

Board of Education Regular Meeting
Monday, November 20, 2023 6:00 PM
Ashland-Greenwood Middle/High School
Conference, 1842 Furnas Street, Ashland, NE
68003
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 Consent Agenda Items.
 - 6.1. Approval of Minutes of previous meetings
 - 6.2. Acceptance of Financial Reports
 - 6.3. Action on Claims
 - 6.4. Approval of Contracts
 - 6.5. Motion to excuse /approve the absence of board member(s)
7. Administrators' and Practitioners' Reports
 - 7.1. Ms. Beerbohm/Ms. Fangmeyer
 - 7.2. Ms. Moon/Ms. Poell
 - 7.3. Mr. Jacobsen/Mr. Flynn
 - 7.4. Mr. Libal/Ms. Finkey
8. New Business
 - 8.1. Teammates Presentation.

- 8.2. Discussion and action related to overnight and out-of-state travel requests. (Attached)
- 8.3. Discussion and action related to Sunday night request.
- 8.4. Discussion and action related to 2023-24 calendar change.
- 8.5. Special education presentation. (Attached)
- 8.6. AGPS District Staffing Discussion.
- 8.7. Discussion and Action to authorize transferring up to \$300,000.00 as a loan from the Special Building Fund to the General Fund if needed due to timing and level of General Fund receipts.
- 8.8. Discussion and action to approve the 2022-23 district audit. (Attached)
- 8.9. Certified and non-certified staff resignations.
9. Informational Items
10. Call for Next Meeting
 - 10.1. The next meeting is set for Wednesday, November 29th, 2023 at 6:30 p.m. This will be a Board of Education Retreat. All meetings are held in Ashland-Greenwood Middle/High School, Conference Room at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 705 N 17th Ave., Ste3, 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 705 N 17th Ave., Ashland, NE 68003.
11. Adjournment.
 - 11.1. 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:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less.

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 Regular Meeting Minutes
Monday, October 16, 2023**

Opening

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Monday, October 16, 2023

Attendance

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

Eric Beranek:	Absent
Kylie Heflin:	Present
David Nygren:	Present
Suzanne Sapp:	Present
Karen Stille:	Present
Russ Westerhold:	Absent

Notice

Notice of the meeting was posted in advance in the Superintendent's 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. 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.

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 the third Monday of the month by President Sapp.

Notice of the meetings are posted in advance in the District Office, 705 N 17th Ave., Ste 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 Sapp 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 Karen Stille and seconded by David Nygren, Passed.

Kylie Heflin: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea

7.1. Approval of Minutes of previous meetings

7.2. Acceptance of Financial Reports

7.3. Action on Claims

Mrs. Finkey shared an overview of October claims. She also presented the monthly update on status of the working budget including an updated amount for payroll expenditures based on the completion of the September 23 PR (the first of the 23.24 fiscal year.)

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. Beerbohm/Ms. Fangmeyer

8.2. Ms. Moon/Ms. Poell

8.3. Mr. Jacobsen/Mr. Flynn

8.4. Mr. Libal/Ms. Finkey

9. Old Business

10. New Business

10.1. Discussion and action related to overnight request. (Attached)

Motion to approve the overnight travel request for FBLA NFLC, made by David Nygren and seconded by Karen Stille, Passed.

Kylie Heflin: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea

10.2. Discussion and action to approve the Ashland-Greenwood Education Association as the exclusive bargaining agent for certified staff for 2025-26. (Attached)

Motion to approve the AGEA as the 2025-2026 bargaining agent for certificated instructional staff, made by Karen Stille and seconded by Kylie Heflin, Passed.

Kylie Heflin: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea

The date included on document at the previous board meeting was incorrect, so reapproving tonight referencing the correct date.

10.3. Motion to move to closed session with respect to discuss property and facilities clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual in compliance with the law

Motion to enter closed session at 6:30, made by Karen Stille and seconded by David Nygren, Passed.

Kylie Heflin: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea

10.4. Reconvene from closed session.

Motion to end closed session at 6:50 and reconvene, made by David Nygren and seconded by Karen Stille, Passed.

Kylie Heflin: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea

10.5. Certified and non-certified staff resignations.

11. Informational Items

12. Call for Next Meeting

12.1. The next meeting is set for Monday, November 20th, 2023 at 6:00 p.m. All meetings are held in Ashland-Greenwood Middle/High School, Conference Room at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 705 N 17th Ave., Ste3, 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 705 N 17th Ave., Ashland, NE 68003.

13. Adjournment.

Motion to adjourn the meeting at 6:52 p.m., made by Kylie Heflin and seconded by Karen Stille, Passed.

Kylie Heflin: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea

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:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less.

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 FINANCIAL STATEMENT

Oct-2023

GENERAL FUND -OCTOBER 2023

Beginning Balance \$ 1,739,591.29

RECEIPTS

CASS CO - MID sept	\$ 70,505.49		
PS Tuition	\$ 750.00		
SAUNDERS CO - END Sept	\$ 123,147.38		
SARPY CO - SEPT	\$ 35.32		
Title I Reimbursement	\$ 156.00		
Title I Reimbursement	\$ 85,330.00		
Board Member Insurance Premium	\$ 858.10		
CASS CO - END Sept	\$ 30,629.20		
PS Tuition	\$ 1,000.00		
VSP Refund - 22.23 Overage	\$ 1,353.60		
City of Ashland - Liquor/Tobacco Lic. Fees	\$ 3,545.00		
PS Tuition	\$ 750.00		
AG HL - OCT PR	\$ 30,425.36		
PS Tuition	\$ 900.00		
SAUNDERS CO - MID OCT	\$ 66,808.99		
PS Tuition	\$ 300.00		
PS Tuition	\$ 2,000.00		
Fleet Rebate-Q3 2023	\$ 191.12		
PS Tuition	\$ 450.00		
State Aid	\$ 188,467.00		
HAL Base Payment 3535	\$ 2,342.00		
HAL Matching Payment 3535	\$ 7,752.00		
Title II A Reimbursement 6310/4509	\$ 12,320.00		
Title IV Reimbursement (Part of Title II A) 6969/4969	\$ 5,743.00		
Coding error: 22.23 Audit adjustment	\$ 41,015.10		
NLAF Interest	\$ 907.89		
F & M Interest	\$ 111.99		
		\$ 677,794.54	\$ 2,417,385.83

DISBURSEMENTS

OCTOBER Claims	\$ 1,270,433.15		
		\$ 1,270,433.15	\$ 1,146,952.68
ENDING BALANCE			<u>\$ 1,146,952.68</u>

RECONCILIATION

NLAF Liquid Balance	\$ 95,794.39		
Plus F& M Bank Balance	\$ 459,544.18		
Plus General Fund Investments	\$ 605,071.27		
Less: Outstanding Claims	\$ 13,457.16		
Plus: Outstanding Deposits			
Reconciled Balance	\$ 1,146,952.68		<u>\$ 1,146,952.68</u>

ADMINISTRATIVE OPERATIONS ACCOUNT - OCT 2023

Beginning Balance \$ 2,021.89

RECEIPTS

GF Check# 044532	\$ 3,000.00		
Total			\$ 5,021.89

DISBURSEMENTS

6302 ELL Parent mileage - SEPT	\$ 660.24		
6303 Staff - Sept Mileage	\$ 176.85		
6304 Staff - ESU WS mileage	\$ 41.92		
6305 Parent - SPED transport mileage - SEPT	\$ 846.26		
6306 Staff - AUG PS Visit Mileage	\$ 64.72		
6307 Staff - SEPT PR benefit ded. Error	\$ 10.42		

Total \$1,800.41 \$ 3,221.48

Ending Balance \$ 3,221.48

RECONCILIATION

Bank Balance	\$ 3,441.65		
Less: Claims Outstanding	\$ 220.17		
Plus: Outstanding Deposits			
Reconciled Balance	\$ 3,221.48		<u>\$ 3,221.48</u>

EMPLOYEE BENEFIT (SECTION 125) ACCOUNT - OCT 2023

Beginning Balance			\$	58,275.73
<u>RECEIPTS</u>				
Employee Payroll Deposit	\$	9,466.40		
I 3 Bank: Interest	\$	4.80		
Total			\$	9,471.20
			\$	67,746.93
<u>DISBURSEMENTS</u>				
Employee Benefits	\$	12,452.28		
Total			\$	12,452.28
			\$	55,294.65
Ending Balance				<u>\$ 55,294.65</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	55,294.65		
Claims Outstanding				
Reconciled Balance	\$	55,294.65		<u>\$ 55,294.65</u>

SPECIAL BUILDING ACCOUNT - OCT 2023

Beginning Balance			\$	7,368,988.43
<u>RECEIPTS</u>				
Cass County				
Sarpy County				
Saunders County				
Coding error: 22.23 Audit adjustment	\$	235,298.87		
Maturity Redemption	\$	1,586,981.25		
Maturity Redemption	\$	1,397,615.63		
F & M Interest	\$	3,358.88		
NLAF Interest	\$	14,358.19		
NLAF Managed Interest	\$	42,776.37		
Total			\$	3,280,389.19
			\$	10,649,377.62
<u>DISBURSEMENTS</u>				
1671 AQS/TERRACON	Blujay Way/N 17th site	\$	317.50	
1672 Sheppards Business Interiors	MS Furn	\$	4,632.81	
1673 SteelCase Financial	MS Invoice - OCT	\$	1,912.87	
1673 SteelCase Financial	PK-2 Furn paym - OCT	\$	26,992.45	
1674 Lifeguard	MS - AED's	\$	4,255.92	
1675 Hausmann	MS #21	\$	1,159,883.00	
1676 Hausmann	PK-2 #25	\$	16,919.32	
NLAF Investment Fees	for SEPT	\$	464.03	
NLAF Managed Fund	Maturities Calls	\$	1,395,000.00	
Total				\$2,610,377.90
			\$	8,038,999.72
Ending Balance				<u>\$ 8,038,999.72</u>
<u>RECONCILIATION</u>				
F&M Bank Balance	\$	1,321,627.69		
NLAF #9300590 Balance	\$	4,014,640.47		
NLAF Managed Fund Balance	\$	2,706,987.48		
Outstanding Checks	\$	4,255.92		
Reconciled Balance	\$	8,038,999.72		<u>\$ 8,038,999.72</u>

QUALIFIED CAPITAL PURPOSE FUND - OCT 2023

Beginning Balance			\$	69,778.52
<u>RECEIPTS</u>				
Interest	\$	2.96		
Total			\$	2.96
			\$	69,781.48
<u>DISBURSEMENTS</u>				
Total			\$	-
Ending Balance			\$	<u>69,781.48</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	69,781.48		
Less: Outstanding Claims	\$	-		
Reconciled Balance	\$	69,781.48	\$	<u>69,781.48</u>

DEPRECIATION FUND - OCT 2023

Beginning Balance			\$	46,501.03
<u>RECEIPTS</u>				
F&M Bank Interest	\$	0.67		
NLAF Interest	\$	69.40		
Total			\$	70.07
			\$	46,571.10
<u>DISBURSEMENTS</u>				
1085	Delta electric	FB Repair/Wood Shop Irr	\$	8,533.05
1086	First Wireless	Radio System Upgrade	\$	25,569.92
Total			\$	34,102.97
			\$	12,468.13
Ending Balance			\$	<u>12,468.13</u>
<u>RECONCILIATION</u>				
F & M Bank Balance	\$	7,212.90		
NLAF Balance	\$	5,255.23		
Less: Outstanding Claims				
Reconciled Balance	\$	12,468.13	\$	<u>12,468.13</u>

STUDENT FEE FUND - OCT 2023

Beginning Balance \$ 16,608.92

RECEIPTS

College Tuition Payments	\$	500.00
Participation Fees	\$	30.00
Interest I3 Bank	\$	1.46

Total \$ 531.46 \$ 17,140.38

DISBURSEMENTS

Disbursements			
1557	AG Spirit Club	Hocoming Entry/Pass	\$ 620.00
1558	Verizon - Final Bill	Striv Fee	\$ 135.03
1559	No Frills/Spartan Nash	MS Pumpkinology Supp	\$ 38.34
1560	Jostens	Diploma Covers	\$ 554.95
1561	Student	SCC payment refund	\$ 100.00

Total \$ 1,448.32

Ending Balance \$ 15,692.06

RECONCILIATION

Bank Balance	\$	16,485.35
Claims Outstanding	\$	793.29
Deposits Outstanding		

Reconciled Balance \$ 15,692.06 \$ 15,692.06

HOT LUNCH ACCOUNT - OCT 2023

Beginning Balance

\$ 169,237.12

RECEIPTS

Student and Staff Deposits	\$	7,133.95
Online Student Deposits	\$	28,701.69
PS Meals (from GF)	\$	1,334.15
Federal Reimbursement	\$	22,538.41
PR Coding error: 22.23 Audit adjustment	\$	9,225.92
Vending Payment		
F&M Bank: Interest	\$	7.63

Total \$ 68,941.75 \$ 238,178.87

DISBURSEMENTS

Wages & Benefits	\$	30,245.36
Food/ Supplies/ Contracted Services	\$	54,846.13
Rebate/ Food Payment	\$	89.75
Lunch Refunds		

Total \$ 85,181.24 \$ 152,997.63

Ending Balance \$ 152,997.63

RECONCILIATION

Bank Balance	\$	152,997.63
Claims Outstanding		
	\$	152,997.63

Receipts Outstanding
Reconciled Balance \$ 152,997.63 \$ 152,997.63

BOND FUND - OCT 2023

Beginning Balance \$ 1,191,331.16

RECEIPTS

Cass County Taxes	\$	18,746.27	
Sarpy County Taxes			
Saunders County Taxes	\$	32,303.73	
Interest	\$	207.85	

Total Deposits \$ 51,257.85 \$ 1,242,589.01

DISBURSEMENTS

Total

\$ - \$ 1,242,589.01

RECONCILIATION

F & M Bank Balance	\$	1,242,589.01	
Plus: Outstanding Deposits			
Less: Outstanding Claims			
Reconciled Balance	\$	1,242,589.01	

\$ 1,242,589.01

INVESTMENTS

Date Bought	Security Description	Rate	Investment
General Fund Investments			
43030	Bank of Ashland, Ashland	0.800%	\$ 110,071.27
44510	Merrick Bank, UT	0.430%	\$ 247,000.00
44510	Third Coast Bank Ssb	0.400%	\$ 248,000.00
Total Investments			\$ 605,071.27

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

Pledged Safekeeping Security

Various pledged amounts at Agencies, Municipals, SBA, CD's etc, monitored by: Farmers Merchant Bank **Actual Value**

Total Face Value \$ 3,000,000.00

Total Secured \$ 3,250,000.00

Date	Check #	Payee	Description	Receipt	Disbursed	Balance
ATHLETICS						\$ (11,109.60)
	16715	Robert Barrientos	Athletic Official		139.50	
	16716	Richard Bravo	Athletic Official		160.00	
	16717	Melissa Buss	Athletic Official		165.00	
	16718	James Crum	Athletic Official		240.00	
	16719	Kevin Dill	Athletic Official		165.00	
	16722	NEIL HAMMOND	Athletic Official		670.00	
	16723	ELOISE HIEMKE	Athletic Official		550.00	
	16724	STACI JACOBSEN	Athletic Official		240.00	
	16725	MEGHAN JENNINGS	Athletic Official		550.00	
	16726	Thomas Kahn	Athletic Official		139.50	
	16727	TAYLOR KEENEY	Athletic Official		400.00	
	16728	TRISTON KEENEY	Athletic Official		160.00	
	16729	KIRSTEN LAUNE	Athletic Official		240.00	
	16730	NEBRASKA SCHOOL ACTIVITIES A	Softball Sub District		449.60	
	16731	PAPILLION LAVISTA SCHOOL DIST	XC Entry Fee		30.00	
	16732	PLATTEVIEW HIGH SCHOOL	MSXC Entry Fee		100.00	
	16733	MELODY SCANLON	Athletic Official		550.00	
	16734	Mindy Schlecht	Athletic Official		379.50	
	16735	Jacy Sparano	ATC Event Pay		1,085.00	
	16736	JEREMY STRAHAN	Event Worker		615.00	
	16737	Jillanna Sutton	Athletic Official		400.00	
	16738	Jeff Sweeney	Athletic Official		139.50	
	16739	Gregory Crockett	Athletic Official		45.00	
	16740	Andrew Nesler	Score Table Repair		337.60	
	16743	JASON HARSTICK	Athletic Official		85.00	
	16744	NEBRASKA SCHOOL ACTIVITIES A	District Softball		449.50	
	16745	DANIEL NEWCOMER Sr	Athletic Official		206.00	
	16746	MELODY SCANLON	Athletic Official		85.00	
	16747	BRIAN SWEENEY	Athletic Official		206.00	
	16748	WAHOO PUBLIC SCHOOL DISTRICT	Turf Tank		5,500.00	
	16749	Dean Barrett	VB Official		200.00	
	16750	Larry Bleach	VB Official		200.00	
	16751	Natalie Blum	VB Official		175.00	
	16752	BSN SPORTS	Field Paint		598.58	
	16753	Fuentes-Ruiz	VB Official		150.00	
	16755	Daiel Hanus	VB Official		175.00	
	16756	Tharon Heuston	VB Official		165.00	
	16757	Mark Hickson	VB Official		200.00	
	16758	ELOISE HIEMKE	VB Official		165.00	
	16759	PAUL KEENEY	VB Official		150.00	
	16760	TAYLOR KEENEY	VB Official		120.00	
	16761	TRISTON KEENEY	VB Official		120.00	
	16763	Jon Maxwell	VB Official		200.00	
	16764	NEBRASKA SPORTS	Softballs		387.00	
	16765	NSAA DISTRICT II	Membership Dues		35.00	
	16767	John Robinson Jr	VB Official		175.00	
	16768	JEREMY STRAHAN	Event Worker		221.25	
	16769	Jillanna Sutton	VB Official		175.00	
	16770	DANIEL VAHLE	State Golf Reimbursement		70.04	
	16774	Spartan Nash/No Frills	VB Hospitality		99.95	
	16775	VISA	XC Entry Fee		250.00	
		Parent	Activity Pass	\$	75.00	
		Gate	FB Ft Calhoun	\$	2,535.50	
		Gate	SB Sub-Districts	\$	1,598.00	
		Platteview, Auburn, Plattsmouth	Event Entry Fee	\$	520.00	
		Gate	VB Tournament	\$	955.00	
		Gate	MSVB	\$	493.00	
		Parent	Activity Pass	\$	75.00	
		Gate	VVB	\$	136.00	
		Gate	FB Boys Town	\$	1,411.00	
		Gate	JVFB Wahoo	\$	317.00	
		Gate	JVVB Tri	\$	220.00	
		Gate	SB District Finals	\$	1,450.00	
		Gate	MSVB	\$	723.00	
		Gate	VB 10.17	\$	648.00	
		Trailblazer	MSVB/VVB Payment	\$	251.00	

Union Bank	Turf Tank	\$	500.00				
Johnson	SB Districts Broadcast	\$	150.00				
Cubbys	Pizza Reimbursement	\$	246.00				
BSN	Football Store Kickback	\$	899.00				
Ralston/Gross	VB Entry Fees	\$	250.00				
Gate	VB Seward	\$	489.00				
Gate	FB 10.20	\$	2,457.40				
Community Member	Donation	\$	1,000.00				
Gate	FB Playoffs	\$	4,942.75				
AGWC	Wrestling Room Supply Purch	\$	7,526.11				
TOTALS			\$29,867.76	\$	18,513.52		
				\$	244.64		
<hr/>							
ALUMNI Projects					\$	2,869.99	
TOTALS			\$ -	\$ -	\$	2,869.99	
BAND					\$	30.00	
TOTALS			\$ -	\$ -	\$	30.00	
BLUE TEAM					\$	104.94	
TOTALS			\$ -	\$ -	\$	104.94	
DRAMA					\$	4,216.78	
16773	S & L HARDWARE	Set Supplies		225.65			
16775	VISA	Set Supplies	\$	29.48			
TOTALS				\$ 255.13	\$	3,961.65	
ELEM BOOK FAIR					\$	890.27	
Various	Book Fair	\$	236.00				
Various	Book Fair	\$	1,620.25				
TOTALS			\$ 1,856.25	\$ -	\$	2,746.52	
ELEM STAFF					\$	1,648.37	
Pepsi (originally dep. In Stucco)	Vending Machine Proceeds	\$	41.13				
Pepsi	Vending Machine Proceeds	\$	57.26				
TOTALS			\$ 98.39	\$ -	\$	1,746.76	
ELEM STUDENT COUNCIL - INTERMEDIATE					\$	2,963.07	
Various	Memory Book Sales	\$	82.00				
Parent	Memory Book Sales	\$	9.00				
TOTALS			\$ 91.00	\$ -	\$	3,054.07	
ELEM STUDENT COUNCIL - PRIMARY					\$	1,742.54	
16766	OTC Brands, Inc	Bluejay Rally Supplies		141.79			
	Deposit Error from AUG 23	Vending Machine Proceeds	\$	41.13			
TOTALS				\$ 182.92	\$	1,559.62	
FBLA					\$	10,890.36	
16720	FUTURE BUSINESS LEADERS OF	23-24 Registration		1,495.00			
16721	GRAFTON & ASSOCIATES	23-24 Registration		5,578.00			
16741	AMBER DUTCHER	Hot Chocolate Reimbursement		75.39			
16742	JACQUELINE FUDGE	FBLA Shirts		590.00			
16772	NO FRILLS/SPARTANNASH	FLC Supplies		99.82			
16774	Spartan Nash/No Frills	Meeting Supplies		34.13			
16775	VISA	Membership Dues		60.00			
16775	VISA	Membership Dues	\$	180.00			
16775	VISA	Member of the Month	\$	50.00			
Various	T-Shirt	\$	405.00				
Various	NFLC Payments	\$	2,176.00				
Fundraising	Pie a President	\$	95.46				
Various	FBLA Fundraising	\$	3,629.40				
TOTALS			\$6,305.86	\$	8,162.34	\$	9,033.88

FFA						\$	15,899.00
16754	GRAFTON & ASSOCIATES	State/National Dues				648.00	
	Various	Fruit Sales	\$	1,651.00			
	Various	Fruit Sales	\$	2,170.00			
	Various	PTC Bake Sale	\$	65.00			
	Fundraising	Pie a President	\$	95.46			
	TOTALS		\$	3,981.46	\$	648.00	\$ 19,232.46
HONOR SOCIETY							\$ 175.46
	TOTALS		\$	-	\$	-	\$ 175.46
HS STUDENT COUNCIL							\$ 1,184.68
	TOTALS		\$	-	\$	-	\$ 1,184.68
MS/HS STAFF							\$ 1,150.17
	TOTALS		\$	-	\$	-	\$ 1,150.17
MS STUDENT COUNCIL							\$ 332.68
	TOTALS		\$	-	\$	-	\$ 332.68
PROM ACCOUNT							\$ 3,781.15
	TOTALS		\$	-	\$	-	\$ 3,781.15
SENIORS							\$ -
	TOTALS		\$	-	\$	-	\$ -
SKILLS USA							\$ 233.07
	TOTALS		\$	-	\$	-	\$ 233.07
SPANISH CLUB							\$ 244.11
	TOTALS		\$	-	\$	-	\$ 244.11
SPIRIT SQUAD - CHEER							\$ 4,347.02
16762	LISA MILLER	State Choreography				1,200.00	
16771	VARSITY SPIRIT FASHIONS & SUP	Uniform Replacement				90.46	
	Gate	Homecoming	\$	491.00			
	Various	Uniform/Fundraiser	\$	204.10			
	AGPS	HoCo Entry Passes	\$	620.00			
	Various	Cookie Fundraiser	\$	475.00			
	TOTALS		\$	1,790.10	\$	1,290.46	\$ 4,846.66
SPIRIT SQUAD - DANCE							\$ 5,470.08
	TOTALS		\$	-	\$	-	\$ 5,470.08
SPEECH							\$ 2,389.96
	TOTALS		\$	0.00	\$	-	\$ 2,389.96
TALENTED/GIFTED ACTIVITES							\$ (451.34)
	TOTALS		\$	-	\$	-	\$ (451.34)
VOCAL MUSIC							\$ 6,452.64
	TOTALS		\$	-	\$	-	\$ 6,452.64
YEARBOOK/ANNUAL Middle School							\$ 303.45
	Student	Yearbook Purchase	\$	15.00			
	Various	Yearbook Purchase	\$	45.00			
	TOTALS		\$	60.00	\$	-	\$ 363.45

YEARBOOK/ANNUAL High School					\$	(1,316.17)
Parent	Yearbook Ad	\$	75.00			
Student	Yearbook Purchase	\$	60.00			
Various	Yearbook Sales/Ad	\$	135.00			
Various	Concessions/Ad/Sales	\$	710.00			
Student	Yearbook Purchase	\$	30.00			
Holiday Market	Yearbook Ad	\$	50.00			
Various	Yearbook Sales/Ad	\$	135.00			
Various	Yearbook Purchase	\$	140.00			
Various	Yearbook Purchase	\$	560.00			
Parent	Yearbook Ad	\$	35.00			
TOTALS		\$	1,930.00	\$	-	\$ 613.83
INTEREST						\$ 605.87
i3	Interest	\$	6.80			
TOTALS		\$	6.80	\$	-	\$ 612.67
ACTIVITY FUND TOTALS ALL ACCOUNTS		\$	45,987.62	\$	29,052.37	\$ 82,396.78
Ending Balance						\$ 82,396.78
Plus: Outstanding Checks						\$ 7,548.17
Less: Outstanding Receipts						
Misdirected Deposit		\$				500.00
Equals: Bank Balance		\$				\$ 90,444.95

Payee Type:	Vendor			Checking Account ID: 1		
Check Number	Check Date	Cleared	Void	Entity ID	Entity Name	Check Amount
44595	10/26/2023			ACREAPPL	Acreage Appliance Service	286.32
44596	10/26/2023			ASHLAUTO	ASHLAND AUTO PARTS	47.66
44597	10/26/2023			ASHCOMED	ASHLAND COMMUNITY MEDICAL FUND	650.00
44598	10/26/2023			CAPITBUS	CAPITAL BUSINESS SYSTEMS, INC.	589.60
44599	10/26/2023			CDWG	CDWG GOVERNMENT	96.63
44600	10/26/2023			CHELBROOK	BROOKE CHELEEN	1,713.23
44602	10/26/2023			ESU2	ESU #2	1,318.68
44603	10/26/2023			FAMPHYSC	Family Physical Therapy & Sports Center	2,747.50
44604	10/26/2023			FIALATRU	TOM FIALA	544.74
44605	10/26/2023	X		SMORE	Fireplace, Inc	198.00
44608	10/26/2023			INTERSTAL	INTERSTATE-ALL BATTERY CENTER	583.10
44609	10/26/2023			MATHESON	MATHESON TRI-GAS, INC/LINWELD	408.75
44610	10/26/2023			MAXOTERR	TERRI MAXON	140.00
44613	10/26/2023			NOFRIL	NO FRILLS/SPARTANNASH	156.80
44614	10/26/2023			TP3PEST	ANTHONY PETERSEN	240.00
44615	10/26/2023			RIVERMET	RIVERS METAL PRODUCTS INC	112.78
44618	10/26/2023			SATSHELT	SATELLITE SHELTERS	2,435.00
44619	10/26/2023			SUTTPAUL	PAUL SUTTON	80.00
44620	10/26/2023			TUCKERCA	CAROL TUCKER	590.00
44621	10/26/2023			USICLOCAT	USIC LOCATING SERVICES, LLC	164.98
44622	10/26/2023			VALAPUMP	VALA'S PUMPKIN PATCH AND FALL FESTIVAL,	904.25
44623	10/26/2023			VISA	VISA	3,281.48
44624	10/26/2023			VOYAGER	VOYAGER FLEET SYSTEMS, INC.	7,159.15
44625	10/26/2023			WINDSTRE	WINDSTREAM	347.90
44627	10/27/2023			VISA	VISA	198.00
44628	10/31/2023			COMFINN	Comfort Inn-Grand Island	4,644.00
44629	10/31/2023			HOLIDAYNP	Holiday Inn Express, North Platte	566.00
44630	10/31/2023			MIDMAINT	Midwest Maintenance Co, Inc.	6,855.75
44637	11/16/2023			ASHLAUTO	ASHLAND AUTO PARTS	338.86
44638	11/16/2023			ASHLDISP	ASHLAND DISPOSAL SERVICE	94.20
44639	11/16/2023			BRADRYAN	RYAN BRADY	1,680.00
44640	11/16/2023			BURRSHEL	SHELBY BURR	200.00
44641	11/16/2023			CAPITBUS	CAPITAL BUSINESS SYSTEMS, INC.	1,527.40
44642	11/16/2023			CHARTCOMM	CHARTER COMMUNICATIONS	150.01
44643	11/16/2023			CITYASHL	CITY OF ASHLAND	4,191.00
44644	11/16/2023			COMPHARD	COMPUTER HARDWARE INC.	59.98
44645	11/16/2023			COBLWINSUP	COUNCIL BLUFFS WINSUPPLY CO	955.72
44646	11/16/2023			DELTAELEC	DELTA ELECTRIC	782.74
44647	11/16/2023			DEMCO	DEMCO INC.	291.99
44648	11/16/2023			EDDILAWN	EDDIE LAWN SERVICE, LLC	1,035.00
44649	11/16/2023			ENGICONT	ENGINEERED CONTROLS, INC.	730.00
44650	11/16/2023			FAMPHYSC	Family Physical Therapy & Sports Center	9,532.51
44651	11/16/2023			FIALATRU	TOM FIALA	915.39
44652	11/16/2023			GREPLAIN	GREAT PLAINS SERVICE INC.	60.00
44653	11/16/2023			HEARTLAN	HEARTLAND FOUNDATION/SCHOOL	9,282.50
44654	11/16/2023			HOFMCARE	CAREY HOFMEISTER	150.00
44655	11/16/2023			HOLIINN	HOLIDAY INN HOTEL & CONVENTION CENTER	354.85
44656	11/16/2023			INTERSTAL	INTERSTATE-ALL BATTERY CENTER	72.00
44657	11/16/2023			KSBSCHLAW	KSB SCHOOL LAW PC LLO	3,337.99
44658	11/16/2023			LOFTUS	DOUGLAS LOFTUS	350.00
44659	11/16/2023			MATHESON	MATHESON TRI-GAS, INC/LINWELD	1,099.85
44660	11/16/2023			MAXOTERR	TERRI MAXON	135.00
44661	11/16/2023			MCGRAW2	MCGRAW HILL COMPANIES	2,146.26
44662	11/16/2023			MENARDS	MENARD INC	1,522.33
44663	11/16/2023			METALDOO	METAL DOORS AND HARDWARE	162.90
44664	11/16/2023			MIDMAINT	Midwest Maintenance Co, Inc.	21,944.24
44665	11/16/2023			MOONAMAN	AMANDA MOON	446.13
44666	11/16/2023			MOSYCORP	MOSYLE CORPORATION	9.16
44667	11/16/2023			NCSPEARSON	NCS PEARSON/THE PSYCHOLOGICAL CORP	285.00
44668	11/16/2023			NEBCENEQ	NEBRASKA CENTRAL EQUIPMENT INC	359.99
44669	11/16/2023			NEDOORWIND	NEBRASKA DOOR & WINDOW LLC	827.42
44670	11/16/2023			NISSSTAC	Stacy Nissen	150.00
44671	11/16/2023			NOFRIL	NO FRILLS/SPARTANNASH	295.15
44672	11/16/2023			OPPD	OMAHA PUBLIC POWER DISTRICT	17,556.69
44673	11/16/2023			ONESOURCE	ONE SOURCE, INC	227.00
44674	11/16/2023			QUILCORP	QUILL CORP	174.04
44675	11/16/2023			RIVERMET	RIVERS METAL PRODUCTS INC	1,073.89
44676	11/16/2023			SLHARD	S & L HARDWARE	32.96
44677	11/16/2023			SCHMSPEE	SCHMIDT SPEECH LANGUAGE PATHOLOGY	3,029.70
44678	11/16/2023			SCHOSPEC	SCHOOL SPECIALTY INC	434.51
44679	11/16/2023			THIMJAIM	Jaime Thimm	140.00
44680	11/16/2023			TUCKERCA	CAROL TUCKER	2,055.00
44681	11/16/2023			USICLOCAT	USIC LOCATING SERVICES, LLC	56.08
44682	11/16/2023			VOYAGER	VOYAGER FLEET SYSTEMS, INC.	6,921.88

44683	11/16/2023	WILLSCOT	WILLIAMS SCOTSMAN, INC	3,271.09
44684	11/16/2023	WOODRIVR	WOODRIVER ENERGY LLC	336.32
44685	11/21/2023	PAYFLEX	PAYFLEX SYSTEMS USA INC	209.04
44686	11/21/2023	TMSINC	Time Management Systems	614.00
44687	11/21/2023	TSAINV	TSA CONSULTING GROUP INC	83.33
Checking Account ID:	1	Void Total:	198.00	Total without Voids: <u>138,751.40</u>
Check Type Total:	Check	Void Total:	198.00	Total without Voids: <u>138,751.40</u>
Payee Type Total:	Vendor	Void Total:	198.00	Total without Voids: <u>138,751.40</u>
	Grand Total:	Void Total:	198.00	Total without Voids: <u>138,751.40</u>

Payee Type: Vendor Check Type: Check Checking Account ID: 5

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
16776	11/10/2023				ADAMSCENT	ADAMS CENTRAL PUBLIC SCHOOLS	1,339.68
16777	11/10/2023				AGBOOSTER	ASHLAND-GREENWOOD BOOSTER CLUB	855.00
16778	11/10/2023				AGSTUDENT	Ashland-Greenwood Student Fees	500.00
16779	11/10/2023				AWARUNLI	AWARDS UNLIMITED, INC.	25.51
16780	11/10/2023				BSNSPOR	BSN SPORTS	2,953.05
16781	11/10/2023				CARESHAW	SHAWN CAREY	282.00
16782	11/10/2023				CARSJADA	Jada Carson	96.00
16783	11/10/2023				CECHJANE	Janellen Cech	165.00
16784	11/10/2023				CHADRON	Chadron Public Schools	1,282.57
16785	11/10/2023				COULVENT	Coulter Ventures LLC, DBA Rogue Fitness	2,081.11
16786	11/10/2023				CRAIGOLI	OLIVIA CRAIG	183.00
16787	11/10/2023				DUTCHER	AMBER DUTCHER	151.26
16788	11/10/2023				FORTCALH	FORT CALHOUN COMMUNITY SCHOOLS	23.00
16789	11/10/2023				FUCHNANC	Nancy Fuchs	165.00
16790	11/10/2023				GIESJOSE	Joseph Giesick	107.00
16791	11/10/2023				GOSSELLT	ELLIOT GOSSIN	144.00
16792	11/10/2023				HALLGARY	Gary Hall	100.00
16793	11/10/2023				HAMMNEIL	NEIL HAMMOND	150.00
16794	11/10/2023				HENDMICH	Michael Henderson	100.00
16795	11/10/2023				HINRTHOM	Thomas Hinrichs	136.00
16796	11/10/2023				HUNNZACH	ZACH HUNNEL	100.00
16797	11/10/2023				KASUMELI	Melissa Kasuske	153.75
16798	11/10/2023				KINNJASO	Jason Kinney	107.00
16799	11/10/2023				KREILIAM	Liam Kreikemeier	107.00
16800	11/10/2023				MEINSARA	Sarah Meinke	60.00
16801	11/10/2023				NSAA	NEBRASKA SCHOOL ACTIVITIES ASSN.	4,740.65
16802	11/10/2023				NOFRIL	NO FRILLS/SPARTANNASH	230.97
16803	11/10/2023				NOVOLAND	Landon Novotny	282.00
16804	11/10/2023				NYGRSHAR	SHARILYN NYGREN	637.50
16805	11/10/2023				PETERKIP	Kip Peterson	50.00
16806	11/10/2023				PIKEDEBB	DEBBIE PIKE	498.75
16807	11/10/2023				PILLASHL	Ashlynn Piller	147.00
16808	11/10/2023				JOHNSEAN	PREMIER SPORTS OFFICIALS ASSOCIATION	9,260.00
16809	11/10/2023				ROBIJOHN	John Robinson Jr	108.00
16810	11/10/2023				SLHARD	S & L HARDWARE	71.98
16811	11/10/2023				SPARJACY	Jacy Sparano	586.25
16812	11/10/2023				THIEDAWS	DAWSON THIES	282.00
16813	11/10/2023				TIETTYLE	Tyler Tietz	100.00
16814	11/10/2023				VESTCIND	CINDY VEST	791.25
16815	11/10/2023				WIESKARE	KAREN WIESE	75.00
16816	11/10/2023				WIESERAN	RANDY WIESE	540.00
16817	11/15/2023				KONZCOUG	Cougar Konzem	1,000.00
16818	11/15/2023				SCHOLBO2	SCHOLASTIC BOOK FAIRS	1,855.20
16819	11/15/2023				SCHONAJA	Aja Schon	2,750.00
16820	11/15/2023				STEVEBRIA	Brian Stevens	107.00

Checking Account ID: 5	Void Total:	0.00	Total without Voids:	35,480.48
Check Type Total: Check	Void Total:	0.00	Total without Voids:	35,480.48
Payee Type Total: Vendor	Void Total:	0.00	Total without Voids:	35,480.48
Grand Total:	Void Total:	0.00	Total without Voids:	35,480.48

Payee Type: Vendor

Check Type: Check

Checking Account ID: 1

Check Number	Check Date	Cleared	Void	Void Date	Entity Name	Check Amount	
6308	11/08/2023				ELL Parent Mileage	628.80	
6309	11/08/2023				Staff - Mowing	49.87	
6310	11/08/2023				Staff - OCT Mileage	195.19	
6311	11/08/2023				SPED Guardian Mileage	845.46	
6312	11/08/2023				Staff - EC SLP Mileage	132.45	
Checking Account ID: 1					Void Total:	0.00	Total without Voids: <u>1,851.77</u>
Check Type Total: Check					Void Total:	0.00	Total without Voids: <u>1,851.77</u>
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: <u>1,851.77</u>
Grand Total:					Void Total:	0.00	Total without Voids: <u>1,851.77</u>

Payee Type: Vendor Check Type: Check Checking Account ID: 6

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
11664	11/07/2023				CASHWADIST	CASH-WA DISTRIBUTING CO.	17,938.50
11665	11/07/2023				GOODTUCK	GOODWIN TUCKER/MID IOWA REFRIGERATION, INC.	2,678.33
11666	11/07/2023				HILANDAIR	HILAND DAIRY	4,990.35
11667	11/07/2023				SYSCO	SYSCO LINCOLN, INC	10,582.18
11668	11/07/2023				USFOOD	U S FOODSERVICE	23,829.78
11669	11/07/2023				VOYAGER	VOYAGER FLEET SYSTEMS, INC.	64.73
Checking Account ID: 6					Void Total:	0.00	Total without Voids: 60,083.87
Check Type Total:			Check	Void Total:	0.00	Total without Voids: 60,083.87	
Payee Type Total:			Vendor	Void Total:	0.00	Total without Voids: 60,083.87	
Grand Total:				Void Total:	0.00	Total without Voids: 60,083.87	

Payee Type: Vendor Check Type: Check Checking Account ID: 8

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
1678	11/03/2023				TONJNATE	NATHAN TONJES	1,981.00
1679	11/13/2023				STEFINSE	STEELCASE FINANCIAL SERVICES INC	28,905.32
1680	11/21/2023				AQSENVIRO	AQS ENVIRONMENTAL INC/TERRACON CONSULTANTS	1,915.25
1681	11/21/2023				ERNIES	ERNIE'S STORE INC	3,118.00
1682	11/21/2023				HAUSCONS	HAUSMANN CONSTRUCTION, INC	712,775.77
1683	11/21/2023				KIDWELL	KIDWELL INC	3,000.00
1684	11/21/2023				RESSPOPR	Resilite Sports Products, Inc	38,720.00
1685	11/21/2023				SCHMMUS2	SCHMITT MUSIC CENTER	4,476.69
Checking Account ID: 8					Void Total:	0.00	Total without Voids: 794,892.03
Check Type Total:			Check	Void Total:	0.00	Total without Voids: 794,892.03	
Payee Type Total:			Vendor	Void Total:	0.00	Total without Voids: 794,892.03	
Grand Total:					Void Total:	0.00	Total without Voids: 794,892.03



District Mission Statement

Our school with family and community cooperation promotes life-long learning to awaken, develop, and enhance the individual potential

ASHLAND-GREENWOOD BOARD OF EDUCATION GOALS

Academic Engagement	Support the design and implementation of engaging learning experiences that challenge all students to reach their highest potential
Environment	Foster the creation and maintaining of a positive, collaborative culture within each building as well as across the district
Fiscal	Maximize and properly allocate fiscal resources to support the highest quality academics, activities, and facilities while also demonstrating transparent fiscal responsibility
Personnel	Attract, develop, and retain highly qualified staff for all positions
Pride	Cultivate connections within our schools and community to ensure all feel valued and engaged

ADMINISTRATORS REPORT: Dani Beerbohm

MEETING DATE: November 20, 2023

Academic Engagement

- MS ELA teachers are working in collaboration with Crystal Ernst from ESU2 on developing a vision for their department prior to selecting new curriculum materials. The vision developed centers around their core beliefs of what a middle school student should acquire while in literacy class. They will be using the vision to guide their decision when selecting a specific curriculum for 6-8th grade.
- The Nebraska Department of Education will publicly release Classifications and Designations of schools this upcoming Wednesday (11/22). The data is currently embargoed until this date. Once released an updated AGPS Annual Report will be shared with the board and stakeholders.
- Winter benchmark testing is right around the corner. This is a great pulse check for teachers to see growth areas and areas of growth for students.

Personnel

- When planning for professional development this year, it was a goal of mine to support teachers with understanding specific elements in the Marzano Focused Model instructional framework. It was also shared at our summer School Improvement meeting that teachers missed having the opportunities of learning from one another. In two different opportunities this semester, a group of teachers have volunteered to present in front of their peers - one of the most challenging things to do! Our upcoming in-service date will be filled with colleagues learning from each other. I am so grateful for the tremendous teachers in this district and their ability to willingly share their knowledge with one another - it is so cool to see!

Pride

- I hope all of you enjoy the upcoming holiday with your family. I know I am extremely thankful to work in a district that values family, putting students first, and excellence. Happy Thanksgiving!



District Mission Statement

Our school with family and community cooperation promotes life-long learning to awaken, develop, and enhance the individual potential

ASHLAND-GREENWOOD BOARD OF EDUCATION GOALS

Academic Engagement	Support the design and implementation of engaging learning experiences that challenge all students to reach their highest potential
Environment	Foster the creation and maintaining of a positive, collaborative culture within each building as well as across the district
Fiscal	Maximize and properly allocate fiscal resources to support the highest quality academics, activities, and facilities while also demonstrating transparent fiscal responsibility
Personnel	Attract, develop, and retain highly qualified staff for all positions
Pride	Cultivate connections within our schools and community to ensure all feel valued and engaged

ADMINISTRATORS REPORT: Amanda Moon & Megan Poell

MEETING DATE: November 20, 2023

Academic Engagement

- Grade Level Meetings were held to review the academic progress of students who are in reading and math interventions. Currently, 67 students participate in reading intervention and 31 students participate in math intervention.
- Staff Meetings this month centered around a Standard-Based Learning Book Study, BLUE Team behavior professional learning, and Maximizing Academic Learning time.
- AG Intermediate is partnering with the Ashland Public Library to provide our students with a Snap Circuit Program/Lesson. This is a great opportunity to engage students in science and technology learning.

Environment

- The 3rd-5th grade student council members (along with middle school students) attended a field trip to UNL for a Life Skills Pep Rally focusing on leadership, work ethic, and teamwork. Students also got to attend the first Husker (W) basketball game.
- FALLing into November was created by Megan Poell for staff members at both buildings. It was a chance to have fun, connect, and strengthen our culture. Staff feedback was positive about this week at both buildings, and we look forward to doing it again next year!
- Positive praise notes in buildings for staff members to celebrate their teammates

Personnel

- AGPS hired two new Elementary Paraprofessionals. These paraprofessionals were able to shadow current staff members to learn student programming and school-wide expectations prior to supporting students on their own. We are excited about this added support in our building.

Pride

- The A-G Unified Team planned Volleyball Day in Ashland for our elementary students. Resource Teachers at both buildings helped organize practice, uniforms, and transportation to ensure that this event was successful for our participants. Our A-G Elementary students all enjoyed attending this event and supporting their classmates.
- Elementary students participated in the send-off of the A-G Bluejay Football Team on Friday, November 10th!
- The Intermediate and Primary Schools both honored our community veterans on November 10th. The morning started with a Veterans and Donuts event at the Intermediate. Students could invite their family members and interact with each other to learn more about being a veteran. Later that morning, the Primary School hosted a Veterans Day Assembly in the Primary Gym. Again, the veterans were our guests of honor. Our elementary students honored the veterans with several songs that were prepared specifically for this event, and were lead in this effort by the Intermediate (4th and 5th Grade) choir. We were honored to have Doug Peterson join us as our guest speaker for the event and talk about the importance of supporting our team (United States of America). In the coming years we will alternate which school hosts these events and invite all veterans to attend all activities.
- Our PTO hosted the Halloween Spooktacular and two different sessions of Cookies and Canvas and these events were well-attended! Our PTO continues to find ways to create events that engage our families!
- On November 14th, approximately 25 community members were invited into our Preschool-5th Grade classrooms to read a book to students and share their love of literacy on National Young Readers Day. We are grateful for these community members continuing to show their pride in AGPS by supporting our youngest learners!



District Mission Statement

Our school with family and community cooperation promotes life-long learning to awaken, develop, and enhance the individual potential

ASHLAND-GREENWOOD BOARD OF EDUCATION GOALS

Academic Engagement	Support the design and implementation of engaging learning experiences that challenge all students to reach their highest potential
Environment	Foster the creation and maintaining of a positive, collaborative culture within each building as well as across the district
Fiscal	Maximize and properly allocate fiscal resources to support the highest quality academics, activities, and facilities while also demonstrating transparent fiscal responsibility
Personnel	Attract, develop, and retain highly qualified staff for all positions
Pride	Cultivate connections within our schools and community to ensure all feel valued and engaged

ADMINISTRATORS REPORT: Matt Flynn & Brad Jacobsen

MEETING DATE: November 20, 2023

Academic Engagement

- First quarter Middle School Honor Roll included:
 - 77- 6th Grade Students
 - 52- 7th Grade Students
 - 71- 8th Grade Students
- Mr. Flynn hosted 2 Middle School principals at AGMS as part of the ESU's Learning Leadership Walk Program. These visits are a way for principals to collaborate with each other through a series of school visits that focus on data-driven decision making.
- *Mr. Jacobsen participating in the ESU2 Learning Walks with 3 other colleagues. Thus far, 2 visits have been completed and will be hosting the team here in December.*
- *Mr. Jacobsen has presented to staff on a Wednesday PLC and will co-present with HS SIP Leadership team member Mr. Wallman on identifying critical concepts planning in standards based educational environment.*

Environment

- It's been a true joy seeing the progress on the new Middle School building. Students and staff are excited about the space and opportunities for our students.
- Last spring the Middle School and High School implemented a process for regularly informing parents and guardians of student tardies. This new process has been successful and we have seen a reduction in the number of student tardies since the process was implemented.

- *High School staff reviewed data (student and staff) from the MySAEBRS data collection (survey) and we looked at other 'red flags' (failing grades, nurse visits, attendance) to see if students need additional support. Staff develop steps or interventions to try to change trajectories or support kids where they are in hopes of moving them forward.*
- *Student Ambassadors and Student Council have had a couple of follow-up meetings after our culture speaker Kevin Atlas and are working on some new ways to create community in our building.*

Personnel

- *Middle School teams continue to meet regularly. These meetings include examining student data, planning for upcoming grade-level events, and planning for tier 1 and tier 2 interventions for students.*
- *Mr. Flynn met with all middle school teachers during the early out on November 8th. During that meeting, teachers were given information on the upcoming transition to the new Middle School building, classroom locations, and an opportunity to ask questions.*
- *Mr. Jacobsen has completed 7 formal observations (along with a pre-conference and a post conference) and has met with each of his evaluation caseload to review their Professional Growth plans for 2023.2024.*
- *Currently Mr. Jacobsen has engaged a volunteer ad hoc committee to review building facility use/moves for semester 2. A draft of a plan has been created and will be shared with the entire HS staff soon. Students and staff had an opportunity to provide feedback on how to best use our facilities now that we regain some space.*

Pride

- *The Bluejays softball team is raking in post-season honors....I believe we have had 9 players receive some level of all-state recognition!*
- *Middle School boys basketball is underway and High school winter sports have begun. Here are our early #'s (fairly normal to always drop a couple). We will continue to experience loss or limited girls JV/reserve games due to lack of numbers in girls basketball in the state.*
 - *HS girls BB: 20*
 - *HS boys BB: 27*
 - *HS Wrestling: 28*



District Mission Statement

Our school with family and community cooperation promotes life-long learning to awaken, develop, and enhance the individual potential

ASHLAND-GREENWOOD BOARD OF EDUCATION GOALS

Academic Engagement	Support the design and implementation of engaging learning experiences that challenge all students to reach their highest potential
Environment	Foster the creation and maintaining of a positive, collaborative culture within each building as well as across the district
Fiscal	Maximize and properly allocate fiscal resources to support the highest quality academics, activities, and facilities while also demonstrating transparent fiscal responsibility
Personnel	Attract, develop, and retain highly qualified staff for all positions
Pride	Cultivate connections within our schools and community to ensure all feel valued and engaged

ADMINISTRATORS REPORT: Jason Libal/Jill Finkey	MEETING DATE: November 20, 2023
---	--

Academic Engagement

- 2023 NASB State Education Conference Update: Suzanne/Kylie/Jason

Environment

- Building Update: We will be completing our final warranty walk at the Primary Building next Wednesday. The new middle school is still tracking for a December 1st occupancy.

Fiscal

- VENMO Pilot: AG Activity Account Fund

In an effort to help improve efficiency and likely increase fundraising/donations for organizations, we are attempting a VENMO “Pilot”.

Mrs. Dutcher and the FBLA group have begun sharing a VENMO opportunity with their potential donors/fundraising contributors. Proceeds from this AG FBLA VENMO will eventually be transferred into the AG Activity Account that houses the FBLA funds. VENMO proceeds will be linked to a separate account to be opened at I3 Bank; this will prevent having to share the AG Activity Account information with VENMO and then serves as a safeguard for other organizational funds within the Activity Account. I3 bank will set up a monthly internal automatic transfer of any FBLA proceeds from VENMO into the AG Activity Account. Because we are opening a new account for this purpose, I3 requires updated information of all potential ‘signers’ on the account (Suzanne, Russ, Karen).

Because the AG Activity Account houses funds from multiple groups/organizations, we are starting with just one organization as part of the pilot. We need to be confident that funds collected via VENMO can easily be recognized and directed to/credited to the appropriate organization within the activity account. The VENMO app will only be used to collect donations/fundraising proceeds; no payments from FBLA to vendors or individuals will be made via VENMO (due to required accounting audit expectations, all payments will continue with current practice).

Thank you to Mrs. Dutcher and her group for being willing to be part of the pilot!

Personnel

- 2024-24 Negotiations: We have started the negotiation process for 2024-25. We will keep the board informed as things progress.

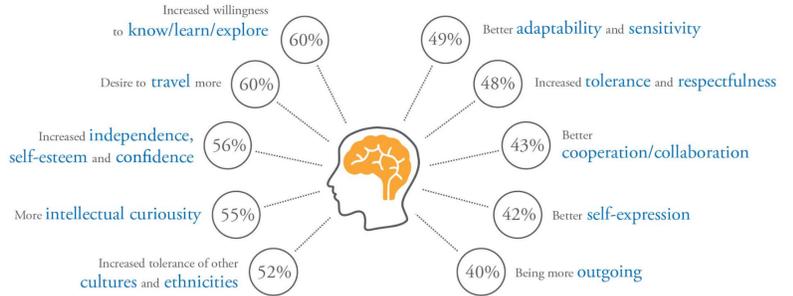
Pride

- Thankful: I continue to be extremely thankful for working in the district, and also with the amazing staff and board of education. Thank you for all that you do. Enjoy the Thanksgiving Holiday!

Ashland-Greenwood High School Band Trip Proposal 2025

- TRAVEL DATES: Thursday, May 15th - Sunday, May 18th Summer 2024
- DESTINATION: Chicago, Illinois
- COST: \$1,300-\$1,450 (depending on number of students attending)

SOCIAL IMPACT OF STUDENT TRAVEL – TOP 10 EFFECTS



Current Band Totals: 25 students
 Next Years Anticipated Totals: 38 students
 Needed Paying Chaperones: 4 or 5
 Estimated Total to attend the trip: 25-35

Educational Opportunities:
Clinic at the Vandercook School of Music Performance at the Field Museum of Natural History Tickets to a Broadway show or the Chicago Symphony Orchestra

Total Includes:	Not Included:
<ul style="list-style-type: none"> ● Most meals ● Hotel ● Motor Coach 	<ul style="list-style-type: none"> ● Lunch during Thursday and Sunday travel days
Attractions:	Other Perks:
<ul style="list-style-type: none"> ● Millennium Park ● The Magnificent Mile ● Top Golf ● Shedd Aquarium ● Museum of Science and Industry ● Field Museum 	<ul style="list-style-type: none"> ● Online Payment System ● Tracking/Messaging App for student/director

Fundraising Opportunities:
Mattress Sale: Sunday, August 4th Candy Gram Sales: February 2024 Spaghetti Feed: April 2024

AGPS Student Services Update - November 2023

MTSS/Student Supports

MTSS Implementation

- Implementing a multi-tiered system of support continues to be a district initiative.
- As a district, we are continuing to build offerings and reach as many as possible with Tier II and Tier III interventions
 - Have implemented data meetings at all grade levels K-8 to discuss appropriate supports for students based on district data

Academic Interventions

- Academic Intervention providers include:
 - Elementary: 4 full time interventionists (3 at Primary, 1 at Intermediate)
 - Middle School: 0 full time interventionists. Use three different teachers to provide interventions during designated class periods (engaging paras as well)
- Currently serving the following in the areas of reading and/or math (does not include students who have a reading/math goal on their IEP)
 - Primary = 47 reading, 20 math (not including Kindergarten)
 - Intermediate = 18 reading, 11 math
 - Middle School = 9 reading, 13 math

Social-Emotional Interventions

- Students are identified as needing support through screeners (both teacher and self) as well as grade level team meeting discussions.
- Currently serving the following with our Check-in, Check-Out program (Tier II, not SPED behavior plans)
 - Elementary = 16 students
 - Middle School = 7 students
- Small group skills sessions/interventions
- District has additional LMHP support this year, giving us the equivalent of 2, 4 day/week staff. They are currently working with 35 students (grades K-12), with 3 in process

504 (Accommodation) Plan Update

- Reminder - must follow the regulations of Section 504 of the Rehabilitation Act - districts are legally required to offer an evaluation to students who have a condition which substantially interferes with a "major life activity"
- Direct impact on teachers as they are responsible for implementation of accommodations; All staff have access to the accommodation plans via eduClimber
- Currently there are 64 individual 504 plans in place

AGPS Student Services Update - November 2023

Special Education

District Overview *(data based on enrollment as of 11/13/2023)*

- State data *(most recent available is 21-22 school year from NE Education Profile)*
 - 22/22 State SPED average = 16%
 - 20/21 AGPS SPED average = 21%
 - Fall 2023 AG SPED numbers:
 - Students receiving SPED services K-12 = 192
 - Students receiving SPED services ECSE (B-5) = 38
- 3 students are attending a Level III program (contract with Heartland/ESU Independent)
- 3 full time Speech-Language Pathologists
- Contract services for occupational therapy, physical therapy, vision, deaf/hard of hearing and additional speech/language services
- Have added support through our 3T program (high school seniors) to help support students across all elementary grade levels
- 1 full time school psychologist

Year	Formal Evaluations/MDTs Completed	Other Psych Requests <i>(file review, FBA/BIP, ToT, etc.)</i>
2020-2021*	78	n/a
2021-2022	85	18
2022-2023	61	22
2023-2024**	55	10
* COVID impact		** Data as of November 10th

Middle/High School Information

- Certified MS/HS staff = 6 (covering 7 grade levels and 18-21 program)
 - 3 serving resource for grades 6-8
 - 3 serving resource for grades 9-12+
 - Average caseload weight = 22
- Service delivery models include co-taught classrooms, fundamental courses, life skills focused programming, community based instruction
- **Only have 3 paras to support the entire secondary program; do have multiple students who require 1:1/significant support throughout their day; more transitioning to 6th grade next year**

Elementary Information

- Certified Elementary staff = 6 (covering K-5)
 - 3 = cover all resource AND alternate curriculum/Level II in K-2
 - 3 = cover all resource AND alternate curriculum/Level II in 3-5
 - Average caseload weight = 21
- Service delivery models include co-taught classrooms, fundamental courses, life skills/alternate curriculum programming, behavior intervention programming, home-based services in early childhood
- We have 12 paras hired to support K-5
 - Primary = 7 full time
 - Intermediate = 5 full-time, 1 part time para
- Multiple students require unique, individualized programming (Verbal behavior program, communication devices, etc.); increase in the need for 1:1 support
 - Anticipate having 7 students who will require this level of support in grades K-2 next year

Early Childhood Information

- Certified staff = 3 (covering Birth-5)
 - 2 ECSE teachers = serves all Birth-5 (one also serves as our Preschool Coordinator)
 - 1 EC SLP = all Early Childhood speech and language
 - Average caseload weight = 19
- We have 3 paras hired to support PreK (2 full time, 1 part time)

Year	Part B Referrals	Part C Referrals	Total Referrals	Total New (DNQ not counted)	% who qualified
2020-2021*	8	8	16	13	81%
2021-2022	13	6	19	15	79%
2022-2023	18	11	29	26	89%
2023-2024**	15	9	24	11 (6 in process)	Currently at 62% (not included in ave.)
* COVID impact = no doctor referrals ** Data as of November 10th					Average: 83%

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1

ASHLAND, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



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

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 6
Fund Financial Statements	
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	7 - 9
Statement of Net Position - Modified Cash Basis - Fiduciary Funds	10
NOTES TO FINANCIAL STATEMENTS	11 - 24
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	25
Notes to the Schedule of Expenditures of Federal Awards	26
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	27 - 28
Nonmajor Funds - Combining Schedule of Receipts, Disbursements, And Changes in Fund Balance - Modified Cash Basis	29 - 30
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited)	
General Fund	31 - 35
Depreciation Fund	36
Qualified Capital Purpose Undertaking Fund	37
Bond Fund	38
Special Building Fund	39
School Nutrition Fund	40
Student Fee Fund	41
Activities Fund	42
Flex Benefit Fund	43
Notes to Budgetary Schedules	44
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	45 - 46
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	47 - 49

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
ASHLAND, NEBRASKA
TABLE OF CONTENTS

	Page
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	50 - 51
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	52



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's basic financial statements. The supplementary information on pages 25 - 44 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 page 25 - 26 is presented for purposes of additional analysis as required by Title 2

U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 27 - 30 and the schedule of expenditures of federal awards on page 26 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 30, and schedule of expenditures of federal awards on pages 25 - 26 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2023, on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 6, 2023

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	9,625,436	37,200	1,194,248	(8,393,988)
Student support services	1,401,015	248,180		(1,152,835)
Instructional support	403,073			(403,073)
General administration	342,066			(342,066)
School administration	800,827			(800,827)
Central and business services	260,912			(260,912)
Operation and maintenance of plant	1,217,567			(1,217,567)
Student transportation	507,152		31,806	(475,346)
Capital outlay	31,317,582			(31,317,582)
Nutrition Program	755,196	401,489	295,640	(58,067)
Debt service	2,866,660			(2,866,660)
Total governmental activities	49,497,486	686,869	1,521,694	(47,288,923)

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Disbursements	Charges for Services	Operating Grants and Contributions	Primary Governmental Total Governmental Activities
General receipts			
Taxes			
Property taxes - general purpose			8,149,081
Property taxes - debt service			1,940,377
Motor vehicle taxes			826,584
Interest and penalties on taxes			15,481
Carline tax			7,936
Public Power District sales tax			75,520
Contributions and donations			58,734
Licenses and fines			82,570
State aid			157,476
Other state receipts			1,232,545
Interest			570,979
Other receipts			759,042
Total general receipts			13,876,325
Change in net position resulting from receipts and disbursements			(33,412,598)
NET POSITION, beginning of year (as restated)			47,726,253
NET POSITION, end of year			14,313,655

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
ASSETS			
Cash and cash equivalents			11,805,409
Certificates of deposit			
Cash at county treasurer			2,508,246
TOTAL ASSETS			14,313,655
NET POSITION			
Restricted for:			
Debt services			1,161,331
Capital outlay			10,865,674
Nutrition Program			202,831
Unrestricted			2,083,819
TOTAL NET POSITION			14,313,655

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, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
RECEIPTS					
Taxes					
Property taxes - general purpose	8,148,656	425			8,149,081
Property taxes - debt service			1,940,377		1,940,377
Motor vehicle taxes	826,584				826,584
Interest and penalties on taxes	12,330		3,151		15,481
Carline tax	6,396	35	1,505		7,936
Public Power District sales tax	61,135		14,385		75,520
Other local receipts	11,860	395,654		40,514	448,028
Homestead exemption			37,193		37,193
Property tax credit			147,244		147,244
Pro-rate motor vehicle			5,045		5,045
Preschool receipts	37,200				37,200
Rental of school equipment and facilities	140				140
Local license fees and fines	2,855				2,855
Contributions and donations	58,734				58,734
County fines and license fees	79,715				79,715
State receipts	1,998,432			4,957	2,003,389
Federal receipts	428,161			290,683	718,844
Student fees				35,374	35,374
Student activities				212,806	212,806
Meal sales				401,489	401,489
Interest	18,810	550,348	1,571	250	570,979
Other nonrevenue receipts	310,874				310,874
Total receipts	<u>12,001,882</u>	<u>946,462</u>	<u>2,150,471</u>	<u>986,073</u>	<u>16,084,888</u>

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, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
DISBURSEMENTS					
Instruction	9,625,436				9,625,436
Student support services	1,097,745			303,270	1,401,015
Instructional support	403,073				403,073
General administration	342,066				342,066
School administration	800,827				800,827
Central and business services	260,912				260,912
Operation and maintenance of plant	1,217,567				1,217,567
Student transportation	507,152				507,152
Debt service			2,866,660		2,866,660
Capital outlay	213,986	31,103,596			31,317,582
Nutrition Program				755,196	755,196
Total disbursements	<u>14,468,764</u>	<u>31,103,596</u>	<u>2,866,660</u>	<u>1,058,466</u>	<u>49,497,486</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(2,466,882)	(30,157,134)	(716,189)	(72,393)	(33,412,598)
NET CHANGE IN FUND BALANCES	(2,466,882)	(30,157,134)	(716,189)	(72,393)	(33,412,598)
FUND BALANCES, beginning of year (as restated)	<u>4,412,881</u>	<u>41,022,808</u>	<u>1,877,520</u>	<u>413,044</u>	<u>47,726,253</u>
FUND BALANCES, end of year	<u>1,945,999</u>	<u>10,865,674</u>	<u>1,161,331</u>	<u>340,651</u>	<u>14,313,655</u>

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, 2023

	Major Funds				
ASSETS	General Fund	Special Building Fund	Bond Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	900,661	9,865,674	698,423	340,651	11,805,409
Certificates of deposit					
Due from (to) other funds	(1,000,000)	1,000,000			
County treasurer's balances	2,045,338		462,908		2,508,246
	<u>1,945,999</u>	<u>10,865,674</u>	<u>1,161,331</u>	<u>340,651</u>	<u>14,313,655</u>
TOTAL ASSETS					
	<u>1,945,999</u>	<u>10,865,674</u>	<u>1,161,331</u>	<u>340,651</u>	<u>14,313,655</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
FUND BALANCES					
Restricted for:					
Debt service			1,161,331		1,161,331
Capital outlay		10,865,674			10,865,674
Nutrition Program				202,831	202,831
Assigned	112,775			137,820	250,595
Unassigned	1,833,224				1,833,224
Total fund balances	<u>1,945,999</u>	<u>10,865,674</u>	<u>1,161,331</u>	<u>340,651</u>	<u>14,313,655</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>1,945,999</u>	<u>10,865,674</u>	<u>1,161,331</u>	<u>340,651</u>	<u>14,313,655</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
 AUGUST 31, 2023

	<u>Agency Fund</u> Flex Benefit Fund
ASSETS	
Cash and cash equivalents	<u>61,619</u>
TOTAL ASSETS	<u>61,619</u>
LIABILITIES	
Due to student groups and others	<u>61,619</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 Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska (the District).

Reporting Entity

Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's Board of Education (the Board), is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The 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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements

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 Statement 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.

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)

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

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.

The District reports the following nonmajor governmental funds:

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) 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.

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 GAAP, 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)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

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.

Leases

Right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was implemented in the current year. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend,

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued)

regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	11,805,409
Fiduciary funds	<u>61,619</u>
Total cash and investments	<u><u>11,867,028</u></u>

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

Demand deposits	<u><u>11,867,028</u></u>
-----------------	--------------------------

Investments

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the District's August 31, 2023, 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, 2023, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units 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

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

Nebraska statutes. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF 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 NLAFF, contact NLAFF at 1-877-667-3523 or via the NLAFF website at <https://www.nlafpool.org/>.

Bank Deposits

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

NLAFF 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, 2023, all of NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

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

At August 31, 2023, the District had \$9,358,784 in NLAFF 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 NLAFF. The District does not have a policy for these risks. The following NLAFF risk policies below were taken from footnotes in the NLAFF audit report.

Interest Rate Risk

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

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

NOTE 2. CASH AND 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 NLAFF, as of May 31, 2023, the NLAFF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2023, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2023.

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

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

Custodial Credit Risk

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

Concentration of Credit Risk

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

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

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

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

NOTE 3. RETIREMENT PLAN

Plan Description

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

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

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

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

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

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

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

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

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$763,394.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$7,967,383. Total covered payroll was \$7,774,324. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 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.

On February 24, 2022, the District issued \$29,900,000 of General Obligation Refunding Bonds, Series 2022 as a public offering, with interest rates of 3.0% to 4.0%, maturing on December 15, 2042. The purpose of the bonds was to raise funds for capital construction, with principal and interest being paid by the Bond Fund.

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

NOTE 4. BONDS PAYABLE (Continued)

The following is a list of bond transactions for the year ended August 31, 2023:

Total bonds payable, September 1, 2022	64,290,000
Bond payments	<u>(475,000)</u>
Total bonds payable, August 31, 2023	<u>63,815,000</u>
Interest paid during the fiscal year	<u>2,388,360</u>

Bonds payable at August 31, 2023, consist of:

August 31, 2017, issue	3,915,000
February 25, 2021, issue	30,000,000
February 24, 2022, issue	<u>29,900,000</u>
	<u>63,815,000</u>

Future bond maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2024	720,000	2,075,110	2,795,110
2025	795,000	2,054,810	2,849,810
2026	875,000	2,031,926	2,906,926
2027	960,000	2,005,282	2,965,282
2028	1,050,000	1,975,052	3,025,052
2029 - 2033	6,825,000	9,229,753	16,054,753
2034 - 2038	10,155,000	7,563,100	17,718,100
2039 - 2043	14,435,000	4,329,100	18,764,100
2044 - 2048	16,235,000	2,545,350	18,780,350
2049 - 2051	11,765,000	425,150	12,190,150
	<u>63,815,000</u>	<u>34,234,633</u>	<u>98,049,633</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.

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

NOTE 6. RISK MANAGEMENT

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

NOTE 7. INTERFUND LOANS

Interfund loans for the year consisted of the following:

Special Building Fund to General Fund for cash flows	1,000,000
--	-----------

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 6, 2023, 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, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identification Number	Assistance Listing Number	Federal Expenditures
<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>7,100</u>
<u>U.S. Department of Education</u>			
Passed-through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B proportionate share -	22-6412-00-02-078-0001	84.027	6,226
IDEA Part B (611) base allocation - birth through age four	23-6408-00-02-078-0001	84.027	185,736
IDEA preschool (619) base allocation	23-6406-00-02-078-0001	84.173	<u>1,588</u>
Total Special Education Cluster			<u>193,550</u>
Title I	23-6200-00-02-078-0001	84.010	95,008
Title II	23-6310-00-02-078-0001	84.367	26,803
Elementary & Secondary School Emergency Relief Fund - ESSER III/ARP	21-6998-00-02-078-0001	84.425U	<u>421,664</u>
Total Department of Education			<u>737,025</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed-through Nebraska Department of Education			
School Breakfast Program		10.553	32,489
National School Lunch Program		10.555	258,194
Passed-through Nebraska Department of Social Services			
Food Distribution Program		10.555	<u>49,703</u>
Total Department of Agriculture Child Nutrition Cluster			<u>340,386</u>
TOTAL			<u>1,084,511</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, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, under programs of the federal government for the year ended August 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. SUBRECIPIENTS

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

NOTE 4. FOOD DISTRIBUTION

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

NOTE 5. 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, 2023

	General Fund	Depreciation Fund	Reclassifications	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purpose	8,148,656			8,148,656
Carline tax	6,396			6,396
Public Power District sales tax	61,135			61,135
Motor vehicle taxes	826,584			826,584
Interest and penalties on taxes	12,330			12,330
Preschool receipts	37,200			37,200
Interest	12,161	6,649		18,810
Rental of school equipment and facilities	140			140
Local license fees and fines	2,855			2,855
Contributions and donations	58,734			58,734
Other receipts	11,860			11,860
County fines and license fees	79,715			79,715
State receipts	1,998,432			1,998,432
Federal sources	428,161			428,161
Nonrevenue receipts	785,874	25,000	(500,000)	310,874
Total receipts	<u>12,470,233</u>	<u>31,649</u>	<u>(500,000)</u>	<u>12,001,882</u>
DISBURSEMENTS				
Instruction	8,779,959		845,477	9,625,436
Student support services	1,097,745			1,097,745
Instructional support	403,073			403,073
General administration	342,066			342,066
School administration	800,827			800,827
Central and business services	260,912			260,912
Operation and maintenance of plant	1,217,567			1,217,567
Student transportation	507,152			507,152
Private and state categorical programs	51,003		(51,003)	
Federal programs	794,474		(794,474)	
Capital outlay		213,986		213,986
Transfer to General Fund		500,000	(500,000)	
Total disbursements	<u>14,254,778</u>	<u>713,986</u>	<u>(500,000)</u>	<u>14,468,764</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, 2023

	General Fund	Depreciation Fund	Reclassifications	Total
RECEIPTS UNDER DISBURSEMENTS	(1,784,545)	(682,337)		(2,466,882)
NET CHANGE IN FUND BALANCE	(1,784,545)	(682,337)		(2,466,882)
FUND BALANCE, beginning of year	<u>3,617,769</u>	<u>795,112</u>	_____	<u>4,412,881</u>
FUND BALANCE, end of year	<u>1,833,224</u>	<u>112,775</u>	=====	<u>1,945,999</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, 2023

		Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Student Fee Fund	Activities Fund	Total
RECEIPTS						
Local receipts						
	Taxes					
29	Other local receipts		1,042		39,472	40,514
	Interest	35	148	16	51	250
	Nutrition Program receipts		401,489			401,489
	Student fees			35,374		35,374
	Student activities				212,806	212,806
	State receipts		4,957			4,957
	Federal receipts		290,683			290,683
	Total receipts	<u>35</u>	<u>698,319</u>	<u>35,390</u>	<u>252,329</u>	<u>986,073</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, 2023

		Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Student Fee Fund	Activities Fund	Total
	DISBURSEMENTS					
	Student support services			32,500	270,770	303,270
	Instructional support					
	Nutrition Program		<u>755,196</u>			<u>755,196</u>
	Total disbursements		<u>755,196</u>	<u>32,500</u>	<u>270,770</u>	<u>1,058,466</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	35	(56,877)	2,890	(18,441)	(72,393)
	OTHER FINANCING SOURCES (USES)					
	Transfers					
	NET CHANGE IN FUND BALANCES	35	(56,877)	2,890	(18,441)	(72,393)
	FUND BALANCE, beginning of year	<u>69,741</u>	<u>259,708</u>	<u>14,118</u>	<u>69,477</u>	<u>413,044</u>
	FUND BALANCE, end of year	<u>69,776</u>	<u>202,831</u>	<u>17,008</u>	<u>51,036</u>	<u>340,651</u>

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, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,617,769</u>
RECEIPTS		
Local sources		
Taxes		
1100 Property taxes - general purpose	7,454,525	8,148,656
1115 Carline tax	200,000	6,396
1120 Public Power District sales tax	100,000	61,135
1125 Motor vehicle taxes	750,000	826,584
1140 Interest and penalties on taxes	50,000	12,330
1370 Preschool receipts	14,000	37,200
1510 Interest	100,000	12,161
1910 Rental of school equipment and facilities	32,000	140
1911 Local license fees and fines	3,000	2,855
1920 Contributions and donations	2,000	58,734
1955 Postsecondary receipts		6,430
1990 Misc local receipts		5,430
Total local sources	<u>8,705,525</u>	<u>9,178,051</u>
County sources		
2110 County fines and license fees	40,500	77,705
2210 ESU receipts		2,010
Total county sources	<u>40,500</u>	<u>79,715</u>
State sources		
3110 State aid	1,266,501	157,476
3120 Special education	850,000	756,749
3125 Special education transportation	25,000	31,806
3130 Homestead exemption		156,941
3131 Property tax credit		625,786
3180 Pro-rate motor vehicle	18,000	20,654
3400 State apportionment	190,000	239,682
3535 High ability learners	10,000	9,338
3540 State early childhood	60,000	
Total state sources	<u>2,419,501</u>	<u>1,998,432</u>

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, 2023

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
4105 Universal services fund (e-rate)		96,573
4505 Title I, Part A: ESSA improving basic programs operated by local educational agencies	175,000	61,326
4509 Title II, Part A ESSA supporting effective instruction		8,726
4518 IDEA Part B (611) base and enrollment poverty allocation	400,000	124,314
4525 Federal vocation and applied technology education (Carl Perkins)	5,000	
4708 Medicaid In Public Schools (MIPS)	15,000	18,309
4709 Medicaid Administrative Activities (MAAPS)	15,000	7,100
4997 ESSERS II	285,655	111,813
Total federal sources	895,655	428,161
Nonrevenue receipts		
5200 Funds transferred in TAN		501,000
5300 Sale of property	2,000	7,714
5301 Insurance adjustment		6,807
5690 Other nonrevenue receipts		270,353
Total nonrevenue receipts	2,000	785,874
Total receipts	12,063,181	12,470,233
TOTAL FUNDS AVAILABLE		16,088,002

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, 2023

		Original and Final Budget	Actual
DISBURSEMENTS			
Instruction			
1100	Regular instruction	7,500,000	6,619,208
1150	Limited English proficiency		19,012
1160	Poverty programs		299,908
1190	Early childhood educational programs		127,167
1200	Special education programs	2,600,000	1,698,840
1291	Early childhood special education - ages 3 - 5		1,733
1292	Early childhood special education - ages 0 - 2		409
	Support services - students	650,000	13,682
2120	Guidance services		136,800
2130	Health services		108,952
2141	Psychological services - SPED school age		124,272
2151	Speech pathology and audiology services - SPED school age		211,587
2152	Speech pathology and audiology services - SPED ages 3 - 5		690
2161	Occupational therapy - related services - SPED school age		24,132
2162	Occupational therapy - related services - SPED ages 3 - 5		3,624
2163	Occupational therapy - related services - SPED ages 0 - 2		1,400
2171	Physical therapy - related services - SPED school age		6,414
2172	Physical therapy - related services - SPED ages 0 - 2		1,978
2173	Physical therapy - related services - SPED ages 3 - 6		7,114
2181	Visually impaired/vision - related services - SPED school age		3,286
2190	Support services - other	764,000	467,496

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, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - instruction		
2212 Instruction and curriculum		150,713
2220 Library/media services		252,360
Support services - general administration		
2310 Board of Education	100,000	31,862
2320 Executive administration	250,000	256,272
2330 District legal services	85,000	53,932
Support services - school administration		
2410 Office of the Principal	80,000	800,827
Central services		
2510 Business services - fiscal	200,000	258,507
2570 Business services - personnel		2,405
Operation and maintenance of plant		
	2,000,000	
2610 Operations of buildings		781,644
2620 Maintenance of buildings		360,700
2630 Care and upkeep of grounds		63,373
2660 Security of plant		10,235
2670 Safety of plant		1,615
Student transportation		
2710 Regular pupil transportation	550,000	379,336
2712 Special education pupil transportation	100,000	80,118
2713 Below age five pupil transportation		8,704
2730 Vehicle servicing and maintenance - regular education		22,930
2732 Vehicle servicing and maintenance - school age SPED	100,000	16,064
State categorical programs		
3535 High ability learners		32,805
3540 State early childhood		18,198

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, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs		
6200 Title I, Part A ESEA/ESSA improving basic programs operated by local education agencies	720,000	95,008
6310 Title II, Part A ESEA/ESSA supporting effective instruction		26,803
6406 IDEA preschool (619) base allocation		1,588
6408 IDEA Part B (611) base allocation - Ages 0 - 2		243,185
6412 IDEA B proportionate share		6,226
6998 ESSER III	560,000	421,664
8000 Transfers	65,000	
Total disbursements	16,324,000	14,254,778
FUND BALANCE, end of year		1,833,224
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		787,886
County treasurers		2,045,338
Due to Building fund		(1,000,000)
TOTAL FUND BALANCE		1,833,224

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, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>795,112</u>
RECEIPTS		
Interest received	935,800	6,649
Dissovled Districts cash balance		25,000
Total receipts	<u>935,800</u>	<u>31,649</u>
TOTAL FUNDS AVAILABLE		<u>826,761</u>
DISBURSEMENTS		
Capital outlay	935,800	213,986
Transfer to General Fund		500,000
Total disbursements	<u>935,800</u>	<u>713,986</u>
FUND BALANCE, end of year		<u>112,775</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>112,775</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, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>69,741</u>
RECEIPTS		
Interest	<u> </u>	<u>35</u>
TOTAL FUNDS AVAILABLE		<u>69,776</u>
DISBURSEMENTS		
Capital outlay	<u>69,793</u>	<u> </u>
FUND BALANCE, end of year		<u>69,776</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>69,776</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, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,877,520</u>
RECEIPTS		
Taxes		
Property taxes - debt service	2,122,924	1,940,377
Carline tax		1,505
Penalties and interest on taxes		3,151
Public Power District sales tax		14,385
Homestead exemption		37,193
Property tax credit		147,244
Pro-rate motor vehicle		5,045
Interest received		1,571
Total receipts	<u>2,122,924</u>	<u>2,150,471</u>
TOTAL FUNDS AVAILABLE		<u>4,027,991</u>
DISBURSEMENTS		
Debt service		
Principal	3,421,867	475,000
Interest		2,388,360
Other		3,300
Total disbursements	<u>3,421,867</u>	<u>2,866,660</u>
FUND BALANCE, end of year		<u>1,161,331</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		698,423
County treasurers		<u>462,908</u>
TOTAL FUND BALANCE		<u>1,161,331</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
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>41,022,808</u>
RECEIPTS		
Taxes		
Property taxes - general purpose		425
Carline taxes		35
Interest received		550,348
Other local receipts	577,906	395,654
Total receipts	<u>577,906</u>	<u>946,462</u>
TOTAL FUNDS AVAILABLE		<u>41,969,270</u>
DISBURSEMENTS		
Capital outlay	62,975,291	31,103,596
Transfers to General Fund		
Total disbursements	<u>62,975,291</u>	<u>31,103,596</u>
FUND BALANCE, end of year		<u>10,865,674</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>9,865,674</u>
Due from General Fund		<u>1,000,000</u>
TOTAL FUND BALANCE		<u>10,865,674</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, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>259,708</u>
RECEIPTS		
Sale of lunches and milk		401,489
State reimbursement		4,957
Federal reimbursement	700,000	290,683
Interest		148
Other receipts		1,042
Total receipts	<u>700,000</u>	<u>698,319</u>
TOTAL FUNDS AVAILABLE		<u>958,027</u>
DISBURSEMENTS		
Salaries		209,245
Payroll taxes and benefits		43,521
Purchased services		14,030
Food and supplies	700,000	476,161
Equipment purchases		8,535
Other expenses		3,704
Total disbursements	<u>700,000</u>	<u>755,196</u>
FUND BALANCE, end of year		<u>202,831</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>202,831</u>
Investments		

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
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>14,118</u>
RECEIPTS		
Activities receipts	29,131	35,374
Interest		16
Total receipts	<u>29,131</u>	<u>35,390</u>
TOTAL FUNDS AVAILABLE		<u>49,508</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>29,131</u>	<u>32,500</u>
FUND BALANCE, end of year		<u>17,008</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>17,008</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
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>69,477</u>
RECEIPTS		
Interest		51
Activities receipts	405,000	212,806
Other local receipts		39,472
Transfers from the General Fund		
Total receipts	<u>405,000</u>	<u>252,329</u>
 TOTAL FUNDS AVAILABLE		 <u>321,806</u>
DISBURSEMENTS		
Purchased services		62,895
Supplies and materials		107,072
Capital outlay		18,672
Other expenses	405,000	82,131
Total disbursements	<u>405,000</u>	<u>270,770</u>
 FUND BALANCE, end of year		 <u>51,036</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>51,036</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
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>46,117</u>
RECEIPTS		
Employee contributions	181,935	127,741
Interest		51
Total receipts	<u>181,935</u>	<u>127,792</u>
TOTAL FUNDS AVAILABLE		<u>173,909</u>
DISBURSEMENTS		
Employee claims	<u>181,935</u>	<u>112,290</u>
FUND BALANCE, end of year		<u>61,619</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>61,619</u>

See accompanying notes to budgetary schedules.

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

NOTE 6. 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.

Transfers

Interfund transfers for the year consisted of the following:

Depreciation Fund to the General Fund for support	<u>500,000</u>
---	----------------

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>(2,466,882)</u>
Receipts under disbursements - budgetary basis	
General Fund	(1,784,545)
Depreciation Fund	<u>(682,337)</u>
	<u>(2,466,882)</u>



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

To the Board of Education
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, 2023, 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 November 6, 2023.

Report on 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 2023-001.

Report on 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Government Auditing Standards requires the auditor to perform limited procedures Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned cost. Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 6, 2023



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's major federal programs for the year ended August 31, 2023. Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ashland-Greenwood Public Schools District No. 1, Ashland, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 6, 2023

ASHLAND-GREENWOOD PUBLIC SCHOOLS DISTRICT NO. 1
 ASHLAND, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material 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 auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):	___Yes <u>X</u> No
Identification of major programs:	
Child Nutrition Cluster	
National School Lunch Program	10.555/10.553
ESSERS	84.425U
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, 2023

SECTION II. FINANCIAL STATEMENT FINDINGS

2023-001 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, 2023

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2022-001 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2023-001.