINGS-TEAM BUILDING	13 2900 610 2 514 001	\$150.00
45	MENARDS-ONE ACT SUPPLIES	13 2900 610 2 523 001	\$451.94
46	MENARDS-SCAFFOLD FOR ONE ACT	13 2900 610 2 523 001	\$970.67
47	MONUMENT INN-NSCTA LODGING	13 2900 610 2 553 001	\$540.00
48	MUSHROOM CLOUD-SCRIPTS	13 2900 610 2 522 001	\$103.98
49	NMEA-ALL STATE REGISTRATIONS	13 2900 610 2 559 001	\$750.00
50	PANERA BREAD-STATE DAIRY	13 2900 610 2 276 001	\$60.58
51	PAPA JOHNS-CC TEAM MEAL	13 2900 610 2 529 001	\$235.00
52	PAPA JOHNS-TEAM MEAL	13 2900 610 2 528 001	\$392.09
53	PEAR DECK-STAHLECKER	13 2900 610 2 280 001	\$141.74
54	PIZZA HUT-TEAM MEAL	13 2900 610 2 528 001	\$817.47
55	PIZZA RANCH-SUPERVISION MEAL	13 2900 610 2 537 001	\$52.96
56	RAISING CANE'S-FB TEAM MEAL	13 2900 610 2 529 001	\$685.30
57	SOCCER.COM-GLOVES	13 2900 610 2 533 001	\$307.96
58	SOUTHWEST AIRLINES-NATIONALS	13 2900 610 2 556 001	\$1,050.00
59	STAHLECKER FOUNDATION OVRAGE	13 2900 610 2 503 001	\$8.25
60	SUBWAY-TEAM MEAL	13 2900 610 2 561 001	\$416.92
61	THE STEEL GRILL-NSCTA MEAL	13 2900 610 2 553 001	\$86.36
62	TIMBER WOODFIRE-SUPERVISION	13 2900 610 2 537 001	\$50.00
63	UNL MATH DAY REGISTRATION	13 2900 610 2 567 001	\$180.00
64	USPS-PARCEL DELIVERY	13 2900 610 2 503 001	\$28.25
65	WALMART-COLLEGE CLUB	13 2900 610 2 266 001	\$185.92
66	WALMART-ONE ACT SUPPLIES	13 2900 610 2 523 001	\$510.48
67	WEBSTERAUNT-CUPS	13 2900 610 2 502 001	\$99.00

68		WRISTBANDS-HAUNTED HALLWAYS	13 2900 610 2 568 001	\$109.25
69	CARD SERVICES Total			\$11,019.24
70	CASH	10/10 FB @ MS CONCESSION	13 2900 610 2 501 001	\$300.00
71		10/10 FB GATES @ MS	13 2900 610 2 501 001	\$800.00
72		10/13 FB GATE	13 2900 610 2 501 001	\$600.00
73		10/13 VB CONCESSION	13 2900 610 2 501 001	\$400.00
74		10/13 VB GATE	13 2900 610 2 501 001	\$800.00
75		10/14 FALL FESTIVAL-GATE	13 2900 610 2 501 001	\$500.00
76		10/14 HAUNTED HALLWAYS-	13 2900 610 2 501 001	\$300.00
77		10/14 HAUNTED HALLWAYS-GATE	13 2900 610 2 501 001	\$500.00
78		10/14 HAUNTED HALLWAYS-SHIRTS	13 2900 610 2 501 001	\$400.00
79		10/17 FB GATE	13 2900 610 2 501 001	\$600.00
80		10/19 HAC VB CONCESSION	13 2900 610 2 501 001	\$900.00
81		10/19 HAC VB GATE	13 2900 610 2 501 001	\$800.00
82		10/20 HAC VB CONCESSION	13 2900 610 2 501 001	\$500.00
83		10/20 HAC VB GATE	13 2900 610 2 501 001	\$800.00
84		10/21 FB GATES	13 2900 610 2 501 001	\$3,200.00
85		10/21 FB PROGRAMS	13 2900 610 2 501 001	\$200.00
86		10/6 FB GATE	13 2900 610 2 501 001	\$600.00
87		10/6 JH FB @ MS CONCESSION	13 2900 610 2 501 001	\$300.00
88		11/1 UNIFIED BOWLING GATE	13 2900 610 2 501 001	\$400.00
89		11/5 ONE ACT CONCESSION	13 2900 610 2 501 001	\$600.00
90		11/5 ONE ACT GATE	13 2900 610 2 501 001	\$800.00
91		11/5 UNIFIED BOWLING GATE	13 2900 610 2 501 001	\$400.00
92	CASH Total			\$14,700.00
93	CASH-WA DISTRIBUTING	SUPPLIES	13 2900 610 2 502 001	\$899.30
94	CASH-WA DISTRIBUTING Total			\$899.30
95	CATCHPOOL, SCOTT	10/20 HAC VB OFFICIAL	13 2900 610 2 529 001	\$130.00
96	CATCHPOOL, SCOTT Total			\$130.00
97	CHARTWELLS DINING SERVICES	HASTINGS TOUR MEAL	13 2900 610 2 266 001	\$152.00
98	CHARTWELLS DINING SERVICES Total			\$152.00
99	CHESTERMAN COMPANY	COCA COLA SUPPLIES	13 2900 610 2 502 001	\$767.16
100	CHESTERMAN COMPANY Total			\$767.16
101	CRILLY, JOSEPH	10/3 OFFICIAL	13 2900 610 2 537 001	\$70.00

102	CRILLY, JOSEPH Total			\$70.00
103	CUSTOM SPORTS	COACH APPAREL	13 2900 610 2 553 001	\$386.00
104		DANCE DAY SHIRTS	13 2900 610 2 556 001	\$2,601.00
105		HAUNTED HALLWAY SHIRTS	13 2900 610 2 568 001	\$1,712.00
106	CUSTOM SPORTS Total			\$4,699.00
107	ECSELL SPORTS	COACH EVALUATIONS	13 2900 610 2 597 001	\$1,000.00
108	ECSELL SPORTS Total			\$1,000.00
109	EDGE SPORTS TECHNOLOGY	WR SCORE CLOCK	13 2900 610 2 529 001	\$5,190.00
110			13 2900 610 2 562 001	\$4,755.00
111	EDGE SPORTS TECHNOLOGY Total			\$9,945.00
112	FAIRPLAY GOLF COURSE	DISTRICT G. GOLF COURSE RENTAL	13 2900 610 2 529 001	\$456.50
113	FAIRPLAY GOLF COURSE Total			\$456.50
114	FAUSS, DAVID M.	10/10 OFFICIAL	13 2900 610 2 537 001	\$70.00
115		10/13 OFFICIAL	13 2900 610 2 537 001	\$70.00
116	FAUSS, DAVID M. Total			\$140.00
117	FINKE, KYLE	10/21 OFFICIAL	13 2900 610 2 537 001	\$120.00
118	FINKE, KYLE Total			\$120.00
119	FOUTS, BART	10/21 OFFICIAL	13 2900 610 2 537 001	\$120.00
120	FOUTS, BART Total			\$120.00
121	FREMONT SENIOR HIGH SCHOOL	10/8 ENTRY FEE	13 2900 610 2 534 001	\$80.00
122	FREMONT SENIOR HIGH SCHOOL Total			\$80.00
123	GODFATHERS PIZZA NORFOLK	FINANCIAL AID NIGHT MEAL	13 2900 610 2 266 001	\$276.00
124		PIZZA	13 2900 610 2 502 001	\$467.00
125	GODFATHERS PIZZA NORFOLK Total			\$743.00
126	HAGEDORN, RANDY	10/6 OFFICIAL	13 2900 610 2 537 001	\$70.00
127	HAGEDORN, RANDY Total			\$70.00
128	HEPNER, DAVE	PEPPERJAX GRILL-TEAM MEAL	13 2900 610 2 561 001	\$233.38
129	HEPNER, DAVE Total			\$233.38
130	JAYMAR BUSINESS FORMS, INC	FUND 13 CHECKS	13 2900 610 2 507 001	\$288.65
131	JAYMAR BUSINESS FORMS, INC Total			\$288.65
132	JOOI CLUB	8/27 CONCESSION	13 2900 610 2 502 001	\$188.50
133		8/30 CONCESSION	13 2900 610 2 502 001	\$181.30
134		9/1 CONCESSION	13 2900 610 2 502 001	\$163.40
135		9/13 CONCESSION	13 2900 610 2 502 001	\$193.50

136		9/17 VB CONCESSION	13 2900 610 2 502 001	\$163.15
137		9/22 CONCESSION	13 2900 610 2 502 001	\$199.24
138		9/24 VB	13 2900 610 2 502 001	\$132.70
139		9/27 CONCESSION	13 2900 610 2 502 001	\$166.27
140	JOOI CLUB Total			\$1,388.06
141	KEARNEY HIGH SCHOOL	ONE ACT ENTRY FEE	13 2900 610 2 523 001	\$160.00
142	KEARNEY HIGH SCHOOL Total			\$160.00
143	KEENEY, PAUL	10/19 HAC VB OFFICIAL	13 2900 610 2 529 001	\$130.00
144	KEENEY, PAUL Total			\$130.00
145	KERSTEN, WILLIAM	10/13 OFFICIAL	13 2900 610 2 537 001	\$70.00
146	KERSTEN, WILLIAM Total			\$70.00
147	LINCOLN HIGH SCHOOL	10/8 ENTRY FEE	13 2900 610 2 545 001	\$175.00
148	LINCOLN HIGH SCHOOL Total			\$175.00
149	LOVE SIGNS, INC	SHOT CLOCK INSTALLATION	13 2900 610 2 597 001	\$869.53
150	LOVE SIGNS, INC Total			\$869.53
151	LOWE, ROBERT	10/13 OFFICIAL	13 2900 610 2 537 001	\$70.00
152	LOWE, ROBERT Total			\$70.00
153	MARSHALL, KENDRA	MILEAGE TO WAYNE FOR UNIV. &	13 2900 610 2 266 001	\$31.25
154	MARSHALL, KENDRA Total			\$31.25
155	MAYTUM, TAMRA	ONE ACT JUDGE & MILEAGE	13 2900 610 2 523 001	\$262.50
156	MAYTUM, TAMRA Total			\$262.50
157	MIDLAND UNIVERSITY	ONE ACT REGISTRATION	13 2900 610 2 523 001	\$150.00
158	MIDLAND UNIVERSITY Total			\$150.00
159	MUSIC THEATRE	ONE ACT RIGHTS BALANCE	13 2900 610 2 523 001	\$1,534.07
160	MUSIC THEATRE Total			\$1,534.07
161	NANONATION, INC	ANNUAL SUPPORT PLAN	13 2900 610 2 597 001	\$900.00
162	NANONATION, INC Total			\$900.00
163	NATIONAL FFA ORGANIZATION	NATIONALS REGISTRATION	13 2900 610 2 276 001	\$559.00
164	NATIONAL FFA ORGANIZATION Total			\$559.00
165	NEBRASKA FFA ASSOCIATION	DUES	13 2900 610 2 276 001	\$594.00
166	NEBRASKA FFA ASSOCIATION Total			\$594.00
167	NEBRASKA STATE TREASURER	UNCLAIMED CHECK/ANDERSON	13 2900 610 2 561 001	\$40.00
168		UNCLAIMED CHECK/ELLENBERGER	13 2900 610 2 579 001	\$28.00
169		UNCLAIMED CHECK/MARTIN	13 2900 610 2 522 001	\$60.00

170		UNCLAIMED CHECK/PERRONE	13 2900 610 2 522 001	\$75.00
171	NEBRASKA STATE TREASURER Total			\$203.00
172	NEBRASKA WRESTLING CAMPS	COACH CLINIC REGISTRATION	13 2900 610 2 562 001	\$350.00
173		K.FRENCH CLINIC REGISTRATION	13 2900 610 2 562 001	\$75.00
174	NEBRASKA WRESTLING CAMPS Total			\$425.00
175	NORFOLK CATHOLIC SCHOOL	NPPD REIMB FOR CROSS COUNTRY	13 2900 610 2 279 001	\$12.90
176			13 2900 610 2 536 001	\$12.90
177	NORFOLK CATHOLIC SCHOOL Total			\$25.80
178	NORFOLK COUNTRY CLUB	DRIVER HEAD COVERS	13 2900 610 2 529 001	\$600.00
179		G.GOLF INVITE MEALS	13 2900 610 2 529 001	\$189.77
180	NORFOLK COUNTRY CLUB Total			\$789.77
181	NORTHEAST COMMUNITY	REGISTRATION & MEALS	13 2900 610 2 266 001	\$285.00
182	NORTHEAST COMMUNITY Total			\$285.00
183	NPS GENERAL FUND	ACTIVITY WORKERS	13 2900 610 2 279 001	\$207.83
184			13 2900 610 2 536 001	\$207.83
185			13 2900 610 2 537 001	\$1,604.40
186			13 2900 610 2 543 001	\$907.13
187			13 2900 610 2 545 001	\$5,685.72
188		T.MCGREGOR	13 2900 610 2 278 001	\$100.00
189			13 2900 610 2 552 001	\$100.00
190	NPS GENERAL FUND Total			\$8,812.91
191	NPS-JUNIOR HIGH SCHOOL	10/15 CONCESSION	13 2900 610 2 502 001	\$470.65
192		10/6 CONCESSION	13 2900 610 2 502 001	\$90.00
193		9/19 CONCESSION	13 2900 610 2 502 001	\$43.55
194		9/27 CONCESSION	13 2900 610 2 502 001	\$35.13
195		9/6 CONCESSION	13 2900 610 2 502 001	\$191.90
196		9/8 CONCESSION	13 2900 610 2 502 001	\$59.40
197		JH CC ENTRY FEES	13 2900 610 2 536 001	\$115.00
198	NPS-JUNIOR HIGH SCHOOL Total			\$1,005.63
199	NSAA	GOLF SCORECARDS	13 2900 610 2 539 001	\$48.00
200		STATE MEDALS	13 2900 610 2 539 001	\$16.00
201	NSAA Total			\$64.00
202	OCKANDER, JAROD	ONE ACT JUDGE & MILEAGE	13 2900 610 2 523 001	\$235.00
203	OCKANDER, JAROD Total			\$235.00

204	OMAHA PERFORMING ARTS	NE HIGH SCHOOL THEATRE ACADEMY	13 2900 610 2 519 001	\$100.00
205	OMAHA PERFORMING ARTS Total			\$100.00
206	OMAHA SPORTS ACADEMY	CLUB LEAGUE	13 2900 610 2 547 001	\$585.00
207	OMAHA SPORTS ACADEMY Total			\$585.00
208	PETERS, JOHN	10/21 OFFICIAL	13 2900 610 2 537 001	\$120.00
209	PETERS, JOHN Total			\$120.00
210	PRIVETT, COREY	10/17 OFFICIAL	13 2900 610 2 537 001	\$70.00
211		10/6 OFFICIAL	13 2900 610 2 537 001	\$70.00
212	PRIVETT, COREY Total			\$140.00
213	QUILL CORPORATION	OFFICE SUPPLIES	13 2900 610 2 503 001	\$243.32
214	QUILL CORPORATION Total			\$243.32
215	REESTMAN, KORY	10/17 OFFICIAL	13 2900 610 2 537 001	\$70.00
216	REESTMAN, KORY Total			\$70.00
217	RENEGADE	OFFICER POLOS & EMBROIDERY	13 2900 610 2 276 001	\$220.00
218	RENEGADE Total			\$220.00
219	SCHAFFER, JEREMIAH	10/13 OFFICIAL	13 2900 610 2 537 001	\$70.00
220		10/17 OFFICIAL	13 2900 610 2 537 001	\$70.00
221	SCHAFFER, JEREMIAH Total			\$140.00
222	SCHUURMANS, GARY	10/3 OFFICIAL	13 2900 610 2 537 001	\$70.00
223		2022 OFFICIAL SCHEDULER	13 2900 610 2 543 001	\$120.00
224	SCHUURMANS, GARY Total			\$190.00
225	SOKOL, LEXI	10/13 OFFICIAL	13 2900 610 2 545 001	\$100.00
226	SOKOL, LEXI Total			\$100.00
227	STADIUM SPORTS	PINK OUT SHIRTS	13 2900 610 2 561 001	\$427.00
228		POLO SHIRT EMBROIDERY	13 2900 610 2 528 001	\$84.00
229		T-SHIRTS	13 2900 610 2 231 001	\$266.00
230			13 2900 610 2 276 001	\$425.00
231	STADIUM SPORTS Total			\$1,202.00
232	STEINER, JACQUELINE M	10/19 HAC VB OFFICIAL	13 2900 610 2 529 001	\$130.00
233	STEINER, JACQUELINE M Total			\$130.00
234	SYNCB/AMAZON	APPLY2COLLEGE INCENTIVES	13 2900 610 2 266 001	\$1,099.67
235		BOOKS-INNER GAME OF TENNIS	13 2900 610 2 513 001	\$73.44
236		COLLEGE CLUB INCENTIVES	13 2900 610 2 266 001	\$305.42
237		RETURNED BOOK-INNER GAME OF	13 2900 610 2 513 001	-\$10.99

238		RETURNED BOOKS-INNER GAME OF	13 2900 610 2 513 001	-\$32.30
239		SCREEN & FEATHERLITE BALLS	13 2900 610 2 558 001	\$170.37
240		SOFTBALL BAT-FUNDRAISER	13 2900 610 2 558 001	\$399.95
241		SOFTBALLS	13 2900 610 2 543 001	\$183.90
242	SYNCB/AMAZON Total			\$2,189.46
243	TOTAL VISUAL DESIGN, LLC	ROMAN NUMERALS	13 2900 610 2 559 001	\$471.00
244	TOTAL VISUAL DESIGN, LLC Total			\$471.00
245	TPRS BOOKS	THOMPSON-LIBRARY PACKS	13 2900 610 2 280 001	\$263.00
246	TPRS BOOKS Total			\$263.00
247	US BANK VOYAGER FLEET	NSCTA CONVENTION FUEL	13 2900 610 2 553 001	\$89.26
248		STATE DAIRY JUDGING FUEL	13 2900 610 2 276 001	\$82.89
249	US BANK VOYAGER FLEET Total			\$172.15
250	VOLQUARSEN, GAILEN	ONE ACT JUDGE	13 2900 610 2 523 001	\$160.00
251	VOLQUARSEN, GAILEN Total			\$160.00
252	WAGNER, LYNNETTE	10/13 OFFICIAL	13 2900 610 2 545 001	\$110.00
253		10/19 HAC VB OFFICIAL	13 2900 610 2 529 001	\$130.00
254	WAGNER, LYNNETTE Total			\$240.00
255	WALMSLEY, LYNN	TICKETMASTER-NATIONALS	13 2900 610 2 276 001	\$220.00
256	WALMSLEY, LYNN Total			\$220.00
257	WASSEM, ALEX	10/20 HAC VB OFFICIAL	13 2900 610 2 529 001	\$130.00
258	WASSEM, ALEX Total			\$130.00
259	WELLS, JORDAN	10/10 OFFICIAL	13 2900 610 2 537 001	\$70.00
260		10/3 OFFICIAL	13 2900 610 2 537 001	\$70.00
261	WELLS, JORDAN Total			\$140.00
262	WELLS, LARRY	10/10 OFFICIAL	13 2900 610 2 537 001	\$70.00
263		10/21 OFFICIAL	13 2900 610 2 537 001	\$120.00
264		10/3 OFFICIAL	13 2900 610 2 537 001	\$70.00
265		10/6 OFFICIAL	13 2900 610 2 537 001	\$70.00
266		2022 FB OFFICIAL SCHEDULER	13 2900 610 2 537 001	\$120.00
267	WELLS, LARRY Total			\$450.00
268	WINNERS CIRCLE	END OF SEASON AWARDS	13 2900 610 2 558 001	\$59.24
269		INVITE AWARDS	13 2900 610 2 616 001	\$90.30
270	WINNERS CIRCLE Total			\$149.54
271	YORK HIGH SCHOOL	ONE ACT ENTRY FEE	13 2900 610 2 523 001	\$150.00

272	YORK HIGH SCHOOL Total	\$150.00
273	Grand Total	\$74,579.56

OCTOBER 2022 JUNIOR HIGH ACTIVITY FUND EXPENDITURES

1	BARTEE, JAMES	OFFICIAL PAY FB 10/6	14 2900 610 2 846 002	\$100.00
2	BARTEE, JAMES Total			\$100.00
3	BORER, JEFF	OFFICIAL PAY IM TOURNEY 10/8	14 2900 610 2 847 002	\$135.00
4		OFFICIAL PAY VB 10/15	14 2900 610 2 847 002	\$200.00
5	BORER, JEFF Total			\$335.00
6	CARD SERVICES	COOKIES FOR BAND #24	14 2900 610 2 840 002	\$113.81
7		RESTOCK CONCESSIONS #24	14 2900 610 2 835 002	\$63.59
8		X-COUNTRY PIZZAS #11	14 2900 610 2 858 002	\$215.16
9	CARD SERVICES Total			\$392.56
10	CASH-WA DISTRIBUTING	RESTOCK CONCESSIONS	14 2900 610 2 835 002	\$559.87
11	CASH-WA DISTRIBUTING Total			\$559.87
12	CHESTERMAN COMPANY	CONCESSION SUPPLIES	14 2900 610 2 835 002	\$91.42
13		RESTOCK CONCESSIONS	14 2900 610 2 835 002	\$303.73
14	CHESTERMAN COMPANY Total			\$395.15
15	COLUMBUS PUBLIC SCHOOLS	HONOR BAND	14 2900 610 2 831 002	\$630.00
16	COLUMBUS PUBLIC SCHOOLS Total			\$630.00
17	CRILLY, JOSEPH	OFFICIAL PAY IM FB 10/4	14 2900 610 2 846 002	\$40.00
18	CRILLY, JOSEPH Total			\$40.00
19	CUSTOM SPORTS	SHOW CHOIR T-SHIRTS FOR	14 2900 610 2 875 002	\$836.00
20	CUSTOM SPORTS Total			\$836.00
21	ELKHORN VALLEY SCHOOLS	JH VOCAL CLINIC	14 2900 610 2 875 002	\$183.00
22	ELKHORN VALLEY SCHOOLS Total			\$183.00
23	FAUSS, DAVID M.	OFFICIAL PAY 7TH FB 10/6	14 2900 610 2 846 002	\$100.00
24	FAUSS, DAVID M. Total			\$100.00
25	GILL, MICHELE	OFFICIAL PAY VB 10/15	14 2900 610 2 847 002	\$200.00
26	GILL, MICHELE Total			\$200.00
27	GODFATHERS PIZZA NORFOLK	9/22 PIZZA FOR CONCESSIONS	14 2900 610 2 835 002	\$45.00
28		9/29 PIZZA FOR CONCESSIONS	14 2900 610 2 835 002	\$30.00
29	GODFATHERS PIZZA NORFOLK Total			\$75.00
30	HALL, JULIE	OFFICIAL PAY VB 10/15	14 2900 610 2 847 002	\$200.00
31	HALL, JULIE Total			\$200.00
32	HAUFF MID AMERICA SPORTS	BB SUPPLIES	14 2900 610 2 848 002	\$612.00
33		FB SUPPLIES	14 2900 610 2 846 002	\$1,038.07

34		VB SUPPLIES	14 2900 610 2 847 002	\$496.06
35		WRESTLING SUPPLIES	14 2900 610 2 850 002	\$392.87
36	HAUFF MID AMERICA SPORTS Total			\$2,539.00
37	KLUG, MELISSA	OFFICIAL PAY VB 10/13	14 2900 610 2 847 002	\$60.00
38	KLUG, MELISSA Total			\$60.00
39	LOWE, ROBERT	OFFICIAL PAY 2 GAMES FB 10/11	14 2900 610 2 846 002	\$100.00
40		OFFICIAL PAY IM FB 10/4	14 2900 610 2 846 002	\$40.00
41	LOWE, ROBERT Total			\$140.00
42	MORTLAND, AMANDA	OFFICIAL PAY IM TOURNEY 10/8	14 2900 610 2 847 002	\$135.00
43	MORTLAND, AMANDA Total			\$135.00
44	NORFOLK SENIOR HIGH SCHOOL	POWERADE FOR X-COUNTRY RUNNERS	14 2900 610 2 858 002	\$37.92
45	NORFOLK SENIOR HIGH SCHOOL Total			\$37.92
46	NPS STUDENT FEES ACCOUNT	TECH FEE DEPOSITED TO FUND 14	14 2900 610 2 840 002	\$35.00
47	NPS STUDENT FEES ACCOUNT Total			\$35.00
48	NPS SUBSIDIARY	FINES FOR MS DEPOSITED INTO 14	14 2900 610 2 840 002	\$21.00
49		WORKED CONCESSIONS FOR	14 2900 610 2 835 002	\$40.85
50	NPS SUBSIDIARY Total			\$61.85
51	PAPILLION LAVISTA SOUTH	STATE XC MEET	14 2900 610 2 858 002	\$125.00
52	PAPILLION LAVISTA SOUTH Total			\$125.00
53	PIERCE HIGH SCHOOL	XC MEET ENTRY FEE	14 2900 610 2 858 002	\$80.00
54	PIERCE HIGH SCHOOL Total			\$80.00
55	POSITIVE PROMOTIONS	RED RIBBON WEEK SUPPLIES	14 2900 610 2 876 002	\$105.70
56	POSITIVE PROMOTIONS Total			\$105.70
57	PRIVETT, COREY	OFFICIAL PAY 2 GAMES FB 10/11	14 2900 610 2 846 002	\$100.00
58	PRIVETT, COREY Total			\$100.00
59	SCHAFER, JEREMIAH	OFFICIAL PAY 2 GAMES FB 10/11	14 2900 610 2 846 002	\$100.00
60		OFFICIAL PAY FB 10/6	14 2900 610 2 846 002	\$100.00
61	SCHAFER, JEREMIAH Total			\$200.00
62	SHERMAN, JESSICA	OFFICIAL PAY VB 1/15	14 2900 610 2 847 002	\$200.00
63	SHERMAN, JESSICA Total			\$200.00
64	SYNCB/AMAZON	OWL PELLETS	14 2900 610 2 830 002	\$119.97
65	SYNCB/AMAZON Total			\$119.97
66	TEECO INC	LEASE RO, WATER COOLER	14 2900 610 2 840 002	\$38.00
67	TEECO INC Total			\$38.00

68 **Grand Total**

\$8,024.02

OCTOBER 2022 SUBSIDIARY EXPENDITURES

1	BLACK SQUIRREL ENTERPRISES	X-C MEET 10/13 TIMING	05 2900 610 0 050 000	\$813.10
2	BLACK SQUIRREL ENTERPRISES Total			\$813.10
3	CARD SERVICES	BREAKROOM SUPPLIES #30	05 2900 610 0 050 000	\$67.43
4		BUILDING SUPPLIES MENARDS #10	05 2900 610 0 089 000	\$50.42
5		BUZZSPROUT SEPT22 #18	05 2900 610 0 093 000	\$12.00
6		CLASSRRROM GRANT-GENIUS KIT #6	05 2900 610 0 058 000	\$489.00
7		DRAHOTA-GRANT	05 2900 610 0 089 000	\$65.15
8		FALL CONFERENCE #2	05 2900 610 0 081 000	\$13.60
9		INTERVIEWERS LUNCHEN #19	05 2900 610 0 095 000	\$45.33
10		JONES-GRANT #14	05 2900 610 0 069 000	-\$16.30
11		MEETING SUPPLIES #4	05 2900 610 0 050 000	\$43.31
12		OFFICE SUPPLIES #19	05 2900 610 0 095 000	\$42.97
13		OFFICE SUPPLIES #9	05 2900 610 0 063 000	\$87.78
14		PARTICIPATION INCENTIVE #10	05 2900 610 0 089 000	\$25.00
15		POSITIVE PANTHER CLUB #6	05 2900 610 0 058 000	\$29.82
16		PRIME TIME FAMILY NIGHTS #15	05 2900 610 0 061 000	\$494.65
17		RECORDERS, BOOMWHACKERS #6	05 2900 610 0 058 000	\$358.50
18		RED RIBBON WK RIBBONS #12	05 2900 610 0 073 000	\$34.75
19		RED RIBBON WK SUPPLIES #12	05 2900 610 0 073 000	\$91.45
20		SOCIAL-EMOTIONAL LEARNING #14	05 2900 610 0 069 000	\$191.47
21		SUPPLIES TEACHER TRAINING #2	05 2900 610 0 081 000	\$40.64
22		TEACHER TRAINING #2	05 2900 610 0 081 000	\$216.47
23		TRAVEL EXPENSE #18	05 2900 610 0 038 000	\$167.63
24		WATER-WALMART #10	05 2900 610 0 089 000	\$23.00
25		WELLNESS SUPPLIES/WINNERS #3	05 2900 610 0 060 000	\$285.95
26		WERNER-GRANT MONEY #16	05 2900 610 0 071 000	\$417.63
27		WORKING LUNCH NISS #19	05 2900 610 0 095 000	\$145.27
28	CARD SERVICES Total			\$3,422.92
29	DENISON, KAY	CELL PHONE ACCIDENT	05 2900 610 0 050 000	\$451.52
30	DENISON, KAY Total			\$451.52
31	EAKES OFFICE PLUS	NAME PLATE	05 2900 610 0 095 000	\$12.05
32	EAKES OFFICE PLUS Total			\$12.05
33	EDGERTON EXPLORIT CENTER	2ND GR FIELD TRIP	05 2900 610 0 058 000	\$539.00

34	EDGERTON EXPLORIT CENTER Total			\$539.00
35	GOETSCH, COURTNEY	RESENDING CK REFUND SUMMER	05 2900 610 0 050 000	\$20.00
36	GOETSCH, COURTNEY Total			\$20.00
37	HAND2MIND	BERNT/MORGAN FOUNDATION GRANT	05 2900 610 0 061 000	\$56.98
38	HAND2MIND Total			\$56.98
39	LAKESHORE LEARNING	SUPPLIES	05 2900 610 0 073 000	\$225.35
40	LAKESHORE LEARNING Total			\$225.35
41	LOVE SIGNS, INC	BLUE RIBBON SCHOOL SIGN	05 2900 610 0 073 000	\$357.46
42	LOVE SIGNS, INC Total			\$357.46
43	MADISON NATIONAL LIFE	OCT22 RETIREE LIFE INSUR	05 2900 610 0 090 000	\$490.08
44	MADISON NATIONAL LIFE Total			\$490.08
45	MCCORMICK'S GROUP LLC	KOHLER DONATION-BAND	05 2900 610 0 050 000	\$6,490.97
46	MCCORMICK'S GROUP LLC Total			\$6,490.97
47	NEBRASKA STATE TREASURER	UNCLAIMED PROPERTY/JORGENSEN	05 2900 610 0 051 000	\$7.11
48		UNCLAIMED PROPERTY/NOBLE	05 2900 610 0 051 000	\$6.99
49	NEBRASKA STATE TREASURER Total			\$14.10
50	NELSON, BETH	STAFF MILEAGE NACIA	05 2900 610 0 081 000	\$200.63
51	NELSON, BETH Total			\$200.63
52	NORFOLK SENIOR HIGH SCHOOL	COKE COMMISSION	05 2900 610 0 057 000	\$94.83
53	NORFOLK SENIOR HIGH SCHOOL Total			\$94.83
54	NPS GENERAL FUND	M.GRASSHORN OCT22 PAYROLL	05 2900 610 0 038 000	\$1,023.26
55		WELLNESS STIPENDS REIMB.	05 2900 610 0 060 000	\$93.99
56	NPS GENERAL FUND Total			\$1,117.25
57	NPS-JUNIOR HIGH SCHOOL	COKE COMMISSION	05 2900 610 0 057 000	\$35.13
58	NPS-JUNIOR HIGH SCHOOL Total			\$35.13
59	OMAHA SYMPHONY	STUDENT REGISTRATIONS	05 2900 610 0 045 000	\$750.00
60	OMAHA SYMPHONY Total			\$750.00
61	PERMA BOUND	CLASSROOM SUPPLIES	05 2900 610 0 073 000	\$58.16
62	PERMA BOUND Total			\$58.16
63	QUILL CORPORATION	BREAKROOM SUPPLIES	05 2900 610 0 050 000	\$87.22
64	QUILL CORPORATION Total			\$87.22
65	REALLY GOOD STUFF	BERNT/MORGAN GRANT	05 2900 610 0 061 000	\$59.98
66	REALLY GOOD STUFF Total			\$59.98
67	SCHOLASTIC, INC.	LINGENFELTER/CRONIN GRANT	05 2900 610 0 061 000	\$296.92

68	SCHOLASTIC, INC. Total			\$296.92
69	SCHOOL LIFE, A DIVISION OF	SILICONE WRISTBANDS	05 2900 610 0 073 000	\$177.80
70	SCHOOL LIFE, A DIVISION OF Total			\$177.80
71	SOCIAL THINKING	CURRICULUM PACKAGE	05 2900 610 0 069 000	\$108.53
72	SOCIAL THINKING Total			\$108.53
73	SYNCB/AMAZON	COFFEE MAKER/FILTERS	05 2900 610 0 073 000	\$43.96
74		PHONE HEADSET	05 2900 610 0 095 000	\$33.90
75	SYNCB/AMAZON Total			\$77.86
76	TEECO INC	WATER/LEASE	05 2900 610 0 050 000	\$79.75
77	TEECO INC Total			\$79.75
78	TERRAPIN	BEE-BOT LESSONS	05 2900 610 0 081 000	\$8,350.82
79	TERRAPIN Total			\$8,350.82
80	TUCKER, TAMI	CASH DRAWER FOR BOOK FAIR	05 2900 610 0 044 000	\$282.00
81	TUCKER, TAMI Total			\$282.00
82	WILDLIFE ENCOUNTERS	PRESENTATION-BSB COALITION	05 2900 610 0 038 000	\$895.00
83	WILDLIFE ENCOUNTERS Total			\$895.00
84	Grand Total			\$25,565.41

NORFOLK PUBLIC SCHOOLS
INTERIM COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
ALL FUNDS
For Month Ending October 31, 2022

Fund/Account	2022-2023 Beginning Balance	Monthly Receipts	Monthly Disbursements	Ending Balance	
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (2)	\$2,597,951.76	\$100,519.62	\$1,659.00	\$2,696,812.38	
SPECIAL BUILDING FUND (3)	\$7,522,990.53	\$173,281.81	\$126,222.21	\$7,570,050.13	
DEPRECIATION RESERVE FUND (3)	\$7,715,034.92	\$9,167.23	\$263,660.70	\$7,460,541.45	
ACTIVITIES ACCOUNT (2)	\$721,838.20	\$111,997.21	\$82,400.58	\$751,434.83	
SUBSIDIARY ACCOUNT (2)	\$335,364.38	\$89,386.38	\$68,413.53	\$356,337.23	
GENERAL FUND (1)	\$16,881,305.95	\$7,046,750.88	4,801,628.89	\$19,126,427.94	
PAYROLL ACCOUNT (2)	\$4,323.93	\$3,944,731.88	\$3,944,417.41	\$4,638.40	
SCHOOL LUNCH FUND (2)	\$1,656,361.93	\$319,301.91	\$615,420.51	\$1,360,243.33	
BOND FUND (3)	\$1,087,450.32	\$1,562.41	\$0.00	\$1,089,012.73	
COOPERATIVE FUND (2)	\$264,149.55	\$3,813.51	\$3,034.83	\$264,928.23	
EMPLOYEE BENEFIT FUND (2)	\$3,767.74	\$1.44	\$0.00	\$3,769.18	
ATHLETIC FIELD COOPERATIVE FUND (2)	\$432,781.62	\$31,090.47	\$0.00	\$463,872.09	
CONVENIENCE FEE FUND (2)	\$11,435.10	\$162.46	\$122.80	\$11,474.76	
STUDENT FEE FUND (2)	\$488,335.23	\$1,871.91	\$12,095.97	\$478,111.17	
TOTAL ALL FUNDS	\$39,723,091.16	\$11,833,639.12	\$9,919,076.43	\$41,637,653.85	
BALANCES CLASSIFIED BY DEPOSITORY					
(1) BANK FIRST				\$19,126,427.94	
(2) ELKHORN VALLEY BANK				\$6,391,621.60	
(3) MIDWEST BANK				\$16,119,604.31	
TOTAL BALANCES				\$41,637,653.85	



Enrollment Projections

November 2022

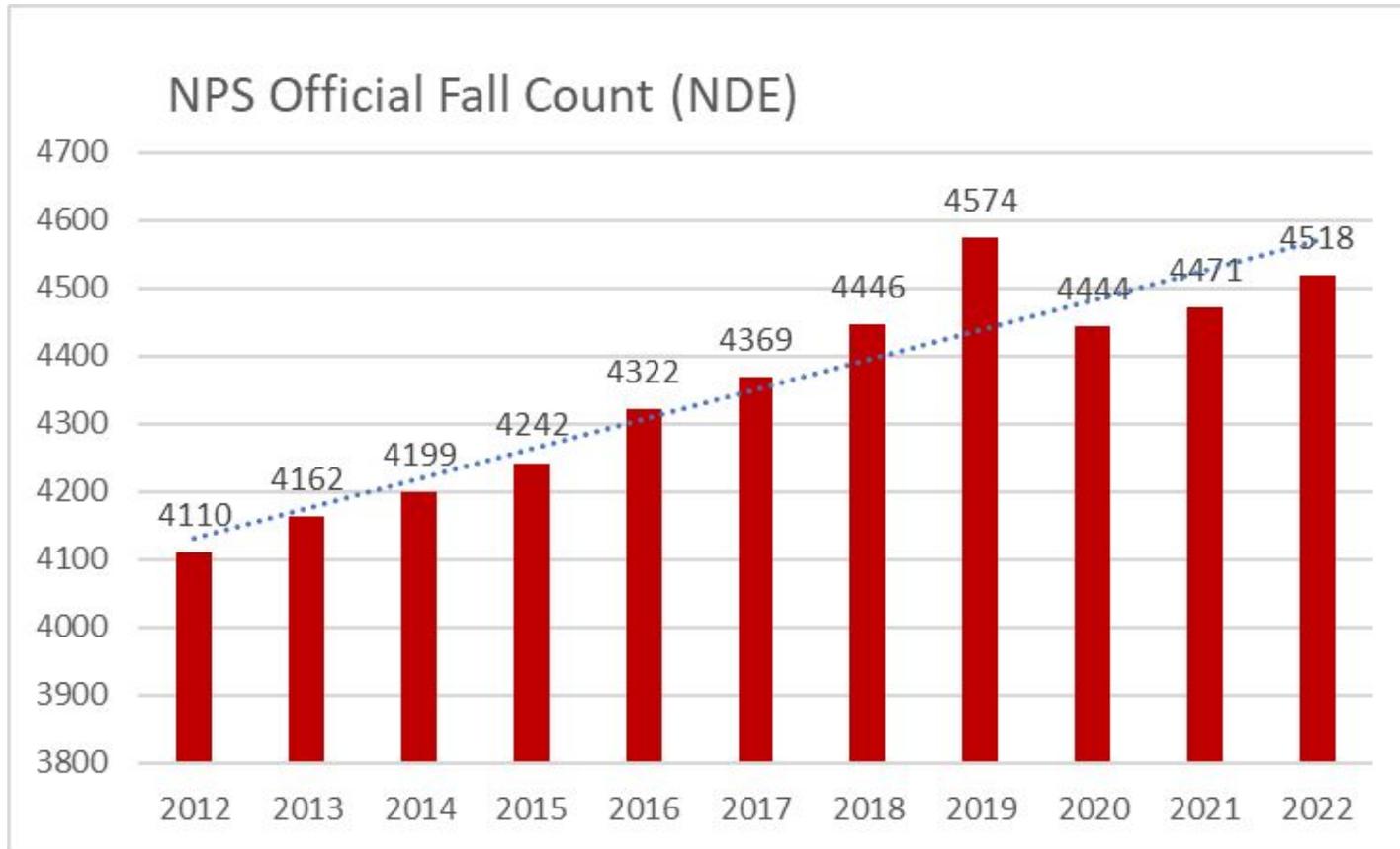
Current Realities – Enrollment/Growth

NORFOLK SCHOOL ENROLLMENT TRENDS

■ ALL Schools ■ Norfolk Public ■ All Private Schools

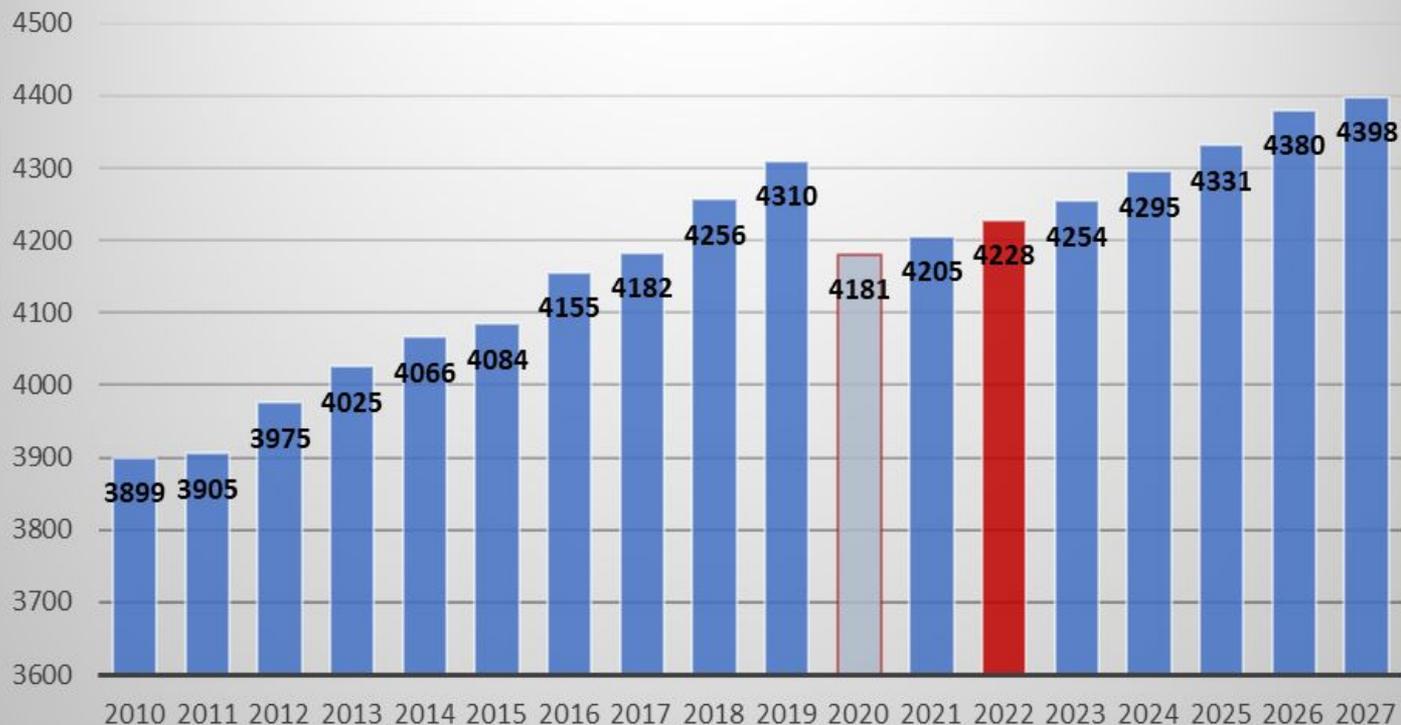


Current Realities – Enrollment/Growth



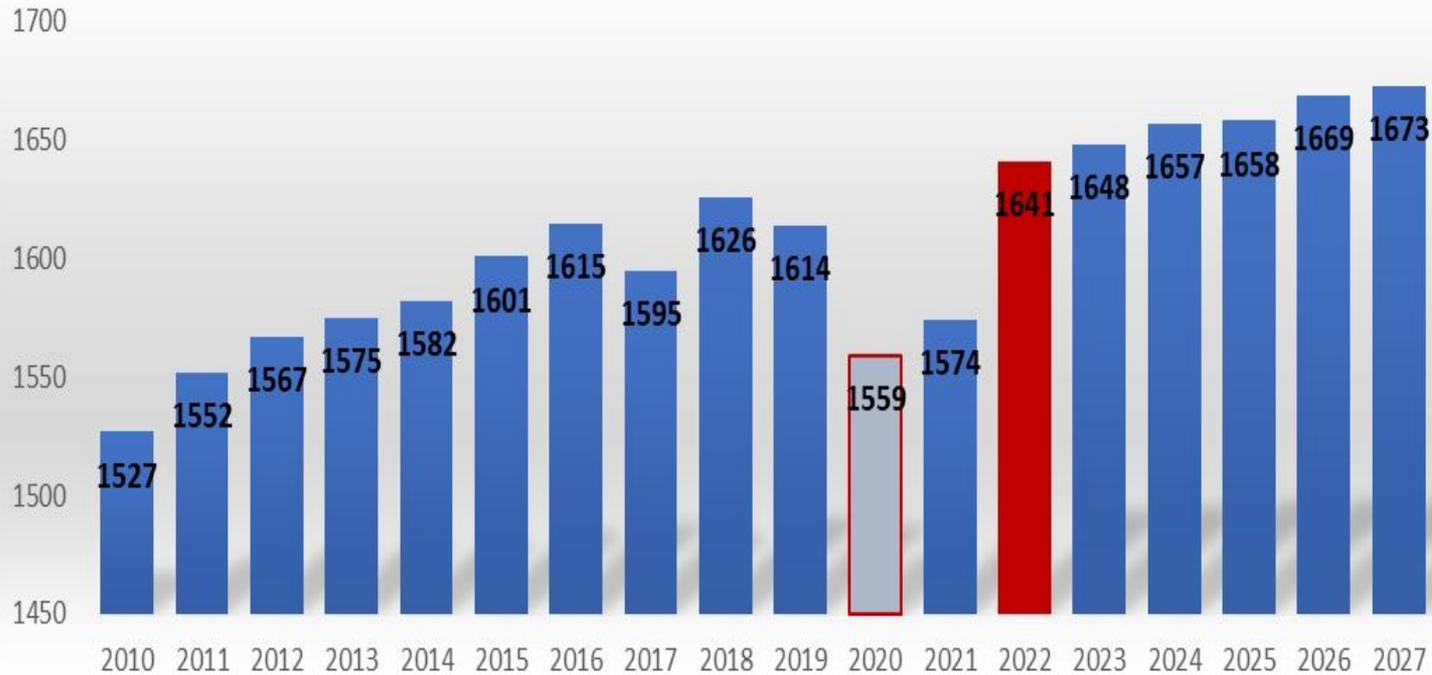
Current Realities – Enrollment Projections

K-12 District Enrollment Predictions, Fall 2022



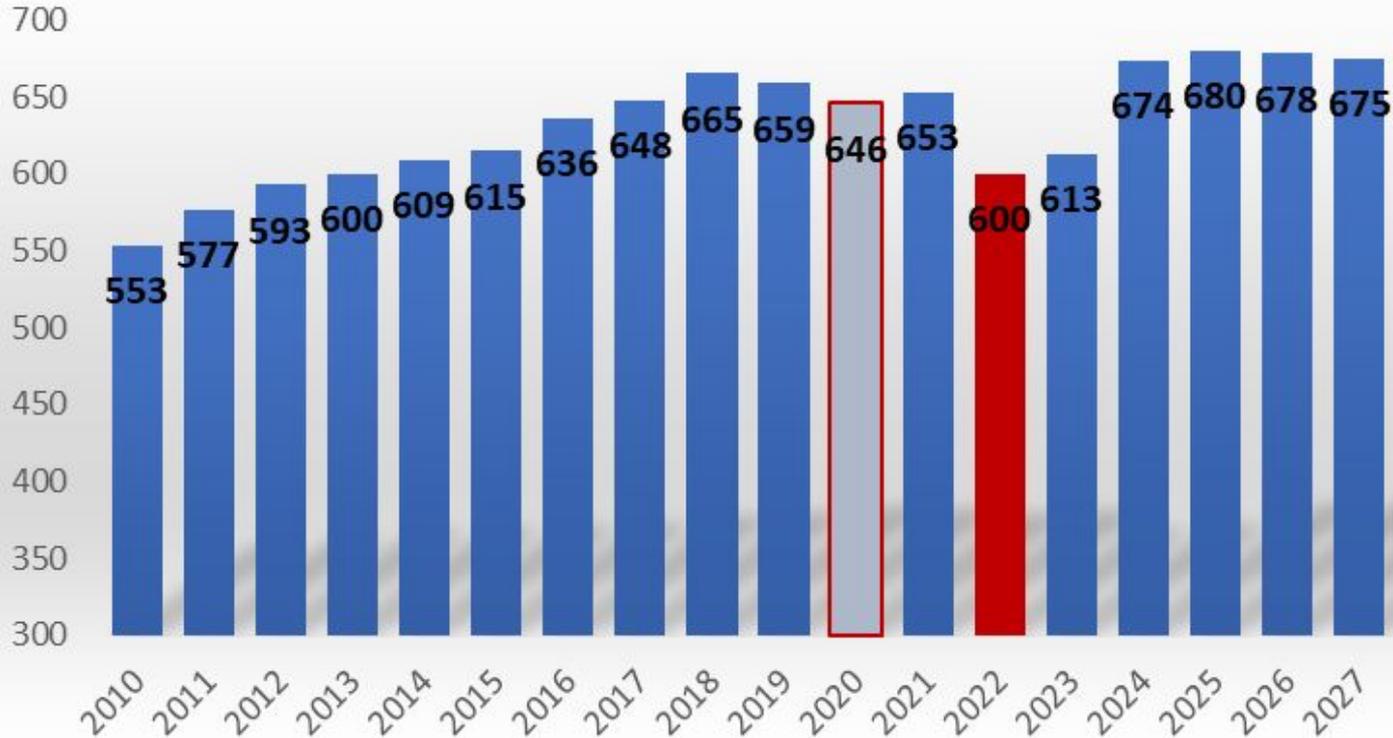
Elementary Projections

Elementary (K-4) Enrollment Projections, Fall 2022



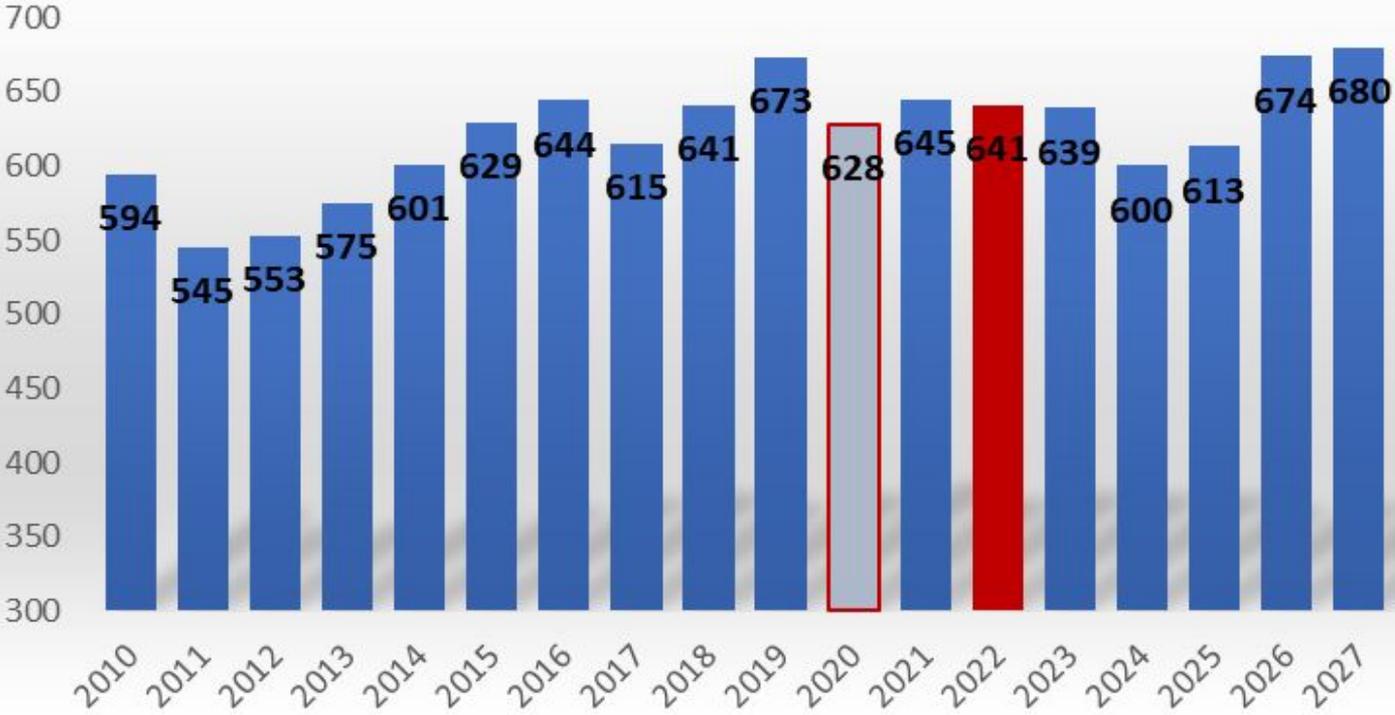
Middle School Projections

Middle School (5-6) Enrollment Predictions, Fall 2022



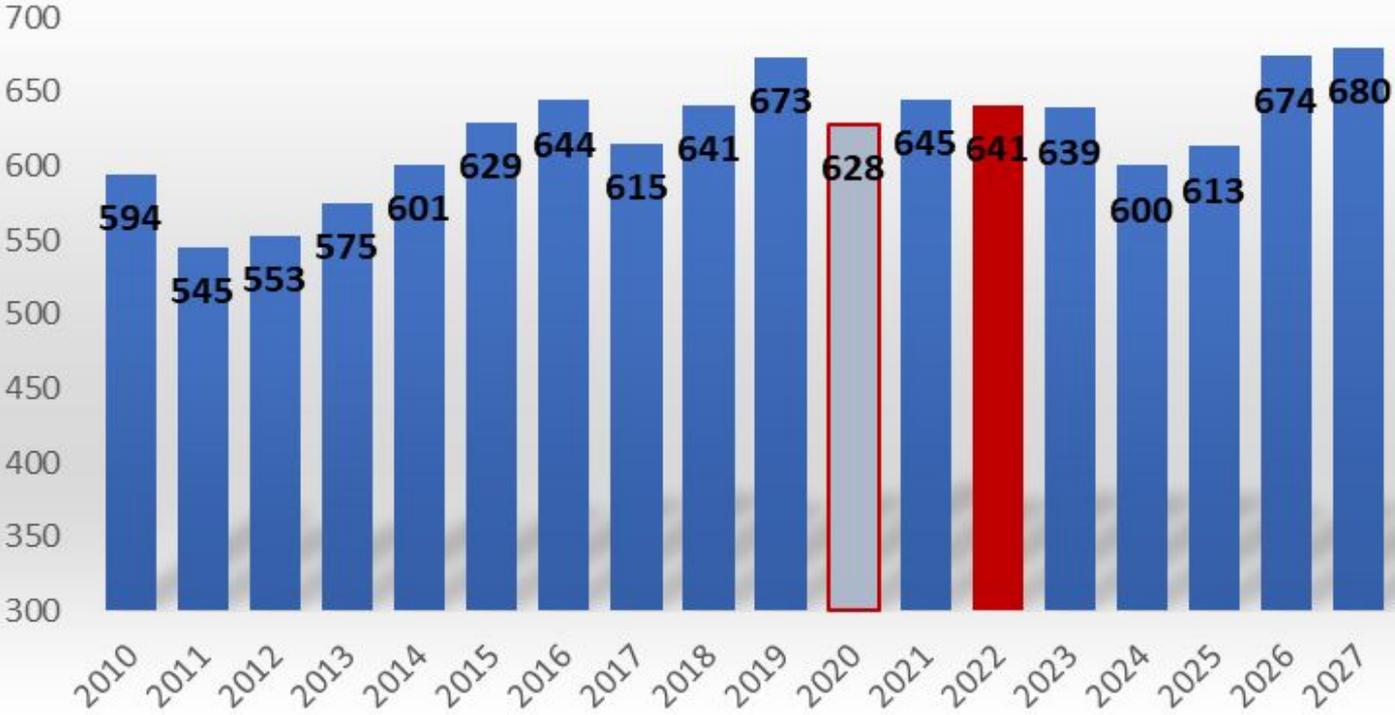
Junior High Projections

Junior High (7-8) Enrollment Predications, Fall 2022



Junior High Projections

Junior High (7-8) Enrollment Predications, Fall 2022



Current Realities – Demographics

Race/Ethnicity

- White: 61%
- Hispanic: 29%
- Black: 2%
- Native Americans: 2%
- Asian: 1%
- Two or More Races: 5%

SpEd: 18% (increasing numbers and needs)

ELL: 5% (stable overall, more newcomers, 10 different languages)



Current Realities-Free/Reduced Priced Lunch

- Grant: 81%
- Washington: 75%
- Jefferson: 72%
- Westside: 72%
- Woodland Park: 49%
- Bel Air: 28%
- Lincoln: 25%
- Norfolk Middle School: 56%
- Junior High: 49%
- Senior High: 46%
- Little Panthers Preschool: 53%
- **District: 53%**



Board of Education Regular Meeting
Monday, October 10, 2022 5:30 PM
Norfolk Public School Administration Building
P.O. Box 139
Norfolk, NE 68702-0139

Brenda Carhart: Present

Jake Claussen: Present

Tammy Day: Present

Jenna Hatfield: Present

Leann Widhalm: Present

Sandy Wolfe: Present

Jenna Hatfield: Absent

At 6:47 PM, Jenna Hatfield's duties as a board member ended.

1. Date Public Notice Appeared in the Norfolk Daily News: October 6, 2022
2. Call to Order
The Norfolk Public School District's board of education meeting is called to order at 5:30 PM.
 - 2.1. Roll Call—See attendance above.
 - 2.2. Declaration of a Legal Meeting
The meeting was declared legal.
3. Study Session
Erik Wilson introduced Chief Miller from the NPD and NPS School Resource Officers Tietz and Lichtenberg. The officers and Erik gave the background and history of the SRO program, from their respective points of view. The officers also described their duties and the day-to-day activities in which they are involved. The long term plan moving forward is to hire another SRO to work with elementary and middle school students.

President Wolfe called a recess at 6:21 PM. The meeting resumed at 6:30 PM.

4. Pledge of Allegiance
5. Presentations, Special Recognition, Focus on Students
 - 5.1. Focus on the Students
The Five Great Lessons of Montessori were presented by the students, who gave a short description of each lesson. The lessons do include the state standards and cover all areas of the curriculum.
6. Discuss, consider and take action to accept the resignation of Board member, Dr. Jenna Hatfield-Waite.
 - A. Dr. Jenna Hatfield-Waite has submitted a letter of resignation, effective immediately. In her letter, Jenna stated that she is "grateful for the opportunity to have worked with the countless leaders in this community who appreciate the vision of our city and public school system. She also thanked "those who have offered their guidance and commitment during (her) tenure."
 - B. According to Board Policy 8201, the remaining members of the Board shall fill this vacancy via appointment. I will outline that process for you in my Superintendent's Report later this evening.
 - C. Dr. Hatfield-Waite did address the Board.

Motion to accept the resignation of Board member, Jenna Hatfield-Waite at 6:47 PM passed with a motion by Tammy Day and a second by Jake Claussen.

Brenda Carhart:	Yea	Jenna Hatfield:	Yea
Jake Claussen:	Yea	Leann Widhalm:	Yea
Tammy Day:	Yea	Sandy Wolfe:	Yea

7. Public Comments & Communication

One person commented.

8. Information and Discussion Items

8.1. Finance & Facilities Report

- A. The total amount of claims to be approved on the consent agenda for the month of October, 2022 by specific fund are listed below:
- General Fund =\$858,445.20
 - Nutrition Services Fund =\$635,849.51
 - Cooperative Fund =\$2,654.6
 - Depreciation Fund =\$263,660.70
 - Special Building Fund =\$126,222.21
 - QCPUF = \$1,659.00
 - Student Fee Fund = \$12,115.97
- B. The total amount of claims for the month of September, 2022 in the Activities Fund is listed below:
- Activity Fund =\$164,811.64
- C. All of these claims were reviewed earlier today by the Finance and Facility Committee. The onsite portion of the 21-22 audit has been completed. A final audit report will be presented to the board next month.

8.2. Teaching & Learning Report

Curriculum, Instruction and Assessment

- A. Many of the items to report on related to the curriculum are included in the Curriculum Committee Report, so out of the respect for time, I won't repeat the same information.
- B. The statewide classifications for the AQUeSTT accountability system have been sent to districts for review. The statewide spring assessment results have also been made available. We are currently going through a verification process to assure the data is accurate. Families will soon, or have already received, their child's individual student report. Parents/Guardians that have questions are encouraged to ask teachers and principals at the Parent/Teacher conferences that will be held soon.
- C. It is planned for me to present district information at the December study session.

8.3. Student Programs Report

- A. ELVPHD is providing flu shots for our staff October 6, 11 and 14th. CPR fall classes will be held October 27 and 28 for selected staff.
- B. I will be attending NDE's stakeholders meeting for Results Driven Accountability on October 20th in Lincoln. November 3rd and 4th I will attend the Tri-state special education law conference with two of our NPS principals.

8.4. Student Services Report

- A. On September 14th, Mrs. Hutchison receptionist at the High School, Officer Dave, and I attended School Secretary Safety Training in Fremont. This training is designed to help our front door receptionists better understand our Standard Response Protocols and visitor procedures. It really reinforced a lot of the great things we are

already doing at Norfolk Public Schools when it comes to safety procedures, visitor protocols, and general situational awareness. Takeaways from that training have been shared with building secretaries.

- B. Oct 12th will be the official last day of the 1st quarter. Teachers will be finalizing grades the rest of this week and then next week we will be conducting our 1st semester parent teacher conferences. Conferences this year will be more like they had been prior to Covid. Building principals and teachers are working to schedule and provide in person conferences for all families. If that just isn't possible, staff will work with parents/guardians to provide a Zoom or phone conference option if necessary. We want to encourage parents/guardians to attend those conferences as some of the best educational outcomes can occur when the parent/guardian, the student, and the school are all working together towards graduation and preparing the students to pursue their goals for the future. Those conference times are listed below.
 - Oct 17th K-8 Conferences 4pm-7pm
 - Oct 18th K-4, 9-12 Conferences 4pm-7pm
 - Oct 19th 5-12 Conferences 4pm-7pm
 - Oct 20th K-12 Conferences 1pm-4pm - Students dismissed at 11:30am
 - Students will not have school on Friday the 21st or Monday the 24th

8.5. Human Resources & Accreditation Report

HR Update:

- A. Today I was at the University of Nebraska Lincoln and was on a Meet the Districts Panel and then participated in the UNL Educator Career Fair. Tomorrow I will be at Wayne State College for their Student Teacher Fair. I am working to gain the interest of potential teachers to apply at NPS for teaching positions.
- B. Last month I reported that NPS currently has eight student teachers in our district. The requests have already started coming in for the Spring 2023 semester. I currently have 18 requests from Wayne State College. This is the most we have received from Wayne State College in the three years I have been in this position. I attribute this increase to the compensation package that we are now offering to student teachers. This group consists of placement requests in the areas of English, Math, Science, Special Education, Vocal/Instrumental Music, Art, Physical Education and Elementary Education. Although we do not yet know what openings we will have for the 2023-2024 school year, these are several of the areas that were difficult for us to fill for the current school year.

8.6. Superintendent's Report

Dr. Thompson distributed her monthly enrollment report and summarized the Board Member Appointment Process and Timeline.

9. Committee Reports

9.1. Facilities & Finance Committee Report

- A. The committee met at 12:00 today. The claims for the month of October and activity claims for September were reviewed. The auditors provided an overview of the 2021-2022 audit of financial records and answered any questions. The committee then reviewed the following items:
 - Updates on current district projects
 - Review the current condition of the 6th street track

- Review the schedule and content when interviewing potential insurance vendors on Oct. 26th
- Review of the Certified Negotiations process for 2022-2023 which will begin at the end of the month
- Review current cash reserves and upcoming uses

B. The next meeting will be Monday, November 14th, at 12:00 noon.

9.2. Government Relations Committee Report

The Government Relations Committee met with the new Executive Director of Stand For Schools (Dunixi Guereca) on October 5, 2022. Dunixi shared information with the Committee regarding his background, as well as, his plans to move the Stand For Schools organization forward. We discussed public school finance issues and the negative impact that charter schools and voucher schools have on public education.

9.3. Curriculum Committee Report

See the attachment.

9.4. American Civics Committee Report

See the attachment.

9.5. Norfolk Public Schools Foundation Committee Report

- A. The Norfolk Public Schools Foundation Board of Directors met on September 19, 2022 at 4:30 p.m. at the NPS Administration Building. Nine board members were present. Board Treasurer Brenda Carhart served as presiding President and called the meeting to order at 4:33 p.m. The Board reviewed the meeting minutes from June and the financial reports from May, June, and July.
- B. Dual credit scholarships were awarded in August. NPSF awarded 125 NHS students a \$100 Margaret Robinson Dual Credit Scholarship for the 2022-2023 school year. Dual Credit Scholarships are intended for current high school students interested in pursuing dual credit learning through NECC during their time at NPS. Our scholarship committee put a lot of time and consideration into this process with a very tight timeline. We appreciate their efforts.
- C. The 2022 NPS Staff Campaign kicked off on 8/8 and ended on 8/19. Overall the campaign went well, raising over \$17,000 in a few short weeks. We had over 42% participation from NPS staff.
- D. NPSF is inviting the public to our Traditions Breakfast on Thursday October 27th at 7:00 a.m. at the Lifelong Learning Center. This is our main fundraiser for the year where we plan to celebrate the tradition of academic excellence at Norfolk Public Schools. All funds raised by this event will benefit the NPS Foundation and will help support students and teachers in our District. We hope you'll join us!
- E. The next Board meeting will be October 17th, 2022 at 4:30 p.m.

10. Approve Consent Agenda

Motion to approve the consent agenda at 7:26 PM passed with a motion by Tammy Day and a second by Jake Claussen.

Brenda Carhart:	Yea	Leann Widhalm:	Yea
Jake Claussen:	Yea	Sandy Wolfe:	Yea
Tammy Day:	Yea		

10.1 Minutes of Previous Meetings

Minutes of the September 12, 2022 and September 28, 2022 board meetings were reviewed.

10.2. Personnel

10.2.1. Contract Approval

None at this time.

10.2.2 Resignations

Mark Claussen--School Psychologist (retiring at the end of the school year)

10.3. Claims

Attached are the claims for the month of October, 2022. These claims were reviewed earlier today by our Finance and Facility Committee. There are two conflict statements for this month that will need to be read before voting.

11. Action Items

11.1. Discuss, consider and take action to approve the addition of a third school resource officer, with expenses to be shared with the Norfolk Police Department/City of Norfolk

- A. The addition of a third school resource officer is recommended by both our administration team and the Norfolk Police Department. This would allow us to have full-time police officers at the Middle School, Junior High, and Senior High, optimizing school safety and security in those buildings.
- B. All costs would be split 50/50 with the Norfolk Police Department/City of Norfolk.
- C. This proposal was discussed at length during our study session, but I would be happy to answer any questions that you may have.

Motion to approve the addition of a third school resource officer, with expenses to be shared with the Norfolk Police Department/City of Norfolk at 7:27 PM passed with a motion by Jake Claussen and a second by Leann Widhalm.

Brenda Carhart:	Yea	Leann Widhalm:	Yea
Jake Claussen:	Yea	Sandy Wolfe:	Yea
Tammy Day:	Yea		

11.2. Discuss, consider and take action to approve the 2022-2023 Emergency Operations Plan This is the Emergency Operations Plan that was created by the Safety Team and approved by the Board last year. Any changes made to this plan must be approved by the Board. This year, the only changes that were made were staffing changes (and related contact information). Such as new principals at Jefferson and Grant.

Motion to approve the 2022-2023 Emergency Operations Plan at 7:31 PM passed with a motion by Tammy Day and a second by Jake Claussen.

Brenda Carhart:	Yea	Leann Widhalm:	Yea
Jake Claussen:	Yea	Sandy Wolfe:	Yea
Tammy Day:	Yea		

11.3. Discuss, consider and approve the Career and Technical Education courses for the Senior High that include: Computer Science Principles, Computer Science A, Digital Design, Foundations of Web Design and Culinary 2

The state department of education has updated the Career and Technical Education Standards and programs of study. In order for the senior high to meet appropriate criteria for career academies, a correct course sequence must be followed. A computer science Career Academy has been in the making for a couple of years with the inclusion of community stakeholders. The addition of the two computer science courses, Computer Science Principles and Computer Science A, Norfolk senior high will have a proper curricular sequence. The same is true with the addition of Digital Design and Foundations of Web Design and the Culinary 2 Course. As mentioned in the committee report, no additional staff or materials will be needed.

Motion to approve the Career and Technical Education courses for the Senior High that includes; Computer Science Principles, Computer Science A, Digital Design, Foundations of Web Design and Culinary 2 at 7:34 PM passed with a motion by Leann Widhalm and a second by Jake Claussen.

Brenda Carhart: Yea Leann Widhalm: Yea
Jake Claussen: Yea Sandy Wolfe: Yea
Tammy Day: Yea

- 11.4. Discuss, consider and approve the addition of the Holocaust and Genocide Studies course as an elective for 11th and/or 12th graders
With the update of state standards and course requirements last year, NPS is needing to expand an elective offering for upper level senior high students. This course will replace existing electives that are now found to be redundant.

Motion to approve the addition of the Holocaust and Genocide Studies course as an elective for 11th and/or 12th graders at 7:39 PM passed with a motion by Tammy Day and a second by Leann Widhalm.

Brenda Carhart: Nay Leann Widhalm: Yea
Jake Claussen: Yea Sandy Wolfe: Yea
Tammy Day: Yea

- 11.5. Discuss, consider and take action to appoint one Board member to serve as our voting delegate at the Nebraska Association of School Boards (NASB) Assembly Delegate
This year's NASB Delegate Assembly will take place Friday, November 18, at 8:00 AM, in conjunction with the State Education Conference, at the CHI Health Center - downtown Omaha. This Delegate Assembly is where the NASB's annual legislative and leadership agenda is determined.
Each School Board is allowed to select one Board member to represent the district as their voting delegate. This delegate is responsible for reading the NASB Advocacy Handbook prior to the meeting and then voting on behalf of their school.

Motion to appoint Brenda Carhart to serve as our voting delegate at the Nebraska Association of School Boards (NASB) Assembly Delegate at 7:43 PM passed with a motion by Tammy Day and a second by Leann Widhalm.

Brenda Carhart: Yea Leann Widhalm: Yea
Jake Claussen: Yea Sandy Wolfe: Yea
Tammy Day: Yea

- 11.6. Discuss, consider and take action to recognize the Norfolk City Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2024-2025 contract year.
We have received a formal written request by the NCEA (Norfolk City Educational Association) to be recognized as the exclusive collective bargaining agent for non-supervisory certificated staff for the 2024-2025 school year. This action is required each year by Nebraska State Statute. We have not received any other requests and do not expect any; therefore, I recommend that the request be approved.

Motion to recognize the Norfolk City Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2024-2025 contract year at 7:45 PM passed with a motion by Leann Widhalm and a second by Brenda Carhart.

Brenda Carhart: Yea Leann Widhalm: Yea
Jake Claussen: Yea Sandy Wolfe: Yea
Tammy Day: Yea

- 11.7. Discuss, consider and take action to approve the second reading of Board Policies 1000-1120 related to Community Relations.
No changes have been made to these policies since their first reading last month. The Policy Committee recommends them for approval.

Motion to approve the second reading of Board Policies 1000-1120 related to Community Relations at 7:46 PM passed with a motion by Brenda Carhart and a second by Jake Claussen.

Brenda Carhart: Yea
Jake Claussen: Yea
Tammy Day: Yea

Leann Widhalm: Yea
Sandy Wolfe: Yea

12. Future Meetings

- A. The 2nd monthly meeting of the Board of Education will be Wednesday, October 26, 2022 at 1:30 PM. The purpose of the meeting will be to convene an Executive Session to discuss Negotiations in order to protect the interests of the district.
- B. The next regular meeting of the Board of Education will be held on Monday, November 14, 2022. There will not be a Study Session. The regular business meeting will start at 5:30 PM. All components of these meetings will be held at the NPS Central Administration Offices and will be open to the public unless an Executive Session is needed in order to protect the interest of the district or the reputation of an individual.

13. Executive Session -- If Needed to Protect the Interest of the District or to Prevent Needless Injury to the Reputation of an Individual

- 13.1. Convene Executive Session -- If Needed to Protect the Interest of the District or to Prevent Needless Injury to the Reputation of an Individual.
No Executive Session was convened.

14. Adjournment

The meeting adjourned at 7:48 PM.

Chairperson

Superintendent

Board of Education 2nd Monthly Meeting

Wednesday, October 26, 2022

1:30 PM: Business Meeting

Norfolk Public School's Central Administration Office

P.O. Box 139

Norfolk, NE 68702-0139

Brenda Carhart: Present

Jake Claussen: Present

Tammy Day: Present

Leann Widhalm: Present

Sandy Wolfe: Present

1. Date Public Notice Appeared in the Norfolk Daily News: October 20, 2022

2. Call to Order

The Norfolk Public School District's board of education meeting is called to order at 1:30 PM.

2.1. Roll Call—See attendance above.

2.2. Declaration of a Legal Meeting

The meeting is declared legal.

3. Future Meetings

The next regular meeting of the Board of Education will be held on Monday, November 14, 2022. There will not be a Study Session. The regular business meeting will start at 5:30 PM. All components of these meetings will be held at the NPS Central Administration Offices and will be open to the public unless an Executive Session is needed in order to protect the interest of the district or the reputation of an individual.

4. Executive Session to Discuss Negotiations As Needed to Protect the Interest of the District

4.1. Convene Executive Session to Discuss Negotiations As Needed to Protect the Interest of the District

Motion to Convene Executive Session -- to Discuss Negotiations As Needed to Protect the Interest of the District at 1:31 PM passed with a motion by Leann Widhalm and a second by Brenda Carhart.

Brenda Carhart: Yea

Leann Widhalm: Yea

Jake Claussen: Yea

Sandy Wolfe: Yea

Tammy Day: Yea

4.2. Reconvene Meeting from Executive Session

The meeting reconvened at 2:59 PM.

4.3. Approval of Any Action Deemed Necessary as a Result of Executive Session

No action was deemed necessary.

5. Adjournment

The meeting adjourned at 2:59 PM.

Chairperson

Superintendent

NOVEMBER 14, 2022

NORFOLK PUBLIC SCHOOLS
NORFOLK, NEBRASKA

GENERAL FUND

1	A TO Z VAC & SEW	VACUUM PARTS	01 2610 610 1 001 000	\$57.33
2			01 2610 610 2 001 000	\$57.32
3	A TO Z VAC & SEW Total			\$114.65
4	ACTIVITY BASED SUPPLIES	CLASSROOM PROJECT SUPPLIES	01 1100 610 2 113 002	\$115.21
5	ACTIVITY BASED SUPPLIES Total			\$115.21
6	ADA SPORTS	CLASSROOM SUPPLIES	01 1100 610 2 226 001	\$853.00
7	ADA SPORTS Total			\$853.00
8	ADVANCE AUTO PARTS	BAND TRAILER SUPPLIES	01 2620 610 1 001 000	\$59.19
9			01 2620 610 2 001 000	\$59.18
10		BRAKE LIGHT SWITCH	01 2650 610 1 001 000	\$14.96
11			01 2650 610 2 001 000	\$14.96
12		BULBS FOR VEHICLE #9	01 2710 610 1 001 000	\$30.13
13			01 2710 610 2 001 000	\$30.13
14		CABIN AIR FILTER	01 2650 610 1 001 000	\$10.50
15			01 2650 610 2 001 000	\$10.49
16		CONNECTOR FOR VEHICLE #29	01 2650 610 1 001 000	\$16.62
17			01 2650 610 2 001 000	\$16.62
18		GLOW PLUGS	01 2710 610 1 001 000	\$6.75
19			01 2710 610 2 001 000	\$6.74
20			01 2712 610 1 001 000	\$13.49
21		LEAF SPRING INSERT KIT	01 2650 610 1 001 000	\$4.07
22			01 2650 610 2 001 000	\$4.06
23		MAINT. SUPPLIES	01 2620 610 1 001 000	\$54.31
24			01 2620 610 2 001 000	\$54.29
25		OIL	01 2650 610 1 001 000	\$25.75
26			01 2650 610 2 001 000	\$25.75
27		ROTORS AND BRAKE PADS	01 2650 610 1 001 000	\$517.34

28			01 2650 610 2 001 000	-\$5.85
29		SUPPLIES FOR VEHICLE #23	01 2650 610 1 001 000	\$116.00
30			01 2650 610 2 001 000	\$116.00
31		VEHICLE #47 SUPPLIES	01 2650 610 1 001 000	\$100.20
32			01 2650 610 2 001 000	\$100.18
33		WHEEL CYLINDERS	01 2620 610 1 001 000	\$13.41
34			01 2620 610 2 001 000	\$13.41
35	ADVANCE AUTO PARTS Total			\$1,428.68
36	ALBRECHT, LINDSEY	SLP LICENSE RENEWAL	01 2670 330 1 035 000	\$140.00
37	ALBRECHT, LINDSEY Total			\$140.00
38	ALISON'S MONTESSORI	CLASSROOM SUPPLEMENTS	01 1100 610 1 613 005	\$52.00
39	ALISON'S MONTESSORI Total			\$52.00
40	ALPHA WORKFORCE HEALTH	DOT PHYSICAL	01 2570 340 1 901 000	\$37.50
41			01 2570 340 2 901 000	\$37.50
42		DOT PHYSICALS	01 2570 340 1 901 000	\$187.50
43			01 2570 340 2 901 000	\$187.50
44	ALPHA WORKFORCE HEALTH Total			\$450.00
45	APPEARA	LAUNDRY SERVICES	01 1100 340 2 211 001	\$67.36
46			01 2410 340 2 209 001	\$209.50
47		MOPS	01 2610 431 1 001 000	\$226.50
48			01 2610 431 2 001 000	\$226.45
49		RUG CLEANING	01 2410 340 2 141 002	\$177.00
50		WORK SHIRTS	01 2610 431 1 001 000	\$267.00
51			01 2610 431 2 001 000	\$267.00
52			01 2620 431 1 001 000	\$66.75
53			01 2620 431 2 001 000	\$66.71
54		WORKSHIRTS	01 2610 431 1 001 000	\$68.04
55			01 2610 431 2 001 000	\$68.04
56			01 2620 431 1 001 000	\$17.01
57			01 2620 431 2 001 000	\$17.00
58	APPEARA Total			\$1,744.36
59	ARANGO, IRMA	INTERPRETING	01 1150 350 1 004 009	\$40.32
60	ARANGO, IRMA Total			\$40.32
61	ARKFELD LOCK & SECURITY	FILE CABINET LOCK KIT	01 2620 610 1 001 003	\$31.95

62		KEY BLANKS	01 2650 610 1 001 000	\$2.99
63			01 2650 610 2 001 000	\$2.98
64	ARKFELD LOCK & SECURITY Total			\$37.92
65	ARKFELD, KAREN	STAFF MILEAGE	01 1200 333 1 004 000	\$31.25
66			01 1200 333 2 004 000	\$31.25
67	ARKFELD, KAREN Total			\$62.50
68	ASBURY, CHRISTOPHER	GIRLS GOLF ASSISTANT	01 2510 340 2 001 000	\$1,087.10
69	ASBURY, CHRISTOPHER Total			\$1,087.10
70	B & A WELDING INC	STEEL	01 2620 610 1 001 000	\$130.25
71			01 2620 610 2 001 000	\$130.25
72	B & A WELDING INC Total			\$260.50
73	BARNHILL PIANO SERVICE	PIANO TUNING	01 1100 340 2 116 002	\$375.00
74	BARNHILL PIANO SERVICE Total			\$375.00
75	BAUER BUILT, INC	VEHICLE 107 SERVICE	01 2710 340 1 001 000	\$701.50
76			01 2710 340 2 001 000	\$701.50
77		VEHICLE 14 SUPPLIES	01 2650 340 1 001 000	\$346.09
78			01 2650 340 2 001 000	\$346.09
79		VEHICLE MAINTENANCE	01 2650 340 1 001 000	\$57.00
80			01 2650 340 2 001 000	\$57.00
81		VEHICLE SUPPLIES	01 2650 610 1 001 000	\$423.15
82			01 2650 610 2 001 000	\$423.15
83	BAUER BUILT, INC Total			\$3,055.48
84	BAUER, RACHEL	SIXPENCE MILEAGE SEPT/OCT22	01 3541 333 1 004 000	\$65.38
85	BAUER, RACHEL Total			\$65.38
86	BJOREM SPEECH PUBLICATIONS	ARTICULATION TEACHING SUPPLIES	01 2151 610 1 024 000	\$148.50
87			01 2151 610 2 024 000	\$148.50
88	BJOREM SPEECH PUBLICATIONS Total			\$297.00
89	BLICK ART MATERIALS	CLASSROOM SUPPLIES	01 1100 610 2 224 001	\$131.32
90		COOP SUPPLIES	01 1100 610 2 142 002	\$40.42
91	BLICK ART MATERIALS Total			\$171.74
92	BOMGAARS SUPPLY	ADHESIVE GUN	01 2620 610 1 001 000	\$115.00
93			01 2620 610 2 001 000	\$114.99
94		BACKPACK SPRAYER, GLOVES	01 2620 610 1 001 000	\$43.49
95			01 2620 610 2 001 000	\$43.49

96	CAP, SPRAYER TIP	01 2620 610 1 001 000	\$6.14	
97		01 2620 610 2 001 000	\$6.14	
98	CHAINSAW SUPPLIES	01 2630 610 1 001 000	\$33.98	
99		01 2630 610 2 001 000	\$33.98	
100	CONNECTORS	01 2620 610 1 001 000	\$4.99	
101		01 2620 610 2 001 000	\$4.99	
102	CORDS, HANGER IRON	01 2620 610 1 001 000	\$4.58	
103		01 2620 610 2 001 000	\$4.58	
104	GREASE	01 2620 610 1 001 000	\$67.35	
105		01 2620 610 2 001 000	\$67.35	
106	HITCH PIN AND CLIPS	01 2620 610 1 001 000	\$12.74	
107		01 2620 610 2 001 000	\$12.73	
108	LIGHTS BAND TRAILER	01 2620 610 1 001 000	\$8.79	
109		01 2620 610 2 001 000	\$8.78	
110	MAINT DEPT SUPPLIES	01 2620 610 1 001 000	\$13.23	
111		01 2620 610 2 001 000	\$13.23	
112	MAINT DEPT SUPPLY	01 2620 610 1 001 000	\$8.00	
113		01 2620 610 2 001 000	\$7.99	
114	MAINTENANCE SHOP SUPPLIES	01 2620 610 1 001 000	\$14.95	
115		01 2620 610 2 001 000	\$14.95	
116	OSCILLATING BLADE	01 2620 610 1 001 000	\$8.50	
117		01 2620 610 2 001 000	\$8.49	
118	PUMP, TOW ROPE	01 2650 610 1 001 000	\$129.99	
119		01 2650 610 2 001 000	\$129.99	
120	SH SUPPLIES	01 2620 610 2 001 001	\$101.67	
121	SOLAR SALT	01 2620 610 1 001 000	\$59.90	
122		01 2620 610 1 001 005	\$149.75	
123		01 2620 610 2 001 000	\$59.90	
124		01 2620 610 2 001 001	\$227.62	
125	WATER SOFTNER SALT	01 2620 610 2 001 001	\$377.37	
126	BOMGAARS SUPPLY Total		\$1,919.62	
127	BOOKS, LINDSAY	STAFF MILEAGE	01 2171 333 1 004 000	\$33.56
128	BOOKS, LINDSAY Total		\$33.56	
129	BOYS TOWN	CONTRACTED SPED SERVICES	01 1200 561 1 004 000	\$4,608.63

130			01 1200 890 1 004 000	\$116.37
131	BOYS TOWN Total			\$4,725.00
132	BSN SPORTS,	STOPWATCH	01 1100 610 1 721 008	\$50.33
133	BSN SPORTS, Total			\$50.33
134	BULLSEYE FIRE SPRINKLER	5 YR INSPECTION REPLACED	01 2620 431 2 001 002	\$660.85
135	BULLSEYE FIRE SPRINKLER Total			\$660.85
136	BULLSEYE WINDSHIELD REPAIR	CHIP REPAIR	01 2712 340 1 001 000	\$40.00
137		WINDSHEILD REPLACEMENT	01 2650 340 1 001 000	\$354.00
138	BULLSEYE WINDSHIELD REPAIR Total			\$394.00
139	CAPITAL BUSINESS SYSTEMS,	PRINTERS, COPIES	01 1100 340 1 104 010	\$432.10
140			01 1100 340 1 201 003	\$327.24
141			01 1100 340 1 302 004	\$196.03
142			01 1100 340 1 430 014	\$591.12
143			01 1100 340 1 602 005	\$181.04
144			01 1100 340 1 705 008	\$195.21
145			01 1100 340 1 819 009	\$190.78
146			01 1100 340 1 904 012	\$168.53
147			01 1100 340 2 016 001	\$18.38
148			01 1100 340 2 141 002	\$445.54
149			01 1100 340 2 209 001	\$1,061.02
150			01 1190 610 1 163 021	\$122.19
151			01 1291 610 1 017 000	\$53.46
152			01 1292 610 1 017 000	\$53.45
153			01 2530 340 1 001 000	\$2,665.18
154			01 2530 340 2 001 000	\$2,665.18
155			01 2620 431 0 001 000	\$11.68
156			01 6998 340 1 945 014	\$2.26
157			01 6998 340 2 945 001	\$6.20
158	CAPITAL BUSINESS SYSTEMS, Total			\$9,386.59
159	CARHART LUMBER	PINE BOARDS	01 1100 610 2 113 002	\$381.78
160	CARHART LUMBER Total			\$381.78
161	CARLISLE PAINTING PLUS	DRYWALL/PAINTING CONCESSION	01 2410 340 2 209 001	\$1,500.00
162	CARLISLE PAINTING PLUS Total			\$1,500.00
163	CENTURY LUMBER CO	SCREWS	01 2620 610 1 001 000	\$21.44

164			01 2620 610 2 001 000	\$21.43
165			01 2620 610 2 001 002	\$38.76
166		SELF LEVELING CONCRETE CRACK	01 2630 610 1 001 000	\$158.94
167			01 2630 610 2 001 000	\$158.94
168	CENTURY LUMBER CO Total			\$399.51
169	CIRIACO, DANIEL	INTERPRETER	01 1150 350 1 004 014	\$50.40
170	CIRIACO, DANIEL Total			\$50.40
171	CITY OF NORFOLK	METER TRANSITION HOUSE	01 2620 431 2 001 000	\$256.40
172		SRO 2ND/3RD QUARTER	01 1160 350 2 001 000	\$49,301.12
173		TREE WASTE	01 2630 420 1 001 000	\$12.46
174			01 2630 420 2 001 000	\$12.43
175		WATER	01 2610 410 1 001 000	\$84.22
176			01 2610 410 1 001 004	\$1,267.51
177			01 2610 410 1 001 010	\$600.64
178			01 2610 410 1 001 014	\$2,963.30
179			01 2610 410 1 001 021	\$1,024.67
180			01 2610 410 2 001 000	\$84.22
181			01 2610 410 2 001 001	\$2,988.39
182			01 2610 410 2 001 002	\$679.44
183		YARD WASTE	01 2630 420 1 001 000	\$3.00
184			01 2630 420 2 001 000	\$3.00
185	CITY OF NORFOLK Total			\$59,280.80
186	CLARK, JOSIE	PARENT MILEAGE	01 2713 332 1 004 021	\$231.25
187	CLARK, JOSIE Total			\$231.25
188	CLAUSEN AIR HEATING	REPLACE AIR UNIT	01 2620 431 1 001 000	\$3,290.25
189			01 2620 431 2 001 000	\$3,290.25
190		UNIT RTV	01 2620 731 1 001 000	\$5,252.50
191			01 2620 731 2 001 000	\$5,252.50
192	CLAUSEN AIR HEATING Total			\$17,085.50
193	COFFIN, ABBEY	STAFF MILEAGE	01 1200 333 1 004 000	\$56.25
194	COFFIN, ABBEY Total			\$56.25
195	COLLINS, NICHOLAS	BAND @ LINCOLN	01 2190 580 2 001 000	\$11.44
196		BAND @ ORANGE CITY 10/8/22	01 2190 580 2 001 000	\$11.44
197		FB @ SIOUX CITY 9/29	01 2190 580 2 001 000	\$11.44

198		FB @NORTH PLATTE 10/14	01 2190 580 2 001 000	\$11.44
199		HOSA @ OMAHA 9/30	01 2190 580 2 001 000	\$12.95
200		JH FB @YANKTON	01 2190 580 2 001 000	\$11.44
201		MIDDLE SCHOOL FIELD TRIP	01 2190 580 2 001 000	\$13.55
202		SOFTBALL @ OMAHA 10/6/22	01 2190 580 2 001 000	\$26.65
203		VOLLYBALL @LINCOLN 9/20	01 2190 580 2 001 000	\$12.58
204		XC @LINCOLN 9/22	01 2190 580 2 001 000	\$9.13
205	COLLINS, NICHOLAS Total			\$132.06
206	COMPUTER INFORMATION	ANNUAL PEOPLEWARE AGREEMENT	01 2210 643 1 005 000	\$31,731.00
207			01 2210 643 2 005 000	\$31,731.00
208	COMPUTER INFORMATION Total			\$63,462.00
209	CONTINUED.COM, LLC	EMPLOYEE TRAINING	01 2151 330 1 004 000	\$445.00
210			01 2151 330 2 004 000	\$89.00
211			01 2152 330 1 004 000	\$89.00
212			01 2153 330 1 004 000	\$89.00
213	CONTINUED.COM, LLC Total			\$712.00
214	CRAVEN, SHEILA	CONTRACTED OT SERVICES	01 2161 320 1 004 000	\$14,299.00
215			01 2161 320 2 004 000	\$316.00
216		CONTRACTED OT SERVICES MILEAGE	01 2161 334 1 004 000	\$137.38
217			01 2161 334 2 004 000	\$1.88
218	CRAVEN, SHEILA Total			\$14,754.26
219	DEREK SIEDSCHLAG	INSTRUCTIONAL ROUNDS LUNCH	01 2410 580 1 430 014	\$10.15
220	DEREK SIEDSCHLAG Total			\$10.15
221	DISTRICT IV NAEA	DUES	01 1100 610 2 208 001	\$250.00
222	DISTRICT IV NAEA Total			\$250.00
223	DITTER, EMMA	PARENT MILEAGE	01 2713 332 1 004 021	\$93.50
224	DITTER, EMMA Total			\$93.50
225	EAKES OFFICE PLUS	CALENDAR REFILL	01 2320 610 1 033 000	\$9.33
226			01 2320 610 2 033 000	\$9.32
227		CHAIRS	01 1100 610 1 104 010	\$1,992.26
228		CHECK STAMPERS	01 1100 610 2 141 002	\$50.40
229		FILE CABINETS	01 1100 610 1 104 010	\$569.00
230		SPARCLING/CLEANING SUPPLY	01 2610 610 1 001 000	\$283.54
231	EAKES OFFICE PLUS Total			\$2,913.85

232	ECHO GROUP INC	BALLAST	01 2620 610 2 001 001	\$190.00
233		BULBS	01 2620 610 2 001 001	\$961.30
234		CENTRAL OFFICE SUPPLY	01 2620 610 1 001 000	\$18.16
235			01 2620 610 2 001 000	\$18.15
236		REPAIR PARTS	01 2610 610 1 001 000	\$4.15
237			01 2610 610 2 001 000	\$4.14
238		SUPPLIES	01 2620 610 1 001 000	\$28.95
239			01 2620 610 2 001 000	\$28.95
240	ECHO GROUP INC Total			\$1,253.80
241	EDUCATIONAL SERVICE UNIT	NENCAP DUES	01 6700 350 2 028 001	\$1,000.00
242	EDUCATIONAL SERVICE UNIT Total			\$1,000.00
243	EGAN SUPPLY COMPANY	CUSTODIAL MOPS	01 2610 610 1 001 000	\$200.00
244			01 2610 610 2 001 000	\$200.00
245		REPAIR FLOOR SCRUBBER	01 2610 431 1 001 000	\$243.54
246			01 2610 431 2 001 000	\$243.53
247	EGAN SUPPLY COMPANY Total			\$887.07
248	ELECTRONIC CONTRACTING CO	CARSON CARE SUPPORT AGREEMENT	01 2620 431 2 715 001	\$971.75
249	ELECTRONIC CONTRACTING CO Total			\$971.75
250	ELECTRONIC SYSTEMS	INSTALLED SMOKE DETECTOR	01 2620 431 2 001 001	\$237.50
251		SERVICE CALL	01 2620 431 1 001 003	\$475.00
252			01 2620 431 1 001 005	\$293.80
253			01 2620 431 1 001 008	\$688.95
254			01 2620 431 1 001 014	\$815.50
255			01 2620 431 2 001 001	\$346.70
256			01 2620 431 2 001 002	\$235.00
257	ELECTRONIC SYSTEMS Total			\$3,092.45
258	ENVIRONMENTAL SERVICES	SWAB SAMPLES	01 2620 431 2 001 001	\$150.00
259	ENVIRONMENTAL SERVICES Total			\$150.00
260	ESSENTIAL SCREEN	BACKGROUND CHECKS	01 2510 340 1 001 000	\$249.70
261			01 2510 340 2 001 000	\$249.70
262	ESSENTIAL SCREEN Total			\$499.40
263	ESU #10	STEPS TRAINING	01 1200 330 1 004 010	\$60.00
264	ESU #10 Total			\$60.00
265	ESU #7	TRANSITION TRAINING	01 1200 330 2 004 001	\$100.00

266	ESU #7 Total			\$100.00
267	ESU 8	DISTANCE LEARNING CONTRACT 22-23	01 1100 340 1 028 000	\$500.00
268			01 1100 340 2 028 000	\$500.00
269		E-RATE 22-23 TRAINING	01 2510 333 1 001 000	\$500.00
270			01 2510 333 2 001 000	\$500.00
271		LICENSED MENTAL HEALTH	01 6998 591 1 945 014	\$9,504.00
272			01 6998 591 2 945 002	\$9,504.00
273		MANDT DAY 1	01 1200 330 1 004 009	\$60.00
274			01 1200 330 1 004 014	\$20.00
275		MANDT DAY 2	01 1200 330 1 004 009	\$40.00
276			01 1200 330 1 004 014	\$40.00
277		SPED LEVEL III	01 1200 591 2 004 000	\$8,600.00
278		SPED SERVICES	01 2141 591 1 014 000	\$50.00
279			01 2141 591 2 014 000	\$9,554.00
280		SPEECH THERAPY	01 2151 591 2 004 000	\$156.20
281	ESU 8 Total			\$39,528.20
282	FAMILY PHYSICAL THERAPY	CONTRACTED OT SERVICES	01 2162 320 1 004 000	\$4,407.00
283			01 2162 334 1 004 000	\$51.76
284			01 2163 320 1 004 000	\$4,407.00
285			01 2163 334 1 004 000	\$51.77
286	FAMILY PHYSICAL THERAPY Total			\$8,917.53
287	FASTENAL INDUSTRIAL	MAINT. SUPPLIES	01 2620 610 1 001 000	\$41.53
288			01 2620 610 2 001 000	\$41.52
289		SUPPLIES	01 2620 610 1 001 000	\$30.25
290			01 2620 610 2 001 000	\$30.25
291	FASTENAL INDUSTRIAL Total			\$143.55
292	FERNAU, JESSICA	STAFF MILEAGE	01 1291 333 1 004 021	\$30.00
293			01 1292 333 1 004 000	\$50.81
294	FERNAU, JESSICA Total			\$80.81
295	FLINN SCIENTIFIC, INC	CHEMISTRY SUPPLIES	01 1100 610 2 206 001	\$19.35
296	FLINN SCIENTIFIC, INC Total			\$19.35
297	FLORES, ALEJANDRINA	PARENT MILEAGE	01 2713 332 1 004 021	\$110.50
298	FLORES, ALEJANDRINA Total			\$110.50
299	FRERICHS, HOLLY	GETTING REGISTER FOR BOOKFAIR	01 2410 580 1 430 014	\$141.88

300	FRERICHS, HOLLY Total			\$141.88
301	FREUDENBURG, BRIDGETT	CLASSROOM MATERIALS	01 1150 610 1 357 004	\$344.21
302		ELL TEACHER MILEAGE	01 1150 333 1 004 000	\$87.75
303	FREUDENBURG, BRIDGETT Total			\$431.96
304	FROWICK, KIM	STAFF MILEAGE	01 2151 333 1 004 000	\$13.75
305			01 2151 333 2 004 000	\$13.75
306	FROWICK, KIM Total			\$27.50
307	GARCIA, JUAN	INTERPRETER	01 1150 350 1 004 008	\$58.87
308			01 1150 350 2 004 001	\$60.48
309	GARCIA, JUAN Total			\$119.35
310	GARCIA, RAQUEL	INTERPRETER	01 1150 350 1 004 014	\$181.44
311	GARCIA, RAQUEL Total			\$181.44
312	GARCIA-RANGEL, TANIA	INTERPRETER	01 1150 350 1 004 014	\$60.48
313	GARCIA-RANGEL, TANIA Total			\$60.48
314	GENERAL FIRE AND SAFETY	SUPPRESSION SYSTEM	01 2710 340 1 001 000	\$463.10
315			01 2710 340 2 001 000	\$463.10
316	GENERAL FIRE AND SAFETY Total			\$926.20
317	GERHOLD CONCRETE CO	CONCRETE TRANSITION HOUSE	01 2620 610 1 001 000	\$387.60
318	GERHOLD CONCRETE CO Total			\$387.60
319	GLOBAL EQUIPMENT CO	DUMPSTER LID	01 2620 610 1 001 010	\$344.00
320	GLOBAL EQUIPMENT CO Total			\$344.00
321	GLOBAL INDUSTRIAL	SANITARY NAPKING RECEPTACLE	01 2610 610 2 001 002	\$703.99
322	GLOBAL INDUSTRIAL Total			\$703.99
323	GONZALEZ, CRISTAL	PARENT MILEAGE	01 2713 332 1 004 021	\$88.00
324	GONZALEZ, CRISTAL Total			\$88.00
325	GRAHAM TIRE CO	LABOR BALL JOINTS	01 2650 340 1 001 000	\$77.80
326			01 2650 340 2 001 000	\$77.79
327		SUPPLIES VEHICLE #42	01 2650 610 1 001 000	\$298.80
328			01 2650 610 2 001 000	\$298.80
329		VEHICLE MAINTENANCE	01 2650 340 1 001 000	\$67.78
330			01 2650 340 2 001 000	\$67.77
331		VEHICLE SUPPLIES	01 2650 610 1 001 000	\$348.02
332			01 2650 610 2 001 000	\$348.02
333	GRAHAM TIRE CO Total			\$1,584.78

334	GRAND ISLAND HIGH SCHOOL	SHOW CHOIR FEE	01 1100 810 2 207 001	\$250.00
335	GRAND ISLAND HIGH SCHOOL Total			\$250.00
336	GROSSERODE, SAMANTHA	PARENT MILEAGE	01 2713 332 1 004 021	\$170.00
337	GROSSERODE, SAMANTHA Total			\$170.00
338	HAFER, AMANDA	CASE EVENT REGISTRATION	01 6310 330 2 028 000	\$87.00
339	HAFER, AMANDA Total			\$87.00
340	HAMPTON INN KEARNEY	INFINITE CAMPUS TRAINING	01 2230 580 1 005 000	\$159.00
341			01 2230 580 2 005 000	\$159.00
342	HAMPTON INN KEARNEY Total			\$318.00
343	HANSEN, LACEY	PARENT MILEAGE	01 2710 332 1 001 000	\$215.88
344			01 2710 332 2 001 000	\$215.88
345	HANSEN, LACEY Total			\$431.76
346	HARDY, MARSHAL	ACTIVITY WORKER	01 2190 120 2 001 000	\$256.25
347	HARDY, MARSHAL Total			\$256.25
348	HARTINGTON NEWCASTLE FFA	DISTRICT DAIRY JUDGING	01 1100 610 2 208 001	\$85.00
349	HARTINGTON NEWCASTLE FFA Total			\$85.00
350	HASTINGS, TRACI	ACTIVITY WORKER	01 2190 120 2 001 000	\$27.18
351	HASTINGS, TRACI Total			\$27.18
352	HEARTLAND FIRE PROTECTION	FIRE EXTINGUISHER FOR AFS	01 2670 610 2 035 001	\$56.94
353	HEARTLAND FIRE PROTECTION Total			\$56.94
354	HENERY, HANNAH	PARENT MILEAGE	01 2713 332 1 004 021	\$62.50
355	HENERY, HANNAH Total			\$62.50
356	HOFERER, KIMBERLY	ACTIVITY WORKER	01 2190 120 2 001 000	\$376.61
357	HOFERER, KIMBERLY Total			\$376.61
358	HOLIDAY INN KEARNEY	STEPS TRAINING LODGING	01 1200 580 1 004 000	\$256.42
359	HOLIDAY INN KEARNEY Total			\$256.42
360	HUFF CONSTRUCTION INC.	BEL AIR ADDITION/RENOVATION	01 6998 340 1 945 010	\$831,814.43
361	HUFF CONSTRUCTION INC. Total			\$831,814.43
362	HUGHES, PAUL	ACTIVITY WORKER	01 2190 120 2 001 000	\$100.95
363	HUGHES, PAUL Total			\$100.95
364	IDEABANK MARKETING	SITE MONITORING	01 2230 340 1 005 000	\$690.00
365			01 2230 340 2 005 000	\$690.00
366	IDEABANK MARKETING Total			\$1,380.00
367	J W PEPPER, INC	ARMED FORCES MUSIC	01 1100 610 2 202 001	\$120.75

368			01 1100 610 2 207 001	\$120.74
369		CONCERT MUSIC	01 1100 610 2 207 001	\$241.49
370		FALL BAND CONCERT MUSIC	01 1100 610 2 117 002	\$110.00
371		HOLIDAY CONCERT MUSIC	01 1100 610 2 116 002	\$539.99
372			01 1100 610 2 202 001	\$77.99
373		JAZZ BAND MUSIC	01 1100 610 2 202 001	\$327.99
374		TOUR OF SCHOOLS MUSIC	01 1100 610 2 207 001	\$86.99
375		WINTER CONCERT MUSIC	01 1100 610 2 117 002	\$245.00
376	J W PEPPER, INC Total			\$1,870.94
377	JERRY'S TRAILERS & CAMPERS	BAND TRAILER SUPPLIES	01 2620 610 1 001 000	\$557.50
378			01 2620 610 2 001 000	\$557.50
379		SEWER HOSE	01 2620 610 1 001 000	\$7.78
380			01 2620 610 2 001 000	\$7.77
381	JERRY'S TRAILERS & CAMPERS Total			\$1,130.55
382	KANSAS CITY AUDIO-VISUAL	PROJECTOR	01 1100 650 1 430 014	\$455.57
383	KANSAS CITY AUDIO-VISUAL Total			\$455.57
384	KAUP, TAMI	STAFF MILEAGE	01 1200 333 2 004 000	\$11.81
385	KAUP, TAMI Total			\$11.81
386	KELLY SUPPLY COMPANY	AIR FILTER ELEMENT	01 2620 610 2 001 001	\$12.58
387		BLUE RIBBON V-BELT	01 2620 610 1 001 003	\$16.11
388			01 2620 610 1 001 014	\$73.01
389			01 2620 610 2 001 001	\$30.10
390		GOLD RIBBON BELT, SHEAVE	01 2620 610 1 001 004	\$50.84
391		MAINT DEPT SUPPLY	01 2620 610 1 001 000	\$4.99
392			01 2620 610 2 001 000	\$4.99
393		MAINT.SUPPLIES	01 2620 610 1 001 000	\$7.16
394			01 2620 610 2 001 000	\$7.15
395		PAINT MARKERS	01 2620 610 1 001 000	\$1.37
396			01 2620 610 2 001 000	\$1.36
397		V-BELT	01 2620 610 2 001 001	\$6.99
398		V-BELTS	01 2620 610 1 001 004	\$18.64
399			01 2620 610 1 001 012	\$19.86
400			01 2620 610 2 001 001	\$40.75
401	KELLY SUPPLY COMPANY Total			\$295.90

402	KNIGHT, KARLA	STAFF MILEAGE	01 2151 333 1 004 000	\$26.68
403			01 2151 333 2 004 000	\$26.67
404			01 2152 333 1 004 021	\$26.67
405			01 2153 333 1 004 000	\$26.67
406	KNIGHT, KARLA Total			\$106.69
407	KOCH'S HI-WAY SERVICE	BUILD AND REPLACE TAILPIPE	01 2712 350 1 001 000	\$112.17
408			01 2712 350 2 001 000	\$112.16
409	KOCH'S HI-WAY SERVICE Total			\$224.33
410	KORTH, JESSIE	PT SERVICES BIRTH TO 5	01 2172 320 1 004 000	\$4,254.94
411			01 2173 320 1 004 000	\$4,254.94
412		PT SERVICES MILEAGE	01 2172 334 1 004 000	\$145.62
413			01 2173 334 1 004 000	\$145.63
414	KORTH, JESSIE Total			\$8,801.13
415	KREG TOOL COMPANY	CLASSROOM SUPPLIES	01 1100 610 2 211 001	\$121.54
416	KREG TOOL COMPANY Total			\$121.54
417	KURITA AMERICA, INC.	WATER TREATMENT PROGRAM	01 2620 610 1 001 000	\$402.21
418			01 2620 610 2 001 000	\$402.21
419	KURITA AMERICA, INC. Total			\$804.42
420	KUSTOM PEST CONTROL	PEST CONTROL OCT22	01 2630 340 1 001 000	\$73.50
421			01 2630 340 1 001 003	\$49.00
422			01 2630 340 1 001 004	\$49.00
423			01 2630 340 1 001 005	\$49.00
424			01 2630 340 1 001 008	\$49.00
425			01 2630 340 1 001 009	\$49.00
426			01 2630 340 1 001 010	\$49.00
427			01 2630 340 1 001 012	\$49.00
428			01 2630 340 1 001 014	\$49.00
429			01 2630 340 1 001 021	\$49.00
430			01 2630 340 2 001 000	\$73.50
431			01 2630 340 2 001 001	\$98.00
432			01 2630 340 2 001 002	\$49.00
433	KUSTOM PEST CONTROL Total			\$735.00
434	LAMMERS, NANCY	ACTIVITY WORKER	01 2190 120 2 001 000	\$34.94
435	LAMMERS, NANCY Total			\$34.94

436	LAWSON PRODUCTS, INC	MAINT. SHOP SUPPLIES	01 2620 610 1 001 000	\$148.20
437			01 2620 610 2 001 000	\$148.20
438	LAWSON PRODUCTS, INC Total			\$296.40
439	LICHTENBERG, DAVE	CELL PHONE STIPEND	01 2510 382 2 001 000	\$640.00
440	LICHTENBERG, DAVE Total			\$640.00
441	LOVE SIGNS, INC	NAME SLIDES	01 2510 610 1 001 000	\$45.00
442			01 2510 610 2 001 000	\$45.00
443	LOVE SIGNS, INC Total			\$90.00
444	LUHR, MARY	ANNUAL STAKEHOLDERS MTG	01 1200 580 1 004 000	\$3.75
445			01 1200 580 2 004 000	\$3.75
446		STAFF MILEAGE	01 1200 333 1 004 000	\$76.25
447			01 1200 333 2 004 000	\$76.25
448	LUHR, MARY Total			\$160.00
449	MARATHON PRESS INC	BUSINESS CARDS	01 2310 610 1 010 000	\$162.50
450			01 2310 610 2 010 000	\$162.50
451	MARATHON PRESS INC Total			\$325.00
452	MATHESON TRI-GAS INC.	COMPRESSED GAS	01 2620 610 1 001 000	\$33.66
453			01 2620 610 2 001 000	\$33.65
454		GENERAL SUPPLIES	01 1100 610 2 211 001	\$1,046.71
455		MONTHLY MATERIALS	01 2620 610 1 001 000	\$109.19
456			01 2620 610 2 001 000	\$109.18
457		WELDER	01 2620 610 1 001 000	\$967.50
458			01 2620 610 2 001 000	\$967.50
459	MATHESON TRI-GAS INC. Total			\$3,267.39
460	MCGRAW-HILL SCHOOL	BOOKS & PERIODICALS	01 1200 640 1 004 000	\$12.45
461		CORRECTIVE READING	01 1100 640 1 028 005	\$62.88
462	MCGRAW-HILL SCHOOL Total			\$75.33
463	MEAD LUMBER AND RENTAL	STORAGE SHED SUPPLIES	01 1100 610 2 211 001	\$1,229.06
464	MEAD LUMBER AND RENTAL Total			\$1,229.06
465	MENARDS	BUSHINGS, ADAPTERS	01 2620 610 1 001 000	\$4.48
466			01 2620 610 2 001 000	\$4.47
467		CABLE TIE	01 2620 610 1 001 000	\$13.50
468			01 2620 610 2 001 000	\$13.49
469		CEILING PAINT	01 2630 610 2 001 001	\$17.96

470	COUPLER, FLEXIBLE TEE	01 2620 610 1 001 014	\$49.16	
471	ELECTRICAL PLUGS	01 2610 610 1 001 000	\$30.40	
472		01 2610 610 2 001 000	\$30.40	
473	GAS CAN	01 2620 610 2 001 002	\$12.99	
474	GRANT ELEMENTARY SUPPLIES	01 2620 610 1 001 003	\$45.52	
475	HOSES, VALVE STEM	01 2620 610 1 001 000	\$94.57	
476		01 2620 610 2 001 000	\$94.57	
477	HUMID.BACTRIAL TREATMENT	01 2620 610 2 001 002	\$17.98	
478	HYDROGEN PEROXIDE	01 2620 610 1 001 000	\$1.55	
479		01 2620 610 2 001 000	\$1.55	
480	LAWN SEED	01 2630 610 1 001 000	\$17.00	
481		01 2630 610 2 001 000	\$16.99	
482	MAINT SUPPLIES	01 2620 610 1 001 000	\$205.01	
483		01 2620 610 2 001 000	\$204.99	
484	MAINT. DEPT SUPPLIES	01 2620 610 1 001 000	\$30.00	
485		01 2620 610 2 001 000	\$29.99	
486	MAINT. SUPPLIES	01 2620 610 1 001 000	\$48.85	
487		01 2620 610 2 001 000	\$48.85	
488	MINI BINDER ZINC	01 2620 610 1 001 000	\$3.00	
489		01 2620 610 2 001 000	\$2.99	
490	PRO MARKING PAINT	01 2620 610 1 001 000	\$37.92	
491		01 2620 610 2 001 000	\$37.92	
492	RUBBER DOOR STOP	01 2620 610 1 001 004	\$29.95	
493	SENIOR HIGH SUPPLIES	01 2620 610 2 001 001	\$68.76	
494	SH MAINT. SUPPLIES	01 2620 610 2 001 001	\$8.08	
495	SH SUPPLIES	01 2620 610 2 001 001	\$174.95	
496	SHOP SUPPLIES	01 2620 610 1 001 000	\$45.11	
497		01 2620 610 2 001 000	\$45.10	
498	STEEL RACKING BEAM	01 2620 610 1 001 000	\$22.99	
499		01 2620 610 2 001 000	\$22.99	
500	SUPPLIES FOR SH	01 2620 610 2 001 001	\$408.81	
501	TRASH CANS	01 2610 610 1 001 005	\$39.98	
502	MENARDS Total		\$1,982.82	
503	MENDEZ LOPEZ, MARIA	INTERPRETER	01 1150 350 1 004 004	\$50.40

504	MENDEZ LOPEZ, MARIA Total			\$50.40
505	MENDEZ, MARIA	INTERPRETER	01 1150 350 1 004 004	\$50.40
506			01 1150 350 1 004 008	\$60.48
507			01 1150 350 2 004 001	\$60.48
508	MENDEZ, MARIA Total			\$171.36
509	MICROFILM IMAGING SYSTEMS	SERVICE AGREEMENT	01 2510 340 1 001 000	\$199.00
510			01 2510 340 2 001 000	\$199.00
511	MICROFILM IMAGING SYSTEMS Total			\$398.00
512	MILLER, AMY	CONTRACED P-T SERVICES	01 2171 320 1 004 000	\$9,486.32
513			01 2171 334 1 004 000	\$130.50
514	MILLER, AMY Total			\$9,616.82
515	MILLER, TIM	LINCOLN MARCHING BAND	01 2190 580 2 001 000	\$18.03
516		MARCHING BAND	01 2190 580 2 001 000	\$14.43
517		MARCHING BAND @ SIOUX FALLS	01 2190 580 2 001 000	\$15.00
518		MIDDLE SCHOOL FIELD TRIP	01 2190 580 2 001 000	\$9.84
519	MILLER, TIM Total			\$57.30
520	MODEL ELECTRIC INC	CHANGED WIRE FOR LASER	01 2620 431 2 001 002	\$334.69
521		INSTALLED OUTLETS	01 2620 431 1 001 000	\$219.91
522			01 2620 431 2 001 000	\$219.91
523		INSTALLED POWER FOR LASER	01 2620 431 2 001 002	\$621.40
524		OUTLET FOR PROJECTOR	01 2620 431 2 001 002	\$282.93
525	MODEL ELECTRIC INC Total			\$1,678.84
526	MONTESSORI CLASSROOM, THE	LARGE NUMBER CARDS	01 1100 610 1 664 005	\$22.45
527	MONTESSORI CLASSROOM, THE Total			\$22.45
528	MOORE, SOMMER	NAIA REGISTRATION	01 6310 330 1 028 000	\$210.00
529	MOORE, SOMMER Total			\$210.00
530	MORAGA, DIAMOND	STAFF MILEAGE	01 1292 333 1 004 000	\$10.88
531	MORAGA, DIAMOND Total			\$10.88
532	MUNSON, REBECCA	MILEAGE REIMB FOR CONVENTION	01 6700 333 2 028 000	\$142.50
533	MUNSON, REBECCA Total			\$142.50
534	MYERS, YAJAIRA	INTERPRETER	01 1150 350 1 004 003	\$80.64
535	MYERS, YAJAIRA Total			\$80.64
536	NAPA OF NORFOLK	BATTERIES	01 2650 610 1 001 000	\$166.49
537			01 2650 610 2 001 000	\$166.49

538			01 2712 610 1 001 000	\$332.98
539		FUSES	01 2650 610 1 001 000	\$4.99
540			01 2650 610 2 001 000	\$4.99
541		HOSE	01 2710 610 1 001 000	\$2.54
542			01 2710 610 2 001 000	\$2.53
543		WIPER BLADES	01 2710 610 1 001 000	\$19.99
544			01 2710 610 2 001 000	\$19.99
545	NAPA OF NORFOLK Total			\$720.99
546	NASCO	ART SUPPLIES	01 1100 610 1 011 000	\$528.64
547		SUPPLIES, COLORED PENCILS	01 1100 610 2 107 002	\$30.97
548	NASCO Total			\$559.61
549	NCS PEARSON	Q-INTERACTIVE SEPT 2022	01 2141 610 1 014 000	\$86.96
550			01 2141 610 2 014 000	\$86.95
551			01 2142 610 1 014 000	\$19.33
552	NCS PEARSON Total			\$193.24
553	NCSA	MEMBERSHIP DUES E. WILSON	01 2670 810 1 035 000	\$402.50
554			01 2670 810 2 035 000	\$402.50
555		MEMBERSHIP RENEWAL J. SETTLES	01 2410 810 2 209 001	\$585.00
556		MTSS SUMMIT	01 1200 330 1 004 008	\$125.00
557			01 1200 330 1 004 009	\$125.00
558		MTSS SUMMIT REGISTRATION BROWN	01 1200 330 1 004 003	\$125.00
559		SAFETY & SECURITY SUMMIT	01 2660 330 1 035 000	\$407.50
560			01 2660 330 2 035 000	\$407.50
561	NCSA Total			\$2,580.00
562	NASB	STATE ED. CONF 2022	01 2320 330 1 033 000	\$300.00
563			01 2320 330 2 033 000	\$300.00
564			01 2320 580 1 033 000	\$135.50
565			01 2320 580 2 033 000	\$135.50
566		ROBINSON/THOMPSON TOTAL		\$871.00
567			01 2310 330 1 033 000	\$150.00
568			01 2310 330 2 033 000	\$150.00
569			01 2310 580 1 033 000	\$32.00
570			01 2310 580 2 033 000	\$32.00
571		BRENDA CARHART TOTAL		\$364.00

572			01 2310 330 1 033 000	\$150.00
573			01 2310 330 2 033 000	\$150.00
574			01 2310 580 1 033 000	\$49.00
575			01 2310 580 2 033 000	\$49.00
576		JAKE CLAUSSEN TOTAL		\$398.00
577			01 2310 330 1 033 000	\$187.50
578			01 2310 330 2 033 000	\$187.50
579			01 2310 580 1 033 000	\$32.00
580			01 2310 580 2 033 000	\$32.00
581		SANDY WOLFE TOTAL		\$439.00
582			01 2310 330 1 033 000	\$187.50
583			01 2310 330 2 033 000	\$187.50
584			01 2310 580 1 033 000	\$17.00
585			01 2310 580 2 033 000	\$17.00
586		TAMMY DAY TOTAL		\$409.00
587	NASB Total			\$2,481.00
588	NEBRASKA PUBLIC POWER	ELECTRICITY	01 2610 621 1 001 000	\$1,058.72
589			01 2610 621 1 001 003	\$1,914.82
590			01 2610 621 1 001 004	\$1,751.93
591			01 2610 621 1 001 005	\$2,086.85
592			01 2610 621 1 001 008	\$2,277.61
593			01 2610 621 1 001 009	\$1,652.45
594			01 2610 621 1 001 010	\$2,740.56
595			01 2610 621 1 001 014	\$9,867.61
596			01 2610 621 1 001 021	\$2,347.18
597			01 2610 621 2 001 000	\$1,058.71
598			01 2610 621 2 001 001	\$50,141.25
599			01 2610 621 2 001 002	\$17,467.30
600	NEBRASKA PUBLIC POWER Total			\$94,364.99
601	NEBRASKA SAFETY CENTER	TRANSPORTATION COURSE	01 2570 890 1 001 000	\$237.50
602			01 2570 890 2 001 000	\$237.50
603	NEBRASKA SAFETY CENTER Total			\$475.00
604	NIELSON, SONYA	SLP LICENSE RENEWAL	01 2670 330 1 035 000	\$140.00
605	NIELSON, SONYA Total			\$140.00

606	NMG LLC DBA NORFOLK WORKS	DOT PHYSICALS	01 2570 340 1 901 000	\$487.50
607			01 2570 340 2 901 000	\$487.50
608	NMG LLC DBA NORFOLK WORKS Total			\$975.00
609	NORDBY FENCING LLC	GALVANIZED FENCING	01 2620 431 1 001 021	\$2,600.00
610		REINSTALL FENCE	01 2620 431 2 001 000	\$967.00
611	NORDBY FENCING LLC Total			\$3,567.00
612	NORDHUES, ELLE	STAFF MILELAGE	01 6200 333 1 028 000	\$41.44
613	NORDHUES, ELLE Total			\$41.44
614	NORFOLK AREA CHAMBER	BOD MEETING JJT	01 2320 890 1 033 000	\$5.00
615			01 2320 890 2 033 000	\$5.00
616		BUSINESS AFTER HOURS	01 2320 810 1 033 000	\$4.00
617			01 2320 810 2 033 000	\$4.00
618		INVESTOR LEVEL MEMBERSHIP DUES	01 2320 810 1 033 000	\$162.50
619			01 2320 810 2 033 000	\$162.50
620		MEAL BOARD OF DIRECTORS	01 2320 890 1 033 000	\$5.00
621			01 2320 890 2 033 000	\$5.00
622	NORFOLK AREA CHAMBER Total			\$353.00
623	NORFOLK AUTO SUPPLY	FILTERS	01 2650 610 1 001 000	\$137.76
624			01 2650 610 2 001 000	\$137.76
625		MAINT. SHOP SUPPLIES	01 2650 610 1 001 000	\$208.61
626			01 2650 610 2 001 000	\$208.61
627		PANEL AIR ELEMENTS	01 2650 610 1 001 000	\$18.36
628			01 2650 610 2 001 000	\$18.36
629	NORFOLK AUTO SUPPLY Total			\$729.46
630	NORFOLK COUNTRY CLUB	ACTION COUNCIL MEALS JJT	01 2320 890 1 033 000	\$18.64
631			01 2320 890 2 033 000	\$18.64
632	NORFOLK COUNTRY CLUB Total			\$37.28
633	NORFOLK DAILY NEWS	ADS	01 2310 540 1 001 000	\$28.81
634			01 2310 540 2 001 000	\$28.80
635			01 2510 540 1 001 000	\$80.23
636			01 2510 540 1 901 000	\$779.50
637			01 2510 540 2 001 000	\$80.22
638			01 2510 540 2 028 000	\$3.09
639			01 2510 540 2 901 000	\$779.50

640	NORFOLK DAILY NEWS Total			\$1,780.15
641	NORFOLK WINSUPPLY	COMPACT PRESS	01 2620 610 1 001 000	\$1,087.50
642			01 2620 610 2 001 000	\$1,087.50
643		DRAIN CLEANER	01 2620 610 1 001 000	\$23.25
644			01 2620 610 2 001 000	\$23.25
645		FAUCETS	01 2620 610 2 001 002	\$440.00
646		FILTERS	01 2620 610 1 001 003	\$76.20
647		FOAM INSULATION TAPE	01 2620 610 1 001 000	\$3.17
648			01 2620 610 2 001 000	\$3.17
649		HEX DRIVER	01 2620 610 1 001 000	\$4.92
650			01 2620 610 2 001 000	\$4.92
651		O-RING	01 2620 610 1 001 004	\$4.64
652	SOLENOID VALVE	01 2620 610 1 001 008	\$64.94	
653	VENT SADDLE	01 2620 610 2 001 002	\$9.09	
654	NORFOLK WINSUPPLY Total			\$2,832.55
655	NPS COOPERATIVE FUND	COOP CONTRACT #42018	01 5690	\$21,177.36
656	NPS COOPERATIVE FUND Total			\$21,177.36
657	NPS SUBSIDIARY	16 TEACHER SUBSCRIPTIONS #13	01 1100 643 1 430 014	\$229.50
658		22-23 MEMBERSHIP/B NELSON #2	01 6310 810 1 028 000	\$167.50
659			01 6310 810 2 028 000	\$167.50
660		3D PRINTER PARTS #24	01 1100 610 2 112 002	\$380.67
661		ACTE CONF FLIGHT #21	01 6700 580 2 028 001	\$446.65
662		ACTE REGISTRATION #21	01 6700 330 2 028 000	\$2,580.00
663		ADAPTIVE SEAT FOR PRESCHOOL	01 1291 610 1 004 021	\$799.95
664		AUTODESK UNIVERSITY LODGING	01 6700 580 2 028 001	\$199.87
665		AUTODESK UNIVERSITY MEALS #27	01 6700 580 2 028 001	\$216.28
666		BACKGROUND CHECKS #7	01 2510 340 1 001 000	\$14.50
667			01 2510 340 2 001 000	\$14.50
668		BATTERIES/ROOM DIVIDERS #13	01 1100 610 1 430 014	\$695.77
669		BATTERY BACKUP #29	01 2410 610 2 209 001	\$97.99
670		BLUE RIBBON SCHOOLS CONFERENCE	01 6200 580 1 028 009	\$1,080.82
671		BRAIN POP #16	01 1100 643 1 705 008	\$175.00
672		CABLE SERVICE	01 2410 340 2 209 001	\$11.89
673		01 2510 340 1 001 000	\$2.77	

674		01 2510 340 2 001 000	\$2.76
675		01 2670 340 1 035 000	\$2.76
676		01 2670 340 2 035 000	\$2.76
677	CAMERA/CONNECTIONS	01 2223 650 1 201 003	\$757.54
678	CARPET MARKER #9	01 1100 610 1 306 004	\$16.99
679	CELL PHONES	01 2670 382 1 035 000	\$155.90
680		01 2670 382 2 035 000	\$155.89
681		01 2710 382 1 001 000	\$155.90
682		01 2710 382 2 001 000	\$155.89
683		01 3541 382 1 004 000	\$160.71
684		01 6910 382 1 004 000	\$53.57
685		01 6968 382 1 001 014	\$11.10
686		01 6968 382 2 001 002	\$11.09
687	CHAIR #6	01 1100 610 1 104 010	\$160.49
688	CHAIR #9	01 1100 610 1 308 004	\$141.99
689	CHAIRS/PILLOWS #16	01 1150 610 1 755 008	\$214.86
690	CHOKING TOOL #17	01 2130 610 1 004 000	\$408.00
691	CLASS PROJECT SUPPLIES #21	01 1100 610 2 211 001	\$186.90
692	CLASS PROJECT SUPPLIES #23	01 1100 610 2 211 001	\$266.34
693	CLASS PROJECT SUPPLIES #24	01 1100 610 2 111 002	\$53.11
694		01 1100 610 2 138 002	\$18.48
695	CLASSROOM PROJECT SUPPLIES #24	01 1100 610 2 113 002	\$199.99
696	CLASSROOM SUPPLIES #12	01 2120 610 1 816 009	\$23.47
697	CLASSROOM SUPPLIES #24	01 1100 610 2 111 002	\$116.19
698		01 1100 610 2 112 002	\$448.73
699	CLASSROOM SUPPLIES #29	01 1100 610 2 206 001	\$98.14
700		01 1100 610 2 226 001	\$209.70
701	CLICKER/SPEAKERS #13	01 1100 650 1 430 014	\$62.62
702	COMPOST	01 1100 610 2 208 001	\$33.40
703	COMPUTER DESK #24	01 1100 610 2 141 002	\$219.98
704	COPY USAGE	01 2530 340 1 001 000	\$3,109.86
705		01 2530 340 2 001 000	\$3,109.85
706	CULINARY LAB SUPPLIES #23	01 1100 610 2 204 001	\$148.25
707	CULINARY LAB SUPPLIES #28	01 1100 610 2 204 001	\$61.11

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DEPENDENT/HEALTHCARE FEES	01 2510 340 1 001 000	\$259.90
	01 2510 340 2 001 000	\$259.90
DEVICE LICENSE #19	01 2230 340 1 005 000	\$2.75
	01 2230 340 2 005 000	\$2.75
DUES #12	01 2410 810 1 802 009	\$594.00
ELECTRICITY	01 2610 621 1 001 012	\$1,217.63
ENVELOPES #6	01 1100 610 1 104 010	\$64.32
EVALUATION TOOLS #17	01 1291 610 1 004 021	\$30.00
	01 1292 610 1 004 021	\$30.00
FALL 22 UNK OPPORTUNITIES FAIR	01 2210 810 1 901 000	\$50.00
	01 2210 810 2 901 000	\$50.00
FAN - FOOD/SUPPLIES #10	01 3541 610 1 004 000	\$103.51
FINANCE MEETING MEAL #20	01 2510 890 1 001 000	\$31.81
	01 2510 890 2 001 000	\$31.81
GENERAL SUPPLIES #29	01 1100 610 2 211 001	\$196.69
GENERAL SUPPLIES #6	01 1100 610 1 104 010	\$263.37
HEADPHONES #6	01 1100 650 1 104 010	\$160.32
INCENTIVES/SUPPLIES #29	01 1200 610 2 290 001	\$503.86
INSTRUCTIONAL MODEL TRAINING	01 2211 610 1 901 000	\$24.27
	01 2211 610 2 901 000	\$24.26
KEYS #10	01 3541 610 1 004 000	\$7.19
LAB SUPPLIES #24	01 1100 610 2 111 002	\$211.00
LABEL MAKER #24	01 1100 610 2 141 002	\$20.87
LABOR RELATIONS CONFERENCE#7	01 2211 330 1 901 000	\$75.00
	01 2211 330 2 901 000	\$75.00
LEGO EDUCATION SPIKE PRIME SET	01 6988 610 1 001 014	\$1,154.85
LOOP SCISSORS #10	01 1190 610 1 163 021	\$15.08
MAP STORAGE #14	01 1100 610 1 028 005	\$535.92
MATH SUPPLIES #24	01 1100 610 2 107 002	\$58.10
MEAL FOR FAN #10	01 3541 610 1 004 000	\$57.19
MEMBERSHIP FEES FOR ALL STATE	01 1100 810 2 202 001	\$270.00
	01 1100 810 2 205 001	\$135.00
	01 1100 810 2 207 001	\$135.00
MTSS SUMMIT #13	01 1200 330 1 004 014	\$125.00

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NACIA CONF/NELSON #2	01 6310 580 1 028 000	\$149.00
	01 6310 580 2 028 000	\$149.00
NMEA CONF REGISTRATION #5	01 1100 810 2 202 001	\$200.00
	01 1100 810 2 205 001	\$100.00
	01 1100 810 2 207 001	\$100.00
NUGGET COUCH #6	01 1100 610 1 104 010	\$277.14
OFFICE SUPPLIES #10	01 1190 610 1 163 021	\$49.41
OPEN HOUSE INVITES #1	01 2310 540 1 010 000	\$7.26
	01 2310 540 2 010 000	\$7.26
PARTS	01 2650 610 1 001 000	\$259.91
	01 2650 610 2 001 000	\$259.90
PBSI SUPPLIES #3	01 1100 610 1 904 012	\$236.30
PLANBOOK #12	01 1150 610 1 856 009	\$15.00
PRESENTER MEDIA #11	01 1100 643 2 141 002	\$49.95
PROJECTOR #14	01 1100 650 1 602 005	\$951.22
PROMOTIONAL ITEMS	01 2310 610 1 010 000	\$300.97
	01 2310 610 2 010 000	\$300.97
PROPANE	01 2620 610 1 001 000	\$13.38
	01 2620 610 2 001 000	\$13.37
RETURN #14	01 1100 610 1 613 005	-\$49.86
	01 1100 610 1 642 005	-\$49.87
	01 1100 610 1 664 005	-\$49.87
RETURNED FILING CABINET #10	01 3541 610 1 004 000	-\$89.99
RETURNED SUPPLIES #12	01 2410 610 1 802 009	-\$59.00
SCANNING PENS #17	01 1150 610 1 004 000	\$13.88
SHARPIES #16	01 1100 610 1 705 008	\$34.95
SHOT CLOCK	01 2620 610 2 001 001	\$4,419.00
SHREDDING	01 2410 340 1 802 009	\$40.00
SMORE #15	01 1100 643 1 201 003	\$69.00
STAFF MILEAGE	01 3541 333 1 004 000	\$133.50
STAMPS #16	01 2410 531 1 704 008	\$60.00
STAMPS #29	01 2410 531 2 209 001	\$108.00
STICKER SHEETS #16	01 1150 610 1 755 008	\$21.57
STUDENT INCENTIVES #17	01 1200 610 2 004 000	\$19.47

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STUDENT OF THE MONTH SUPPLIES	01 1100 610 2 141 002	\$54.12
SUPPLIES	01 2650 610 1 001 000	\$21.83
	01 2650 610 2 001 000	\$21.81
SUPPLIES #1	01 2320 610 1 033 000	\$17.83
	01 2320 610 2 033 000	\$17.82
SUPPLIES #10	01 1190 610 1 163 021	\$199.84
	01 1291 610 1 017 021	\$16.00
	01 3541 610 1 004 000	\$39.57
SUPPLIES #12	01 1100 610 1 809 009	\$15.00
SUPPLIES #13	01 1100 610 1 405 014	\$42.02
	01 1100 610 1 430 014	\$31.79
	01 1200 610 1 492 014	\$97.56
	01 2151 610 1 496 014	\$63.00
SUPPLIES #14	01 1100 610 1 602 005	\$112.21
	01 1100 610 1 609 005	\$15.45
	01 1100 610 1 613 005	\$56.70
	01 1100 610 1 642 005	\$60.97
	01 1100 610 1 643 005	\$54.28
	01 2120 610 1 605 005	\$280.44
SUPPLIES #15	01 1100 610 1 201 003	\$129.41
	01 1150 610 1 256 003	\$45.20
SUPPLIES #16	01 1100 610 1 701 008	\$4.28
	01 1100 610 1 705 008	\$48.93
SUPPLIES #17	01 1200 610 1 004 000	\$52.05
SUPPLIES #24	01 1100 610 2 138 002	\$119.76
	01 1100 610 2 141 002	\$61.00
SUPPLIES #25	01 2230 650 1 005 000	\$35.75
	01 2230 650 2 005 000	\$35.74
SUPPLIES #6	01 1100 610 1 104 010	\$192.70
	01 1100 610 1 127 010	\$31.97
SUPPLIES #7	01 2211 610 1 901 000	\$9.49
	01 2211 610 2 901 000	\$9.48
SUPPLIES #9	01 1100 610 1 311 004	\$33.80
SUPPLIES FOR PBIS #24	01 1100 610 2 141 002	\$211.47

810		SUPPORT SERVICE FOR TIMECLOCK	01 2510 340 1 001 000	\$497.25
811			01 2510 340 2 001 000	\$497.25
812		TEACHER CAREER FAIR #7	01 2210 810 1 901 000	\$175.00
813			01 2210 810 2 901 000	\$175.00
814		TELEPHONE	01 2510 382 1 001 000	\$196.98
815			01 2510 382 1 001 003	\$100.26
816			01 2510 382 1 001 004	\$99.85
817			01 2510 382 1 001 005	\$100.26
818			01 2510 382 1 001 008	\$100.26
819			01 2510 382 1 001 009	\$100.26
820			01 2510 382 1 001 010	\$100.26
821			01 2510 382 1 001 012	\$96.32
822			01 2510 382 1 001 014	\$200.88
823			01 2510 382 1 001 021	\$99.85
824			01 2510 382 2 001 000	\$196.98
825			01 2510 382 2 001 001	\$403.23
826			01 2510 382 2 001 002	\$203.82
827		TRANSPORTATION #27	01 6700 580 2 028 001	\$41.40
828		TRASH CANS #8	01 2610 610 2 001 002	\$345.79
829		VELCRO #10	01 1291 610 1 017 021	\$16.04
830		WATER AND SEWER	01 2610 410 1 001 012	\$107.13
831		WEB/CLOUD BASED SOFTWARE #11	01 1100 643 2 141 002	\$59.99
832		WOODS SUPPLIES #21	01 1100 610 2 211 001	\$328.93
833	NPS SUBSIDIARY Total			\$39,534.91
834	NWEA	MAP READING FLUENCY ADD ON	01 1100 340 1 028 000	\$9,000.00
835	NWEA Total			\$9,000.00
836	OCC BUILDERS, LLC	JH ADDITION/RENOVATION	01 6997 340 2 945 002	\$141,086.00
837	OCC BUILDERS, LLC Total			\$141,086.00
838	OMAHA WORLD HERALD	PAPER	01 1100 610 2 133 002	\$218.02
839			01 1100 610 2 134 002	\$218.02
840			01 2220 610 2 106 002	\$109.01
841	OMAHA WORLD HERALD Total			\$545.05
842	ONE CALL CONCEPTS, INC	DIGGERS HOTLINE	01 2620 431 1 001 000	\$9.39
843			01 2620 431 2 001 000	\$9.39

844	ONE CALL CONCEPTS, INC Total			\$18.78
845	OTERO, JOSLYNN	PARENT MILEAGE	01 2713 332 1 004 021	\$75.00
846	OTERO, JOSLYNN Total			\$75.00
847	OVERHEAD DOOR COMPANY	BUTTON REMOTES FOR SHOP	01 2620 610 1 001 000	\$156.00
848			01 2620 610 2 001 000	\$156.00
849		LABOR DOOR #9	01 2620 431 1 001 000	\$158.00
850			01 2620 431 2 001 000	\$158.00
851	OVERHEAD DOOR COMPANY Total			\$628.00
852	PENA, MARISELA	PARENT MILEAGE	01 2712 332 1 004 000	\$192.00
853	PENA, MARISELA Total			\$192.00
854	PERMA BOUND	FALL BOOK ORDER	01 2220 640 1 030 000	\$2,030.71
855	PERMA BOUND Total			\$2,030.71
856	PETERSON SPRINKLERS, INC.	INSTALLATION OF SPRINKLER	01 2620 431 2 001 000	\$2,475.00
857		REPAIR SPRINKLER SYSTEM	01 2620 431 1 001 021	\$450.00
858	PETERSON SPRINKLERS, INC. Total			\$2,925.00
859	PETERSON, DAVE	BAND @ LINCOLN	01 2190 580 2 001 000	\$14.43
860		BAND TRIP	01 2190 580 2 001 000	\$15.28
861		MARCHING BAND	01 2190 580 2 001 000	\$15.00
862	PETERSON, DAVE Total			\$44.71
863	PIERCE COUNTY CLERK	LB644 POSTCARD REIMBURSEMENT	01 2310 890 1 033 000	\$33.73
864			01 2310 890 2 033 000	\$33.73
865	PIERCE COUNTY CLERK Total			\$67.46
866	PINKELMAN TRUCK & TRAILER	READ ENGINE CODES COACH BUS	01 2710 340 1 001 000	\$77.97
867			01 2710 340 2 001 000	\$77.96
868		REPAIR TO BUS #6	01 2710 340 1 001 000	\$183.25
869			01 2710 340 2 001 000	\$183.24
870		REPAIRS TO BUS #4	01 2710 340 1 001 000	\$1,383.62
871			01 2710 340 2 001 000	\$1,383.61
872	PINKELMAN TRUCK & TRAILER Total			\$3,289.65
873	POLLARD PUMPING	JET LINE	01 2620 431 1 001 000	\$117.50
874			01 2620 431 2 001 000	\$117.50
875		PUMP JET AND MANHOLE	01 2620 431 2 001 001	\$520.00
876	POLLARD PUMPING Total			\$755.00
877	PORTER, STEVE	ACTIVITY WORKER	01 2190 120 2 001 000	\$54.36

878	PORTER, STEVE Total			\$54.36
879	PRATHER, CASSIE	PARENT MILEAGE	01 2712 332 1 004 000	\$110.00
880	PRATHER, CASSIE Total			\$110.00
881	PRESENCE LEARNING, INC	CONTRACTED PSYCHOLOGIST	01 1100 340 2 991 001	\$4,805.00
882			01 1100 340 2 991 002	\$4,805.00
883	PRESENCE LEARNING, INC Total			\$9,610.00
884	PRIME COMMUNICATIONS	WIRELESS ACCESS POINTS/ARUBA	01 2230 650 1 005 000	\$2,074.47
885			01 2230 650 2 005 000	\$2,074.47
886	PRIME COMMUNICATIONS Total			\$4,148.94
887	PRIME SANITATION SERVICE	OCT 2022 DUMPSTERS	01 2610 420 1 001 000	\$2,275.00
888			01 2610 420 2 001 000	\$2,275.00
889	PRIME SANITATION SERVICE Total			\$4,550.00
890	PRIORITY COMMUNICATIONS	MAIN RINGING ROUTE CHANGES	01 2510 340 1 001 000	\$12.50
891			01 2510 340 2 001 000	\$12.50
892		WALL MOUNT PLATE FOR PHONE	01 1100 610 1 430 014	\$25.00
893	PRIORITY COMMUNICATIONS Total			\$50.00
894	PUTTERS JEWELRY	NAME TAGS CRISIS RESPONSE TEAM	01 2670 610 1 035 000	\$16.00
895			01 2670 610 2 035 000	\$16.00
896	PUTTERS JEWELRY Total			\$32.00
897	QUALITY INN	LODGING FOR STATE AG ED	01 2410 580 2 209 001	\$320.00
898	QUALITY INN Total			\$320.00
899	RAKA	AIR COMPRESSOR RENTAL	01 2620 610 1 001 000	\$622.38
900			01 2620 610 2 001 000	\$622.37
901	RAKA Total			\$1,244.75
902	RAMIREZ, SILVIA	PARENT MILEAGE	01 2713 332 1 004 021	\$142.50
903	RAMIREZ, SILVIA Total			\$142.50
904	RASMUSSEN MECHANICAL	JUNIOR HIGH COMPRESSORS	01 2620 431 2 001 002	\$9,829.00
905		LABOR TO AHU 11	01 2620 431 2 001 001	\$1,007.80
906		LABOR TO CHILLER	01 2620 431 2 001 001	\$1,499.20
907		LABOR TO RM 116 ACTUATOR	01 2620 431 2 001 002	\$245.70
908		LABOR TO SOUTH GYM UNIT	01 2620 431 1 001 003	\$303.65
909		REPLACE BEARING ON EF6	01 2620 431 2 001 001	\$926.32
910	RASMUSSEN MECHANICAL Total			\$13,811.67
911	READING WAREHOUSE, THE	FALL BOOK ORDER	01 2220 640 1 030 000	\$1,808.60

912	READING WAREHOUSE, THE Total			\$1,808.60
913	RED ROAD HERBS RETREAT	FIELD TRIP	01 1100 610 2 016 001	\$100.00
914	RED ROAD HERBS RETREAT Total			\$100.00
915	REEDY, DAWN	MEETING MEAL REIMB	01 2410 580 1 430 014	\$12.29
916	REEDY, DAWN Total			\$12.29
917	REEDY, JAMES	ACTIVITY WORKER	01 2190 120 2 001 000	\$54.36
918	REEDY, JAMES Total			\$54.36
919	REZA, SAMANTHA	PARENT MILEAGE	01 2712 332 1 004 000	\$85.50
920	REZA, SAMANTHA Total			\$85.50
921	RICH, JACOB	ACTIVITY WORKER	01 2190 120 2 001 000	\$46.59
922	RICH, JACOB Total			\$46.59
923	ROCHA, ANGELICA	INTERPRETER	01 1150 350 1 004 014	\$60.48
924	ROCHA, ANGELICA Total			\$60.48
925	RODRIGUEZ, ESTEFANI	PARENT MILEAGE	01 2713 332 1 004 021	\$110.50
926	RODRIGUEZ, ESTEFANI Total			\$110.50
927	SAFETY-KLEEN	PARTS WASHER SOLVENT	01 2410 610 2 209 001	\$372.19
928	SAFETY-KLEEN Total			\$372.19
929	SAGER, WAYNE	ACTIVITY WORKER	01 2190 120 2 001 000	\$155.30
930	SAGER, WAYNE Total			\$155.30
931	SCANNING PENS INC	ELL TEACHING TOOL	01 6926 610 1 004 000	\$7.00
932			01 6926 610 2 004 000	\$7.00
933	SCANNING PENS INC Total			\$14.00
934	SCHEER'S ACE HARDWARE	MAINT SUPPLIES	01 2620 610 1 001 000	\$13.97
935			01 2620 610 2 001 000	\$13.96
936		STEM UNIT	01 2620 610 1 001 010	\$16.99
937	SCHEER'S ACE HARDWARE Total			\$44.92
938	SCHMIDT, DARREK	ACTIVITY WORKER	01 2190 120 2 001 000	\$81.53
939	SCHMIDT, DARREK Total			\$81.53
940	SCHMIT, CHELSEY	ELL TEACHER MILEAGE	01 1150 333 1 004 000	\$7.87
941			01 1150 333 2 004 000	\$7.88
942	SCHMIT, CHELSEY Total			\$15.75
943	SCHOENHERR, BETH	ELL TEACHER MILEAGE	01 1150 333 1 004 000	\$26.00
944	SCHOENHERR, BETH Total			\$26.00
945	SCHOLASTIC, INC.	BOOKS FOR FAMILIES	01 3541 610 1 004 000	\$303.00

946		STUDENT COUPON BOOKS	01 6200 640 1 028 003	\$300.00
947	SCHOLASTIC, INC. Total			\$603.00
948	SCHOOL NURSE SUPPLY INC	SUPPLIES	01 2130 610 2 228 001	\$91.13
949	SCHOOL NURSE SUPPLY INC Total			\$91.13
950	SCHUMACHER, EMILY	PARENT MILEAGE	01 2710 332 1 001 000	\$216.61
951			01 2710 332 2 001 000	\$216.60
952	SCHUMACHER, EMILY Total			\$433.21
953	SCHUURMANS, ERIN	ACTIVITY WORKER	01 2190 120 2 001 000	\$54.36
954	SCHUURMANS, ERIN Total			\$54.36
955	SEESAW	WEB/CLOUD BASED SOFTWARE	01 1100 643 1 201 003	\$886.88
956	SEESAW Total			\$886.88
957	SERVICEMASTER OF NORFOLK	OCTOBER JANITORIAL	01 2610 420 1 001 000	\$1,748.50
958			01 2610 420 1 001 005	\$2,280.00
959			01 2610 420 1 001 008	\$2,736.00
960			01 2610 420 1 001 012	\$2,736.00
961			01 2610 420 2 001 000	\$1,748.50
962		SEPTEMBER JANITORIAL	01 2610 420 1 001 000	\$1,748.50
963			01 2610 420 1 001 005	\$2,753.00
964			01 2610 420 1 001 008	\$3,304.00
965			01 2610 420 1 001 012	\$3,303.00
966			01 2610 420 2 001 000	\$1,748.50
967	SERVICEMASTER OF NORFOLK Total			\$24,106.00
968	SIERRA-RIOS, VIRGELINA	TRANSLATING	01 1150 350 1 004 014	\$60.48
969			01 1150 350 2 004 001	\$120.96
970	SIERRA-RIOS, VIRGELINA Total			\$181.44
971	SLUMBERLAND FURNITURE	LOVESEATS AND CHAIR	01 2410 610 2 209 001	\$1,376.99
972	SLUMBERLAND FURNITURE Total			\$1,376.99
973	SMYDRA, LOREN	TRAVEL MEAL	01 2190 580 2 001 000	\$24.15
974		TRAVEL MEALS	01 2190 580 2 001 000	\$30.00
975	SMYDRA, LOREN Total			\$54.15
976	SOLUTION TREE	TRAUMA SENSITIVE INSTRUCTION	01 6969 330 2 028 000	\$6,400.00
977	SOLUTION TREE Total			\$6,400.00
978	SONGCUAN, ALEXANDRA	MILEAGE 9/26-10/27/22	01 2141 333 1 014 000	\$15.41
979			01 2141 333 2 014 000	\$15.40

980	SONGCUAN, ALEXANDRA Total			\$30.81
981	STADIUM SPORTS	STAFF POLOS	01 2211 610 1 901 000	\$210.75
982			01 2211 610 2 901 000	\$210.75
983			01 2214 610 1 901 000	\$210.75
984			01 2214 610 2 901 000	\$210.75
985	STADIUM SPORTS Total			\$843.00
986	STATE LAND JUDGING	LAND JUDGING REGISTRATION	01 1100 610 2 208 001	\$34.00
987	STATE LAND JUDGING Total			\$34.00
988	STATE OF NEBRASKA DAS	ETHERNET	01 2230 350 1 005 000	\$1,499.98
989			01 2230 350 2 005 000	\$1,499.97
990	STATE OF NEBRASKA DAS Total			\$2,999.95
991	STEFFEN, JEFFREY	ACTIVITY WORKER	01 2190 120 2 001 000	\$46.59
992	STEFFEN, JEFFREY Total			\$46.59
993	STEPP, JUDY	STAFF MILEAGE 9/26-10/28/22	01 1200 333 1 004 000	\$16.38
994			01 1200 333 2 004 000	\$16.37
995	STEPP, JUDY Total			\$32.75
996	STERLING COMPUTERS	PROJECTOR	01 1200 610 2 291 001	\$422.19
997	STERLING COMPUTERS Total			\$422.19
998	SULLIVAN, KATLINN	PARENT MILEAGE 8/15-9/29/22	01 2712 332 1 004 000	\$152.50
999	SULLIVAN, KATLINN Total			\$152.50
1000	SYNCB/AMAZON	BATTERIES FOR IPAD KEYBOARDS	01 1200 610 1 004 009	\$62.40
1001		CHAIR LOCKS	01 1200 610 2 004 001	\$58.00
1002		CLASSROOM SUPPLIES	01 2151 610 1 004 000	\$99.18
1003		COFFEE POT, BEARING PULLER	01 2620 610 1 001 000	\$63.73
1004			01 2620 610 2 001 000	\$63.72
1005		EXPANDING FILES	01 2510 610 1 001 000	\$25.60
1006			01 2510 610 2 001 000	\$25.60
1007		EXPO MARKERS	01 6200 610 1 028 009	\$24.91
1008		GENERAL SUPPLIES	01 2120 610 1 816 009	\$22.94
1009		HEADSETS	01 1100 610 1 028 014	\$199.84
1010		LAUNDRY SUPPLIES LIFE STUDENTS	01 1200 610 2 293 001	\$45.28
1011		LIBRARY BOOK	01 2220 610 2 228 001	\$199.99
1012		MOUNTING PUTTY	01 2220 610 1 030 000	\$23.09
1013		PLAY KIDS 66" COATED CHAINS	01 2620 610 1 001 005	\$75.98

1014		POSTER STAND	01 2310 610 1 010 000	\$24.99
1015			01 2310 610 2 010 000	\$24.98
1016		SELF CARE FOR BUSY EDUCATORS	01 2320 640 1 033 000	\$15.17
1017			01 2320 640 2 033 000	\$15.18
1018		SIDE MIRROR	01 2650 610 1 001 000	\$23.00
1019			01 2650 610 2 001 000	\$22.99
1020		STUDENT NEEDS SUPPLIES	01 1200 610 1 004 000	\$109.42
1021		THE TACTICAL TEACHER	01 6310 640 2 028 000	\$26.80
1022		USB CONVERTER	01 1100 610 2 207 001	\$25.98
1023		WEIGHT ROOM SUPPLIES	01 1100 610 2 226 001	\$161.33
1024	SYNCB/AMAZON Total			\$1,440.10
1025	TAESE, USU	TRI-STATE REGIONAL SPED LAW	01 1200 330 1 004 000	\$257.50
1026			01 1200 330 2 004 000	\$257.50
1027	TAESE, USU Total			\$515.00
1028	THOENE, SARAH	21-22 PARENT MILEAGE	01 2713 332 1 004 021	\$152.49
1029		PARENT MILEAGE 8/17-10/13/22	01 2713 332 1 004 021	\$116.25
1030	THOENE, SARAH Total			\$268.74
1031	THYSSENKRUPP ELEVATOR	ELEVATOR MAINTENANCE CONTRACT	01 2620 431 1 001 000	\$107.90
1032			01 2620 431 1 001 005	\$215.74
1033			01 2620 431 1 001 014	\$215.74
1034			01 2620 431 2 001 000	\$107.89
1035			01 2620 431 2 001 001	\$215.74
1036			01 2620 431 2 001 002	\$215.74
1037	THYSSENKRUPP ELEVATOR Total			\$1,078.75
1038	TIETZ, BRENT	CELL PHONE STIPEND	01 2510 382 2 001 000	\$640.00
1039	TIETZ, BRENT Total			\$640.00
1040	TIME MANAGEMENT SYSTEMS	SUPPORT SERVICE FOR TIMECLOCK	01 2510 340 1 001 000	\$487.50
1041			01 2510 340 2 001 000	\$487.50
1042	TIME MANAGEMENT SYSTEMS Total			\$975.00
1043	TOPP, REBECCA	CLOSING THE GAP CONF MEALS	01 1200 580 1 004 000	\$51.95
1044			01 1200 580 2 004 000	\$51.95
1045	TOPP, REBECCA Total			\$103.90
1046	TRU MARK ATHLETIC FIELD	FIELD PAINT AND SUPPLIES	01 2620 610 2 001 000	\$3,170.00
1047	TRU MARK ATHLETIC FIELD Total			\$3,170.00

1048	TRUCK CENTER COMPANIES	REPAIRED VEHICLE #108	01 2710 340 1 001 000	\$9,383.60
1049			01 2710 340 2 001 000	\$9,383.59
1050		REPAIRED VEHICLE #28	01 2710 340 1 001 000	\$1,092.19
1051			01 2710 340 2 001 000	\$1,092.19
1052	TRUCK CENTER COMPANIES Total			\$20,951.57
1053	VOLKMAN PLUMBING HEATING	PLUMBING WORK AT AFS	01 2620 431 2 016 001	\$108.08
1054	VOLKMAN PLUMBING HEATING Total			\$108.08
1055	VOYAGER SORIS LEARNING	BOOKS & PERIODICALS	01 1200 640 1 004 000	\$6,659.40
1056			01 6200 640 1 028 000	\$5,029.20
1057			01 6926 610 1 004 000	\$3,694.90
1058	VOYAGER SORIS LEARNING Total			\$15,383.50
1059	WACHTER, EMILY	ACTIVITY WORKER	01 2190 120 2 001 000	\$93.18
1060	WACHTER, EMILY Total			\$93.18
1061	WARREN GARAGE DOORS	DROP DOORS TESTED	01 2620 431 1 001 000	\$138.00
1062			01 2620 431 2 001 000	\$138.00
1063	WARREN GARAGE DOORS Total			\$276.00
1064	WEST MUSIC COMPANY	RECORDERS	01 1100 610 1 202 003	\$175.65
1065	WEST MUSIC COMPANY Total			\$175.65
1066	WIEBELHAUS, JULIE	STAFF MILEAGE 8/3-9/29/22	01 2230 333 1 005 000	\$38.38
1067			01 2230 333 2 005 000	\$38.37
1068	WIEBELHAUS, JULIE Total			\$76.75
1069	WIESE, TOM	INFINITE CAMPUS TRAINING MEAL	01 2230 580 1 005 000	\$11.50
1070			01 2230 580 2 005 000	\$11.50
1071	WIESE, TOM Total			\$23.00
1072	WINNERS CIRCLE	AFE PLAQUES	01 2310 610 1 001 000	\$27.75
1073			01 2310 610 2 001 000	\$27.75
1074	WINNERS CIRCLE Total			\$55.50
1075	WOODRIVER ENERGY LLC	NATURAL GAS SEPT22	01 2610 621 1 001 000	\$297.22
1076			01 2610 621 1 001 003	\$143.57
1077			01 2610 621 1 001 004	\$434.37
1078			01 2610 621 1 001 005	\$885.58
1079			01 2610 621 1 001 008	\$1,364.36
1080			01 2610 621 1 001 009	\$317.11
1081			01 2610 621 1 001 010	\$382.56

1082			01 2610 621 1 001 012	\$482.74
1083			01 2610 621 1 001 014	\$931.95
1084			01 2610 621 1 001 021	\$1,024.31
1085			01 2610 621 2 001 000	\$297.22
1086			01 2610 621 2 001 001	\$3,632.03
1087			01 2610 621 2 001 002	\$5,199.96
1088	WOODRIVER ENERGY LLC Total			\$15,392.98
1089	ZANER-BLOSER	MANUSCRIPT WALL STRIP	01 1150 610 1 256 003	\$42.00
1090	ZANER-BLOSER Total			\$42.00
1091	ZEMAN, NICOLE	PARENT MILEAGE 9/1-9/23/22	01 2712 332 1 004 000	\$60.00
1092	ZEMAN, NICOLE Total			\$60.00
1093	ZONE, THE	T OLSEN 10/1-10/31/22	01 6968 340 1 001 014	\$1,214.95
1094	ZONE, THE Total			\$1,214.95
1095	Grand Total			\$1,592,472.91
1096				
1097				
1098	NUTRITION FUND			
1099	ADVANCE AUTO PARTS	OIL SEAL REPAIR	02 3100 610 1 001 000	\$11.73
1100			02 3100 610 2 001 000	\$11.72
1101	ADVANCE AUTO PARTS Total			\$23.45
1102	BULLSEYE FIRE SPRINKLER	INSTALLED DRY HEADS IN COOLER	02 3100 340 1 001 021	\$1,351.37
1103	BULLSEYE FIRE SPRINKLER Total			\$1,351.37
1104	CASH-WA DISTRIBUTING	KITCHEN SHELVING AND RACKS	02 3100 610 2 001 001	\$6,050.01
1105	CASH-WA DISTRIBUTING Total			\$6,050.01
1106	CHAMBERLAIN, MINDY	LUNCH ACCT REFUND, TRANSFERRED	02 3100 890 0 001 000	\$37.20
1107	CHAMBERLAIN, MINDY Total			\$37.20
1108	ELECTRIC ENGINEERING	CORD FITTING	02 3100 610 2 001 001	\$13.73
1109		CORD SUPPORT, GUARD	02 3100 610 2 001 001	\$10.07
1110	ELECTRIC ENGINEERING Total			\$23.80
1111	GOODWIN TUCKER GROUP	POWER CORD	02 3100 610 2 001 001	\$145.95
1112	GOODWIN TUCKER GROUP Total			\$145.95
1113	HOBART SALES & SERVICE	REPAIR TO DISHWASHER	02 3100 340 2 001 001	\$802.82
1114		WORK ON OVEN, STEAMER	02 3100 340 1 001 014	\$2,214.21
1115	HOBART SALES & SERVICE Total			\$3,017.03

1116	HYLER, MARIA	LUNCH ACCT REFUNDS-MOVED	02 3100 890 0 001 000	\$163.85
1117	HYLER, MARIA Total			\$163.85
1118	LUNCHTIME SOLUTIONS, INC.	OCTOBER MEALS	02 3100 340 1 001 000	\$157,703.94
1119			02 3100 340 2 001 000	\$157,703.93
1120	LUNCHTIME SOLUTIONS, INC. Total			\$315,407.87
1121	MAJOR REFRIGERATION	REPLACED PARTS IN COOLER	02 3100 340 1 001 014	\$191.50
1122	MAJOR REFRIGERATION Total			\$191.50
1123	NPS SUBSIDIARY	AFTERSCHOOL SNACKS	02 3100 610 1 001 005	\$73.71
1124		LUNCH ACCT REFUNDED	02 3100 890 0 001 000	\$232.05
1125	NPS SUBSIDIARY Total			\$305.76
1126	RESTAURANT DESIGN	KITCHEN EQUIPMENT	02 3100 610 2 001 001	\$870.00
1127	RESTAURANT DESIGN Total			\$870.00
1128	SYNCB/AMAZON	DIGITAL THERMOMETER	02 3100 610 2 001 002	\$108.76
1129		SAFETY GLOW HANDLE	02 3100 610 2 001 001	\$25.25
1130	SYNCB/AMAZON Total			\$134.01
1131	UDESEN, JOHN	REQUESTING LUNCH ACCT REFUND	02 3100 890 0 001 000	\$140.00
1132	UDESEN, JOHN Total			\$140.00
1133	Grand Total			\$327,861.80
1134				
1135				
1136	<u>COOPERATIVE FUND</u>			
1137	GOODMAN, LISA	SEPT DEAF ED SERVICES	04 1200 340 1 004 000	\$495.63
1138			04 1200 340 2 004 000	\$495.62
1139	GOODMAN, LISA Total			\$991.25
1140	HOLIDAY INN EXPRESS	COORDINATORS MEETING	04 1200 580 1 004 000	\$58.66
1141			04 1200 580 2 004 000	\$58.66
1142	HOLIDAY INN EXPRESS Total			\$117.32
1143	JELINEK, LINDSEY	DHH MENTOR	04 1200 340 1 004 000	\$295.00
1144	JELINEK, LINDSEY Total			\$295.00
1145	NPS GENERAL FUND	POSTAGE	04 1200 531 1 004 000	\$3.14
1146			04 1200 531 2 004 000	\$3.13
1147	NPS GENERAL FUND Total			\$6.27
1148	NPS SUBSIDIARY	ACADEMIC BOWL MEETING/HOTEL	04 1200 580 1 004 000	\$80.73
1149			04 1200 580 2 004 000	\$80.72

1150		BATTLE OF BOOKS REGISTRATION	04 1200 330 1 004 000	\$250.00
1151		BOTB, BOOKS #26	04 1200 610 1 004 000	\$133.05
1152		CALENDAR AND BOTB MAILING	04 1200 531 1 004 000	\$47.30
1153			04 1200 531 2 004 000	\$47.30
1154		DEAF ED TRANSPORT	04 1200 580 1 004 000	\$51.93
1155			04 1200 580 2 004 000	\$51.92
1156		FALL OUTING #26	04 1200 580 1 004 000	\$148.20
1157			04 1200 580 2 004 000	\$148.20
1158		FALL OUTING SUPPLIES #26	04 1200 610 1 004 000	\$36.06
1159			04 1200 610 2 004 000	\$36.06
1160		FALL PICNIC PIZZA #26	04 1200 580 1 004 000	\$147.53
1161			04 1200 580 2 004 000	\$147.52
1162		FALL PICNIC SUPPLIES #26	04 1200 610 1 004 000	\$76.77
1163			04 1200 610 2 004 000	\$76.77
1164		SAW STICKERS VISA #26	04 1200 610 1 004 000	\$72.81
1165			04 1200 610 2 004 000	\$72.81
1166	NPS SUBSIDIARY Total			\$1,705.68
1167	NUNEZ, MEGAN	SIGN CLASS INSTRUCTOR	04 1200 340 1 004 000	\$150.00
1168	NUNEZ, MEGAN Total			\$150.00
1169	U. S. CELLULAR	NERP HOTSPOTS	04 1200 610 1 004 000	\$65.24
1170			04 1200 610 2 004 000	\$65.23
1171	U. S. CELLULAR Total			\$130.47
1172	Grand Total			\$3,395.99
1173				
1174				
1175	DEPRECIATION FUND			
1176	OCC BUILDERS, LLC	JUNIOR HIGH RENOVATION	06 2900 340 2 001 002	\$378,322.00
1177	OCC BUILDERS, LLC Total			\$378,322.00
1178	TEACHERS' CURRICULUM	BOOKS & PERIODICALS	06 2900 640 1 028 000	\$64,709.05
1179			06 2900 640 2 028 000	\$64,709.05
1180	TEACHERS' CURRICULUM Total			\$129,418.10
1181	Grand Total			\$507,740.10
1182				
1183				

1184 **SPECIAL BUILDING FUND**

1185	CANNON MOSS BRYGGER	JH ADDITION/RENOVATION	08 2620 340 2 001 002	\$13,652.50
1186	CANNON MOSS BRYGGER Total			\$13,652.50
1187	MID-STATE ENGINEERING	CONCRETE TESTING BEL AIR	08 2620 340 1 001 010	\$1,004.00
1188		CONCRETE TESTING JUNIOR HIGH	08 2620 340 2 001 002	\$1,179.00
1189	MID-STATE ENGINEERING Total			\$2,183.00
1190	Grand Total			\$15,835.50

1191

1192

1193 **QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

1194	BOK FINANCIAL	2020 SERIES AGENT FEE	09 5000 830 0 001 000	\$200.00
1195		2020 SERIES INTEREST	09 5000 832 0 001 000	\$70,400.00
1196		2020 SERIES PRINCIPAL	09 5000 831 0 001 000	\$640,000.00
1197	BOK FINANCIAL Total			\$710,600.00
1198	CANNON MOSS BRYGGER	ADDITION/RENOVATION ARCHITECTS	09 4500 340 1 001 003	\$1,142.80
1199			09 4500 340 1 001 005	\$911.14
1200	CANNON MOSS BRYGGER Total			\$2,053.94
1201	OCC BUILDERS, LLC	LINCOLN ADDITION/RENOVATION	09 4500 340 1 001 005	\$92,303.00
1202	OCC BUILDERS, LLC Total			\$92,303.00
1203	Grand Total			\$804,956.94

1204

1205

1206 **STUDENT FEE FUND**

1207	BAND SHOPPE	FLAG CORP SHOES	17 2190 610 2 973 001	\$48.90
1208	BAND SHOPPE Total			\$48.90
1209	BARNHILL ENTERPRISES LLC	CLARINET BOOK	17 2190 610 1 028 014	\$76.65
1210	BARNHILL ENTERPRISES LLC Total			\$76.65
1211	BORER, ASHLI	TECH FEE REFUND-WAIVER	17 2190 610 2 672 001	\$35.00
1212	BORER, ASHLI Total			\$35.00
1213	DIXON, LINDSAY	TECH FEE REFUND-WAIVER	17 2190 610 2 672 001	\$70.00
1214	DIXON, LINDSAY Total			\$70.00
1215	GRIMM, AMBER	TECH FEE REFUND-WAIVER	17 2190 610 2 672 001	\$35.00
1216	GRIMM, AMBER Total			\$35.00
1217	HITZ, APRIL	TECH FEE REFUND-WAIVER	17 2190 610 2 672 001	\$35.00

1218	HITZ, APRIL Total			\$35.00
1219	KEN'S BAND INSTRUMENT	BARITON SAX REPAIRS	17 2190 340 2 028 002	\$44.00
1220		BARITONE SAX REPAIR	17 2190 340 2 028 002	\$40.00
1221		MARCHING BARITONE REPAIR	17 2190 340 2 028 002	\$35.00
1222		TENOR SAX REPAIRS	17 2190 340 2 028 002	\$72.00
1223	KEN'S BAND INSTRUMENT Total			\$191.00
1224	NPS SUBSIDIARY	AFTERSHOCK CLUB SUPPLIES #18	17 2190 610 1 669 014	\$291.86
1225			17 2190 610 2 669 002	\$806.68
1226		BALSA WOOD STICKS	17 2190 610 2 842 002	\$154.45
1227		BOOK CLUB SUPPLIES #18	17 2190 610 1 669 014	\$107.88
1228	NPS SUBSIDIARY Total			\$1,360.87
1229	PAPSTEIN ONATE, DARCY	TECH FEE REFUND-WAIVER	17 2190 610 2 672 001	\$35.00
1230	PAPSTEIN ONATE, DARCY Total			\$35.00
1231	SHERRY, PAMELA	TECH FEE REFUND-WAIVER	17 2190 610 2 672 001	\$35.00
1232	SHERRY, PAMELA Total			\$35.00
1233	VARSITY SPIRIT FASHIONS	CHEER UNIFORM	17 2190 610 2 517 001	\$1,398.95
1234	VARSITY SPIRIT FASHIONS Total			\$1,398.95
1235	WEST MUSIC COMPANY	MARCHING BASS DRUM HEAD	17 2190 340 2 028 001	\$66.99
1236		STICKS/MALLETS	17 2190 610 2 028 001	\$172.74
1237	WEST MUSIC COMPANY Total			\$239.73
1238	Grand Total			\$3,561.10

Potential Conflict Statement

Out of an abundance of caution, I hereby declare a potential conflict of interest and I am abstaining from voting on claim #160 and #571 for the month of November in the consent agenda for this meeting.

I have signed and filed this written disclosure with the secretary of the Board.

It is my intent to vote on all other remaining items listed on the consent agenda. My vote on the remainder of the consent items should not be taken as a vote one way or the other on the item(s) which I have identified or any of the matters set forth therein or related thereto.

Date: _____

Board Member

Potential Conflict Statement

Out of an abundance of caution, I hereby declare a potential conflict of interest and I am abstaining from voting on claim #576 for the month of November in the consent agenda for this meeting.

I have signed and filed this written disclosure with the secretary of the Board.

It is my intent to vote on all other remaining items listed on the consent agenda. My vote on the remainder of the consent items should not be taken as a vote one way or the other on the item(s) which I have identified or any of the matters set forth therein or related thereto.

Date: _____

Board Member

Potential Conflict Statement

Out of an abundance of caution, I hereby declare a potential conflict of interest and I am abstaining from voting on claim #581 for the month of November in the consent agenda for this meeting.

I have signed and filed this written disclosure with the secretary of the Board.

It is my intent to vote on all other remaining items listed on the consent agenda. My vote on the remainder of the consent items should not be taken as a vote one way or the other on the item(s) which I have identified or any of the matters set forth therein or related thereto.

Date: _____

Board Member

Potential Conflict Statement

Out of an abundance of caution, I hereby declare a potential conflict of interest and I am abstaining from voting on claim #586 for the month of November in the consent agenda for this meeting.

I have signed and filed this written disclosure with the secretary of the Board.

It is my intent to vote on all other remaining items listed on the consent agenda. My vote on the remainder of the consent items should not be taken as a vote one way or the other on the item(s) which I have identified or any of the matters set forth therein or related thereto.

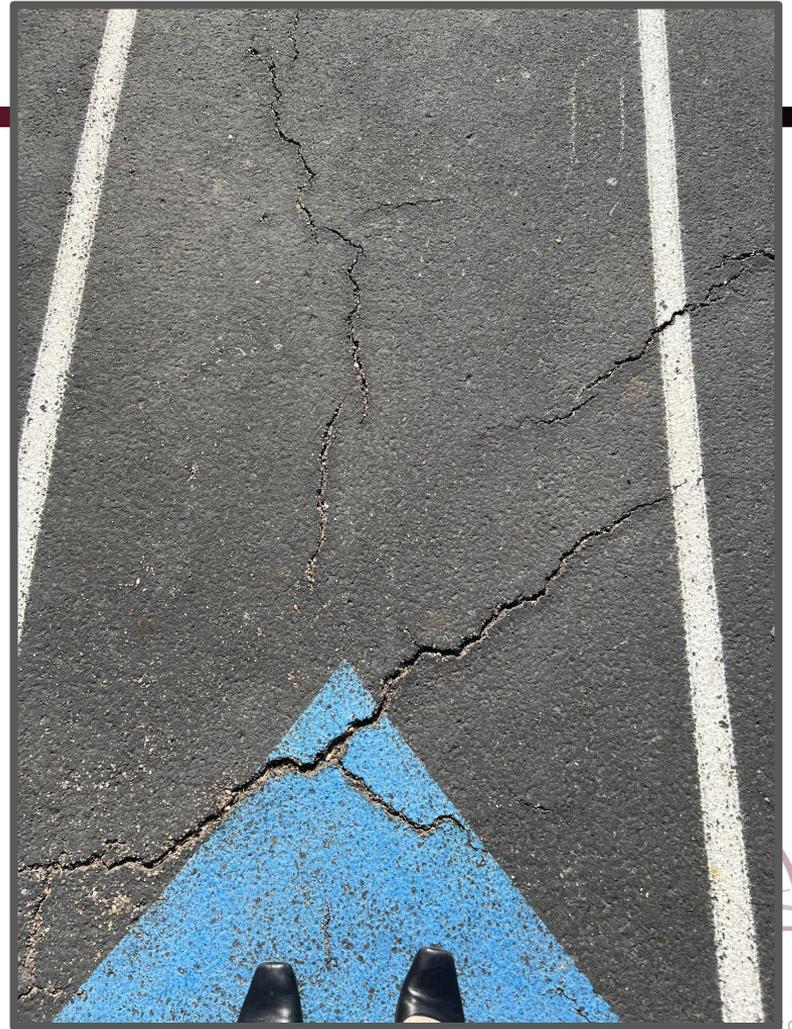
Date: _____

Board Member

Junior High Track

November 2022



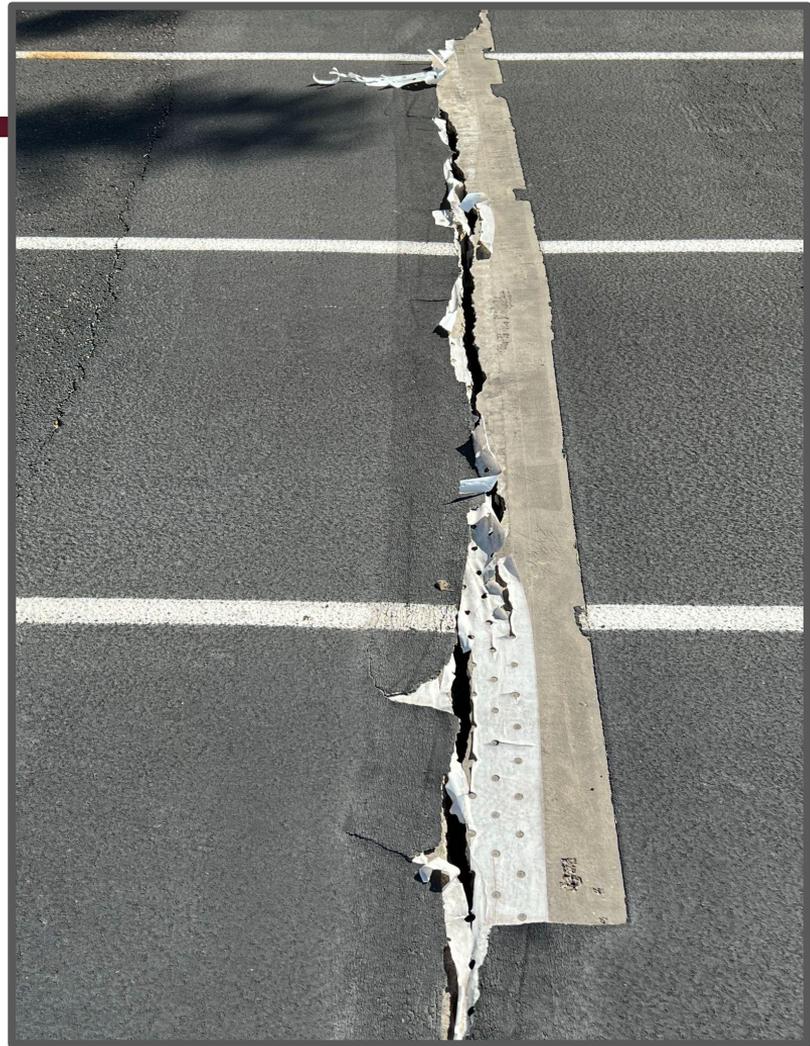






NOTHING PREVENTS SUCCESS!

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Community RelationsPersonnel - All Employees and StudentsAnti-discriminationA. **Elimination of Discrimination.**

The policy of Norfolk Public Schools is to not discriminate on the basis of sex, disability, race (including skin color, hair texture and protective hairstyles) color, religion, veteran status, national or ethical origin, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status in admission or access to, or treatment with regard to employment or with regard to its programs and activities.

Norfolk Public Schools and its staff shall comply with all state and federal laws prohibiting discrimination. The Board of Norfolk Public Schools intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination and directs its staff to take all actions necessary to meet this objective.

Coordinators have been assigned to oversee anti-discrimination laws (including Title VI, Title IX, the Americans with Disabilities Act of 1990 (ADA), and Section 504 of the Rehabilitation Act of 1973 (Section 504)). Complaints or concerns involving discrimination or compliance with these laws should be addressed to the appropriate coordinator, as listed below:

~~Title IX and ADA: Director of Business Services~~

~~Student concerns related to Title IV and Section 504: Director of Student Services~~

~~Employee concerns related to concerns related to Title IV and Section 504: Director of Human Resources~~

B. **Preventing Harassment and Discrimination of Employees and Students.**

1. **Purpose:** Norfolk Public Schools is committed to offering employment and educational opportunity to its employees and students based on ability and performance in a climate free of discrimination. Accordingly, unlawful discrimination or harassment of any kind by administrators, teachers, co-workers or other persons is prohibited. In addition, Norfolk Public Schools will try to protect employees or students from reported discrimination or harassment by non-employees or others in the work place and educational environment.

For purposes of this policy, discrimination or harassment based on a person's sex, disability race (including skin color, hair texture and protective hairstyles) color, religion, veteran's status, national or ethnic origin, or age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, is prohibited. The following are general definitions of what might constitute prohibited harassment.

- a. In general, ethnic or racial slurs or other verbal or physical conduct relating to a person's sex, disability, race (including skin color, hair texture and protective hairstyles) color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, constitutes harassment when they unreasonably interfere with the person's work performance or create an intimidating work, instructional or educational environment.
- b. Age harassment has been defined by federal regulations as a form of age discrimination. It can consist of demeaning jokes, insults or intimidation based on a person's age.
- c. Sexual harassment has been defined by federal and state regulations as a form of sex discrimination. It can consist of unwelcome sexual advances, requests for sexual favors, or physical or verbal conduct of a sexual nature by supervisors or others in the work place, classroom or educational environment.

Sexual harassment may exist when:

- (a) Supervisors or managers make submission to such conduct either an explicit or implicit term and condition of employment (including hiring, compensation, promotion, or retention);
- (b) Submission to or rejection of such conduct is used by supervisors or managers as a basis for employment related decisions such as promotion, performance evaluation, pay adjustment, discipline, work assignment, etc.
- (c) The conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working, class room or educational environment.

Sexual harassment may include explicit sexual propositions, sexual innuendo, suggestive comments, sexually oriented "kidding" or "teasing", "practical jokes", jokes about gender-specific traits, foul or obscene language or gestures, displays of foul or obscene printed or visual material, and physical contact, such as patting, pinching or brushing against another's body.

2. **Procedures:**

- a. Employees or students should initially report all instances of discrimination or harassment to their immediate supervisor or teacher. However, if the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student is encouraged to go to the next level of supervision.

- b. If the report is not satisfactorily resolved within ten calendar days, or if the discrimination or harassment continues, please report your complaint to the Title IX Coordinator.
- c. If a satisfactory arrangement cannot be obtained through the Title IX Coordinator, the complaint may be processed by the Superintendent or the Board of Education.
- d. The person to whom the complaint is made is to thoroughly investigate the complaint and work with the person filing the complaint to seek an appropriate resolution so the discrimination or harassment can be remedied and put to an end.
- e. Complaints of discrimination or harassment will be treated with the utmost confidence, consistent with resolution of the problem.
- f. Based on the results of the investigation, appropriate corrective action, up to and including discharge of offending employees, etc., may be taken.
- g. Under no circumstances will a supervisor or a teacher or the Board threaten or retaliate against a person for alleging discrimination or harassment.

Legal Reference: Title VI, 42 U.S.C. § 2000d, Title VII, 42 U.S.C. § 2000e, Title IX; 20 U.S.C. § 1681, and the Nebraska Fair Employment Practices Act, Neb. Rev. Stat. §48-1101 et seq.
 Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA), 29 U.S.C. §621 et seq., and the Nebraska Age Discrimination in Employment Act, Neb. Rev. Stat. §48-1001 et seq.;
 Americans with Disabilities Act (ADA), 42 U.S.C. § 12101 et seq.
 Section 504 of the Rehabilitation Act of 1973 (Section 504)
 Pregnancy Discrimination Act, 42 U.S.C. § 2000e(k)
 Uniform Service Employment and Reemployment Rights Act (USERRA), 38 U.S.C. Sec. 4301 et seq.
 Neb. Rev. Stat. Sec. 79-2,115, et seq

Date of Adoption: October 14, 2013
 Date of Revision: September 14, 2015
 Date of Reaffirmation: September 11, 2017
 Date of Revision: November 12, 2018
 Date of Revision: July 12, 2021

Community RelationsTitle IX - Discrimination

Norfolk Public Schools, in response to federal and state regulations for Title IX of the Education Amendments of 1972 - Prohibiting Sex Discrimination in Education, hereby adopts and re-affirms the following policy:

- 1) The Board of Education affirms its intent to comply with provisions of Title IX regulation implementing the Education Amendments of 1972 - Prohibiting Sex Discrimination in Education.
- 2) The publication of this statement re-affirms the District's efforts to comply with the Title IX regulations to inform citizens of non-discriminatory practices in the dissemination process.
- 3) The Board of Education hereby affirms its intent to adopt and publish grievance procedures providing for prompt and equitable resolution of written complaints. Such guidelines shall be developed as part of the administrative procedures, and such forms as needed shall be developed and made available to the public.
- 4) The Board of Education will implement specific and continuing steps to notify the public of its intent for compliance with nondiscriminatory practices. Self-evaluation and a continual assessment of the educational program will be implemented through regular administrative procedures.
- 5) Pursuant to this intent the Board of Education, as of this date, appoints the board policy committee to address these issues, as needed.

Legal Reference: Title IX

Date of Adoption: October 14, 2013
Date of Reaffirmation: November 12, 2018

Community RelationsTitle IX – Procedure for Complaints of Sexual Harassment**A. Complaint Procedure - Generally**

1. Reporting Procedures: All employees are responsible for helping to prevent sexual harassment. Employees or students who believe they have been subjected to, or believe they have witnessed sexual harassment should follow these procedures:

1. Directly inform the person engaging in the discrimination or harassment that such conduct is offensive and must stop.
2. For employee reporters, contact your principal or supervisor, the principal or supervisor of the offending person, or the Title IX Coordinator if you do not wish to communicate directly with the person whose conduct is offensive or if direct communication with the offending person has been ineffective.
3. Report the matter to the Title IX Coordinator if the offending conduct continues or has not been resolved to your satisfaction after you have reported the matter to a principal or supervisor.
4. For student reporters, contact any teacher, counselor, or administrator, or the Title IX Coordinator.
5. Report to the Title IX Coordinator if you are the adult to whom the student has made a report so that the matter can be properly resolved. The Title IX Coordinator is:

TITLE IX COORDINATOR CONTACT INFORMATION

Erik Wilson
512 Philip Avenue
Norfolk, NE 68701
402-644-2500
erikwilson@npsne.org

2. District Actions upon Report of Sexual Harassment or Sexual Misconduct: Upon receipt of a report of sexual harassment, the Title IX Coordinator, or designee, including but not limited to a building principal or assistant principal, will conduct an initial inquiry. The first step of the inquiry will typically include a preliminary meeting between the individual whom the reporting party alleges has been subjected to sexual harassment or sexual misconduct and the Title IX Coordinator, or designee. The initial inquiry may also include a meeting between the Title IX Coordinator, or designee, and the individual whom the reporting party alleges has committed sexual harassment or sexual misconduct. The purpose of these meetings is to gain a basic understanding of the nature and circumstances of the report, it is not intended to be a full investigative interview. During the initial assessment, the reporting party may also receive

information about resources, rights, procedural options, and supportive measures. The Title IX Coordinator, or designee, may inquire into whether the person who has is alleged to have been subject to sexual harassment or misconduct requests resources, no further action, supportive measures, and/or initiation of the “Formal Complaint” process. The Title IX Coordinator will make a reasonable effort to respect the wishes of the person who experienced sexual harassment or sexual misconduct; however, if the reported incident constitutes an imminent or ongoing threat to school safety, based on the assessment of the Title IX Coordinator, then the Title IX Coordinator may file a Formal Complaint, on behalf of the District, with or without the consent or permission of the person who has experienced sexual harassment or sexual misconduct.

With or without a Formal Complaint, allegations of sexual harassment or discrimination shall be investigated and if substantiated, corrective or disciplinary action will be taken, up to and including dismissal from employment, if the offender is an employee, or suspension and/or expulsion, if the offender is a student. Retaliatory action will not be taken against any person for reporting discrimination or harassment. This policy does not limit or prohibit the District from instituting disciplinary measures pursuant to other Board Policy, rules, or other expectations if the District determines that a person violated District rules or expectations.

B. Formal Complaint Process

The following procedures apply only in the event that a Formal Complaint is filed. All other reports of sexual harassment shall be resolved using the general complaint procedure. Any timelines set forth in the following procedures may be extended by the Title IX Coordinator with notice to the parties.

1. Misconduct Which May Be Investigated Under a Formal Complaint: The Formal Complaint process is only available if the Formal Complaint alleges: (i) conduct which occurs on District grounds or property owned or controlled by the District; (ii) conduct which occurs in the context of District employment or an education program or District-sponsored activity within the United States, and (iii) conduct which occurs when the District has substantial control over both the Respondent and the context in which the sexual harassment or sexual misconduct occurs. The conduct must also fall within one of the following categories: (a) an employee of the District conditioning an aid, service, or benefit of the District on an individual’s participation in unwelcome sexual contact; (b) unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the District’s education program or activity; (c) sexual assault; (d) domestic violence; (e) dating violence; or (f) stalking.

2. Parties to a Formal Complaint: The only parties to a Formal Complaint are the Complainant, who is the person alleged to have been subject to misconduct, and the Respondent, the person who is alleged to have committed the misconduct.

3. Filing a Formal Complaint: A Formal Complaint may only be filed by a Complainant or the Title IX Coordinator. An employee or student Complainant may file a Formal Complaint in

writing with the Title IX Coordinator in person or by mail, or by electronic mail. The Formal Complaint must be signed by the Complainant or by the Title IX Coordinator.

4. Immediate Actions Upon Receipt of Formal Complaint: Upon receipt of a Formal Complaint, the Title IX Coordinator will conduct an initial assessment of the allegations contained within the Formal Complaint to determine if the allegations in the Formal Complaint, if true, allege misconduct which may be investigated under the Formal Complaint process. If the allegations in the Formal Complaint do not allege misconduct which may be investigated under the Formal Complaint process, the Title IX Coordinator must dismiss the Formal Complaint and may proceed under other District policies or procedures. The Complainant will be provided notice in writing if the Formal Complaint is dismissed.

If the allegations in the Formal Complaint allege misconduct which may be investigated under the Formal Complaint process, the Title IX Coordinator shall provide the following to all known parties: (1) The complaint procedure as outlined in this policy; and (2) Notice of the allegations of sexual harassment, known by the District at the time of filing the Notice, including (i) the identities of the parties involved, if known, (ii) the conduct allegedly constituting sexual harassment, and (iii) the date and location of the alleged incident.

The Title IX Coordinator shall then provide the Formal Complaint and the Notice of the Formal Complaint to the District's Title IX Investigator.

5. Investigation of Formal Complaint: Upon receipt of a Formal Complaint, the Investigator will promptly investigate the allegations contained within, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The Investigator will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this complaint procedure. If the allegation(s) involve possible criminal conduct, the District will notify the Complainant of his or her right to file a criminal complaint, and District employees will not dissuade the Complainant from filing a criminal complaint either during or after the District's investigation.

The Investigator will contact the Complainant, Respondent, and relevant witnesses to schedule interviews. All parties may bring up to two people to this meeting: (1) Support Person and/or (2) Advisor of Choice. The Advisor of Choice may or may not be an attorney. Neither the Support Person nor the Advisor of Choice can direct questions or comments to the Investigator, nor may the Support Person or Advisor of Choice advise a student or employee how to answer the Investigator's questions.

The Investigator will also aim to collect all tangible evidence relevant to the investigation.

The Investigator will complete the investigation within a reasonable time frame, as determined by the Title IX Coordinator. The factors to determine a reasonable time frame include, but are not limited to, the allegations of the Formal Complaint and the number of witnesses that may need to be interviewed. The time frame originally set by the Title IX Coordinator may be extended by the

Title IX Coordinator, upon notice to the parties, as deemed necessary to complete the investigation. Periodic status updates will be given to the parties, when appropriate.

(A) *Neutrality*: The Title IX Coordinator, Investigator, Decision-Maker, or any person designated by the District to facilitate this Formal Complaint process, shall not have any conflict of interest or bias for or against Complainants or Respondents generally or an individual Complainant or Respondent. The District shall ensure that Title IX Coordinator, Investigator, Decision-Maker, and any person who facilitates this Formal Complaint process shall receive training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and complaint process including hearings, appeals, and informal resolution processes, as applicable, and how to serve impartially, including by avoiding prejudgment of the fact at issue, conflicts of interest, and bias.

(B) *Burden of Production*: It shall be the Investigator's burden to gather evidence sufficient to reach a determination regarding the outcome of the Formal Complaint. To reach a determination, the investigation will include, but is not limited to:

- i. Providing the parties with the opportunity to present witnesses and provide evidence.
- ii. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- iii. A consideration of various factors, including: (1) the nature of the conduct and whether the conduct was unwelcome, (2) the surrounding circumstances, expectations, and relationships, (3) the degree to which the conduct affected one or more students' education, (4) the type, frequency, and duration of the conduct, (5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, (6) the number of individuals involved, (7) the age and sex, if applicable, of the alleged harasser and the alleged victim(s) of the harassment, (8) the location of the incidents and the context in which they occurred, (9) the totality of the circumstances, and (10) other relevant evidence.
- iv. A review of the evidence using a "preponderance of the evidence" standard. To meet the "preponderance of the evidence" standard, the evidence must show that the discrimination, harassment, or retaliation more likely occurred than did not occur.

(C) *Rights of the Parties*: The Respondent is entitled to a presumption that the Respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the complaint process. The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence. The Investigator shall not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.

The District retains the right to place any person on administrative leave during the pendency of the investigation. The District also retains the right to remove a Respondent from the District's educational program prior to the conclusion of the investigation. In the event of a removal, the Respondent shall have the opportunity to challenge the decision for removal by meeting with the Title IX Coordinator to discuss the removal.

(D) *Conclusion of Investigation:* Prior to the conclusion of the investigation, the Investigator shall send each party the evidence that is subject to inspection and review in an electronic format or a hard copy. This information shall be known as the “Draft Investigative Report.” The Draft Investigative Report shall include all evidence obtained as part of the investigation that is directly related to the allegations raised in the Formal Complaint, including the evidence upon which the Investigator does not intend to relay to the Decision-Maker. The parties shall then have ten (10) calendar days to submit a written response, which the Investigator will consider. Responses may not be submitted by the parties’ Advisor of Choice or Support Person, unless such person is the parent or guardian of the Complainant or Respondent. Responses may include corrections to the Investigator’s summary of the parties’ interviews, suggestions for additional investigation, or additional information not known at the time of the interviews. Any new information provided by the parties during the response period will not result in an additional time period for response by the other party unless determined necessary by the Title IX Coordinator. The Investigator is not obliged to respond to any question or requests for information in the parties’ responses. The Investigator will consider the information provided by the parties and will incorporate relevant information into the Final Investigative Report. The Final Investigative Report will fairly summarize the relevant evidence. The Investigator shall then submit the Final Investigation Report to the Decision-Maker. The parties shall each receive a copy of the Final Investigative Report at the same time as the Decision-Maker.

6. Actions Taken By Decision-Maker Upon Receipt of Final Investigative Report: Upon receipt of the Final Investigative Report, the Decision-Maker shall provide 10 days for each party to submit written, relevant questions that a party wants asked of any party or witness. Questions shall be submitted to the Title IX Coordinator who shall determine whether questions are relevant. The Title IX Coordinator shall contact parties or witnesses to request answers to the parties’ relevant questions. The Title IX Coordinator will provide each party, and the Decision-Maker with the answers provided by the opposing party or witness and allow for additional, limited follow-up questions from each party.

7. Notice of Determination: Once the Decision-Maker has received the answers to relevant questions submitted by the parties, the Decision-Maker shall consider the answers and the Decision-Maker shall issue a written determination regarding responsibility by a preponderance of the evidence within a reasonable time frame, as determined by the Title IX Coordinator. The Decision-Maker shall consider all relevant evidence, including inculpatory and exculpatory evidence, and will not consider the credibility of the evidence to be based on a person’s status, such as the Complainant, Respondent, or witness. The Decision-Maker shall provide the written determination to both parties simultaneously. The written determination shall include:

- (a) Identification of the allegations potentially constituting sexual harassment;
- (b) A description of the procedural steps taken from the receipt of the Formal Complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather evidence;
- (c) Findings of fact supporting the determination;
- (d) Conclusions regarding the application of each recipient’s code of conduct to the facts;
- (e) A statement of, and rationale for, the results as to each allegation, including a

determination regarding responsibility, any disciplinary sanctions the recipient imposes on the Respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the recipient to the Complainant; and

- (f) The recipient's procedures and permissible bases for the Complainant and Respondent to appeal.

The Family Educational Rights and Privacy Act (FERPA) permits the District to disclose relevant information to a student who was discriminated against or harassed.

8. Sanctions: At the conclusion of the investigation, the Decision-Maker may institute disciplinary measures against the Respondent if the Decision-Maker determines that the Respondent engaged in sexual abuse or harassment. Disciplinary measures may include, but are not limited to, in-school suspension, out-of-school suspension, expulsion, and, in the case of an employee disciplinary action, up to and including immediate termination from employment.

The Title IX Coordinator is responsible for coordinating the implementation of supportive measures for the victim(s).

C. Appeals

If either party is not satisfied with the outcome of the investigation and the decision of the Decision-Maker, they may appeal on the following bases:

1. Procedural irregularity that affected the outcome of the matter;
2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
3. The Title IX Coordinator, Investigator, or Decision-Maker had a conflict of interest or bias for or against the Complainant or Respondent generally or the individual Complainant or Respondent that affected the outcome of the matter.

The request for an appeal shall be in writing and submitted on the appropriate document. The appeal document shall be submitted to the Superintendent.

Upon notice of an appeal by either party, the Superintendent of Schools shall notify the other party in writing when the appeal is filed and of the appeal procedures, which apply equally to both parties.

The Superintendent shall give both parties a reasonable and equal opportunity to submit a written statement in support of, or challenging the outcome.

The Superintendent shall review the investigative report, Decision-Maker's determination, and written statements of the parties and then issue a written decision describing the result of the appeal and the rationale for the result. The Superintendent shall provide the written decision simultaneously to both parties.

D. Informal Resolution

If a Formal Complaint is filed, the District may offer the Complainant and Respondent the opportunity to participate in an informal resolution process. The informal resolution process may take place at any time prior to reaching a determination regarding responsibility. The informal resolution process shall only take place upon:

1. Written notice to both parties disclosing: the allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a Formal Complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the resolution process and resume the complaint process with respect to the Formal Complaint, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared;
2. The parties' voluntary, written consent to the informal resolution process; and
3. That the allegations of the Formal Complaint do not involve any allegations that an employee sexually harassed a student.

E. Record Keeping

The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings for a period of seven (7) years.

Legal Reference: Title IX

Date of Adoption: October 12, 2020

Date of Revision: July 11, 2022

Community RelationsTitle IX—Procedure For Informal/Formal Hearing

In accordance with Title IX, the Board of Education of Norfolk Public Schools, hereby re-affirms the following procedures for handling complaints alleging a violation of Title IX, a federal law which prohibits sex discrimination in any educational program receiving federal financial assistance.

Procedure:

- 1) A written complaint must be presented to the Superintendent, or the Superintendent's designated representative(s) on a form available at the school office.
- 2) The Superintendent or the designated representative(s) may request an informal conference to present information relative to the complaint, or to request further information relative to the specific nature of the complaint.
- 3) If the complaint is not resolved in the first informal conference an informal hearing will be arranged at the convenience of both parties.
- 4) The Superintendent or the designated representative(s) will plan the details of the hearing based upon the nature of the complaint and the number of persons involved. This hearing will be conducted by a Hearing Officer designated by the Superintendent or by the Board of Education.
- 5) The complainant will be notified in writing of the time and place of the hearing.
- 6) Witnesses and/or advisors may be called by either party within limits established by the Hearing Officer.
- 7) Upon completion of this hearing, the Hearing Officer will make a report in writing to the Superintendent within ten (10) school days of conclusion of the hearing, with a copy to the complainant. The Superintendent shall within five (5) school days determine whether to accept the recommended action of the Hearing Officer and notify the complainant of the Superintendent's decision. The complainant shall within five (5) school days notify the Superintendent whether the complainant accepts the decision; failure to identify any points of the decision with which the complainant does not agree shall be considered to be acceptance of the decision or the points with which the complainant has not identified disagreement.
- 8) If the above process does not resolve the complaint, an appeal may be made to the Board of Education through the Superintendent by filing a notice of appeal with the Superintendent within ten (10) school days of the Superintendent's notification.

Legal Reference: Title IX

Date of Adoption: October 14, 2013
Date of Reaffirmation: November 12, 2018

Community Relations

Form For Filing Complaints

Madison County School District 59-0002
Norfolk Public Schools
512 Philip Avenue
P.O. Box 139
Norfolk, Nebraska 68702

Date:

Person Making Complaint:

Address:

Phone:

(1) Name of child or person who you believe to have been unlawfully harassed:

(2) Statement of facts detailing date and manner in which child or person was harassed:

(3) Names of witnesses to the harassment:

(4) Relief requested (what I want done in response to this request):

The undersigned states: I have a reasonable belief that the facts in this complaint are true and accurate, I am familiar with the School District's Title IX and anti-discrimination grievance and complaint procedures, and I give permission for an investigation to be made into this complaint.

Received by: _____ Signature: _____
Date: _____

Date of Adoption: October 14, 2013
Date of Reaffirmation: November 12, 2018

Community RelationsADA and Section 504 Grievance Procedure

The following grievance procedure shall be used for resolution of complaints of alleged violations of the Americans with Disabilities Act of 1990 (ADA) or Section 504 of the Rehabilitation Act of 1973:

- 1) Complaints shall be filed with the ADA and Section 504 Coordinator. Complaints shall be made in writing, unless the Complainant's disability prevents such, in which event the Complaint can be made verbally.
- 2) Complaints shall set forth: (a) the name of the Complainant, (b) the address and telephone number or other such information sufficient to enable the Coordinator to contact the Complainant, (c) a brief description of the alleged violation, and (d) the relief requested by the Complainant.
- 3) Complaints shall be investigated by the Coordinator or the Coordinator's designee. Investigations shall be thorough, but informal, and the Complainant shall be given a full opportunity to submit evidence relevant to the complaint.
- 4) The Coordinator shall make a decision on the Complaint within thirty (30) days of the filing of the Complaint, unless such time period is extended by agreement with the Complainant or a longer period is reasonably necessitated by the circumstances. The decision shall be made in writing, shall set forth the Coordinator's proposed resolution of the Complaint, and shall be forwarded to the Complainant.
- 5) The Complainant shall have ten (10) days from the date the Coordinator's decision is sent to the Complainant to accept or reject the Coordinator's proposed resolution. The Complainant shall be deemed to have accepted the proposed resolution unless the Complainant rejects the proposed resolution within such time period.
- 6) In the event the Complainant rejects the proposed resolution, the Complainant shall be given the opportunity to file a request for reconsideration within ten (10) days from the date the Coordinator's decision is sent to the Complainant. The request for reconsideration shall be filed with the Coordinator. Upon receipt of the request for reconsideration, the Coordinator shall promptly forward the request for reconsideration and all evidence received by the Coordinator in connection with the Complaint to a third person for review (either an administrator or other employee of the District, or members of the Board of Education or Committee of the Board).
- 7) A decision on the request for reconsideration shall be made within ten (10) days after the request for reconsideration was filed unless the Board or Committee of the Board is the reviewer, in which event the decision shall be made within thirty (30) days of the filing of the request for reconsideration, unless such time period is

extended by agreement with the Complainant or a longer period is reasonably necessitated by the circumstances.

Legal Reference: Americans with Disabilities Act of 1990 (ADA)
 Section 504 of the Rehabilitation Act of 1973 (Section 504)

Date of Adoption: October 14, 2013
Date of Reaffirmation: November 12, 2018

Community RelationsDesignation of Coordinator

Norfolk Public Schools does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities.

The Superintendent shall either coordinate or designate one or more persons to coordinate Norfolk Public School's compliance with the requirements of the Americans with Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973, as amended (ADA and Section 504).

The Coordinator shall take such actions as required to maintain compliance with such laws; to provide information concerning such laws and their applicability to the services, programs, or activities of the District; and to resolve any complaints or grievances related to alleged non-compliance by the District with such laws.

In the event an employee has a disability and is in need of a reasonable accommodation to perform the employee's duties or to otherwise receive benefits and privileges of employment equal to those enjoyed by similarly-situated employees without a disability, the employee is to inform their supervisor and request a meeting with the ADA Coordinator to discuss the provision of reasonable accommodations.

In the event a student has a disability and needs or is believed to need special education or related services, the 504 Coordinator shall initiate the 504 evaluation and accommodation process.

Legal Reference: Americans with Disabilities Act of 1990 (ADA)
 Section 504 of the Rehabilitation Act of 1973 (Section 504)

Date of Adoption: October 14, 2013
Date of Reaffirmation: November 12, 2018

Community Relations

Service Animals

Individuals with a disability shall be permitted to use a service animal on school premises as and to the extent provided by law.

1. Definition of Service Animal

A service animal is a dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability. Other species of animals are not service animals for the purposes of this definition, though miniature horses are in certain circumstances entitled to similar treatment.

The work or tasks performed by a service animal must be directly related to the handler's disability. Examples of work or tasks that a service dog may perform to meet this definition include:

- Navigation: assisting individuals who are blind or have low vision with navigation and other tasks,
- Alerting: alerting individuals who are deaf or hard of hearing to the presence of people or sounds,
- Protection: providing non-violent protection or rescue work,
- Pulling: pulling a wheelchair,
- Seizure: assisting an individual during a seizure,
- Allergens: alerting individuals to the presence of allergens,
- Retrieving: retrieving items such as medicine or the telephone,
- Physical support: providing physical support and assistance with balance and stability to individuals with mobility disabilities, and
- Interrupting behaviors: helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

Work or tasks that are excluded from meeting the definition are:

- Guard dogs: the crime deterrent effects of an animal's presence and
- Companion dogs: the provision of emotional support, well-being, comfort, or companionship.

2. Permit Presence of Service Animals

An individual with a disability shall be permitted to be accompanied by his or her service animal in all areas where members of the public, participants in services, programs or activities, or invitees, as relevant, are allowed to go. A bona fide trainer of a service animal also has the right to be accompanied by such animal in training. The individual may not be required to pay an extra fee for the service animal to attend events for which a fee is charged.

Service animals may be excluded from school premises if:

- a. The service animal is out of control and the service animal's handler does not take effective action to control it;
- b. The service animal is not housebroken; or

- c. The presence of the service animal poses a direct threat to the health or safety of others. To determine whether a “direct threat” exists, an “individualized assessment” is to be made to ascertain: the nature, duration, and severity of the risk; the probability that the potential injury will actually occur; and whether reasonable modifications of policies, practices, or procedures or the provision of auxiliary aids or services will mitigate the risk.

3. Control of the Service Animal.

The service animal must be under the control of its handler. In most cases, the dog must have a harness, leash, or other tether. The service animal does not need to be on a leash, however, if the handler is unable because of a disability to use a leash. A leash is also not required if it would interfere with the service animal’s safe, effective performance of work or tasks. If either of the leash exceptions applies the service animal must be under the handler’s control via voice control, signals, or other effective means.

4. Responsibility for Care or Supervision.

The school district is not responsible for the care or supervision of the service animal. The individual with the service animal shall be liable for any damage done to the premises or facilities or to any person by such animal.

5. Inquiries.

When addressing a service animal matter, staff shall not ask about the nature or extent of the person’s disability.

Staff may not ask questions about the dog’s qualifications as a service animal when it is readily apparent that the dog is trained to do work or perform tasks for an individual with a disability. Examples include where the dog is observed guiding an individual who is blind or has low vision, pulling a person’s wheelchair, or providing assistance with stability or balance to an individual with an observable mobility disability.

Where it is not readily apparent that the dog qualifies as a service animal, staff may ask if the dog’s presence is required because of a disability and what work or task the dog has been trained to perform. Staff may not require documentation, such as proof that the dog has been certified, trained, or licensed as a service animal.

Legal Reference: Americans with Disabilities Act of 1990 (ADA), 28 CFR §28.104 and §35.136; Section 504 of the Rehabilitation Act of 1973 (Section 504); and Neb. Rev. Stat. §§20-126.01 and 20-127

Date of Adoption: October 14, 2013

Date of Reaffirmation: November 12, 2018

Community Relations

Fund Raising Activities

Fundraising is the selling of a product, providing a service or activity, or requesting donations of any kind. School fundraising directly funds school programs and student organizations.

A. General Guidelines.

The School Board of Norfolk Public Schools recognizes a desire and a need for ongoing fundraising support. The school board also recognizes a need for restraint to prevent fundraising activities from becoming too numerous and overly demanding on employees, students, and the general public.

All fundraising for student organizations and charitable giving campaigns must have prior administrative approval. School District employees who supervise official school programs or extracurricular activities are directed not to organize, conduct, or involve students in fundraising activities unless the fundraising activity has been approved by the building administration.

B. Student Organization Fundraising.

Student organizations are groups that are sponsored by the district and approved by the school board. They are designed to provide opportunities for students to participate, on an individual or group basis, in school and public events for the improvement of skills. Student organizations are directed or supervised by School District staff.

1. Approval Criteria. Student organization fundraising activities are to be considered for approval based on the following criteria: (1) the project will be fun and safe for students, (2) students will not be exploited for sectarian, political, or commercial purposes, (3) the project will accomplish the goals for the fundraiser without undue risk of financial loss, (4) the project will be consistent with the mission and goals of the School District and the student organization, (5) the number of fundraisers run by the particular student organization and within the school and the District within the last twelve months, and (5) the project meets all legal requirements.
2. Food Sales. The sale of foods as a fundraiser is subject to the School Wellness Policy.
3. Safety Considerations. The District does not sponsor activities involving driving vehicles unless a school employee or sponsor is driving. Parent permission must be given before any student is permitted to participate in door-to-door sales.
4. Non-Approved Activities. The following activities may not be approved as fundraising activities: lotteries, car bashes (or other comparable destructive activity), direct solicitation of money, and labor auctions.
5. Contracts. Teachers, coaches and sponsors are not authorized to sign contracts for the procurement of items to be sold or used in student organization fundraisers.

Any contract that obligates school funds shall be submitted to the building principal for approval and execution.

6. Purchases. All purchases related to student organization fundraisers are to be made in the school district name. Deliveries of fundraising items for sale shall be made to the school building, not to personal addresses. Items shall be kept in a secure place to avoid theft. Items which are overpriced or of an embarrassing or controversial nature to the school will be rejected. Items which are in direct competition with local businesses shall be avoided where practicable.
7. Money-Handling. All funds collected must be given by the fundraiser sponsor intact (i.e., cash and checks must be deposited in the same cash/check mix in which they were received) to the building principal or designee for deposit into the School District depository account the next school day following receipt, or as soon as possible. Funds may not be deposited into personal accounts and may not be taken home.
8. Inventory. The fundraiser sponsor shall maintain an inventory of items related to the project. Upon completion of the project, unsold items may not be given away. The items shall be returned to the vendor for credit, sold at reduced prices in a clearance sale, or kept for sale in a future student organization fundraising event.
9. Disbursement of Fundraising Proceeds. Fundraising proceeds shall be disbursed to and used by the student organization for the purposes for which the project was initiated.
10. Records. The fundraiser sponsor shall submit all records related to the fundraising project at the conclusion of the project. The records to be maintained and submitted include: fundraiser approval, purchase order or procurement card receipt, invoices and packing slips, student checkout sheets, deposit receipts, inventory of merchandise and list of unsold merchandise, receipt for return of merchandise and records of credit or receipt for returned merchandise.
11. Student Conduct. All students who participate in approved fundraising activities are expected to represent the school, the student organization, and the community in a positive manner. All rules pertaining to student conduct and student discipline extend to student fundraising activities.

If a donation of cash or equipment is offered to a staff member for a school organization or the School District, the coach or sponsor shall refer the intended donor to the building administration. If the donor insists on giving the cash or equipment immediately, the staff member shall turn the donation over to the building principal immediately upon receipt.

Coaches or sponsors who also coach, manage or otherwise participate in club teams or similar non-school organizations must clearly separate any student organization fundraising from fundraising activities for their club team. Such individuals who receive donation offers must request that the donor be very clear as to whether the donation is intended for the student organization or the club team.

C. Fundraising by Outside Organizations.

Outside organizations are non school-funded groups such as parent/teacher organizations, sports booster groups, and commercial enterprises that provide supplementary services to existing school entities. Outside organizations are separate and apart from the School District. Decisions on fundraising activities and the expenditure of fundraising proceeds should involve consultation with the school administration.

Independent sales consultants may not use schools as a source of sales, even if the consultant intends to donate a portion of the funds raised to the school. An independent sales consultant includes individuals who operate as a franchisee for businesses that sell products such as food storage containers, cosmetics, etc.

D. Charitable Giving Campaigns.

A charitable giving campaign is fundraising conducted for the purpose of providing money for a charitable cause not directly related to any District goal. Purposes for which such a campaign may be permitted include fundraising for student scholarships or student exchange programs, to assist families within the District who have experienced a catastrophe, or to fund community projects.

Any fund-raising activity conducted by any such organization using Norfolk Public Schools' facilities or using the District's name in solicitation of donations must have prior approval of the administration. If the request is approved, the organization shall include a statement that the Norfolk Public Schools is not endorsing the organization or campaign and has no affiliation with the event.

District funds cannot be used to off-set, front-fund, or pre-pay expenses for any charitable giving campaign. A charitable giving campaign shall not be permitted to conduct fundraising among the student population.

Date of Adoption: October 14, 2013
Date of Revision: December 10, 2018

Community RelationsGifts to the School District

The Board of Education welcomes monetary and material contributions or other types of citizen contributions to the general school program. All donations become the property of the School District and will be used in the interest of the children of the School District. Gifts must be of an appropriate nature and have a purpose consistent with that of the School District. Gifts should not add to staff responsibility or create inequities within the district, and they must be given without restriction to their use.

The Norfolk Public Schools Foundation is recognized as an appropriate tax-exempt charitable organization for receipt and management of such gifts.

Gifts to School Employees

Gifts to employees from parents or students, with a monetary value in excess of \$100, are to be referred to the Norfolk Public Schools Foundation for disbursement.

Students and patrons shall not in any way be encouraged to give personal gifts to school personnel. If gifts are offered, school personnel should minimize such acts and not give publicity or public recognition to such gifts or publicly praise the donor.

Gifts by School Employees

Gifts of significant monetary value to students by their teachers or other employees who serve the student as part of their employment are not to be made. Exceptions are allowed for a homebound or seriously ill child, and in other cases where administrative approval has been given.

Date of Adoption: October 14, 2013
Date of Reaffirmation: December 12, 2018

Community RelationsMemorial Policy

The loss of a loved one is always very difficult and the desire to remember that loved one is significant. The staff and administration of Norfolk Public Schools will adhere to the following guidelines when memorializing deceased students and staff.

Guidelines

1. School will not be routinely dismissed for funerals.
2. Parental permission is required in order for students to attend funerals.
3. Using school grounds or facilities for funerals will not be allowed.
4. ~~Parents need to provide for the transportation needs of their students to and from the funeral as well as the emotional support necessary before, during, and after the service. It is for those reasons that~~ Norfolk Public Schools will not transport students to and from funerals.
5. Memorials and monetary donations will be allowed for students who attended Norfolk Public Schools, staff who served the district, and community members.
6. All visible memorials will be of the same design. The design of the memorial will be a plaque or inscription no bigger than 8" X 10". The top of the plaque or inscription will contain the words, "In Memory of" with the deceased's name appearing below. The plaque or inscription will have no pictures or other ornamentation. The plaque may be affixed to an approved donated item, such as a tree, bench, flower planter, or picture or an inscription may be made directly on the donated item. The plaque or inscribed item will be offered to the parents, spouse, or relatives of the deceased when it is removed. If no one wants the plaque or inscribed item, it will be disposed of.
7. All memorials must be pre-approved by the administration and may be removed by the administration.
8. No memorials will be acceptable that alter the conduct of a regular school day.
9. No memorials will be acceptable that alter school activities or the school activities schedule.
10. No memorials will be acceptable that require the retirement or discontinued use of school property.
11. No memorials will be acceptable that infringe on the separation of church and state.
12. No memorials will be acceptable that require the use of public funds for purchase, development, or maintenance.
13. Money may be donated to a fund on behalf of the deceased and commemorated with an appropriate size plaque no bigger than designated in guideline #6. Inscription should read, "In Memory of" followed by the deceased's name.
14. Anyone donating money to the school on behalf of the deceased may make suggestions on how the money is to be used, but the final determination of how the funds will be used will be made by the administration. If those donating the funds cannot agree to this condition, the money will be returned.
15. A partial and acceptable list of items that might be purchased with memorial funds include:
 - a. Purchase of library books
 - b. Purchase of computers
 - c. Purchase of software
 - e. Purchase of athletic equipment

- f. Purchase of shop or technical equipment
 - g. Monetary gifts designated to a specific curricular area
 - h. Landscaping improvements to the school's property
 - i. Purchase of improvements to the school's physical plant
16. Honorary diplomas may be privately awarded to the family of students who were enrolled in grades 9-12 at Norfolk Senior High at the time of their death. A flower arrangement will be placed at the graduation ceremony with the notation that it is "in honor of all classmates who couldn't be with us today."
17. No scholarships or awards in the deceased's name will be set up by the school. Scholarships awards, and monetary donations in the deceased's name shall be arranged with the Norfolk Public Schools' Foundation.
18. The Board of Education recognizes the guidelines listed above are not an all-encompassing list and respectfully reserve the right to exercise its best judgment for those instances not covered by the guidelines appearing above.

Date of Adoption: October 9, 2017
Date of Revision: March 12, 2018
Date of Revision: December 10, 2018