

Board of Education Regular Meeting  
Monday, December 12, 2022 5:00 PM

School Media Center  
P.O. Box 368  
Paxton, NE 69155-0368

## **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 \$342,398.68  
Checks #32438 to #32496
  - 4.4. Approve transfer of \$342,398.68 from MMDA checking to general fund checking.  
Checks #32438 to #32496
  - 4.5. Activity Fund Report
  - 4.6. Reading and approval of the Lunch fund bills in the amount of \$12,778.59  
Checks #8342 to #8350
5. Information Item
  - 5.1. Board Member Workshops
6. Action Item
  - 6.1. Discuss, consider and take action on Acceptance of the Audit
  - 6.2. Discuss, consider and take action on the Superintendent Evaluation
  - 6.3. Discuss, consider and take action on the Resignation of Staff.
  - 6.4. 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

P.O. Box 368  
308 North Elm Street  
Paxton, NE 69155-0368



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## **PAXTON CONSOLIDATED SCHOOLS** **REGULAR MEETING** **November 14, 2022**

The regular meeting of the Paxton Consolidated Schools Board of Education was called to order by President Cory Holm at 6:00 p.m. Roll Call – Present: Cory Holm, Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin. Absent: Brittany Hardin. Also present for the meeting were Superintendent Del Dack, Principal Melissa States 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 November 9, 2022, The Disabilities Education Act. President Holm recognized visitors, no public comments were received.

**CONSENT AGENDA:** Moved by Michael Holzfaster and seconded by Doug Wasserman to approve the consent of agenda as presented. Approve the October 10, 2022 Regular Board minutes. Approve General Fund checks #32383 to #32437 in the amount of \$358,765.51 and transfer this same amount from MMDA checking to General Fund checking. Approve Activity Fund report. Approve Building Fund check #1687 in the amount of \$15,525.00. Approve Deprecation Fund check #1127 in the amount of \$15,525.00. Approve Bond Fund check #1044 in the amount of \$553,301.25. Approve Lunch Fund checks #8331 to #8341 in the amount of \$15,218.94. Approve request for graduate credits for Jordan Cullers. Voting: Aye – Cory Holm, Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin. Nay – none. Absent – Brittany Hardin. Motion carried. Leah Fote and Doug Wasserman reviewed the bills for November.

**INFORMATION ITEMS:** Mr. Jorgensen recognized the following students for being nominated by their coach and high school principal for outstanding classroom performance and significant contributions to their NSAA activities. The NCPA Academic All-State award is a prestigious award only given to two students per activity per school. Play Production - Jayden Gartner & Jacob Holzfaster, Cross Country - Ainsley McConnell, Volleyball - Audrey Holm & Jacelyn Jorgensen, Football - Tanner Hebblethwaite & Noah Coppersmith. Mr. White and students gave a presentation on the Tiger Fabrication Program and the upcoming activities. The Ag Business class created a business plan for the Tiger Fabrication program. Superintendent Dack reviewed the 2021-2022 Audit report.

**ACTION ITEMS:** Moved by Jeremy Spurgin and seconded by Leah Fote to recognize and congratulate the 2022 Cross Country State Qualifier Ainsley McConnell and Rylin Johns and Coaches Lindsey Jorgensen and Tyler Cassell. Voting: Aye – Cory Holm, Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin. Nay – none. Absent – Brittany Hardin. Motion carried.

Moved by Michael Holzfaster and seconded by Leah Fote to approve the contract of a HS Math teacher agreement for Noah Larson for the second semester of the 2022-2023 school year. Voting: Aye – Michael Holzfaster, Doug Wasserman, Leah Fote, Jeremy Spurgin, Cory Holm. Nay – none. Absent – Brittany Hardin. Motion carried.

Discussion on updating the I/O controllers with new DDC Controllers and new N4 Jace for the District HVAC System. Moved by Doug Wasserman and seconded by Leah Fote to approve the purchase from Engineered Controls, Inc. to update the HVAC System in the amount of \$17,650.00. Voting: Aye – Doug Wasserman, Leah Fote, Jeremy Spurgin, Cory Holm, Michael Holzfaster. Nay – none. Absent – Brittany Hardin. Motion carried.

No resignations at this time. No action taken.

Moved by Cory Holm and seconded by Jeremy Spurgin to approve the absence of Brittany Hardin from the meeting. Voting: Aye – Jeremy Spurgin, Cory Holm, Michael Holzfaster, Doug Wasserman, Leah Fote. Nay – none. Absent – Brittany Hardin. Motion carried.

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

**MEETINGS:** The next regular board meeting will be Monday, December 12, 2022 at 5:00 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 7:33 p.m.



Olene Beck  
Secretary

**PAXTON CONSOLIDATED  
SCHOOLS**

**REGULAR BOARD  
MEETING**

**DECEMBER 12, 2022**

**PAXTON CONSOLIDATED SCHOOLS  
TOTAL CASH**

**November 2022**

<b>ACTIVITY FUND (Certificate of Deposit)</b>	<b>\$15,204.52</b>
<b>ACTIVITY FUND (Checking Account)</b>	<b>\$98,677.23</b>
<b>BOND FUND</b>	<b>\$501,587.84</b>
<b>BUILDING FUND</b>	<b>\$588,055.48</b>
<b>DEPRECIATION FUND</b>	<b>\$156,751.21</b>
<b>DISTRICT #6 GENERAL FUND</b>	<b>\$331,303.42</b>
<b>HOT LUNCH FUND</b>	<b>\$20,140.27</b>
<b>POSTAGE ACCOUNT</b>	<b>\$1,972.44</b>
<b>REVOLVING BUSINESS FUND</b>	<b>\$18,382.69</b>
<b>ENDING BALANCE 11/30/2022:</b>	<b><u><u>\$1,732,075.10</u></u></b>

**RECEIPTS**                      **November 2022**

	<b>Beginning Balance: 11/01/2022:</b>	<b>\$547,791.02</b>
ESU #16: Subpay IIA, CIP Oct '22		\$240.00
Keith County Taxes		\$36,733.52
Lincoln County Taxes		\$27.01
Perkins County Taxes		\$599.76
SRSA Reap Grant		\$22,477.00
State of Nebraska - Distance Ed Incentive 3512		\$0.00
State of Nebraska - High Ability Learning Grant 3535		\$2,342.00
State of Nebraska - High Ability Learning Grant 3535 Matching		\$1,235.00
State of Nebraska: State Aid 3110		\$61,628.00
Western Nebraska Bank: Interest		\$628.79
	<b>November 2022 RECEIPT TOTAL</b>	<b>\$125,911.08</b>
	<b>SUB TOTALS</b>	<b>\$673,702.10</b>
	Disbursements December 2022	-\$342,398.68
	<b>ENDING BALANCE:</b>	<b>\$331,303.42</b>

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

**BUILDING FUND #1**

	<b>Beginning Balance: 11/01/2022</b>	<b>\$586,451.01</b>
Receipts		\$1,110.16
Interest		\$494.31
	<b>Ending Balance: 11/30/2022</b>	<b>\$588,055.48</b>
Expenditures (December 2022)		\$0.00
	<b>Ending Balance:</b>	<b>\$588,055.48</b>

**BOND FUND**

	<b>Beginning Balance: 11/01/2022</b>	<b>\$490,417.17</b>
Receipts		\$10,442.66
Interest		\$728.01
	<b>Ending Balance: 11/30/2022</b>	<b>\$501,587.84</b>
Expenditures (December 2022)		\$0.00
	<b>Ending Balance:</b>	<b>\$501,587.84</b>

**ACTIVITY FUND**

	<b>Beginning Balance: 11/01/2022</b>		<b>Checking &amp; CD</b>	<b>\$124,251.04</b>
Receipts				\$25,543.41
General Fund Transfer				\$0.00
Expenditures (November 2022)				-\$35,926.91
Interest				\$14.21
	<b>Ending Balance: 11/30/2022</b>			<b>\$113,881.75</b>

**HOT LUNCH FUND**

	<b>Beginning Balance: 11/01/2022</b>	<b>\$22,538.38</b>
Receipts - Daily		\$3,872.89
State of Nebraska		\$8,958.43
Revtrak collection fee		\$24.83
Revtrak Service Fee (November 2022)		-\$35.32
Expenditures (November 2022)		-\$15,218.94
	<b>Ending Balance: 11/30/2022</b>	<b>\$20,140.27</b>

**REVOLVING BUSINESS ACCOUNT**

	<b>Beginning Balance: 11/01/2022</b>	<b>\$17,909.57</b>
Receipts		\$42,036.01
Interest		-\$41,562.89
	<b>Ending Balance: 11/30/2022</b>	<b>\$18,382.69</b>

**DEPRECIATION FUND**

	<b>11/1/2022</b>	<b>\$156,626.93</b>
Receipts - District #6:		\$0.00
Interest:		\$124.28
	<b>11/30/2022</b>	<b>\$156,751.21</b>
Expenditures: December 2022		\$0.00
	<b>Ending Balance:</b>	<b>\$156,751.21</b>

**POSTAGE ACCOUNT**

	<b>11/1/2022</b>	<b>\$2,226.32</b>
Receipts:		\$0.00
Expenditures:		-\$253.88
	<b>11/30/2022</b>	<b>\$1,972.44</b>

**REVOLVING BUSINESS**

<b>November 2022</b>		<b><u>BEGINNING BALANCE: 11/01/2022</u></b>	<b>\$17,909.57</b>
	<b>REVENUE</b>	Retirement	\$35,864.42
		403B	\$1,550.00
		ASI: Dependant Care	\$350.00
		Payroll Reimbursements	\$1,485.69
		Unreimbursed Medical	\$437.50
		457b	\$100.00
		Insurance - Wasserman (Reimbursed)	\$1,387.93
		#2361 - #2364 Reimbursed	\$860.47
		<b>TOTAL RECEIPTS: November 2022</b>	<b>\$42,036.01</b>
		<b>SUB-TOTAL</b>	<b>\$59,945.58</b>
	<b>EXPENDITURES</b>	<b>CHECK #</b>	
		403 B	-\$1,550.00
		457b	-\$100.00
		ASI Fees	-\$50.00
		ASI Dependant Care	-\$200.00
		ASI Health Care	-\$147.64
		Retirement	-\$35,864.42
		#2376 Payroll Advance (Deposited in October 2022)	-\$835.00
		#2377 Student Activity (NP One Act Festival)	-\$420.00
		#2378 Reese Mechanical (No hot air, Invoice 12121)	-\$660.00
		#2379 Holiday Inn Kearney (Inv 91396)	-\$219.90
		#2380 Ogallala Community Hospital (Bus Screens - two)	-\$80.00
		#2381 Blue Cross Blue Shield (Wasserman)	-\$1,387.93
		#2382 Marlee Gleason (Run Club Grant, Iron on)	-\$48.00
		<b>TOTAL EXPENDITURES: November 2022</b>	<b>-\$41,562.89</b>
		<b>ENDING BALANCE 11/30/2022:</b>	<b><u>\$18,382.69</u></b>

**MMDA BUILDING**

<b>Beginning Balance</b>	<b>\$586,451.01</b>
Keith County	\$1,110.13
Lincoln County	\$0.03
Perkins County	\$0.00
Promontory (WNB) Interest	\$494.31
<b>TOTAL RECEIPTS: BUILDING FUND</b>	<b>\$1,604.47</b>
<b>ENDING BALANCE 11/30/2022:</b>	<b><u>\$588,055.48</u></b>
December 2022 Expenditures	
<b>BALANCE:</b>	<b><u>\$588,055.48</u></b>

**BOND FUND**

<b>Beginning Balance</b>	<b>\$490,417.17</b>
Keith Cty.	\$10,442.48
Lincoln Cty.	\$0.18
Perkins Cty. (Perkins sends to Keith County)	\$0.00
Promontory (WNB) Interest	\$728.01
<b>TOTAL RECEIPTS: BOND FUND</b>	<b>\$11,170.67</b>
<b>ENDING BALANCE 11/30/2022:</b>	<b><u>\$501,587.84</u></b>
December 2022 Expenditures	
<b>BALANCE:</b>	<b><u>\$501,587.84</u></b>

NOVEMBER 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	26,151.06	675,502.27	27.02	1,824,497.73
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	8,601.08	21,455.86	20.43	83,544.14
01 1140	Interest on Taxes	0.00	492.67	1,086.54	0.00	(1,086.54)
01 1510	Interest On Investments	6,000.00	628.79	1,835.99	30.60	4,164.01
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	35,873.60	701,851.32	17.29	3,357,225.68
01 2110	Fines And License Fees	27,500.00	2,114.75	8,797.83	31.99	18,702.17
01 2130	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01 2210	ESU Reciepts	1,500.00	240.00	392.50	26.17	1,107.50
Subtotal: 2000		29,000.00	2,354.75	9,190.33	31.69	19,809.67
01 3110	State Aid	616,497.00	61,628.00	185,100.00	30.02	431,397.00
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	0.73	819.41	11.71	6,180.59
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	3,577.00	3,577.00	98.00	73.00
01 3599	Grants	0.00	0.00	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	65,205.73	208,203.05	26.24	585,293.95
01 4310	REAP Grant	25,000.00	22,477.00	22,477.00	89.91	2,523.00
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	0.00	1,051.88	42.08	1,448.12
01 4709	Medicaid Admin Claim Reimb.	8,000.00	0.00	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	22,477.00	25,466.09	9.28	249,033.91
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	125,911.08	944,710.79	18.23	4,236,563.21

**Cash Receipt Listing - Summary**  
NOVEMBER 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	11/30/2022	Perkins County Treasurer	2148	599.76
	STATEOFNEB State of Nebraska	11/23/2022	HAL Grant	2149	3,577.00
		11/17/2022	REAP Grant	2150	22,477.00
	ESU16 Educational Service Unit #16	11/24/2022	Subpay IIA - CPI Oct '22	2151	240.00
	LINCOLN Lincoln County	11/18/2022	Lincoln County Treasurer	2152	27.01
	STATEOFNEB State of Nebraska	11/30/2022	State Aid	2153	61,628.00
	KEITH Keith County	11/30/2022	Keith County Treasurer	2154	36,733.52
	WNB Western Nebraska Bank	11/30/2022	November Interest	2155	628.79
				Report Total:	<u>125,911.08</u>

Receipt Number:	Description:	Perkins County Treasurer	Received From:	PERKINS Perkins County	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/30/2022	Receipt Key:	2148	Amount:	599.76
01 1125	Perkins County: MV Tax 2021				01 1125	Perkins County: MV Tax 2021	599.76	01 103						
Receipt Number:	Description:	HAL Grant	Received From:	STATEOFNEB State of Nebraska	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/23/2022	Receipt Key:	2149	Amount:	3,577.00
01 3535	HAL Grant				01 3535	HAL Grant	3,577.00	01 103						
Receipt Number:	Description:	REAP Grant	Received From:	ESU16 Educational Service Unit #16	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/17/2022	Receipt Key:	2150	Amount:	22,477.00
01 4310	REAP Grant				01 4310	REAP Grant	22,477.00	01 103						
Receipt Number:	Description:	Subpay IIA - CPI Oct '22	Received From:	LINCOLN Lincoln County	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/18/2022	Receipt Key:	2152	Amount:	27.01
01 2210	Subpay IIA - CPI Oct '22				01 2210	Subpay IIA - CPI Oct '22	240.00	01 103						
Receipt Number:	Description:	State Aid	Received From:	WNB Western Nebraska Bank	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/30/2022	Receipt Key:	2155	Amount:	628.79
01 3110	State Aid				01 3110	State Aid	61,628.00	01 103						
Receipt Number:	Description:	Motor Vehicle Tax	Received From:	KEITH Keith County	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/30/2022	Receipt Key:	2154	Amount:	36,733.52
01 1125	Motor Vehicle Tax				01 1125	Motor Vehicle Tax	8,001.32	01 103						
01 1140	Interest on taxes				01 1140	Interest on taxes	492.67	01 103						
01 1100	RE & PP Tax				01 1100	RE & PP Tax	(269.13)	01 103						
Receipt Number:	Description:	November Interest	Received From:	WNB Western Nebraska Bank	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	11/30/2022	Receipt Key:	2155	Amount:	628.79
01 1510	November Interest				01 1510	November Interest	628.79	01 103						

Summary Totals	Account Type	Cash Accounts	Receivable Accounts
Subtotal Revenue	01 103	125,911.08	
Subtotal Expense			125,911.08
Total:		125,911.08	125,911.08

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	144,723.26	365,276.74	28.38
01 1100 111 002	Regular Salaries - Teachers ELE	475,000.00	40,059.78	160,002.50	314,997.50	33.68
01 1100 112 001	Regular Salaries - Paras. - HS	25,000.00	12,221.09	21,122.16	3,877.84	84.49
01 1100 112 002	Regular Salaries - Paras ELE	25,000.00	1,183.55	3,408.06	21,591.94	13.63
01 1100 113 001	Regular Salaries Subs- HS	35,000.00	4,716.97	10,838.81	24,161.19	30.97
01 1100 113 002	Regular Salaries -Subs ELE	25,000.00	1,653.81	3,189.58	21,810.42	12.76
01 1100 114 001	Regular Salaries Tech Staff- HS	37,500.00	3,631.50	14,688.00	22,812.00	39.17
01 1100 114 002	Regular Salaries -Tech Staff ELE	37,500.00	3,631.50	14,688.00	22,812.00	39.17
01 1100 150 001	Additional compensation - Non Instruc.	46,000.00	9,852.95	22,947.65	23,052.35	49.89
01 1100 151 001	Additional compensation - Teachers	100,000.00	8,618.79	35,932.87	64,067.13	35.93
01 1100 210 001	Health Insur - Non Instructional -HS	300.00	21.47	120.02	179.98	40.01
01 1100 211 001	Health Insurance/DIS- HS	233,000.00	15,706.86	62,785.70	170,214.30	26.95
01 1100 211 002	Health Insurance/DIS- ELE	170,000.00	11,747.14	47,263.33	122,736.67	27.80
01 1100 212 001	Para Dis.- HS	200.00	69.93	122.08	77.92	61.04
01 1100 212 002	Para Dis.- ELE	100.00	6.18	32.64	67.36	32.64
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	753.44	1,748.97	1,851.03	48.58
01 1100 221 001	Teacher Social Security- HS	48,000.00	3,519.24	14,065.82	33,934.18	29.30
01 1100 221 002	Teacher Social Security- ELE	38,000.00	3,098.69	12,376.81	25,623.19	32.57
01 1100 222 001	Para Social Security- HS	2,200.00	925.46	1,605.42	594.58	72.97
01 1100 222 002	Para Social Security- ELE	1,200.00	89.21	256.66	943.34	21.39
01 1100 223 001	Sub Teacher Social Security- HS	2,800.00	360.82	828.11	1,971.89	29.58
01 1100 223 002	Sub Teacher Social Security- ELE	2,000.00	126.52	243.81	1,756.19	12.19
01 1100 224 001	Tech Staff Social Security- HS	3,000.00	277.82	1,123.67	1,876.33	37.46
01 1100 224 002	Tech Social Security- ELE	3,000.00	277.80	1,123.60	1,876.40	37.45
01 1100 230 001	Retirement - Non Instructional - HS	4,600.00	232.94	829.42	3,770.58	18.03
01 1100 231 001	Retirement - Teachers - HS	40,000.00	3,307.98	13,161.63	26,838.37	32.90
01 1100 231 002	Retirement - Teachers - ELE	38,000.00	2,913.06	11,634.72	26,365.28	30.62
01 1100 232 001	Para Retirement - HS	3,000.00	906.52	1,567.29	1,432.71	52.24
01 1100 232 002	Para Retirement - ELE	1,200.00	87.86	253.00	947.00	21.08
01 1100 233 001	Subs Retirement - HS	500.00	33.79	117.03	382.97	23.41
01 1100 233 002	Subs Retirement - ELE	200.00	15.05	57.01	142.99	28.51
01 1100 234 001	Tech - Retirement - HS	3,750.00	269.59	1,090.38	2,659.62	29.08
01 1100 234 002	Tech - Retirement - ELE	3,750.00	269.58	1,090.35	2,659.65	29.08
01 1100 237 001	Increased Retirement Contribution Rate	14,000.00	1,511.66	5,297.73	8,702.27	37.84
01 1100 237 002	Increased Retirement Contribution Rate	14,000.00	1,086.25	4,309.52	9,690.48	30.78
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	1,425.65	5,984.61	16,015.39	27.20
01 1100 610 002	Supplies & Registrations - ELE	22,000.00	1,902.94	6,535.11	15,464.89	29.71
01 1100 610 001 411	Facs	2,500.00	191.40	725.91	1,774.09	29.04
01 1100 610 001 412	Ind Tech	5,000.00	55.75	225.92	4,774.08	4.52
01 1100 610 001 413	Music - HS	3,500.00	13.99	527.96	2,972.04	15.08
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	712.00	766.35	1,733.65	30.65
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	0.00	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	3,229.79	16,193.99	13,806.01	53.98
01 1100 643 002	Web Based Software - EL	15,000.00	1,571.53	2,646.06	12,353.94	17.64
01 1100 733 000	Furniture & Equipment	10,000.00	7,007.27	7,437.25	2,562.75	74.37
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	0.00	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	185,890.02	669,710.18	1,480,289.82	31.15
1160	PROVERTY PROGRAMS					

Monthly Account Summary

DECEMBER 2022 - GENERAL FUND FINANCIALS

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	5,100.00	10,900.00	31.88
01 1200 111 001	SPED Teacher Salary HS	38,500.00	3,144.92	12,579.68	25,920.32	32.67
01 1200 111 002	SPED Teacher Salary - ELE	55,500.00	4,555.17	18,461.38	37,038.62	33.26
01 1200 112 001	SPED Reg Salaries - Paras HS	35,000.00	3,232.63	12,391.24	22,608.76	35.40
01 1200 112 002	SPED Para Salary ELE	85,000.00	1,852.55	24,889.34	60,110.66	29.28
01 1200 113 001	Regular Salaries - Subs	10,000.00	50.63	3,523.88	6,476.12	35.24
01 1200 113 002	Regular Salaries - Subs	4,000.00	270.01	1,130.67	2,869.33	28.27
01 1200 210 000	Health Insurance Prog. Supv	4,300.00	347.17	1,389.92	2,910.08	32.32
01 1200 211 001	INSURANCE - Teachers	10,500.00	840.58	3,449.52	7,050.48	32.85
01 1200 211 002	INSURANCE - Teachers	28,000.00	2,282.73	9,074.20	18,925.80	32.41
01 1200 212 001	INSURANCE - Paras	200.00	16.94	108.28	91.72	54.14
01 1200 212 002	INSURANCE - Paras	500.00	10.15	203.23	296.77	40.65
01 1200 220 000	Social Security - Prog. Supv	1,400.00	96.95	387.80	1,012.20	27.70
01 1200 221 001	Soc. Security -Teachers/SPED	3,000.00	303.23	1,212.89	1,787.11	40.43
01 1200 221 002	Soc. Security -Teachers/SPED	5,000.00	344.62	1,396.97	3,603.03	27.94
01 1200 222 001	SOCIAL SECURITY -Paras	2,800.00	247.22	947.51	1,852.49	33.84
01 1200 222 002	SOCIAL SECURITY -Paras	6,500.00	139.96	1,890.24	4,609.76	29.08
01 1200 223 001	SOCIAL SECURITY -Subs	1,000.00	3.86	269.56	730.44	26.96
01 1200 223 002	SOCIAL SECURITY -Subs	350.00	20.64	86.45	263.55	24.70
01 1200 230 000	Retirement - Prog. Supv	1,500.00	94.65	378.60	1,121.40	25.24
01 1200 231 001	NPERS - Teachers	3,000.00	233.47	933.85	2,066.15	31.13
01 1200 231 002	NPERS - Teachers	4,300.00	338.15	1,370.48	2,929.52	31.87
01 1200 232 001	NPERS - Paras	3,500.00	239.98	919.86	2,580.14	26.28
01 1200 232 002	NPERS - Paras	8,400.00	137.54	1,847.68	6,552.32	22.00
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	1.25	5.00	495.00	1.00
01 1200 237 000	Retirement - Prog. Supv Increase	500.00	31.29	125.16	374.84	25.03
01 1200 237 001	Increased Retirement Contribution Rate	1,200.00	156.53	612.90	587.10	51.08
01 1200 237 002	Increased Retirement Contribution Rate	1,800.00	157.68	1,065.61	734.39	59.20
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	3,906.29	16,093.71	19.53
01 1200 591 002	Consultants, Program	20,000.00	1,209.27	4,526.81	15,473.19	22.63
01 1200 610 001	SPED SUPPLIES	1,500.00	114.68	474.93	1,025.07	31.66
01 1200 610 002	SPED SUPPLIES	1,500.00	0.00	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	22,751.88	114,777.02	263,472.98	30.34
1291	EC NON-REIMBURSABLE					
01 1291 591 002	Consultants, Program: 3-5	1,000.00	47.50	154.37	845.63	15.44
1291	EC NON-REIMBURSABLE	1,000.00	47.50	154.37	845.63	15.44
1292	SA NON-REIMBURSABLE					
01 1292 591 002	Consultants, Program: B-2	1,000.00	71.25	201.88	798.12	20.19
1292	SA NON-REIMBURSABLE	1,000.00	71.25	201.88	798.12	20.19
2120	GUIDANCE SERVICES					
01 2120 111 001	Guidance Salary HS	49,000.00	3,653.94	14,615.76	34,384.24	29.83
01 2120 111 002	Guidance Salary EL	16,500.00	1,217.98	4,871.92	11,628.08	29.53
01 2120 211 001	Guidance Health Insurance/Dis.	8,000.00	637.49	2,553.21	5,446.79	31.92
01 2120 211 002	Guidance Health Insurance-ELE	2,700.00	212.50	851.09	1,848.91	31.52
01 2120 221 001	Guidance Social Security- HS	4,200.00	315.84	1,263.50	2,936.50	30.08
01 2120 221 002	Guidance Social Security- ELE	1,500.00	105.28	421.16	1,078.84	28.08
01 2120 231 001	Guidance Retirement-HS	3,800.00	271.25	1,085.00	2,715.00	28.55
01 2120 231 002	Guidance Retirement-ELE	1,400.00	90.42	361.68	1,038.32	25.83
01 2120 237 001	Increased Retirement Contribution Rate	1,500.00	89.68	358.72	1,141.28	23.91
01 2120 237 002	Increased Retirement Contribution Rate	500.00	29.89	119.56	380.44	23.91
01 2120 610 001	Guidance Supplies - HS	4,000.00	111.74	468.80	3,531.20	11.72
01 2120 610 002	Guidance Supplies -ELE	500.00	0.00	9.66	490.34	1.93
01 2120 890 001	Misc. Expenses - HS	1,500.00	0.00	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	6,736.01	27,817.71	67,782.29	29.10

Monthly Account Summary

DECEMBER 2022 - GENERAL FUND FINANCIALS

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	0.00	5,496.00	17,004.00	24.43
01 2141 320 002	Professional Educational Services	22,500.00	0.00	5,496.00	17,004.00	24.43
2141	PSYCH SERVICES	45,000.00	0.00	10,992.00	34,008.00	24.43
2151	SPEECH THERAPY					
01 2151 591 001	Consultants, Program - HS	3,850.00	39.69	2,047.37	1,802.63	53.18
01 2151 591 002	Consultants, Program - ELE	51,650.00	119.06	12,202.40	39,447.60	23.63
01 2151 610 000	Speech Supplies	2,500.00	0.00	0.00	2,500.00	0.00
2151	SPEECH THERAPY	58,000.00	158.75	14,249.77	43,750.23	24.57
2161	OT SERVICES					
01 2161 591 001	Consultants, Program - HS	9,750.00	606.22	1,818.66	7,931.34	18.65
01 2161 591 002	Consultants, Program - ELE	9,750.00	1,818.66	5,455.98	4,294.02	55.96
2161	OT SERVICES	19,500.00	2,424.88	7,274.64	12,225.36	37.31
2171	PT SERVICES					
01 2171 591 001	Consultants, Program - HS	3,200.00	197.03	591.09	2,608.91	18.47
01 2171 591 002	Consultants, Program - ELE	3,200.00	591.09	1,773.27	1,426.73	55.41
2171	PT SERVICES	6,400.00	788.12	2,364.36	4,035.64	36.94
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	10,719.14	21,280.86	33.50
01 2220 111 002	Librarian Salary-ELE	32,000.00	2,564.17	10,719.18	21,280.82	33.50
01 2220 211 001	Librarian Health Insurance - HS	14,000.00	1,144.48	4,569.60	9,430.40	32.64
01 2220 211 002	Librarian Health Insurance - ELE	14,000.00	1,144.49	4,569.63	9,430.37	32.64
01 2220 221 001	Librarian Social Security-HS	2,500.00	194.93	815.13	1,684.87	32.61
01 2220 221 002	Librarian Social Security-ELE	2,500.00	194.93	815.13	1,684.87	32.61
01 2220 231 001	NPERS - Teachers HS	2,600.00	190.35	795.73	1,804.27	30.61
01 2220 231 002	Librarian Retirement - ELE	2,600.00	190.35	795.73	1,804.27	30.61
01 2220 237 001	Increased Retirement Contribution Rate	1,000.00	62.93	263.07	736.93	26.31
01 2220 237 002	Increased Retirement Contribution Rate	1,000.00	62.93	263.07	736.93	26.31
01 2220 610 001	Supplies. - HS	750.00	274.48	571.84	178.16	76.25
01 2220 610 002	Supplies. - ELE	750.00	166.33	290.24	459.76	38.70
01 2220 640 001	Library Books - HS	1,500.00	528.54	831.37	668.63	55.42
01 2220 640 002	Library Books - ELE	1,500.00	266.03	266.03	1,233.97	17.74
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	9,549.10	36,313.24	74,386.76	32.80
2310	BOARD OF EDUCATION					
01 2310 540 000	Advertising & Printing	3,000.00	76.80	674.95	2,325.05	22.50
01 2310 580 000	Travel Exp & Mileage	4,000.00	2,991.75	3,841.75	158.25	96.04
01 2310 610 000	Supplies & Expenses	7,500.00	1,625.00	5,820.78	1,679.22	77.61
01 2310 890 000	Misc Expenses	500.00	0.00	0.00	500.00	0.00
2310	BOARD OF EDUCATION	15,000.00	4,693.55	10,337.48	4,662.52	68.92
2320	EXECUTIVE ADMINISTRATION					
01 2320 105 000	Salary Of Administration	146,000.00	11,958.33	47,833.32	98,166.68	32.76
01 2320 116 000	Business Mgr. Salary	54,000.00	4,415.06	17,754.10	36,245.90	32.88
01 2320 136 000	Business Mngr - OT	1,000.00	100.34	450.21	549.79	45.02
01 2320 215 000	Health Insurance/Dis	28,500.00	2,333.17	9,343.20	19,156.80	32.78
01 2320 216 000	Insurance - Business Mrg.	10,500.00	847.16	3,399.16	7,100.84	32.37
01 2320 225 000	Social Security- ADM	11,300.00	910.89	3,585.04	7,714.96	31.73
01 2320 226 000	Social Security - Business Mrg.	4,700.00	408.07	1,643.19	3,056.81	34.96
01 2320 235 000	Retirement- ADM.	14,500.00	887.73	3,550.92	10,949.08	24.49
01 2320 236 000	Retirement - Business Mrg.	4,200.00	335.20	1,351.40	2,848.60	32.18
01 2320 237 000	Increased Retirement Contribution Rate	4,500.00	404.31	1,620.75	2,879.25	36.02
01 2320 580 000	Travel Exp & Mileage	5,000.00	973.03	1,922.02	3,077.98	38.44
01 2320 610 000	Supplies - Expenses	5,000.00	150.00	598.48	4,401.52	11.97
01 2320 810 000	Dues & Fees	6,000.00	0.00	125.00	5,875.00	2.08
01 2320 890 000	Misc. Expenses	6,000.00	469.94	1,614.05	4,385.95	26.90
2320	EXECUTIVE ADMINISTRATION	301,200.00	24,193.23	94,790.84	206,409.16	31.47
2330	DISTRICT LEGAL SERVICES					
01 2330 317 000	Legal Services	5,000.00	195.00	617.50	4,382.50	12.35
2330	DISTRICT LEGAL SERVICES	5,000.00	195.00	617.50	4,382.50	12.35
2410	OFFICE OF PRINCIPAL					

Monthly Summary

DECEMBER 2022 - GENERAL FUND FINANCIALS

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	1,402.83	6,153.75	12,846.25	32.39
01 2410 110 002	Secretary - EL	19,000.00	1,402.83	6,153.75	12,846.25	32.39
01 2410 111 001	Salary Of Principal - HS	83,000.00	6,875.00	27,500.00	55,500.00	33.13
01 2410 111 002	Salary Of Principal - ELE	88,000.00	7,225.00	28,900.00	59,100.00	32.84
01 2410 130 001	Overtime Pay - Non Instructional	250.00	0.00	31.05	218.95	12.42
01 2410 130 002	Overtime Pay - Non Instructional	250.00	0.00	31.05	218.95	12.42
01 2410 210 001	LTD Ins - Non Instructional	150.00	8.58	41.92	108.08	27.95
01 2410 210 002	LTD Ins - Non Instructional	150.00	8.58	41.92	108.08	27.95
01 2410 211 001	Health Insurance - HS	28,000.00	2,305.22	9,421.76	18,578.24	33.65
01 2410 211 002	Health Insurance - ELE	24,000.00	1,967.30	7,876.28	16,123.72	32.82
01 2410 220 001	SOCIAL SECURITY Non Instructional	1,500.00	106.59	479.81	1,020.19	31.99
01 2410 220 002	SOCIAL SECURITY Non Instructional	1,500.00	106.60	470.25	1,029.75	31.35
01 2410 221 001	Social Security - HS	6,500.00	523.47	2,093.88	4,406.12	32.21
01 2410 221 002	Social Security - ELE	6,900.00	549.38	2,197.52	4,702.48	31.85
01 2410 230 001	NPERS - Non Instructional	2,000.00	104.14	468.41	1,531.59	23.42
01 2410 230 002	NPERS - Non Instructional	2,000.00	104.14	459.13	1,540.87	22.96
01 2410 231 001	Retirement - HS	6,400.00	510.37	2,041.48	4,358.52	31.90
01 2410 231 002	Retirement - ELE	6,600.00	536.35	2,145.40	4,454.60	32.51
01 2410 237 001	Increased Retirement Contribution Rate	2,400.00	203.16	829.79	1,570.21	34.57
01 2410 237 002	Increased Retirement Contribution Rate	2,400.00	211.76	861.11	1,538.89	35.88
01 2410 580 001	Travel & Mileage - HS	7,000.00	434.44	696.68	6,303.32	9.95
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	75.00	1,425.00	5.00
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	420.00	942.55	5,057.45	15.71
01 2410 890 002	Misc Expense ELE	3,000.00	313.44	734.99	2,265.01	24.50
2410	OFFICE OF PRINCIPAL	327,300.00	25,344.18	100,996.71	226,303.29	30.86
2510	FISCAL SERVICES					
01 2510 352 000	Prof/tech Services Audit	11,500.00	2,875.00	11,500.00	0.00	100.00
01 2510 442 000	Copier Lease	7,000.00	552.70	1,846.80	5,153.20	26.38
01 2510 530 000	telephone	9,000.00	647.52	2,554.52	6,445.48	28.38
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	4,075.22	15,901.32	16,098.68	49.69
2610	OPERATION OF BUILDING					
01 2610 110 001	Custodians Salary - HS	58,500.00	4,458.88	16,488.90	42,011.10	28.19
01 2610 110 002	Custodians Salary - ELE	58,500.00	4,168.61	16,529.55	41,970.45	28.26
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	20.43	120.73	229.27	34.49
01 2610 210 002	INSURANCE - Non-Instructional	350.00	26.47	123.36	226.64	35.25
01 2610 220 001	Social Security- HS	4,500.00	341.11	1,261.72	3,238.28	28.04
01 2610 220 002	Social Security- ELE	4,500.00	318.89	1,264.82	3,235.18	28.11
01 2610 230 001	Retirement - HS	4,500.00	331.01	1,224.35	3,275.65	27.21
01 2610 230 002	Retirement - ELE	4,500.00	309.45	1,227.37	3,272.63	27.27
01 2610 237 001	Increased Retirement Contribution Rate	1,500.00	109.43	404.79	1,095.21	26.99
01 2610 237 002	Increased Retirement Contribution Rate	1,500.00	102.31	405.78	1,094.22	27.05
01 2610 410 000	Water-sewer-trash	13,000.00	657.60	3,352.20	9,647.80	25.79
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	1,203.12	8,940.83	16,059.17	35.76
01 2610 621 000	Electricity	75,000.00	6,903.14	30,982.71	44,017.29	41.31
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	660.00	10,571.49	34,428.51	23.49
01 2610 890 000	Misc. Expenses	15,000.00	0.00	792.77	14,207.23	5.29
2610	OPERATION OF BUILDING	353,700.00	19,610.45	93,699.50	260,000.50	26.49
2620	MAINTENANCE OF BUILDING					
01 2620 340 000	Repairman	15,000.00	2,726.40	8,722.20	6,277.80	58.15
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	2,726.40	8,722.20	18,746.80	31.75
2650	VEHICLE ACQUISITION AND MAINTENANCE					
01 2650 732 000	Vehicle Acquisition	75,000.00	0.00	46,655.64	28,344.36	62.21

Monthly Account Summary

DECEMBER 2022 - GENERAL FUND FINANCIALS

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	5,860.72	20,385.54	32,114.46	38.83
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	8.39	348.15	151.85	69.63
01 2710 220 000	Social Security	4,500.00	447.96	1,621.76	2,878.24	36.04
01 2710 230 000	Bus Drivers' Retirement	4,200.00	379.04	1,061.70	3,138.30	25.28
01 2710 237 000	Increased Retirement Contribution Rate	1,000.00	125.32	351.01	648.99	35.10
01 2710 519 000	Student Mileage to Parents	10,000.00	617.19	2,481.23	7,518.77	24.81
01 2710 626 000	Gas & Oil	40,000.00	2,219.26	11,665.39	28,334.61	29.16
01 2710 890 000	Misc Expenses	5,000.00	199.00	1,280.20	3,719.80	25.60
2710	REGULAR PUPIL TRANSPORTATION	122,700.00	9,856.88	40,072.06	82,627.94	32.66
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	1,400.76	7,409.54	47,590.46	13.47
2730	VEHICLE SERVICES	55,000.00	1,400.76	7,409.54	47,590.46	13.47
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	293.99	578.20	3,546.80	14.02
3535	HIGH ABILITY LEARNERS	4,125.00	293.99	578.20	3,546.80	14.02
3599	GRANTS					
01 3599 610 000 153	Grants	5,000.00	51.56	3,967.21	1,032.79	79.34
3599	GRANTS	5,000.00	51.56	3,967.21	1,032.79	79.34
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	9,743.84	19,756.16	33.03
01 6200 211 002	TITLE I, Insurance - ELE	13,800.00	1,088.42	4,356.32	9,443.68	31.57
01 6200 221 002	Title I Social Security EL	2,300.00	177.74	711.09	1,588.91	30.92
01 6200 231 002	TITLE I NPERS EL	2,950.00	180.83	723.33	2,226.67	24.52
01 6200 237 002	Increased Retirement Contribution Rate	850.00	59.79	239.15	610.85	28.14
01 6200 395 000	Title I ESU16 Contract	3,000.00	2,920.16	2,920.16	79.84	97.34
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	6,862.90	18,693.89	33,806.11	35.61
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	10,890.01	17,262.01	19,696.99	46.71
6408	IDEA ENROLLMENT/POVERTY	36,959.00	10,890.01	17,262.01	19,696.99	46.71
6410	IDEA ENROLLMENT/POVERTY					

Monthly Account Summary

DECEMBER 2022 - GENERAL FUND FINANCIALS

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	1,832.00	1,832.00	3,168.00	36.64
01 6969 320 002	Title IV A ELE	5,000.00	1,832.00	1,832.00	3,168.00	36.64
6969	TITLE IV-A	10,000.00	3,664.00	3,664.00	6,336.00	36.64
6992	REAP					
01 6992 610 000	Reap Grant	25,000.00	0.00	11,920.05	13,079.95	47.68
6992	REAP	25,000.00	0.00	11,920.05	13,079.95	47.68
6998	ESSERS - 3					
01 6998 610 000	Supplies - Expenses	133,084.00	123.04	6,585.16	126,498.84	4.95
6998	ESSERS - 3	133,084.00	123.04	6,585.16	126,498.84	4.95
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	0.00	10,000.00	0.00	100.00
8000	TRANSFERS (OUTGOING)	30,000.00	0.00	10,000.00	20,000.00	33.33
01	GENERAL FUND	4,573,430.00	342,398.68	1,376,907.42	3,196,522.58	30.11

**Check Register by Type**  
DECEMBER 2022 - GENERAL FUND EXPENDITURES

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

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
32438	12/12/2022				USBANK	U S Bank	5,775.55
32439	12/12/2022				REVOLVINGB	Revolving Business Account	1,427.90
32440	12/12/2022				CASHWADIST	Cash-wa Distributing, Inc.	258.62
32441	12/12/2022				COMPANIONC	COMPanion Corp.	1,260.00
32442	12/12/2022				CONSOLIDA2	Consolidated, Inc.	518.91
32443	12/12/2022				COPELANDEL	Copeland Electric	910.00
32444	12/12/2022				DACKDEL	Del Dack	399.39
32445	12/12/2022				DANAFCOLEC	Dana F. Cole & Co.	2,875.00
32446	12/12/2022				EAKESOFFI1	Eakes Office Plus, Inc.	1,872.56
32447	12/12/2022				ESU16INV	Educational Service Unit #16	17,485.12
32448	12/12/2022				ENGINEERED	Engineered Controls, Inc.	566.00
32449	12/12/2022				FOXDAWN	Dawn Fox	90.84
32450	12/12/2022				FRICKANGE	Angela Fricke	87.28
32451	12/12/2022				HERSHEYPUB	Hershey Public Schools	2,463.29
32452	12/12/2022				HINTONSLOC	Hinton's Lock & Alarm, Inc.	121.40
32453	12/12/2022				HOLZMICHEA	Michael Holzfaster	390.00
32454	12/12/2022				HOMETOWNLE	Hometown Leasing	552.70
32455	12/12/2022				HUDL	Hudl	3,000.00
32456	12/12/2022				KKSERVICEI	K & K Service Inc	1,400.76
32457	12/12/2022				KEITHCOUNT	Keith County Clerk	100.00
32458	12/12/2022				KEITHCOUN1	Keith County News Inc	76.80
32459	12/12/2022				KBSCHOOLL	KSB School Law	195.00
32460	12/12/2022				MARKUSSENC	Christopher Markussen	109.00
32461	12/12/2022				MATHESONTR	Matheson Tri-Gas Inc.	55.75
32462	12/12/2022				MCABEESTA	Stacy McAbee	148.75
32463	12/12/2022				MCCONNELLD	Luke McConnell	5,462.00
32464	12/12/2022				MCGRAWHILL	Mcgraw-Hill Companies, Inc.	123.04
32465	12/12/2022				MIDAMERICA	Mid-American Research Chemical	312.66
32466	12/12/2022				MIDWESTELE	Midwest Electric	6,903.14
32467	12/12/2022				NATIONALAR	National Art & School Supplies Inc.	7.26
32468	12/12/2022				MARRIOTTCA	Omaha Marriott Downtown at the Capitol District	1,854.61
32469	12/12/2022				PABENJEFF	Jeffery Paben	439.07
32470	12/12/2022				PAXTONGROC	Paxton Grocery & Meats	200.93
32471	12/12/2022				PRESTOX	PrestoX	80.23
32472	12/12/2022				PYRAMIDSCH	Pyramid School Products, Inc.	99.78
32473	12/12/2022				QUILL	Quill.com	155.96
32474	12/12/2022				REESEMECHA	Reese Mechanical, Inc.	1,129.00
32475	12/12/2022				SCANNINGPE	Scanningpens	279.25
32476	12/12/2022				SCOTTIESPO	Scotties Potties Inc.	130.00
32477	12/12/2022				SPHERO	Sphero	279.00
32478	12/12/2022				SPURGINJER	Jeremy Spurgin	400.12
32479	12/12/2022				VERIZON	Verizon	50.08
32480	12/12/2022				VILLAGEOFP	Village Of Paxton, Inc.	657.60
32481	12/12/2022				WASSEDOUG	Doug Wasserman	436.60
32482	12/12/2022				WESTERNNEB	Western Nebraska Bank	1,625.00
32483	12/12/2022				WEX	WEX Fleet Universal	2,179.25
32484	12/12/2022				YANDASMUSI	Yanda's Music & Pro Audio	13.99
32485	12/12/2022				LOUSSPORTI	Lou's Sporting Goods, Inc.	6,537.27
32486	12/12/2022				MISKOSPORT	Misko Sports	470.00
32487	12/12/2022				WESTERNNEB	Western Nebraska Bank	50.00

Checking Account ID: 1	Void Total:	0.00	Total without Voids:	72,016.46
Check Type Total: Check	Void Total:	0.00	Total without Voids:	72,016.46
Payee Type Total: Vendor	Void Total:	0.00	Total without Voids:	72,016.46
Grand Total:	Void Total:	0.00	Total without Voids:	72,016.46

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DECEMBER 2022 - GENERAL FUND EXPENDITURES

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	
	13590079-0001	Cash-wa Distributing, Inc.	12/12/2022	258.62
01 1100 610 002		Preschool Snacks		258.62
Total	Cash-wa Distributing, Inc.			258.62
	091934 PO-0001	COMPanion Corp.	12/12/2022	1,260.00
01 1100 643 002		Alexandria Site Server - Cloud (Library)		1,260.00
Total	COMPanion Corp.			1,260.00
	11.14.22-0002	Consolidated, Inc.	12/12/2022	518.91
01 2510 530 000		Telephone Service		453.06
01 2510 530 000		Telephone Service		65.85
Total	Consolidated, Inc.			518.91
	5303-0001	Copeland Electric	12/12/2022	910.00
01 2620 340 000		Emergency Lighting		910.00
Total	Copeland Electric			910.00
	11.14.22-0002	Dack, Del	12/12/2022	399.39
01 2320 580 000		November Mileage 624 @ \$.625 + Meal		399.39
Total	Dack, Del			399.39
	12.12.2022-0001	Dana F. Cole & Co.	12/12/2022	2,875.00
01 2510 352 000		Balance Due Audit Services		2,875.00
Total	Dana F. Cole & Co.			2,875.00
	409315-0001	Eakes Office Plus, Inc.	12/12/2022	1,320.53
01 1100 610 001		Copier: MS/HS		327.09
01 1100 610 002		Copier: ELE		293.06
01 1100 610 002		Copier - Office		350.19
01 1100 610 001		Copier - Office		350.19
	8623756-0-0001	Eakes Office Plus, Inc.	12/14/2022	552.03
01 2610 610 000		Maintenance: Towel, Tissues, cleaner		552.03
Total	Eakes Office Plus, Inc.			1,872.56
	Oct 2022-0001	Educational Service Unit #16	12/12/2022	17,485.12
01 1100 610 002		Title I Cadre: Kuenning11/16/22		25.00
01 2410 610 002		Title I Cadre: States11/16/22		25.00
01 6200 395 000		Title I ESU Contract		2,920.16
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
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 6408 591 000		Speech Therapy ELE		5,922.61
01 6408 591 000		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

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DECEMBER 2022 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
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			17,485.12
	174718-0001	Engineered Controls, Inc.	12/12/2022	566.00
01 2620 340 000		Troubleshoot system		566.00
Total	Engineered Controls, Inc.			566.00
	12.12.22-0001	Fox, Dawn	12/12/2022	90.84
01 2710 519 000		96 miles (16 days) @ \$.8906		90.84
Total	Fox, Dawn			90.84
	12.12.22-0001	Fricke, Angela	12/12/2022	87.28
01 2710 519 000		98 miles (14 days) @ \$.8906		87.28
Total	Fricke, Angela			87.28
	Dec 2022-0001	Hershey Public Schools	12/12/2022	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
Total	Hershey Public Schools			2,463.29
	11584-0001	Hinton's Lock & Alarm, Inc.	12/12/2022	121.40
01 2620 340 000		Lock repairs: Keri system		121.40
Total	Hinton's Lock & Alarm, Inc.			121.40
	12.12.22-0001	Holzfast, Michael	12/12/2022	390.00
01 2310 580 000		Mileage NASB Conf - Omaha		390.00
Total	Holzfast, Michael			390.00
	12.12.22-0001	Hometown Leasing	12/12/2022	552.70
01 2510 442 000		Copier Lease		552.70
Total	Hometown Leasing			552.70
	1405648-0001	Hudl	12/12/2022	3,000.00
01 1100 643 001		Boys BB Hudl Focus Indoor		3,000.00
Total	Hudl			3,000.00
	12.12.22-0001	K & K Service Inc	12/12/2022	1,400.76
01 2730 610 000		Vehicle Maintenance		1,400.76
Total	K & K Service Inc			1,400.76
	12.12.22-0001	Keith County Clerk	12/12/2022	100.00
01 2320 610 000		General Election 2022		100.00
Total	Keith County Clerk			100.00
	12.12.22-0001	Keith County News Inc	12/12/2022	76.80
01 2310 540 000		Advertising		76.80
Total	Keith County News Inc			76.80
	12.12.22-0001	KSB School Law	12/12/2022	195.00

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DECEMBER 2022 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2330 317 000		Legal Services		195.00
Total	KSB School Law			195.00
01 1100 733 000	AAV752172-AX01	Lou's Sporting Goods, Inc. Champion Half Rack	12/12/2022	5,033.42
01 1100 733 000	AAV752172-AX02	Lou's Sporting Goods, Inc. Solid Bumper Plates	12/12/2022	1,503.85
Total	Lou's Sporting Goods, Inc.			6,537.27
01 2710 890 000	11.14.22-0002	Markussen, Christopher 170 Miles @ \$.625 CDL Test & Physical	12/10/2022	109.00
Total	Markussen, Christopher			109.00
01 1100 610 001 412	0052096941-0001	Matheson Tri-Gas Inc. Industrial Tech - Monthly	12/12/2022	55.75
Total	Matheson Tri-Gas Inc.			55.75
01 2410 580 001	12.12.22-0001	McAbee, Stacy Safety Committee 238 Miles @ \$.625	12/12/2022	148.75
Total	McAbee, Stacy			148.75
01 6969 320 001	12.12.22-0001	McConnell, Luke Contract Services: McConnell	12/12/2022	1,832.00
01 6969 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
01 6998 610 000	1256870250-0001	Mcgraw-Hill Companies, Inc. ReVeal Math Course 1 and 2 (8 copies)	12/12/2022	85.68
01 6998 610 000	1259285370-0001	Mcgraw-Hill Companies, Inc. ReVeal Math Spanish Grade 4	12/12/2022	37.36
Total	Mcgraw-Hill Companies, Inc.			123.04
01 2610 610 000	0775861-0001	Mid-American Research Chemical Maintenance: Chemicals	12/12/2022	312.66
Total	Mid-American Research Chemical			312.66
01 2610 621 000	11.14.22-0002	Midwest Electric Electricity	12/12/2022	6,797.83
01 2610 621 000		Electricity		105.31
Total	Midwest Electric			6,903.14
01 1100 733 000	1647	Misko Sports Vertical Jump Challenger	12/12/2022	470.00
Total	Misko Sports			470.00
01 1100 610 002	26412-0001	National Art & School Supplies Inc. Dry Erase Markers	12/12/2022	7.26
Total	National Art & School Supplies Inc.			7.26
01 2310 580 000	334 Nov 20-0001	Omaha Marriott Downtown at the Capitol District 2022 Conference - Holm	12/12/2022	356.00

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DECEMBER 2022 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	608 Nov 20-0001	Omaha Marriott Downtown at the Capitol District	12/12/2022	414.00
01 2310 580 000		2022 Conference - Holzfaster		414.00
	634 Nov 20-0001	Omaha Marriott Downtown at the Capitol District	12/12/2022	356.00
01 2310 580 000		2022 Conference - Spurgin		356.00
	707 Nov 20-0001	Omaha Marriott Downtown at the Capitol District	12/12/2022	396.61
01 2320 580 000		2022 Conference - Dack		396.61
	708 Nov 20-0001	Omaha Marriott Downtown at the Capitol District	12/12/2022	332.00
01 2310 580 000		2022 Conference - Holm		332.00
Total		Omaha Marriott Downtown at the Capitol District		<u>1,854.61</u>
	12.12.22-0001	Paben, Jeffery	12/12/2022	439.07
01 2710 519 000		493 miles (17 days) @ \$.8906		439.07
Total		Paben, Jeffery		<u>439.07</u>
	2787-0001	Paxton Grocery & Meats	12/12/2022	80.94
01 2320 890 000		Hospitality Coffee		80.94
	3901-0001	Paxton Grocery & Meats	12/12/2022	29.12
01 1200 610 001		SPED - Lifeskills		29.12
	5151-0001	Paxton Grocery & Meats	12/12/2022	19.04
01 1100 610 001 411		FACS Supplies		19.04
	6955-0001	Paxton Grocery & Meats	12/12/2022	71.83
01 1100 610 001 411		FACS Supplies		71.83
Total		Paxton Grocery & Meats		<u>200.93</u>
	28561202-0001	PrestoX	12/14/2022	80.23
01 2610 610 000		Monthly Pest Services		80.23
Total		PrestoX		<u>80.23</u>
	S1441660.0-0001	Pyramid School Products, Inc.	12/12/2022	99.78
01 1100 610 002		Supplies - Coop		49.89
01 1100 610 001		Supplies - Coop		49.89
Total		Pyramid School Products, Inc.		<u>99.78</u>
	29088909-0001	Quill.com	12/12/2022	155.96
01 1100 610 002		Copy Paper		155.96
Total		Quill.com		<u>155.96</u>
	12140-0001	Reese Mechanical, Inc.	12/12/2022	1,129.00
01 2620 340 000		Walk-in Freezer iced up		1,129.00
Total		Reese Mechanical, Inc.		<u>1,129.00</u>
	INVSPUS651-0001	Scanningpens	12/12/2022	279.25
01 6408 591 000		SPED: C-Pen Reader (McConnell/Chessmore)		279.25
Total		Scanningpens		<u>279.25</u>
	833740-0004	Scotties Potties Inc.	12/07/2022	130.00
01 2610 610 000		Pottie Rental		130.00
Total		Scotties Potties Inc.		<u>130.00</u>
	137587-0001	Sphero	12/12/2022	279.00
01 3535 610 000		HAL: RVR		279.00
Total		Sphero		<u>279.00</u>

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DECEMBER 2022 - GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	12.12.22-0001	Spurgin, Jeremy	12/12/2022	400.12
01 2310 580 000		Mileage NASB Conf - Omaha + meal		400.12
Total Spurgin, Jeremy				400.12
	12.12.22-0001	Verizon	12/12/2022	50.08
01 2510 530 000		Telephone Expense		50.08
Total Verizon				50.08
	12.12.22-0001	Village Of Paxton, Inc.	12/12/2022	657.60
01 2610 410 000		Water - Sewer - Trash		43.29
01 2610 410 000		Water - Sewer - Trash		614.31
Total Village Of Paxton, Inc.				657.60
	12.12.22-0001	Wasserman, Doug	12/12/2022	436.60
01 2310 580 000		Mileage NASB Conf - Omaha + meals		436.60
Total Wasserman, Doug				436.60
	12.12.22 B-0001	Western Nebraska Bank	12/12/2022	1,625.00
01 2310 610 000		(65) Employee Bucks \$25/ea		1,625.00
	12.12.22-0001	Western Nebraska Bank	12/12/2022	50.00
01 2320 610 000		Safety Deposit Box		50.00
Total Western Nebraska Bank				1,675.00
	12.12.22-0001	WEX Fleet Universal	12/12/2022	2,179.25
01 2710 626 000		Fuel and Oil		2,179.25
Total WEX Fleet Universal				2,179.25
	624367-0001	Yanda's Music & Pro Audio	12/12/2022	13.99
01 1100 610 001 413		Reeds - Baritone Sax		13.99
Total Yanda's Music & Pro Audio				13.99
Fund Number 01				64,813.01
Checking Account ID 1				64,813.01

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	DEC 2022 - DACK	Ace Hardware	12/12/2022	12.82
01 2610 610 000		Light - Maintenance		12.82
Total	Ace Hardware			12.82
	DEC 2022 - 6812	Amazon.com	12/12/2022	14.99
01 3535 610 000		HAL Grant - FPS		14.99
	DEC 2022 - 6812	Amazon.com	12/12/2022	237.65
01 1100 610 001	1	Class Supplies - Julian		237.65
	DEC 2022 - 6812	Amazon.com	12/12/2022	63.65
01 1100 610 001	2	Class Supplies - Julian & S. Jorgensen		63.65
	DEC 2022 - Gleason	Amazon.com	12/12/2022	(13.60)
01 3599 610 000	153	Run Club Foundation Grant		(13.60)
	DEC 2022 - Julian	Amazon.com	12/12/2022	44.54
01 1100 610 001		Classroom Supplies		44.54
	DEC 2022 - Schaeffer	Amazon.com	12/12/2022	23.98
01 1100 610 002		Classroom Supplies		23.98
	DEC 2022 - Schutz1	Amazon.com	12/12/2022	4.99
01 1100 643 001		Software: Think like Churchill		4.99
	DEC 2022 - Schutz2	Amazon.com	12/12/2022	4.99
01 1100 643 002		Software: Little Inferno HD		4.99
	DEC 2022 - Schutz3	Amazon.com	12/12/2022	39.80
01 1100 643 002		Software: Code the Robot		39.80
	DEC 2022 - Schutz4	Amazon.com	12/12/2022	49.80
01 1100 643 001		Software: Think like Churchill		49.80
	DEC 2022 - Spencer 1	Amazon.com	12/12/2022	3.21
01 2120 610 001		Guidance Supplies - Kindle		3.21
	DEC 2022 - Spencer 2	Amazon.com	12/12/2022	10.74
01 2120 610 001		Guidance Supplies - Kindle		10.74
	DEC 2022 - States 1	Amazon.com	12/12/2022	30.00
01 1100 610 001		ELL Title III		30.00
	DEC 2022 - States 2	Amazon.com	12/12/2022	23.65
01 1100 610 001		ELL Title III		23.65
	DEC 2022 - States 3	Amazon.com	12/12/2022	31.16
01 1100 610 001		ELL Title III		31.16
	DEC 2022 - Storer1	Amazon.com	12/12/2022	19.24
01 2220 640 001		Library Books		19.24
	DEC 2022 - Storer10	Amazon.com	12/12/2022	15.49
01 2220 640 001		Library Books		15.49
	DEC 2022 - Storer11	Amazon.com	12/12/2022	346.20
01 2220 640 001		Library Books		322.14
01 2220 610 001		Library Supplies		24.06
	DEC 2022 -	Amazon.com	12/12/2022	16.03

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	Storer12			
01 2220 640 001		Library Books		16.03
	DEC 2022 - Storer13	Amazon.com	12/12/2022	338.25
01 2220 640 002		Library Books ELE		266.03
01 1100 610 002		Reading		72.22
	DEC 2022 - Storer14	Amazon.com	12/12/2022	11.49
01 1100 610 002		Reading		11.49
	DEC 2022 - Storer15	Amazon.com	12/12/2022	9.04
01 1100 610 002		Reading		9.04
	DEC 2022 - Storer16	Amazon.com	12/12/2022	6.14
01 1100 610 002		Reading		6.14
	DEC 2022 - Storer17	Amazon.com	12/12/2022	18.09
01 1100 610 002		Reading		18.09
	DEC 2022 - Storer2	Amazon.com	12/12/2022	5.25
01 2220 640 001		Library Books		5.25
	DEC 2022 - Storer3	Amazon.com	12/12/2022	4.95
01 2220 640 001		Library Books		4.95
	DEC 2022 - Storer4	Amazon.com	12/12/2022	9.14
01 2220 640 001		Library Books		9.14
	DEC 2022 - Storer5	Amazon.com	12/12/2022	13.94
01 2220 640 001		Library Books		13.94
	DEC 2022 - Storer6	Amazon.com	12/12/2022	19.17
01 2220 640 001		Library Books		19.17
	DEC 2022 - Storer7	Amazon.com	12/12/2022	8.82
01 2220 640 001		Library Books		8.82
	DEC 2022 - Storer8	Amazon.com	12/12/2022	44.10
01 2220 640 001		Library Books		44.10
	DEC 2022 - Storer9	Amazon.com	12/12/2022	50.27
01 2220 640 001		Library Books		50.27
Total Amazon.com				<u>1,505.16</u>
	DEC 2022 - Mitchell	Anvil Bar & Grill	12/12/2022	40.31
01 2410 580 001		RPAC VB Mt (Kuenning & Mitchell)		40.31
Total Anvil Bar & Grill				<u>40.31</u>
	DEC 2022 - McAbee	Applebees	12/12/2022	25.48
01 2410 580 001		Training - Scottbluff		25.48
Total Applebees				<u>25.48</u>
	DEC 2022 - S.J.	Athletic.Net	12/12/2022	95.00
01 1100 643 001		T&F Website Support		95.00
	DEC 2022 - S.J.1	Athletic.Net	12/12/2022	80.00
01 1100 643 001		T&F Website Support		80.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total Athletic.Net				<u>175.00</u>
	DEC 2022 - Schutz	Bloxels	12/12/2022	266.74
01 1100 643 002		Software: Bloxels		266.74
Total Bloxels				<u>266.74</u>
	DEC 2022 - 6812	Capital One	12/12/2022	75.00
01 1100 610 001		Standup desk - Schutz		75.00
	DEC 2022 - Gleason	Capital One	12/12/2022	17.16
01 3599 610 000 153		Run Club Foundation Grant		17.16
	DEC 2022- Dickmander	Capital One	12/12/2022	45.65
01 1100 610 001 411		FACS Supplies		45.65
	DEC 2022- Dickmander1	Capital One	12/12/2022	54.88
01 1100 610 001 411		FACS Supplies		54.88
Total Capital One				<u>192.69</u>
	DEC 2022 - JStorer	Demco	12/12/2022	86.88
01 2220 610 001		Library Supplies		86.88
Total Demco				<u>86.88</u>
	DEC 2022 - DACK	Dugout	12/12/2022	88.51
01 2320 580 000		Dack - Board Conference - Omaha		88.51
Total Dugout				<u>88.51</u>
	DEC 2022 - 7042	ID Wholesaler	12/12/2022	364.00
01 2320 890 000		Lanyards, Inv CC6857777		364.00
Total ID Wholesaler				<u>364.00</u>
	DEC 2022 - JStorer	Library Store (The)	12/12/2022	80.93
01 2220 610 001		Library Supplies		80.93
	DEC 2022 - Storer	Library Store (The)	12/12/2022	166.33
01 2220 610 002		Library Supplies		166.33
Total Library Store (The)				<u>247.26</u>
	DEC 2022 - JStorer	OYC Brands	12/12/2022	82.61
01 2220 610 001		Library Supplies		82.61
Total OYC Brands				<u>82.61</u>
	DEC 2022 - States	Ozzies	12/12/2022	313.44
01 2410 890 002		Family Night - Pizza		313.44
Total Ozzies				<u>313.44</u>
	DEC 2022 - Stevenson	Pasco Scientific	12/12/2022	712.00
01 1100 610 001 414		Airlink Science		712.00
Total Pasco Scientific				<u>712.00</u>
	DEC 2022 - Julian	Paxton Grocery & Meats	12/12/2022	2.14

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1100 610 001		Classroom Supplies		2.14
	DEC 2022 - McAbee	Paxton Grocery & Meats	12/12/2022	30.61
01 1100 610 001		ACT Practice Breakfast		30.61
Total Paxton Grocery & Meats				<u>32.75</u>
	DEC 2022 - McAbee	Pit Stop	12/12/2022	71.54
01 1100 610 001		ACT Practice Breakfast		71.54
	DEC 2022 - Morland	Pit Stop	12/12/2022	40.01
01 2710 626 000		Fuel		40.01
Total Pit Stop				<u>111.55</u>
	DEC 2022 - DACK	Pizza Hut	12/12/2022	11.76
01 2320 580 000		RPAC Mtg - Meal in McCook		11.76
Total Pizza Hut				<u>11.76</u>
	DEC 2022 - States	Proliteracy Worldwide	12/12/2022	79.55
01 1100 610 001		ELL Title III		79.55
Total Proliteracy Worldwide				<u>79.55</u>
	DEC 2022 - Storer	Really Great Reading	12/12/2022	358.40
01 1100 610 002		Title I - RTI		358.40
Total Really Great Reading				<u>358.40</u>
	DEC 2022 - Julian	Safeway	12/12/2022	4.99
01 1100 610 001		Classroom Supplies		4.99
Total Safeway				<u>4.99</u>
	DEC 2022 - DACK	Sawstop	12/12/2022	115.38
01 2610 610 000		Saw Break - Maintenance		115.38
Total Sawstop				<u>115.38</u>
	DEC 2022 - DACK	Super Suds	12/12/2022	10.00
01 2710 890 000		Wash Vechicle		10.00
Total Super Suds				<u>10.00</u>
	DEC 2022 - Essink	Teacher Pay Teacher	12/12/2022	56.53
01 1200 610 001		SPED HS - Supplies		56.53
	DEC 2022 - Essink1	Teacher Pay Teacher	12/12/2022	29.03
01 1200 610 001		SPED HS - Supplies		29.03
	DEC 2022 - Julian	Teacher Pay Teacher	12/12/2022	4.00
01 1100 610 001		Classroom Supplies		4.00
	DEC 2022 - Schaeffer	Teacher Pay Teacher	12/12/2022	73.60
01 1100 610 002		Classroom Supplies		73.60
	DEC 2022 - Spencer	Teacher Pay Teacher	12/12/2022	75.00
01 2120 610 001		Guidance Supplies		75.00
	DEC 2022 - Spencer 1	Teacher Pay Teacher	12/12/2022	22.79
01 2120 610 001		Guidance Supplies		22.79
Total Teacher Pay Teacher				<u>260.95</u>

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	DEC 2022 - DACK	Texas De Brazil	12/12/2022	383.79
01 2320 580 000		Dack - Board Conference - Omaha		76.76
01 2310 580 000		4 Members: Board Conference - Omaha		307.03
Total	Texas De Brazil			383.79
	DEC 2022 - Storer	Tools 4 Reading	12/12/2022	190.00
01 1100 610 002		Spelling		190.00
Total	Tools 4 Reading			190.00
	DEC 2022 - DACK	University of Nebraska - Lincoln	12/12/2022	25.00
01 2320 890 000		All State Choir - Ticket		25.00
Total	University of Nebraska - Lincoln			25.00
	DEC 2022 - 7042	Verizon	12/12/2022	78.53
01 2510 530 000		Telephone Expense		78.53
Total	Verizon			78.53
Fund Number	01			5,775.55
Checking Account ID	1			5,775.55

**Board Report - Detail**

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DECEMBER 2022 - REVOLVING BUSINESS

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
	2382 - Grant	Gleason, Marlee	12/12/2022	48.00
01 3599 610 000 153		Run Club Grant - 4x4 Iron On		48.00
Total	Gleason, Marlee			48.00
	2379 - NSIAAA	Holiday Inn Kearney	12/12/2022	219.90
01 2410 580 001		NSIAAA Conference - Jorgensen		219.90
Total	Holiday Inn Kearney			219.90
	2380 - Testing	Ogallala Community Hospital	12/12/2022	80.00
01 2710 890 000		Two Bus Testing - Screening		80.00
Total	Ogallala Community Hospital			80.00
	2378 - Bldg	Reese Mechanical, Inc.	12/12/2022	660.00
01 2610 720 000		No hot air - Inv 12121		660.00
Total	Reese Mechanical, Inc.			660.00
	2377 - OneAct	Western Nebraska Bank	12/12/2022	420.00
01 2410 890 001		NP One Act Festival Meals		420.00
Total	Western Nebraska Bank			420.00
Fund Number	01			1,427.90
Checking Account ID	1			1,427.90

**Cash Receipt Listing - Summary**  
 NOVEMBER 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	11/01/2022	Daily Sales: Reimbursable	2126	174.89
	PERLINGERC Perlinger Cher	11/02/2022	Daily Sales: Reimbursable	2127	555.00
	PERLINGERC Perlinger Cher	11/03/2022	Daily Sales: Hot Lunch	2128	528.65
	PERLINGERC Perlinger Cher	11/08/2022	Daily Sales: Hot Lunch	2129	450.00
	REVTRAK RevTrak	11/07/2022	Daily Sales: Reimbursable	2130	460.03
	PERLINGERC Perlinger Cher	11/10/2022	Daily Sales: Reimbursable	2131	443.00
	REVTRAK RevTrak	11/08/2022	Daily Sales: Reimbursable	2132	77.71
	PERLINGERC Perlinger Cher	11/14/2022	Daily Sales: Reimbursable	2133	475.00
	PERLINGERC Perlinger Cher	11/21/2022	Daily Sales: Reimbursable	2134	516.00
	PERLINGERC Perlinger Cher	11/21/2022	Dole Refund	2135	17.44
	PERLINGERC Perlinger Cher	11/16/2022	Daily Sales: Reimbursable	2136	200.00
	STATEOFNEB State of Nebraska	11/08/2022	State Breakfast FY 2022	2141	236.80
	STATEOFNEB State of Nebraska	11/10/2022	State Lunch FY 2022	2142	242.31
	STATEOFNEB State of Nebraska	11/29/2022	Lunch Section FY 2023	2143	4,961.44
	STATEOFNEB State of Nebraska	11/29/2022	Lunch Section FY 2023	2144	207.28
	STATEOFNEB State of Nebraska	11/29/2022	Lunch Section FY 2023	2145	1,995.07
	STATEOFNEB State of Nebraska	11/29/2022	Breakfast Section FY 2023	2146	1,315.53
				Report Total:	<u>12,856.15</u>

Receipt Number:	Description:	Daily Sales:	Reimbursable	Received From:	REVTRAK RevTrak	Receipt Date:	11/01/2022	Receipt Key:	2126	Amount:	174.89
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						168.80 06 101				
06 5690	Revtrak Service Charge						6.09 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/02/2022</b>	<b>Receipt Key:</b>	<b>2127</b>	<b>Amount:</b>	<b>555.00</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						555.00 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/03/2022</b>	<b>Receipt Key:</b>	<b>2128</b>	<b>Amount:</b>	<b>528.65</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						526.00 06 101				
06 1620	Daily Sales: Non Reimbursable						2.65 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/08/2022</b>	<b>Receipt Key:</b>	<b>2129</b>	<b>Amount:</b>	<b>450.00</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						325.00 06 101				
06 1620	Daily Sales: Non- Reimbursable						125.00 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>REVTRAK RevTrak</b>	<b>Receipt Date:</b>	<b>11/07/2022</b>	<b>Receipt Key:</b>	<b>2130</b>	<b>Amount:</b>	<b>460.03</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						444.00 06 101				
06 5690	Revtrak Service Charge						16.03 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/10/2022</b>	<b>Receipt Key:</b>	<b>2131</b>	<b>Amount:</b>	<b>443.00</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						443.00 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>REVTRAK RevTrak</b>	<b>Receipt Date:</b>	<b>11/08/2022</b>	<b>Receipt Key:</b>	<b>2132</b>	<b>Amount:</b>	<b>77.71</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						75.00 06 101				
06 5690	Revtrak Service Charge						2.71 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/14/2022</b>	<b>Receipt Key:</b>	<b>2133</b>	<b>Amount:</b>	<b>475.00</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						475.00 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Daily Sales:</b>	<b>Reimbursable</b>	<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/21/2022</b>	<b>Receipt Key:</b>	<b>2134</b>	<b>Amount:</b>	<b>516.00</b>
	<u>Chart of Account Number</u>						<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
06 1611	Daily Sales: Reimbursable						516.00 06 101				
<b>Receipt Number:</b>	<b>Description:</b>	<b>Dole Refund</b>		<b>Received From:</b>	<b>PERLINGERC Perlinger Cher</b>	<b>Receipt Date:</b>	<b>11/21/2022</b>	<b>Receipt Key:</b>	<b>2135</b>	<b>Amount:</b>	<b>17.44</b>

Cash Receipt Listing - Detail  
NOVEMBER 2022 - HOT LUNCH REVENUE

<u>Chart of Account Number</u> 06 5690	<u>Detail Description</u> Dole Refund	<u>Detail Amount</u> 17.44	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/16/2022	<u>Receipt Key:</u> 2136	<u>Amount:</u> 200.00
<b>Receipt Number:</b>	<b>Description:</b> Daily Sales: Reimbursable	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 1611	<u>Detail Description</u> Daily Sales: Reimbursable	<u>Detail Amount</u> 200.00	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/08/2022	<u>Receipt Key:</u> 2141	<u>Amount:</u> 236.80
<b>Receipt Number:</b>	<b>Description:</b> State Breakfast FY 2022	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 4210	<u>Detail Description</u> State Breakfast FY 2022	<u>Detail Amount</u> 236.80	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/10/2022	<u>Receipt Key:</u> 2142	<u>Amount:</u> 242.31
<b>Receipt Number:</b>	<b>Description:</b> State Lunch FY 2022	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 4210	<u>Detail Description</u> State Lunch FY 2022	<u>Detail Amount</u> 242.31	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/29/2022	<u>Receipt Key:</u> 2143	<u>Amount:</u> 4,961.44
<b>Receipt Number:</b>	<b>Description:</b> Lunch Section FY 2023	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 4210	<u>Detail Description</u> Lunch Section FY 2023	<u>Detail Amount</u> 4,961.44	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/29/2022	<u>Receipt Key:</u> 2144	<u>Amount:</u> 207.28
<b>Receipt Number:</b>	<b>Description:</b> Lunch Section FY 2023	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 4210	<u>Detail Description</u> Lunch Section FY 2023	<u>Detail Amount</u> 207.28	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/29/2022	<u>Receipt Key:</u> 2145	<u>Amount:</u> 1,995.07
<b>Receipt Number:</b>	<b>Description:</b> Lunch Section FY 2023	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 4210	<u>Detail Description</u> Lunch Section FY 2023	<u>Detail Amount</u> 1,995.07	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>	<u>Receipt Date:</u> 11/29/2022	<u>Receipt Key:</u> 2146	<u>Amount:</u> 1,315.53
<b>Receipt Number:</b>	<b>Description:</b> Breakfast Section FY 2023	<b>Comment:</b>					
<u>Chart of Account Number</u> 06 4210	<u>Detail Description</u> Breakfast Section FY 2023	<u>Detail Amount</u> 1,315.53	<u>Cash Account Number</u> 06 101	<u>Receivable Account Number</u>			

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	12,856.15	12,856.15
Subtotal Expense		12,856.15
Subtotal General Ledger		
<b>Total:</b>	<u>12,856.15</u>	

Monthly Account Summary

DECEMBER 2022 - HOT LUNCH FUND FINANCIALS

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	5,059.10	27,638.87	53,361.13	34.12
06 3100 130 000	Lunch Fund OT Pay	1,500.00	31.60	267.69	1,232.31	17.85
06 3100 210 000	Lunch Fund Dist Health	500.00	25.27	169.91	330.09	33.98
06 3100 220 000	Lunch Fund Dist Fica	6,200.00	389.45	2,122.48	4,077.52	34.23
06 3100 230 000	Lunch Fund District Ret	6,000.00	365.10	2,013.42	3,986.58	33.56
06 3100 237 000	Increased Retirement Contribution Rate	2,000.00	120.71	674.90	1,325.10	33.75
06 3100 630 000	Hot Lunch Supplies	60,000.00	6,787.36	30,256.62	29,743.38	50.43
06 3100 695 000	Lunch Other Misc Expenses	2,000.00	0.00	314.46	1,685.54	15.72
06 3100 890 000	Hot Lunch Travel & Conference	1,722.00	0.00	0.00	1,722.00	0.00
3100	Food Service Operations	160,922.00	12,778.59	63,458.35	97,463.65	39.43
06	LUNCH FUND	160,922.00	12,778.59	63,458.35	97,463.65	39.43

**Check Register by Type**  
 DECEMBER 2022 - HOT LUNCH FUND EXPENDITURES

Payee Type: Vendor

Check Type: Check

Checking Account ID: 6

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
8342	12/14/2022				USBANK	U S Bank	313.35
8343	12/12/2022				CASHWADIST	Cash-wa Distributing, Inc.	2,239.52
8344	12/12/2022				HILANDDAIR	Hiland Dairy	1,228.13
8345	12/12/2022				INNOVAOFFI	Innovative Office Solutions, LLC	249.20
8346	12/12/2022				PAXTONGROC	Paxton Grocery & Meats	633.32
8347	12/12/2022				TRIDENT	Trident Beverage	872.00
8348	12/12/2022				USFOODS	US Foods	1,251.84
Checking Account ID: 6					Void Total:	0.00	Total without Voids: <u>6,787.36</u>
Check Type Total: Check					Void Total:	0.00	Total without Voids: <u>6,787.36</u>
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: <u>6,787.36</u>
Grand Total:					Void Total:	0.00	Total without Voids: <u>6,787.36</u>

**Board Report - Detail**  
DECEMBER 2022 - HOT LUNCH CHECKS

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	6	Fund Number 06	LUNCH FUND	
	13578131	Cash-wa Distributing, Inc.	12/12/2022	620.54
06 3100 630 000		Hot Lunch Supplies		620.54
	13590078	Cash-wa Distributing, Inc.	12/12/2022	1,223.03
06 3100 630 000		Hot Lunch Supplies		1,223.03
	13606379	Cash-wa Distributing, Inc.	12/12/2022	395.95
06 3100 630 000		Hot Lunch Supplies		395.95
Total		Cash-wa Distributing, Inc.		<u>2,239.52</u>
	1813185	Hiland Dairy	12/12/2022	252.29
06 3100 630 000		Hot Lunch Supplies		252.29
	1813186	Hiland Dairy	12/12/2022	(61.40)
06 3100 630 000		Hot Lunch Supplies		(61.40)
	1813386	Hiland Dairy	12/12/2022	274.83
06 3100 630 000		Hot Lunch Supplies		274.83
	1813387	Hiland Dairy	12/12/2022	(48.84)
06 3100 630 000		Hot Lunch Supplies		(48.84)
	1813486	Hiland Dairy	12/12/2022	61.79
06 3100 630 000		Hot Lunch Supplies		61.79
	1813570	Hiland Dairy	12/12/2022	192.05
06 3100 630 000		Hot Lunch Supplies		192.05
	1813681	Hiland Dairy	12/12/2022	165.53
06 3100 630 000		Hot Lunch Supplies		165.53
	1813682	Hiland Dairy	12/12/2022	(5.87)
06 3100 630 000		Hot Lunch Supplies		(5.87)
	1813774	Hiland Dairy	12/12/2022	(26.82)
06 3100 630 000		Hot Lunch Supplies		(26.82)
	1813775	Hiland Dairy	12/12/2022	142.98
06 3100 630 000		Hot Lunch Supplies		142.98
	1813951	Hiland Dairy	12/12/2022	213.01
06 3100 630 000		Hot Lunch Supplies		213.01
	1813952	Hiland Dairy	12/12/2022	(34.62)
06 3100 630 000		Hot Lunch Supplies		(34.62)
	1814063	Hiland Dairy	12/12/2022	103.20
06 3100 630 000		Hot Lunch Supplies		103.20
Total		Hiland Dairy		<u>1,228.13</u>
	4015625	Innovative Office Solutions, LLC	12/12/2022	249.20
06 3100 630 000		4 cases foam plates		249.20
Total		Innovative Office Solutions, LLC		<u>249.20</u>
	2763	Paxton Grocery & Meats	12/12/2022	21.53
06 3100 630 000		Hot Lunch Supplies		21.53
	3147	Paxton Grocery & Meats	12/12/2022	109.64
06 3100 630 000		Hot Lunch Supplies		109.64
	3850	Paxton Grocery & Meats	12/12/2022	1.99
06 3100 630 000		Hot Lunch Supplies		1.99
	4021	Paxton Grocery & Meats	12/12/2022	11.56
06 3100 630 000		Hot Lunch Supplies		11.56
	4337	Paxton Grocery & Meats	12/12/2022	62.50
06 3100 630 000		Hot Lunch Supplies		62.50
	4743	Paxton Grocery & Meats	12/12/2022	6.04
06 3100 630 000		Hot Lunch Supplies		6.04
	4755	Paxton Grocery & Meats	12/12/2022	92.01
06 3100 630 000		Hot Lunch Supplies		92.01

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	4758	Paxton Grocery & Meats	12/12/2022	35.34
06 3100 630 000		Hot Lunch Supplies		35.34
	4921	Paxton Grocery & Meats	12/12/2022	60.00
06 3100 630 000		Hot Lunch Supplies		60.00
	5248	Paxton Grocery & Meats	12/12/2022	74.70
06 3100 630 000		Hot Lunch Supplies		74.70
	5249	Paxton Grocery & Meats	12/12/2022	26.00
06 3100 630 000		Hot Lunch Supplies		26.00
	5802	Paxton Grocery & Meats	12/12/2022	83.79
06 3100 630 000		Hot Lunch Supplies		83.79
	5961	Paxton Grocery & Meats	12/12/2022	17.59
06 3100 630 000		Hot Lunch Supplies		17.59
	6865	Paxton Grocery & Meats	12/12/2022	19.45
06 3100 630 000		Hot Lunch Supplies		19.45
	6879	Paxton Grocery & Meats	12/12/2022	11.18
06 3100 630 000		Hot Lunch Supplies		11.18
Total Paxton Grocery & Meats				<u>633.32</u>
	JAMO112047QB	Trident Beverage	12/12/2022	872.00
06 3100 630 000		Hot Lunch Supplies		872.00
Total Trident Beverage				<u>872.00</u>
	5521748	US Foods	12/12/2022	1,007.84
06 3100 630 000		Hot Lunch Supplies		1,007.84
	5723802	US Foods	12/12/2022	244.00
06 3100 630 000		Hot Lunch Supplies		244.00
Total US Foods				<u>1,251.84</u>
Fund Number 06				<u>6,474.01</u>
Checking Account ID 6				<u>6,474.01</u>

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DECEMBER 2022 - HOT LUNCH CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 6	DEC 2022 - Kitchen	Fund Number 06 Amazon.com	LUNCH FUND 12/12/2022	141.96
06 3100 630 000		Hot Lunch Supplies		141.96
Total Amazon.com				141.96
	DEC 2022 - Kitchen	Capital One	12/12/2022	171.39
06 3100 630 000		Hot Lunch Supplies		171.39
Total Capital One				171.39
Fund Number 06				313.35
Checking Account ID 6				313.35

**Check Register by Type**  
 NOVEMBER 2022 HOT LUNCH REVTRAK

Payee Type: **Vendor**

Check Type: **Automatic Payment**

Checking Account ID: **6**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>	
292120074	11/15/2022	X			REVTRAK	RevTrak	35.32	
Checking Account ID: 6						Void Total:	0.00	Total without Voids: 35.32
Check Type Total:			Automatic Payment			Void Total:	0.00	Total without Voids: 35.32
Payee Type Total:			Vendor			Void Total:	0.00	Total without Voids: 35.32
Grand Total:						Void Total:	0.00	Total without Voids: 35.32

NOVEMBER 2022 - STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0100	Activities	(1,525.25)	3,282.58	12,295.11	0.00	7,487.28
05 704 0101	Girls BB	843.09	0.00	0.00	0.00	843.09
05 704 0102	Boys BB	3,814.65	1,323.75	963.50	0.00	3,454.40
05 704 0103	Volleyball	3,709.64	160.00	600.00	0.00	4,149.64
05 704 0104	Football	1,973.16	0.00	172.00	0.00	2,145.16
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	157.76	245.08	0.00	0.00	(87.32)
05 704 0115	National Honor Society	2,978.84	931.50	650.00	0.00	2,697.34
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	1,920.80	0.00	0.00	0.00	1,920.80
05 704 0119	Yearbook	3,546.59	3,377.88	1,055.00	0.00	1,223.71
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	980.61	819.72	1,486.00	0.00	1,646.89
05 704 0128	Library	1,355.97	0.00	0.00	0.00	1,355.97
05 704 0129	Courtesy Fund	712.07	50.00	270.00	0.00	932.07
05 704 0130	Student Activity Fees	0.00	0.00	0.00	0.00	0.00
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	6,695.33	1,797.37	1,745.81	0.00	6,643.77
05 704 0136	X-Country	531.53	0.00	0.00	0.00	531.53
05 704 0140	FFA	12,227.93	2,435.92	200.00	0.00	9,992.01
05 704 0142	Student Misc.	336.52	0.00	88.20	0.00	424.72
05 704 0143	Class of 2019	70.00	0.00	0.00	0.00	70.00
05 704 0144	Cheerleading & Dance Team	3,554.91	57.76	(180.00)	0.00	3,317.15
05 704 0145	Hanich Trust	49,622.13	17,618.04	6,060.00	0.00	38,064.09
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	2,906.03	0.00	0.00	(688.83)
05 704 0151	Class of 2022	921.28	921.28	0.00	0.00	0.00
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

NOVEMBER 2022 - STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number      Chart of Account Description

<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 0154	Activities Vending Machine	1,812.47	0.00	152.00	0.00	1,964.47
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	4,806.29	0.00	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	10.00	0.00	0.00	0.00	10.00
Fund Total: 05		124,251.04	35,926.91	25,557.62	0.00	113,881.75

**Cash Receipt Listing - Summary**  
 NOVEMBER 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>
		11/23/2022	Gate Jamboree	2099	1,811.00
		11/23/2022	Concessions Jamboree	2100	1,745.81
		11/22/2022	NHS Caring Rose Week	2101	500.00
		11/21/2022	Hanich: Foundation - Trailer 1/2	2102	6,000.00
		11/21/2022	Yearbook (2 purchased)	2103	80.00
		11/21/2022	FFA	2104	50.00
		11/21/2022	Yearbook sales	2105	25.00
		11/21/2022	FB Reimbursement	2106	8.00
		11/16/2022	FB Reimbursement	2107	39.00
		11/16/2022	Yearbook Sales	2108	875.00
		11/16/2022	FFA	2109	150.00
		11/16/2022	Yearbook sales	2110	75.00
		11/15/2022	Annual Budget Transfer	2111	10,000.00
		11/15/2022	Reimburse - Meal	2112	380.00
		11/15/2022	Courtesy Fund	2113	260.00
		11/15/2022	Vending machine	2114	152.00
		11/14/2022	Night of One Act - Gate	2115	1,026.00
		11/14/2022	One Act - Pie Donation	2116	241.00
		11/10/2022	One Act Shirt - Custom Sports	2117	219.00
		11/10/2022	Wallace VB Sub-Districts	2118	89.90
		11/10/2022	Misc - Metal Recycle	2119	88.20
		11/10/2022	Courtesy Fund	2120	10.00
		11/03/2022	VB Reimbursement	2121	600.00
		11/03/2022	FB Reimbursement	2122	115.00
		11/30/2022	Interest - November	2123	14.21
		11/29/2022	Hanich - Meal \$ returned One Act	2125	60.00
	JORGENSENS Jorgensen Scott	11/29/2022	FB Reimbursement	2137	10.00
		11/29/2022	NHS Greenery	2138	150.00
	HARDINJUST Hardin Justin	11/28/2022	BB Whitetail Reimb	2139	963.50
	CONNICKKIM Connick Kim	11/02/2022	Cheer donation check cleared wrong	2140	(180.00)
Report Total:					25,557.62

Receipt Number:	Description:	Received From:	Detail Description	Chart of Account Number	Receipt Date:	Receipt Key:	Amount:
05 1710 0100	Gate Jamboree	Gate Jamboree	Gate Jamboree	05 101	11/23/2022	2099	1,811.00
05 1710 0133	Concessions Jamboree	Concessions Jamboree	Concessions Jamboree	05 101	11/23/2022	2100	1,745.81
05 1710 0115	NHS Caring Rose Week	NHS Caring Rose Week	NHS Caring Rose Week	05 101	11/21/2022	2102	6,000.00
05 1710 0145	Hanich: Foundation - Trailer 1/2	Hanich: Foundation - Trailer 1/2	Hanich: Foundation - Trailer 1/2	05 101	11/21/2022	2103	80.00
05 1710 0119	Yearbook (2 purchased)	Yearbook (2 purchased)	Yearbook (2 purchased)	05 101	11/21/2022	2104	50.00
05 1710 0140	FFA	FFA	FFA	05 101	11/21/2022	2105	25.00
05 1710 0119	FB Reimbursement	FB Reimbursement	FB Reimbursement	05 101	11/21/2022	2106	8.00
05 1710 0104	FB Reimbursement	FB Reimbursement	FB Reimbursement	05 101	11/16/2022	2107	39.00
05 1710 0119	Yearbook Sales	Yearbook Sales	Yearbook Sales	05 101	11/16/2022	2108	875.00
05 1710 0119	FFA	FFA	FFA	05 101	11/16/2022	2109	150.00

Cash Receipt Listing - Detail  
NOVEMBER 2022 - STUDENT ACTIVITY REVENUE

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date</u>	<u>Receipt Key</u>	<u>Amount</u>
05 1710 0140	FFA	150.00	05 101	11/16/2022	2110	75.00
Description: Yearbook sales Received From:						
05 1710 0119	Yearbook sales	75.00	05 101	11/15/2022	2111	10,000.00
Description: Annual Budget Transfer Received From:						
05 1710 0100	Annual Budget Transfer	10,000.00	05 101	11/15/2022	2112	380.00
Description: Reimburse - Meal Received From:						
05 1710 0100	Reimburse - Meal	380.00	05 101	11/15/2022	2113	260.00
Description: Courtesy Fund Received From:						
05 1710 0129	Courtesy Fund	260.00	05 101	11/15/2022	2114	152.00
Description: Vending machine Received From:						
05 1710 0154	Vending machine	152.00	05 101	11/14/2022	2115	1,026.00
Description: Night of One Act - Gate Received From:						
05 1710 0125	Night of One Act - Gate	1,026.00	05 101	11/14/2022	2116	241.00
Description: One Act - Pie Donation Received From:						
05 1710 0125	One Act - Pie Donation	241.00	05 101	11/10/2022	2117	219.00
Description: One Act Shirt - Custom Sports Received From:						
05 1710 0125	One Act Shirt - Custom Sports	219.00	05 101	11/10/2022	2118	89.90
Description: Wallace VB Sub-Districts Received From:						
05 1710 0100	Wallace VB Sub-Districts	89.90	05 101	11/10/2022	2119	88.20
Description: Misc - Metal Recycle Received From:						
05 1710 0142	Misc - Metal Recycle	88.20	05 101	11/10/2022	2120	10.00

Cash Receipt Listing - Detail  
NOVEMBER 2022 - STUDENT ACTIVITY REVENUE

Description:	Chart of Account Number	Detail Description	Amount	Receipt Date	Receipt Key	Amount
Courtesy Fund	05 1710 0129	Courtesy Fund	10.00	11/03/2022	2121	600.00
VB Reimbursement	05 1710 0103	VB Reimbursement	600.00	11/03/2022	2122	115.00
Interest - November	05 1710 0104	FB Reimbursement	115.00	11/30/2022	2123	14.21
Hanich - Meal \$ returned One Act	05 1710 0145	Interest - November	14.21	11/29/2022	2125	60.00
FB Reimbursement	05 1710 0104	Hanich - Meal \$ returned One Act	60.00	11/29/2022	2137	10.00
NHS Greenery	05 1710 0115	FB Reimbursement	10.00	11/29/2022	2138	150.00
BB Whitetail Reimb	05 1710 0102	NHS Greenery	150.00	11/28/2022	2139	963.50
Cheer donation check cleared wrong	05 1710 0144	BB Whitetail Reimb	963.50	11/02/2022	2140	(180.00)

Summary Totals	Cash Accounts	Receivable Accounts
Subtotal Revenue	25,557.62	25,557.62
Subtotal Expense		25,557.62
Subtotal General Ledger		
Total:	25,557.62	25,557.62

Check Register by Type

NOVEMBER 2022 - STUDENT ACTIVITY EXPENDITURES

Payee Type: Vendor

Check Type: Check

Checking Account ID: 5

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
4081	11/02/2022				SUTHERLAN2	Sutherland Public Schools	50.00
4082	11/02/2022	X			PAXTONGROC	Paxton Grocery & Meats	72.76
4083	11/04/2022	X			USBANK	U S Bank	2,602.69
4084	11/08/2022	X			HERSHEY PUB	Hershey Public Schools	100.00
4085	11/09/2022				HEBBERTROG	Roger Hebbert Memorial	50.00
4086	11/10/2022	X			WESTERNNEB	Western Nebraska Bank	500.00
4087	11/10/2022				ADAMSMIDDL	Adams Middle School	60.00
4088	11/14/2022	X			NATIONAFFA	National FFA Organization	528.00
4089	11/14/2022	X			OGALLAAGSU	Ogallala Ag Supply	11,950.00
4090	11/14/2022	X			PARTYGIRLC	Party Girl Creations	425.00
4091	11/14/2022	X			WESTERNNEB	Western Nebraska Bank	100.00
4092	11/14/2022	X			YANDASMUSI	Yanda's Music & Pro Audio	2,276.93
4093	11/14/2022	X			CUSTOMSPOR	Custom Sports	360.00
4094	11/14/2022	X			FOXDAWN	Dawn Fox	89.79
4095	11/14/2022				FOXTANIA	Tania Fox	34.48
4096	11/14/2022	X			JOSTENSINC	Jostens, Inc.	4,299.16
4097	11/14/2022	X			PAXTONGROC	Paxton Grocery & Meats	138.59
4098	11/18/2022	X			WESTERNNEB	Western Nebraska Bank	860.00
4099	11/18/2022	X			MEDICINEVA	Medicine Valley Public Schools	75.00
4100	11/21/2022				WHITETAILE	Whitetail Screen Print	963.75
4101	11/22/2022	X			PERKINSCSC	Perkins County Schools	35.00
4102	11/22/2022	X			WESTERNNEB	Western Nebraska Bank	500.00
4103	11/22/2022	X			WESTERNNEB	Western Nebraska Bank	500.00
4104	11/22/2022				NAMUTHMIKE	Mike Namuth	66.25
4105	11/22/2022	X			SUKUPTODD	Todd Sukup	66.25
4106	11/22/2022	X			DICKINSONJ	Jay Dickinson	66.25
4107	11/22/2022				SMITHRYAN	Ryan Smith	66.25
4108	11/22/2022	X			PARTYGIRLC	Party Girl Creations	506.50
4109	11/30/2022				USBANK	U S Bank	4,962.39
4110	11/30/2022	X			WESTERNNEB	Western Nebraska Bank	500.00
4111	11/30/2022				OCONNERCAM	Cam O'Conner	150.00
4112	11/30/2022				OCONNRHETT	Rhett O'Connor	150.00
4113	11/28/2022				NEHSSPORTS	Nebraska HS Sports Hall of Fame Foundation	1,111.00
4114	11/30/2022				NESCIOLYMP	Nebraska Science Olympiad	200.00
4115	11/28/2022				SOUTHWESTH	Southwest High School	123.00
4116	11/30/2022				BOMGAARS	Bomgaars	240.93
4117	11/30/2022				CASHWADIST	Cash-wa Distributing, Inc.	389.10
4118	11/30/2022				COKE	Coca-Cola	179.62
4119	11/30/2022				PAXTONGROC	Paxton Grocery & Meats	228.65
4120	11/30/2022				LOUSSPORTI	Lou's Sporting Goods, Inc.	349.57
Checking Account ID: 5					Void Total:	0.00	Total without Voids: 35,926.91
Check Type Total: Check					Void Total:	0.00	Total without Voids: 35,926.91
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: 35,926.91
Grand Total:					Void Total:	0.00	Total without Voids: 35,926.91

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NOVEMBER 2022 - STUDENT ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	5	Fund Number 05	ACTIVITY FUND	
	4087 - Honor Band	Adams Middle School	11/10/2022	60.00
05 2900 890 000 145		Hanich - Honor Band		60.00
Total	Adams Middle School			60.00
	4116 - FFA	Bomgaars	11/30/2022	240.93
05 2900 890 000 140		FFA: Invoice 55944090		240.93
Total	Bomgaars			240.93
	4117 - Concessions	Cash-wa Distributing, Inc.	11/30/2022	389.10
05 2900 890 000 133		Concession Supplies		389.10
Total	Cash-wa Distributing, Inc.			389.10
	4118 - Concessions	Coca-Cola	11/30/2022	179.62
05 2900 890 000 133		Concession Supplies		179.62
Total	Coca-Cola			179.62
	4093 - BBB	Custom Sports	11/14/2022	360.00
05 2900 890 000 102		Boys BB - Practice Jerseys		360.00
Total	Custom Sports			360.00
	4106 - Official	Dickinson, Jay	11/22/2022	66.25
05 2900 890 000 100		BB Jamboree Official		66.25
Total	Dickinson, Jay			66.25
	4094 - One Act	Fox, Dawn	11/14/2022	89.79
05 2900 890 000 125		One Act Supplies		89.79
Total	Fox, Dawn			89.79
	4095 - One Act	Fox, Tania	11/14/2022	34.48
05 2900 890 000 125		One Act Supplies		34.48
Total	Fox, Tania			34.48
	4084 - JH Wr	Hershey Public Schools	11/08/2022	100.00
05 2900 890 000 100		JH Wrestling Entry Fee		100.00
Total	Hershey Public Schools			100.00
	4096 - Yearbook	Jostens, Inc.	11/14/2022	4,299.16
05 2900 890 000 119		Yearbook 21-22		3,377.88
05 2900 890 000 151		Yearbook 21-22		921.28
Total	Jostens, Inc.			4,299.16
	4120 Pads	Lou's Sporting Goods, Inc.	11/30/2022	349.57
05 2900 890 000 100		Shoulder Pads		349.57
Total	Lou's Sporting Goods, Inc.			349.57
	4099 - JH WR	Medicine Valley Public Schools	11/18/2022	75.00
05 2900 890 000 100		JH WR Entry Fee		75.00
Total	Medicine Valley Public Schools			75.00
	4104 - Official	Namuth, Mike	11/22/2022	66.25

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NOVEMBER 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		BB Jamboree Official		66.25
Total	Namuth, Mike			66.25
	4088 - MDS280644	National FFA Organization	11/14/2022	528.00
05 2900 890 000 140		FFA - Jackets		528.00
Total	National FFA Organization			528.00
	4113 - Foundation	Nebraska HS Sports Hall of Fame Foundation	11/28/2022	1,111.00
05 2900 890 000 100		BB Jamboree Reimbursement		1,111.00
Total	Nebraska HS Sports Hall of Fame Foundation			1,111.00
	4114 - SciOly	Nebraska Science Olympiad	11/30/2022	200.00
05 2900 890 000 145		Hanich: State Registrations two teams		200.00
Total	Nebraska Science Olympiad			200.00
	4111 - Ref	O'Conner, Cam	11/30/2022	150.00
05 2900 890 000 100		Ref: Maywood-Hays Center		150.00
Total	O'Conner, Cam			150.00
	4112 - Ref	O'Connor, Rhett	11/30/2022	150.00
05 2900 890 000 100		Ref: Maywood-Hays Center		150.00
Total	O'Connor, Rhett			150.00
	4089 - Hanich	Ogallala Ag Supply	11/14/2022	11,950.00
05 2900 890 000 145		Trailer (Hanich and Foundation)		11,950.00
Total	Ogallala Ag Supply			11,950.00
	4090 - NHS	Party Girl Creations	11/14/2022	425.00
05 2900 890 000 115		NHS Caring Rose Week		425.00
	4108 - NHS	Party Girl Creations	11/22/2022	506.50
05 2900 890 000 115		NHS Greenery		506.50
Total	Party Girl Creations			931.50
	4082 - FFA Cheer	Paxton Grocery & Meats	11/02/2022	72.76
05 2900 890 000 144		Cheer camp		57.76
05 2900 890 000 140		FFA - Harvest Bags		15.00
	4097 Fab & OA	Paxton Grocery & Meats	11/14/2022	138.59
05 2900 890 000 125		One Act Supplies		131.63
05 2900 890 000 145		Hanich: Tiger Fabrication		6.96
	4119 - Concessions	Paxton Grocery & Meats	11/30/2022	228.65
05 2900 890 000 133		Concession Supplies		228.65
Total	Paxton Grocery & Meats			440.00
	4101 - JH WR	Perkins County Schools	11/22/2022	35.00
05 2900 890 000 100		JH Wrestling Entry		35.00
Total	Perkins County Schools			35.00
	4085 - Courtesy	Roger Hebbert Memorial	11/09/2022	50.00
05 2900 890 000 129		Courtesy Fund - Memorial		50.00
Total	Roger Hebbert Memorial			50.00

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NOVEMBER 2022 - STUDENT ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	4107 - Official	Smith, Ryan	11/22/2022	66.25
05 2900 890 000 100		BB Jamboree Official		66.25
Total	Smith, Ryan			66.25
	4115 - Play	Southwest High School	11/28/2022	123.00
05 2900 890 000 100		RPAC Play Production Reimbursement		123.00
Total	Southwest High School			123.00
	4105 - Official	Sukup, Todd	11/22/2022	66.25
05 2900 890 000 100		BB Jamboree Official		66.25
Total	Sukup, Todd			66.25
	4081 - JH WR Entry	Sutherland Public Schools	11/02/2022	50.00
05 2900 890 000 100		JH Wrestling Entry Fee		50.00
Total	Sutherland Public Schools			50.00
	4086 - Gate One Act	Western Nebraska Bank	11/10/2022	500.00
05 2900 890 000 125		Night of One Act Gate		500.00
	4091 - Hanich	Western Nebraska Bank	11/14/2022	100.00
05 2900 890 000 145		All State Music - Meals (2 people)		100.00
	4098 - One Act	Western Nebraska Bank	11/18/2022	860.00
05 2900 890 000 145		One Act - RPAC Meals		860.00
	4102 - Concession	Western Nebraska Bank	11/22/2022	500.00
05 2900 890 000 133		Cash for Concessions		500.00
	4103 - Gate	Western Nebraska Bank	11/22/2022	500.00
05 2900 890 000 100		Cash for Concessions		500.00
	4110 - Concessions	Western Nebraska Bank	11/30/2022	500.00
05 2900 890 000 133		Concessions Maywood-Hays Center		500.00
Total	Western Nebraska Bank			2,960.00
	4100 - BBB	Whitetail Screen Print	11/21/2022	963.75
05 2900 890 000 102		One Act Supplies		963.75
Total	Whitetail Screen Print			963.75
	4092 - Instruments	Yanda's Music & Pro Audio	11/14/2022	2,276.93
05 2900 890 000 145		Hanich - Drums and music		2,276.93
Total	Yanda's Music & Pro Audio			2,276.93
Fund Number	05			28,361.83
Checking Account ID	5			28,361.83

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NOVEMBER 2022 STUDENT ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 5		Fund Number 05	ACTIVITY FUND	
	NOV 22 - Golf	Amazon.com	11/04/2022	867.00
05 2900 890 000 149		Golf: Jackets, Hats & Polos		867.00
	NOV 22 - One act	Amazon.com	11/04/2022	6.90
05 2900 890 000 125		One Act - Prop		6.90
	NOV 22 - One act	Amazon.com	11/04/2022	(95.96)
	1			
05 2900 890 000 125		One Act - Prop		(95.96)
	NOV 22 - One act	Amazon.com	11/04/2022	135.29
	2			
05 2900 890 000 125		One Act - Prop		135.29
	NOV 22 - One act	Amazon.com	11/04/2022	17.59
	3			
05 2900 890 000 125		One Act - Storage Bags		17.59
Total Amazon.com				<u>930.82</u>
	NOV 22 - FFA	Custom Ink	11/04/2022	622.32
05 2900 890 000 140		FFA: Shirts		622.32
Total Custom Ink				<u>622.32</u>
	NOV 22 - Tiger Fab	Hobby Lobby	11/04/2022	39.46
05 2900 890 000 130		Tiger Fabrication		39.46
05 2900 890 000 130		Reversal: Tiger Fabrication		(39.46)
05 2900 890 000 145		Hanich: Tiger Fabrication		39.46
Total Hobby Lobby				<u>39.46</u>
	NOV 22 - Tiger Fab	Menards	11/04/2022	166.20
05 2900 890 000 130		Tiger Fabrication		166.20
05 2900 890 000 130		Reversal: Tiger Fabrication		(166.20)
05 2900 890 000 145		Hanich: Tiger Fabrication		166.20
	NOV 22 - Tiger Fab1	Menards	11/04/2022	203.80
05 2900 890 000 130		Reversal: Tiger Fabrication		(203.80)
05 2900 890 000 145		Hanich: Tiger Fabrication		203.80
05 2900 890 000 130		Tiger Fabrication		203.80
Total Menards				<u>370.00</u>
	NOV 22 - FFA	Merricks Ranch House	11/04/2022	77.31
05 2900 890 000 140		FFA: Meal		77.31
Total Merricks Ranch House				<u>77.31</u>
	NOV 22 - VB	Pop Corner	11/04/2022	160.00
05 2900 890 000 103		VB - Parents Night		160.00
Total Pop Corner				<u>160.00</u>
	NOV 22 - FFA	Sams Club	11/04/2022	402.78
05 2900 890 000 140		FFA: Harvest Bags		402.78
Total Sams Club				<u>402.78</u>
Fund Number 05				<u>2,602.69</u>
Checking Account ID 5				<u>2,602.69</u>

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NOVEMBER 2022 - STUDENT ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 5		Fund Number 05	ACTIVITY FUND	
	DEC 2022 - 7042	Amazon.com	11/30/2022	112.45
	1			
05 2900 890 000 100				112.45
	DEC 2022 - 7042	Amazon.com	11/30/2022	207.36
	2			
05 2900 890 000 100				207.36
	DEC 2022 - 7042	Amazon.com	11/30/2022	54.20
	3			
05 2900 890 000 100				54.20
	DEC 2022 - Julian1	Amazon.com	11/30/2022	604.99
05 2900 890 000 149		Golf Launch Monitor		604.99
	DEC 2022 - Julian2	Amazon.com	11/30/2022	125.54
05 2900 890 000 149		Golf - Gloves		125.54
	DEC 2022 - Julian3	Amazon.com	11/30/2022	168.50
05 2900 890 000 149		Golf - Mat		168.50
	DEC 2022 - WHITE	Amazon.com	11/30/2022	769.88
05 2900 890 000 145		Tiger Fabrication Supplies		769.88
	DEC 2022 - WHITE1	Amazon.com	11/30/2022	266.97
05 2900 890 000 145		Tiger Fabrication Supplies		266.97
	DEC 2022 - WHITE2	Amazon.com	11/30/2022	314.64
05 2900 890 000 145		Tiger Fabrication Supplies		314.64
	DEC 2022 - WHITE3	Amazon.com	11/30/2022	104.64
05 2900 890 000 145		Tiger Fabrication Supplies		104.64
	DEC 2022 - WHITE4	Amazon.com	11/30/2022	298.56
05 2900 890 000 145		Tiger Fabrication Supplies		298.56
Total Amazon.com				<u>3,027.73</u>
	DEC 2022- Dickmander2	Capital One	11/30/2022	83.88
05 2900 890 000 114		STUCO Membership		83.88
Total Capital One				<u>83.88</u>
	DEC 2022 - Julian	Golf Team Products	11/30/2022	1,140.00
05 2900 890 000 149		Golf Bags & Beanies		1,140.00
Total Golf Team Products				<u>1,140.00</u>
	DEC 2022- Dickmander	Nebraska Coaches Assoc.	11/30/2022	161.20
05 2900 890 000 114		STUCO Membership		161.20
Total Nebraska Coaches Assoc.				<u>161.20</u>
	DEC 2022 - TURNER	Ole's	11/30/2022	360.41
05 2900 890 000 140		FFA - Advisory Meeting Meeting		360.41
Total Ole's				<u>360.41</u>
	DEC 2022 - WHITE	Ozzies	11/30/2022	91.79
05 2900 890 000 140		FFA Lock-In		91.79

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NOVEMBER 2022 - STUDENT ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Ozzies			91.79
	DEC 2022 - WHITE	Paxton Grocery & Meats	11/30/2022	56.04
05 2900 890 000 140		FFA Lock-In		56.04
Total	Paxton Grocery & Meats			56.04
	DEC 2022 - TURNER	Sams Club	11/30/2022	41.34
05 2900 890 000 140		FFA - Harvest Bags		41.34
Total	Sams Club			41.34
Fund Number	05			4,962.39
Checking Account ID	5			4,962.39

# ESU 15 & ESU 16 BOARD MEMBER WORKSHOP



**JANUARY 25, 2023 • 5:00 p.m. - 9:00 p.m. CT**

## MEET OUR SPEAKERS



**DR. MIKE  
DULANEY**

**EXECUTIVE DIRECTOR**  
Nebraska Council of School  
Administrators (NCSA)



**DR. KRAIG  
LOFQUIST**

**EXECUTIVE DIRECTOR**  
ESU Coordinating Council



**ANDREW  
EASTON**

**DIGITAL LEARNING COORDINATOR**  
ESU Coordinating Council



**MARCIA  
HERRING**

**DIRECTOR OF BOARD LEADERSHIP**  
Nebraska Association of  
School Boards (NASB)

## WORKSHOP AGENDA

5:00-5:30 Registration

5:30-5:40 Welcome

5:40-6:20 Keynote - The 108th Legislative Session;  
What's Important to Know ~Mike Dulaney

6:20-7:00 Dinner

7:00-7:50 Session 1 - Pick 1 option from list below

8:00-8:50 Session 2 - Pick 1 option from list below

### Session Options:

- Career Center:  
What Do ESU's Do for You? ~Kraig Lofquist & Andrew Easton
- Choir Room:  
Innovative Board Practices to Address the Teacher Shortage  
~Board Member Panel from ESU 15 & 16 Schools
- PAC:  
What's my Role as a Board Member? ~Marcia Herring

North Platte High School • 1220 West 2nd Street • North Platte, NE 69101

# 2023 REGISTRATION

## TO REGISTER:

Go to [www.NASBOnline.org](http://www.NASBOnline.org), and log in using your email and password

If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

\$20 cancellation fee by the registration deadline. No refunds after the deadline.

Registration fees for each event are as follows:

- Sunday Dinner & Program : \$55
- Conference Registration : \$97\*
- \*On-Site Registration : \$127

*Registration Deadline - January 17, 2023*

## TO REST:

*The 2023 Legislative Issues Conference has MOVED to the Embassy Suites Lincoln!*

To reserve a hotel room visit the LIC page of the NASB website for the direct booking link. Deadline for hotel reservations is January 3, 2023.



## TO REDEEM:

Awards of Achievement Points Can Be Earned by Attending these events

- 10 points = Sunday Dinner & Program
- 15 points = Legislative Issues Conference

## SUGGESTED AUDIENCE:

- School Board Members - Superintendents/ESU Administrators



# 2023 AGENDA - NEW FACES

## LEGISLATIVE ISSUES CONFERENCE - SUNDAY, JANUARY 22

6:00 PM

Reception, Dinner & Program - Senators Tom Brewer & Justin Wayne  
**"Up The Mountain"**



Black. White. Native. Male. Female. Urban. Rural. Conservative. Progressive. In the fall of 2021, five Nebraska legislators from different walks of life and different political perspectives spent months preparing to climb the legendary Mt. Kilimanjaro. To succeed, they had to set aside partisan and cultural differences to make an unbreakable team. Their hard work and cooperation got them to the top of the mountain and left them with lessons and memories for a lifetime. See what they learned from the mountain and from each other.

*Hospitality event to follow hosted by First National Capital Markets*

## LEGISLATIVE ISSUES CONFERENCE - MONDAY, JANUARY 23

8:00 AM

Registration

8:30 AM

Welcome & Introductions - Kim Burry, NASB President

Key Committee Chairs and a number of other Senators, along with members of the State Board of Education and other education stakeholders have been invited to share their respective views throughout the morning. Get a first hand look at all of the bills and items introduced that will have an impact on public education in Nebraska during this year's legislative session and beyond.

12:00 PM

Lunch with the Senators - This year's lunch will have open seating, opposed to sitting with a particular Senator.

1:30 PM

Adjournment

(SPEAKER LIST SUBJECT TO CHANGE)



PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6

PAXTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6  
PAXTON, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## 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 November 1, 2022, 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.

Dana J Cole + Company, LLP

North Platte, Nebraska  
November 1, 2022

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

		<u>Program Receipts</u>		Net (Disbursement) Receipt and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Primary Government Total Governmental Activities</u>
<b>FUNCTIONS/PROGRAMS</b>				
<b>Governmental activities</b>				
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>
<b>General receipts</b>				
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 (Disbursement) Receipt and Changes in Net Position
	Disburse- ments	Program Receipts Charges for Services	Operating Grants and Contributions
			Primary Governmental Total Activities
Change in net position resulting from 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>
 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>
 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 Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond 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 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 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) 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			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund transfers	<u>(20,000)</u>			<u>20,000</u>	
<b>NET CHANGE IN FUND BALANCES</b>	<b>(280,896)</b>	<b>(36,421)</b>	<b>15,115</b>	<b>31,432</b>	<b>(270,770)</b>
<b>FUND BALANCES, beginning of year</b>	<u><b>1,805,213</b></u>	<u><b>632,992</b></u>	<u><b>1,003,416</b></u>	<u><b>134,152</b></u>	<u><b>3,575,773</b></u>
<b>FUND BALANCES, end of year</b>	<u><b>1,524,317</b></u>	<u><b>596,571</b></u>	<u><b>1,018,531</b></u>	<u><b>165,584</b></u>	<u><b>3,305,003</b></u>
<b>ASSETS</b>					
<b>ASSETS</b>					
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	<u>551,626</u>	<u>22,559</u>	<u>134,714</u>		<u>708,899</u>
<b>TOTAL ASSETS</b>	<u><b>1,524,317</b></u>	<u><b>596,571</b></u>	<u><b>1,018,531</b></u>	<u><b>165,584</b></u>	<u><b>3,305,003</b></u>
<b>FUND BALANCES</b>					
<b>FUND BALANCES</b>					
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>
<b>TOTAL FUND BALANCES</b>	<u><b>1,524,317</b></u>	<u><b>596,571</b></u>	<u><b>1,018,531</b></u>	<u><b>165,584</b></u>	<u><b>3,305,003</b></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 non-financial 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>2,596,104</u>

Maturities of time deposits are as follows:

One year	<u>15,205</u>
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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 Issue	Balance August 31, 2021	Issued	Retire- ments	Bonds Outstanding August 31, 2022
General Obligation Refunding Bonds Series 2014	7,240,000	480,000		(480,000)	
General Obligation Refunding Bonds Series 2019	4,070,000	<u>4,025,000</u>		<u>(25,000)</u>	<u>4,000,000</u>
<b>Total</b>		<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 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, 2022, the date the financial statements were available to be issued.

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 Fund	Depreciation Fund	Reclassifi- 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 Fund	Activities 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) DISBURSEMENTS	(388)	11,820	11,432
<b>OTHER FINANCING SOURCES (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 Fund	Activities Fund	Total
<b>ASSETS</b>			
<b>ASSETS</b>			
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>
<b>TOTAL ASSETS</b>	<u><u>39,139</u></u>	<u><u>126,445</u></u>	<u><u>165,584</u></u>
<b>FUND BALANCES</b>			
<b>FUND BALANCES</b>			
Restricted for:			
Nutrition Program	39,139		39,139
Committed			
Student activities	<u>          </u>	<u>126,445</u>	<u>126,445</u>
<b>TOTAL FUND BALANCES</b>	<u><u>39,139</u></u>	<u><u>126,445</u></u>	<u><u>165,584</u></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 and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>1,659,527</u>	<u>1,670,582</u>
RECEIPTS			
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	2,000	10,262	3,210
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 and Final Budget	2022 Actual	2021 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 Relief (CARES ESSER I)		31,260	
4997 Elementary & Secondary School Emergency Relief (CRRSA ESSERS II)	<u>250,760</u>	<u>119,110</u>	
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	<u>9,200</u>	<u>10,182</u>	<u>15,780</u>
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 and Final Budget	2022 Actual	2021 Actual
DISBURSEMENTS (Continued)			
Support services - students			
2120 Guidance	90,200	84,074	79,260
2141 Psychological services - SPED school age		33,968	33,115
2151 Speech pathology and audiology services - SPED school age		53,314	39,731
2161 Occupational therapy - related services - SPED school age	121,100	17,812	16,009
2171 Physical therapy - related services - SPED school age		5,258	3,701
Total support services - students	<u>211,300</u>	<u>194,426</u>	<u>171,816</u>
Support services - instruction			
2213 Instructional staff training		2,821	
2220 Library	104,300	100,495	93,297
Total support services - instructional	<u>104,300</u>	<u>103,316</u>	<u>93,297</u>
Support services - general administration			
2310 Board of education	13,150	12,058	8,762
2320 Executive administration services	286,600	273,087	263,975
2330 Legal services	5,000	2,388	11,493
Total support services - general administration	<u>304,750</u>	<u>287,533</u>	<u>284,230</u>
Support services - school administration			
2410 Office of the principal	<u>328,700</u>	<u>309,253</u>	<u>310,453</u>
Central services			
2510 Fiscal services	<u>26,500</u>	<u>23,225</u>	<u>23,297</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 and Final Budget	2022 Actual	2021 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 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	13,500	9,285	
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 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 and Final Budget	2022 Actual	2021 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 Relief (ESSERS)			31,482
6997 Elementary & Secondary School Emergency Relief (ESSERS II)			119,324
6998 Elementary & Secondary School Emergency Relief (ESSERS III)		<u>134,878</u>	
Total federal programs	<u>405,700</u>	<u>270,186</u>	<u>257,426</u>
8000 Transfers	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
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		<u>800,762</u>	<u>990,914</u>
County treasurers		<u>551,626</u>	<u>668,613</u>
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 and Final Budget	2022 Actual	2021 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	50,000	50,000	50,000
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 and Final Budget	2022 Actual	2021 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		142,054	22,506
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		22,559	25,717
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 and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>29,527</u>	<u>26,588</u>
RECEIPTS			
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		10,000	10,000
Total receipts	<u>116,500</u>	<u>142,143</u>	<u>122,770</u>
TOTAL FUNDS AVAILABLE		<u>171,670</u>	<u>149,358</u>
DISBURSEMENTS			
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	2,500	1,394	750
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>
ANALYSIS OF FUND BALANCE			
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 and Final Budget	2022 Actual	2021 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		<u>134,714</u>	<u>159,490</u>
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 and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year		<u>104,625</u>	<u>94,878</u>
RECEIPTS			
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>
DISBURSEMENTS			
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>
ANALYSIS OF FUND BALANCE			
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	<u>(280,896)</u>
Receipts over disbursements - budgetary basis	
General Fund	(307,139)
Depreciation Fund	<u>26,243</u>
	<u>(280,896)</u>



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

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

To the Board of Education  
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, 2022.

**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.

Dana J Cole + Company, LLP

North Platte, Nebraska  
November 1, 2022

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.

PAXTON CONSOLIDATED SCHOOL DISTRICT NO. 6

PAXTON, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS  
BY NCCI CODES AND PAYROLLS IN TOTAL

AUGUST 31, 2022



DANA F. COLE  
& COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS



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

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Paxton Consolidated School District No. 6  
Paxton, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Paxton Consolidated School 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 School District No. 6, Paxton, Nebraska's basic financial statements, and have issued our report thereon dated November 1, 2021.

### **Report on the Classification of Payrolls by NCCI Codes and Payrolls in Total**

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Paxton Consolidated School District No. 6, Paxton, Nebraska, for the year ended August 31, 2022.

### ***Management's Responsibility for the Schedule***

Management is responsible for the preparation and fair presentation of this schedule in accordance with the modified cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express an opinion on this financial statement based upon our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the classification of payrolls by NCCI Codes and payrolls in total is free of material misstatement.

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

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

***Opinion***

In our opinion, the schedule referred to above presents fairly, in all material respects, the payroll base of Paxton Consolidated School District No. 6, Paxton, Nebraska, for NASB ALICAP premiums for the year ended August 31, 2022, in conformity with the modified cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

*Dana J Cole + Company, LLP*

Lincoln, Nebraska  
November 1, 2022

PAXTON CONSOLIDATED SCHOOL DISTRICT NO. 6  
PAXTON, NEBRASKA  
SCHEDULE OF CLASSIFICATION OF PAYROLLS  
BY NCCI CODES AND PAYROLLS IN TOTAL  
FOR THE YEAR ENDED AUGUST 31, 2022

Class Code	Description	Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides, and Clerical	2,026,276
9101	Custodians, Cooks, and all other employees	145,362
7380	Bus Drivers	<u>50,792</u>
	Total Payroll	<u><u>2,222,430</u></u>

\* Total gross payroll before deductions.

Paxton Consolidated School District No. 6

\_\_\_\_\_  
Name of District

\_\_\_\_\_  
Signature

November 1, 2022

## Superintendent Report - Dec. 2022

I hope you are all doing well, finding time to get your shopping done and you are staying on the NICE list. It is getting close I don't have a lot to share since my last update.

We are still planning on the Christmas party for Thursday, December 22. You should have received a google form to rsvp to this. Please let me know if you did not receive it. Speaking of Christmas, we will hand out Paxton bucks this coming week to ALL staff for Christmas . Thank you for this kind gift from the district.

The Nebraska Department of Education released the Nebraska Student-Centered Assessment System (NSCAS) results and the Accountability for a Quality Education System Today and Tomorrow, or AQuESTT classifications. I intended to have Mrs. Thompson share district assessment results, but with the short meeting this month, I will postpone this to January.

We continue to plan and prepare for the upcoming school improvement visit in February. Part of the staff inservice in November was preparing for this visit. The five year accreditation visit is required by NDE.

The Legislative session will be beginning soon so it will be interesting to see what comes forward this year. School funding will surely be on the agenda again this year. NASB and NRCSA have legislative update sessions in Lincoln. If you are interested in attending please let me know.

We are going to start recognizing students, staff and community members for their accomplishments and achievements. At the last basketball game we recognized Jody Rhodes for his induction into the Nebraska Coaches Hall of Fame. The Student Council is helping with this recognition.

Hopefully the upcoming storm will bring Happy Snow (moisture) and not cause too many problems. We have seven days of school remaining before school break with a lot of activities, so Happy Snow will be welcomed. I will see you Monday at 5:00.

Del

### **Enrollment:**

Kevin (4th) and Roberto (K) Mendez transferred out of our district on November 18. Our current enrollment in grades PK-5 stands at 92 students.

### **Professional Development:**

-I worked with teachers on November 28 to update key pieces of our School Improvement Plan, in anticipation of our visit in February. We worked together to create MTSS A&B infographics that depict the curriculum, programs and services we provide for students at Tier 1, Tier 2 and Tier 3. We also updated professional development files for each teacher, and created a list of district Achievements/Celebrations.

### **Elementary Fall Program:**

The elementary Fall program, "The Scarecrow", was held on November 15. It was a HUGE success, and I received loads of compliments from district patrons and parents. Thanks to Mrs. Peters for her ongoing dedication to music education. ☺ Since we had the elementary program in the Fall, we missed out on an opportunity for the 5th Grade Band to perform and also missed our annual visit from Santa. We will accomplish these two things on our last day of school before Christmas break at an all-school sing-a-long. :)

### **Teacher Evaluation**

I have completed all of my summative teacher evaluations, and I'm very proud of the work that our teachers do every day. I am very pleased with the variety of teaching strategies, and the high level of student engagement that I see when I visit classrooms. The eight teachers I evaluated this semester are doing a wonderful job, and I'm so blessed to have teachers who are dedicated to the mission and vision of our district.

### **Winter Benchmark Testing**

Mrs. Kuenning and I created a schedule for completing Winter DIBELS, MAPS, and NSCAS Growth assessments. We started December 6 and will complete MAPS and NSCAS Growth before Christmas break. DIBELS testing will be completed the 2nd week of January.

### **Reveal Math Implementation**

Lane Swedberg, from ESU 16, and I have had 2 zoom calls to work on planning his further support of our math teachers at all levels. He will be returning to our building once a month to observe and coach teachers as well as working with them to set goals for improving math instruction.

The first semester has FLOWN by! Thank you again for the opportunity to serve the students and families of Paxton. I am looking forward to a busy and productive second semester!

I WISH YOU ALL A VERY MERRY CHRISTMAS AND A HEALTHY AND HAPPY 2023!



**Mrs. McAbee's Principal Report**  
**Dec. 9, 2022**

**Activities:**

**RPAC Play Production** - Paxton Students traveled to Southwest Schools on Nov. 19th for the conference competition. The students performed well and placed third. Receiving acting honorable Mention include: Madilyn Mullen, Miles Rogge, John Fricke, Jayden Gartner, Jacob Holzfaster, Ainsley McConnell.

**District Play Production** - Paxton students traveled to Ogallala on Dec. 3rd for districts. They did a fantastic job and were district champions! They received outstanding technical crew and many outstanding acting awards including: Noah Connick, Noah Coppersmith, Ainsley McConnell, Madilyn Mullen, Ruby Mendez, Audrey Holm, Anthony Pierce, Miah Fox, Rebecca Fox, Miles Rogge, Hayley Holzfaster, Kepler Spurgin, Jayden Gartner, Jacob Holzfaster, and John Fricke. What a great performance by everyone!

**State Play Production** - The Tigers traveled to Norfolk for the state competition which was held on Dec. 7th. The students did an outstanding job on stage and earned a 3rd place finish. Receiving acting awards include: Noah Coppersmith, Miles Rogge, Miah Fox, John Fricke, Jayden Gartner, Kepler Spurgin, Ruby Mendez, and Jacob Holzfaster. Miles Rogge also received the top award for Outstanding Actor in the D-1 competition. In addition, the "West of Pecos" crew received the Outstanding Technical Award. Congratulations to all the coaches, cast, and crew! A big thank you to all the parents for their support and help this year.

**Music**

Mrs. Peters and the 6-12 students have been working hard on their musical selections for their Winter Program. The concert will be held on Monday, Dec. 12th at 6:30 p.m.

**FFA**

Students in the FFA Chapter have been working on their LDE (Leadership Development Event) presentations that will take place on Wednesday, Dec. 14th in Thedford. Good Luck Tigers!

**Student Council**

Students are currently working on Pennies for Patients fundraiser. This fundraiser supports the leukemia lymphoma society (LLS). The student council placed collection containers in classrooms for this drive. The student council is also planning a fun activity for students on the last day of the semester that will include a gingerbread house competition. Please watch for Cookie Jar sales at basketball games as the Student Council is raising more funds for future activities.

**Professional**

The SRP (Standard Response Protocol) and SRM (Safety Reunification Meeting) training was provided by iloveyouguys.org in Scottsbluff on Nov. 14, 2022. There are many ideas we will be working on before we practice our lockdown drill this spring. We did practice an evacuation drill

on Nov. 21st and began to implement some of the new procedures including students evacuating to a location in family groups.

On Nov. 9th, the Region V meeting was held in Sidney, NE. Guest speaker, Dan Anderson, provided leadership training on "How to Build High Performing TEAMS". Area principals also discussed their security measures taking place in schools.

The state Principal Conference was held on Dec. 7th and 8th in Lincoln. Todd Nesloney was the keynote speaker who addressed building a positive environment in the school both with students and staff. He had many great ideas and a wonderful message. Mrs. States and I also attended an MTSS session which included a look at the process from St. Paul Public Schools.

### **Staff**

The EZschoolsapp is up and running. The staff was trained on Monday, Nov. 28th during their inservice day and are already using it. Our substitutes also received information on the program and are already accepting jobs into the spring semester.

### **Staff Spotlight**

Mrs. Stevenson: Starting on Nov. 7th, Mrs. Stevenson's General Science class provided many activities in both the elementary classrooms and during access time for America Recycles Day. The events concluded on Nov. 16th after students and community members brought recycling items to school and prizes were handed out. Mrs. Stevenson partners with the Keep Keith County Beautiful organization throughout the year. The General Science class is also planning a field trip to the power plant on Dec. 15th.

Mr. White: The art productions class is in full swing making cups and hats to fill all the orders they have coming in. There may be more students joining the class next semester which will help with this booming and creative class.

Mrs. Spencer: The class schedule changes at semester is going to provide additional opportunities for students. Students in grades 9-12 are aware of these opportunities and are working with Mrs. Spencer to adjust their spring schedules. Classes that have been added include ACT prep class for juniors, college prep class for seniors, a coding class, and an additional FACS class.

December 2022  
Athletic Director Report

Administrative

Reminder of the NSAA Moratorium December 23rd - 27th.

Fall Awards

Keith Co. News All-Area Football Team

- Gunnar Foster 1st Team RB
- Tanner 1st Team WR
- Kobe Florom 1st Team OL
- Joe Eakins 1st Team LB
- Tommy Markussen 1st Team DB
- Wyatt Walker Honorable Mention RB
- Easton Finch Honorable Mention DL

Keith Co. News All-Area Volleyball Team

- Audrey Holm - 1st Team
- Jacelyn Jorgensen - 1st Team
- Jayden Gartner - 2nd Team
- Lisa Mitchell - Coach of the Year

Omaha World Herald

- Audrey Holm - Honorable Mention
- Jacelyn Jorgensen - Honorable Mention
- Jayden Gartner - Honorable Mention
- Madison Hansen - Honorable Mention

Junior High Wrestling

The junior high wrestling team wrapped up their season recently. At the Medicine Valley Invite on November 18th, Alyssa Hunt (1st place) and Tommy Nance (2nd Place) were the top placers for the Tigers. To finish the season, the team traveled to the Perkins Co. Invite on November 22nd where Colton Fote, Chandler Sitorius, Tommy Nance, and Alyssa Hunt led the charge all placing 2nd.

Junior High Basketball

Our junior high basketball teams have begun their season. Currently the Girls "A" is 1-1, Girls "B" is 0-2, Boys "A" is 0-2, and Boys "B" is 1-1. The season began on November 30th when we hosted Maywood-Hayes Center where all four teams were defeated by the Wolves. The following week, on December 6th, the teams traveled to South Platte where the Girls "A" and Boys "B" defeated the Blue Knights, while the Boys "A" and Girls "B" were defeated.

The junior high basketball teams will resume play after the holiday break on January 11th when we host Creek Valley.

### Wrestling

The Tiger wrestlers have begun their 22-23 campaign. The season kicked off on December 3rd at Mullen. The team placed 19th with only two wrestlers participating due to District Play Production. At the North Platte St. Pat's Invite on December 9th Parker Riesberg led the way with a 3rd place finish, helping the team to an 8th place finish. The following day, the Tiger wrestlers participated in two separate tournaments. Skylar Johnson participated in the Stapleton Girls Tournament, where she placed 1st. The boys traveled to Merna to battle in the Anselmo-Merna Invite. Overall, the team placed 13th, led by Kenyon Florom's and John Fricke's 3rd place finishes.

The season continues for the wrestling team as they will head to the McCook JV Invite on December 15th, the Sutherland Invite on December 17th, the Dundy Co. Stratton Invite on January 6th, and the Chase Co. Invite on January 14th.

### High School Basketball

The basketball season has kicked off in full swing. Currently, the girls varsity is 4-0, boys varsity is 4-0, girls JV 0-1, and the boys JV is 2-0. The season kicked off on November 22nd with us hosting Sandhills/Theford and Leyton in the Nebraska High School Sports Hall of Fame Jamboree games. Admission proceeds from these games were sent as a fundraiser for the hall of fame. The following week, the regular season kicked off as we played Anselmo-Merna on December 1st at North Platte Community College, where both the boys and girls varsity teams defeated the Coyotes. The following night, we hosted Medicine Valley, where the girls JV lost, and the boys JV, girls varsity, and boys varsity came away with victories. The following week, the teams traveled to Brady on December 9th. Due to low numbers, no JV games were played; however, both varsity teams defeated the Eagles. On December 10th, the teams continued their weekend road trip as they traveled to Potter-Dix. Due to low numbers, there was no girls JV. At the end of the night, the Tigers came away with a clean sweep of the Coyotes as the boys JV, girls varsity, and boys varsity came away winners.

A busy stretch for the basketball teams begins this week as we host Perkins Co. on December 13th, South Platte on December 15th, Maxwell on December 16th, then our annual Pre-Holiday Basketball Tournament with Maywood-Hayes Center, Mullen, and Garden Co. on December 19th & 20th (the Tigers will open against Mullen). As the new year begins we will host Maywood-Hayes Center on January 6th, travel to Creek Valley on January 12th, and travel to Wallace on January 13th.