

## **Agenda**

1. Call To Order, Roll Call
2. Notice of Open Meetings Statute
3. Recognition of Visitors
4. Consent Agenda
  - 4.1. Approval of Minutes
  - 4.2. Financial Report
  - 4.3. Reading and approval of general fund bills in the amount of \$358,765.51. Check #32383 to 32437.
  - 4.4. Approve transfer of \$358,765.51 from MMDA checking to general fund checking. Checks #32383 to 32437.
  - 4.5. Reading and approval of building fund bills in the amount of \$15,525.00. Check #1687.
  - 4.6. Activity Fund Report
  - 4.7. Reading and approval of the Lunch fund bills in the amount of \$ . Checks#
  - 4.8. Reading and approval of the Bond fund bill in the amount of \$553,301.25. Checks#1044.
  - 4.9. Reading and approval of the Depreciation fund bills in the amount of \$15,525.00. Checks# 1127.
  - 4.10. Teacher Graduate Hour Requests
5. Information Item
  - 5.1. NCPA/NSAA Academic All State Recognition
  - 5.2. Glow Forge Presentation
  - 5.3. Review the 2021-2022 Audit Report.
6. Action Item
  - 6.1. Discuss, Consider and take Action to Recognize and Congratulate the 2022 Cross Country State Qualifiers Ainsley McConnell and Rylin Johns and Coaches Lindsey Jorgensen and Tyler Cassell.
  - 6.2. Discuss, Consider and take Action to Ratify the Teacher Agreement for Noah Larson.
  - 6.3. Discuss, Consider and Take Action on the Proposal to Update Controllers for the District HVAC System.
  - 6.4. Discuss, Consider and Take Action on the Resignation of Staff.
  - 6.5. Excuse Absent Board Members
7. Reports:
  - 7.1. Report of the Superintendent
  - 7.2. Report of the Principal
  - 7.3. Committee Reports:
    - 7.3.1. Finance and Personnel
    - 7.3.2. Building and Grounds

7.3.3. Transportation

7.3.4. Instruction and Americanism

8. Next meeting dates and time

9. Adjournment

# Paxton Consolidated Schools

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## **PAXTON CONSOLIDATED SCHOOLS** **REGULAR MEETING** **October 10, 2022**

The regular meeting of the Paxton Consolidated Schools Board of Education was called to order by President Cory Holm at 6:01 p.m. Roll Call – Present: Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin. Absent: Leah Fote. Also present for the meeting were Superintendent Del Dack, Principal Stacy McAbee and Business Manager Olene Beck.

President Holm notified the public of the Nebraska Open Meetings Act which was posted. Agendas are posted according to Policy #2015 and published in the Keith County News on October 5, 2022, The Disabilities Education Act. President Holm recognized visitors, no public comments were received.

**CONSENT AGENDA:** Moved by Brittany Hardin and seconded by Michael Holzfaster to approve the consent of agenda as presented. Approve the September 12, 2022 Regular Board minutes. Approve General Fund checks #32331 to #32382 in the amount of \$382,358.96 and transfer this same amount from MMDA checking to General Fund checking. Approve Activity Fund report. Approve Lunch Fund checks #8323 to #8330 in the amount of \$17,117.82. Voting: Aye – Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Jeremy Spurgin. Nay – none. Absent – Leah Fote. Motion carried. Cory Holm and Jeremy Spurgin reviewed the bills for October. Leah Fote entered the meeting at 6:07pm.

**INFORMATION ITEMS:** Mr. Turner and FFA/Ag students gave a presentation on the FFA and Ag Program and the upcoming activities and goals.

**ACTION ITEMS:** Athletic Director Mr. Jorgensen presented the proposal and purpose for updating the weight room equipment and visions to the weight room to utilize the space. Moved by Brittany Hardin and seconded by Michael Holzfaster to accept the proposal to update the weight room equipment in the amount of \$6,225.00. Voting: Aye – Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin. Nay – none. Absent – None. Motion carried. Absent – None. Motion carried.

Discussion on replacing one of the boilers and the difference in estimated costs to replace. Proposals were received from Reese Mechanical and Winnelson. Moved by Doug Wasserman and seconded by Michael Holzfaster to approve the bid from Reese Mechanical to replace the boiler in the amount of \$38,380.00. Voting: Aye – Brittany Hardin, Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin, Cory Holm. Nay – none. Absent – None. Motion carried. Motion carried.

**COMMITTEE REPORTS:** The board reviewed the Superintendent, Principals and committee reports.

**MEETINGS:** The next regular board meeting will be Monday, November 14, 2022 at 6:00 p.m. to be held at Paxton Consolidated Schools. Agendas for the meeting will be available for public inspection at the school office and published in the Keith County News three days prior to the meeting.

President Holm adjourned the meeting at 7:20 p.m.

*Olene K. Beck*

Olene Beck  
Secretary

**PAXTON CONSOLIDATED  
SCHOOLS**

**REGULAR BOARD  
MEETING**

**NOVEMBER 14, 2022**

**PAXTON CONSOLIDATED SCHOOLS  
TOTAL CASH**

**October 2022**

|   |                              |
|---|------------------------------|
| <b>ACTIVITY FUND (Certificate of Deposit)</b> | <b>\$15,204.52</b>           |
| <b>ACTIVITY FUND (Checking Account)</b>       | <b>\$109,046.52</b>          |
| <b>BOND FUND</b>                              | <b>\$490,417.17</b>          |
| <b>BUILDING FUND</b>                          | <b>\$586,451.01</b>          |
| <b>DEPRECIATION FUND</b>                      | <b>\$156,626.93</b>          |
| <b>DISTRICT #6 GENERAL FUND</b>               | <b>\$547,791.02</b>          |
| <b>HOT LUNCH FUND</b>                         | <b>\$22,538.38</b>           |
| <b>POSTAGE ACCOUNT</b>                        | <b>\$2,226.32</b>            |
| <b>REVOLVING BUSINESS FUND</b>                | <b>\$17,909.57</b>           |
| <b>ENDING BALANCE 10/31/2022:</b>             | <b><u>\$1,948,211.44</u></b> |

**RECEIPTS**                      **October 2022**

|  |                                       |                                   |
|--|---------------------------------------|-----------------------------------|
|  | <b>Beginning Balance: 10/01/2022:</b> | <b>\$717,210.25</b>               |
| ESU #16: Subpay IIA, Title I                                 |                                       | \$90.00                           |
| Keith County Taxes   |                                       | \$105,216.45                      |
| Lincoln County Taxes   |                                       | \$29.15                           |
| Medicaid - Fairbanks (Cost Pool 1 - MAC Mar - May '22) 4709  |                                       | \$1,937.21                        |
| Medicaid - Fairbanks (Cost Pool 1 - MIPS Mar - May '22) 4708 |                                       | \$1,051.88                        |
| Perkins County Taxes   |                                       | \$15,400.70                       |
| State of Nebraska: UNL STEM Innovation Project Grant/Mullen  |                                       | \$3,200.00                        |
| State of Nebraska: State Aid 3110                            |                                       | \$61,628.00                       |
| Western Nebraska Bank: Interest                              |                                       | \$792.89                          |
|  | <b>October 2022 RECEIPT TOTAL</b>     | <b>\$189,346.28</b>               |
|  | <b>SUB TOTALS</b>                     | <b>\$906,556.53</b>               |
|  | Disbursements November 2022           | <u>-\$358,765.51</u>              |
|  | <b>ENDING BALANCE:</b>                | <b><u><u>\$547,791.02</u></u></b> |

**PAXTON CONSOLIDATED SCHOOLS  
FINANCIAL REPORT: October 2022**

**BUILDING FUND #1**

|                              |                                      |                     |
|------------------------------|--------------------------------------|---------------------|
|                              | <b>Beginning Balance: 10/01/2022</b> | <b>\$596,828.46</b> |
| Receipts                     |                                      | \$4,637.83          |
| Interest                     |                                      | \$509.72            |
|                              | <b>Ending Balance: 10/31/2022</b>    | <b>\$601,976.01</b> |
| Expenditures (November 2022) |                                      | -\$15,525.00        |
|                              | <b>Ending Balance:</b>               | <b>\$586,451.01</b> |

**BOND FUND**

|                              |                                      |                       |
|------------------------------|--------------------------------------|-----------------------|
|                              | <b>Beginning Balance: 10/01/2022</b> | <b>\$1,011,961.55</b> |
| Receipts                     |                                      | \$30,879.29           |
| Interest                     |                                      | \$877.58              |
|                              | <b>Ending Balance: 10/31/2022</b>    | <b>\$1,043,718.42</b> |
| Expenditures (November 2022) |                                      | -\$553,301.25         |
|                              | <b>Ending Balance:</b>               | <b>\$490,417.17</b>   |

**ACTIVITY FUND**

|                             |                                      |                     |
|-----------------------------|--------------------------------------|---------------------|
|                             | <b>Beginning Balance: 10/01/2022</b> | <b>\$134,123.90</b> |
| Receipts                    | Checking & CD                        | \$16,102.37         |
| General Fund Transfer       |                                      | \$0.00              |
| Expenditures (October 2022) |                                      | -\$25,990.35        |
| Interest                    |                                      | \$15.12             |
|                             | <b>Ending Balance: 10/31/2022</b>    | <b>\$124,251.04</b> |

**HOT LUNCH FUND**

|                                    |                                      |                    |
|------------------------------------|--------------------------------------|--------------------|
|                                    | <b>Beginning Balance: 10/01/2022</b> | <b>\$27,885.85</b> |
| Receipts - Daily                   |                                      | \$2,924.35         |
| State of Nebraska                  |                                      | \$8,858.25         |
| Revtrak collection fee             |                                      | \$17.14            |
| Revtrak Service Fee (October 2022) |                                      | -\$29.39           |
| Expenditures (October 2022)        |                                      | -\$17,117.82       |
|                                    | <b>Ending Balance: 10/31/2022</b>    | <b>\$22,538.38</b> |

**REVOLVING BUSINESS ACCOUNT**

|          |                                      |                    |
|----------|--------------------------------------|--------------------|
|          | <b>Beginning Balance: 10/01/2022</b> | <b>\$18,267.70</b> |
| Receipts |                                      | \$43,088.10        |
| Interest |                                      | -\$43,446.23       |
|          | <b>Ending Balance: 10/31/2022</b>    | <b>\$17,909.57</b> |

**DEPRECIATION FUND**

|                                       |                        |              |                     |
|---------------------------------------|------------------------|--------------|---------------------|
|                                       | <b>10/1/2022</b>       |              | <b>\$172,020.44</b> |
| Receipts - District #6:               |                        | \$0.00       |                     |
| Interest:                             |                        | \$131.49     |                     |
|                                       | <b>10/31/2022</b>      |              | <b>\$172,151.93</b> |
| <b>Expenditures: November 2022</b>    |                        |              |                     |
| #1127 Reese Mechanical                |                        | -\$15,525.00 |                     |
| <i>Neotherm 850 Condensing Boiler</i> |                        |              |                     |
|                                       | <b>Ending Balance:</b> |              | <b>\$156,626.93</b> |

**POSTAGE ACCOUNT**

|               |                   |           |                   |
|---------------|-------------------|-----------|-------------------|
|               | <b>10/1/2022</b>  |           | <b>\$2,513.72</b> |
| Receipts:     |                   | \$0.00    |                   |
| Expenditures: |                   | -\$287.40 |                   |
|               | <b>10/31/2022</b> |           | <b>\$2,226.32</b> |

**REVOLVING BUSINESS**

|                     |                     |  |                           |
|---------------------|---------------------|--|---------------------------|
|                     |                     | <b><u>BEGINNING BALANCE: 10/01/2022</u></b>          | <b>\$18,267.70</b>        |
| <b>October 2022</b> | <b>REVENUE</b>      | Retirement   | \$36,740.12               |
|                     |                     | Retirement Adjustment                                | \$9.22                    |
|                     |                     | 403B   | \$1,550.00                |
|                     |                     | ASI: Dependant Care                                  | \$350.00                  |
|                     |                     | Unreimbursed Medical                                 | \$437.50                  |
|                     |                     | 457b   | \$100.00                  |
|                     |                     | 403b Refund  | \$450.00                  |
|                     |                     | Progressive - Insurance 2011 Cheverolet              | \$1,578.43                |
|                     |                     | Insurance - Wasserman (Reimbursed)                   | \$1,387.93                |
|                     |                     | #2361 - #2364 Reimbursed                             | \$484.90                  |
|                     |                     | <b>TOTAL RECEIPTS: October 2022</b>                  | <b>\$43,088.10</b>        |
|                     |                     | <b>SUB-TOTAL</b>                                     | <b>\$61,355.80</b>        |
|                     | <b>EXPENDITURES</b> | <b>CHECK #</b>                                       |                           |
|                     |                     | 403 B  | -\$1,550.00               |
|                     |                     | 457b   | -\$100.00                 |
|                     |                     | ASI Fees   | -\$50.00                  |
|                     |                     | ASI Dependant Care                                   | \$0.00                    |
|                     |                     | ASI Health Care                                      | \$0.00                    |
|                     |                     | Retirement   | -\$36,740.12              |
|                     |                     | Retirement Adjustment                                | -\$9.22                   |
|                     |                     | #2365 US Bank (Shoe donation)                        | -\$20.00                  |
|                     |                     | #2366 Void   | \$0.00                    |
|                     |                     | #2367 Blue Cross Blue Shield (Wasserman)             | -\$1,387.93               |
|                     |                     | #2368 D&L Meats (Beef processing donations)          | -\$2,077.80               |
|                     |                     | #2369 Jean Spencer (Payroll - Drivers Ed Hours)      | -\$526.02                 |
|                     |                     | #2370 Patti Lee (Substitute covered two teacher)     | -\$124.67                 |
|                     |                     | #2371 Dan Keyser (Rule 10 Safety Audit)              | -\$450.00                 |
|                     |                     | #2372 Amy Dickmander (TeacherPayTeacher)             | -\$221.29                 |
|                     |                     | #2373 Sabina Hebblethwaite (Pre-ACT Test - Burritos) | -\$37.50                  |
|                     |                     | #2374 Vesta Dack (Pre-ACT Test - Cinnamon Rolls)     | -\$60.00                  |
|                     |                     | #2375 Libby Gleason (Grant - Run Club Supplies)      | -\$91.68                  |
|                     |                     | <b>TOTAL EXPENDITURES: October 2022</b>              | <b>-\$43,446.23</b>       |
|                     |                     | <b>ENDING BALANCE 10/31/2022:</b>                    | <b><u>\$17,909.57</u></b> |

**MMDA BUILDING**

|                                       |                            |
|---------------------------------------|----------------------------|
| <b>Beginning Balance</b>              | <b>\$596,828.46</b>        |
| Keith County                          | \$3,998.46                 |
| Lincoln County                        | \$0.00                     |
| Perkins County                        | \$639.37                   |
| Promontory (WNB) Interest             | \$509.72                   |
| <b>TOTAL RECEIPTS: BUILDING FUND</b>  | <b>\$5,147.55</b>          |
| <b>ENDING BALANCE 10/31/2022:</b>     | <b><u>\$601,976.01</u></b> |
| <b>November 2022 Expenditures</b>     |                            |
| #1687 Reecse Mechanical               | -\$15,525.00               |
| <i>Neotherm 850 Condensing Boiler</i> |                            |
| <b>BALANCE:</b>                       | <b><u>\$586,451.01</u></b> |

**BOND FUND**

|  |                              |
|--|------------------------------|
| <b>Beginning Balance</b>                     | <b>\$1,011,961.55</b>        |
| Keith Cty.                                   | \$30,879.29                  |
| Lincoln Cty.                                 | \$0.00                       |
| Perkins Cty. (Perkins sends to Keith County) | \$0.00                       |
| Promontory (WNB) Interest                    | \$877.58                     |
| <b>TOTAL RECEIPTS: BOND FUND</b>             | <b>\$31,756.87</b>           |
| <b>ENDING BALANCE 10/31/2022:</b>            | <b><u>\$1,043,718.42</u></b> |
| <b>November 2022 Expenditures</b>            |                              |
| #1044 Adams Bank & Trust                     | -\$553,301.25                |
| Series 2019 Refunding (Payment and Interest) |                              |
| <b>BALANCE:</b>                              | <b><u>\$490,417.17</u></b>   |

OCTOBER 2022 - GENERAL FUND REVENUE

Fund: 01 GENERAL FUND

| Account Number                 | Description                             | Revised Budget | During Month | To Date    | % of Budget | Budget Balance |
|--------------------------------|---|----------------|--------------|------------|-------------|----------------|
| 01 1000                        | Beginning Balance                       | 1,433,577.00   | 0.00         | 0.00       | 0.00        | 1,433,577.00   |
| 01 1100                        | Property Taxes & Allowance              | 2,500,000.00   | 110,128.29   | 649,351.21 | 25.97       | 1,850,648.79   |
| 01 1115                        | Carline Tax                             | 14,500.00      | 0.00         | 1,970.66   | 13.59       | 12,529.34      |
| 01 1125                        | Motor Vehicle Tax                       | 105,000.00     | 5,456.83     | 12,854.78  | 12.24       | 92,145.22      |
| 01 1140                        | Interest on Taxes                       | 0.00           | 364.08       | 593.87     | 0.00        | (593.87)       |
| 01 1510                        | Interest On Investments                 | 6,000.00       | 792.89       | 1,207.20   | 20.12       | 4,792.80       |
| 01 1790                        | Other Local Reciepts                    | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 1910                        | RENTAL OF SCHOOL EQUIPMENT & FACILITIES | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 1921                        | Local License Fees                      | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| Subtotal: 1000                 |   | 4,059,077.00   | 116,742.09   | 665,977.72 | 16.41       | 3,393,099.28   |
| 01 2110                        | Fines And License Fees                  | 27,500.00      | 3,878.42     | 6,683.08   | 24.30       | 20,816.92      |
| 01 2130                        | Other County Receipts                   | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 2210                        | ESU Reciepts                            | 1,500.00       | 90.00        | 152.50     | 10.17       | 1,347.50       |
| Subtotal: 2000                 |   | 29,000.00      | 3,968.42     | 6,835.58   | 23.57       | 22,164.42      |
| 01 3110                        | State Aid                               | 616,497.00     | 61,628.00    | 123,472.00 | 20.03       | 493,025.00     |
| 01 3120                        | Special Ed Programs                     | 143,500.00     | 0.00         | 0.00       | 0.00        | 143,500.00     |
| 01 3125                        | SPED Trans. school age                  | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 3130                        | Homestead Exemption                     | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 3131                        | Property Tax Relief                     | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 3132                        | Pers Property Tax Credit                | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 3134                        | Public Service PP                       | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 3150                        | State Lunch Reimbursement               | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 3180                        | Prorate Motor Vehicles                  | 7,000.00       | 818.68       | 818.68     | 11.70       | 6,181.32       |
| 01 3400                        | State Apportionment                     | 19,000.00      | 0.00         | 0.00       | 0.00        | 19,000.00      |
| 01 3512                        | Distance Educ Incentive Payments        | 3,850.00       | 0.00         | 15,506.64  | 402.77      | (11,656.64)    |
| 01 3535                        | High Ability Learners                   | 3,650.00       | 0.00         | 0.00       | 0.00        | 3,650.00       |
| 01 3599                        | Grants                                  | 0.00           | 3,200.00     | 3,200.00   | 0.00        | (3,200.00)     |
| 01 3990                        | Other State Receipts                    | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| Subtotal: 3000                 |   | 793,497.00     | 65,646.68    | 142,997.32 | 18.02       | 650,499.68     |
| 01 4310                        | REAP Grant                              | 25,000.00      | 0.00         | 0.00       | 0.00        | 25,000.00      |
| 01 4418                        | IDEA Part B, PEak                       | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 4505                        | TITLE I, PART A NCLB                    | 44,000.00      | 0.00         | 0.00       | 0.00        | 44,000.00      |
| 01 4516                        | IDEA 619                                | 1,076.00       | 0.00         | 0.00       | 0.00        | 1,076.00       |
| 01 4518                        | IDEA Part B Base Allocation             | 50,840.00      | 0.00         | 0.00       | 0.00        | 50,840.00      |
| 01 4519                        | IDEA Enrollment/Poverty                 | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 4708                        | Medicaid in Public Schools              | 2,500.00       | 1,051.88     | 1,051.88   | 42.08       | 1,448.12       |
| 01 4709                        | Medicaid Admin Claim Reimb.             | 8,000.00       | 1,937.21     | 1,937.21   | 24.22       | 6,062.79       |
| 01 4969                        | Title IV - A                            | 10,000.00      | 0.00         | 0.00       | 0.00        | 10,000.00      |
| 01 4996                        | ESSER 1                                 | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 4997                        | ESSER 2                                 | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 4998                        | ESSER 3                                 | 133,084.00     | 0.00         | 0.00       | 0.00        | 133,084.00     |
| Subtotal: 4000                 |   | 274,500.00     | 2,989.09     | 2,989.09   | 1.09        | 271,510.91     |
| 01 5300                        | Sale Of Property                        | 10,000.00      | 0.00         | 0.00       | 0.00        | 10,000.00      |
| 01 5301                        | Insurance Adjustment                    | 200.00         | 0.00         | 0.00       | 0.00        | 200.00         |
| 01 5600                        | Other Non-revenue Receipts              | 15,000.00      | 0.00         | 0.00       | 0.00        | 15,000.00      |
| 01 5600 0105                   | Other Non-revenue Receipts              | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| 01 5600 0109                   | Other Long-term Debt                    | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| Subtotal: Debt Services        |   | 25,200.00      | 0.00         | 0.00       | 0.00        | 25,200.00      |
| 01 9000                        | Non-Program Receipts                    | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| Subtotal: NON-PROGRAM RECEIPTS |   | 0.00           | 0.00         | 0.00       | 0.00        | 0.00           |
| Fund Total:                    |   | 5,181,274.00   | 189,346.28   | 818,799.71 | 15.80       | 4,362,474.29   |

**Cash Receipt Listing - Summary**  
OCTOBER 2022 - GENERAL FUND REVENUE

| <u>Receipt Number</u> | <u>Received From ID/Name</u>       | <u>Receipt Date</u> | <u>Description</u>                 | <u>Receipt Key</u> | <u>Amount</u>     |
|-----------------------|------------------------------------|---------------------|------------------------------------|--------------------|-------------------|
|                       | PERKINS Perkins County             | 10/30/2022          | Perkins County Treasurer           | 2090               | 15,400.70         |
|                       | STATEOFNEB State of Nebraska       | 10/18/2022          | STEM - Innovation Project / Mullen | 2091               | 3,200.00          |
|                       | ESU16 Educational Service Unit #16 | 10/24/2022          | Subpay IIA - TitleI                | 2092               | 90.00             |
|                       | LINCOLN Lincoln County             | 10/18/2022          | Lincoln County Treasurer           | 2093               | 29.15             |
|                       | STATEOFNEB State of Nebraska       | 10/14/2022          | Fairbanks MIPS Mar-May '22 (4708)  | 2094               | 1,051.88          |
|                       | STATEOFNEB State of Nebraska       | 10/30/2022          | State Aid                          | 2095               | 61,628.00         |
|                       | KEITH Keith County                 | 10/30/2022          | Keith County Treasurer             | 2096               | 105,216.45        |
|                       | STATEOFNEB State of Nebraska       | 10/19/2022          | Fairbanks MAC Mar-May '22 (4709)   | 2097               | 1,937.21          |
|                       | WNB Western Nebraska Bank          | 10/30/2022          | October Interest                   | 2098               | 792.89            |
|                       |                                    |                     |                                    | Report Total:      | <u>189,346.28</u> |

| Receipt Number:        | Description:                       | Perkins County Treasurer | Received From:                     | PERKINS Perkins County                    | Receipt Date:              | 10/30/2022        | Receipt Key:                     | 2090        | Amount:        | 15,400.70         |
|------------------------|------------------------------------|--------------------------|------------------------------------|---|----------------------------|-------------------|----------------------------------|-------------|----------------|-------------------|
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 1100                |                                    |                          | Perkins County: RE & PP Tax        |   | 16.87 01 103               |                   |                                  |             |                |                   |
| 01 1100                |                                    |                          | Perkins County: RE & PP Tax        |   | (154.27) 01 103            |                   |                                  |             |                |                   |
| 01 1100                |                                    |                          | Perkins County: RE & PP Tax        |   | 15,410.24 01 103           |                   |                                  |             |                |                   |
| 01 1125                |                                    |                          | Perkins County: MV Tax 2021        |   | 55.16 01 103               |                   |                                  |             |                |                   |
| 01 3180                |                                    |                          | Perkins County: MV Pro-rate        |   | 72.70 01 103               |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>STATEOFNEB State of Nebraska</b>       | <b>Receipt Date:</b>       | <b>10/18/2022</b> | <b>Receipt Key:</b>              | <b>2091</b> | <b>Amount:</b> | <b>3,200.00</b>   |
|                        | STEM - Innovation Project / Mullen |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 3599                |                                    |                          | STEM - Innovation Project / Mullen |   | 3,200.00 01 103            |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>ESU16 Educational Service Unit #16</b> | <b>Receipt Date:</b>       | <b>10/24/2022</b> | <b>Receipt Key:</b>              | <b>2092</b> | <b>Amount:</b> | <b>90.00</b>      |
|                        | Subpay IIA - TitleI                |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 2210                |                                    |                          | Subpay IIA - TitleI                |   | 90.00 01 103               |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>LINCOLN Lincoln County</b>             | <b>Receipt Date:</b>       | <b>10/18/2022</b> | <b>Receipt Key:</b>              | <b>2093</b> | <b>Amount:</b> | <b>29.15</b>      |
|                        | Lincoln County Treasurer           |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 2110                |                                    |                          | Lincoln County: Fines & License    |   | 29.15 01 103               |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>STATEOFNEB State of Nebraska</b>       | <b>Receipt Date:</b>       | <b>10/14/2022</b> | <b>Receipt Key:</b>              | <b>2094</b> | <b>Amount:</b> | <b>1,051.88</b>   |
|                        | Fairbanks MIPS Mar-May '22 (4708)  |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 4708                |                                    |                          | Fairbanks MIPS Mar-May '22 (4708)  |   | 1,051.88 01 103            |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>STATEOFNEB State of Nebraska</b>       | <b>Receipt Date:</b>       | <b>10/30/2022</b> | <b>Receipt Key:</b>              | <b>2095</b> | <b>Amount:</b> | <b>61,628.00</b>  |
|                        | State Aid                          |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 3110                |                                    |                          | State Aid                          |   | 61,628.00 01 103           |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>KEITH Keith County</b>                 | <b>Receipt Date:</b>       | <b>10/30/2022</b> | <b>Receipt Key:</b>              | <b>2096</b> | <b>Amount:</b> | <b>105,216.45</b> |
|                        | Keith County Treasurer             |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 1100                |                                    |                          | Keith County: RE & PP Tax          |   | 95,807.07 01 103           |                   |                                  |             |                |                   |
| 01 1100                |                                    |                          | Keith County: RE & PP Tax          |   | 1.46 01 103                |                   |                                  |             |                |                   |
| 01 2110                |                                    |                          | Keith County: Fines & License      |   | 3,849.27 01 103            |                   |                                  |             |                |                   |
| 01 1125                |                                    |                          | Keith County: Motor Vehicle Tax    |   | 5,401.67 01 103            |                   |                                  |             |                |                   |
| 01 1140                |                                    |                          | Keith County: Interest on taxes    |   | 364.08 01 103              |                   |                                  |             |                |                   |
| 01 1100                |                                    |                          | Keith County: RE & PP Tax          |   | 8.73 01 103                |                   |                                  |             |                |                   |
| 01 3180                |                                    |                          | Keith County: MV Pro Rate          |   | 745.98 01 103              |                   |                                  |             |                |                   |
| 01 1100                |                                    |                          | Keith County: RE & PP TAX          |   | (961.81) 01 103            |                   |                                  |             |                |                   |
| <b>Receipt Number:</b> | <b>Description:</b>                |                          | <b>Received From:</b>              | <b>STATEOFNEB State of Nebraska</b>       | <b>Receipt Date:</b>       | <b>10/19/2022</b> | <b>Receipt Key:</b>              | <b>2097</b> | <b>Amount:</b> | <b>1,937.21</b>   |
|                        | Fairbanks MAC Mar-May '22 (4709)   |                          |                                    |   |                            |                   |                                  |             |                |                   |
|                        | <u>Chart of Account Number</u>     |                          | <u>Detail Description</u>          |   | <u>Cash Account Number</u> |                   | <u>Receivable Account Number</u> |             |                |                   |
| 01 4709                |                                    |                          | Fairbanks MAC Mar-May '22 (4709)   |   | 1,937.21 01 103            |                   |                                  |             |                |                   |

Cash Receipt Listing - Detail  
OCTOBER 2022 - GENERAL FUND REVENUE

Receipt Number: 01 1510  
Description: October Interest  
Received From: WNB Western Nebraska Bank  
Comment:

Chart of Account Number: 01 1510  
Detail Amount: 792.89  
Cash Account Number: 01 103  
Receipt Date: 10/30/2022  
Receipt Key: 2098  
Amount: 792.89

Detail Description: October Interest  
Detail Amount: 792.89  
Cash Account Number: 01 103  
Receivable Account Number:

Summary Totals

| <u>Account Type</u>     | <u>Cash Accounts</u> | <u>Receivable Accounts</u> |
|-------------------------|----------------------|----------------------------|
| Subtotal Revenue        | 01 103 189,346.28    |                            |
| Subtotal Expense        |                      |                            |
| Subtotal General Ledger |                      |                            |
| Total:                  | 189,346.28           |                            |

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NOVEMBER 2022 GENERAL FUND EXPENDITURES

User ID: OKB

| Account Number      | Account Description                    | Budget       | During Month | YTD Expenses | Budget Balance at EOM | % of Budget w/o Encumbrances |
|---------------------|--|--------------|--------------|--------------|-----------------------|------------------------------|
| 01                  | GENERAL FUND                           |              |              |              |                       |                              |
| 1100                | REGULAR INSTRUCTIONAL PROGRAMS         |              |              |              |                       |                              |
| 01 1100 111 001     | Regular Salaries Teachers - HS         | 510,000.00   | 36,594.90    | 108,128.36   | 401,871.64            | 21.20                        |
| 01 1100 111 002     | Regular Salaries - Teachers ELE        | 475,000.00   | 40,059.78    | 119,942.72   | 355,057.28            | 25.25                        |
| 01 1100 112 001     | Regular Salaries - Paras. - HS         | 25,000.00    | 3,179.14     | 8,901.07     | 16,098.93             | 35.60                        |
| 01 1100 112 002     | Regular Salaries - Paras ELE           | 25,000.00    | 846.27       | 2,224.51     | 22,775.49             | 8.90                         |
| 01 1100 113 001     | Regular Salaries Subs- HS              | 35,000.00    | 3,518.50     | 6,121.84     | 28,878.16             | 17.49                        |
| 01 1100 113 002     | Regular Salaries -Subs ELE             | 25,000.00    | 514.71       | 1,535.77     | 23,464.23             | 6.14                         |
| 01 1100 114 001     | Regular Salaries Tech Staff- HS        | 37,500.00    | 3,753.00     | 11,056.50    | 26,443.50             | 29.48                        |
| 01 1100 114 002     | Regular Salaries -Tech Staff ELE       | 37,500.00    | 3,753.00     | 11,056.50    | 26,443.50             | 29.48                        |
| 01 1100 150 001     | Additional compensation - Non Instruc. | 46,000.00    | 6,332.70     | 13,094.70    | 32,905.30             | 28.47                        |
| 01 1100 151 001     | Additional compensation - Teachers     | 100,000.00   | 9,971.52     | 27,314.08    | 72,685.92             | 27.31                        |
| 01 1100 210 001     | Health Insur - Non Instructional -HS   | 300.00       | 12.77        | 98.55        | 201.45                | 32.85                        |
| 01 1100 211 001     | Health Insurance/DIS- HS               | 233,000.00   | 15,658.00    | 47,078.84    | 185,921.16            | 20.21                        |
| 01 1100 211 002     | Health Insurance/DIS- ELE              | 170,000.00   | 11,768.52    | 35,516.19    | 134,483.81            | 20.89                        |
| 01 1100 212 001     | Para Dis.- HS                          | 200.00       | 13.54        | 52.15        | 147.85                | 26.08                        |
| 01 1100 212 002     | Para Dis.- ELE                         | 100.00       | 3.79         | 26.46        | 73.54                 | 26.46                        |
| 01 1100 213 001     | Health Insurance- HS                   | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 01 1100 213 002     | Health Insurance- ELE                  | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 01 1100 214 001     | Health Insurance- Tech Staff -HS       | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 01 1100 220 001     | Social Security- Non Instructional HS  | 3,600.00     | 484.44       | 995.53       | 2,604.47              | 27.65                        |
| 01 1100 221 001     | Teacher Social Security- HS            | 48,000.00    | 3,623.23     | 10,546.58    | 37,453.42             | 21.97                        |
| 01 1100 221 002     | Teacher Social Security- ELE           | 38,000.00    | 3,098.71     | 9,278.12     | 28,721.88             | 24.42                        |
| 01 1100 222 001     | Para Social Security- HS               | 2,200.00     | 242.86       | 679.96       | 1,520.04              | 30.91                        |
| 01 1100 222 002     | Para Social Security- ELE              | 1,200.00     | 63.82        | 167.45       | 1,032.55              | 13.95                        |
| 01 1100 223 001     | Sub Teacher Social Security- HS        | 2,800.00     | 268.93       | 467.29       | 2,332.71              | 16.69                        |
| 01 1100 223 002     | Sub Teacher Social Security- ELE       | 2,000.00     | 39.33        | 117.29       | 1,882.71              | 5.86                         |
| 01 1100 224 001     | Tech Staff Social Security- HS         | 3,000.00     | 287.11       | 845.85       | 2,154.15              | 28.20                        |
| 01 1100 224 002     | Tech Social Security- ELE              | 3,000.00     | 287.10       | 845.80       | 2,154.20              | 28.19                        |
| 01 1100 230 001     | Retirement - Non Instructional - HS    | 4,600.00     | 216.35       | 596.48       | 4,003.52              | 12.97                        |
| 01 1100 231 001     | Retirement - Teachers - HS             | 40,000.00    | 3,360.69     | 9,853.65     | 30,146.35             | 24.63                        |
| 01 1100 231 002     | Retirement - Teachers - ELE            | 38,000.00    | 2,913.07     | 8,721.66     | 29,278.34             | 22.95                        |
| 01 1100 232 001     | Para Retirement - HS                   | 3,000.00     | 236.00       | 660.77       | 2,339.23              | 22.03                        |
| 01 1100 232 002     | Para Retirement - ELE                  | 1,200.00     | 62.82        | 165.14       | 1,034.86              | 13.76                        |
| 01 1100 233 001     | Subs Retirement - HS                   | 500.00       | 13.15        | 83.24        | 416.76                | 16.65                        |
| 01 1100 233 002     | Subs Retirement - ELE                  | 200.00       | 4.39         | 41.96        | 158.04                | 20.98                        |
| 01 1100 234 001     | Tech - Retirement - HS                 | 3,750.00     | 278.61       | 820.79       | 2,929.21              | 21.89                        |
| 01 1100 234 002     | Tech - Retirement - ELE                | 3,750.00     | 278.60       | 820.77       | 2,929.23              | 21.89                        |
| 01 1100 237 001     | Increased Retirement Contribution Rate | 14,000.00    | 1,298.11     | 3,786.07     | 10,213.93             | 27.04                        |
| 01 1100 237 002     | Increased Retirement Contribution Rate | 14,000.00    | 1,077.42     | 3,223.27     | 10,776.73             | 23.02                        |
| 01 1100 382 000     | Distance Learning Charges              | 23,000.00    | 0.00         | 0.00         | 23,000.00             | 0.00                         |
| 01 1100 610 001     | Supplies & Registrations - HS          | 22,000.00    | 1,399.79     | 4,558.96     | 17,441.04             | 20.72                        |
| 01 1100 610 002     | Supplies & Registrations - ELE         | 22,000.00    | 533.81       | 4,632.17     | 17,367.83             | 21.06                        |
| 01 1100 610 001 411 | Facs                                   | 2,500.00     | 249.04       | 534.51       | 1,965.49              | 21.38                        |
| 01 1100 610 001 412 | Ind Tech                               | 5,000.00     | 57.21        | 170.17       | 4,829.83              | 3.40                         |
| 01 1100 610 001 413 | Music - HS                             | 3,500.00     | 31.97        | 513.97       | 2,986.03              | 14.68                        |
| 01 1100 610 002 413 | Music - ELE                            | 2,000.00     | 0.00         | 0.00         | 2,000.00              | 0.00                         |
| 01 1100 610 001 414 | Science - HS                           | 2,500.00     | 54.35        | 54.35        | 2,445.65              | 2.17                         |
| 01 1100 610 001 415 | Activites-HS                           | 1,500.00     | 0.00         | 0.00         | 1,500.00              | 0.00                         |
| 01 1100 610 002 415 | Activites-ELE                          | 500.00       | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 1100 610 001 416 | Art - HS                               | 3,500.00     | 0.00         | 6.87         | 3,493.13              | 0.20                         |
| 01 1100 610 002 416 | Art - ELE                              | 1,000.00     | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 01 1100 610 001 417 | STEM - HS                              | 1,000.00     | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 01 1100 610 002 417 | STEM - ELE                             | 1,000.00     | 0.00         | 134.35       | 865.65                | 13.44                        |
| 01 1100 640 001     | Textbooks - HS                         | 5,000.00     | 126.91       | 167.56       | 4,832.44              | 3.35                         |
| 01 1100 640 002     | Textbooks - ELE                        | 3,000.00     | 0.00         | 0.00         | 3,000.00              | 0.00                         |
| 01 1100 643 001     | Web Based Software - HS                | 30,000.00    | 1,203.62     | 12,964.20    | 17,035.80             | 43.21                        |
| 01 1100 643 002     | Web Based Software - EL                | 15,000.00    | 0.00         | 1,074.53     | 13,925.47             | 7.16                         |
| 01 1100 733 000     | Furniture & Equipment                  | 10,000.00    | 429.98       | 429.98       | 9,570.02              | 4.30                         |
| 01 1100 733 002     | Furniture & Equipment - ELE            | 10,000.00    | 0.00         | 0.00         | 10,000.00             | 0.00                         |
| 01 1100 734 001     | Computer Hardware - HS                 | 10,000.00    | 0.00         | 0.00         | 10,000.00             | 0.00                         |
| 01 1100 734 002     | Computer Hardware - ELE                | 10,000.00    | 0.00         | 0.00         | 10,000.00             | 0.00                         |
| 01 1100 890 000     | Misc Expense                           | 19,600.00    | 13,250.00    | 13,712.63    | 5,887.37              | 69.96                        |
| 01 1100 890 001     | Misc. Expenses - HS                    | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 1100                | REGULAR INSTRUCTIONAL PROGRAMS         | 2,150,000.00 | 171,451.56   | 483,820.16   | 1,666,179.84          | 22.50                        |
| 1160                | PROVERTY PROGRAMS                      |              |              |              |                       |                              |

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NOVEMBER 2022 GENERAL FUND EXPENDITURES

User ID: OKB

| Account Number  | Account Description                      | Budget     | During Month | YTD Expenses | Budget Balance at EOM | % of Budget w/o Encumbrances |
|-----------------|--|------------|--------------|--------------|-----------------------|------------------------------|
| 01 1160 610 000 | Poverty Instructional Program            | 40,000.00  | 0.00         | 0.00         | 40,000.00             | 0.00                         |
| 1160            | PROVERTY PROGRAMS                        | 40,000.00  | 0.00         | 0.00         | 40,000.00             | 0.00                         |
| 1200            | SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS |            |              |              |                       |                              |
| 01 1200 110 000 | Special Ed Prog. Supv                    | 16,000.00  | 1,275.00     | 3,825.00     | 12,175.00             | 23.91                        |
| 01 1200 111 001 | SPED Teacher Salary HS                   | 38,500.00  | 3,144.92     | 9,434.76     | 29,065.24             | 24.51                        |
| 01 1200 111 002 | SPED Teacher Salary - ELE                | 55,500.00  | 4,555.17     | 13,906.21    | 41,593.79             | 25.06                        |
| 01 1200 112 001 | SPED Reg Salaries - Paras HS             | 35,000.00  | 3,311.23     | 9,158.61     | 25,841.39             | 26.17                        |
| 01 1200 112 002 | SPED Para Salary ELE                     | 85,000.00  | 8,446.20     | 23,036.79    | 61,963.21             | 27.10                        |
| 01 1200 113 001 | Regular Salaries - Subs                  | 10,000.00  | 438.75       | 3,473.25     | 6,526.75              | 34.73                        |
| 01 1200 113 002 | Regular Salaries - Subs                  | 4,000.00   | 658.14       | 860.66       | 3,139.34              | 21.52                        |
| 01 1200 210 000 | Health Insurance Prog. Supv              | 4,300.00   | 347.17       | 1,042.75     | 3,257.25              | 24.25                        |
| 01 1200 211 001 | INSURANCE - Teachers                     | 10,500.00  | 840.58       | 2,608.94     | 7,891.06              | 24.85                        |
| 01 1200 211 002 | INSURANCE - Teachers                     | 28,000.00  | 2,258.15     | 6,791.47     | 21,208.53             | 24.26                        |
| 01 1200 212 001 | INSURANCE - Paras                        | 200.00     | 15.09        | 91.34        | 108.66                | 45.67                        |
| 01 1200 212 002 | INSURANCE - Paras                        | 500.00     | 37.46        | 193.08       | 306.92                | 38.62                        |
| 01 1200 220 000 | Social Security - Prog. Supv             | 1,400.00   | 96.95        | 290.85       | 1,109.15              | 20.78                        |
| 01 1200 221 001 | Soc. Security -Teachers/SPED             | 3,000.00   | 303.22       | 909.66       | 2,090.34              | 30.32                        |
| 01 1200 221 002 | Soc. Security -Teachers/SPED             | 5,000.00   | 344.66       | 1,052.35     | 3,947.65              | 21.05                        |
| 01 1200 222 001 | SOCIAL SECURITY -Paras                   | 2,800.00   | 253.21       | 700.29       | 2,099.71              | 25.01                        |
| 01 1200 222 002 | SOCIAL SECURITY -Paras                   | 6,500.00   | 642.13       | 1,750.28     | 4,749.72              | 26.93                        |
| 01 1200 223 001 | SOCIAL SECURITY -Subs                    | 1,000.00   | 33.55        | 265.70       | 734.30                | 26.57                        |
| 01 1200 223 002 | SOCIAL SECURITY -Subs                    | 350.00     | 50.33        | 65.81        | 284.19                | 18.80                        |
| 01 1200 230 000 | Retirement - Prog. Supv                  | 1,500.00   | 94.65        | 283.95       | 1,216.05              | 18.93                        |
| 01 1200 231 001 | NPERS - Teachers                         | 3,000.00   | 233.46       | 700.38       | 2,299.62              | 23.35                        |
| 01 1200 231 002 | NPERS - Teachers                         | 4,300.00   | 338.15       | 1,032.33     | 3,267.67              | 24.01                        |
| 01 1200 232 001 | NPERS - Paras                            | 3,500.00   | 245.80       | 679.88       | 2,820.12              | 19.43                        |
| 01 1200 232 002 | NPERS - Paras                            | 8,400.00   | 627.00       | 1,710.14     | 6,689.86              | 20.36                        |
| 01 1200 233 001 | SPED NPERS - Subs HS                     | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 01 1200 233 002 | SPED NPERS - Subs ELE                    | 500.00     | 3.75         | 3.75         | 496.25                | 0.75                         |
| 01 1200 237 000 | Retirement - Prog. Supv Increase         | 500.00     | 31.29        | 93.87        | 406.13                | 18.77                        |
| 01 1200 237 001 | Increased Retirement Contribution Rate   | 1,200.00   | 158.47       | 456.37       | 743.63                | 38.03                        |
| 01 1200 237 002 | Increased Retirement Contribution Rate   | 1,800.00   | 320.33       | 907.93       | 892.07                | 50.44                        |
| 01 1200 330 001 | Employee training & Dev.                 | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 1200 330 002 | SPED Employee training & Dev.            | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 1200 591 001 | Consultants, Program                     | 20,000.00  | 1,002.43     | 2,903.86     | 17,096.14             | 14.52                        |
| 01 1200 591 002 | Consultants, Program                     | 20,000.00  | 1,209.27     | 3,317.54     | 16,682.46             | 16.59                        |
| 01 1200 610 001 | SPED SUPPLIES                            | 1,500.00   | 26.64        | 360.25       | 1,139.75              | 24.02                        |
| 01 1200 610 002 | SPED SUPPLIES                            | 1,500.00   | 102.67       | 117.09       | 1,382.91              | 7.81                         |
| 01 1200 640 000 | Books & Periodicals                      | 0.00       | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 01 1200 643 000 | Web/Cloud Based Software                 | 0.00       | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 01 1200 890 000 | Misc. Expenses                           | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 1200            | SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS | 378,250.00 | 31,445.82    | 92,025.14    | 286,224.86            | 24.33                        |
| 1291            | EC NON-REIMBURSABLE                      |            |              |              |                       |                              |
| 01 1291 591 002 | Consultants, Program: 3-5                | 1,000.00   | 47.50        | 106.87       | 893.13                | 10.69                        |
| 1291            | EC NON-REIMBURSABLE                      | 1,000.00   | 47.50        | 106.87       | 893.13                | 10.69                        |
| 1292            | SA NON-REIMBURSABLE                      |            |              |              |                       |                              |
| 01 1292 591 002 | Consultants, Program: B-2                | 1,000.00   | 71.25        | 130.63       | 869.37                | 13.06                        |
| 1292            | SA NON-REIMBURSABLE                      | 1,000.00   | 71.25        | 130.63       | 869.37                | 13.06                        |
| 2120            | GUIDANCE SERVICES                        |            |              |              |                       |                              |
| 01 2120 111 001 | Guidance Salary HS                       | 49,000.00  | 3,653.94     | 10,961.82    | 38,038.18             | 22.37                        |
| 01 2120 111 002 | Guidance Salary EL                       | 16,500.00  | 1,217.98     | 3,653.94     | 12,846.06             | 22.15                        |
| 01 2120 211 001 | Guidance Health Insurance/Dis.           | 8,000.00   | 637.49       | 1,915.72     | 6,084.28              | 23.95                        |
| 01 2120 211 002 | Guidance Health Insurance-ELE            | 2,700.00   | 212.50       | 638.59       | 2,061.41              | 23.65                        |
| 01 2120 221 001 | Guidance Social Security- HS             | 4,200.00   | 315.87       | 947.66       | 3,252.34              | 22.56                        |
| 01 2120 221 002 | Guidance Social Security- ELE            | 1,500.00   | 105.29       | 315.88       | 1,184.12              | 21.06                        |
| 01 2120 231 001 | Guidance Retirement-HS                   | 3,800.00   | 271.25       | 813.75       | 2,986.25              | 21.41                        |
| 01 2120 231 002 | Guidance Retirement-ELE                  | 1,400.00   | 90.42        | 271.26       | 1,128.74              | 19.38                        |
| 01 2120 237 001 | Increased Retirement Contribution Rate   | 1,500.00   | 89.68        | 269.04       | 1,230.96              | 17.94                        |
| 01 2120 237 002 | Increased Retirement Contribution Rate   | 500.00     | 29.89        | 89.67        | 410.33                | 17.93                        |
| 01 2120 610 001 | Guidance Supplies - HS                   | 4,000.00   | 21.58        | 357.06       | 3,642.94              | 8.93                         |
| 01 2120 610 002 | Guidance Supplies -ELE                   | 500.00     | 9.66         | 9.66         | 490.34                | 1.93                         |
| 01 2120 890 001 | Misc. Expenses - HS                      | 1,500.00   | 380.00       | 837.65       | 662.35                | 55.84                        |
| 01 2120 890 002 | Misc. Expenses - ELE                     | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 2120            | GUIDANCE SERVICES                        | 95,600.00  | 7,035.55     | 21,081.70    | 74,518.30             | 22.05                        |

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NOVEMBER 2022 GENERAL FUND EXPENDITURES

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| Account Number  | Account Description                    | Budget     | During Month | YTD Expenses | Budget Balance at EOM | % of Budget w/o Encumbrances |
|-----------------|--|------------|--------------|--------------|-----------------------|------------------------------|
| 2141            | PSYCH SERVICES                         |            |              |              |                       |                              |
| 01 2141 320 001 | Professional Educational Services      | 22,500.00  | 1,832.00     | 5,496.00     | 17,004.00             | 24.43                        |
| 01 2141 320 002 | Professional Educational Services      | 22,500.00  | 1,832.00     | 5,496.00     | 17,004.00             | 24.43                        |
| 2141            | PSYCH SERVICES                         | 45,000.00  | 3,664.00     | 10,992.00    | 34,008.00             | 24.43                        |
| 2151            | SPEECH THERAPY                         |            |              |              |                       |                              |
| 01 2151 591 001 | Consultants, Program - HS              | 3,850.00   | 1,003.84     | 2,007.68     | 1,842.32              | 52.15                        |
| 01 2151 591 002 | Consultants, Program - ELE             | 51,650.00  | 6,041.67     | 12,083.34    | 39,566.66             | 23.39                        |
| 01 2151 610 000 | Speech Supplies                        | 2,500.00   | 0.00         | 0.00         | 2,500.00              | 0.00                         |
| 2151            | SPEECH THERAPY                         | 58,000.00  | 7,045.51     | 14,091.02    | 43,908.98             | 24.29                        |
| 2161            | OT SERVICES                            |            |              |              |                       |                              |
| 01 2161 591 001 | Consultants, Program - HS              | 9,750.00   | 606.22       | 1,212.44     | 8,537.56              | 12.44                        |
| 01 2161 591 002 | Consultants, Program - ELE             | 9,750.00   | 1,818.66     | 3,637.32     | 6,112.68              | 37.31                        |
| 2161            | OT SERVICES                            | 19,500.00  | 2,424.88     | 4,849.76     | 14,650.24             | 24.87                        |
| 2171            | PT SERVICES                            |            |              |              |                       |                              |
| 01 2171 591 001 | Consultants, Program - HS              | 3,200.00   | 197.03       | 394.06       | 2,805.94              | 12.31                        |
| 01 2171 591 002 | Consultants, Program - ELE             | 3,200.00   | 591.09       | 1,182.18     | 2,017.82              | 36.94                        |
| 2171            | PT SERVICES                            | 6,400.00   | 788.12       | 1,576.24     | 4,823.76              | 24.63                        |
| 2213            | Instructional Staff Training           |            |              |              |                       |                              |
| 01 2213 330 001 | Employee training & Dev.               | 5,000.00   | 0.00         | 0.00         | 5,000.00              | 0.00                         |
| 2213            | Instructional Staff Training           | 5,000.00   | 0.00         | 0.00         | 5,000.00              | 0.00                         |
| 2220            | LIBRARY-MEDIA SERVICES                 |            |              |              |                       |                              |
| 01 2220 111 001 | Librarian Salary-HS                    | 32,000.00  | 2,564.16     | 8,154.98     | 23,845.02             | 25.48                        |
| 01 2220 111 002 | Librarian Salary-ELE                   | 32,000.00  | 2,564.17     | 8,155.01     | 23,844.99             | 25.48                        |
| 01 2220 211 001 | Librarian Health Insurance - HS        | 14,000.00  | 1,144.48     | 3,425.12     | 10,574.88             | 24.47                        |
| 01 2220 211 002 | Librarian Health Insurance - ELE       | 14,000.00  | 1,144.49     | 3,425.14     | 10,574.86             | 24.47                        |
| 01 2220 221 001 | Librarian Social Security-HS           | 2,500.00   | 194.94       | 620.20       | 1,879.80              | 24.81                        |
| 01 2220 221 002 | Librarian Social Security-ELE          | 2,500.00   | 194.94       | 620.20       | 1,879.80              | 24.81                        |
| 01 2220 231 001 | NPERS - Teachers HS                    | 2,600.00   | 190.35       | 605.38       | 1,994.62              | 23.28                        |
| 01 2220 231 002 | Librarian Retirement - ELE             | 2,600.00   | 190.35       | 605.38       | 1,994.62              | 23.28                        |
| 01 2220 237 001 | Increased Retirement Contribution Rate | 1,000.00   | 62.93        | 200.14       | 799.86                | 20.01                        |
| 01 2220 237 002 | Increased Retirement Contribution Rate | 1,000.00   | 62.93        | 200.14       | 799.86                | 20.01                        |
| 01 2220 610 001 | Supplies. - HS                         | 750.00     | 0.00         | 297.36       | 452.64                | 39.65                        |
| 01 2220 610 002 | Supplies. - ELE                        | 750.00     | 0.00         | 123.91       | 626.09                | 16.52                        |
| 01 2220 640 001 | Library Books - HS                     | 1,500.00   | 41.24        | 302.83       | 1,197.17              | 20.19                        |
| 01 2220 640 002 | Library Books - ELE                    | 1,500.00   | 0.00         | 0.00         | 1,500.00              | 0.00                         |
| 01 2220 890 001 | Misc. Expenses - HS                    | 1,000.00   | 0.00         | 28.35        | 971.65                | 2.84                         |
| 01 2220 890 002 | Misc. Expenses - ELE                   | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 2220            | LIBRARY-MEDIA SERVICES                 | 110,700.00 | 8,354.98     | 26,764.14    | 83,935.86             | 24.18                        |
| 2310            | BOARD OF EDUCATION                     |            |              |              |                       |                              |
| 01 2310 540 000 | Advertising & Printing                 | 3,000.00   | 61.25        | 598.15       | 2,401.85              | 19.94                        |
| 01 2310 580 000 | Travel Exp & Mileage                   | 4,000.00   | 0.00         | 850.00       | 3,150.00              | 21.25                        |
| 01 2310 610 000 | Supplies & Expenses                    | 7,500.00   | 0.00         | 4,195.78     | 3,304.22              | 55.94                        |
| 01 2310 890 000 | Misc Expenses                          | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 2310            | BOARD OF EDUCATION                     | 15,000.00  | 61.25        | 5,643.93     | 9,356.07              | 37.63                        |
| 2320            | EXECUTIVE ADMINISTRATION               |            |              |              |                       |                              |
| 01 2320 105 000 | Salary Of Administration               | 146,000.00 | 11,958.33    | 35,874.99    | 110,125.01            | 24.57                        |
| 01 2320 116 000 | Business Mgr. Salary                   | 54,000.00  | 4,334.31     | 13,339.04    | 40,660.96             | 24.70                        |
| 01 2320 136 000 | Business Mngr - OT                     | 1,000.00   | 0.00         | 349.87       | 650.13                | 34.99                        |
| 01 2320 215 000 | Health Insurance/Dis                   | 28,500.00  | 2,333.17     | 7,010.03     | 21,489.97             | 24.60                        |
| 01 2320 216 000 | Insurance - Business Mrg.              | 10,500.00  | 847.16       | 2,552.00     | 7,948.00              | 24.30                        |
| 01 2320 225 000 | Social Security- ADM                   | 11,300.00  | 898.27       | 2,674.15     | 8,625.85              | 23.67                        |
| 01 2320 226 000 | Social Security - Business Mrg.        | 4,700.00   | 394.21       | 1,235.12     | 3,464.88              | 26.28                        |
| 01 2320 235 000 | Retirement- ADM.                       | 14,500.00  | 887.73       | 2,663.19     | 11,836.81             | 18.37                        |
| 01 2320 236 000 | Retirement - Business Mrg.             | 4,200.00   | 321.76       | 1,016.20     | 3,183.80              | 24.20                        |
| 01 2320 237 000 | Increased Retirement Contribution Rate | 4,500.00   | 399.87       | 1,216.44     | 3,283.56              | 27.03                        |
| 01 2320 580 000 | Travel Exp & Mileage                   | 5,000.00   | 419.69       | 948.99       | 4,051.01              | 18.98                        |
| 01 2320 610 000 | Supplies - Expenses                    | 5,000.00   | 0.00         | 448.48       | 4,551.52              | 8.97                         |
| 01 2320 810 000 | Dues & Fees                            | 6,000.00   | 125.00       | 125.00       | 5,875.00              | 2.08                         |
| 01 2320 890 000 | Misc. Expenses                         | 6,000.00   | 450.00       | 1,144.11     | 4,855.89              | 19.07                        |
| 2320            | EXECUTIVE ADMINISTRATION               | 301,200.00 | 23,369.50    | 70,597.61    | 230,602.39            | 23.44                        |
| 2330            | DISTRICT LEGAL SERVICES                |            |              |              |                       |                              |
| 01 2330 317 000 | Legal Services                         | 5,000.00   | 97.50        | 422.50       | 4,577.50              | 8.45                         |
| 2330            | DISTRICT LEGAL SERVICES                | 5,000.00   | 97.50        | 422.50       | 4,577.50              | 8.45                         |
| 2410            | OFFICE OF PRINCIPAL                    |            |              |              |                       |                              |

Monthly Account Summary

NOVEMBER 2022 GENERAL FUND EXPENDITURES

| Account Number                           | Account Description                    | Budget     | During Month | YTD Expenses | Budget Balance at EOM | % of Budget w/o Encumbrances |
|--|--|------------|--------------|--------------|-----------------------|------------------------------|
| 01 2410 110 001                          | Secretary - HS                         | 19,000.00  | 1,497.33     | 4,750.92     | 14,249.08             | 25.00                        |
| 01 2410 110 002                          | Secretary - EL                         | 19,000.00  | 1,497.33     | 4,750.92     | 14,249.08             | 25.00                        |
| 01 2410 111 001                          | Salary Of Principal - HS               | 83,000.00  | 6,875.00     | 20,625.00    | 62,375.00             | 24.85                        |
| 01 2410 111 002                          | Salary Of Principal - ELE              | 88,000.00  | 7,225.00     | 21,675.00    | 66,325.00             | 24.63                        |
| 01 2410 130 001                          | Overtime Pay - Non Instructional       | 250.00     | 13.50        | 31.05        | 218.95                | 12.42                        |
| 01 2410 130 002                          | Overtime Pay - Non Instructional       | 250.00     | 13.50        | 31.05        | 218.95                | 12.42                        |
| 01 2410 210 001                          | LTD Ins - Non Instructional            | 150.00     | 8.58         | 33.34        | 116.66                | 22.23                        |
| 01 2410 210 002                          | LTD Ins - Non Instructional            | 150.00     | 8.58         | 33.34        | 116.66                | 22.23                        |
| 01 2410 211 001                          | Health Insurance - HS                  | 28,000.00  | 2,305.22     | 7,116.54     | 20,883.46             | 25.42                        |
| 01 2410 211 002                          | Health Insurance - ELE                 | 24,000.00  | 1,967.30     | 5,908.98     | 18,091.02             | 24.62                        |
| 01 2410 220 001                          | SOCIAL SECURITY Non Instructional      | 1,500.00   | 114.86       | 373.22       | 1,126.78              | 24.88                        |
| 01 2410 220 002                          | SOCIAL SECURITY Non Instructional      | 1,500.00   | 114.85       | 363.65       | 1,136.35              | 24.24                        |
| 01 2410 221 001                          | Social Security - HS                   | 6,500.00   | 523.47       | 1,570.41     | 4,929.59              | 24.16                        |
| 01 2410 221 002                          | Social Security - ELE                  | 6,900.00   | 549.38       | 1,648.14     | 5,251.86              | 23.89                        |
| 01 2410 230 001                          | NPERS - Non Instructional              | 2,000.00   | 112.15       | 364.27       | 1,635.73              | 18.21                        |
| 01 2410 230 002                          | NPERS - Non Instructional              | 2,000.00   | 112.16       | 354.99       | 1,645.01              | 17.75                        |
| 01 2410 231 001                          | Retirement - HS                        | 6,400.00   | 510.37       | 1,531.11     | 4,868.89              | 23.92                        |
| 01 2410 231 002                          | Retirement - ELE                       | 6,600.00   | 536.35       | 1,609.05     | 4,990.95              | 24.38                        |
| 01 2410 237 001                          | Increased Retirement Contribution Rate | 2,400.00   | 205.81       | 626.63       | 1,773.37              | 26.11                        |
| 01 2410 237 002                          | Increased Retirement Contribution Rate | 2,400.00   | 214.41       | 649.35       | 1,750.65              | 27.06                        |
| 01 2410 580 001                          | Travel & Mileage - HS                  | 7,000.00   | 162.50       | 262.24       | 6,737.76              | 3.75                         |
| 01 2410 580 002                          | Travel & Mileage - ELE                 | 1,500.00   | 0.00         | 39.23        | 1,460.77              | 2.62                         |
| 01 2410 610 001                          | Supplies - HS                          | 2,500.00   | 0.00         | 65.00        | 2,435.00              | 2.60                         |
| 01 2410 610 002                          | Supplies - ELE                         | 1,500.00   | 25.00        | 50.00        | 1,450.00              | 3.33                         |
| 01 2410 810 001                          | Dues & Fees - HS                       | 4,000.00   | 0.00         | 185.00       | 3,815.00              | 4.63                         |
| 01 2410 810 002                          | Dues & Fees - ELE                      | 1,800.00   | 0.00         | 60.00        | 1,740.00              | 3.33                         |
| 01 2410 890 001                          | Misc Expense HS                        | 6,000.00   | 190.95       | 522.55       | 5,477.45              | 8.71                         |
| 01 2410 890 002                          | Misc Expense ELE                       | 3,000.00   | 266.60       | 421.55       | 2,578.45              | 14.05                        |
| 2410 OFFICE OF PRINCIPAL                 |  | 327,300.00 | 25,050.20    | 75,652.53    | 251,647.47            | 23.11                        |
| 2510 FISCAL SERVICES                     |  |            |              |              |                       |                              |
| 01 2510 352 000                          | Prof/tech Services Audit               | 11,500.00  | 8,625.00     | 8,625.00     | 2,875.00              | 75.00                        |
| 01 2510 442 000                          | Copier Lease                           | 7,000.00   | 552.70       | 1,294.10     | 5,705.90              | 18.49                        |
| 01 2510 530 000                          | telephone                              | 9,000.00   | 634.37       | 1,907.00     | 7,093.00              | 21.19                        |
| 01 2510 531 000                          | Postage                                | 3,500.00   | 0.00         | 0.00         | 3,500.00              | 0.00                         |
| 01 2510 890 000                          | Misc Expenses                          | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 2510 FISCAL SERVICES                     |  | 32,000.00  | 9,812.07     | 11,826.10    | 20,173.90             | 36.96                        |
| 2610 OPERATION OF BUILDING               |  |            |              |              |                       |                              |
| 01 2610 110 001                          | Custodians Salary - HS                 | 58,500.00  | 4,068.83     | 12,030.02    | 46,469.98             | 20.56                        |
| 01 2610 110 002                          | Custodians Salary - ELE                | 58,500.00  | 3,809.85     | 12,360.94    | 46,139.06             | 21.13                        |
| 01 2610 130 001                          | Custodians - Overtime Pay HS           | 500.00     | 0.00         | 4.07         | 495.93                | 0.81                         |
| 01 2610 130 002                          | Custodians - Overtime Pay ELE          | 500.00     | 0.00         | 4.06         | 495.94                | 0.81                         |
| 01 2610 210 001                          | INSURANCE - Non-Instructional          | 350.00     | 28.50        | 100.30       | 249.70                | 28.66                        |
| 01 2610 210 002                          | INSURANCE - Non-Instructional          | 350.00     | 26.47        | 96.89        | 253.11                | 27.68                        |
| 01 2610 220 001                          | Social Security- HS                    | 4,500.00   | 311.27       | 920.61       | 3,579.39              | 20.46                        |
| 01 2610 220 002                          | Social Security- ELE                   | 4,500.00   | 291.45       | 945.93       | 3,554.07              | 21.02                        |
| 01 2610 230 001                          | Retirement - HS                        | 4,500.00   | 302.05       | 893.34       | 3,606.66              | 19.85                        |
| 01 2610 230 002                          | Retirement - ELE                       | 4,500.00   | 282.82       | 917.92       | 3,582.08              | 20.40                        |
| 01 2610 237 001                          | Increased Retirement Contribution Rate | 1,500.00   | 99.87        | 295.36       | 1,204.64              | 19.69                        |
| 01 2610 237 002                          | Increased Retirement Contribution Rate | 1,500.00   | 93.50        | 303.47       | 1,196.53              | 20.23                        |
| 01 2610 410 000                          | Water-sewer-trash                      | 13,000.00  | 809.97       | 2,694.60     | 10,305.40             | 20.73                        |
| 01 2610 520 000                          | Insurance                              | 38,000.00  | 0.00         | 0.00         | 38,000.00             | 0.00                         |
| 01 2610 610 000                          | Supplies - Expenses                    | 25,000.00  | 2,460.06     | 7,737.71     | 17,262.29             | 30.95                        |
| 01 2610 621 000                          | Electricity                            | 75,000.00  | 6,035.01     | 24,079.57    | 50,920.43             | 32.11                        |
| 01 2610 626 000                          | GAS                                    | 3,000.00   | 0.00         | 0.00         | 3,000.00              | 0.00                         |
| 01 2610 720 000                          | Bldg & Grounds                         | 45,000.00  | 5,907.81     | 9,911.49     | 35,088.51             | 22.03                        |
| 01 2610 890 000                          | Misc. Expenses                         | 15,000.00  | 792.77       | 792.77       | 14,207.23             | 5.29                         |
| 2610 OPERATION OF BUILDING               |  | 353,700.00 | 25,320.23    | 74,089.05    | 279,610.95            | 20.95                        |
| 2620 MAINTENANCE OF BUILDING             |  |            |              |              |                       |                              |
| 01 2620 340 000                          | Repairman                              | 15,000.00  | 0.00         | 5,995.80     | 9,004.20              | 39.97                        |
| 01 2620 733 000                          | Furniture & Equipment Repair           | 11,000.00  | 0.00         | 0.00         | 11,000.00             | 0.00                         |
| 01 2620 890 000                          | Misc Expenses                          | 1,469.00   | 0.00         | 0.00         | 1,469.00              | 0.00                         |
| 2620 MAINTENANCE OF BUILDING             |  | 27,469.00  | 0.00         | 5,995.80     | 21,473.20             | 21.83                        |
| 2650 VEHICLE ACQUISITION AND MAINTENANCE |  |            |              |              |                       |                              |
| 01 2650 732 000                          | Vehicle Acquisition                    | 75,000.00  | 0.00         | 46,655.64    | 28,344.36             | 62.21                        |

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NOVEMBER 2022 GENERAL FUND EXPENDITURES

User ID: OKB

| Account Number      | Account Description                     | Budget     | During Month | YTD Expenses | Budget Balance at EOM | % of Budget w/o Encumbrances |
|---------------------|---|------------|--------------|--------------|-----------------------|------------------------------|
| 2650                | VEHICLE ACQUISITION AND MAINTENANCE     | 75,000.00  | 0.00         | 46,655.64    | 28,344.36             | 62.21                        |
| 2710                | REGULAR PUPIL TRANSPORTATION            |            |              |              |                       |                              |
| 01 2710 110 000     | Bus Drivers' Salaries                   | 52,500.00  | 5,304.07     | 14,524.82    | 37,975.18             | 27.67                        |
| 01 2710 120 000     | Bus Drivers' Salaries (subs)            | 5,000.00   | 0.00         | 877.08       | 4,122.92              | 17.54                        |
| 01 2710 210 000     | Bus Drivers' Ins.- LTD                  | 500.00     | 72.58        | 339.76       | 160.24                | 67.95                        |
| 01 2710 220 000     | Social Security                         | 4,500.00   | 405.08       | 1,173.80     | 3,326.20              | 26.08                        |
| 01 2710 230 000     | Bus Drivers' Retirement                 | 4,200.00   | 250.27       | 682.66       | 3,517.34              | 16.25                        |
| 01 2710 237 000     | Increased Retirement Contribution Rate  | 1,000.00   | 82.71        | 225.69       | 774.31                | 22.57                        |
| 01 2710 519 000     | Student Mileage to Parents              | 10,000.00  | 1,265.55     | 1,864.04     | 8,135.96              | 18.64                        |
| 01 2710 626 000     | Gas & Oil                               | 40,000.00  | 3,360.85     | 9,446.13     | 30,553.87             | 23.62                        |
| 01 2710 890 000     | Misc Expenses                           | 5,000.00   | 423.95       | 1,081.20     | 3,918.80              | 21.62                        |
| 2710                | REGULAR PUPIL TRANSPORTATION            | 122,700.00 | 11,165.06    | 30,215.18    | 92,484.82             | 24.63                        |
| 2712                | SCHOOL AGE SPEC ED TRANSPORT            |            |              |              |                       |                              |
| 01 2712 110 001     | SPED Transportation - HS                | 5,000.00   | 0.00         | 0.00         | 5,000.00              | 0.00                         |
| 01 2712 210 001     | INSURANCE - Non-Instructional           | 50.00      | 0.00         | 0.00         | 50.00                 | 0.00                         |
| 01 2712 220 001     | SPED Social Security- HS                | 400.00     | 0.00         | 0.00         | 400.00                | 0.00                         |
| 01 2712 230 001     | SPED Retirement- HS                     | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 2712 290 000     | SPED Other Benefits                     | 100.00     | 0.00         | 0.00         | 100.00                | 0.00                         |
| 01 2712 626 000     | SPED Gas & Oil                          | 1,000.00   | 0.00         | 102.94       | 897.06                | 10.29                        |
| 2712                | SCHOOL AGE SPEC ED TRANSPORT            | 7,050.00   | 0.00         | 102.94       | 6,947.06              | 1.46                         |
| 2730                | VEHICLE SERVICES                        |            |              |              |                       |                              |
| 01 2730 610 000     | Bus Maintenance/tires                   | 55,000.00  | 1,515.41     | 6,008.78     | 48,991.22             | 10.93                        |
| 2730                | VEHICLE SERVICES                        | 55,000.00  | 1,515.41     | 6,008.78     | 48,991.22             | 10.93                        |
| 3300                | COMMUNITY SERVICES                      |            |              |              |                       |                              |
| 01 3300 890 000     | Misc Expenses                           | 30,000.00  | 0.00         | 0.00         | 30,000.00             | 0.00                         |
| 3300                | COMMUNITY SERVICES                      | 30,000.00  | 0.00         | 0.00         | 30,000.00             | 0.00                         |
| 3500                | STATE CATEGORICAL PROGRAMS              |            |              |              |                       |                              |
| 01 3500 810 000     | Dues/fees                               | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 3500                | STATE CATEGORICAL PROGRAMS              | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 3535                | HIGH ABILITY LEARNERS                   |            |              |              |                       |                              |
| 01 3535 610 000     | High Ability Learner Grant              | 4,125.00   | 134.21       | 284.21       | 3,840.79              | 6.89                         |
| 3535                | HIGH ABILITY LEARNERS                   | 4,125.00   | 134.21       | 284.21       | 3,840.79              | 6.89                         |
| 3599                | GRANTS                                  |            |              |              |                       |                              |
| 01 3599 610 000 153 | Grants                                  | 5,000.00   | 3,915.65     | 3,915.65     | 1,084.35              | 78.31                        |
| 3599                | GRANTS                                  | 5,000.00   | 3,915.65     | 3,915.65     | 1,084.35              | 78.31                        |
| 6200                | TITLE I, PART A NCLB IMPROV THE ACADEM  |            |              |              |                       |                              |
| 01 6200 111 002     | Title I Salaries Teachers Pro. Staff EL | 29,500.00  | 2,435.96     | 7,307.88     | 22,192.12             | 24.77                        |
| 01 6200 211 002     | TITLE I, Insurance - ELE                | 13,800.00  | 1,088.42     | 3,267.90     | 10,532.10             | 23.68                        |
| 01 6200 221 002     | Title I Social Security EL              | 2,300.00   | 177.74       | 533.35       | 1,766.65              | 23.19                        |
| 01 6200 231 002     | TITLE I NPERS EL                        | 2,950.00   | 180.83       | 542.50       | 2,407.50              | 18.39                        |
| 01 6200 237 002     | Increased Retirement Contribution Rate  | 850.00     | 59.79        | 179.36       | 670.64                | 21.10                        |
| 01 6200 395 000     | Title I ESU16 Contract                  | 3,000.00   | 0.00         | 0.00         | 3,000.00              | 0.00                         |
| 01 6200 610 000     | Title I Homeless                        | 100.00     | 0.00         | 0.00         | 100.00                | 0.00                         |
| 6200                | TITLE I, PART A NCLB IMPROV THE ACADEM  | 52,500.00  | 3,942.74     | 11,830.99    | 40,669.01             | 22.54                        |
| 6210                | TITLE I NCLB IMPROVING BSC PRGRMS ACCNT |            |              |              |                       |                              |
| 01 6210 610 000     | misc.                                   | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 6210                | TITLE I NCLB IMPROVING BSC PRGRMS ACCNT | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 6310                | TITLE II, PART A NCLB TCHR QUAL GRANTS  |            |              |              |                       |                              |
| 01 6310 220 001     | Title IIA: Soc Security Training & Dev. | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 6310 220 002     | Title IIA: Soc Security Training & Dev. | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 6310 230 001     | Title IIA: NPERS Training & Dev         | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 6310 230 002     | Title IIA: NPERS Training & Dev         | 500.00     | 0.00         | 0.00         | 500.00                | 0.00                         |
| 01 6310 330 001     | Title IIA: Training & Dev.              | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 01 6310 330 002     | Title IIA: Training & Dev               | 1,000.00   | 0.00         | 0.00         | 1,000.00              | 0.00                         |
| 6310                | TITLE II, PART A NCLB TCHR QUAL GRANTS  | 4,000.00   | 0.00         | 0.00         | 4,000.00              | 0.00                         |
| 6406                | IDEA PRESCHOOL(619) BASE ALLOC          |            |              |              |                       |                              |
| 01 6406 591 000     | IDEA 619                                | 1,076.00   | 0.00         | 1,076.00     | 0.00                  | 100.00                       |
| 6406                | IDEA PRESCHOOL(619) BASE ALLOC          | 1,076.00   | 0.00         | 1,076.00     | 0.00                  | 100.00                       |
| 6408                | IDEA ENROLLMENT/POVERTY                 |            |              |              |                       |                              |
| 01 6408 591 000     | IDEA Enrollment/Poverty                 | 36,959.00  | 3,724.00     | 6,372.00     | 30,587.00             | 17.24                        |
| 6408                | IDEA ENROLLMENT/POVERTY                 | 36,959.00  | 3,724.00     | 6,372.00     | 30,587.00             | 17.24                        |
| 6410                | IDEA ENROLLMENT/POVERTY                 |            |              |              |                       |                              |

Monthly Account Summary

NOVEMBER 2022 GENERAL FUND EXPENDITURES

| Account Number  | Account Description     | Budget       | During Month | YTD Expenses | Budget Balance at EOM | % of Budget w/o Encumbrances |
|-----------------|-------------------------|--------------|--------------|--------------|-----------------------|------------------------------|
| 01 6410 320 001 | IDEA Enrollment/Poverty | 6,411.00     | 0.00         | 0.00         | 6,411.00              | 0.00                         |
| 6410            | IDEA ENROLLMENT/POVERTY | 6,411.00     | 0.00         | 0.00         | 6,411.00              | 0.00                         |
| 6418            | IDEA PART B PEaK        |              |              |              |                       |                              |
| 01 6418 320 001 | IDEA Part B PEaK - HS   | 1,406.00     | 0.00         | 0.00         | 1,406.00              | 0.00                         |
| 01 6418 320 002 | IDEA Part B PEaK ELE    | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 6418            | IDEA PART B PEaK        | 1,406.00     | 0.00         | 0.00         | 1,406.00              | 0.00                         |
| 6421            | IDEA Part B ARP         |              |              |              |                       |                              |
| 01 6421 611 000 | IDEA Part B ARP         | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 6421            | IDEA Part B ARP         | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 6422            | IDEA Part B ARP         |              |              |              |                       |                              |
| 01 6422 619 000 | IDEA Part B ARP         | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 6422            | IDEA Part B ARP         | 0.00         | 0.00         | 0.00         | 0.00                  | 0.00                         |
| 6969            | TITLE IV-A              |              |              |              |                       |                              |
| 01 6969 320 001 | Title IV Prof Ed - HS   | 5,000.00     | 0.00         | 0.00         | 5,000.00              | 0.00                         |
| 01 6969 320 002 | Title IV A ELE          | 5,000.00     | 0.00         | 0.00         | 5,000.00              | 0.00                         |
| 6969            | TITLE IV-A              | 10,000.00    | 0.00         | 0.00         | 10,000.00             | 0.00                         |
| 6992            | REAP                    |              |              |              |                       |                              |
| 01 6992 610 000 | Reap Grant              | 25,000.00    | 8,200.00     | 11,158.51    | 13,841.49             | 44.63                        |
| 6992            | REAP                    | 25,000.00    | 8,200.00     | 11,158.51    | 13,841.49             | 44.63                        |
| 6998            | ESSERS - 3              |              |              |              |                       |                              |
| 01 6998 610 000 | Supplies - Expenses     | 133,084.00   | 128.52       | 7,223.66     | 125,860.34            | 5.43                         |
| 6998            | ESSERS - 3              | 133,084.00   | 128.52       | 7,223.66     | 125,860.34            | 5.43                         |
| 8000            | TRANSFERS (OUTGOING)    |              |              |              |                       |                              |
| 01 8000 912 000 | Lunch                   | 20,000.00    | 0.00         | 0.00         | 20,000.00             | 0.00                         |
| 01 8000 913 000 | Transfer/activity Fund  | 10,000.00    | 10,000.00    | 10,000.00    | 0.00                  | 100.00                       |
| 8000            | TRANSFERS (OUTGOING)    | 30,000.00    | 10,000.00    | 10,000.00    | 20,000.00             | 33.33                        |
| 01              | GENERAL FUND            | 4,573,430.00 | 358,765.51   | 1,034,508.74 | 3,538,921.26          | 22.62                        |

Payee Type: Vendor      Check Type: Check      Checking Account ID: 1

| Check Number | Check Date | Cleared | Void | Void Date | Entity ID  | Entity Name                       | Check Amount |
|--------------|------------|---------|------|-----------|------------|-----------------------------------|--------------|
| 32383        | 11/14/2022 |         |      |           | REVOLVINGB | Revolving Business Account        | 860.47       |
| 32384        | 11/14/2022 |         |      |           | USAVEPHARM | US Bank                           | 3,618.00     |
| 32394        | 11/14/2022 |         |      |           | BSNSPORTS  | BSN Sports, Inc.                  | 923.76       |
| 32395        | 11/14/2022 |         |      |           | CASHWADIST | Cash-wa Distributing, Inc.        | 428.38       |
| 32396        | 11/14/2022 |         |      |           | CONSOLIDA2 | Consolidated, Inc.                | 518.91       |
| 32397        | 11/14/2022 |         |      |           | COPELANDEL | Copeland Electric                 | 3,316.61     |
| 32398        | 11/14/2022 |         |      |           | CULLIGANWA | Culligan Water Conditioning, Inc. | 537.66       |
| 32399        | 11/14/2022 |         |      |           | DACKDEL    | Del Dack                          | 396.25       |
| 32400        | 11/14/2022 |         |      |           | DANAFCOLEC | Dana F. Cole & Co.                | 8,625.00     |
| 32401        | 11/14/2022 |         |      |           | EAKESOFFI1 | Eakes Office Plus, Inc.           | 800.30       |
| 32402        | 11/14/2022 |         |      |           | ESU16INV   | Educational Service Unit #16      | 14,589.96    |
| 32403        | 11/14/2022 |         |      |           | ESSENTIALS | Essential Screens                 | 117.70       |
| 32404        | 11/14/2022 |         |      |           | FOXDAWN    | Dawn Fox                          | 101.53       |
| 32405        | 11/14/2022 |         |      |           | FRICKANGE  | Angela Fricke                     | 130.92       |
| 32406        | 11/14/2022 |         |      |           | GOPHER     | Gopher                            | 50.34        |
| 32407        | 11/14/2022 |         |      |           | HERSHEYPUB | Hershey Public Schools            | 2,463.29     |
| 32408        | 11/14/2022 |         |      |           | HOMETOWNLE | Hometown Leasing                  | 552.70       |
| 32409        | 11/14/2022 |         |      |           | IDEALLINEN | Ideal Linen, Inc.                 | 247.30       |
| 32410        | 11/14/2022 |         |      |           | JORGESCOT1 | Scott Jorgensen                   | 162.50       |
| 32411        | 11/14/2022 |         |      |           | JOSTENSINC | Jostens, Inc.                     | 2,000.00     |
| 32412        | 11/14/2022 |         |      |           | KKSERVICEI | K & K Service Inc                 | 1,467.26     |
| 32413        | 11/14/2022 |         |      |           | KEITHCOUN1 | Keith County News Inc             | 61.25        |
| 32414        | 11/14/2022 |         |      |           | KSBSCHOOLL | KSB School Law                    | 97.50        |
| 32415        | 11/14/2022 |         |      |           | LOUSSPORTI | Lou's Sporting Goods, Inc.        | 426.45       |
| 32416        | 11/14/2022 |         |      |           | MARKUSSENC | Christopher Markussen             | 106.25       |
| 32417        | 11/14/2022 |         |      |           | MATHESONTR | Matheson Tri-Gas Inc.             | 57.21        |
| 32418        | 11/14/2022 |         |      |           | MCCONNELLD | Luke McConnell                    | 5,462.00     |
| 32419        | 11/14/2022 |         |      |           | MCGRAWHILL | Mcgraw-Hill Companies, Inc.       | 128.52       |
| 32420        | 11/14/2022 |         |      |           | MIDWESTELE | Midwest Electric                  | 6,035.01     |
| 32421        | 11/14/2022 |         |      |           | MISKOSPORT | Misko Sports                      | 11,250.00    |
| 32422        | 11/14/2022 |         |      |           | NEBRCENTRA | Nebraska Central Equipment, Inc.  | 217.25       |
| 32423        | 11/14/2022 |         |      |           | NEBRASKASA | Nebraska Safety Center            | 200.00       |
| 32424        | 11/14/2022 |         |      |           | OLES       | Ole's                             | 93.45        |
| 32425        | 11/14/2022 |         |      |           | PABENJEFF  | Jeffery Paben                     | 1,033.10     |
| 32426        | 11/14/2022 |         |      |           | PAXTONGROC | Paxton Grocery & Meats            | 124.14       |
| 32427        | 11/14/2022 |         |      |           | PRESTOX    | PrestoX                           | 80.23        |
| 32428        | 11/14/2022 |         |      |           | REESEMECHA | Reese Mechanical, Inc.            | 2,147.10     |
| 32429        | 11/14/2022 |         |      |           | SCOTTIESPO | Scotties Potties Inc.             | 405.00       |
| 32430        | 11/14/2022 |         |      |           | SOUTHWESTE | Southwest Education, Inc          | 11,400.00    |
| 32431        | 11/14/2022 |         |      |           | STATESTREN | Trent States                      | 266.60       |
| 32432        | 11/14/2022 |         |      |           | STUDENTACT | Student Activity                  | 10,380.00    |
| 32433        | 11/14/2022 |         |      |           | ULINE      | Uline                             | 792.77       |
| 32434        | 11/14/2022 |         |      |           | VERIZON    | Verizon                           | 50.08        |
| 32435        | 11/14/2022 |         |      |           | VILLAGEOFP | Village Of Paxton, Inc.           | 809.97       |
| 32436        | 11/14/2022 |         |      |           | WESTERNNE1 | Western Nebraska Administrators   | 125.00       |
| 32437        | 11/14/2022 |         |      |           | WEX        | WEX Fleet Universal               | 3,261.32     |

|                          |                    |             |                             |                  |
|--------------------------|--------------------|-------------|-----------------------------|------------------|
| Checking Account ID: 1   | Void Total:        | 0.00        | Total without Voids:        | 96,919.04        |
| Check Type Total: Check  | Void Total:        | 0.00        | Total without Voids:        | 96,919.04        |
| Payee Type Total: Vendor | Void Total:        | 0.00        | Total without Voids:        | 96,919.04        |
| <b>Grand Total:</b>      | <b>Void Total:</b> | <b>0.00</b> | <b>Total without Voids:</b> | <b>96,919.04</b> |

11/11/2022 01:19 PM

NOVEMBER 2022 - GENERAL FUND CHECKS

User ID: OKB

| PO Number                               | Invoice Number  | Vendor Name                              | Invoice Date | Amount          |
|---|-----------------|--|--------------|-----------------|
| Account Number                          |                 | Detail Description                       |              | Amount          |
| Checking Account ID 1                   |                 | Fund Number 01 GENERAL FUND              |              |                 |
|   | ESUCC-3552-0001 | BSN Sports, Inc.                         | 11/14/2022   | (71.10)         |
| 01 1100 610 001                         |                 | Supplies - Credit                        |              | (71.10)         |
|   | ESUCC-6047-0001 | BSN Sports, Inc.                         | 11/14/2022   | 994.86          |
| 01 1100 610 001                         |                 | Supplies - Jorgensen                     |              | 994.86          |
| Total BSN Sports, Inc.                  |                 |  |              | <u>923.76</u>   |
|   | 13546446-0001   | Cash-wa Distributing, Inc.               | 11/14/2022   | 190.26          |
| 01 1100 610 002                         |                 | Preschool Snacks                         |              | 190.26          |
|   | 13570897-0001   | Cash-wa Distributing, Inc.               | 11/14/2022   | 238.12          |
| 01 2610 610 000                         |                 | Maintenance: T Tissue                    |              | 238.12          |
| Total Cash-wa Distributing, Inc.        |                 |  |              | <u>428.38</u>   |
|   | 11.14.22-0001   | Consolidated, Inc.                       | 11/14/2022   | 518.91          |
| 01 2510 530 000                         |                 | Telephone Service                        |              | 453.06          |
| 01 2510 530 000                         |                 | Telephone Service                        |              | 65.85           |
| Total Consolidated, Inc.                |                 |  |              | <u>518.91</u>   |
|   | 5297-0001       | Copeland Electric                        | 11/06/2022   | 3,316.61        |
| 01 2610 720 000                         |                 | LED Exit/Emerg Light                     |              | 3,316.61        |
| Total Copeland Electric                 |                 |  |              | <u>3,316.61</u> |
|   | 11.14.2022-0001 | Culligan Water Conditioning, Inc.        | 11/14/2022   | 121.16          |
| 01 2610 610 000                         |                 | Filters - Maintenance                    |              | 121.16          |
|   | 1222831-0001    | Culligan Water Conditioning, Inc.        | 11/14/2022   | 416.50          |
| 01 2610 610 000                         |                 | Water softener salt                      |              | 416.50          |
| Total Culligan Water Conditioning, Inc. |                 |  |              | <u>537.66</u>   |
|   | 11.14.22-0001   | Dack, Del                                | 11/14/2022   | 396.25          |
| 01 2320 580 000                         |                 | October Mileage 634 @ \$.625             |              | 396.25          |
| Total Dack, Del                         |                 |  |              | <u>396.25</u>   |
|   | 11.14.2022-0001 | Dana F. Cole & Co.                       | 11/14/2022   | 8,625.00        |
| 01 2510 352 000                         |                 | Audit Services                           |              | 8,625.00        |
| Total Dana F. Cole & Co.                |                 |  |              | <u>8,625.00</u> |
|   | 8580108-0-0001  | Eakes Office Plus, Inc.                  | 11/14/2022   | 134.60          |
| 01 2610 610 000                         |                 | Maintenance: Dust bags                   |              | 134.60          |
|   | 8582999-0-0001  | Eakes Office Plus, Inc.                  | 11/14/2022   | 36.24           |
| 01 2610 610 000                         |                 | Maintenance: Soap                        |              | 36.24           |
|   | 8597229-0-0001  | Eakes Office Plus, Inc.                  | 11/14/2022   | 629.46          |
| 01 2610 610 000                         |                 | Maintenance: Pumice, Soap, Towel, Tissue |              | 629.46          |
| Total Eakes Office Plus, Inc.           |                 |  |              | <u>800.30</u>   |
|   | Sept 2022-0002  | Educational Service Unit #16             | 11/10/2022   | 14,589.96       |
| 01 1100 610 001                         |                 | CIP:Thompson                             |              | 25.00           |
| 01 2410 610 002                         |                 | CIP: States                              |              | 25.00           |
| 01 1200 610 002                         |                 | CPI: Brott                               |              | 25.00           |
| 01 6408 591 000                         |                 | ECSE Team: B-2                           |              | 2,133.90        |
| 01 6408 591 000                         |                 | ECSE Team: 3-5                           |              | 1,422.60        |
| 01 6408 591 000                         |                 | Program Supervision B-2                  |              | 100.50          |

| PO Number       | Invoice Number               | Vendor Name                         | Invoice Date | Amount    |
|-----------------|------------------------------|-------------------------------------|--------------|-----------|
| Account Number  |                              | Detail Description                  |              | Amount    |
| 01 6408 591 000 |                              | Program Supervision 3-5             |              | 67.00     |
| 01 1292 591 002 |                              | ECSE Non-Reimbursable B-2           |              | 71.25     |
| 01 1291 591 002 |                              | ECSE Non-Reimbursable 3-5           |              | 47.50     |
| 01 2151 591 002 |                              | Speech Therapy ELE                  |              | 5,922.61  |
| 01 2151 591 001 |                              | Speech Therapy HS                   |              | 964.15    |
| 01 1200 591 002 |                              | Program Supervision ELE             |              | 235.46    |
| 01 1200 591 001 |                              | Program Supervision HS              |              | 78.49     |
| 01 2151 591 002 |                              | Audiology ELE                       |              | 119.06    |
| 01 2151 591 001 |                              | Audiology HS                        |              | 39.69     |
| 01 2161 591 002 |                              | Occupational Therapy ELE            |              | 1,818.66  |
| 01 2161 591 001 |                              | Occupational Therapy HS             |              | 606.22    |
| 01 2171 591 002 |                              | Physical Therapy ELE                |              | 591.09    |
| 01 2171 591 001 |                              | Physical Therapy HS                 |              | 197.03    |
| 01 1200 591 002 |                              | Non-Reimbursable ELE                |              | 74.81     |
| 01 1200 591 001 |                              | Non-Reimbursable HS                 |              | 24.94     |
| Total           | Educational Service Unit #16 |                                     |              | 14,589.96 |
|                 | 11.14.22-0001                | Essential Screens                   | 11/10/2022   | 117.70    |
| 01 2710 890 000 |                              | DOT Bus testing                     |              | 117.70    |
| Total           | Essential Screens            |                                     |              | 117.70    |
|                 | 11.14.22-0001                | Fox, Dawn                           | 11/14/2022   | 101.53    |
| 01 2710 519 000 |                              | 114 miles (19 days) @ \$.8906       |              | 101.53    |
| Total           | Fox, Dawn                    |                                     |              | 101.53    |
|                 | 11.14.22-0001                | Fricke, Angela                      | 11/14/2022   | 130.92    |
| 01 2710 519 000 |                              | 147 miles (21 days) @ \$.8906       |              | 130.92    |
| Total           | Fricke, Angela               |                                     |              | 130.92    |
|                 | 206747-0001                  | Gopher                              | 11/14/2022   | 50.34     |
| 01 1100 610 002 |                              | PE Beach Balls - Jorgensen          |              | 50.34     |
| Total           | Gopher                       |                                     |              | 50.34     |
|                 | Nov 2022-0001                | Hershey Public Schools              | 11/14/2022   | 2,463.29  |
| 01 1100 111 001 |                              | DL Spanish - Salary                 |              | 1,824.92  |
| 01 1100 221 001 |                              | DL Spanish - FICA                   |              | 139.61    |
| 01 1100 231 001 |                              | DL Spanish - Retirement             |              | 178.48    |
| 01 1100 214 001 |                              | DL Spanish - Insurance              |              | 320.28    |
| 01 1100 214 001 |                              | Reversal: DL Spanish - Insurance    |              | (320.28)  |
| 01 1100 211 001 |                              | DL Spanish - Insurance              |              | 320.28    |
| Total           | Hershey Public Schools       |                                     |              | 2,463.29  |
|                 | 11.14.22-0001                | Hometown Leasing                    | 11/14/2022   | 552.70    |
| 01 2510 442 000 |                              | Copier Lease                        |              | 552.70    |
| Total           | Hometown Leasing             |                                     |              | 552.70    |
|                 | 11.14.22 c-0001              | Ideal Linen, Inc.                   | 11/14/2022   | (3.22)    |
| 01 2610 610 000 |                              | Mat cleaning service                |              | (3.22)    |
|                 | 11.14.22-0001                | Ideal Linen, Inc.                   | 11/14/2022   | 250.52    |
| 01 2610 610 000 |                              | Mat cleaning service                |              | 250.52    |
| Total           | Ideal Linen, Inc.            |                                     |              | 247.30    |
|                 | 11.14.22-0001                | Jorgensen, Scott                    | 11/14/2022   | 162.50    |
| 01 2410 580 001 |                              | State XC - Kearney 260 Miles @ .625 |              | 162.50    |

**Board Report - Detail**

NOVEMBER 2022 - GENERAL FUND CHECKS

| PO Number           | Invoice Number              | Vendor Name                            | Invoice Date | Amount   |
|---------------------|-----------------------------|--|--------------|----------|
| Account Number      |                             | Detail Description                     |              | Amount   |
| Total               | Jorgensen, Scott            |  |              | 162.50   |
|                     | 1316878-0001                | Jostens, Inc.                          | 11/14/2022   | 2,000.00 |
| 01 1100 890 000     |                             | 2021-2022 Yearbook                     |              | 2,000.00 |
| Total               | Jostens, Inc.               |  |              | 2,000.00 |
|                     | 11.14.22-0001               | K & K Service Inc                      | 11/15/2022   | 1,467.26 |
| 01 2730 610 000     |                             | Vehicle Maintenance                    |              | 1,298.16 |
| 01 2610 720 000     |                             | Winterize Sprinkler                    |              | 169.10   |
| Total               | K & K Service Inc           |  |              | 1,467.26 |
|                     | 11.14.22-0001               | Keith County News Inc                  | 11/09/2022   | 61.25    |
| 01 2310 540 000     |                             | Advertising                            |              | 61.25    |
| Total               | Keith County News Inc       |  |              | 61.25    |
|                     | 11.14.22-0001               | KSB School Law                         | 11/12/2022   | 97.50    |
| 01 2330 317 000     |                             | Legal Services                         |              | 97.50    |
| Total               | KSB School Law              |  |              | 97.50    |
|                     | ATE747028--0001             | Lou's Sporting Goods, Inc.             | 11/14/2022   | 338.03   |
| 01 2610 610 000     |                             | Field Marking Paint (4 CS)             |              | 338.03   |
|                     | ATE747028--0002             | Lou's Sporting Goods, Inc.             | 11/14/2022   | 88.42    |
| 01 2610 610 000     |                             | Field Marking Paint (1 CS)             |              | 88.42    |
| Total               | Lou's Sporting Goods, Inc.  |  |              | 426.45   |
|                     | 11.14.22-0001               | Markussen, Christopher                 | 11/10/2022   | 106.25   |
| 01 2710 890 000     |                             | 170 Miles @ \$.625 CDL Test & Physical |              | 106.25   |
| Total               | Markussen, Christopher      |  |              | 106.25   |
|                     | 0052070771-0002             | Matheson Tri-Gas Inc.                  | 11/09/2022   | 57.21    |
| 01 1100 610 001 412 |                             | Industrial Tech - Monthly              |              | 57.21    |
| Total               | Matheson Tri-Gas Inc.       |  |              | 57.21    |
|                     | 22070823-0007               | McConnell, Luke                        | 11/09/2022   | 5,462.00 |
| 01 2141 320 001     |                             | Contract Services: McConnell           |              | 1,832.00 |
| 01 2141 320 002     |                             | Contract Services: McConnell           |              | 1,832.00 |
| 01 1200 591 001     |                             | Contract Services: Chessmore           |              | 899.00   |
| 01 1200 591 002     |                             | Contract Services: Chessmore           |              | 899.00   |
| Total               | McConnell, Luke             |  |              | 5,462.00 |
|                     | 1242931670-0001             | Mcgraw-Hill Companies, Inc.            | 11/14/2022   | 21.42    |
| 01 6998 610 000     |                             | ReVeal Math Course 3 - Vol 1 (2)       |              | 21.42    |
|                     | 1254769030-0001             | Mcgraw-Hill Companies, Inc.            | 11/14/2022   | 21.42    |
| 01 6998 610 000     |                             | ReVeal Math Course 3 - Vol 2 (2)       |              | 21.42    |
|                     | 1255574040-0001             | Mcgraw-Hill Companies, Inc.            | 11/14/2022   | 85.68    |
| 01 6998 610 000     |                             | ReVeal Math Course 1 - Vol 1 (8)       |              | 85.68    |
| Total               | Mcgraw-Hill Companies, Inc. |  |              | 128.52   |
|                     | 11.14.22-0001               | Midwest Electric                       | 11/09/2022   | 6,035.01 |
| 01 2610 621 000     |                             | Electricity                            |              | 5,965.30 |
| 01 2610 621 000     |                             | Electricity                            |              | 69.71    |
| Total               | Midwest Electric            |  |              | 6,035.01 |

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NOVEMBER 2022 - GENERAL FUND CHECKS

User ID: OKB

| PO Number           | Invoice Number                   | Vendor Name                      | Invoice Date | Amount    |
|---------------------|----------------------------------|----------------------------------|--------------|-----------|
| Account Number      |                                  | Detail Description               |              | Amount    |
|                     | 1294-0001                        | Misko Sports                     | 11/14/2022   | 11,250.00 |
| 01 1100 890 000     |                                  | FB Jersey & Pant Uniforms        |              | 11,250.00 |
| Total               | Misko Sports                     |                                  |              | 11,250.00 |
|                     | 0170374-IN-0001                  | Nebraska Central Equipment, Inc. | 11/14/2022   | 121.00    |
| 01 2730 610 000     |                                  | Brackets, Hardware               |              | 121.00    |
|                     | 0170383-IN-0001                  | Nebraska Central Equipment, Inc. | 11/14/2022   | 48.43     |
| 01 2730 610 000     |                                  | Mudflaps - Blue Bird             |              | 48.43     |
|                     | 170452-IN-0001                   | Nebraska Central Equipment, Inc. | 11/14/2022   | 47.82     |
| 01 2730 610 000     |                                  | Mudflap & Switch                 |              | 47.82     |
| Total               | Nebraska Central Equipment, Inc. |                                  |              | 217.25    |
|                     | 57-10703-0001                    | Nebraska Safety Center           | 11/14/2022   | 200.00    |
| 01 2710 890 000     |                                  | Training Course - Bus            |              | 200.00    |
| Total               | Nebraska Safety Center           |                                  |              | 200.00    |
|                     | 8114-0001                        | Ole's                            | 11/14/2022   | 93.45     |
| 01 2410 890 001     |                                  | Perfect Attendance HS            |              | 93.45     |
| Total               | Ole's                            |                                  |              | 93.45     |
|                     | Oct 2022-0001                    | Paben, Jeffery                   | 11/14/2022   | 490.72    |
| 01 2710 519 000     |                                  | 551 miles (19 days) @ \$.8906    |              | 490.72    |
|                     | Sept 2022-0001                   | Paben, Jeffery                   | 11/14/2022   | 542.38    |
| 01 2710 519 000     |                                  | 609 miles (21 days) @ \$.8906    |              | 542.38    |
| Total               | Paben, Jeffery                   |                                  |              | 1,033.10  |
|                     | 9856-0001                        | Paxton Grocery & Meats           | 11/14/2022   | 97.50     |
| 01 1100 610 001 411 |                                  | FACS Supplies                    |              | 97.50     |
|                     | 9939-0001                        | Paxton Grocery & Meats           | 11/14/2022   | 26.64     |
| 01 1200 610 001     |                                  | Lifeskills Supplies              |              | 26.64     |
| Total               | Paxton Grocery & Meats           |                                  |              | 124.14    |
|                     | 27612694-0001                    | PrestoX                          | 11/14/2022   | 80.23     |
| 01 2610 610 000     |                                  | Monthly Pest Services            |              | 80.23     |
| Total               | PrestoX                          |                                  |              | 80.23     |
|                     | 12102-0001                       | Reese Mechanical, Inc.           | 11/14/2022   | 2,147.10  |
| 01 2610 720 000     |                                  | New Gym - Belts & Maint          |              | 2,147.10  |
| Total               | Reese Mechanical, Inc.           |                                  |              | 2,147.10  |
|                     | 833740-0003                      | Scotties Potties Inc.            | 11/07/2022   | 130.00    |
| 01 2610 610 000     |                                  | Pottie Rental                    |              | 130.00    |
|                     | 839520-0001                      | Scotties Potties Inc.            | 11/07/2022   | 275.00    |
| 01 2610 720 000     |                                  | Pump Grease Pit                  |              | 275.00    |
| Total               | Scotties Potties Inc.            |                                  |              | 405.00    |
|                     | 1304-0001                        | Southwest Education, Inc         | 11/14/2022   | 11,400.00 |
| 01 3599 610 000 153 |                                  | Redbox Virtual kit               |              | 3,200.00  |
| 01 6992 610 000     |                                  | Reap Grant: Redbox Virtual kit   |              | 8,200.00  |
| Total               | Southwest Education, Inc         |                                  |              | 11,400.00 |
|                     | Walmart - -0001                  | States, Trent                    | 11/14/2022   | 266.60    |
| 01 2410 890 002     |                                  | Family Night - Walmart           |              | 63.86     |

| PO Number                             | Invoice Number  | Vendor Name                     | Invoice Date | Amount           |
|---------------------------------------|-----------------|---------------------------------|--------------|------------------|
| Account Number                        |                 | Detail Description              |              | Amount           |
| 01 2410 890 002                       |                 | Family Night - Walmart          |              | 202.74           |
| Total States, Trent                   |                 |                                 |              | <u>266.60</u>    |
|                                       | 22-23 Tran-0001 | Student Activity                | 11/14/2022   | 10,000.00        |
| 01 8000 913 000                       |                 | Annual 22-23 Transfer           |              | 10,000.00        |
|                                       | Field Trip-0001 | Student Activity                | 11/14/2022   | 380.00           |
| 01 2120 890 001                       |                 | Field Trip - Spencer/Kearney    |              | 490.00           |
| 01 2120 890 001                       |                 | Field Trip - Spencer/Kearney    |              | (110.00)         |
| Total Student Activity                |                 |                                 |              | <u>10,380.00</u> |
|                                       | 155325240-0001  | Uline                           | 11/14/2022   | 792.77           |
| 01 2610 890 000                       |                 | Gym Floor Chairs                |              | 792.77           |
| Total Uline                           |                 |                                 |              | <u>792.77</u>    |
|                                       | 10.10.22-0002   | Verizon                         | 11/15/2022   | 50.08            |
| 01 2510 530 000                       |                 | Telephone Expense               |              | 50.08            |
| Total Verizon                         |                 |                                 |              | <u>50.08</u>     |
|                                       | 11.14.22-0001   | Village Of Paxton, Inc.         | 11/18/2022   | 809.97           |
| 01 2610 410 000                       |                 | Water - Sewer - Trash           |              | 46.82            |
| 01 2610 410 000                       |                 | Water - Sewer - Trash           |              | 763.15           |
| Total Village Of Paxton, Inc.         |                 |                                 |              | <u>809.97</u>    |
|                                       | 2022-2023 -0001 | Western Nebraska Administrators | 11/14/2022   | 125.00           |
| 01 2320 810 000                       |                 | 2022-2023 Dues                  |              | 125.00           |
| Total Western Nebraska Administrators |                 |                                 |              | <u>125.00</u>    |
|                                       | 11.14.22-0001   | WEX Fleet Universal             | 11/15/2022   | 3,261.32         |
| 01 2710 626 000                       |                 | Fuel and Oil                    |              | 3,261.32         |
| Total WEX Fleet Universal             |                 |                                 |              | <u>3,261.32</u>  |
| Fund Number 01                        |                 |                                 |              | <u>92,440.57</u> |
| Checking Account ID 1                 |                 |                                 |              | <u>92,440.57</u> |

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NOVEMBER 2022 - GENERAL FUND CREDIT CARD

User ID: OKB

| PO Number             | Invoice Number     | Vendor Name                        | Invoice Date | Amount        |
|-----------------------|--------------------|------------------------------------|--------------|---------------|
| Account Number        |                    | Detail Description                 |              | Amount        |
| Checking Account ID 1 |                    | Fund Number 01 GENERAL FUND        |              |               |
| 01 1100 640 001       | NOV 22 - AD        | Amazon.com                         | 11/14/2022   | 30.15         |
|                       |                    | Business Math                      |              | 30.15         |
| 01 1100 640 001       | NOV 22 - AD 1      | Amazon.com                         | 11/14/2022   | 25.66         |
|                       |                    | Business Math                      |              | 25.66         |
| 01 1100 640 001       | NOV 22 - AD 2      | Amazon.com                         | 11/14/2022   | 30.14         |
|                       |                    | Business Math                      |              | 30.14         |
| 01 1100 640 001       | NOV 22 - AD 3      | Amazon.com                         | 11/14/2022   | 40.96         |
|                       |                    | Business Math                      |              | 40.96         |
| 01 3599 610 000 153   | NOV 22 - EG        | Amazon.com                         | 11/14/2022   | 86.96         |
|                       |                    | Grant - Run Club                   |              | 86.96         |
| 01 3599 610 000 153   | NOV 22 - EG 1      | Amazon.com                         | 11/14/2022   | 13.60         |
|                       |                    | Grant - Run Club                   |              | 13.60         |
| 01 3599 610 000 153   | NOV 22 - EG 2      | Amazon.com                         | 11/14/2022   | 28.44         |
|                       |                    | Grant - Run Club                   |              | 28.44         |
| 01 3599 610 000 153   | NOV 22 - Mullen    | Amazon.com                         | 11/14/2022   | 426.61        |
|                       |                    | Grant - 3D Printer                 |              | 426.61        |
| 01 1100 610 002       | NOV 22 - Schaeffer | Amazon.com                         | 11/14/2022   | 25.98         |
|                       |                    | Class Activity - Candy             |              | 25.98         |
| 01 1100 643 001       | NOV 22 - Schutz    | Amazon.com                         | 11/14/2022   | 202.50        |
|                       |                    | Webbased Planning                  |              | 202.50        |
| 01 2120 610 002       | NOV 22 - Spencer   | Amazon.com                         | 11/14/2022   | 9.66          |
|                       |                    | Help your Dragon - Guidance        |              | 9.66          |
| 01 1200 610 002       | NOV 22 - Spencer 1 | Amazon.com                         | 11/14/2022   | 32.67         |
|                       |                    | Lifeskills 6th Class               |              | 32.67         |
| 01 2120 610 001       | NOV 22 - Spencer 2 | Amazon.com                         | 11/14/2022   | 10.84         |
|                       |                    | Guidance                           |              | 10.84         |
| 01 2120 610 001       | NOV 22 - Spencer 3 | Amazon.com                         | 11/14/2022   | 10.74         |
|                       |                    | Guidance                           |              | 10.74         |
| 01 2220 640 001       | NOV 22 - Storer    | Amazon.com                         | 11/14/2022   | 13.99         |
|                       |                    | Library Books                      |              | 13.99         |
| 01 2220 640 001       | NOV 22 - Storer 1  | Amazon.com                         | 11/14/2022   | 4.99          |
|                       |                    | Library Books                      |              | 4.99          |
| Total Amazon.com      |                    |                                    |              | <u>993.89</u> |
| 01 1100 643 001       | NOV 22 - Schutz 1  | Apple Inc.                         | 11/14/2022   | 2.99          |
|                       |                    | Software: QR Laps                  |              | 2.99          |
| 01 1100 643 001       | NOV 22 - Schutz 2  | Apple Inc.                         | 11/14/2022   | 124.95        |
|                       |                    | Software: Human Anatomy Atlas 2023 |              | 124.95        |
| 01 1100 643 001       | NOV 22 - Schutz 3  | Apple Inc.                         | 11/14/2022   | 39.80         |
|                       |                    | Software: Into to animation        |              | 39.80         |
| 01 1100 643 001       | NOV 22 - Schutz 4  | Apple Inc.                         | 11/14/2022   | 4.99          |
|                       |                    | Software: Lumino city              |              | 4.99          |
| 01 1100 643 001       | NOV 22 - Schutz 5  | Apple Inc.                         | 11/14/2022   | 128.99        |
|                       |                    | Sketchup and Go                    |              | 128.99        |
| Total Apple Inc.      |                    |                                    |              | <u>301.72</u> |
| 01 1100 610 001       | NOV 22 - SCHUTZ    | Brain Pop                          | 11/14/2022   | 115.00        |
|                       |                    | Classroom Supplies                 |              | 115.00        |
| Total Brain Pop       |                    |                                    |              | <u>115.00</u> |

NOVEMBER 2022 - GENERAL FUND CREDIT CARD

| PO Number           | Invoice Number              | Vendor Name                   | Invoice Date | Amount |
|---------------------|-----------------------------|-------------------------------|--------------|--------|
| Account Number      |                             | Detail Description            |              | Amount |
|                     | NOV 22 - AD                 | Capital One                   | 11/14/2022   | 81.69  |
| 01 1100 610 001 411 |                             | FACS Supplies                 |              | 81.69  |
|                     | NOV 22 - EG                 | Capital One                   | 11/14/2022   | 37.34  |
| 01 3599 610 000 153 |                             | Grant - Run Club              |              | 37.34  |
|                     | NOV 22 - EG 2               | Capital One                   | 11/14/2022   | 31.02  |
| 01 3599 610 000 153 |                             | Grant - Run Club              |              | 31.02  |
|                     | NOV 22 - Peters             | Capital One                   | 11/14/2022   | 31.97  |
| 01 1100 610 001 413 |                             | Band repair kit               |              | 31.97  |
| Total               | Capital One                 |                               |              | 182.02 |
|                     | NOV 22 - SJ                 | Dicks Sporting Goods          | 11/14/2022   | 214.99 |
| 01 1100 733 000     |                             | Fitness Bench for weight room |              | 214.99 |
|                     | NOV 22 - SJ 1               | Dicks Sporting Goods          | 11/14/2022   | 214.99 |
| 01 1100 733 000     |                             | Fitness Bench for weight room |              | 214.99 |
| Total               | Dicks Sporting Goods        |                               |              | 429.98 |
|                     | NOV 22 - AJ                 | GimKit Pro                    | 11/14/2022   | 59.88  |
| 01 1100 610 001     |                             | MS Classroom Supplies         |              | 59.88  |
| Total               | GimKit Pro                  |                               |              | 59.88  |
|                     | NOV 22 - DD                 | Go Fan                        | 11/14/2022   | 9.40   |
| 01 2320 580 000     |                             | XC Entry                      |              | 9.40   |
| Total               | Go Fan                      |                               |              | 9.40   |
|                     | NOV 22 - AD                 | Hobby Lobby                   | 11/14/2022   | 69.85  |
| 01 1100 610 001 411 |                             | FACS Supplies                 |              | 69.85  |
| Total               | Hobby Lobby                 |                               |              | 69.85  |
|                     | NOV 22 - Schutz             | Mcgraw-Hill Companies, Inc.   | 11/14/2022   | 104.40 |
| 01 1100 643 001     |                             | Algebra & Geometry            |              | 104.40 |
| Total               | Mcgraw-Hill Companies, Inc. |                               |              | 104.40 |
|                     | NOV 22 - Mullen 2           | National Balsa                | 11/14/2022   | 78.91  |
| 01 3535 610 000     |                             | HAL: Balsa Wood               |              | 78.91  |
| Total               | National Balsa              |                               |              | 78.91  |
|                     | NOV 22 - Brott              | NCS Pearson Inc.              | 11/14/2022   | 45.00  |
| 01 1200 610 002     |                             | SPeD KETA 3 Global Scoring    |              | 45.00  |
| Total               | NCS Pearson Inc.            |                               |              | 45.00  |
|                     | NOV 22 - Stevenson          | Nebraska Scientific           | 11/14/2022   | 54.35  |
| 01 1100 610 001 414 |                             | Cow Eye                       |              | 54.35  |
| Total               | Nebraska Scientific         |                               |              | 54.35  |
|                     | NOV 22 - Schaeffer          | Paxton Grocery & Meats        | 11/14/2022   | 22.04  |
| 01 1100 610 002     |                             | Math Lesson                   |              | 22.04  |
|                     | NOV 22 - States             | Paxton Grocery & Meats        | 11/14/2022   | 47.94  |
| 01 1100 610 002     |                             | Need                          |              | 47.94  |
| Total               | Paxton Grocery & Meats      |                               |              | 69.98  |
|                     | NOV 22 - MM                 | Pit Stop                      | 11/14/2022   | 40.03  |

**Board Report - Detail**

NOVEMBER 2022 - GENERAL FUND CREDIT CARD

| PO Number                      | Invoice Number     | Vendor Name                   | Invoice Date | Amount          |
|--------------------------------|--------------------|-------------------------------|--------------|-----------------|
| Account Number                 |                    | Detail Description            |              | Amount          |
| 01 2710 626 000                |                    | Fuel                          |              | 40.03           |
|                                | NOV 22 - MM 1      | Pit Stop                      | 11/14/2022   | 20.03           |
| 01 2710 626 000                |                    | Fuel                          |              | 20.03           |
|                                | NOV 22 - MM 2      | Pit Stop                      | 11/14/2022   | 20.37           |
| 01 2710 626 000                |                    | Fuel                          |              | 20.37           |
|                                | NOV 22 - MM 3      | Pit Stop                      | 11/14/2022   | 19.10           |
| 01 2710 626 000                |                    | Fuel                          |              | 19.10           |
| Total Pit Stop                 |                    |                               |              | <u>99.53</u>    |
|                                | NOV 22 - DD        | Pump and Pantry               | 11/14/2022   | 14.04           |
| 01 2320 580 000                |                    | XC Meal                       |              | 14.04           |
| Total Pump and Pantry          |                    |                               |              | <u>14.04</u>    |
|                                | NOV 22 - Mullen    | Science Olympiad              | 11/14/2022   | 20.00           |
| 01 3535 610 000                |                    | HAL: Flight One               |              | 20.00           |
|                                | NOV 22 - Mullen 1  | Science Olympiad              | 11/14/2022   | 10.00           |
| 01 3535 610 000                |                    | HAL: Roller Coaster           |              | 10.00           |
|                                | NOV 22 - Mullen 3  | Science Olympiad              | 11/14/2022   | 10.00           |
| 01 3535 610 000                |                    | HAL: Science Olympiad         |              | 10.00           |
| Total Science Olympiad         |                    |                               |              | <u>40.00</u>    |
|                                | NOV 22 - Mullen    | Sphero                        | 11/14/2022   | 15.30           |
| 01 3535 610 000                |                    | HAL: Sphero LittleBits        |              | 15.30           |
| Total Sphero                   |                    |                               |              | <u>15.30</u>    |
|                                | NOV 22 - Storer    | Storer, Jodi                  | 11/14/2022   | 22.26           |
| 01 2220 640 001                |                    | Library Book                  |              | 22.26           |
| Total Storer, Jodi             |                    |                               |              | <u>22.26</u>    |
|                                | NOV 22 - AJ        | Teacher Pay Teacher           | 11/14/2022   | 1.34            |
| 01 1100 610 001                |                    | History Powerpoint            |              | 1.34            |
|                                | NOV 22 - AJ 1      | Teacher Pay Teacher           | 11/14/2022   | 53.52           |
| 01 1100 610 001                |                    | US History                    |              | 53.52           |
|                                | NOV 22 - EG        | Teacher Pay Teacher           | 11/14/2022   | 12.75           |
| 01 1100 610 002                |                    | 3rd Grade Soc Studies         |              | 12.75           |
| Total Teacher Pay Teacher      |                    |                               |              | <u>67.61</u>    |
|                                | NOV 22 - DD        | Teaching Strategies, LLC      | 11/14/2022   | 184.50          |
| 01 1100 610 002                |                    | Preschool - Gold Subscription |              | 184.50          |
| Total Teaching Strategies, LLC |                    |                               |              | <u>184.50</u>   |
|                                | NOV 22 - Schutz    | Trimble                       | 11/14/2022   | 595.00          |
| 01 1100 643 001                |                    | Sketchup and Go               |              | 595.00          |
| Total Trimble                  |                    |                               |              | <u>595.00</u>   |
|                                | NOV 22 - Telephone | Verizon                       | 11/14/2022   | 65.38           |
| 01 2510 530 000                |                    | Telephone Expense             |              | 65.38           |
| Total Verizon                  |                    |                               |              | <u>65.38</u>    |
| Fund Number 01                 |                    |                               |              | <u>3,618.00</u> |
| Checking Account ID 1          |                    |                               |              | <u>3,618.00</u> |

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NOVEMBER 2022 - GENERAL FUND REVOLVING

User ID: OKB

| PO Number           | Invoice Number        | Vendor Name                       | Invoice Date | Amount |
|---------------------|-----------------------|-----------------------------------|--------------|--------|
| Account Number      |                       | Detail Description                |              | Amount |
| Checking Account ID | 1                     | Fund Number 01                    | GENERAL FUND |        |
|                     | 10.28.22              | Dack, Vesta                       | 11/14/2022   | 60.00  |
| 01 2410 890 001     |                       | 2 doz rolls for pre ACT           |              | 60.00  |
| Total               | Dack, Vesta           |                                   |              | 60.00  |
|                     | 2372 - TPT            | Dickmander, Amy                   | 11/14/2022   | 221.29 |
| 01 1100 610 001     |                       | TeacherPayTeachers (Jun-Sep)      |              | 221.29 |
| Total               | Dickmander, Amy       |                                   |              | 221.29 |
|                     | 2375 - Grant          | Gleason, Elizabeth                | 11/14/2022   | 91.68  |
| 01 3599 610 000 153 |                       | Grant - Run Club Supplies         |              | 91.68  |
| Total               | Gleason, Elizabeth    |                                   |              | 91.68  |
|                     | 10.27.2022            | Hebblethwaite, Sabina             | 11/14/2022   | 37.50  |
| 01 2410 890 001     |                       | 15 Breakfast Burritos for pre ACT |              | 37.50  |
| Total               | Hebblethwaite, Sabina |                                   |              | 37.50  |
|                     | 2371 - Safety         | Keyser, Dan                       | 11/14/2022   | 450.00 |
| 01 2320 890 000     |                       | Rule 10 Safety Audit              |              | 450.00 |
| Total               | Keyser, Dan           |                                   |              | 450.00 |
| Fund Number         | 01                    |                                   |              | 860.47 |
| Checking Account ID | 1                     |                                   |              | 860.47 |

**Revenue Summary Report**  
 Processing Month: 10/2022  
 OCTOBER 2022 - HOT LUNCH REVENUE

**Fund: 06 LUNCH FUND**

| <u>Account Number</u> | <u>Description</u>             | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|--------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 06 1000               | Beginning Balance              | 35,922.00             | 0.00                | 0.00           | 0.00               | 35,922.00             |
| 06 1611               | Daily Sales - Reimbursable     | 30,000.00             | 2,532.20            | 4,441.30       | 14.80              | 25,558.70             |
| 06 1620               | Daily sales - Non reimbursable | 0.00                  | 392.15              | 542.15         | 0.00               | (542.15)              |
|                       | Subtotal: 1000                 | 65,922.00             | 2,924.35            | 4,983.45       | 7.56               | 60,938.55             |
| 06 3150               | State Reimbursement            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: 3000                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 06 4210               | Federal Reimbursement          | 75,000.00             | 8,858.25            | 13,816.29      | 18.42              | 61,183.71             |
|                       | Subtotal: 4000                 | 75,000.00             | 8,858.25            | 13,816.29      | 18.42              | 61,183.71             |
| 06 5200               | Transfer                       | 20,000.00             | 0.00                | 0.00           | 0.00               | 20,000.00             |
| 06 5690               | Other Non-Revenue Receipts     | 0.00                  | 17.14               | 24.77          | 0.00               | (24.77)               |
|                       | Subtotal: Debt Services        | 20,000.00             | 17.14               | 24.77          | 0.12               | 19,975.23             |
|                       | Fund Total:                    | 160,922.00            | 11,799.74           | 18,824.51      | 11.70              | 142,097.49            |

**Cash Receipt Listing - Summary**  
 OCTOBER 2022 - HOT LUNCH REVENUE

| <u>Receipt Number</u> | <u>Received From ID/Name</u> | <u>Receipt Date</u> | <u>Description</u>        | <u>Receipt Key</u> | <u>Amount</u> |
|-----------------------|------------------------------|---------------------|---------------------------|--------------------|---------------|
|                       | REVTRAK RevTrak              | 10/10/2022          | Revtrak - Reimbursable    | 2041               | 207.22        |
|                       | REVTRAK RevTrak              | 10/17/2022          | Revtrak - Reimbursable    | 2042               | 155.42        |
|                       | REVTRAK RevTrak              | 10/01/2022          | Revtrak - Reimbursable    | 2043               | 51.80         |
|                       | REVTRAK RevTrak              | 10/01/2022          | Revtrak - Reimbursable    | 2044               | 25.90         |
|                       | PERLINGERC Perlinger Cher    | 10/19/2022          | Hot Lunch Reimbursable    | 2045               | 585.00        |
|                       | PERLINGERC Perlinger Cher    | 10/14/2022          | Hot Lunch Reimbursable    | 2046               | 106.20        |
|                       | PERLINGERC Perlinger Cher    | 10/12/2022          | Hot Lunch Reimbursable    | 2047               | 296.00        |
|                       | PERLINGERC Perlinger Cher    | 10/06/2022          | Hot Lunch Reimbursable    | 2048               | 536.00        |
|                       | PERLINGERC Perlinger Cher    | 10/24/2022          | Hot Lunch Daily Sales     | 2064               | 500.00        |
|                       | PERLINGERC Perlinger Cher    | 10/27/2022          | Hot Lunch Reimbursable    | 2074               | 220.00        |
|                       | STATEOFNEB State of Nebraska | 10/27/2022          | LUNCH-SECT 4 6CENT FY2022 | 2075               | 221.84        |
|                       | STATEOFNEB State of Nebraska | 10/27/2022          | LUNCH-SECTION 4 FY 2022   | 2076               | 2,135.21      |
|                       | STATEOFNEB State of Nebraska | 10/27/2022          | LUNCH-SECTION 11 FY 2022  | 2077               | 5,267.36      |
|                       | STATEOFNEB State of Nebraska | 10/27/2022          | BREAKFAST FY 2022         | 2078               | 1,233.84      |
|                       | REVTRAK RevTrak              | 10/21/2022          | Revtrak - Reimbursable    | 2088               | 51.80         |
|                       | PERLINGERC Perlinger Cher    | 10/31/2022          | Hot Lunch Daily Sales     | 2089               | 206.15        |
|                       |                              |                     |                           | Report Total:      | 11,799.74     |

| Receipt Number: | Description:               | Chart of Account Number | Received From:             | Revtrak - Reimbursable | Comment: | Received From:             | RevTRAK RevTrak           | Detail Amount | Cash Account Number | Receipt Date: | Receipt Key: | Amount: |
|-----------------|----------------------------|-------------------------|----------------------------|------------------------|----------|----------------------------|---------------------------|---------------|---------------------|---------------|--------------|---------|
| 06 1611         | Revtrak - Reimbursable     | 06 1611                 | Revtrak - Reimbursable     |                        |          | Revtrak - Reimbursable     | RevTRAK RevTrak           | 200.00        | 06 101              | 10/10/2022    | 2041         | 207.22  |
| 06 5690         | Revtrak - Service Charge   | 06 1611                 | Revtrak - Service Charge   |                        |          | Revtrak - Service Charge   | RevTRAK RevTrak           | 7.22          | 06 101              | 10/17/2022    | 2042         | 155.42  |
| 06 1611         | Revtrak - Reimbursable     | 06 1611                 | Revtrak - Reimbursable     |                        |          | Revtrak - Reimbursable     | RevTRAK RevTrak           | 150.00        | 06 101              | 10/01/2022    | 2043         | 51.80   |
| 06 5690         | Revtrak - Service Charge   | 06 1611                 | Revtrak - Service Charge   |                        |          | Revtrak - Service Charge   | RevTRAK RevTrak           | 5.42          | 06 101              | 10/01/2022    | 2043         | 51.80   |
| 06 5690         | Revtrak - Service Charge   | 06 1611                 | Revtrak - Service Charge   |                        |          | Revtrak - Service Charge   | RevTRAK RevTrak           | 1.80          | 06 101              | 10/01/2022    | 2044         | 25.90   |
| 06 1611         | Revtrak - Reimbursable     | 06 1611                 | Revtrak - Reimbursable     |                        |          | Revtrak - Reimbursable     | RevTRAK RevTrak           | 50.00         | 06 101              | 10/01/2022    | 2044         | 25.90   |
| 06 5690         | Revtrak - Service Charge   | 06 1611                 | Revtrak - Service Charge   |                        |          | Revtrak - Service Charge   | RevTRAK RevTrak           | 0.90          | 06 101              | 10/19/2022    | 2045         | 585.00  |
| 06 1620         | Hot Lunch Reimbursable     | 06 1620                 | Hot Lunch Reimbursable     |                        |          | Hot Lunch Reimbursable     | PERLINGERC Perlinger Cher | 485.00        | 06 101              | 10/14/2022    | 2046         | 106.20  |
| 06 1620         | Hot Lunch Non-Reimbursable | 06 1620                 | Hot Lunch Non-Reimbursable |                        |          | Hot Lunch Non-Reimbursable | PERLINGERC Perlinger Cher | 100.00        | 06 101              | 10/14/2022    | 2046         | 106.20  |
| 06 1611         | Hot Lunch Reimbursable     | 06 1611                 | Hot Lunch Reimbursable     |                        |          | Hot Lunch Reimbursable     | PERLINGERC Perlinger Cher | 106.20        | 06 101              | 10/12/2022    | 2047         | 296.00  |
| 06 1611         | Hot Lunch Reimbursable     | 06 1611                 | Hot Lunch Reimbursable     |                        |          | Hot Lunch Reimbursable     | PERLINGERC Perlinger Cher | 160.00        | 06 101              | 10/06/2022    | 2048         | 536.00  |
| 06 1620         | Hot Lunch Non-Reimbursable | 06 1620                 | Hot Lunch Non-Reimbursable |                        |          | Hot Lunch Non-Reimbursable | PERLINGERC Perlinger Cher | 136.00        | 06 101              | 10/06/2022    | 2048         | 536.00  |
| 06 1611         | Hot Lunch Reimbursable     | 06 1611                 | Hot Lunch Reimbursable     |                        |          | Hot Lunch Reimbursable     | PERLINGERC Perlinger Cher | 536.00        | 06 101              | 10/24/2022    | 2064         | 500.00  |
| 06 1611         | Hot Lunch Reimbursable     | 06 1611                 | Hot Lunch Reimbursable     |                        |          | Hot Lunch Reimbursable     | PERLINGERC Perlinger Cher | 400.00        | 06 101              | 10/24/2022    | 2064         | 500.00  |
| 06 1620         | Hot Lunch Non-Reimbursable | 06 1620                 | Hot Lunch Non-Reimbursable |                        |          | Hot Lunch Non-Reimbursable | PERLINGERC Perlinger Cher | 100.00        | 06 101              | 10/24/2022    | 2064         | 500.00  |

|                                |   |                            |                                  |                  |
|--------------------------------|---|----------------------------|----------------------------------|------------------|
| <b>Receipt Number:</b>         | Received From: PERLINGERC Perlinger Cher    | Receipt Date: 10/27/2022   | Receipt Key: 2074                | Amount: 220.00   |
| Description:                   | Hot Lunch Reimbursable                      | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 1611                        | Daily Sales - Reimbursable                  | 220.00 06 101              |                                  |                  |
| <b>Receipt Number:</b>         | Received From: STATEOFNEB State of Nebraska | Receipt Date: 10/27/2022   | Receipt Key: 2075                | Amount: 221.84   |
| Description:                   | LUNCH-SECT 4 6CENT FY2022                   | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 4210                        | LUNCH-SECT 4 6CENT FY2022                   | 221.84 06 101              |                                  |                  |
| <b>Receipt Number:</b>         | Received From: STATEOFNEB State of Nebraska | Receipt Date: 10/27/2022   | Receipt Key: 2076                | Amount: 2,135.21 |
| Description:                   | LUNCH-SECTION 4 FY 2022                     | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 4210                        | LUNCH-SECT 4 6CENT FY2022                   | 2,135.21 06 101            |                                  |                  |
| <b>Receipt Number:</b>         | Received From: STATEOFNEB State of Nebraska | Receipt Date: 10/27/2022   | Receipt Key: 2077                | Amount: 5,267.36 |
| Description:                   | LUNCH-SECTION 11 FY 2022                    | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 4210                        | LUNCH-SECTION 11 FY 2022                    | 5,267.36 06 101            |                                  |                  |
| <b>Receipt Number:</b>         | Received From: STATEOFNEB State of Nebraska | Receipt Date: 10/27/2022   | Receipt Key: 2078                | Amount: 1,233.84 |
| Description:                   | BREAKFAST FY 2022                           | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 4210                        | BREAKFAST FY 2022                           | 1,233.84 06 101            |                                  |                  |
| <b>Receipt Number:</b>         | Received From: REVTRAK RevTrak              | Receipt Date: 10/21/2022   | Receipt Key: 2088                | Amount: 51.80    |
| Description:                   | Revtrak - Reimbursable                      | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 5690                        | Revtrak Fee                                 | 1.80 06 101                |                                  |                  |
| 06 1611                        | Revtrak Reimbursable                        | 50.00 06 101               |                                  |                  |
| <b>Receipt Number:</b>         | Received From: PERLINGERC Perlinger Cher    | Receipt Date: 10/31/2022   | Receipt Key: 2089                | Amount: 206.15   |
| Description:                   | Hot Lunch Daily Sales                       | Comment:                   |                                  |                  |
| <u>Chart of Account Number</u> | <u>Detail Description</u>                   | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                  |
| 06 1611                        | Daily Reimbursable                          | 150.00 06 101              |                                  |                  |
| 06 1620                        | Daily Non-Reimbursable                      | 56.15 06 101               |                                  |                  |

Summary Totals

|                         |               |                     |
|-------------------------|---------------|---------------------|
| Account Type            | Cash Accounts | Receivable Accounts |
| Subtotal Revenue        | 11,799.74     | 11,799.74           |
| Subtotal Expense        | 06 101        | 11,799.74           |
| Subtotal General Ledger |               |                     |
| Total:                  | 11,799.74     |                     |

Monthly Account Summary

NOVEMBER 2022 - HOT LUNCH EXPENDITURES

| Account Number  | Account Description                    | Budget            | During Month     | YTD Expenses     | Budget Balance at EOM | % of Budget w/o Encumbrances |
|-----------------|--|-------------------|------------------|------------------|-----------------------|------------------------------|
| 06              | LUNCH FUND                             |                   |                  |                  |                       |                              |
| 3100            | Food Service Operations                |                   |                  |                  |                       |                              |
| 06 3100 110 000 | Lunch Fund Salaries                    | 81,000.00         | 7,854.44         | 22,579.77        | 58,420.23             | 27.88                        |
| 06 3100 130 000 | Lunch Fund OT Pay                      | 1,500.00          | 41.20            | 236.09           | 1,263.91              | 15.74                        |
| 06 3100 210 000 | Lunch Fund Dist Health                 | 500.00            | 35.34            | 144.64           | 355.36                | 28.93                        |
| 06 3100 220 000 | Lunch Fund Dist Fica                   | 6,200.00          | 597.83           | 1,733.03         | 4,466.97              | 27.95                        |
| 06 3100 230 000 | Lunch Fund District Ret                | 6,000.00          | 576.82           | 1,648.32         | 4,351.68              | 27.47                        |
| 06 3100 237 000 | Increased Retirement Contribution Rate | 2,000.00          | 190.71           | 554.19           | 1,445.81              | 27.71                        |
| 06 3100 630 000 | Hot Lunch Supplies                     | 60,000.00         | 5,922.60         | 23,469.26        | 36,530.74             | 39.12                        |
| 06 3100 695 000 | Lunch Other Misc Expenses              | 2,000.00          | 0.00             | 279.14           | 1,720.86              | 13.96                        |
| 06 3100 890 000 | Hot Lunch Travel & Conference          | 1,722.00          | 0.00             | 0.00             | 1,722.00              | 0.00                         |
| 3100            | Food Service Operations                | <u>160,922.00</u> | <u>15,218.94</u> | <u>50,644.44</u> | <u>110,277.56</u>     | <u>31.47</u>                 |
| 06              | LUNCH FUND                             | 160,922.00        | 15,218.94        | 50,644.44        | 110,277.56            | 31.47                        |

**Check Register by Type**  
 NOVEMBER 2022 - HOT LUNCH CHECKS

| <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>           |
|--------------------------|-------------------|----------------|-------------|------------------|------------------|----------------------------|-------------------------------|
| 8331                     | 11/14/2022        |                |             |                  | USBANK           | U S Bank                   | 154.91                        |
| 8336                     | 11/14/2022        |                |             |                  | CASHWADIST       | Cash-wa Distributing, Inc. | 2,229.94                      |
| 8337                     | 11/14/2022        |                |             |                  | HILANDDAIR       | Hiland Dairy               | 1,149.43                      |
| 8338                     | 11/14/2022        |                |             |                  | PAXTONGROC       | Paxton Grocery & Meats     | 1,130.40                      |
| 8339                     | 11/14/2022        |                |             |                  | TRIDENT          | Trident Beverage           | 479.00                        |
| 8340                     | 11/14/2022        |                | X           | 11/14/2022       | USBANK           | U S Bank                   | 124.92                        |
| 8341                     | 11/14/2022        |                |             |                  | USFOODS          | US Foods                   | 778.92                        |
| Checking Account ID: 6   |                   |                |             |                  | Void Total:      | 124.92                     | Total without Voids: 5,922.60 |
| Check Type Total: Check  |                   |                |             |                  | Void Total:      | 124.92                     | Total without Voids: 5,922.60 |
| Payee Type Total: Vendor |                   |                |             |                  | Void Total:      | 124.92                     | Total without Voids: 5,922.60 |
| Grand Total:             |                   |                |             |                  | Void Total:      | 124.92                     | Total without Voids: 5,922.60 |

| PO Number           | Invoice Number             | Vendor Name                | Invoice Date | Amount          |
|---------------------|----------------------------|----------------------------|--------------|-----------------|
| Account Number      |                            | Detail Description         |              | Amount          |
| Checking Account ID | 6                          | Fund Number 06             | LUNCH FUND   |                 |
|                     | 13546445-0001              | Cash-wa Distributing, Inc. | 11/14/2022   | 1,336.65        |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 1,336.65        |
|                     | 13570896-0001              | Cash-wa Distributing, Inc. | 11/02/2022   | 1,344.89        |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 1,344.89        |
|                     | 13570896-C-0001            | Cash-wa Distributing, Inc. | 11/02/2022   | (524.10)        |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | (524.10)        |
|                     | S13559409-0001             | Cash-wa Distributing, Inc. | 11/02/2022   | 72.50           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 72.50           |
| Total               | Cash-wa Distributing, Inc. |                            |              | <u>2,229.94</u> |
|                     | 1812416-0001               | Hiland Dairy               | 11/14/2022   | 91.68           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 91.68           |
|                     | 1812520-0001               | Hiland Dairy               | 11/14/2022   | 237.93          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 237.93          |
|                     | 1812537-0001               | Hiland Dairy               | 11/14/2022   | (14.84)         |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | (14.84)         |
|                     | 1812611-0001               | Hiland Dairy               | 11/14/2022   | 173.77          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 173.77          |
|                     | 1812612-0001               | Hiland Dairy               | 11/14/2022   | (10.04)         |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | (10.04)         |
|                     | 1812723-0001               | Hiland Dairy               | 11/14/2022   | 102.75          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 102.75          |
|                     | 1812817-0001               | Hiland Dairy               | 11/05/2022   | 189.61          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 189.61          |
|                     | 1812907-0001               | Hiland Dairy               | 11/14/2022   | 142.69          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 142.69          |
|                     | 1812908-0001               | Hiland Dairy               | 11/14/2022   | (14.88)         |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | (14.88)         |
|                     | 1813000-0001               | Hiland Dairy               | 11/14/2022   | 108.36          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 108.36          |
|                     | 1813094-0001               | Hiland Dairy               | 11/14/2022   | 142.40          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 142.40          |
| Total               | Hiland Dairy               |                            |              | <u>1,149.43</u> |
|                     | 0000-0001                  | Paxton Grocery & Meats     | 11/14/2022   | 245.21          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 245.21          |
|                     | 00001-0001                 | Paxton Grocery & Meats     | 11/14/2022   | 32.39           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 32.39           |
|                     | 00002-0001                 | Paxton Grocery & Meats     | 11/14/2022   | 19.41           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 19.41           |
|                     | 0297-0001                  | Paxton Grocery & Meats     | 11/14/2022   | 55.90           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 55.90           |
|                     | 0653-0001                  | Paxton Grocery & Meats     | 11/14/2022   | 18.54           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 18.54           |
|                     | 0804-0001                  | Paxton Grocery & Meats     | 11/14/2022   | 36.42           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 36.42           |
|                     | 0809-0001                  | Paxton Grocery & Meats     | 11/14/2022   | 6.79            |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 6.79            |
|                     | 0949-0001                  | Paxton Grocery & Meats     | 11/10/2022   | 25.77           |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 25.77           |
|                     | 1098-0001                  | Paxton Grocery & Meats     | 11/10/2022   | 190.36          |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | 190.36          |
|                     | 1104-0001                  | Paxton Grocery & Meats     | 11/10/2022   | (55.00)         |
| 06 3100 630 000     |                            | Hot Lunch Supplies         |              | (55.00)         |

| PO Number                               | Invoice Number    | Vendor Name            | Invoice Date | Amount          |
|---|-------------------|------------------------|--------------|-----------------|
| Account Number                          |                   | Detail Description     |              | Amount          |
|   | 1637-0001         | Paxton Grocery & Meats | 11/10/2022   | 52.85           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 52.85           |
|   | 1640-0001         | Paxton Grocery & Meats | 11/14/2022   | 28.65           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 28.65           |
|   | 2182-0001         | Paxton Grocery & Meats | 11/10/2022   | 70.89           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 70.89           |
|   | 8650-0001         | Paxton Grocery & Meats | 11/14/2022   | 64.13           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 64.13           |
|   | 8653-0001         | Paxton Grocery & Meats | 11/14/2022   | 41.54           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 41.54           |
|   | 8837-0001         | Paxton Grocery & Meats | 11/14/2022   | 48.00           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 48.00           |
|   | 9014-0001         | Paxton Grocery & Meats | 11/14/2022   | 12.54           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 12.54           |
|   | 9020-0001         | Paxton Grocery & Meats | 11/14/2022   | 76.14           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 76.14           |
|   | 9173-0001         | Paxton Grocery & Meats | 11/14/2022   | 11.79           |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 11.79           |
|   | 9175-0001         | Paxton Grocery & Meats | 11/14/2022   | 145.50          |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 145.50          |
|   | 9329-0001         | Paxton Grocery & Meats | 11/14/2022   | 2.58            |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 2.58            |
| <b>Total Paxton Grocery &amp; Meats</b> |                   |                        |              | <b>1,130.40</b> |
|   | JAMO110967-0001   | Trident Beverage       | 11/14/2022   | 479.00          |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 479.00          |
| <b>Total Trident Beverage</b>           |                   |                        |              | <b>479.00</b>   |
|   | Oct 2022 --0001   | U S Bank               | 11/21/2022   | 124.92          |
| 06 3100 695 000                         |                   | Hot Lunch Supplies     |              | 124.92          |
|   | V*Oct 2022 --0001 | U S Bank               | 11/14/2022   | (124.92)        |
| 06 3100 695 000                         |                   | Hot Lunch Supplies     |              | (124.92)        |
| <b>Total U S Bank</b>                   |                   |                        |              | <b>0.00</b>     |
|   | 4652096-0001      | US Foods               | 11/14/2022   | 291.21          |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 291.21          |
|   | 4652097-0001      | US Foods               | 11/14/2022   | 487.71          |
| 06 3100 630 000                         |                   | Hot Lunch Supplies     |              | 487.71          |
| <b>Total US Foods</b>                   |                   |                        |              | <b>778.92</b>   |
| <b>Fund Number 06</b>                   |                   |                        |              | <b>5,767.69</b> |
| <b>Checking Account ID 6</b>            |                   |                        |              | <b>5,767.69</b> |

**Board Report - Detail**

NOVEMBER 2022 - HOT LUNCH CREDIT CARD

| PO Number             | Invoice Number   | Vendor Name                   | Invoice Date | Amount        |
|-----------------------|------------------|-------------------------------|--------------|---------------|
| Account Number        |                  | Detail Description            |              | Amount        |
| Checking Account ID 6 | Fund Number 06   | LUNCH FUND                    |              |               |
|                       | NOV 22 - Kitchen | Amazon.com                    | 11/14/2022   | 29.99         |
| 06 3100 630 000       |                  | Hot Lunch Supplies: Cups/Lids |              | 29.99         |
| Total Amazon.com      |                  |                               |              | <u>29.99</u>  |
|                       | NOV 22 - Kitchen | Dollar General                | 11/14/2022   | 124.92        |
| 06 3100 630 000       |                  | Hot Lunch Supplies            |              | 124.92        |
| Total Dollar General  |                  |                               |              | <u>124.92</u> |
| Fund Number 06        |                  |                               |              | <u>154.91</u> |
| Checking Account ID 6 |                  |                               |              | <u>154.91</u> |

Fund: 05 ACTIVITY FUND

OCTOBER 2022 - STUDENT ACTIVITY FINANCIALS

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 0100                    | Activities                          | 574.44                   | 7,209.81        | 5,110.12        | 0.00                  | (1,525.25)     |
| 05 704 0101                    | Girls BB`                           | 843.09                   | 0.00            | 0.00            | 0.00                  | 843.09         |
| 05 704 0102                    | Boys BB                             | 3,814.65                 | 0.00            | 0.00            | 0.00                  | 3,814.65       |
| 05 704 0103                    | Volleyball                          | 3,987.64                 | 278.00          | 0.00            | 0.00                  | 3,709.64       |
| 05 704 0104                    | Football                            | 2,633.16                 | 1,040.00        | 380.00          | 0.00                  | 1,973.16       |
| 05 704 0105                    | Track                               | 1,431.15                 | 0.00            | 0.00            | 0.00                  | 1,431.15       |
| 05 704 0113                    | Elementary                          | 2,230.55                 | 0.00            | 0.00            | 0.00                  | 2,230.55       |
| 05 704 0114                    | Student Council                     | 181.67                   | 23.91           | 0.00            | 0.00                  | 157.76         |
| 05 704 0115                    | National Honor Society              | 2,463.84                 | 0.00            | 515.00          | 0.00                  | 2,978.84       |
| 05 704 0116                    | FBLA                                | 15.90                    | 0.00            | 0.00            | 0.00                  | 15.90          |
| 05 704 0117                    | FPS                                 | 83.36                    | 0.00            | 0.00            | 0.00                  | 83.36          |
| 05 704 0118                    | Letterclub                          | 2,221.31                 | 300.51          | 0.00            | 0.00                  | 1,920.80       |
| 05 704 0119                    | Yearbook                            | 1,316.59                 | 0.00            | 2,230.00        | 0.00                  | 3,546.59       |
| 05 704 0120                    | Music                               | 1,074.83                 | 0.00            | 0.00            | 0.00                  | 1,074.83       |
| 05 704 0121                    | Band                                | 129.06                   | 0.00            | 0.00            | 0.00                  | 129.06         |
| 05 704 0122                    | science                             | 14.75                    | 0.00            | 0.00            | 0.00                  | 14.75          |
| 05 704 0123                    | FACS                                | 945.94                   | 0.00            | 0.00            | 0.00                  | 945.94         |
| 05 704 0124                    | Quiz Bowl                           | 2,075.03                 | 0.00            | 0.00            | 0.00                  | 2,075.03       |
| 05 704 0125                    | Drama/One Act                       | 1,640.02                 | 659.41          | 0.00            | 0.00                  | 980.61         |
| 05 704 0128                    | Library                             | 2,609.62                 | 1,253.65        | 0.00            | 0.00                  | 1,355.97       |
| 05 704 0129                    | Courtesy Fund                       | 762.07                   | 50.00           | 0.00            | 0.00                  | 712.07         |
| 05 704 0131                    | Misc.                               | 622.24                   | 0.00            | 0.00            | 0.00                  | 622.24         |
| 05 704 0132                    | Shop                                | 1,201.65                 | 0.00            | 0.00            | 0.00                  | 1,201.65       |
| 05 704 0133                    | Concessions                         | 5,281.08                 | 5,586.12        | 7,000.37        | 0.00                  | 6,695.33       |
| 05 704 0136                    | X-Country                           | 531.53                   | 0.00            | 0.00            | 0.00                  | 531.53         |
| 05 704 0140                    | FFA                                 | 15,902.86                | 3,674.93        | 0.00            | 0.00                  | 12,227.93      |
| 05 704 0142                    | Student Misc.                       | 949.87                   | 613.35          | 0.00            | 0.00                  | 336.52         |
| 05 704 0143                    | Class of 2019                       | 70.00                    | 0.00            | 0.00            | 0.00                  | 70.00          |
| 05 704 0144                    | Cheerleading & Dance Team           | 7,622.88                 | 4,849.97        | 782.00          | 0.00                  | 3,554.91       |
| 05 704 0145                    | Hanich Trust                        | 49,778.13                | 156.00          | 0.00            | 0.00                  | 49,622.13      |
| 05 704 0146                    | Science Olympiad                    | 2,195.58                 | 0.00            | 0.00            | 0.00                  | 2,195.58       |
| 05 704 0147                    | Tiger Apparel                       | 150.18                   | 0.00            | 0.00            | 0.00                  | 150.18         |
| 05 704 0149                    | Golf                                | 2,217.20                 | 0.00            | 0.00            | 0.00                  | 2,217.20       |
| 05 704 0151                    | Class of 2022                       | 921.28                   | 0.00            | 0.00            | 0.00                  | 921.28         |
| 05 704 0152                    | Circle of Friends                   | 631.09                   | 0.00            | 0.00            | 0.00                  | 631.09         |
| 05 704 0153                    | Wrestling                           | 232.80                   | 0.00            | 0.00            | 0.00                  | 232.80         |
| 05 704 0154                    | Activities Vending Machine          | 2,003.89                 | 191.42          | 0.00            | 0.00                  | 1,812.47       |

Fund: 05 ACTIVITY FUND

OCTOBER 2022 - STUDENT ACTIVITY FINANCIALS

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 0155                    | Tiger I (LifeSkills)                | 547.05                   | 0.00            | 0.00            | 0.00                  | 547.05         |
| 05 704 0156                    | Memorial Fund                       | 625.00                   | 0.00            | 0.00            | 0.00                  | 625.00         |
| 05 704 0157                    | Class of 2023                       | 1,246.36                 | 0.00            | 0.00            | 0.00                  | 1,246.36       |
| 05 704 0158                    | Class of 2024                       | 4,819.56                 | 13.27           | 0.00            | 0.00                  | 4,806.29       |
| 05 704 0159                    | Speech                              | 561.00                   | 0.00            | 0.00            | 0.00                  | 561.00         |
| 05 704 0160                    | Class of 2025                       | 4,964.00                 | 0.00            | 0.00            | 0.00                  | 4,964.00       |
| 05 704 0161                    | Class of 2026                       | 0.00                     | 90.00           | 100.00          | 0.00                  | 10.00          |
| Fund Total: 05                 |                                     | 134,123.90               | 25,990.35       | 16,117.49       | 0.00                  | 124,251.04     |

**Cash Receipt Listing - Summary**  
 OCTOBER 2022 - STUDENT ACTIVITY REVENUE

| <u>Receipt Number</u> | <u>Received From ID/Name</u> | <u>Receipt Date</u> | <u>Description</u>             | <u>Receipt Key</u> | <u>Amount</u> |
|-----------------------|------------------------------|---------------------|--------------------------------|--------------------|---------------|
|                       | JORGENSENS Jorgensen Scott   | 10/06/2022          | FB Reimbursement               | 2049               | 80.00         |
|                       | JORGENSENS Jorgensen Scott   | 10/14/2022          | FB Reimbursement               | 2050               | 120.00        |
|                       | CONNICKKIM Connick Kim       | 10/14/2022          | Cheer Reimburse                | 2051               | 135.00        |
|                       | CONNICKKIM Connick Kim       | 10/12/2022          | Cheer Reimburse                | 2052               | 495.00        |
|                       |                              | 10/06/2022          | VB Gate VB Triangular          | 2053               | 821.00        |
|                       |                              | 10/05/2022          | Concessions VB Triangular      | 2054               | 1,137.35      |
|                       |                              | 10/10/2022          | Concessions JHVB vs Sutherland | 2055               | 652.00        |
|                       |                              | 10/12/2022          | Gate Creek Valley VB           | 2056               | 689.00        |
|                       |                              | 10/12/2022          | Concessions Creek Valley VB    | 2057               | 1,056.75      |
|                       |                              | 10/12/2022          | Concessions JHVB WaPa          | 2058               | 620.50        |
|                       |                              | 10/14/2022          | Gate FB Wa-Pa                  | 2059               | 1,196.00      |
|                       |                              | 10/14/2022          | Concessions FB Wa-Pa           | 2060               | 1,210.50      |
|                       |                              | 10/15/2022          | Concessions JHVB Tourney       | 2061               | 908.50        |
|                       |                              | 10/15/2022          | Gate JHVB Tourney              | 2062               | 855.00        |
|                       | JORGENSENS Jorgensen Scott   | 10/12/2022          | FB Reimbursement               | 2063               | 160.00        |
|                       |                              | 10/20/2022          | FB vs Southwest                | 2065               | 1,349.00      |
|                       |                              | 10/20/2022          | Concessions vs Southwest       | 2066               | 1,514.77      |
|                       | WNB Western Nebraska Bank    | 10/31/2022          | Interest - October             | 2069               | 15.12         |
|                       |                              | 10/24/2022          | Gate Pass Donation             | 2070               | 75.00         |
|                       | JORGENSENS Jorgensen Scott   | 10/24/2022          | FB Reimbursement               | 2071               | 20.00         |
|                       | CONNICKKIM Connick Kim       | 10/24/2022          | Cheer Camp Reimbursement       | 2072               | 152.00        |
|                       |                              | 10/27/2022          | Yearbook Ad Sales              | 2082               | 1,025.00      |
|                       |                              | 10/27/2022          | Yearbook Ad Sales              | 2083               | 750.00        |
|                       |                              | 10/27/2022          | Yearbook Sales                 | 2084               | 455.00        |
|                       | SPENCERJEA Spencer Jean      | 10/25/2022          | NHS - Greenery                 | 2085               | 515.00        |
|                       | SPENCERJEA Spencer Jean      | 10/30/2022          | Meal Reimbursement             | 2086               | 110.00        |
| Report Total:         |                              |                     |                                |                    | 16,117.49     |

| Receipt Number: | Description:                   | FB Reimbursement | Chart of Account Number | Detail Description             | Received From: | JORGENSENS Jorgensen Scott | Comment: | Detail Amount | Cash Account Number | Receipt Date: | 10/06/2022 | Receipt Key: | 2049 | Receivable Account Number | Amount:  | 80.00 |
|-----------------|--------------------------------|------------------|-------------------------|--------------------------------|----------------|----------------------------|----------|---------------|---------------------|---------------|------------|--------------|------|---------------------------|----------|-------|
| 05 1710 0104    | FB Reimbursement               |                  | 05 1710 0104            | FB Reimbursement               |                | JORGENSENS Jorgensen Scott |          | 80.00         | 05 101              | 10/06/2022    |            | 2049         |      |                           | 80.00    |       |
| 05 1710 0104    | FB Reimbursement               |                  | 05 1710 0104            | FB Reimbursement               |                | JORGENSENS Jorgensen Scott |          | 120.00        | 05 101              | 10/14/2022    |            | 2050         |      |                           | 120.00   |       |
| 05 1710 0104    | FB Reimbursement               |                  | 05 1710 0104            | FB Reimbursement               |                | CONNICKKIM Connick Kim     |          | 135.00        | 05 101              | 10/14/2022    |            | 2051         |      |                           | 135.00   |       |
| 05 1710 0144    | Cheer Reimburse                |                  | 05 1710 0144            | Cheer Reimburse                |                | CONNICKKIM Connick Kim     |          | 495.00        | 05 101              | 10/12/2022    |            | 2052         |      |                           | 495.00   |       |
| 05 1710 0100    | VB Gate VB Triangular          |                  | 05 1710 0100            | VB Gate VB Triangular          |                | CONNICKKIM Connick Kim     |          | 821.00        | 05 101              | 10/06/2022    |            | 2053         |      |                           | 821.00   |       |
| 05 1710 0133    | Concessions VB Triangular      |                  | 05 1710 0133            | Concessions VB Triangular      |                |                            |          | 1,137.35      | 05 101              | 10/10/2022    |            | 2055         |      |                           | 1,137.35 |       |
| 05 1710 0133    | Concessions JHVB vs Sutherland |                  | 05 1710 0133            | Concessions JHVB vs Sutherland |                |                            |          | 652.00        | 05 101              | 10/10/2022    |            | 2055         |      |                           | 652.00   |       |
| 05 1710 0100    | Gate Creek Valley VB           |                  | 05 1710 0100            | Gate Creek Valley VB           |                |                            |          | 689.00        | 05 101              | 10/12/2022    |            | 2056         |      |                           | 689.00   |       |
| 05 1710 0133    | Concessions Creek Valley VB    |                  | 05 1710 0133            | Concessions Creek Valley VB    |                |                            |          | 1,056.75      | 05 101              | 10/12/2022    |            | 2057         |      |                           | 1,056.75 |       |
| 05 1710 0133    | Concessions JHVB WaPa          |                  | 05 1710 0133            | Concessions JHVB WaPa          |                |                            |          | 620.50        | 05 101              | 10/12/2022    |            | 2058         |      |                           | 620.50   |       |
| 05 1710 0133    | Concessions JHVB WaPa          |                  | 05 1710 0133            | Concessions JHVB WaPa          |                |                            |          | 620.50        | 05 101              | 10/14/2022    |            | 2059         |      |                           | 1,196.00 |       |



|                                 |   |                      |                            |                                  |                |
|---------------------------------|---|----------------------|----------------------------|----------------------------------|----------------|
| Description: Yearbook Ad Sales  | Comment:                                      |                      |                            |                                  |                |
| <u>Chart of Account Number</u>  | <u>Detail Description</u>                     | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                |
| 05 1710 0119                    | Yearbook Ad Sales                             | 1,025.00             | 05 101                     |                                  |                |
| <b>Receipt Number:</b>          | <b>Received From:</b>                         |                      | <b>Receipt Date:</b>       | <b>Receipt Key:</b>              | <b>Amount:</b> |
| Description: Yearbook Ad Sales  |   |                      | 10/27/2022                 | 2083                             | 750.00         |
| <u>Chart of Account Number</u>  | <u>Detail Description</u>                     | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                |
| 05 1710 0119                    | Yearbook Ad Sales                             | 750.00               | 05 101                     |                                  |                |
| <b>Receipt Number:</b>          | <b>Received From:</b>                         |                      | <b>Receipt Date:</b>       | <b>Receipt Key:</b>              | <b>Amount:</b> |
| Description: Yearbook Sales     |   |                      | 10/27/2022                 | 2084                             | 455.00         |
| <u>Chart of Account Number</u>  | <u>Detail Description</u>                     | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                |
| 05 1710 0119                    | Yearbook Sales                                | 455.00               | 05 101                     |                                  |                |
| <b>Receipt Number:</b>          | <b>Received From: SPENCERJEA Spencer Jean</b> |                      | <b>Receipt Date:</b>       | <b>Receipt Key:</b>              | <b>Amount:</b> |
| Description: NHS - Greenery     |   |                      | 10/25/2022                 | 2085                             | 515.00         |
| <u>Chart of Account Number</u>  | <u>Detail Description</u>                     | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                |
| 05 1710 0115                    | NHS - Greenery                                | 515.00               | 05 101                     |                                  |                |
| <b>Receipt Number:</b>          | <b>Received From: SPENCERJEA Spencer Jean</b> |                      | <b>Receipt Date:</b>       | <b>Receipt Key:</b>              | <b>Amount:</b> |
| Description: Meal Reimbursement |   |                      | 10/30/2022                 | 2086                             | 110.00         |
| <u>Chart of Account Number</u>  | <u>Detail Description</u>                     | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |                |
| 05 1710 0100                    | Meal Reimbursement                            | 110.00               | 05 101                     |                                  |                |

Summary Totals

|                         |                      |                            |
|-------------------------|----------------------|----------------------------|
| <u>Account Type</u>     | <u>Cash Accounts</u> | <u>Receivable Accounts</u> |
| Subtotal Revenue        | 05 101 16,117.49     |                            |
| Subtotal Expense        |                      |                            |
| Subtotal General Ledger |                      |                            |
| Total:                  | 16,117.49            | 16,117.49                  |

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

| Check Number | Check Date | Cleared | Void | Void Date | Entity ID  | Entity Name                             | Check Amount |
|--------------|------------|---------|------|-----------|------------|---|--------------|
| 4018         | 10/04/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4019         | 10/04/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4020         | 10/04/2022 |         |      |           | ANDERSONCH | Cheryl Anderson                         | 200.00       |
| 4021         | 10/04/2022 | X       |      |           | BROWNWELLC | Cari Brownawell                         | 200.00       |
| 4022         | 10/05/2022 | X       |      |           | REPEATBOUT | Repeat Boutique                         | 70.00        |
| 4023         | 10/04/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4024         | 10/07/2022 | X       |      |           | SCHOLASTI1 | Scholastic, Inc.                        | 1,253.65     |
| 4025         | 10/07/2022 | X       |      |           | PARTYGIRLC | Party Girl Creations                    | 275.00       |
| 4026         | 10/11/2022 | X       |      |           | DELATOURCO | Colby Delatour                          | 115.00       |
| 4027         | 10/11/2022 | X       |      |           | VIGILJOB   | Job Vigil                               | 115.00       |
| 4028         | 10/11/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 0.00         |
| 4029         | 10/11/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4030         | 10/11/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4031         | 10/11/2022 | X       |      |           | COKE       | Coca-Cola                               | 417.26       |
| 4032         | 10/11/2022 | X       |      |           | CASHWADIST | Cash-wa Distributing, Inc.              | 611.20       |
| 4033         | 10/11/2022 | X       |      |           | DRAMATICPU | Dramatic Publishing                     | 367.61       |
| 4034         | 10/11/2022 | X       |      |           | LOUSSPORTI | Lou's Sporting Goods, Inc.              | 1,378.10     |
| 4035         | 10/11/2022 | X       |      |           | MENARDS    | Menards                                 | 100.76       |
| 4036         | 10/11/2022 | X       |      |           | NEBRASKAFF | Nebraska FFA Association                | 396.00       |
| 4037         | 10/11/2022 | X       |      |           | GEORGEWALT | George Walters Memorial                 | 50.00        |
| 4038         | 10/11/2022 | X       |      |           | VOID       | Voided Check                            | 0.00         |
| 4039         | 10/11/2022 | X       |      |           | PAXTONGROC | Paxton Grocery & Meats                  | 1,182.35     |
| 4040         | 10/11/2022 | X       |      |           | USBANK     | U S Bank                                | 1,994.47     |
| 4041         | 10/11/2022 |         |      |           | BRIDGEPORT | Bridgeport Schools                      | 60.00        |
| 4042         | 10/12/2022 | X       |      |           | VALENTIFFA | Valentine FFA                           | 88.00        |
| 4043         | 10/11/2022 | X       |      |           | VOID       | Voided Check                            | 0.00         |
| 4044         | 10/12/2022 | X       |      |           | HITCHCOCKC | Hitchcock County HS                     | 62.40        |
| 4045         | 10/12/2022 | X       |      |           | OCONNERCAM | Cam O'Conner                            | 50.00        |
| 4046         | 10/12/2022 | X       |      |           | MORLANDCHA | Chance Morland                          | 50.00        |
| 4047         | 10/12/2022 | X       |      |           | OCONNRHETT | Rhett O'Connor                          | 50.00        |
| 4048         | 10/14/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4049         | 10/13/2022 | X       |      |           | XGRAINSPOR | X-Grain Sports                          | 278.00       |
| 4050         | 10/14/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4051         | 10/14/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4052         | 10/14/2022 | X       |      |           | FORTKAMPKE | Kelen Fortkamp                          | 140.00       |
| 4053         | 10/14/2022 | X       |      |           | VOLKMATT   | Matt Volk                               | 140.00       |
| 4054         | 10/14/2022 | X       |      |           | EVANSDUSTI | Dustin Evans                            | 140.00       |
| 4055         | 10/14/2022 | X       |      |           | WHITEGARY  | Gary White                              | 140.00       |
| 4056         | 10/14/2022 | X       |      |           | MAXWELLMAT | Matt Maxwell                            | 140.00       |
| 4057         | 10/14/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4058         | 10/04/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4059         | 10/14/2022 | X       |      |           | KUENNERIN1 | Erin Kuenning                           | 200.00       |
| 4060         | 10/20/2022 | X       |      |           | DOUBLEDIPS | Double Dips                             | 81.80        |
| 4061         | 10/19/2022 | X       |      |           | ZYTREASURE | Regan Quinn                             | 645.00       |
| 4062         | 10/20/2022 | X       |      |           | OGALLALALI | Ogallala Livestock Auction Market, Inc. | 2,950.30     |
| 4063         | 10/20/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 40.00        |
| 4064         | 10/20/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4065         | 10/20/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 500.00       |
| 4066         | 10/20/2022 | X       |      |           | MAXWELLMAT | Matt Maxwell                            | 140.00       |
| 4067         | 10/20/2022 | X       |      |           | WHITEGARY  | Gary White                              | 140.00       |
| 4068         | 10/20/2022 |         |      |           | FISHERBRY  | Bryson Fisher                           | 140.00       |
| 4069         | 10/20/2022 | X       |      |           | EVANSDUSTI | Dustin Evans                            | 140.00       |
| 4070         | 10/20/2022 |         |      |           | ENGBRECHT  | Eli Engbrecht                           | 140.00       |
| 4071         | 10/20/2022 | X       |      |           | PARTYGIRLC | Party Girl Creations                    | 140.00       |
| 4072         | 10/24/2022 |         |      |           | WALLACESCH | Wallace Public Schools                  | 20.00        |
| 4073         | 10/24/2022 | X       |      |           | WESTERNNEB | Western Nebraska Bank                   | 490.00       |
| 4074         | 10/25/2022 | X       |      |           | WALLACESCH | Wallace Public Schools                  | 50.00        |
| 4075         | 10/25/2022 |         |      |           | AWARDSUNLI | Awards Unlimited, Inc.                  | 229.31       |
| 4076         | 10/25/2022 |         |      |           | TURNERCORE | Corey Turner                            | 60.46        |

**Check Register by Type**  
 OCTOBER 2022 - STUDENT ACTIVITY EXPENDITURES

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

| <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>            |
|--------------------------|-------------------|----------------|-------------|------------------|------------------|----------------------------|--------------------------------|
| 4077                     | 10/25/2022        |                |             |                  | CHEERLEADI       | Cheerleading.com           | 3,473.17                       |
| 4078                     | 10/31/2022        |                |             |                  | CASHWADIST       | Cash-wa Distributing, Inc. | 154.10                         |
| 4079                     | 10/31/2022        |                |             |                  | COKE             | Coca-Cola                  | 399.10                         |
| 4080                     | 10/31/2022        |                |             |                  | PAXTONGROC       | Paxton Grocery & Meats     | 292.31                         |
| Checking Account ID: 5   |                   |                |             |                  | Void Total:      | 0.00                       | Total without Voids: 25,990.35 |
| Check Type Total: Check  |                   |                |             |                  | Void Total:      | 0.00                       | Total without Voids: 25,990.35 |
| Payee Type Total: Vendor |                   |                |             |                  | Void Total:      | 0.00                       | Total without Voids: 25,990.35 |
| Grand Total:             |                   |                |             |                  | Void Total:      | 0.00                       | Total without Voids: 25,990.35 |

**Board Report - Detail**

OCTOBER 2022 - STUDENT ACTIVITY EXPENDITURES

| Account Number      | Invoice Number             | Vendor Name                        | Invoice Date  | Amount   |
|---------------------|----------------------------|------------------------------------|---------------|----------|
| Checking Account ID | 5                          | Fund Number 05                     | ACTIVITY FUND |          |
| 05 2900 890 000 100 | 4020 - Official            | Anderson, Cheryl                   | 10/04/2022    | 200.00   |
|                     |                            | VB Official                        |               | 200.00   |
| Total               | Anderson, Cheryl           |                                    |               | 200.00   |
| 05 2900 890 000 100 | 4075 - Inv 58566           | Awards Unlimited, Inc.             | 10/25/2022    | 229.31   |
|                     |                            | VB Tournament Awards               |               | 229.31   |
| Total               | Awards Unlimited, Inc.     |                                    |               | 229.31   |
| 05 2900 890 000 100 | 4041- XC Entry             | Bridgeport Schools                 | 10/11/2022    | 60.00    |
|                     |                            | XC Entry Fee                       |               | 60.00    |
| Total               | Bridgeport Schools         |                                    |               | 60.00    |
| 05 2900 890 000 100 | 4021 - Official            | Cari Brownawell                    | 10/04/2022    | 200.00   |
|                     |                            | VB Official                        |               | 200.00   |
| Total               | Cari Brownawell            |                                    |               | 200.00   |
| 05 2900 890 000 133 | 4032 - Concessions         | Cash-wa Distributing, Inc.         | 10/11/2022    | 611.20   |
|                     |                            | Concessions                        |               | 611.20   |
| 05 2900 890 000 133 | 4078 - Concessions         | Cash-wa Distributing, Inc.         | 10/31/2022    | 154.10   |
|                     |                            | Concession Supplies                |               | 154.10   |
| Total               | Cash-wa Distributing, Inc. |                                    |               | 765.30   |
| 05 2900 890 000 100 | 4046 - JH FB               | Chance Morland                     | 10/12/2022    | 50.00    |
|                     |                            | JH FH Official                     |               | 50.00    |
| Total               | Chance Morland             |                                    |               | 50.00    |
| 05 2900 890 000 144 | 4077 - 0677576CW           | Cheerleading.com                   | 11/14/2022    | 3,473.17 |
|                     |                            | Cheerleading Uniforms (Ten)        |               | 3,473.17 |
| Total               | Cheerleading.com           |                                    |               | 3,473.17 |
| 05 2900 890 000 133 | 4031 - Concessions         | Coca-Cola                          | 10/11/2022    | 417.26   |
|                     |                            | Concessions                        |               | 417.26   |
| 05 2900 890 000 133 | 4079 - Coke                | Coca-Cola                          | 10/31/2022    | 399.10   |
|                     |                            | Concession Supplies                |               | 207.68   |
| 05 2900 890 000 154 |                            | Vending Supplies                   |               | 191.42   |
| Total               | Coca-Cola                  |                                    |               | 816.36   |
| 05 2900 890 000 100 | 4026 - Official            | Delatour, Colby                    | 10/11/2022    | 115.00   |
|                     |                            | VB Official                        |               | 115.00   |
| Total               | Delatour, Colby            |                                    |               | 115.00   |
| 05 2900 890 000 144 | 4060 - Cheer               | Double Dips                        | 10/20/2022    | 81.80    |
|                     |                            | Cheerleading - Parents Night       |               | 81.80    |
| Total               | Double Dips                |                                    |               | 81.80    |
| 05 2900 890 000 125 | 4033 - OneAct              | Dramatic Publishing                | 10/07/2022    | 367.61   |
|                     |                            | One Act Royalty Fee: West of Pecos |               | 367.61   |
| Total               | Dramatic Publishing        |                                    |               | 367.61   |

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OCTOBER 2022 - STUDENT ACTIVITY EXPENDITURES

User ID: OKB

| PO Number           | Invoice Number             | Vendor Name                        | Invoice Date | Amount   |
|---------------------|----------------------------|------------------------------------|--------------|----------|
| Account Number      |                            | Detail Description                 |              |          |
|                     | 4070 - Official            | Engbrecht, Eli                     | 10/20/2022   | 140.00   |
| 05 2900 890 000 100 |                            | 4 Meals - State XC                 |              | 140.00   |
| Total               | Engbrecht, Eli             |                                    |              | 140.00   |
|                     | 4054 - Official            | Evans, Dustin                      | 10/14/2022   | 140.00   |
| 05 2900 890 000 100 |                            | FB Official                        |              | 140.00   |
|                     | 4069 - Official            | Evans, Dustin                      | 10/20/2022   | 140.00   |
| 05 2900 890 000 100 |                            | FB Official                        |              | 140.00   |
| Total               | Evans, Dustin              |                                    |              | 280.00   |
|                     | 4068 - Official            | Fisher, Bryson                     | 10/20/2022   | 140.00   |
| 05 2900 890 000 100 |                            | 4 Meals - State XC                 |              | 140.00   |
| Total               | Fisher, Bryson             |                                    |              | 140.00   |
|                     | 4052 - Official            | Fortkamp, Kelen                    | 10/14/2022   | 140.00   |
| 05 2900 890 000 100 |                            | FB Official                        |              | 140.00   |
| Total               | Fortkamp, Kelen            |                                    |              | 140.00   |
|                     | 4037 - Courtesy            | George Walters Memorial            | 10/11/2022   | 50.00    |
| 05 2900 890 000 129 |                            | Memorial for Dana Cassell's father |              | 50.00    |
| Total               | George Walters Memorial    |                                    |              | 50.00    |
|                     | 4044 - RPAC XC             | Hitchcock County HS                | 10/12/2022   | 62.40    |
| 05 2900 890 000 100 |                            | XC RPAC                            |              | 62.40    |
| Total               | Hitchcock County HS        |                                    |              | 62.40    |
|                     | 4059 - Official1           | Kuenning, Erin                     | 10/14/2022   | 200.00   |
| 05 2900 890 000 100 |                            | JH VB Official                     |              | 200.00   |
| Total               | Kuenning, Erin             |                                    |              | 200.00   |
|                     | 4034 - Equip               | Lou's Sporting Goods, Inc.         | 10/11/2022   | 1,378.10 |
| 05 2900 890 000 100 |                            | Equipment and Supplies             |              | 1,378.10 |
| Total               | Lou's Sporting Goods, Inc. |                                    |              | 1,378.10 |
|                     | 4056 - Official            | Maxwell, Matt                      | 10/14/2022   | 140.00   |
| 05 2900 890 000 100 |                            | FB Official                        |              | 140.00   |
|                     | 4066 - Official            | Maxwell, Matt                      | 10/20/2022   | 140.00   |
| 05 2900 890 000 100 |                            | FB Official                        |              | 140.00   |
| Total               | Maxwell, Matt              |                                    |              | 280.00   |
|                     | 4035 - OneAct              | Menards                            | 10/11/2022   | 100.76   |
| 05 2900 890 000 125 |                            | One Act Prop Supplies              |              | 100.76   |
| Total               | Menards                    |                                    |              | 100.76   |
|                     | 4036 - FFA                 | Nebraska FFA Association           | 10/11/2022   | 396.00   |
| 05 2900 890 000 140 |                            | FFA Dues                           |              | 396.00   |
| Total               | Nebraska FFA Association   |                                    |              | 396.00   |
|                     | 4045 - JH FB               | O'Conner, Cam                      | 10/12/2022   | 50.00    |
| 05 2900 890 000 100 |                            | HH FH Official                     |              | 50.00    |
| Total               | O'Conner, Cam              |                                    |              | 50.00    |
|                     | 4047 - JH FB               | O'Connor, Rhett                    | 10/12/2022   | 50.00    |

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OCTOBER 2022 - STUDENT ACTIVITY EXPENDITURES

User ID: OKB

| PO Number           | Invoice Number                          | Vendor Name                             | Invoice Date | Amount   |
|---------------------|---|---|--------------|----------|
| Account Number      |   | Detail Description                      |              | Amount   |
| 05 2900 890 000 100 |   | JH FH Official                          |              | 50.00    |
| Total               | O'Connor, Rhett                         |   |              | 50.00    |
|                     |   |   |              |          |
| 05 2900 890 000 140 | 4062 - FFA                              | Ogallala Livestock Auction Market, Inc. | 10/20/2022   | 2,950.30 |
|                     |   | FFA - Livestock (3 Blk Hfr)             |              | 2,950.30 |
| Total               | Ogallala Livestock Auction Market, Inc. |   |              | 2,950.30 |
|                     |   |   |              |          |
| 05 2900 890 000 161 | 4025 - Letter/2026                      | Party Girl Creations                    | 10/07/2022   | 275.00   |
| 05 2900 890 000 118 |   | Letterclub & Class of 2026              |              | 90.00    |
|                     |   | Letterclub & Class of 2026              |              | 185.00   |
| 05 2900 890 000 104 | 4071 - FB                               | Party Girl Creations                    | 10/20/2022   | 140.00   |
|                     |   | FB - Parents Night                      |              | 140.00   |
| Total               | Party Girl Creations                    |   |              | 415.00   |
|                     |   |   |              |          |
| 05 2900 890 000 144 | 4039 - Statement                        | Paxton Grocery & Meats                  | 10/11/2022   | 1,182.35 |
| 05 2900 890 000 118 |   | Cheerleading Fundraiser - Raffle        |              | 650.00   |
| 05 2900 890 000 158 |   | Homecoming - Letterclub                 |              | 115.51   |
| 05 2900 890 000 133 |   | Homecoming - Class of 2024 (Jr Cls)     |              | 13.27    |
|                     |   | Concessions - Supplies                  |              | 403.57   |
| 05 2900 890 000 133 | 4080 - Concessions                      | Paxton Grocery & Meats                  | 10/31/2022   | 292.31   |
|                     |   | Concessions Supplies                    |              | 292.31   |
| Total               | Paxton Grocery & Meats                  |   |              | 1,474.66 |
|                     |   |   |              |          |
| 05 2900 890 000 125 | 4022 - OneAct                           | Repeat Boutique                         | 10/05/2022   | 70.00    |
|                     |   | One Act Hanging racks for costumes      |              | 70.00    |
| Total               | Repeat Boutique                         |   |              | 70.00    |
|                     |   |   |              |          |
| 05 2900 890 000 128 | 4024 - Bookfair                         | Scholastic, Inc.                        | 10/07/2022   | 1,253.65 |
|                     |   | Fall 2022 Book Fair                     |              | 1,253.65 |
| Total               | Scholastic, Inc.                        |   |              | 1,253.65 |
|                     |   |   |              |          |
| 05 2900 890 000 140 | 4076 - FFA                              | Turner, Corey                           | 10/25/2022   | 60.46    |
|                     |   | Ranch House Cafe - FFA Meal             |              | 60.46    |
| Total               | Turner, Corey                           |   |              | 60.46    |
|                     |   |   |              |          |
| 05 2900 890 000 140 | 4042 - FFA                              | Valentine FFA                           | 10/12/2022   | 88.00    |
|                     |   | FFA Meals                               |              | 88.00    |
| Total               | Valentine FFA                           |   |              | 88.00    |
|                     |   |   |              |          |
| 05 2900 890 000 100 | 4027- Official                          | Vigil, Job                              | 10/11/2022   | 115.00   |
|                     |   | VB Official                             |              | 115.00   |
| Total               | Vigil, Job                              |   |              | 115.00   |
|                     |   |   |              |          |
| 05 2900 890 000 100 | 4038 - Void                             | Voided Check                            | 10/11/2022   | 0.00     |
|                     |   | Voided                                  |              | 0.00     |
| 05 2900 890 000 100 | 4043 - Void                             | Voided Check                            | 10/11/2022   | 0.00     |
|                     |   | Voided                                  |              | 0.00     |
| Total               | Voided Check                            |   |              | 0.00     |
|                     |   |   |              |          |
| 05 2900 890 000 100 | 4053 - Official                         | Volk, Matt                              | 10/14/2022   | 140.00   |
|                     |   | FB Official                             |              | 140.00   |
| Total               | Volk, Matt                              |   |              | 140.00   |

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OCTOBER 2022 - STUDENT ACTIVITY EXPENDITURES

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| PO Number           | Invoice Number         | Vendor Name                    | Invoice Date | Amount          |
|---------------------|------------------------|--------------------------------|--------------|-----------------|
| Account Number      |                        | Detail Description             |              | Amount          |
|                     | 4072 - VB SUB          | Wallace Public Schools         | 10/24/2022   | 20.00           |
| 05 2900 890 000 100 |                        | VB Sub-District Livestream Fee |              | 20.00           |
|                     | 4074 - VB SUB          | Wallace Public Schools         | 10/25/2022   | 50.00           |
| 05 2900 890 000 100 |                        | VB Sub-District Livestream Fee |              | 50.00           |
| Total               | Wallace Public Schools |                                |              | <u>70.00</u>    |
|                     | 4018 - Gate            | Western Nebraska Bank          | 10/04/2022   | 500.00          |
| 05 2900 890 000 100 |                        | Cash for Gate                  |              | 500.00          |
|                     | 4019 - Concessions     | Western Nebraska Bank          | 10/04/2022   | 500.00          |
| 05 2900 890 000 133 |                        | Cash for Concessions           |              | 500.00          |
|                     | 4023 - Concessions     | Western Nebraska Bank          | 10/07/2022   | 500.00          |
| 05 2900 890 000 133 |                        | Cash for Concessions           |              | 500.00          |
|                     | 4028 - Void            | Western Nebraska Bank          | 10/11/2022   | 0.00            |
| 05 2900 890 000 100 |                        | Voided                         |              | 0.00            |
|                     | 4029 - Gate            | Western Nebraska Bank          | 10/11/2022   | 500.00          |
| 05 2900 890 000 100 |                        | Cash for Gate                  |              | 500.00          |
|                     | 4030 - Concessions     | Western Nebraska Bank          | 10/11/2022   | 500.00          |
| 05 2900 890 000 133 |                        | Cash for Concessions           |              | 500.00          |
|                     | 4048 - Concession      | Western Nebraska Bank          | 10/12/2022   | 500.00          |
| 05 2900 890 000 133 |                        | Concessions 10/14/222          |              | 500.00          |
|                     | 4050 - Gate            | Western Nebraska Bank          | 10/14/2022   | 500.00          |
| 05 2900 890 000 100 |                        | FB Gate 10/14/222              |              | 500.00          |
|                     | 4051 - Concession      | Western Nebraska Bank          | 10/14/2022   | 500.00          |
| 05 2900 890 000 133 |                        | FB Concessions 10/14/222       |              | 500.00          |
|                     | 4057 - Gate            | Western Nebraska Bank          | 10/14/2022   | 500.00          |
| 05 2900 890 000 100 |                        | VB Cash for Gate 10/15/2022    |              | 500.00          |
|                     | 4058 - Concessions     | Western Nebraska Bank          | 10/04/2022   | 500.00          |
| 05 2900 890 000 133 |                        | Cash for Concessions           |              | 500.00          |
|                     | 4063 - XC Meals        | Western Nebraska Bank          | 10/20/2022   | 40.00           |
| 05 2900 890 000 100 |                        | 4 Meals - State XC             |              | 40.00           |
|                     | 4064 - Gate            | Western Nebraska Bank          | 10/20/2022   | 500.00          |
| 05 2900 890 000 100 |                        | Cash for Gate                  |              | 500.00          |
|                     | 4065 - Concessions     | Western Nebraska Bank          | 10/20/2022   | 500.00          |
| 05 2900 890 000 133 |                        | Cash for Concessions           |              | 500.00          |
|                     | 4073 - Meal            | Western Nebraska Bank          | 10/24/2022   | 490.00          |
| 05 2900 890 000 100 |                        | 49 Meals for 10-12 trip        |              | 490.00          |
| Total               | Western Nebraska Bank  |                                |              | <u>6,530.00</u> |
|                     | 4055 - Official        | White, Gary                    | 10/14/2022   | 140.00          |
| 05 2900 890 000 100 |                        | FB Official                    |              | 140.00          |
|                     | 4067 - Official        | White, Gary                    | 10/20/2022   | 140.00          |
| 05 2900 890 000 100 |                        | FB Official                    |              | 140.00          |
| Total               | White, Gary            |                                |              | <u>280.00</u>   |
|                     | 4049 - VB              | X-Grain Sports                 | 10/13/2022   | 278.00          |
| 05 2900 890 000 103 |                        | VB Backpacks - Reimbursed      |              | 278.00          |
| Total               | X-Grain Sports         |                                |              | <u>278.00</u>   |
|                     | 4061 - Cheer           | Z&Y Treasurer                  | 10/19/2022   | 645.00          |
| 05 2900 890 000 144 |                        | Cheer Camp Shirts              |              | 645.00          |

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OCTOBER 2022 - STUDENT ACTIVITY EXPENDITURES

User ID: OKB

| PO Number           | Invoice Number | Vendor Name        | Invoice Date | Amount    |
|---------------------|----------------|--------------------|--------------|-----------|
| Account Number      |                | Detail Description |              | Amount    |
| Total               | Z&Y Treasurer  |                    |              | 645.00    |
| Fund Number         | 05             |                    |              | 23,995.88 |
| Checking Account ID | 5              |                    |              | 23,995.88 |

| Account Number               | Invoice Number  | Vendor Name                 | Invoice Date  | Amount          |
|------------------------------|-----------------|-----------------------------|---------------|-----------------|
| Checking Account ID 5        |                 | Fund Number 05              | ACTIVITY FUND |                 |
| 05 2900 890 000 125          | Oct 2022 - TF   | Amazon.com                  | 10/11/2022    | 95.96           |
|                              |                 | One Act - Props             |               | 95.96           |
| 05 2900 890 000 125          | Oct 2022 - TF 1 | Amazon.com                  | 10/11/2022    | 25.08           |
|                              |                 | One Act - Spurs             |               | 25.08           |
| 05 2900 890 000 142          | Oct 2022 - TW   | Amazon.com                  | 10/11/2022    | 58.90           |
|                              |                 | Tiger Fabrication - Startup |               | 58.90           |
| 05 2900 890 000 142          | Oct 2022 - TW 1 | Amazon.com                  | 10/11/2022    | 269.57          |
|                              |                 | Tiger Fabrication Startup   |               | 269.57          |
| 05 2900 890 000 142          | Oct 2022 - TW 2 | Amazon.com                  | 10/11/2022    | 154.20          |
|                              |                 | Tiger Fabrication Startup   |               | 154.20          |
| 05 2900 890 000 142          | Oct 2022 - TW 3 | Amazon.com                  | 10/11/2022    | 130.68          |
|                              |                 | Tiger Fabrication Startup   |               | 130.68          |
| Total Amazon.com             |                 |                             |               | <u>734.39</u>   |
|                              | Oct 2022 - TP   | Choir Music                 | 10/11/2022    | 100.00          |
| 05 2900 890 000 145          |                 | Hanich - All State Music    |               | 100.00          |
| Total Choir Music            |                 |                             |               | <u>100.00</u>   |
|                              | Oct 2022 - TP   | Choral Tracks               | 10/11/2022    | 56.00           |
| 05 2900 890 000 145          |                 | Hanich - All State Music    |               | 56.00           |
| Total Choral Tracks          |                 |                             |               | <u>56.00</u>    |
|                              | Oct 2022 - CT   | Runza                       | 10/11/2022    | 180.17          |
| 05 2900 890 000 140          |                 | FFA Meal                    |               | 180.17          |
| Total Runza                  |                 |                             |               | <u>180.17</u>   |
|                              | Oct 2022 - DM   | Walmart Community Brc       | 10/11/2022    | 23.91           |
| 05 2900 890 000 114          |                 | STUCO - Rope                |               | 23.91           |
| Total Walmart Community Brc  |                 |                             |               | <u>23.91</u>    |
|                              | Oct 2022 - SJ   | Whitetail Screen Print      | 10/11/2022    | 180.00          |
| 05 2900 890 000 104          |                 | FB Caps - Reimbursed        |               | 180.00          |
| Total Whitetail Screen Print |                 |                             |               | <u>180.00</u>   |
|                              | Oct 2022 - SJ   | X-Grain Sports              | 10/11/2022    | 720.00          |
| 05 2900 890 000 104          |                 | FB Shirts - Reimbursed      |               | 720.00          |
| Total X-Grain Sports         |                 |                             |               | <u>720.00</u>   |
| Fund Number 05               |                 |                             |               | <u>1,994.47</u> |
| Checking Account ID 5        |                 |                             |               | <u>1,994.47</u> |

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PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6

PAXTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022



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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Paxton Consolidated Public Schools District No. 6  
Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of August 31, 2022, 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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.

## ***Auditors' 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements. The supplementary information on pages 20 - 33 presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 20 - 22 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures

in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 20 - 22 is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 23 - 33 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated [Date of Report], on our consideration of Paxton Consolidate Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and compliance.

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North Platte, Nebraska  
November 1, 2021

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

|                                    |                    | Program Receipts           |  | Net<br>(Disbursement)<br>Receipt<br>and Changes in<br>Net Position |
|------------------------------------|--------------------|----------------------------|--|--|
|                                    | Disburse-<br>ments | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Primary<br>Government<br>Total<br>Governmental<br>Activities       |
| <b>FUNCTIONS/PROGRAMS</b>          |                    |                            |  |  |
| Governmental activities            |                    |                            |  |  |
| Instruction                        | 2,582,467          | 167,484                    | 428,947                                  | (1,986,036)  |
| Student support services           | 350,090            |                            |  | (350,090)  |
| Instructional support              | 103,316            |                            |  | (103,316)  |
| General administration             | 287,533            |                            |  | (287,533)  |
| School administration              | 309,253            |                            |  | (309,253)  |
| Central and business services      | 23,225             |                            |  | (23,225)   |
| Operation and maintenance of plant | 359,810            |                            |  | (359,810)  |
| Student transportation             | 114,418            |                            |  | (114,418)  |
| Community service                  | 9,285              |                            |  | (9,285)  |
| Nutrition Program                  | 132,531            | 7,314                      | 124,403                                  | (814)  |
| Debt service                       |                    |                            |  |  |
| Principal                          | 505,000            |                            |  | (505,000)  |
| Interest                           | 91,868             |                            |  | (91,868)   |
| Other costs                        | 750                |                            |  | (750)  |
| Capital outlay                     | 142,054            |                            |  | (142,054)  |
| Total governmental activities      | <u>5,011,600</u>   | <u>174,798</u>             | <u>553,350</u>                           | <u>(4,283,452)</u>   |
| General receipts                   |                    |                            |  |  |
| Taxes                              |                    |                            |  |  |
| Property                           |                    |                            |  | 2,820,705  |
| Carline tax                        |                    |                            |  | 15,365   |
| Motor vehicle taxes                |                    |                            |  | 110,980  |
| Penalties and interest on taxes    |                    |                            |  | 5,236  |
| Interest income                    |                    |                            |  | 14,889   |
| County fines and license fees      |                    |                            |  | 36,526   |
| Other income                       |                    |                            |  | 12,971   |
| Unrestricted state revenues        |                    |                            |  | 996,010  |
| Total general receipts             |                    |                            |  | <u>4,012,682</u>   |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

|   |                    |   | Net<br>(Disbursement)<br>Receipt<br>and Changes in<br>Net Position |
|---|--------------------|---|--|
|   | Disburse-<br>ments | Program Receipts<br><u>Charges for<br/>Services</u> | <u>Primary<br/>Governmental</u>                                    |
|   |                    | Operating<br>Grants and<br>Contributions            | Total<br>Governmental<br>Activities                                |
| Change in net position resulting from<br>receipts and disbursements |                    |   | (270,770)  |
| NET POSITION, beginning of year                                     |                    |   | <u>3,575,773</u>   |
| NET POSITION, end of year   |                    |   | <u><u>3,305,003</u></u>  |
| <br>ASSETS  |                    |   |  |
| Cash  |                    |   | 2,580,899  |
| Certificates of deposit   |                    |   | 15,205   |
| Cash at county treasurer  |                    |   | <u>708,899</u>   |
| TOTAL ASSETS  |                    |   | <u><u>3,305,003</u></u>  |
| <br>NET POSITION  |                    |   |  |
| Restricted for:   |                    |   |  |
| Capital projects  |                    |   | 596,571  |
| Debt service  |                    |   | 1,018,531  |
| Nutrition Program   |                    |   | 39,139   |
| Unrestricted  |                    |   | <u>1,650,762</u>   |
| TOTAL NET POSITION  |                    |   | <u><u>3,305,003</u></u>  |

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2022

|  | Major Funds      |                             |                | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|------------------|-----------------------------|----------------|--------------------------------|--------------------------------|
|  | General<br>Fund  | Special<br>Building<br>Fund | Bond<br>Fund   |                                |                                |
| <b>RECEIPTS</b>                        |                  |                             |                |                                |                                |
| Local receipts                         |                  |                             |                |                                |                                |
| Property taxes                         | 2,192,110        | 89,890                      | 538,705        |                                | 2,820,705                      |
| Carline taxes                          | 11,908           | 496                         | 2,961          |                                | 15,365                         |
| Motor vehicle taxes                    | 110,980          |                             |                |                                | 110,980                        |
| Penalties and interest on taxes        | 4,155            | 165                         | 916            |                                | 5,236                          |
| Interest income                        | 6,890            | 4,004                       | 3,995          |                                | 14,889                         |
| Rent and other local<br>revenue        | 2,150            |                             |                |                                | 2,150                          |
| Meal sales                             |                  |                             |                | 7,314                          | 7,314                          |
| Student activities                     |                  |                             |                | 167,484                        | 167,484                        |
| County and ESU sources                 | 36,526           |                             |                |                                | 36,526                         |
| State receipts                         | 1,069,931        | 11,078                      | 66,156         |                                | 1,147,165                      |
| Federal receipts                       | 277,792          |                             |                | 124,403                        | 402,195                        |
| Other                                  | 10,395           |                             |                | 426                            | 10,821                         |
| Total receipts                         | <u>3,722,837</u> | <u>105,633</u>              | <u>612,733</u> | <u>299,627</u>                 | <u>4,740,830</u>               |
| <b>DISBURSEMENTS</b>                   |                  |                             |                |                                |                                |
| Instruction                            | 2,582,467        |                             |                |                                | 2,582,467                      |
| Student support services               | 194,426          |                             |                | 155,664                        | 350,090                        |
| Instructional support                  | 103,316          |                             |                |                                | 103,316                        |
| General administration                 | 287,533          |                             |                |                                | 287,533                        |
| School administration                  | 309,253          |                             |                |                                | 309,253                        |
| Central and business services          | 23,225           |                             |                |                                | 23,225                         |
| Operation and maintenance<br>of plant  | 359,810          |                             |                |                                | 359,810                        |
| Student transportation                 | 114,418          |                             |                |                                | 114,418                        |
| Community service                      | 9,285            |                             |                |                                | 9,285                          |
| Nutrition Program                      |                  |                             |                | 132,531                        | 132,531                        |
| Debt service                           |                  |                             | 597,618        |                                | 597,618                        |
| Capital outlay                         |                  | 142,054                     |                |                                | 142,054                        |
| Total disbursements                    | <u>3,983,733</u> | <u>142,054</u>              | <u>597,618</u> | <u>288,195</u>                 | <u>5,011,600</u>               |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS | (260,896)        | (36,421)                    | 15,115         | 11,432                         | (270,770)                      |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2022

|                                     | Major Funds      |                             |                  |                                | Total<br>Governmental<br>Funds |
|-------------------------------------|------------------|-----------------------------|------------------|--------------------------------|--------------------------------|
|                                     | General<br>Fund  | Special<br>Building<br>Fund | Bond<br>Fund     | Other<br>Governmental<br>Funds |                                |
| OTHER FINANCING SOURCES<br>(USES)   |                  |                             |                  |                                |                                |
| Interfund transfers                 | (20,000)         |                             |                  | 20,000                         |                                |
| NET CHANGE IN FUND BALANCES         | (280,896)        | (36,421)                    | 15,115           | 31,432                         | (270,770)                      |
| FUND BALANCES, beginning<br>of year | <u>1,805,213</u> | <u>632,992</u>              | <u>1,003,416</u> | <u>134,152</u>                 | <u>3,575,773</u>               |
| FUND BALANCES, end of year          | <u>1,524,317</u> | <u>596,571</u>              | <u>1,018,531</u> | <u>165,584</u>                 | <u>3,305,003</u>               |
| ASSETS                              |                  |                             |                  |                                |                                |
| ASSETS                              |                  |                             |                  |                                |                                |
| Cash in bank and on hand            | 972,691          | 574,012                     | 883,817          | 150,379                        | 2,580,899                      |
| Certificates of deposit             |                  |                             |                  | 15,205                         | 15,205                         |
| Cash at county treasurer            | 551,626          | 22,559                      | 134,714          |                                | 708,899                        |
| TOTAL ASSETS                        | <u>1,524,317</u> | <u>596,571</u>              | <u>1,018,531</u> | <u>165,584</u>                 | <u>3,305,003</u>               |
| FUND BALANCES                       |                  |                             |                  |                                |                                |
| FUND BALANCES                       |                  |                             |                  |                                |                                |
| Restricted for:                     |                  |                             |                  |                                |                                |
| Capital projects                    |                  | 596,571                     |                  |                                | 596,571                        |
| Debt service                        |                  |                             | 1,018,531        |                                | 1,018,531                      |
| Nutrition Program                   |                  |                             |                  | 39,139                         | 39,139                         |
| Committed                           |                  |                             |                  |                                |                                |
| Student activities                  |                  |                             |                  | 126,445                        | 126,445                        |
| Assigned                            | 171,929          |                             |                  |                                | 171,929                        |
| Unassigned                          | <u>1,352,388</u> |                             |                  |                                | <u>1,352,388</u>               |
| TOTAL FUND BALANCES                 | <u>1,524,317</u> | <u>596,571</u>              | <u>1,018,531</u> | <u>165,584</u>                 | <u>3,305,003</u>               |

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska (the District).

Reporting Entity

The Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

Government-Wide Statements

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

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

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

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.

Basis of Accounting

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

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (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 GAAP.

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, and long-term liabilities, such as debt and compensated absences, are not reported. Right to use assets and liabilities related to leases are not reported.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Capital Assets

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

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

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.

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting 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 87, Leases, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the modified cash basis of accounting there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

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.

|                         |                         |
|-------------------------|-------------------------|
| Governmental activities | <u>2,596,104</u>        |
| Type of Deposits        |                         |
| Demand deposits         | 2,580,899               |
| Time deposits           | <u>15,205</u>           |
| Total deposits          | <u><u>2,596,104</u></u> |

Maturities of time deposits are as follows:

|          |                      |
|----------|----------------------|
| One year | <u><u>15,205</u></u> |
|----------|----------------------|

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, all of the District's deposits with financial institutions were fully insured, secured through ICS accounts, 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.

Investments

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

As defined by GASB Statement 3, the District had no investments as of August 31, 2022.

NOTE 3. RETIREMENT PLAN

**Plan Description**

The Paxton Consolidated Public Schools No. 6 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

**Plan Description** (Continued)

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

**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, 2020 to June 30, 2021, (and from July 1, 2021 through August 31, 2022). 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, 2022, was \$211,031.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$2,284,987. Total covered payroll was \$2,132,182. 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>.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Public Offerings

On May 19, 2014, the District authorized the issuance of General Obligation Refunding Bonds, Series 2014, in the principal amount of \$7,240,000, with variable interest rates of 0.40% - 3.45%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2014. The bonds will mature on December 15, 2029. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off the Series 2010A Bonds.

On July 11, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,070,000, with variable interest rates of 1.70% - 2.45%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2014. The bonds will mature on December 15, 2029. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,020,000 of the Series 2014 Bond leaving a balance of \$1,410,000 from that bond issue.

The following is a summary of the bond's payable transactions of the District for the year ended August 31, 2022:

|  | Original<br>Issue | Balance<br>August 31,<br>2021 | Issued | Retire-<br>ments | Bonds<br>Outstanding<br>August 31,<br>2022 |
|--|-------------------|-------------------------------|--------|------------------|--|
| General Obligation<br>Refunding Bonds<br>Series 2014 | 7,240,000         | 480,000                       |        | (480,000)        |  |
| General Obligation<br>Refunding Bonds<br>Series 2019 | 4,070,000         | <u>4,025,000</u>              |        | <u>(25,000)</u>  | <u>4,000,000</u>                           |
| Total  |                   | <u>4,505,000</u>              |        | <u>(505,000)</u> | <u>4,000,000</u>                           |

Maturities on the above long-term debt are as follows:

| Fiscal Years<br>Ending | Principal        | Interest       | Total            |
|------------------------|------------------|----------------|------------------|
| 2023                   | 510,000          | 81,885         | 591,885          |
| 2024                   | 525,000          | 72,180         | 597,180          |
| 2025                   | 530,000          | 61,892         | 591,892          |
| 2026                   | 545,000          | 50,870         | 595,870          |
| 2027                   | 555,000          | 38,210         | 593,210          |
| 2028 - 2030            | <u>1,335,000</u> | <u>38,330</u>  | <u>1,373,330</u> |
|                        | <u>4,000,000</u> | <u>343,367</u> | <u>4,343,367</u> |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. COMMITMENTS AND LIABILITIES

The District has entered into an interlocal agreement on interactive television with other districts. Future payments will be determined annually after the consortium develops an operating budget and when the number of participating districts is determined. For the fiscal year ended August 31, 2022, the District disbursed \$23,000.

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 TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

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

General Fund transfers:

|   |               |
|---|---------------|
| School Nutrition Fund to offset increased costs | 10,000        |
| Activities Fund to support student activities   | <u>10,000</u> |
| Total General Fund transfers                    | <u>20,000</u> |

The District made a commitment of \$50,000 General Fund balance (reserves) to facilitate future capital outlay as of the year ended August 31, 2022.

NOTE 8. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2022, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations. The School Nutrition Program was expanded by Department of Health and Human Services (DHHS) to provide free lunches to all students through 2022, and has resulted in significant additional federal resources which covered added costs of the program.

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the Coronavirus pandemic on students.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

GASB Statement 96, *Subscription-based Information Technology Arrangements (SBITAs)*, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for SBITAs. The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements. The District currently has approximately \$35,000 in annual commitments under these types of arrangements and will evaluate term classification prior to implementation. For those meeting the statement's criteria the arrangements including commitments to maturity will be disclosed. (this section would be optional based on auditor's judgement)

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through **November 1, 2021**, the date the financial statements were available to be issued.

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SUPPLEMENTARY INFORMATION

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2022

|  | General<br>Fund  | Depreciation<br>Fund | Reclassifi-<br>cations | Total            |
|--|------------------|----------------------|------------------------|------------------|
| <b>RECEIPTS</b>                        |                  |                      |                        |                  |
| Local sources                          |                  |                      |                        |                  |
| Property taxes                         | 2,192,110        |                      |                        | 2,192,110        |
| Carline tax                            | 11,908           |                      |                        | 11,908           |
| Motor vehicle tax                      | 110,980          |                      |                        | 110,980          |
| Penalties & interest on taxes          | 4,155            |                      |                        | 4,155            |
| Interest income                        | 6,322            | 568                  |                        | 6,890            |
| Rent and other local revenue           | 2,150            |                      |                        | 2,150            |
| County and ESU sources                 | 36,526           |                      |                        | 36,526           |
| State receipts                         | 1,069,931        |                      |                        | 1,069,931        |
| Federal receipts                       | 277,792          |                      |                        | 277,792          |
| Nonrevenue receipts                    | 10,395           |                      |                        | 10,395           |
| Total receipts                         | <u>3,722,269</u> | <u>568</u>           |                        | <u>3,722,837</u> |
| <b>DISBURSEMENTS</b>                   |                  |                      |                        |                  |
| Instruction                            | 2,304,639        |                      | 277,828                | 2,582,467        |
| Student support services               | 194,426          |                      |                        | 194,426          |
| Instructional support                  | 103,316          |                      |                        | 103,316          |
| General administration                 | 287,533          |                      |                        | 287,533          |
| School administration                  | 309,253          |                      |                        | 309,253          |
| Central and business services          | 23,225           |                      |                        | 23,225           |
| Operation and maintenance of plant     | 360,485          | 24,325               | (25,000)               | 359,810          |
| Student transportation                 | 139,418          |                      | (25,000)               | 114,418          |
| Operation of noninstructional services | 9,285            |                      |                        | 9,285            |
| Private and state categorical programs | 7,642            |                      | (7,642)                |                  |
| Federal programs                       | 270,186          |                      | (270,186)              |                  |
| Total disbursements                    | <u>4,009,408</u> | <u>24,325</u>        | <u>(50,000)</u>        | <u>3,983,733</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS    | (287,139)        | (23,757)             | 50,000                 | (260,896)        |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                  |                      |                        |                  |
| Transfers                              | (20,000)         | 50,000               | (50,000)               | (20,000)         |
| RECEIPTS OVER DISBURSEMENTS            | (307,139)        | 26,243               |                        | (280,896)        |
| FUND BALANCE, beginning of year        | <u>1,659,527</u> | <u>145,686</u>       |                        | <u>1,805,213</u> |
| FUND BALANCE, end of year              | <u>1,352,388</u> | <u>171,929</u>       |                        | <u>1,524,317</u> |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2022

|   | Nutrition<br>Fund | Activities<br>Fund | Total          |
|---|-------------------|--------------------|----------------|
| <b>RECEIPTS</b>                           |                   |                    |                |
| Local receipts                            |                   |                    |                |
| Meal sales                                | 7,314             |                    | 7,314          |
| Other                                     | 426               |                    | 426            |
| Student activities                        |                   | 167,484            | 167,484        |
| Federal receipts                          | <u>124,403</u>    |                    | <u>124,403</u> |
| Total receipts                            | <u>132,143</u>    | <u>167,484</u>     | <u>299,627</u> |
| <b>DISBURSEMENTS</b>                      |                   |                    |                |
| Student support services                  |                   | 155,664            | 155,664        |
| Nutrition Program                         | <u>132,531</u>    |                    | <u>132,531</u> |
| Total disbursements                       | <u>132,531</u>    | <u>155,664</u>     | <u>288,195</u> |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS    | (388)             | 11,820             | 11,432         |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b> |                   |                    |                |
| Interfund transfers                       | <u>10,000</u>     | <u>10,000</u>      | <u>20,000</u>  |
| NET CHANGE IN FUND BALANCES               | 9,612             | 21,820             | 31,432         |
| FUND BALANCES, beginning of year          | <u>29,527</u>     | <u>104,625</u>     | <u>134,152</u> |
| FUND BALANCES, end of year                | <u>39,139</u>     | <u>126,445</u>     | <u>165,584</u> |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 YEAR ENDED AUGUST 31, 2022

|                          | Nutrition<br>Fund | Activities<br>Fund | Total          |
|--------------------------|-------------------|--------------------|----------------|
| ASSETS                   |                   |                    |                |
| ASSETS                   |                   |                    |                |
| Cash in bank and on hand | 39,139            | 111,240            | 150,379        |
| Certificates of deposit  | <u>          </u> | <u>15,205</u>      | <u>15,205</u>  |
| TOTAL ASSETS             | <u>39,139</u>     | <u>126,445</u>     | <u>165,584</u> |
| FUND BALANCES            |                   |                    |                |
| FUND BALANCES            |                   |                    |                |
| Restricted for:          |                   |                    |                |
| Nutrition Program        | 39,139            |                    | 39,139         |
| Committed                |                   |                    |                |
| Student activities       | <u>          </u> | <u>126,445</u>     | <u>126,445</u> |
| TOTAL FUND BALANCES      | <u>39,139</u>     | <u>126,445</u>     | <u>165,584</u> |

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|                                       | Original<br>and<br>Final<br>Budget | 2022<br>Actual   | 2021<br>Actual   |
|---------------------------------------|------------------------------------|------------------|------------------|
| FUND BALANCE, beginning of year       |                                    | <u>1,659,527</u> | <u>1,670,582</u> |
| <b>RECEIPTS</b>                       |                                    |                  |                  |
| Local sources                         |                                    |                  |                  |
| 1100 Property taxes                   | 2,400,000                          | 2,192,110        | 2,319,760        |
| 1115 Carline tax                      | 15,000                             | 11,908           | 16,398           |
| 1125 Motor vehicle taxes              | 100,000                            | 110,980          | 109,319          |
| 1140 Penalties & interest on taxes    |                                    | 4,155            |                  |
| 1510 Interest income                  | 8,500                              | 6,322            | 9,230            |
| 1910 Rent and other local revenue     |                                    | 2,150            |                  |
| Total local sources                   | <u>2,523,500</u>                   | <u>2,327,625</u> | <u>2,454,707</u> |
| County and ESU sources                |                                    |                  |                  |
| 2110 Fines and license fees           | 27,500                             | 26,264           | 30,017           |
| 2210 ESU receipts                     | <u>2,000</u>                       | <u>10,262</u>    | <u>3,210</u>     |
| Total county ESU sources              | <u>29,500</u>                      | <u>36,526</u>    | <u>33,227</u>    |
| State sources                         |                                    |                  |                  |
| 3110 State aid                        | 633,777                            | 633,777          | 647,147          |
| 3120 Special education - school age   | 150,000                            | 143,809          | 150,585          |
| 3125 Special education transportation |                                    |                  | 714              |
| 3130 Homestead exemption              |                                    | 17,068           | 15,387           |
| 3131 State tax credit                 |                                    | 242,598          | 242,678          |
| 3132 Personal property tax credits    |                                    |                  | 415              |
| 3134 Public service pp                |                                    |                  | 5,554            |
| 3180 Pro-rate motor vehicle           | 7,000                              | 6,327            | 6,479            |
| 3400 State apportionment              | 20,000                             | 19,006           | 20,620           |
| 3512 Distance learning grant          | 50,000                             | 6,754            | 8,684            |
| 3535 High ability learners grant      | 3,650                              |                  | 4,622            |
| 3599 Other state categorical programs |                                    | 592              | 44,014           |
| Total state sources                   | <u>864,427</u>                     | <u>1,069,931</u> | <u>1,146,899</u> |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|  | Original<br>and<br>Final<br>Budget | 2022<br>Actual   | 2021<br>Actual   |
|--|------------------------------------|------------------|------------------|
| RECEIPTS (Continued)   |                                    |                  |                  |
| Federal sources  |                                    |                  |                  |
| 4310 Title V, Part B, Subpart 1 ESSA - REAP                              |                                    | 26,982           |                  |
| 4505 Title I, Part A Grant   | 40,000                             | 37,138           | 40,916           |
| 4516 IDEA 619 base preschool grant                                       |                                    | 1,024            |                  |
| 4518 IDEA Par B base & enrollment poverty                                | 45,000                             | 41,687           | 45,282           |
| 4708 Medicaid in Public School (MIPS)                                    | 2,500                              | 2,532            | 4,162            |
| 4709 Medicaid Administrative Activities (MAAPS)                          | 2,500                              | 8,059            | 5,694            |
| 4969 Title IV, Part A  |                                    | 10,000           | 10,000           |
| 4996 Elementary & Secondary School Emergency<br>Relief (CARES ESSER I)   |                                    | 31,260           |                  |
| 4997 Elementary & Secondary School Emergency<br>Relief (CRRSA ESSERS II) | 250,760                            | 119,110          |                  |
| Total federal sources  | <u>340,760</u>                     | <u>277,792</u>   | <u>106,054</u>   |
| Nonrevenue sources   |                                    |                  |                  |
| 5300 Sale of property  | 20,000                             | 213              | 22,733           |
| 5690 Other nonrevenue receipts   | 9,200                              | 10,182           | 15,780           |
| Total nonrevenue sources   | <u>29,200</u>                      | <u>10,395</u>    | <u>38,513</u>    |
| Total receipts   | <u>3,787,387</u>                   | <u>3,722,269</u> | <u>3,779,400</u> |
| TOTAL FUNDS AVAILABLE  |                                    | <u>5,381,796</u> | <u>5,449,982</u> |
| DISBURSEMENTS  |                                    |                  |                  |
| Instruction  |                                    |                  |                  |
| 1100 Regular   | 2,136,900                          | 1,957,731        | 1,830,457        |
| 1160 Poverty Program   |                                    | 40,000           | 16,931           |
| 1200 Special education programs  | 350,600                            | 305,958          | 298,298          |
| 1291 SPED instructional programs - ages 3 - 5                            |                                    | 627              | 906              |
| 1292 SPED instructional programs - ages 0 - 2                            |                                    | 323              | 44               |
| Total instruction  | <u>2,487,500</u>                   | <u>2,304,639</u> | <u>2,146,636</u> |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|   | Original<br>and<br>Final<br>Budget | 2022<br>Actual | 2021<br>Actual |
|---|------------------------------------|----------------|----------------|
| DISBURSEMENTS (Continued)                 |                                    |                |                |
| Support services - students               |                                    |                |                |
| 2120                                      | 90,200                             | 84,074         | 79,260         |
| 2141                                      |                                    | 33,968         | 33,115         |
| 2151                                      |                                    | 53,314         | 39,731         |
| 2161                                      |                                    | 17,812         | 16,009         |
| 2171                                      | 121,100                            | 5,258          | 3,701          |
|   | <u>211,300</u>                     | <u>194,426</u> | <u>171,816</u> |
| Support services - instruction            |                                    |                |                |
| 2213                                      |                                    | 2,821          |                |
| 2220                                      | 104,300                            | 100,495        | 93,297         |
|   | <u>104,300</u>                     | <u>103,316</u> | <u>93,297</u>  |
| Support services - general administration |                                    |                |                |
| 2310                                      | 13,150                             | 12,058         | 8,762          |
| 2320                                      | 286,600                            | 273,087        | 263,975        |
| 2330                                      | 5,000                              | 2,388          | 11,493         |
|   | <u>304,750</u>                     | <u>287,533</u> | <u>284,230</u> |
| Support services - school administration  |                                    |                |                |
| 2410                                      | 328,700                            | 309,253        | 310,453        |
| Central services                          |                                    |                |                |
| 2510                                      | 26,500                             | 23,225         | 23,297         |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|   | Original<br>and<br>Final<br>Budget | 2022<br>Actual | 2021<br>Actual |
|---|------------------------------------|----------------|----------------|
| DISBURSEMENTS (Continued)   |                                    |                |                |
| Operation and maintenance of plant  |                                    |                |                |
| 2610 Operation of buildings   | 339,000                            | 279,174        | 295,326        |
| 2620 Maintenance of building  |                                    | 9,655          | 5,448          |
| 2650 Vehicle acquisition  | 75,000                             | 71,656         | 60,000         |
| Total operation and maintenance of plant  | <u>414,000</u>                     | <u>360,485</u> | <u>360,774</u> |
| Student transportation  |                                    |                |                |
| 2710 Regular pupil transportation   | 152,500                            | 92,857         | 76,123         |
| 2712 Student transportation - SPED school age   | 7,050                              |                |                |
| 2730 Vehicle servicing & maintenance - regular<br>education                           |                                    | 46,561         | 30,520         |
| Total student transportation  | <u>159,550</u>                     | <u>139,418</u> | <u>106,643</u> |
| Operation of noninstructional services  |                                    |                |                |
| 3300 Community service  | <u>13,500</u>                      | <u>9,285</u>   |                |
| Private and state categorical programs  |                                    |                |                |
| 3500 State categorical programs   | 30,000                             |                |                |
| 3535 High ability learners  |                                    | 3,095          | 3,649          |
| 3599 Grants   |                                    | 4,547          | 12,234         |
| Total private and state categorical programs  | <u>30,000</u>                      | <u>7,642</u>   | <u>15,883</u>  |
| Federal programs  |                                    |                |                |
|   | 405,700                            |                |                |
| 6200 Title I, Part A, ESSA Improving Basic Programs                                   |                                    | 52,718         | 51,807         |
| 6310 Title II, Part A ESSA  |                                    |                | 2,199          |
| 6406 IDEA preschool (619) base allocation   |                                    | 1,052          |                |
| 6408 IDEA Part B (611) base & enrollment poverty<br>allocation - birth through age 21 |                                    | 16,198         | 41,688         |

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|   | Original<br>and<br>Final<br>Budget | 2022<br>Actual   | 2021<br>Actual   |
|---|------------------------------------|------------------|------------------|
| DISBURSEMENTS (Continued)   |                                    |                  |                  |
| Federal programs (Continued)  |                                    |                  |                  |
| 6421 IDEA Part B (611) ARP  |                                    | 9,266            |                  |
| 6422 IDEA Preschool (619) ARP                                       |                                    | 67               |                  |
| 6969 Title VI, Part A ESSA  |                                    | 10,000           | 10,000           |
| 6992 REAP   |                                    | 46,007           | 926              |
| 6996 Elementary & Secondary School Emergency<br>Relief (ESSERS)     |                                    |                  | 31,482           |
| 6997 Elementary & Secondary School Emergency<br>Relief (ESSERS II)  |                                    |                  | 119,324          |
| 6998 Elementary & Secondary School Emergency<br>Relief (ESSERS III) |                                    | 134,878          |                  |
| Total federal programs  | <u>405,700</u>                     | <u>270,186</u>   | <u>257,426</u>   |
| 8000 Transfers  | 20,000                             | 20,000           | 20,000           |
| Total disbursements   | <u>4,505,800</u>                   | <u>4,029,408</u> | <u>3,790,455</u> |
| FUND BALANCE, end of year   |                                    | <u>1,352,388</u> | <u>1,659,527</u> |
| ANALYSIS OF FUND BALANCE  |                                    |                  |                  |
| Cash in bank  |                                    |                  |                  |
| Checking account  |                                    | 800,762          | 990,914          |
| County treasurers   |                                    | 551,626          | 668,613          |
| TOTAL FUND BALANCES   |                                    | <u>1,352,388</u> | <u>1,659,527</u> |

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|   | Original<br>and<br>Final<br>Budget | 2022<br>Actual | 2021<br>Actual |
|---|------------------------------------|----------------|----------------|
| FUND BALANCE, beginning of year           |                                    | <u>145,686</u> | <u>98,123</u>  |
| RECEIPTS                                  |                                    |                |                |
| Interest                                  |                                    | 568            | 551            |
| Transfer as disbursed in the General Fund | <u>50,000</u>                      | <u>50,000</u>  | <u>50,000</u>  |
| Total receipts                            | <u>50,000</u>                      | <u>50,568</u>  | <u>50,551</u>  |
| TOTAL FUNDS AVAILABLE                     |                                    | <u>196,254</u> | <u>148,674</u> |
| DISBURSEMENTS                             |                                    |                |                |
| Improvements                              | <u>195,655</u>                     | <u>24,325</u>  | <u>2,988</u>   |
| FUND BALANCE, end of year                 |                                    | <u>171,929</u> | <u>145,686</u> |
| ANALYSIS OF FUND BALANCE                  |                                    |                |                |
| Cash in bank                              |                                    |                |                |
| Checking account                          |                                    | <u>171,929</u> | <u>145,686</u> |

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|                                 | Original<br>and<br>Final<br>Budget | 2022<br>Actual | 2021<br>Actual |
|---------------------------------|------------------------------------|----------------|----------------|
| FUND BALANCE, beginning of year |                                    | <u>632,992</u> | <u>541,124</u> |
| RECEIPTS                        |                                    |                |                |
| Property taxes                  | 100,000                            | 89,890         | 98,557         |
| Carline                         |                                    | 496            | 642            |
| Penalties and interest on taxes |                                    | 165            |                |
| Public Power District sales tax |                                    |                | 217            |
| Interest                        |                                    | 4,004          | 4,552          |
| Homestead exemption             |                                    | 709            | 605            |
| State tax credit                |                                    | 10,108         | 9,506          |
| Personal property tax credits   |                                    |                | 9              |
| Pro-rate motor vehicle          |                                    | 261            | 286            |
| Total receipts                  | <u>100,000</u>                     | <u>105,633</u> | <u>114,374</u> |
| TOTAL FUNDS AVAILABLE           |                                    | <u>738,625</u> | <u>655,498</u> |
| DISBURSEMENTS                   |                                    |                |                |
| Purchased services              | 770,531                            |                |                |
| Supplies                        |                                    | <u>142,054</u> | <u>22,506</u>  |
| Total disbursements             | <u>770,531</u>                     | <u>142,054</u> | <u>22,506</u>  |
| FUND BALANCE, end of year       |                                    | <u>596,571</u> | <u>632,992</u> |
| ANALYSIS OF FUND BALANCE        |                                    |                |                |
| Cash in bank                    |                                    |                |                |
| Checking account                |                                    | 574,012        | 607,275        |
| County treasurers               |                                    | <u>22,559</u>  | <u>25,717</u>  |
| TOTAL FUND BALANCE              |                                    | <u>596,571</u> | <u>632,992</u> |

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|                                 | Original<br>and<br>Final<br>Budget | 2022<br>Actual | 2021<br>Actual |
|---------------------------------|------------------------------------|----------------|----------------|
| FUND BALANCE, beginning of year |                                    | <u>29,527</u>  | <u>26,588</u>  |
| <b>RECEIPTS</b>                 |                                    |                |                |
| Sale of lunches                 | 6,500                              | 7,314          | 6,457          |
| State sources                   |                                    |                | 285            |
| Federal sources                 | 110,000                            | 124,403        | 105,287        |
| Other                           |                                    | 426            | 741            |
| Transfers from the General Fund |                                    | <u>10,000</u>  | <u>10,000</u>  |
| Total receipts                  | <u>116,500</u>                     | <u>142,143</u> | <u>122,770</u> |
| <b>TOTAL FUNDS AVAILABLE</b>    |                                    | <u>171,670</u> | <u>149,358</u> |
| <b>DISBURSEMENTS</b>            |                                    |                |                |
| Salaries and benefits           | 70,000                             | 62,904         | 61,842         |
| Health insurance                |                                    | 320            | 288            |
| Social security                 | 6,500                              | 4,761          | 4,679          |
| Retirement                      | 6,500                              | 6,017          | 5,636          |
| Food                            | 60,302                             | 57,135         | 46,636         |
| Other                           | <u>2,500</u>                       | <u>1,394</u>   | <u>750</u>     |
| Total disbursements             | <u>145,802</u>                     | <u>132,531</u> | <u>119,831</u> |
| FUND BALANCE, end of year       |                                    | <u>39,139</u>  | <u>29,527</u>  |
| <b>ANALYSIS OF FUND BALANCE</b> |                                    |                |                |
| Cash in bank                    |                                    |                |                |
| Checking account                |                                    | <u>39,139</u>  | <u>29,527</u>  |

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|                                 | Original<br>and<br>Final<br>Budget | 2022<br>Actual   | 2021<br>Actual   |
|---------------------------------|------------------------------------|------------------|------------------|
| FUND BALANCE, beginning of year |                                    | <u>1,003,416</u> | <u>987,212</u>   |
| RECEIPTS                        |                                    |                  |                  |
| Property taxes                  | 596,867                            | 538,705          | 540,576          |
| Carline tax                     |                                    | 2,961            | 3,851            |
| Penalties and interest on taxes |                                    | 916              |                  |
| Public Power District sales tax |                                    |                  | 1,304            |
| Interest                        |                                    | 3,995            | 5,728            |
| State tax credit                |                                    | 60,324           | 57,303           |
| Pro-rate motor vehicle          |                                    | 1,559            | 1,496            |
| Homestead exemption             |                                    | 4,273            | 3,627            |
| Total receipts                  | <u>596,867</u>                     | <u>612,733</u>   | <u>613,885</u>   |
| TOTAL FUNDS AVAILABLE           |                                    | <u>1,616,149</u> | <u>1,601,097</u> |
| DISBURSEMENTS                   |                                    |                  |                  |
| Bond principal payment          | 596,867                            | 505,000          | 495,000          |
| Interest expense                |                                    | 91,868           | 101,581          |
| Bank fees                       |                                    | 750              | 1,100            |
| Other                           | 1,004,216                          |                  |                  |
| Total disbursements             | <u>1,601,083</u>                   | <u>597,618</u>   | <u>597,681</u>   |
| FUND BALANCE, end of year       |                                    | <u>1,018,531</u> | <u>1,003,416</u> |
| ANALYSIS OF FUND BALANCE        |                                    |                  |                  |
| Cash in bank                    |                                    |                  |                  |
| Checking account                |                                    | 883,817          | 843,926          |
| County treasurers               |                                    | 134,714          | 159,490          |
| TOTAL FUND BALANCE              |                                    | <u>1,018,531</u> | <u>1,003,416</u> |

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
 PAXTON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

|                                 | Original<br>and<br>Final<br>Budget | 2022<br>Actual | 2021<br>Actual |
|---------------------------------|------------------------------------|----------------|----------------|
| FUND BALANCE, beginning of year |                                    | <u>104,625</u> | <u>94,878</u>  |
| <b>RECEIPTS</b>                 |                                    |                |                |
| Local receipts                  |                                    |                |                |
| Activity receipts               | 115,000                            | 167,484        | 120,536        |
| Nonrevenue receipts             |                                    |                |                |
| Transfers from the General Fund | <u>10,000</u>                      | <u>10,000</u>  | <u>10,000</u>  |
| Total receipts                  | <u>125,000</u>                     | <u>177,484</u> | <u>130,536</u> |
| TOTAL FUNDS AVAILABLE           |                                    | <u>282,109</u> | <u>225,414</u> |
| <b>DISBURSEMENTS</b>            |                                    |                |                |
| Support services - pupils       |                                    |                |                |
| Supplies and materials          | <u>226,978</u>                     | <u>155,664</u> | <u>120,789</u> |
| FUND BALANCE, end of year       |                                    | <u>126,445</u> | <u>104,625</u> |
| <b>ANALYSIS OF FUND BALANCE</b> |                                    |                |                |
| Cash in bank                    |                                    |                |                |
| Checking account                |                                    | 111,240        | 89,420         |
| Certificates of deposit         |                                    | <u>15,205</u>  | <u>15,205</u>  |
| TOTAL FUND BALANCE              |                                    | <u>126,445</u> | <u>104,625</u> |

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
NOTE TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the 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:

General Fund to the Depreciation Fund for future capital outlay of \$50,000.

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 over disbursements - financial reporting basis |                  |
| General Fund  | (280,896)        |
| Receipts over disbursements - budgetary basis           |                  |
| General Fund  | (307,139)        |
| Depreciation Fund                                       | 26,243           |
|   | <u>(280,896)</u> |



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

To the Board of Education  
Paxton Consolidated Public Schools District No. 6  
Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements, and have issued our report thereon dated **November 1, 2021**.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, 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 over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. 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 certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies which we have listed as items 2022-001 and 2022-002.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Paxton Consolidated Public Schools District No. 6, Paxton, 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### Purpose of this Report

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

---

North Platte, Nebraska  
November 1, 2021

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2022

2022-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

One person handles all facets of the accounting function.

Potential Effect

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

Recommendations

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

District's Response

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

2022-002 FINANCIAL REPORTING PROCESSES

Criteria

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2022

2022-002 FINANCIAL REPORTING PROCESSES (Continued)

Condition

The District has limited controls over the year end financial reporting processes, including controls over procedures used to initiate, authorize, record and process journal entries to the unadjusted cash basis information necessary to prepare the financial statements. In addition, the District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements.

Cause

Financial statements prepared by the District do not have disclosures included.

Potential Effect

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

Recommendations

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

District's Response

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2022

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2021-001 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2022-001.

2021-002 FINANCIAL REPORTING PROCESSES

There were no changes in the year end reporting process. See current year finding 2022-002.

Preliminary Draft For Internal Use Only!



**Engineered Controls Inc.**  
1101 Saunders Ave.  
Lincoln, NE 68521  
Phone 402-434-2110  
Fax 402-434-2111

November 9, 2022

**To:** Del Dack/Paxton Consolidated Schools

**From:** Todd Schmidt

**Project:** Replace I/O controllers with new DDC Controllers and new N4 Jace

**Quoted by** Todd Schmidt

## ***Q20L-896 R2***

### **The following items are included in our base proposal.**

- To furnish and install new Honeywell Spyder Controllers to replace I/O Controllers.
- To furnish and install new Honeywell N4 Jace to replace existing AX Jace
- All installation and wiring for new controllers
- To furnish and install all required software, graphics, and customer training.
- Includes project management, hardware engineering, installation, programming, and checkout.

**Our cost for the above work shall be ..... \$17,650.00 Total**

### **Exclusions from our Base Proposal:**

Overtime work.

Internet connection.

Sales Tax.

Price valid for 30 days

Approval \_\_\_\_\_

Date \_\_\_\_\_

PO# \_\_\_\_\_

## Board Report - November 2022

Happy Fall or more like Happy Winter. Brrrrrrrrrr! I hope you were ready for this change in weather. I for one, was not!

The NASB School Board Conference is this coming week in Omaha. I am glad that some of you are able to attend and I am hopeful it is a good conference and worth your time. It usually is, so I am looking forward to attending with you.

The Safety committee met recently and we discussed having a couple of drills yet this semester. We are planning to practice our evacuation drill on Tuesday, to show students where they should go if we must evacuate. We have quite a few new students so this is important for them to know and the drill usually takes less than an hour. Of course, weather permitting.

Mrs. McAbee will be attending a training on Monday in Scottsbluff on school safety and reunification. This is a training meeting so Mrs. McAbee will be able to train our staff and students in these safety protocols. Keith County Deputy Meshya is also attending this training. Meshya is on our safety team.

Thank you committees for meeting when needed. The Finance and Personnel committee has met with teachers to begin negotiations and the Building and Grounds committee will meet after the break to discuss new multi-purpose room numbers.

The One-Act trailer is here and in use. Michael went to Blue Rapids KS to pick it up for us. Thank you Michael. I will set up an appointment to get the graphics on the trailer.

I probably should have started my letter with this, but we have a new bus driver. Chris Markussen completed all the requirements to get his license and is currently driving the Roscoe route. Chris also plans to drive activities. The new licensing requirements took a little over two months to complete. We are very happy to have Chris join our team.

We continue to get option enrollment request for this school year. These have just been verbal inquiries at this time. I am always hesitant to approve during this time of year, so I have been advising them to apply for next year.

I will save the rest for Monday evening. We have a great agenda for Monday with a lot of student recognition, student programs and a Math teacher! :)

See you Monday! Del

November 2022  
Elementary Principal  
Submitted By: Melissa States



**HAPPY THANKSGIVING MONTH!!**

I am so very thankful for students that I adore, teachers that give everything they've got every day, and the wonderful school environment that we are able to provide for our students. Thank you to all of YOU for the opportunity to do that!

**Enrollment:**

We enrolled 1 new fifth grader, since my last report, bringing our total PK-5 enrollment to 94 tiger cubs!

**Professional Development:**

Mrs. Thompson, Mrs. Brott, and myself attended a school improvement workshop in North Platte on October 19. Representatives from the NDE office of accreditation presented information about the school improvement process, a new data collection template the department has developed, and also provided guided work time for district teams to work on preparing for their next school improvement monitoring visit.

We spent our work time updating our School Improvement Google Site, and creating agendas for our STEPS Committee meeting on October 26 and our staff inservice on November 28.

**K-5 Reveal Math Implementation**

Lane Swedeberg, from ESU 16 spent a full day in our building this month getting better acquainted with our math teachers at all levels, and observing their classes. Lane is the math and science consultant at ESU 16 and he is truly a "math wizard". I have asked Lane to come to visit once monthly to help support our implementation of Reveal Math in grades K-8, and also to support Mrs. Dickmader and Mr. Larson as new math teachers.

**K-5 Family STEM Night**

Our first family night of the year was held on Thursday, October 27 from 6:30-8:00pm, and was very well attended. Families had a great time participating in STEM challenges such as spaghetti/marshmallow towers, Sphero golf, and wiggle bots. We are looking forward to another family night in March. Our childcare room was BURSTING with little ones that night which means we have many, many little tigers on the horizon for years to come. ☺

**Veteran's Day Program**

Please join us for the Veteran's Day Program on Friday, November 11, at 10:00am. Students in grades 3-5 will perform a musical selection, as will our high school choir.

**Elementary FALL Program:**

Due to some scheduling difficulties, Mrs. Peters and I decided to have a Fall concert for the elementary students this year, as opposed to a Winter concert. The elementary Fall program, for students in grades PK-5 will be on November 15, at 6:30pm, in the east gym.

Mrs. McAbee  
Principal Report  
Nov. 10, 2022

## **Activities**

**Play Production:** 25 actors/actresses and 18 crew members presented *West of Pecos* Thursday at Night of One Acts. The play is directed by Tania Fox along with her assistants Linda Drews, Jordan Gartner, Matt Fox, Hayley Hebblethwaite, and Tatum Florom. Students will be performing in North Platte at the One Act Festival on Saturday, Nov. 12th at 11:30 p.m. MT and at the RPAC contest in Bartley on Saturday, Nov. 19th at 9:00 a.m. MT. Districts will be held in Ogallala on Saturday, Dec. 3rd at 1:30 p.m. followed by State One Acts in Norfolk on Dec. 7th.

**Music:** Congratulations to Miles Rogge for being accepted into the 2022 NMEA All-State Choir that will be performing at the Lied Center in Lincoln on Friday, Nov. 18th. Mrs. Peters and Miles will be attending the convention together. Congratulations to the elementary students and high school choir for their performance at the Veterans Day program on Nov. 11th. 6-12 students will be performing at their winter concert on Tuesday, Dec. 12th at 6:30 p.m.

**First Quarter Recognition:** The A Honor Roll (93%-100%) included 4 students in 6th Grade, 8 students in 7th Grade, 9 students in 8th Grade, 10 students in 9th Grade, 12 students in 10th Grade, 7 students in 11th Grade and 4 students in 12th Grade. The B Honor Roll (85%-92%) included 7 students in 6th Grade, 4 students in 7th Grade, 3 students in 8th Grade, 5 students in 9th Grade, 7 students in 10th Grade, 9 students in 11th Grade and 3 students in 12th Grade. This totals 88 students! That is 88 out of 116 students or 75% of our students earning academic achievement!

**Staff Inservice:** Monday, November 28th, staff will be working towards our external visit that is scheduled for February. Elementary staff will also be attending a Stemsscopes virtual training and all staff will be trained on the new EZ Substitute Management System.

**Teacher Evaluations:** All teacher evaluations for the fall will be completed by the end of next week. I have observed great learning strategies and techniques in the classrooms.

**FFA:** Four students from Agribusiness attended the fall calf sale in Ogallala on Oct. 20th to purchase their calves for their classes. Students will be managing the finances of the Paxton Feeders Project and in order to do this they went through the experience of purchasing cattle. Students also learned about the auction method of marketing and other marketing techniques. Once the calves are in our possession, students will manage the day to day finances of a small scale feedlot.

Mr. Turner and Mr. White also drove the buses around on Nov. 1st so the FFA students could deliver Harvest bags to the local farmers.

The annual FFA lock-in was held on Friday, Nov. 11th from 6-11 p.m. FFA officers plan activities for the evening, including practicing their public speaking skills along with other leadership activities.

Upcoming events include FFA students presenting their speeches to the public on Tuesday, Nov. 29th at 6:30 p.m. and the District LDE contest in Thedford on Dec. 14th.

**FPS & Science Olympiad:** These two groups continue to meet and practice for upcoming competitions.

**Evacuation Drill:** We are preparing for an evacuation drill on Tuesday, Nov. 15th at 1:00 p.m.