

Board of Education Regular Meeting  
Monday, November 15, 2021 6:00 PM  
Middle School/High School Media Center  
1842 Furnas St  
Ashland, NE 68003

1. Call to Order. Roll Call.
2. Acknowledge of Open Meetings Law posting.
3. Pledge of Allegiance.
4. Recognition of public participation
5. Visitors and Communication from the public.
6. Approval of changes in the mailed agenda and/or changes in the agenda order.
7. Approval of Consent Agenda Items.
  - 7.1. Approval of Minutes of previous meetings
  - 7.2. Acceptance of Financial Reports
  - 7.3. Action on Claims
  - 7.4. Approval of Contracts
  - 7.5. Motion to excuse /approve the absence of board member(s)
8. Administrators' and Practitioners' Reports
  - 8.1. Ms. Finkey
  - 8.2. Ms. Bray
  - 8.3. Mr. Jacobsen
  - 8.4. Mr. Libal
9. Old Business
10. New Business

- 10.1. Discussion and action to approve the 2020-2021 Audit. (Attached)
- 10.2. Discussion and action related to policy updates as provided by KSB Law. (Attached)
- 10.3. Discussion and action related to Board Policy 5004 - Option Enrollment. (Attached)
- 10.4. Discussion and action related to the Land Development Agreement.
- 10.5. Discuss, consider, and take all necessary action to approve the Middle School Building Guaranteed Maximum Price (GMP) as provided by Hausmann Construction.
- 10.6. Certified and non-certified staff resignations.
11. Informational Items
12. Call for Next Meeting
  - 12.1. The next meeting is set for Monday, December 20, 2021 at 6:00 pm. All meetings are held in Ashland-Greenwood Middle/High School, Media Center at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 705 N 17th Ave., Suite 3, Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and i3 Bank, 2433 Silver Street, Ashland, All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St., Ashland, NE 68003.
13. Adjournment.
  - 13.1. Board of Education Information:

***BOARD OF EDUCATION MEETING INFORMATION:***

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

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

***INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:***

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**REQUEST FOR CLOSED SESSIONS:**

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

**Ashland-Greenwood Public Schools  
Board of Education Special Meeting Minutes  
Wednesday, November 10, 2021**

**Opening**

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Wednesday, November 10, 2021

**Attendance**

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

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

**Notice**

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

1. Call to Order. Roll Call.

A special meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session at 7:00 p.m. on 10th of November, 2021 by President Nygren.

Notice of the meetings are posted in advance in the District Office, 705 N 17th Ave., Suite 3, Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and i3 Bank 2433 Silver Street, Ashland, NE.

2. Acknowledge of Open Meetings Law posting.

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

3. Pledge of Allegiance.

All stood and recited the Pledge of Allegiance.

4. Old Business

5. New Business

5.1. Discuss, consider, and take all necessary action to approve the Middle School Building Guaranteed Maximum Price (GMP) as provided by Hausmann Construction.

Motion to enter closed session to discuss and consider the Middle School Building Guaranteed Maximum Price (GMP) as provided by Hausmann Construction and to provide negotiations guidance to the Superintendent concerning the same because it is necessary to protect the public interest, made by Karen Stille and seconded by Suzanne Sapp, at 7:02 pm Passed.

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

6. Reconvene from Closed Session

Motion to Reconvene from Closed Session at 8:50 pm, made by Ally Miller and seconded by Suzanne Sapp, Passed.

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

7. Informational Items

8. Call for Next Meeting

8.1. The next meeting is set for Monday, November 15th, 2021 at 6:00 p.m. All meetings are held in Ashland-Greenwood Middle/High School, Media Center at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 705 N 17th Ave., Suite 3, Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and i3 Bank, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 705 N 17th Ave., Suite 3, Ashland, NE 68003.

9. Adjournment.

Motion to adjourn the meeting at 8:53 pm., made by Karen Stille and seconded by Suzanne Sapp, Passed.

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

9.1. Board of Education Information:

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

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

**REQUEST FOR CLOSED SESSIONS:**

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

**Ashland-Greenwood Public Schools  
Board of Education Special Meeting Minutes  
Thursday, October 28, 2021**

**Opening**

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Thursday, October 28, 2021

**Attendance**

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

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

**Notice**

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

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

1. Call to Order. Roll Call.

A special meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session at 7:00 p.m. on 28th of October, 2021 by President Nygren.

Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE Bank of Ashland 2433 Silver Street, Ashland, NE.

2. Acknowledge of Open Meetings Law posting.

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

### 3. Pledge of Allegiance.

All stood and recited the Pledge of Allegiance.

### 4. Old Business

### 5. New Business

5.1. Discuss, consider and take all necessary action to approve the infrastructure (street paving) package as presented by JEO.

Motion to approve the infrastructure (street paving) package as presented by ., made by Russ Westerhold and seconded by Eric Beranek, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

Discussion was held on the infrastructure bid packages.

5.2. Discuss, consider and take all necessary action to approve the contract as presented by Terracon related to concrete and soil testing services. (Attached)

Motion to approve Terracom contract, made by Eric Beranek and seconded by Russ Westerhold, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

5.3. Discuss, consider, and take all necessary action to approve the Middle School Building Guaranteed Maximum Price (GMP) as provided by Hausmann Construction.

Motion to to table this item until all board members are present for a Special Board meeting to be held on Wednesday, November 10, 2021 at 7:00 pm., made by Russ Westerhold and seconded by Ally Miller, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

Discussion was held and felt by members present to table this item until all board members are present for a Special Board meeting to be held on Wednesday, November 10, 2021 at 7:00 pm.

5.4. Moved to close session to discuss, consider, and take action on a parent appeal regarding a confidential student matter.

Motion for the board to enter closed session to discuss the appeal and board's response, including discussion about student records and the contents thereof, and to discuss and consider legal advice from the school district's attorney, which is necessary to protect student confidences required by state and federal law and to protect the attorney-client privilege, which is in the public's interest, made by Russ Westerhold and seconded by Ally Miller, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

5.5. Reconvene from Closed Session.

Motion to reconvene at 9:30 pm, made by Russ Westerhold and seconded by Ally Miller, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

Motion to authorize the board President to prepare, sign and deliver the Board's determination based on the complaint procedure appeal, made by Russ Westerhold and seconded by Ally Miller, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

#### 5.6. Certified and non-certified staff resignations.

#### 6. Informational Items

#### 7. Call for Next Meeting

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#### 8. Adjournment.

Motion to adjourn the meeting at 9:31 p.m., made by Eric Beranek and seconded by Russ Westerhold, Passed.

Eric Beranek: Yea, Ally Miller: Yea, David Nygren: Yea, Russ Westerhold: Yea

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### **REQUEST FOR CLOSED SESSIONS:**

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**Ashland-Greenwood Public Schools  
Board of Education Regular Meeting Minutes  
Monday, October 18, 2021**

**Opening**

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Monday, October 18, 2021

**Attendance**

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

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

**Notice**

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

1. Call to Order. Roll Call.

A regular meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session at 6:00 p.m. on 18th of October, 2021 by President Nygren.

Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE Bank of Ashland 2433 Silver Street, Ashland, NE.

2. Acknowledge of Open Meetings Law posting.

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

3. Pledge of Allegiance.

All stood and recited the Pledge of Allegiance.

4. Recognition of public participation

5. Visitors and Communication from the public.

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

7. Approval of Consent Agenda Items.

Motion to approve the consent agenda including previous board meeting minutes, current monthly financial statements for all accounts and current monthly claims for all accounts. No contracts were presented., made by Suzanne Sapp and seconded by Karen Stille, Passed.

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

7.1. Approval of Minutes of previous meetings

7.2. Acceptance of Financial Reports

7.3. Action on Claims

7.4. Approval of Contracts

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

8. Old Business

9. New Business

9.1. Discussion and action to approve new AGPS Foundation Board Members.

Motion to to approve new AGPS Foundation Board Members Liz Flynn and Brittany Behrens, made by Karen Stille and seconded by Russ Westerhold, Passed.

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

9.2. Discussion and action related to 2022-23 staffing needs. (Attached)

Motion to approve staffing needs for 2022-23 as presented, made by Karen Stille and seconded by Ally Miller, Passed.

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

Discussion of staffing needs/ requests. Like to add 2 positions for the 2021-2022 school year. Elem SPED (at start of semester 2022) Admin Asst at start of second semester too. For 2022-2023, Elem classroom teacher, Speech Pathologists and MS Principal.

9.3. Discussion and action to move to closed session. Personnel: For the protection of public interest and for the prevention of needless injury to the reputation of individual.

Motion to move to closed session at 6:47 pm. Personnel: For the protection of public interest and for the prevention of needless injury to the reputation of individual., made by Russ Westerhold and seconded by Karen Stille, Passed.

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

#### 9.4. Reconvene.

Motion to reconvene at 7:15 pm, made by Suzanne Sapp and seconded by Russ Westerhold, Passed.

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

#### 9.5. Certified and non-certified staff resignations.

#### 10. Informational Items

#### 11. Call for Next Meeting

11.1. A Special Board meeting will be held on Thursday, October 28, 2021 at 7:00 p.m in the Ashland-Greenwood Middle/High School, Media Center at 1842 Furnas Street, Ashland, NE 68003. The next meeting is set for Monday, November 15, 2021 at 6:00 p.m. All meetings are held in Ashland-Greenwood Middle/High School, Media Center at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St., Ashland, NE 68003.

#### 12. Adjournment.

Motion to adjourn the meeting at 7:18 p.m., made by Russ Westerhold and seconded by Karen Stille, Passed.

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

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**ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT**

**Oct-2021**

**GENERAL FUND**

Beginning Balance \$ 4,200,883.28

RECEIPTS

10/1/21	Cass County Property Taxes	\$	53,727.37		
10/5/21	IDEA	\$	110,455.00		
10/7/21	PS Tuition	\$	300.00		
10/7/21	Saunders Co MV	\$	38,077.79		
10/7/21	Saunders Co Property Tax	\$	68,573.85		
10/7/21	Saunders Co Fines	\$	1,673.61		
10/7/21	Saunders Co Interest	\$	965.46		
10/7/21	Saunders Co Pro Rate MV	\$	1,847.95		
10/15/21	PS Tuition	\$	75.00		
10/12/21	Sarpy County Property Taxes	\$	53.63		
10/12/21	Sarpy County MV	\$	2.13		
10/12/21	Cass County Interest	\$	571.05		
10/12/21	Cass County MV	\$	17,786.92		
10/12/21	Cass County Property Taxes	\$	15,602.46		
10/12/21	Cass County Fines	\$	1,161.12		
10/12/21	Cass County Pro Rate MV	\$	689.19		
10/20/21	PS Tuition	\$	375.00		
10/21/21	Saunders Co Property Tax	\$	25,538.20		
10/21/21	Saunders Co Interest	\$	566.69		
10/21/21	PS Tuition	\$	19.50		
10/29/21	State Aid	\$	126,650.00		
10/28/21	PS Tuition	\$	75.00		
10/28/21	Cass County Property Taxes	\$	18,734.30		
10/31/21	F & M Interest	\$	295.84		
10/31/21	NLAP Interest	\$	9.37		
10/30/21	F & M CD Accrued Interest	\$	659.52		
				\$ 484,485.95	\$ 4,685,369.23

DISBURSEMENTS

Oct Claims	\$	1,029,367.82		
Refunds/Rebates/Sub Reimbursement	\$	(129.65)		
<b>Total</b>			\$ 1,029,238.17	\$ 3,656,131.06
<b>ENDING BALANCE</b>				<u>\$ 3,656,131.06</u>

RECONCILIATION

NLAF Liquid Balance	\$	467,789.67		
Plus F&M Bank Balance	\$	1,761,045.31		
Plus General Fund Investments	\$	1,476,315.24		
Less: Outstanding Claims	\$	49,019.16		
Reconciled Balance	\$	3,656,131.06		\$ 3,656,131.06

**ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT**

**Oct-2021**

**ADMINISTRATIVE OPERATIONS ACCOUNT**

Beginning Balance \$ 2,307.64

RECEIPTS

GF # 044220 GF # 042221 \$ 1,152.69

**Total** \$ 1,152.69 \$ 3,460.33

DISBURSEMENTS

10/1/21 J Finkey, Mileage \$ 143.36

10/8/21 NE Statebandmaster Band Competition \$ 175.00

10/8/21 NE Academic Decathlon, Competition \$ 60.00

10/21/21 J Lee, Staff Wkshop Mileage \$ 40.32

10/21/21 V Clark Transportation Mileage \$ 29.12

10/26/21 Tom Walsh, Supplies \$ 12.53

**Total** \$ 0.00 \$ 3,460.33

Ending Balance \$ 3,460.33

RECONCILIATION

Bank Balance \$ 3,275.32

Less: Claims Outstanding \$ 275.32

check clearing error

Reconciled Balance \$ 3,000.00 \$ 3,000.00

**PAYROLL ACCOUNT**

Beginning Balance \$ 16,926.42

RECEIPTS

General Fund \$ 686,530.48

Hot Lunch \$ 17,550.35

Employee Prems 1468.58

FM National Bank: Interest \$ 5.83

**Total** \$ 705,555.24 \$ 722,481.66

DISBURSEMENTS

Net Payroll \$ 428,558.36

Retirement \$ 117,940.07

State Tax Withholdings \$ 21,245.64

Federal/FICA Taxes \$ 136,336.76

Retiree Life Insurance Mo. Premium \$ 140.00

Retiree Eye Insurance Mo Premium \$ 47.16

Health Ins Premium \$ 1,468.58

**Total** \$ 705,736.57 \$ 16,745.09

Ending Balance \$ 16,745.09

RECONCILIATION

Bank Balance \$ 134,685.16

Outstanding Checks \$ 117,940.07

Reconciled Balance \$ 16,745.09 \$ 16,745.09

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

**Oct-2021**

Beginning Balance			\$	48,551.12
<u>RECEIPTS</u>				
Employee Payroll Deposit	\$	11,394.16		
I 3 Bank: Interest	\$	3.40		
<b>Total</b>			\$	11,397.56
			\$	59,948.68
<u>DISBURSEMENTS</u>				
Employee Benefits	\$	20,841.57		
<b>Total</b>			\$	20,841.57
			\$	39,107.11
Ending Balance			\$	39,107.11
<u>RECONCILIATION</u>				
Bank Balance	\$	39,107.11		
Reconciled Balance	\$	39,107.11		
			\$	39,107.11

**SPECIAL BUILDING ACCOUNT**

Beginning Balance			\$	31,887,391.12
<u>RECEIPTS</u>				
Cass County	\$	14,011.29		
Sarpy County	\$	0.33		
Saunders County	\$	15,286.70		
F & M Interest	\$	396.85		
NLAF Interest	\$	302.51		
<b>Total</b>			\$	29,997.68
			\$	31,917,388.80
<u>DISBURSEMENTS</u>				
Oct Claims	\$	1,078,536.35		
<b>Total</b>			\$1,078,536.35	\$ 30,838,852.45
Ending Balance				\$ 30,838,852.45
<u>RECONCILIATION</u>				
F&M Bank Balance	\$	1,877,724.26		
NLAF #9300590 Balance	\$	28,465,128.19		
Plus Special Building Investments	\$	496,000.00		
Reconciled Balance	\$	30,838,852.45		
				\$ 30,838,852.45

**ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT**  
**QUALIFIED CAPITAL PURPOSE FUND**

**Oct-2021**

Beginning Balance \$ 69,708.78

RECEIPTS

Interest \$ 2.96

**Total** \$ 2.96 \$ 69,711.74

DISBURSEMENTS

**Total** \$ -

Ending Balance \$ 69,711.74

RECONCILIATION

Bank Balance \$ 69,711.74

Less: Outstanding Claims \$ -

Reconciled Balance \$ 69,711.74 \$ 69,711.74

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**DEPRECIATION FUND**

Beginning Balance \$ 1,089,607.82

RECEIPTS

F&M Bank, Interest \$ 0.64

NLAF Interest \$ 8.45

NLAF CD Accrued Interest

**Total** \$ 9.09 \$ 1,089,616.91

DISBURSEMENTS

Disbursements

**Total** \$ - \$ 1,089,616.91

Ending Balance \$ 1,089,616.91

RECONCILIATION

F & M Bank Balance \$ 25,060.84

NLAF Balance \$ 816,556.07

Plus Depreciation Investments \$ 248,000.00

Less: Outstanding Claims \$ -

\$ 1,089,616.91

Reconciled Balance \$ 1,089,616.91 \$ 1,089,616.91

**ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT**

**Oct-2021**

**STUDENT FEE FUND**

Beginning Balance			\$	13,204.81
<u>RECEIPTS</u>				
Cap and Gown Fees				
Student Fees	\$	105.00		
College Drop Fee				
Interest I3 Bank	\$	1.02		
<b>Total</b>			\$	106.02
			\$	13,310.83
<u>DISBURSEMENTS</u>				
Frat Trax LLC Homecoming DJ	\$	450.00		
AG Activity Homecoming Admissions	\$	411.00		
<b>Total</b>			\$	861.00
Ending Balance			\$	<u>12,449.83</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	12,449.83		
Claims Outstanding	\$	-		
Misdirected Deposit				
Reconciled Balance	\$	<u>12,449.83</u>		<u>\$ 12,449.83</u>

**HOT LUNCH ACCOUNT**

	Beginning Balance		\$	40,487.14
<u>RECEIPTS</u>				
Student and Staff Deposits	\$	3,610.55		
Online Student Deposits	\$	5,902.21		
Federal Reimbursement	\$	108,033.37		
State Reimbursement				
F&M Bank: Interest	\$	2.36		
Vending Payment				
<b>Total</b>			\$	117,548.49
			\$	158,035.63
<u>DISBURSEMENTS</u>				
Wages & Benefits	\$	18,647.12		
Food/ Supplies/ Contracted Services	\$	49,698.60		
Rebate/ Food Payment		(\$497.13)		
<b>Total</b>			\$	67,848.59
			\$	90,187.04
Ending Balance			\$	<u>90,187.04</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	90,250.29		
Claims Outstanding	\$	63.25		
	\$	<u>90,187.04</u>		
Receipts Outstanding				
Reconciled Balance	\$	<u>90,187.04</u>		<u>\$ 90,187.04</u>
Student and Staff Deposits Held on Account - End of Month	\$		\$	30,292.30

**INVESTMENTS**

Date Bought	Security Description	Rate	Investment
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**General Fund Investments**

1/30/15	Farmers & Merchants Bank, Ashland	0.550%	\$ 872,851.64
10/22/17	Bank of Ashland, Ashland	0.850%	\$ 107,463.60
11/10/20	First Capital Bank	0.350%	\$ 248,000.00
11/10/20	Third Coast Bank Ssb	0.350%	\$ 248,000.00
<b>Total Investments</b>			\$ 1,476,315.24

**Depreaction Fund Investments**

12/17/20	Preferred Bank, LosAngeles, CA	0.250%	\$ 248,000.00
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**Special Building Fund Investments**

4/12/21	CD First Bank of Ohio, OH	0.200%	\$ 248,000.00
4/12/21	Tab Bank, UT	0.200%	\$ 248,000.00
			\$ 496,000.00

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

**BANK OF ASHLAND**

FDIC INSURANCE	\$ 250,000.00
Total Secured	\$ 250,000.00

**FARMERS AND MERCHANTS BANK**

FDIC INSURANCE	\$ 250,000.00
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**Pledged Safekeeping Security**

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

Total Secured	\$ 3,250,000.00
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**FINANCIAL STATEMENT  
ACTIVITY FUND**

**FOR MONTH ENDING Oct-2021**

				<b>Beginning Balance</b>		<b>\$ 76,203.91</b>
<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Description</b>	<b>Receipt</b>	<b>Disbursed</b>	<b>Balance</b>
<b>ATHLETICS</b>						<b>\$ 15,669.62</b>
<b>Receipts</b>						
10/1/21		Patron	Activity Pass	\$ 50.00		
10/1/21		Roncali High School	AG XC entry fee	\$ 100.00		
10/1/21		Various	VB trny gate	\$ 852.00		
10/4/21		Multiple Schools	XC and VB entry fees	\$ 440.00		
10/4/21		Various	Gate AGVB 10/2	\$ 736.00		
10/5/21		Various	Gate Dist SB 10/4	\$ 1,695.75		
10/5/21		Various	Gate MSVB 10/4	\$ 371.00		
10/6/21		Various	Gate Dist SB 10/4	\$ 25.00		
10/6/21		Various	Gate MSFB 10/5	\$ 399.00		
10/6/21		Various	Gate MSFB 10/5	\$ 5.00		
10/7/21		Schinck	Activity Pass	\$ 25.00		
10/8/21		Schink	Activity Pass	\$ 50.00		
10/8/21		Gross Catholic	VB entry fee	\$ 110.00		
10/12/21		Ralston High School	AG VB entry fee	\$ 110.00		
10/12/21		Various	Gate JVFB 10/11	\$ 229.00		
10/12/21		Various	Gate VFB 10/8/21	\$ 3,292.00		
10/13/21		Various	MSFB Gate	\$ 310.00		
10/15/21		Various	VVB NCC Gate	\$ 166.00		
10/22/21		Various	Gate VVB 10/21	\$ 592.00		
10/22/21		Various	VFB Gate 10/22/21	\$ 1,830.00		
<b>Disbursements</b>		October Activity Workers			\$ 3,086.25	
		October Supplies & Services			\$ 7,950.47	
		October Officials			\$ 7,776.00	
		October Entry Fees			\$ 3,556.00	
<b>TOTALS</b>				<b>\$11,387.75</b>	<b>\$ 22,368.72</b>	<b>\$ 4,688.65</b>
<b>ALUMNI Projects</b>						<b>\$ 2,869.99</b>
<b>TOTALS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,869.99</b>
<b>BAND</b>						<b>\$ 372.83</b>
<b>TOTALS</b>				<b>\$0.00</b>	<b>\$ -</b>	<b>\$ 372.83</b>
<b>BLUE TEAM</b>						<b>\$ 327.30</b>
<b>TOTALS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 327.30</b>
<b>DRAMA</b>						<b>\$ 2,425.28</b>
10/27/21	015681	Playscripts, Inc	Play		\$ 321.58	
<b>TOTALS</b>				<b>\$0.00</b>	<b>\$ 321.58</b>	<b>\$ 2,103.70</b>
<b>ELM BOOK FAIR</b>						<b>\$ 813.76</b>
<b>TOTALS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 813.76</b>

**FINANCIAL STATEMENT  
ACTIVITY FUND**

**FOR MONTH ENDING Oct-2021**

<b>ELM STAFF</b>							\$	1,501.64
10/20/21		1st Choice	Vending	\$	46.05			
		TOTALS			\$46.05	\$	-	\$ 1,547.69
<b>ELM STUDENT COUNCIL</b>							\$	4,845.12
		TOTALS			\$0.00	\$	-	\$ 4,845.12
<b>FBLA</b>							\$	4,638.93
10/1/21	015614	NO FRILLS/SPARTANNASH	FBLA incentives			\$	81.19	
10/7/21		Mahoney State Park	Room refund	\$	365.00			
10/7/21		Bottoff	T-shirt order	\$	20.00			
10/21/21	015647	Future Business Leaders of	FBLA dues			\$	120.00	
10/21/21	015640	Ashland-Greenwood Booste	FBLA Senior Poster			\$	54.57	
10/27/21		AG Activities Fund	FBLA softball workers	\$	288.00			
10/29/21		Various	Fundraising	\$	2,584.50			
10/29/21		Various	Fundraising	\$	200.00			
10/29/21	015685	Cash Drawer	Start up for FBLA			\$	150.00	
		TOTALS		\$	3,457.50	\$	405.76	\$ 7,690.67
<b>FFA</b>							\$	25,928.56
10/7/21		NE FFA Foundation	Donation	\$	118.69			
10/8/21	015628	Grafton & Associates	FFA Dues			\$	990.00	
10/15/21		Various	Pie a President	\$	59.43			
10/15/21		Various	FFA T-shirt sales	\$	115.00			
10/19/21		Various	T-shirt sales	\$	170.00			
10/21/21		Various	T-shirt sales	\$	20.00			
10/21/21	015648	Grafton & Associates	FFA Dues			\$	25.00	
10/25/21		Various	T-shirt sales	\$	35.00			
10/26/21		Various	T-shirt sales	\$	160.00			
10/27/21		Various	T-shirt sales	\$	55.00			
10/29/21		Various	T-shirt sales	\$	175.00			
		TOTALS			\$908.12	\$	1,015.00	\$ 25,821.68
<b>HONOR SOCIETY</b>							\$	550.46
		TOTALS			\$0.00	\$	-	\$ 550.46
<b>HS STUDENT COUNCIL</b>							\$	1,224.68
		TOTALS			\$0.00	\$	-	\$ 1,224.68
<b>MS/HS STAFF</b>							\$	1,688.40
		TOTALS			\$0.00	\$	-	\$ 1,688.40
<b>MS STUDENT COUNCIL</b>							\$	2,611.29
10/1/21	015614	NO FRILLS/SPARTANNASH	MS Tailgate supplies			\$	67.89	
10/11/21	015639	AG Hot Lunch	Breakfast /Lunch			\$	378.15	
		TOTALS			\$0.00	\$	446.04	2,165.25
<b>PROM ACCOUNT</b>							\$	3,968.87
		TOTALS			\$0.00	\$	0.00	\$ 3,968.87

**FINANCIAL STATEMENT  
ACTIVITY FUND**

**FOR MONTH ENDING Oct-2021**

<b>SENIORS</b>							\$	-	
							\$	-	
TOTALS				\$	-	\$	-	\$	-
<b>SKILLS USA (formerly SHOP)</b>							\$	709.11	
							\$	709.11	
TOTALS				\$0.00		\$0.00	\$	709.11	
<b>SPANISH CLUB</b>							\$	244.11	
							\$	244.11	
TOTALS				\$	-	\$	-	\$	244.11
<b>SPIRIT SQUAD</b>							\$	918.89	
10/1/21	015597	Anderson's/Taymark	HC crowns			\$	80.73		
10/1/21	015618	Power Music, Inc	Music			\$	165.00		
10/1/21		Student	Hip Hop Choreography	\$	50.00				
10/7/21		Students	NCA Cheer Camp	\$	329.00				
10/8/21		Students	Uniform and camp pay	\$	150.00				
10/8/21	015636	The Line Up	Dance Team uniforms			\$	2,390.70		
10/12/21		Various	HC dance gate	\$	720.00				
10/19/21		Teahon, Craig	Uniform and Hip hop pay	\$	115.00				
10/21/21		Various	HC dance admit	\$	411.00				
10/21/21	015659	NO FRILLS/SPARTANNA	Drink for HC dance			\$	124.76		
10/25/21		Varsity Spirit	Overpayment	\$	112.65				
							\$	45.35	
TOTALS				\$1,887.65		\$	2,761.19	\$	45.35
<b>SPEECH</b>							\$	-	
							\$	-	
TOTALS				\$0.00		\$	-	\$	-
<b>TALENTED/GIFTED ACTIVITES</b>							\$	133.23	
							\$	133.23	
TOTALS				\$	-	\$	-	\$	133.23
<b>VOCAL MUSIC</b>							\$	3,068.29	
							\$	3,068.29	
TOTALS				\$0.00		\$	-	\$	3,068.29
<b>YEARBOOK/ANNUAL Middle School</b>							\$	588.26	
10/25/21		Various	MS Yearbook	\$	45.00				
10/27/21		Student	MS Yearbook	\$	15.00				
							\$	648.26	
TOTALS				\$60.00		\$	-	\$	648.26

**FINANCIAL STATEMENT  
ACTIVITY FUND**

**FOR MONTH ENDING Oct-2021**

<b>YEARBOOK/ANNUAL High School</b>				\$	350.00
10/4/21	Various	HS yearbook ads	\$	750.00	
10/4/21	Jones Ins, Fam Chiro, Cntry	HS yearbook ads	\$	150.00	
10/8/21	Todd Valley	HS yearbook ads	\$	50.00	
10/8/21	Farmer's and Merchants	HS yearbook ads	\$	100.00	
10/15/21	Student	Yearbook sale	\$	30.00	
10/18/21	Roc Ministries	HS yearbook ads	\$	100.00	
10/18/21	Willow Point Gallery	HS yearbook ads	\$	50.00	
10/20/21	Brenna C	Yearbook sale	\$	15.00	
10/20/21	Schuster	HS yearbook ads	\$	100.00	
10/21/21	Various	Yearbook sale	\$	400.00	
10/25/21	Marcy Mortuary	Yearbook ads	\$	100.00	
10/29/21	Student	Yearbook sale	\$	40.00	
<b>TOTALS</b>				\$1,885.00	\$0.00 \$ 2,235.00
<b>INTEREST</b>				\$	755.29
10/31/21	I 3 Bank	Interest	\$	5.97	
<b>TOTALS</b>			\$	5.97	\$ - \$ 761.26
<b>ACTIVITY FUND TOTALS ALL ACCOUNTS</b>			\$	19,638.04	\$ 27,318.29 \$ 68,523.66

<b>Ending Balance</b>	\$ 68,523.66
Plus: Outstanding Checks	\$ 6,726.38
Less: Outstanding Receipts	

**Equals: Bank Balance** \$ 75,250.04

## Ashland-Greenwood Public Schools' General Fund Claims

## General Fund Claims

November 15, 2021

Check No.	Vendor	Amount	Description
042222	OPPD	\$ 12,035.58	District Electricity
042223	VISA	\$ 3,577.78	Furniture, Educational support, Books
042224	Accurate Locksmiths	\$ 15.00	Keys
042225	Ashland-Greenwood Hot Lunch	\$ 270.00	PS Staff Meals
042226	Audio Marketing Solutions	\$ 315.00	Instr.techservices
042227	Pual H Brookes Publishing Co.	\$ 41.45	Math Intervention Materials
042228	Keith A Byrkit	\$ 220.00	MS/HS piano tuning
042229	Capital Business Systems, Inc.	\$ 1,802.84	MS/HS copier charge
042230	CDWG Government	\$ 1,930.00	Instr.tech hardware
042231	City Of Ashland	\$ 3,470.47	District Sewer and Water
042232	Heather Cormier	\$ 220.00	MS/HS Nurse Sub
042233	Demco Inc.	\$ 74.68	Elementary Media Supplies
042234	Diversified Drug Testing	\$ 264.00	Transportation Drug testing
042235	Egan Supply Co.	\$ 2,848.86	Custodial Supplies
042236	Esu #2	\$ 760.00	Title II Inservice
042237	ESU Coordinating Council	\$ 6,000.00	PowerSchool Membership
042238	FBG Service Corporation	\$ 9,264.00	Elementary Cleaning Service
042239	Tom Fiala	\$ 1,085.70	Transportation Repairs, Supplies
042240	Follett School Solutions, Inc.	\$ 229.32	Media Center books
042241	Frey Scientific	\$ 44.94	Educational supplies
042242	Gaggle.Net, Inc	\$ 9,705.00	HS Web Based Software
042243	GovConnection Inc.	\$ 796.06	Instr.tech supplies
042244	Grainger	\$ 119.57	Pump
042245	HARRIS	\$ 1,419.81	Attendance Enterprise renewal
042246	Heartland Foundation/School	\$ 7,400.00	Student tuition
042247	Heuer Publishing LLC	\$ 40.00	Performance Fee
042248	Interstate-All Battery Center	\$ 336.60	Batteries
042249	IXL Learning Inc/Quia	\$ 125.00	MS Web Based Software
042250	Nebraska Sports	\$ 8,164.60	FB pads & Athletic supplies
042251	KSB School Law, PC LLO	\$ 3,385.00	District Legal Services
042252	Lakeshore Learning Materials	\$ 71.97	Elem SPED Supplies
042253	Douglas S Loftus	\$ 125.00	Porta Potty for Football field
042254	Learning Sciences International L	\$ 2,500.00	Title II A - software
042255	Matheson Tri-Gas, Inc/Linweld	\$ 883.08	Weilding class supplies
042256	Terri Maxon	\$ 85.00	Nurse sub - Elementary
042257	Meininger Fire Protection Inc	\$ 280.00	District Fire Inspection
042258	Menard Inc	\$ 242.69	Materials
042259	Metropolitan Comm College	\$ 1,710.00	Metro tuition
042260	MT LibrServ DBA Junior Library Guild	\$ 1,808.40	Yearly subscripton
042261	NASB	\$ 1,071.00	Board of Ed Mtg
042262	Nebraska Council of School Admi	\$ 190.00	Principial's Conference
042263	Nebraska.gov	\$ 487.50	Drivers license check district
042264	NO FRILLS/SPARTANNASH	\$ 162.91	All Areas Supplies
042265	Kelsie Nygren	\$ 90.00	HS Nurse sub
042266	Omaha Paper Co Inc	\$ 202.62	Paper

Ashland-Greenwood Public Schools' General Fund Claims

General Fund Claims

November 15, 2021

Check No.	Vendor	Amount	Description
042267	One Source, Inc	\$ 84.50	Background check
042268	Playscripts, Inc	\$ 129.00	Streaming for play
042269	Ashley Pratt	\$ 110.00	Nurse Sub
042270	Quill Corp	\$ 263.00	Admin Supplies
042271	Rivers Metal Products Inc	\$ 561.80	Welding Class metal
042272	S & L Hardware	\$ 11.98	Grounds supplies
042273	Davida Schejbal	\$ 100.00	Elem sign language interpreter
042274	Schmitt Music Center	\$ 124.28	Music books
042275	School Datebooks	\$ 320.92	Elementary datebooks
042276	School Specialty Inc	\$ 1,172.17	Elem supplies
042277	Schmidt Speech Language Pathol	\$ 10,598.70	Speech Therapy
042278	SurveyMonkey.com, LLC	\$ 900.00	HS Reg. Instruction: software
042279	Paul Sutton	\$ 80.00	DOT Physical
042280	Trugreen-Chemlawn	\$ 78.75	Lawn service
042281	Ty's Outdoor Power & Service Inc	\$ 119.15	Mower tire
042282	United Electrical Supply Co Inc.	\$ 277.80	Maintenance replace Lamp
042283	University Of NE at Kearney	\$ 100.00	Level 2 training Transportation
042284	US Mechanical Service Inc	\$ 2,960.98	Heat pump repair
042285	The Vanderbilt University	\$ 64.00	Math Intervention Materials
042286	Voice & Data Systems, Inc.	\$ 275.00	Video camera repair
042287	Voyager Fleet Systems, Inc.	\$ 5,035.45	Transportation fuel
042288	Voyager Sopris Learning, Inc	\$ 475.20	Intervention Supplies
042289	Wahoo-Waverly-Ashland Newspa	\$ 1,518.03	District notices
042290	Weathercraft Co Of Lincoln	\$ 1,770.00	Maintenance
042291	Woodcraft Supply, LLC	\$ 72.74	Wood Supplies
042292	AG Payroll Account	\$ 413,636.33	November Net Payroll
042293	BANK OF ASHLAND	\$ 11,394.16	Payroll Section 125 Deduct
042294	Blue Cross Blue Shield of NE	\$ 141,853.70	Payroll Health & Dental Ins
042295	Madison National Life	\$ 1,570.34	Payroll LTD Insurance Prem
042296	Madison National Life	\$ 914.27	Payroll Employee Life Prem
042297	AG Payroll Account	\$ 20,525.40	Payroll State Tax Wthhldg
042298	AG Payroll Account	\$ 131,543.78	Payroll Federal Tax Wthhldg
042299	Retirement	\$ 114,401.62	Payroll Retirement Wthhldg
042300	TSA Consulting Group Inc	\$ 3,875.00	Payroll Annuity Deduction
042301	Vision Service Plan	\$ 1,033.97	Payroll Employee Vision Prem
042302	Audio Marketing Solutions	\$ 45.00	Addl Service
042303	Ashland Comm Medical Found	\$ 500.00	December Rent
042304	Charter Communications	\$ 86.59	MS/HS Cable
042305	Heather Cormier	\$ 145.00	Nurse sub
042306	Cornhusker Intl Trucks, Inc.	\$ 545.73	Transportation Supplies
042307	Egan Supply Co.	\$ 140.39	Custodial Supplies
042308	GovConnection Inc.	\$ 206.20	HS Media AV Materials
042309	Grainger	\$ 29.76	Shop supplies
042310	Matheson Tri-Gas, Inc/Linweld	\$ 214.44	Fixing Welders
042311	Terri Maxon	\$ 140.00	Nurse sub

Ashland-Greenwood Public Schools' General Fund Claims  
 General Fund Claims  
 November 15, 2021

Check No.	Vendor	Amount	Description
042312	Menard Inc	\$ 160.39	Supplies
042313	Nebraska Sprinkler/Scott Brauckr	\$ 320.00	Winter Service
042314	NO FRILLS/SPARTANNASH	\$ 24.17	HS SPED - supplies life skill
042315	Kelsie Nygren	\$ 80.00	Nurse sub
042316	Omaha Performing Arts Society	\$ 288.00	Elem Inst Nutcracker Ballet
042317	Omaha World Herald	\$ 3,368.84	Board of Education Advertising
042318	J.W. Pepper & Son	\$ 217.61	General instruction/music
042319	Perry, Guthery, Haase & Gessf	\$ 2,897.00	District Legal Services
042320	Quill Corp	\$ 64.71	HS Reg Inst AV Materials
042321	Riverside Technologies Inc. (RTI)	\$ 5,129.00	Keyboard repair, monitors and PC
042322	rSchool Today	\$ 1,795.00	Web Based Software
042323	School Specialty Inc	\$ 295.40	9-12 Reg. Instruction Supplies
042324	United States Postal Service - PO	\$ 750.00	District Postage
042325	Wahoo-Waverly-Ashland Newspa	\$ 168.82	Board of Education Notices
042326	Beverly Wiggs	\$ 5,609.74	District Occupational therapy
042327	Admin Operations Account	\$ 1,143.76	Parent/Staff Mileage & Dues

Incompletes Admin Operation Account

- Ashland Auto
- Ashland Community Med Found
- Ashland Disposal
- Ashland Gazette
- Ashland Greenwood Hot Lunch
- AT&T
- Capital Business Systems
- CB WinSupply
- Charter/Spectrum
- City of Ashland
- Cornhusker State Industries
- Dick Blick
- ESU #2
- GovConnect
- Learn2Move
- Look
- Matheson
- Menards
- No Frills/Spartan Nash

- OPPD
- Payflex
- Porter Trustin Carlson
- Quill
- River's metal products
- RTI
- Satellite
- Saunders County Medical
- School Specialty
- Striv
- Symmetry
- Total Communcation
- Townsend Press
- TSA
- US Mechanical
- Virco
- VISA
- Wahoo-Waverly-Ashland Gazette
- Wiggs Occuptaional Therapy
- Windstream

Authorized by:

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**Ashland-Greenwood Public Schools' Claims**  
**Special Building**  
**November 2021**

<b>Date</b>	<b>Check No.</b>	<b>Vendor/Description</b>	<b>Amount</b>
10/21/21	001521	DLR Architect Fees	\$ 268,602.85
11/15/2021	001522	AQS Environmental Inc/Terracon Consul Site Work	\$ 8,636.00
11/15/2021	001523	BOK Financial Bond Payment	\$ 400,200.00
11/15/2021	001524	Public Risk Management MSHS Builders Risk Ins	\$ 58,536.96

INC TBA DLR Architect Fees  
 INC TBA Hausmann

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Ashland-Greenwood Public Schools  
**Hot Lunch Claims**  
**Nov-21**

<b>DATE</b>	<b>Check #</b>	<b>VENDOR</b>	<b>Amount</b>	<b>Description</b>
11/15/2021	011416	Ashland-Greenwood Activities /	\$ 33.16	Vending Machine money
11/15/2021	011417	Cash-Wa Distributing Co.	\$ 23,543.93	District Food
11/15/2021	011418	Dairy Farmers of America	\$ 3,786.08	District Milk
11/15/2021	011419	Goodwin Tucker/Mid Iowa Refr	\$ 959.84	repair heater element reach i
11/15/2021	011420	Sysco Lincoln, Inc	\$ 11,061.70	District Food
11/15/2021	011421	Anthony Petersen	\$ 70.00	Monthly pest control
11/15/2021	011422	U S FOODSERVICE	\$ 11,932.94	District Food
11/15/2021	011423	AG Payroll Account	\$ 10,763.21	November Net Payroll
11/11/2021	011424	Blue Cross and Blue Shield of I	\$ 927.36	Nov 21 PR
11/11/2021	011425	Madison National Life	\$ 37.53	Nov 21 PR
11/11/2021	011426	Madison National Life	\$ 62.25	Nov 21 PR
11/11/2021	011427	Ashland-Greenwood Payroll Ac	\$ 460.46	Nov 21 PR
11/11/2021	011428	Ashland-Greenwood Payroll	\$ 3,530.90	Nov 21 PR
11/11/2021	011429	Retirement	\$ 2,887.61	Nov 21 PR
11/11/2021	011430	Vision Service Plan	\$ 77.44	Nov 21 PR

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**Ashland-Greenwood Public Schools' Claims  
 Student Fee Account  
 November 15, 2021**

<b>Date</b>	<b>Check No.</b>	<b>Vendor/Description</b>	<b>Amount</b>
10/21/21	1480	AG Activity Admissions to Homecoming	\$ 411.00
11/5/21	1481	AG Activity Admissions to District FB 10-29	\$ 274.00
11/5/21	1482	Verizon Monthly Fee for Strive	\$ 45.01
11/15/21	1483	Youth Frontiers Inc Courage Retreat 7th Graders	\$ 750.00
Incomplete		Verizon Monthly Fee for Strive	45.01

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Ashland-Greenwood Public Schools

Activities Account

Date	Check #	Vendor	Disbursed	Description	Activity
10/11/2021	015639	AG Hot Lunch		\$ 378.15	Athletics
10/21/2021	015640	Ashland-Greenwood Booster C	FBLA Senior Poster	\$ 54.57	FBLA Senior Posters
10/21/2021	015641	Timothy J. Arndt	VFB 10/22	\$ 120.00	Athletics
10/21/2021	015642	Todd Biery	VFB 10/22	\$ 120.00	Athletics
10/21/2021	015643	Mackenzie Bogatz	VB line judges	\$ 168.00	Athletics
10/21/2021	015644	Robert Brown	JVFB 10/11	\$ 60.00	Athletics
10/21/2021	015645	Breanna R Cronican	VB line judges	\$ 24.00	Athletics
10/21/2021	015646	Brandon L Dinslage	MSFB 10/5	\$ 100.00	Athletics
10/21/2021	015647	Future Business Leaders of Arr	FBLA dues	\$ 120.00	FBLA
10/21/2021	015648	Grafton & Associates	FFA Dues	\$ 25.00	FFA
10/21/2021	015649	Ryan Helgoth	VFB 10/8	\$ 120.00	Athletics
10/21/2021	015650	Staci Jacobsen	MSVB 10/12	\$ 120.00	Athletics
10/21/2021	015651	Jeff Kopecky	MS/VFB 10/11;10/8	\$ 180.00	Athletics
10/21/2021	015652	Rick Kopecky	VFB 10/8	\$ 120.00	Athletics
10/21/2021	015653	Kirsten Laune	MSVB 10/12	\$ 120.00	Athletics
10/21/2021	015654	Zachary Lutz	MSFB 9/28	\$ 100.00	Athletics
10/21/2021	015655	Tyler Meuret	MSFB 10/5	\$ 100.00	Athletics
10/21/2021	015656	Nebraska Capitol Conference	NCC VB	\$ 66.00	Athletics
10/21/2021	015657	Jeffrey Niebaum	VFB 10/8	\$ 120.00	Athletics
10/21/2021	015658	Aric Martin Nielsen	VFB 10/22	\$ 120.00	Athletics
10/21/2021	015659	NO FRILLS/SPARTANNASH	Drink for HC dance	\$ 124.76	Spirit Squad
10/21/2021	015660	Nebraska School Activities Ass	Sub Dist SB host	\$ 490.00	Athletics
10/21/2021	015661	Jacob Pollard	MSFB 9/28	\$ 100.00	Athletics
10/21/2021	015662	Melody Joy Scanlon	VVB 10/21	\$ 165.00	Athletics
10/21/2021	015663	Ken Scheel	Line workers for VB	\$ 600.00	Athletics
10/21/2021	015664	Kevin A Vail	VFB 10/8	\$ 120.00	Athletics
10/21/2021	015665	Erik Wilcoxson	MS/JV FB 9/29;10/11	\$ 160.00	Athletics
10/21/2021	015666	Premier Sports	VFB 10/22	\$ 120.00	Athletics
10/21/2021	015667	Kelley Steele	VVB 10/21	\$ 165.00	Athletics
10/27/2021	015668	Ashland-Greenwood Activities	FBLA Softball workers	\$ 288.00	Athletics
10/27/2021	015669	Ashland Golf Club	Boys Golf Trny charge	\$ 1,935.00	Athletics
10/27/2021	015670	Beatrice Public Schools	Dist Golf	\$ 90.00	Athletics
10/27/2021	015671	Maxwell Bendlrer	VB Worker	\$ 39.00	Athletics
<del>10/27/2021</del>	<del>015672</del>	Void Dup pay			
10/27/2021	015673	Caeden Bridges	FB Worker	\$ 192.00	Athletics
10/27/2021	015674	Luke David Clark	FB Worker	\$ 192.00	Athletics
10/27/2021	015675	Olivia Craig	VB Worker	\$ 153.00	Athletics
10/27/2021	015676	Nebraska Sports	Athletic supplies	\$ 133.05	Athletics
10/27/2021	015677	Lincoln Christian	Girls golf fee	\$ 125.00	Athletics
10/27/2021	015678	Nebraska Coaches Assn	Zahnow membership	\$ 45.00	Athletics
10/27/2021	015679	Daniel A. Newcomer Sr	SB Scheduler	\$ 140.00	Athletics

Ashland-Greenwood Public Schools

Activities Account

Date	Check #	Vendor	Disbursed	Description	Activity
10/27/2021	015680	Debbie Pike	VB Worker	\$ 371.25	Athletics
10/27/2021	015681	Playscripts, Inc	Play	\$ 321.58	Drama
10/27/2021	015682	Syracuse Public Schools	Girls golf fee	\$ 95.00	Athletics
10/27/2021	015683	Cindy Vest	VB Worker	\$ 566.25	Athletics
10/27/2021	015684	Karen Wiese	VB Worker	\$ 446.25	Athletics
10/29/2021	015685	Cash Drawer	Start up for FBLA	\$ 150.00	FBLA
11/3/2021	015686	Vern Schulte	Var FB 9/24	\$ 120.00	Athletics
11/4/2021	015687	Adams Central Public Schools	Visiting school share of gal	\$ 1,326.08	Athletics
11/4/2021	015688	Imogen Prellwitz-Aude	Student worker	\$ 39.00	Athletics
11/4/2021	015689	Mackenzie Bogatz	Student worker	\$ 6.00	Athletics
11/4/2021	015690	BSN Sports	Athletic supplies	\$ 111.44	Athletics
11/4/2021	015691	Lane G Degroff	FB Official 10/29	\$ 70.00	Athletics
11/4/2021	015692	Brandon L Dinslage	FB Official 10/29	\$ 70.00	Athletics
11/4/2021	015693	Andrew Fleecs	FB Official 10/29	\$ 70.00	Athletics
11/4/2021	015694	Christopher M Green Jr	FB Official 10/29	\$ 70.00	Athletics
11/4/2021	015695	Matthew Hagge	MSFB official 10/5	\$ 100.00	Athletics
11/4/2021	015696	Rourke Jensen	FB official 10/22	\$ 120.00	Athletics
11/4/2021	015697	Nebraska Sports	Athletic supplies	\$ 5,801.99	Athletics
11/4/2021	015698	Cadence Minnick	Striv worker	\$ 72.00	Athletics
11/4/2021	015699	NO FRILLS/SPARTANNASH	FBLA Hot chocolate sales	\$ 91.90	FBLA
11/4/2021	015700	Nebraska School Activities Ass	NSAA share of gate 10/29	\$ 2,674.24	Athletics
11/4/2021	015701	Toby Spainhower	JVFB Official 10/11	\$ 60.00	Athletics
11/4/2021	015702	Troy Streeter	FB Official 10/29	\$ 92.00	Athletics
11/4/2021	015703	Dawson Thies	Student worker	\$ 111.00	Athletics
11/4/2021	015704	Aidan Washburn	Student worker	\$ 72.00	Athletics
11/5/2021	015705	VISA	T-Shirts	\$ 912.60	FBLA
11/5/2021	015705	VISA	HC Decorations	\$ 99.31	Spirit Squad
11/5/2021	015705	VISA	District Golf	\$ 150.00	Athletics
11/11/2021	015706	Cash Drawer	Elementary Book Fair Star	\$100.00	Elem Book Fair

Authorized by:

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Ashland-Greenwood Public Schools  
11/15/21  
Administrative Operations Account

Date	Check No	Description	Amount
9/24/21	6126	M Pinkman, Parent Mileage	\$ 669.76
9/29/21	6127	T Blankers, Mileage	\$ 22.40
10/1/21	6128	J Finkey, Mileage	\$ 143.36
10/8/21	6129	NE Statebandmaster Band Competition	\$ 175.00
10/8/21	6130	NE Academic Decathlon, Competition	\$ 60.00
10/21/21	6131	J Lee, Staff Wkshop Mileage	\$ 40.32
10/21/21	6132	V Clark Transportation Mileage	\$ 29.12
10/20/21	6133	Replacement for lost check T Bray #6114 \$297.43 on August 5	
10/26/21	6134	Tom Walsh, Supplies	\$ 12.53
11/2/21	6135	M Pinkman, Parent Mileage	\$ 824.32
11/9/21	6136	M Flynn, Mileage	\$ 69.44
11/9/21	6137	STANCE under NCSA, Brd of Ed Dues	\$ 250.00

Authorized by:

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**October 2021 Incomplete  
General Fund Disbursements**

<b>Check</b>	<b>Payable to</b>	<b>Amount</b>	<b>Description</b>
042194	Achieve3000 Inc	\$ 1,250.00	MS Reg. Instr Software
042195	Audio Marketing Solutions	\$ 1,324.00	instr.techsupplies
042196	Ashland Community Medical F	\$ 500.00	District Office rent
042197	Ashland Auto Parts	\$ 10.49	shop supplies
042198	Ashland Disposal Service	\$ 898.31	Monthly trash service
042199	AT & T Mobility	\$ 114.18	District mobile wifi
042200	Brown University	\$ 6,561.32	MS Reg. Instruction: Books
042201	Capital Business Systems, Inc.	\$ 19.67	District Copier charge
042202	Charter Communications	\$ 53.18	Elementary Cable
042203	Brooke L Cheleen	\$ 923.27	District Physical Therapy
042204	City Of Ashland	\$ 37.63	District office Sewer and Wate
042205	GovConnection Inc.	\$ 258.90	Inst Tech Hardware
042206	HARRIS	\$ 535.35	Tax Forms
042207	K & J Elite Sports Turf, Inc	\$ 5,675.33	Football field maintenance
042208	Menard Inc	\$ 150.07	Maintenance Parts
042209	Nebraska Council of School Ad	\$ 35.00	Confernce charges
042210	NO FRILLS/SPARTANNASH	\$ 81.99	HS SPED - supplies life skill
042211	PayFlex Systems USA Inc	\$ 316.24	EMployee Benefit
042212	S & L Hardware	\$ 119.28	Instruction Classroom supplies
042213	Satellite Shelters	\$ 2,275.00	Portable classroom rental
042214	School Specialty Inc	\$ 22.35	Early Childhood
042215	TSA Consulting Group Inc	\$ 83.33	Third Party Admin
042216	Townsend Press, Inc	\$ 1,848.38	MS Reg. Instruction Books
042217	US Mechanical Service Inc	\$ 2,537.34	Repair HP in C-1 not cooling
042218	Virco Mfg. Corporation	\$ 13,234.05	MSHS furniture
042219	Windstream	\$ 804.78	District telephone
042220	Admin Operations	\$ 1,077.69	Parent/Staff Mileage Supplies
042221	Admin Operations	\$ 75.00	Parent/Staff Mileage Supplies

Authorized by:

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## Board of Education Meeting Elementary Principal's Report

November 15, 2021

### **Professional Activities**

Several staff meetings are scheduled in November:

- Elementary Staff Meeting – EduClimber work time, developing grade level mentor stacks to aid in teaching writing and the roles/responsibilities of BLUE team, grade level meetings and MTSS
- Paraeducator Meeting – Active supervision, schedule changes and coverage for high needs students
- Grade Level Meetings – Review academic data, current interventions and progress monitoring of individual students; determine any needed next steps

Megan Poell and Jessican Manion presented at the November 8th PTO meeting. They shared information on student mental health with a focus on anxiety and depression. They provided various strategies and resources. They also provided information on the Bluejay Way, the SAEBERS screener used to identify areas of social/emotional concerns and the supports available at school.

### **Elementary Activities**

The elementary and PTO held a Halloween Spooktacular event on October 25<sup>th</sup>. Students arrived in costume (as well as some parents) and enjoyed an evening of fun and games. This was a great time for families to connect and spend time together.

National Young Readers Day was celebrated on November 9. PTO officer, Nicole Crnkovich, helped organize the community readers event and scheduled 23 special guests to visit Preschool-5th classrooms and read to students.

Students participated in the MS/HS Veterans Day program on November 11th via STRIV. We appreciated Kenneth Krings' message and watching members of the Ashland Legion Post 129 post the colors. Mrs. Bebout also shared a video of the elementary choir singing *Thank you, Soldiers* and *God Bless America*.

Elementary students will assist with the Giving Tree food drive to fill the VFW food pantry and the Hometown Christmas sponsored by the Ashland Chamber again this year. All grade levels are creating holiday crafts that will be on display downtown. Students are also busy preparing their holiday writings which will be posted in the Ashland Gazette in December.

### **Upcoming Activities**

- Nov. 15 Book Fair Week
- Dec. 7 K-2<sup>nd</sup> Grade Holiday Music Program @ 7:00 PM
- Dec. 15 5<sup>th</sup> Grade Band and Elementary Choir performance @ 2:30 PM
- Dec. 20 Preschool Family Night & EC Advisory Committee Meeting



### **Staff Development/Improvement/Training/Leadership:**

- 🕒 Staff continue to make progress on proficiency scale creation and aligned assessments, one of our school improvement priorities.
- 🕒 Seven formal observations completed (with 3 remaining for semester 1) along with 11 walk-through visits and 21 face to face meetings with teaching staff to discuss instructional practices.
- 🕒 My role as chair of the Nebraska Council of School Administrators is ramping up. State Education conference Thursday and once December rolls around, there will be additional work to do on the legislative front. Currently, I take part in monthly meetings of an 'education coalition' organized by NCSA to discuss legislative issues with all education groups.

### **Activities/Calendar update:**

- 🕒 Veterans' Day program went well. We had nearly 25 veterans and guests at the program. Alum Kenneth Krings (1997) provided a pre-recorded message for the entire district. We decided not to hold a program in the elementary gym for our guests with over 500 kids packed into that space.
- 🕒 One Act: Community performance tonight at 7 pm. Performance next week (The Loft) Conference. Districts are 11/29 at Schuyler.
- 🕒 Basketball and Wrestling begin their season competitions the week of November 29 (actual dates, Thursday, Dec. 2).

### **Capitol Conference Update:**

- 🕒 In May of 2019, Wahoo and Platteview officially LEFT the Nebraska Capitol Conference (NCC) to join the newly formed Trailblazer Conference with Plattsmouth, Ralston, Beatrice, and Nebraska City.
- 🕒 In June of 2019, Louisville was added into the NCC beginning in 2020-2021 followed later by new members Yutan, Logan View, and Conestoga for the current make-up of the NCC at 10 schools.
- 🕒 In 2020, we made this statement: *At such time that we at Ashland-Greenwood grow to be class B in all or nearly all activities, we will likely begin looking for a new conference, too, that has similar demographics and similar sized schools to what we will become.*
- 🕒 Discussions about future conference alignment is ongoing. The Nebraska Capitol Conference historically and now sees itself as a Class C conference. We fully expect to be Class B in all sports and activities in the near future, my estimate is 2025-2026 or 2026-2027.
- 🕒 On the back side, I have a list of NSAA activities and where we currently fall in the classification. Counts are usually 3 grade enrollments (9-10-11) but vary from counting boys only, girls only, and both. The enrollment cut-off for each sport is also different and can change, so, I had to use trends to set this chart/prediction.

Current Class	Activity	NOTES/likely changes	22-23	23-24	24-25	25-26	26-27
Class C1	Football	anticipate staying C1 for 2 years and likely 4 years (2 year class, period)	C1	C1	C1	C1	B
Class C1	Volleyball	Expect to stay Class C1 for 2 years, maybe by 2024-2025 we move up to B	C1	C1	C1?	B	B
Class C1	Girls Basketball	Expect to stay Class C1 for 2 years, maybe by 2024-2025 we move up to B	C1	C1	C1?	B	B
Class C	Cross Country	Expect to move up to Class B in 2026-2027	C	C	C	C	B
Class C1	Boys Basketball	I think we will be likely in Class B in 2024-2025 but not the next 2 years	C1	C1	B	B	B
Class B	Softball	#35 in Class B and will stay there	B	B	B	B	B
Class B	Girls Golf	No changes, will stay in B	B	B	B	B	B
Class B	Wrestling	No changes, will stay in B	B	B	B	B	B
Class B	Track	No changes, will stay in B	B	B	B	B	B
Class B	Golf	No changes, will stay in B	B	B	B	B	B
Class B	Baseball	No changes, will stay in B (COOP OR NO COOP, only 2 classes)	B	B	B	B	B
Class B	Instrumental Music	Teacher can choose District site (we have gone with Bs and C's)	B	B	B	B	B
Class B	Vocal Music	Teacher can choose District site (we have gone with Bs and C's)	B	B	B	B	B
Class B	Speech	#28th largest out of 48	B	B	B	B	B
Class B	One-Act Play Production	#18th largest out of 48	B	B	B	B	B

ALL K-12 #'s	Ashland-Greenwood	EMC (5 schools)	NCC (not AG)	TBC
Free & Reduced %	29	16	26	44
SPED %	21	12	15	19
Attendance %	94	96	96	93
College Going Rate %	76	81	78	68

Waverly Beatrice  
 Norris Plattsmouth  
 Elkhorn (HS) Neb City  
 Bennington Wahoo  
 Blair Platteview

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1

ASHLAND, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2021



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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

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

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of August 31, 2021, and the respective changes in financial position - modified cash basis, thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

## ***Emphasis of Matter***

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

## ***Basis of Accounting***

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

## ***Other Matters***

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements. The supplementary information on pages 26 - 45 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 26 - 27 is presented for purposes of additional analysis as required by the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The supplementary information on pages 28 - 31, related to the August 31, 2021, financial statements and the schedule of expenditures of federal awards of pages 26 - 27 are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 28 - 31 and the schedule of expenditures of federal awards on pages 26 - 27 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages and 32 - 45, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2021, on our consideration of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska  
October 30, 2021

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

		<u>Program Receipts</u>		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Primary Government Total Governmental Activities</u>
<b>FUNCTIONS/PROGRAMS</b>				
Governmental activities				
Instruction	8,134,764	11,100	1,107,085	(7,016,579)
Student support services	1,045,930	69,385		(976,545)
Instructional support	406,046			(406,046)
General administration	405,069			(405,069)
School administration	641,798			(641,798)
Central and business services	133,455			(133,455)
Operation and maintenance of plant	1,127,753			(1,127,753)
Student transportation	322,775		21,879	(300,896)
Capital outlay	4,134,841			(4,134,841)
Nutrition program	571,645	94,949	511,904	35,208
Debt service	547,060			(547,060)
Total governmental activities	<u>17,471,136</u>	<u>175,434</u>	<u>1,640,868</u>	<u>(15,654,834)</u>

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

				Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts		Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts				
Taxes				
Property taxes - general purpose				7,841,344
Property taxes - debt service				352,399
Motor vehicle taxes				730,723
Interest and penalties on taxes				14,574
Carline tax				10,452
Public power district sales tax				60,623
Contributions and donations				1,605
Licenses and fines				73,228
State aid				1,123,900
Other state receipts				929,543
Interest				46,136
Other receipts				98,539
Bond proceeds				<u>31,550,086</u>
Total general receipts				<u>42,833,152</u>
Change in net position resulting from receipts and disbursements				27,178,318
NET POSITION, beginning of year (as restated)				<u>11,997,803</u>
NET POSITION, end of year				<u><u>39,176,121</u></u>

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

		<u>Program Receipts</u>			Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government	Total Governmental Activities
<b>ASSETS</b>					
Cash and cash equivalents					34,862,957
Certificates of deposit					1,710,811
Cash at county treasurer					<u>2,602,353</u>
<b>TOTAL ASSETS</b>					<u><u>39,176,121</u></u>
<b>NET POSITION</b>					
Restricted for:					
Debt services					720,191
Capital outlay					32,344,232
Unrestricted					<u>6,111,698</u>
<b>TOTAL NET POSITION</b>					<u><u>39,176,121</u></u>

See accompanying notes to financial statements.

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

	Major Funds			Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	
<b>RECEIPTS</b>				
Taxes				
Property taxes - general purpose	6,782,790	1,058,554		7,841,344
Property taxes - debt service			352,399	352,399
Motor vehicle taxes	730,723			730,723
Interest and penalties on taxes	11,850	2,048	676	14,574
Carline tax	8,644	1,356	452	10,452
Public power district sales tax	52,403	8,220		60,623
Other local receipts			94,686	94,686
Homestead exemption			6,679	6,679
Property tax credit			25,903	25,903
Personal property tax credit			152	152
Personal property tax credit - railroad			48	48
Pro-rate motor vehicle			870	870
Preschool receipts	11,100			11,100
Local license fees and fines	6,290			6,290
Contributions and donations	1,605			1,605
County fines and license fees	66,938			66,938
State receipts	2,707,245	100,912	5,297	2,813,454
Federal receipts	340,598		506,607	847,205
Student fees			10,333	10,333
Student activities			59,052	59,052
Meal sales			94,949	94,949
Interest	27,114	17,125	1,897	46,136
Other nonrevenue receipts	3,853			3,853
Total receipts	10,751,153	1,188,215	1,160,000	13,099,368

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

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS					
	Instruction	8,134,764			8,134,764
	Student support services	867,630		178,300	1,045,930
	Instructional support	406,046			406,046
	General administration	405,069			405,069
	School administration	641,798			641,798
	Central and business services	133,455			133,455
∞	Operation and maintenance of plant	1,127,753			1,127,753
	Student transportation	322,775			322,775
	Debt service			547,060	547,060
	Capital outlay	259,433	3,875,408		4,134,841
	Nutrition program			571,645	571,645
	Total disbursements	12,298,723	3,875,408	1,297,005	17,471,136
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(1,547,570)	(2,687,193)	(137,005)	(4,371,768)
OTHER FINANCING SOURCES					
	Bond proceeds		31,550,086		31,550,086
	Transfers	(40,000)		40,000	
	Total other financing sources (uses)	(40,000)	31,550,086	40,000	31,550,086
NET CHANGE IN FUND BALANCES		(1,587,570)	28,862,893	(97,005)	27,178,318
FUND BALANCES, beginning of year (as restated)		7,437,835	3,481,339	1,078,629	11,997,803
FUND BALANCES, end of year		5,850,265	32,344,232	981,624	39,176,121

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

		Major Funds			
		General	Special	Other	Total
		Fund	Building	Governmental	Governmental
			Fund	Funds	Funds
ASSETS					
ASSETS					
	Cash and cash equivalents	2,501,726	32,099,798	261,433	34,862,957
	Certificates of deposit	1,710,811			1,710,811
	County Treasurer's balances	1,637,728	244,434	720,191	2,602,353
		<u>5,850,265</u>	<u>32,344,232</u>	<u>981,624</u>	<u>39,176,121</u>
6	TOTAL ASSETS				
LIABILITIES AND FUND BALANCES					
LIABILITIES					
		<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
FUND BALANCES					
	Restricted for:				
	Debt service			720,191	720,191
	Capital outlay		32,344,232		32,344,232
	Committed			94,364	94,364
	Assigned	1,089,600		167,069	1,256,669
	Unassigned	4,760,665			4,760,665
	Total fund balances	<u>5,850,265</u>	<u>32,344,232</u>	<u>981,624</u>	<u>39,176,121</u>
	TOTAL LIABILITIES AND FUND				
	BALANCES	<u>5,850,265</u>	<u>32,344,232</u>	<u>981,624</u>	<u>39,176,121</u>

See accompanying notes to financial statements.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 AGENCY FUNDS  
 AUGUST 31, 2021

	<u>Agency Fund</u>
	Flex Benefit Fund
ASSETS	
Cash and cash equivalents	<u>41,635</u>
LIABILITIES	
Due to student groups and others	<u>41,635</u>
NET POSITION	<u><u>- 0 -</u></u>

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

Basic Financial Statements - Government-Wide Statements

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

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

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

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

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

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activities reported in this fund are the receipts and disbursements of driver's education.

The District reports the following fiduciary funds:

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

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

Capital Assets

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

Use of Estimates

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

New Accounting Pronouncements

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

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	36,573,768
Fiduciary funds	41,635
Total cash and investments	36,615,403

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

Demand deposits	34,904,592
Certificates of deposit	1,710,811
Total cash and investments	36,615,403

Maturities of certificates of deposit are as follows:

One year	1,710,811
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Investments

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the District's August 31, 2021, basic financial statements.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2021, the District held bank deposits and also held funds in certificates of deposit with the Nebraska Liquid Asset Fund (NLAF).

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

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Bank Deposits

As of August 31, 2021, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NLAF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2021, all of NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

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

At August 31, 2021, the District had \$32,646,916 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

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

Interest Rate Risk

The NLAF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2021, the date of the latest NLAF audit report, was 35 days. All of the NLAF's investments had a maturity of less than two years.

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAF, as of May 31, 2021, the NLAF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2021, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2021.

S&P Rating	Percent of Portfolio
AA+*	28.18%
A-1+	5.96%
A-1	4.18%
Exempt**	58.63%
Not Rated***	3.05%

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

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

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

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAF investments in repurchase agreements at May 31, 2021, the latest audit report date for the NLAF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2021, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas (NY) *	5.34%
Federal Farm Credit Banks	21.11%
Federal Home Loan Bank	8.09%
U.S. Treasury	53.29%

*\*This issuer is also counterparty to a repurchase agreement entered into by the Fund. This repurchase agreement is collateralized by U.S. Treasury Securities.*

NOTE 3. RETIREMENT PLAN

**Plan Description**

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

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

NOTE 3. RETIREMENT PLAN (Continued)

**Plan Description (Continued)**

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

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

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

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

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2019 to June 30, 2020, (and from July 1, 2020 through August 31, 2021). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021, was \$669,960.

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$6,966,437. Total covered payroll was \$6,782,480. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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

NOTE 3. RETIREMENT PLAN (Continued)

**Plan Fiduciary Net Position**

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

NOTE 4. BONDS PAYABLE

**Public Offerings**

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

On February 25, 2021, the District issued \$30,000,000 of General Obligation Refunding Bonds, Series 2021 as a public offering, with interest rates of 2.0% to 4.0%, maturing on December 15, 2043 through 2050. The purpose of the bonds was to raise funds for capital construction, with principal and interest being paid by the Bond Fund.

The following is a list of bond transactions for the year ended August 31, 2021:

Total bonds payable, September 1, 2020	5,280,000
Bond proceeds	30,000,000
Bond payments	<u>(435,000)</u>
 Total bonds payable, August 31, 2021	 <u>34,845,000</u>
 Interest paid during the fiscal year	 <u>111,560</u>

Bonds payable at August 31, 2021, consist of:

August 31, 2017, issue	4,845,000
February 25, 2021, issue	<u>30,000,000</u>
	<u>34,845,000</u>

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

NOTE 4. BONDS PAYABLE (Continued)

Future bond maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2022	455,000	902,660	1,357,660
2023	475,000	893,360	1,368,360
2024	490,000	883,710	1,373,710
2025	510,000	873,710	1,383,710
2026	535,000	863,126	1,398,126
2027 - 2031	2,380,000	4,123,587	6,503,587
2032 - 2036		4,000,000	4,000,000
2037 - 2041		4,000,000	4,000,000
2042 - 2046	11,230,000	3,384,700	14,614,700
2041 - 2051	18,770,000	1,155,800	19,925,800
	<u>34,845,000</u>	<u>21,080,653</u>	<u>55,925,653</u>

NOTE 5. FEDERAL AWARD PROGRAMS

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

NOTE 6. RISK MANAGEMENT

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

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

NOTE 7. TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund to support student activities	20,000
General Fund to the School Nutrition Fund for increased food costs	<u>20,000</u>
Total interfund transfers	<u>40,000</u>

NOTE 8. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

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

NOTE 9. RESTATEMENT – GASB 84

As disclosed in Note 1, the District implemented GASB 84 during the year ended August 31, 2021. The effect of this implementation resulted in a beginning balance adjustment to the governmental activities net position of \$85,933, and the non-major governmental funds fund balance of \$85,933. This reflected the change from reporting the Activities Fund from a fiduciary fund type to a nonmajor governmental fund.

NOTE 10. IMPLICATIONS OF COVID-19

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

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students. The District was awarded approximately \$1,058,412 of ESSER funds, of which approximately \$258,643 was spent as of August 31, 2021. Remaining allocations must be expended by September 30, 2022.

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 30, 2021, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED AUGUST 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identification Number	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
Medicaid Cluster			
Passed-through Nebraska Department of Health and Human Services			
Medicaid in Administration		93.778	<u>5,447</u>
<u>U.S. Department of Education</u>			
Passed-through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) base allocation - birth through age four	21-6408-00-08-070-0002	84.027	190,914
IDEA preschool (619) base allocation	21-6406-00-08-070-0002	84.173	<u>2,189</u>
Total Special Education Cluster			193,103
Title I	21-6200-00-08-070-0002	84.010	108,839
Title II	21-6310-00-08-070-0002	84.367	19,276
Perkins		84.048	4,523
Elementary & Secondary School Emergency Relief Fund - CRRSA - ESSER/CARES Act	20-6996-00-08-070-0002	84.425	214,269
Elementary & Secondary School Emergency Relief Fund - CRRSA - ESSER II/CARES Act	21-6997-00-08-070-0002	84.425D	<u>44,375</u>
Total Department of Education			<u>584,385</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed-through Nebraska Department of Education			
School Breakfast Program		10.553	2,445
Summer Food Service Program for Children		10.559	483,659
Passed-through Nebraska Department of Social Services			
Food Distribution Program		10.555	<u>54,079</u>
Total Department of Agriculture Child Nutrition Cluster			<u>540,183</u>
TOTAL			<u>1,130,015</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
ASHLAND, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2021

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards is prepared on the basis of modified cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. The amounts shown for the Commodity Supplemental Program represent the value of the free commodities received by the District during the year. 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 the preparation of, the financial statements.

NOTE 2. SUBRECIPIENTS

There are no subrecipients to the federal awards of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska.

NOTE 3. FOOD DISTRIBUTION

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

NOTE 4. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2021

	General Fund	Depreciation Fund	Reclassifi- cations	Total
<b>RECEIPTS</b>				
Local sources				
Taxes				
Property taxes - general purpose	6,782,790			6,782,790
Carline tax	8,644			8,644
Public power district sales tax	52,403			52,403
Motor vehicle taxes	730,723			730,723
Interest and penalties on taxes	11,850			11,850
Preschool receipts	11,100			11,100
Interest	22,868	4,246		27,114
Local license fees and fines	6,290			6,290
Contributions and donations	1,605			1,605
County fines and license fees	66,938			66,938
State receipts	2,707,245			2,707,245
Federal sources	340,598			340,598
Nonrevenue receipts	3,853			3,853
Total receipts	<u>10,746,907</u>	<u>4,246</u>	<u>          </u>	<u>10,751,153</u>
<b>DISBURSEMENTS</b>				
Instruction	7,516,938		617,826	8,134,764
Student support services	867,630			867,630
Instructional support	406,046			406,046
General administration	405,069			405,069
School administration	641,798			641,798
Central and business services	133,455			133,455
Operation and maintenance of plant	1,127,753			1,127,753
Student transportation	322,775			322,775
Private and state categorical programs	33,441		(33,441)	
Federal programs	584,385		(584,385)	
Capital outlay		259,433		259,433
Total disbursements	<u>12,039,290</u>	<u>259,433</u>	<u>          </u>	<u>12,298,723</u>

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2021

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS UNDER DISBURSEMENTS	(1,292,383)	(255,187)		(1,547,570)
OTHER FINANCING SOURCES (USES)				
Transfers	<u>(40,000)</u>	<u>                    </u>	<u>                    </u>	<u>(40,000)</u>
NET CHANGE IN FUND BALANCE	(1,332,383)	(255,187)		(1,587,570)
FUND BALANCE, beginning of year	<u>6,093,048</u>	<u>1,344,787</u>	<u>                    </u>	<u>7,437,835</u>
FUND BALANCE, end of year	<u><u>4,760,665</u></u>	<u><u>1,089,600</u></u>	<u>                    </u>	<u><u>5,850,265</u></u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 NONMAJOR FUNDS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2021

		Qualified Capital Purpose Fund	Bond Fund	School Nutrition Fund	Student Fee Fund	Activities Fund	Total
RECEIPTS							
Local receipts							
Taxes							
30	Property taxes - debt service		352,399				352,399
	Carline tax		452				452
	Penalties and interest on taxes		676				676
	Other local receipts		2,740	3,421		88,525	94,686
	Homestead exemption		6,679				6,679
	Property tax credit		25,903				25,903
	Personal property tax credit		152				152
	Personal property tax credit - railroad		48				48
	Pro-rate motor vehicle		870				870
	Interest	70	1,683	59	10	75	1,897
Nutrition program receipts			94,949			94,949	
Student fees				10,333		10,333	
Student activities					59,052	59,052	
State receipts				5,297		5,297	
Federal receipts				506,607		506,607	
General Fund support				20,000		20,000	
Total receipts	<u>70</u>	<u>391,602</u>	<u>630,333</u>	<u>10,343</u>	<u>167,652</u>	<u>1,200,000</u>	

ELMWOOD-MURDOCK PUBLIC SCHOOLS DISTRICT NO. 97  
MURDOCK, NEBRASKA  
NONMAJOR FUNDS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2021

	Qualified Capital Purpose Fund	Bond Fund	School Nutrition Fund	Student Fee Fund	Activities Fund	Total
DISBURSEMENTS						
Student support services				9,240	169,060	178,300
Instructional support						
Nutrition program			571,645			571,645
Debt service						
Principal		435,000				435,000
Interest		111,560				111,560
Other debt related costs		500				500
Total disbursements		547,060	571,645	9,240	169,060	1,297,005
NET CHANGE IN FUND BALANCES	70	(155,458)	58,688	1,103	(1,408)	(97,005)
FUND BALANCE, beginning of year	69,633	875,649	35,676	11,738	85,933	1,078,629
FUND BALANCE, end of year	69,703	720,191	94,364	12,841	84,525	981,624

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

		Original and Final Budget	Actual
FUND BALANCE, beginning of year			<u>6,093,048</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property taxes - general purpose	7,383,014	6,782,790
1115	Carline tax	90,000	8,644
1120	Public power district sales tax	60,000	52,403
1125	Motor vehicle taxes	653,000	730,723
1140	Interest and penalties on taxes	32,000	11,850
1370	Preschool receipts	13,000	11,100
1510	Interest	83,000	22,868
1911	Local license fees and fines	3,000	6,290
1920	Contributions and donations	32,000	1,605
1925	Categorical grants from corporations and other private interests	<u>1,037</u>	
	Total local sources	<u>8,350,051</u>	<u>7,628,273</u>
County sources			
2110	County fines and license fees	<u>40,000</u>	<u>66,938</u>
State sources			
3110	State aid	1,123,900	1,123,900
3120	Special education	703,000	750,179
3125	Special education transportation	25,000	21,879
3130	Homestead exemption		128,198
3131	Property tax credit		493,965
3132	Personal property tax credit		3,167
3134	Personal property tax credit - railroad		917
3180	Pro-rate motor vehicle	16,000	17,670

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
RECEIPTS (Continued)		
State sources (Continued)		
3400 State apportionment	165,000	151,062
3535 High ability learners	10,000	8,816
3540 State early childhood	42,000	7,492
Total state sources	2,084,900	2,707,245
Federal sources		
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	164,000	84,019
4509 Title II, Part A ESSA Supporting Effective Instruction		12,468
4516 IDEA preschool (619) base/IDEA enrollment poverty (619) allocation		2,189
4518 IDEA Part B (611) base and enrollment poverty allocation	306,000	117,744
4521 IDEA Part B proportionate share		1,776
4525 Federal vocation and applied technology education (Carl Perkins)	5,000	4,523
4708 Medicaid in public schools (MIPS)	12,000	17,114
4709 Medicaid administrative activities (MAAPS)	15,000	5,447
4969 Title IV receipts	23,000	7,000
4996 ESSERS		88,318
Total federal sources	525,000	340,598
Nonrevenue receipts		
5300 Sale of property	1,000	3,853
Total nonrevenue receipts	1,000	3,853
Total receipts	11,000,951	10,746,907
TOTAL FUNDS AVAILABLE		16,839,955

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

		Original and Final Budget	Actual
DISBURSEMENTS			
Instruction			
1100	Regular instruction	7,082,561	5,477,385
1150	Limited English proficiency	84,750	13,993
1160	Poverty programs	598,605	436,690
1190	Early childhood educational programs	135,265	124,714
1200	Special education programs	3,974,195	1,431,097
1291	Early childhood special education - ages 3 - 5	25,205	18,252
1292	Early childhood special education - ages 0 - 2	600	133
1300	Summer school	98,819	14,674
Support services - students			
2120	Guidance services	155,691	132,151
2130	Health services	57,736	40,803
2141	Psychological services - SPED school age	85,636	80,420
2151	Speech pathology and audiology services - SPED school age	226,792	159,532
2152	Speech pathology and audiology services - SPED ages 3 - 5	15,000	15,971
2161	Occupational therapy - related services - SPED school age	50,000	41,978
2162	Occupational therapy - related services - SPED ages 3 - 5		1,364
2163	Occupational therapy - related services - SPED ages 0 - 2	1,000	771
2171	Physical therapy - related services - SPED school age	16,000	4,832
2181	Visually impaired/vision - related services - SPED school age	56,750	30,675
2190	Support services - other	336,573	359,133

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
	Support services - instruction	268,860	
2212	Instruction and curriculum	155,646	143,310
2220	Library/media services	339,494	262,736
	Support services - general administration		
2310	Board of Education	80,000	107,903
2320	Executive administration	250,000	250,037
2330	District legal services	33,000	47,129
	Support services - school administration		
2410	Office of the Principal	465,000	641,798
	Central services		
2510	Business services - fiscal	198,033	122,985
2570	Business services - personnel	14,750	10,470
	Operation and maintenance of plant		
2610	Operations of buildings	622,468	605,506
2620	Maintenance of buildings	615,528	439,098
2630	Care and upkeep of grounds	62,250	64,125
2660	Security of plant	25,000	17,584
2670	Safety of plant	10,600	1,440
	Student transportation		
2710	Regular pupil transportation	488,536	219,395
2712	Special education pupil transportation	50,000	56,450
2713	Below age five pupil transportation	12,900	8,003
2730	Vehicle servicing and maintenance - regular education	50,000	34,889
2732	Vehicle servicing and maintenance - school age SPED	6,000	4,038
	State categorical programs		
3400	Categorical grants from corporations and other private interests	800	
3535	High ability learners	41,500	25,949
3540	State early childhood	8,500	7,492

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs		
6200 Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Education Agencies	119,016	108,839
6310 Title II, Part A ESEA/ESSA Supporting Effective Instruction	54,000	19,276
6404 IDEA Part B (611) base allocation - birth through age four	107,947	92,962
6406 IDEA preschool (619) base allocation	2,900	2,189
6410 IDEA enrollment/poverty (611)	126,836	96,176
6412 IDEA B proportionate share		1,776
6700 Federal vocational and applied technology education (Carl Perkins)		4,523
6996 ESSER	18,950	44,375
6997 ESSER II	70,351	214,269
8000 Transfers		40,000
Cash reserves		
Total disbursements	<u>17,300,043</u>	<u>12,079,290</u>
FUND BALANCE, end of year		<u>4,760,665</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,660,126
Certificates of deposit		<u>1,462,811</u>
		<u>3,122,937</u>
County treasurers		<u>1,637,728</u>
TOTAL FUND BALANCE		<u>4,760,665</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,344,787</u>
RECEIPTS		
Interest received	<u>20,000</u>	<u>4,246</u>
Total receipts	<u>20,000</u>	<u>4,246</u>
TOTAL FUNDS AVAILABLE		<u>1,349,033</u>
DISBURSEMENTS		
Supplies and material		52,515
Capital outlay	<u>1,869,882</u>	<u>206,918</u>
Total disbursements	<u>1,869,882</u>	<u>259,433</u>
FUND BALANCE, end of year		<u>1,089,600</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		841,600
Certificates of deposit		<u>248,000</u>
		<u>1,089,600</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>69,633</u>
RECEIPTS		
Interest	<u>100</u>	<u>70</u>
TOTAL FUNDS AVAILABLE		<u>69,703</u>
DISBURSEMENTS		
Capital outlay	<u>69,738</u>	<u>        </u>
FUND BALANCE, end of year		<u>69,703</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>69,703</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Final Budget	Actual
FUND BALANCE, beginning of year		<u>875,649</u>
RECEIPTS		
Taxes		
Property taxes - debt service	386,040	352,399
Carline tax		452
Penalties and interest on taxes		676
Other local receipts		2,740
Homestead exemption		6,679
Property tax credit		25,903
Personal property tax credit		152
Personal property tax credit - railroad		48
Pro-rate motor vehicle		870
Interest received		1,683
Total receipts	<u>386,040</u>	<u>391,602</u>
TOTAL FUNDS AVAILABLE		<u>1,267,251</u>
DISBURSEMENTS		
Debt service		
Principal	1,139,278	435,000
Interest	125,000	111,560
Other	1,200	500
Total disbursements	<u>1,265,478</u>	<u>547,060</u>
FUND BALANCE, end of year		<u>720,191</u>
ANALYSIS OF FUND BALANCE		
County Treasurers		<u>720,191</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,481,339</u>
<b>RECEIPTS</b>		
Taxes		
Property taxes - general purpose	1,158,120	1,058,554
Carline taxes	1,040	1,356
Public power district sales taxes	8,326	8,220
Interest and penalties on taxes		2,048
Homestead exemption		20,238
Property tax credit		77,124
Personal property tax credit		750
Personal property tax credit - railroad		144
Pro-rate motor vehicle	1,750	2,656
Interest received	17,662	17,125
Bond proceeds		<u>31,550,086</u>
Total receipts	<u>1,186,898</u>	<u>32,738,301</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>36,219,640</u>
<b>DISBURSEMENTS</b>		
Capital outlay	<u>4,618,913</u>	<u>3,875,408</u>
FUND BALANCE, end of year		<u>32,344,232</u>
<b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking and savings accounts		<u>32,099,798</u>
County treasurers		<u>244,434</u>
<b>TOTAL FUND BALANCE</b>		<u>32,344,232</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>35,676</u>
<b>RECEIPTS</b>		
Sale of lunches and milk	285,000	94,949
State reimbursement	2,500	5,297
Federal reimbursement	225,000	506,607
Interest	100	59
Other receipts	40,692	3,421
Transfers from the General Fund		20,000
Total receipts	<u>553,292</u>	<u>630,333</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>666,009</u>
<b>DISBURSEMENTS</b>		
Salaries	585,000	175,516
Payroll taxes and benefits		53,453
Purchased services		2,862
Food and supplies		325,810
Equipment purchases		13,579
Other expenses		425
Total disbursements	<u>585,000</u>	<u>571,645</u>
FUND BALANCE, end of year		<u>94,364</u>
<b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking and savings accounts		<u>94,364</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 STUDENT FEE FUND  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>11,738</u>
RECEIPTS		
Activities receipts	8,000	10,333
Interest	<u>10</u>	<u>10</u>
Total receipts	<u>8,010</u>	<u>10,343</u>
TOTAL FUNDS AVAILABLE		<u>22,081</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>16,273</u>	<u>9,240</u>
FUND BALANCE, end of year		<u>12,841</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>12,841</u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>85,933</u>
<b>RECEIPTS</b>		
Interest	70	75
Activities receipts	290,902	59,052
Other local receipts		88,525
Transfers from the General Fund	<u>20,000</u>	<u>20,000</u>
Total receipts	<u><u>310,972</u></u>	<u><u>167,652</u></u>
 TOTAL FUNDS AVAILABLE		 <u><u>253,585</u></u>
<b>DISBURSEMENTS</b>		
Purchased services		70,418
Supplies and materials		47,671
Other expenses	<u>375,000</u>	<u>50,971</u>
Total disbursements	<u><u>375,000</u></u>	<u><u>169,060</u></u>
 FUND BALANCE, end of year		 <u><u>84,525</u></u>
<b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking and savings accounts		<u><u>84,525</u></u>

See accompanying notes to budgetary schedules.

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 FLEX BENEFIT FUND  
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>40,875</u>
RECEIPTS		
Employee contributions	135,000	123,742
Interest	<u>35</u>	<u>37</u>
Total receipts	<u>135,035</u>	<u>123,779</u>
TOTAL FUNDS AVAILABLE		<u>164,654</u>
DISBURSEMENTS		
Employee claims	<u>140,000</u>	<u>123,019</u>
FUND BALANCE, end of year		<u>41,635</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>41,635</u>

See accompanying notes to budgetary schedules.

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

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

Basis of Accounting

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

Budget Law

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

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>(1,587,570)</u>
Receipts under disbursements - budgetary basis	
General Fund	(1,332,383)
Depreciation Fund	<u>(255,187)</u>
	<u>(1,587,570)</u>



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements, and have issued our report thereon dated October 30, 2021.

#### Internal Control Over Financial Reporting

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

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

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

## Compliance and Other Matters

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

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

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

### Purpose of this Report

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

Dana F Cole + Company, LLP

Lincoln, Nebraska  
October 30 , 2021



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

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

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

**Report on Compliance for Each Major Program**

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

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

### *Opinion on Each Major Program*

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

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Dana J Cole + Company, LLP*

Lincoln, Nebraska  
October 30, 2021

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
 ASHLAND, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified:	___Yes <u>X</u> No
Significant deficiencies identified that are not considered to be a material weakness:	<u>X</u> Yes ___None reported
Noncompliance matter to the financial statements disclosed:	___Yes <u>X</u> No

Federal Awards

Internal control over major programs:	
Material weakness identified:	___Yes <u>X</u> No
Significant deficiencies identified that are not considered to be a material weakness:	___Yes <u>X</u> No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):	___Yes <u>X</u> No
Identification of major programs:	
Child Nutrition Cluster	
National School Lunch Program	10.555/10.553/10.559
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee:	___Yes <u>X</u> No

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
ASHLAND, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2021

SECTION II. FINANCIAL STATEMENT FINDINGS

2021-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

The District has a limited number of personnel.

Potential Effect

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

Recommendation

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

District's Response

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

SECTION III. FINDINGS – FINANCIAL STATEMENT AUDIT

None noted

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1  
ASHLAND, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2021

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2020-001    SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2021-001.

**2009**  
**Public Participation at Board Meetings**

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **5004 Option Enrollment**

The board of education supports the concept embodied in the Enrollment Option Program that parents and legal guardians have the primary responsibility for insuring that their children receive the best education possible. Accordingly, the school district will participate in the option enrollment program and receive option students as provided herein.

### **1. Definitions**

- a. Option Student Defined.** Option student shall mean a nonresident student who has chosen to attend the school district under the provisions of the option enrollment program.
- b. Resident School District Defined.** Resident school district shall mean the school district in which a student resides or in which the student is admitted as a resident of the school district pursuant to state law.
- c. Option School District Defined.** Option school district shall mean the school district that a student chooses to attend other than his or her resident school district.

**2. Persons Entitled to Apply for Option Enrollment of Students.** Only parents and legal guardians may apply for option enrollment of students. Applications filed by foster parents and adults acting *in loco parentis* are not authorized and will be automatically denied.

**3. Duties, Entitlements and Rights of Option Students.** Except as otherwise provided herein, once an option student's option enrollment application has been accepted he/she shall be treated as a resident student of the school district.

### **4. Standards for Acceptance or Rejection of Option Students.**

- a. Numeric Capacity.** The board of education may set the numeric capacity of programs, classes, grade levels, or school buildings by operation of this policy or through freestanding action by the board. Numeric Capacity will be determined based upon available staff, facilities, projected enrollment of resident students, projected number of students with which the option school district will contract based on existing contractual arrangements, and availability of appropriate special education programs. Individuals

seeking information about the numeric capacity set by the board may contact the superintendent for a copy of that resolution.

- b. Programmatic Capacity.** In addition to the numeric capacity standards referred to above, the board may, by resolution, declare a program, a class, or a school unavailable to option students due to lack of capacity. Individuals seeking information about the programs that have been declared to be unavailable due to lack of capacity may contact the superintendent for a copy of the board's resolution.
- c. Other Standards for Acceptance or Rejection of Option Enrollment Applications.** In addition to the numeric and programmatic capacity standards outlined above, the school district shall not accept an option student when acceptance of the student:
  - i. Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student;
  - ii. Would require the procurement of new equipment, technology, or furnishings;
  - iii. Would cause or require the rearrangement of caseloads for staff and contracted professionals;
  - iv. Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;
  - v. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.
- d.** The school district shall accept an option student with a disability only to the extent that the school district's then current staff and facilities are sufficient to accommodate the student's needs without significantly increasing the operating costs of the school district, such as by requiring the hiring of new staff.
- e.** The school district shall not base the decision to accept or reject an option student on the student's previous academic achievement, athletic or other extracurricular ability, disabling condition(s), proficiency in the English language, or previous disciplinary proceedings.
- f.** If there are more option student applicants for any program, class, grade level or school building than can be accepted into such

program, class, grade level or school building, applicants shall be accepted in the following order:

- i. students with brothers or sisters attending the school district, either as resident students or as option students, shall be granted first priority;
- ii. thereafter, option students shall be accepted into such program, class, grade level or school building in the order in which written applications were received by the school district.

**g. Preference for Children of District Employees.**

- i. Regardless of the capacity limitations described herein or in any option capacity resolution adopted by the board of education, the district may, but is not required to, waive the limitations in order to allow for the option enrollment of children of full-time certificated district-employees who are under a contract of employment with the school district for the school year in which option enrollment is sought. The waiver of capacity limitations for children of full-time certificated employees does not serve to waive the capacity limitations for any other purpose.
- ii. For purposes of this subsection "children" includes only minors who share a primary residence with the district certificated employee.
- iii. The board provides the preference for children of certificated employees employed by the district ~~employees~~ described in this subsection gg to better enable the district to recruit and retain high-quality certificated employees.

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5. **False or Misleading Option Applications.** If, prior to the student's attendance as an option student, the school district discovers that a previously accepted option application contained false or substantively misleading information, the option application will be rejected.
6. **Academic Credits and Graduation.** The school district shall accept credits toward graduation that were awarded by another school district, and shall award a diploma to an option student if the student meets the graduation requirements of the school district.

**7. Information Regarding Schools, Programs, Policies and Procedures.** The school district, its officers and employees, shall make information about the school district and its schools, programs, policies and procedures available to all interested people.

**8. Procedure for Students Optioning Into or Out of the School District.**

- a.** The parent or legal guardian of any student desiring to option into or out of the school district shall submit a proper and timely application to the board of education and the other affected school district for enrollment during the following and subsequent school years. Any application requiring the approval of the school district shall be deemed submitted when the application is actually received in the school district's business office.
- b.** On or before April 1<sup>st</sup>, the school district shall notify the parent or legal guardian of any student who has submitted an application to option into the school district and the resident school district, in writing, whether the application is accepted or rejected. If an application is rejected, the reason for such rejection shall be stated in the notification. This written notice shall be sent via certified mail to the address listed on the option application.

**9. Late Applications and Requests for Release**

- a.** The board of education may refuse a request of a student seeking to option out of the school district when the option application is submitted after March 15<sup>th</sup> under the following conditions:
  - i.** When the district has already entered into contracts with teaching staff for the following school year;
  - ii.** When the district has already contracted for the performance of specific services for the student;
  - iii.** When the release of the student would have a negative financial impact or loss of revenue for the district.
- b.** The board of education will approve late applications to option into the district under the following conditions:
  - i.** When the resident district has released the student; or

- ii. When the student's late enrollment into the district meets the standards for acceptance or rejection of option students contained elsewhere in this policy.
- c. The superintendent will notify parents or guardians who have submitted properly completed option applications after March 15<sup>th</sup> no later than 60 days following submission of the application of the board's acceptance or rejection of the application.

**10. Students Who Do Not Need a Release from the Resident District**

- a. A student does not need to be released from his/her resident district under the following circumstances:
  - i. When the student has relocated to a different resident school district after February 1
  - ii. When a student's option school district merges with another district effective after February 1
- b. The school district shall accept or reject an application from a student under this paragraph using the criteria set forth in this policy and will accept or reject the application within forty-five days.

**11. Cancellation of Option.**

Students who option either into or out of the school district shall:

- a. Attend the option school district until graduation or relocation/re-option in a different resident school district unless the student chooses to return to the resident school district, in which case the student's parent or legal guardian shall timely submit a cancellation form to the school board or board of education of the option school district and the resident school district for approval for the following year.
- b. Attend an option school district for not less than one school year unless the student relocates to a different resident school district, completes requirements for graduation prior to the end the school year, transfers to a parochial or private school, or upon mutual agreement of the resident and option school districts cancels the enrollment option and returns to the resident school district.

**12. Authority of Superintendent.**

The board of education authorizes the superintendent of schools to make decisions on its behalf pursuant to and to apply the criteria articulated by this policy in determining whether to grant or deny option enrollment applications.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_