

BOX BUTTE COUNTY SCHOOL DISTRICT #07-0010

HEMINGFORD PUBLIC SCHOOLS

BOARD OF EDUCATION MEETING AGENDA

Monday, November 14, 2022

South Campus

The Board of Education of School District 07-0010 will meet on Monday, November 14, 2022 in the South Campus as duly advertised in the Hemingford Ledger.

- I. Pledge of Allegiance
- II. Notices
- III. Call Meeting to Order
 - III.A. Roll Call
 - III.B. Excuse Absent Board Member(s)
- IV. Approval of Agenda
- V. Report from Board Committee
- VI. Regular Meeting Agenda
 - VI.A. Recognition of Student Achievements/Bobcat Excellence (Approximately 6:15 PM)
 - VI.B. Public Participation (Maximum of 30 Minutes Allotted for this Portion of the Meeting)
 - VI.C. Correspondence
 - VI.D. Consent Agenda
 - Approve Minutes for October 10, 2022 Regular Meeting
 - Approve Minutes for October 10, 2022 Work Session
 - Approve Treasurer's Report
 - Approve School Activity Fund Report
 - Approve Control Budget
 - VI.E. Payment of Claims
 - VI.F. Discuss, Consider, and Take All Necessary Action Regarding a Presentation by Jim Gardener and Receipt of the School District's 2021-2022 Fiscal Year Audit
 - VI.G. Discuss, Consider, and Take All Necessary Action Regarding Proposals for Purchase of ESSER III Funded Vehicles
 - VI.H. Discuss, Consider, and Take All Necessary Action Regarding Evaluation of the Superintendent
 - VI.I. Discuss, Consider, and Take All Necessary Action in Regard to Approval of a Proposal by the Culture and Climate Team to Schedule a Staff Recognition Dinner
- VII. Discussion/Possible Action Items

VII.A. Discussion and Update by Mrs. Mandy Plog Regarding the Development of a Proposed Policy for Random Student Drug, Alcohol, and Nicotine Testing for Students in Activities

VIII. Student Board Representative Report

IX. Administration Reports

X. Superintendent Report

XI. Policy Review (Policies 0504.19 through 0506.02)

XII. Items For Next Board Meeting

XIII. Adjournment

Welcome to the Hemingford Public Schools Board of Education Meeting.

The board welcomes citizens to attend board meetings to become acquainted with the programs and operations of the district. Members of the public are also encouraged to share their ideas and opinions with the Board during the agenda item labeled "Public Comment". Comments or questions from the audience at any other time during the meeting except for the agenda item "Public Comment" will be declared out of order.

School board meetings are a meeting held in public; however, the meetings are not public meetings.

TALKING POINTS FOR BOARD MEETING

3 MINUTES PER INDIVIDUAL/30 MINUTES ON TOPIC

The board chair will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board chair shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments, or other individuals causing disruption may be asked to leave the board meeting.

The purpose of public participation is a forum for the public to provide information and be heard by the members of the board. By law, the board is not allowed to respond, discuss, or take action on items that are not included in the published agenda.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the **Thursday** preceding a Monday night meeting. (Per policy # 0204.12)

*If you want to speak, you must fill out a Public Comment Request Card. When you have completed this, please submit the card to the superintendent. The cards will be numbered as they are received by the superintendent. You will be called on, by the board president, according to the number on your completed Public Comment Request Card. The board president will signal when the speaker has 30 seconds remaining.

*By law, you must state your name, address, and we ask that you state the topic you are addressing, before you begin.

*If you are planning to speak about personnel or student matters involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members **may not** respond to any questions you ask or comments you make about individual staff members or students.

+++++tear off+++++tear off+++++tear off+++++

Number	
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Hemingford School District—Board of Education
Public Comment Request Card
Name:
District resident: <input type="checkbox"/> Yes <input type="checkbox"/> No
Address:
City/State/Zip Code:
Agenda Item or Topic to address:
Signature:

BOX BUTTE COUNTY SCHOOL DISTRICT 07-0010
HEMINGFORD PUBLIC SCHOOLS
HEMINGFORD, NEBRASKA

October 10, 2022
Board of Education Regular Meeting Minutes

A regular meeting of the Board of Education of School District 07-0010 was called to order at 7:00 PM at South Campus by Justin Ansley. Notice of the meeting was given in advance through the Hemingford Ledger. Board members were notified in advance of the meeting.

Justin Ansley: Present, Brett Cullan: Present, Rick Horstman: Present, Blanche Randolph: Present, Trish Schumacher: Present, Troy Turek: Present.

Motion by Blanche Randolph that the Agenda be approved as presented Seconded by Brett Cullan Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

The Board recognized Taryn Hunter, Arielle Lawrence, and Riley Wright for excellence. These students were the Believers and Achievers Nominees for Hemingford High School.

Motion by Brett Cullan to approve the Consent Agenda Seconded by Troy Turek Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Motion by Troy Turek claims for October be approved as presented in the amount of \$383,049.87 Seconded by Rick Horstman Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Motion by Trish Schumacher Authorize issuing a Request for Proposals for consideration at the November meeting of the Board of Education Seconded by Justin Ansley Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Motion by Troy Turek Authorize cashing out the mature building fund CD at Bank of the West and reinvesting funds in new CDs with Nebraska Bank for 12 months at 2.1%. Seconded by Rick Horstman Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Mrs. Mandy Plog led a discussion regarding the development of a proposed policy for random student drug, alcohol, and nicotine testing for students in activities. Mrs. Plog will be convening a team to develop a draft proposed policy that reflects the values of the Hemingford school community.

A Student Board Representative Report was provided by Arielle Lawrence. Administrative Reports were provided by Mr. Westover, Mrs, Plog, Mr. Arneson, Mrs. Curtis, and Dr. Miller.

Policy review for the month was conducted for polices 0504.01 through 0504.18R2. Policies 0504.04, 504.16, and 050418R1 were identified for future revision.

The board will review policies 0504.19 through 0506.02 for next month.

Motion by Blanch Randolph to enter executive session to discuss a legal issue for the protection of the public interest seconded by Troy Turek Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried. The board entered executive session at 8:48 PM. Executive session ended at 8:57.

Motion by Troy Turek to return to regular session seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Meeting was adjourned at 9:16 PM.

The next regular meeting of the Hemingford Board of Education will be held on November 14 at 5:00 PM at South Campus.

Dr. Travis Miller
Superintendent

Blanche Randolph
Board Secretary

BOX BUTTE COUNTY SCHOOL DISTRICT 07-0010
HEMINGFORD PUBLIC SCHOOLS
HEMINGFORD, NEBRASKA

October 10, 2022
Board of Education Work Session Meeting Minutes

A Work Session meeting of the Board of Education of School District 07-0010 was called to order at 5:00 PM at South Campus by Justin Ansley. Notice of the meeting was given in advance through the Hemingford Ledger. Board members were notified in advance of the meeting.

Attendance Roll Call". Justin Ansley: Present, Brett Cullan: Present, Rick Horstman: Present, Blanche Randolph: Present, Trish Schumacher: Present, Troy Turek: Present.

Motion by Trish Schumacher that the agenda be approved as presented Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

The Board conducted a Board and Superintendent Work Session with Marcia Herring, Director of Board Development with the Nebraska Association of School Boards. During this session Marcia led discussion regarding the district's leadership profile (from the superintendent search process) and the progress and necessary support from NASB for the strategic plan.

The meeting was adjourned at 6:43 pm.

Dr. Travis Miller
Superintendent

Blanche Randolph
Board Secretary

HEMINGFORD PUBLIC SCHOOLS

November 14, 2022

GENERAL FUND:

Statement Balance 10-31-2022	\$1,344,225.35
-Outstanding Checks	<u>\$ -9,195.16</u>
Balance 10-31-2022	\$1,335,030.19

+ November Tax Receipts:	\$ 110,092.03
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Subtotal: General Fund	\$1,445,122.22
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November Bills:	\$ 97,816.92
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November Payroll:	<u>\$ 485,456.97</u>
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-Total November Expenses:	\$ 583,273.89
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Balance General Fund:	<u>\$ 861,848.33</u>
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BUILDING FUND:

Checking Balance 10-31-2022	\$ 1,530,436.46
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Liquid Asset Fund	\$ 404,259.86
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2 CD's: 30 month (.15%)- Mat. 10-18-23 (BOW)	\$ 155,379.40
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12 month – NE Bank	\$ 154,636.32
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November Tax Receipts:	<u>\$ 3,304.82</u>
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Building Fund Balance 10-31-2022	\$ 2,248,016.86
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**Expenditure Report by Function/Object -
Summary**

11/10/2022 12:59 PM

Regular; Processing Month 11/2022; Function Number 73 Records Selected; Fund
Number 01

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
2792 OTHER TRANS SCHOOL AGE SPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300 COMMUNITY SERVICES	0.00	0.00	3,465.83	0.00	(3,465.83)	0.00	0.00	(3,465.83)
3500 STATE CATEGORICAL PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3512 DISTANCE EDUCATION INCENTIVE PAYMENTS	0.00	9,474.97	20,124.07	0.00	(20,124.07)	0.00	0.00	(20,124.07)
3535 HIGH ABILITY LEARNERS	0.00	111.36	1,328.65	0.00	(1,328.65)	0.00	0.00	(1,328.65)
6200 TITLE I, PART A ESSA IMP BASIC BY LOCAL	0.00	8,695.38	26,969.56	0.00	(26,969.56)	0.00	0.00	(26,969.56)
6210 TITLE I PART A ACCT ESSA IMPROV BASIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6310 TITLE II, PART A ESSA SUPP EFF INSTUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6402 IDEA PART B(611) BASE ALLOC TRANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6404 IDEA PART B(611) BASE ALLOC BIRTH TO 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406 IDEA PRESCHOOL(619) BASE ALLOC	0.00	105.20	158.45	0.00	(158.45)	0.00	0.00	(158.45)
6410 IDEA ENROLLMENT/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6421 IDEA PART-B ARP-BASE&ENROLLMENT POVERTY BIRTH-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700 FED VOC & APP TECH ED (CARL PERKINS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6990 OTHER FED CATEGORICAL RECEIPTS	0.00	0.00	9,566.92	0.00	(9,566.92)	0.00	0.00	(9,566.92)
6992 REAP	0.00	0.00	344.95	0.00	(344.95)	0.00	0.00	(344.95)
6996 6996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997 ESSER II	0.00	0.00	89,612.00	0.00	(89,612.00)	0.00	0.00	(89,612.00)
6998 ESSER III	0.00	28.00	175,720.76	0.00	(175,720.76)	0.00	0.00	(175,720.76)
8000 TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000 NON-PROGRAM EXPENDITURES	0.00	1,763.95	5,011.98	0.00	(5,011.98)	0.00	0.00	(5,011.98)
01 GENERAL FUND	0.00	551,466.90	1,943,687.18	0.00	(1,943,687.18)	0.00	0.00	(1,943,687.18)

Activity Fund Balance Report - Summary - Exclude Encumbrances
09/2022 - 11/2022

Regular; Beginning Month 09/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<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	FUND BALANCE	52,181.85	6,914.00	13,959.25	0.00	59,227.10
05 704 1010	ATHLETICS / ACTIVITIES	(93,883.60)	15,407.79	6,672.00	0.00	(102,619.39)
05 704 1020	ATHLETIC CLUB / CONCESSION STAND	3,675.28	8,537.49	4,461.31	0.00	(400.90)
05 704 1030	CHEERLEADERS - FUNDRAISING	4,999.72	5,628.93	376.00	0.00	(253.21)
05 704 1035	FOOTBALL FUNDRAISING	32,516.30	14,612.00	(32.00)	0.00	17,872.30
05 704 1040	VOLLEYBALL - FUNDRAISING	3,058.48	0.00	1,052.44	0.00	4,110.92
05 704 1045	WRESTLING FUNDRAISER	1,174.02	259.16	2,078.18	0.00	2,993.04
05 704 1050	CC FUNDRAISER	2,353.82	670.91	1,886.96	0.00	3,569.87
05 704 1055	TRACK FUNDRAISING	241.46	0.00	0.00	0.00	241.46
05 704 1999	GRADUATED CLASSES	8,783.66	0.00	0.00	0.00	8,783.66
05 704 2022	CLASS OF 2022	(281.40)	0.00	0.00	0.00	(281.40)
05 704 2023	CLASS OF 2023	2,006.85	0.00	0.00	0.00	2,006.85
05 704 2024	CLASS OF 2024	1,600.31	0.00	541.61	0.00	2,141.92
05 704 2025	CLASS OF 2025	5,462.85	242.84	0.00	0.00	5,220.01
05 704 2026	CLASS OF 2026	405.00	0.00	140.00	0.00	545.00
05 704 2027	CLASS OF 2027	675.00	0.00	367.90	0.00	1,042.90
05 704 3010	DC TRIP-WORLD STRIDE	15,253.72	105.00	829.00	0.00	15,977.72
05 704 3020	DRAMATICS	(9,952.91)	637.95	0.00	0.00	(10,590.86)
05 704 3030	FFA	40,676.57	8,226.72	1,405.65	0.00	33,855.50
05 704 3035	SHOP MATERIALS	5,921.45	300.00	36.00	0.00	5,657.45
05 704 3040	FCCLA	1,482.35	1,015.06	140.00	0.00	607.29
05 704 3050	HONOR SOCIETY	(1,649.56)	0.00	449.00	0.00	(1,200.56)
05 704 3060	FOOTBALL FUNDRAISER	0.00	169.50	0.00	0.00	(169.50)
05 704 3070	MUSIC	4,967.36	0.00	523.42	0.00	5,490.78
05 704 3080	SCHOLARSHIPS	968.00	0.00	1,564.00	0.00	2,532.00
05 704 3090	STUCO - MIDDLE SCHOOL	4,351.94	229.41	0.00	0.00	4,122.53
05 704 3100	STUDENT COUNCIL	3,527.97	332.66	251.00	0.00	3,446.31
05 704 3110	HEALTH PROFESSIONS CLUB	989.17	0.00	0.00	0.00	989.17
05 704 3120	YEARBOOK	18,038.02	6,865.69	400.00	0.00	11,572.33
05 704 3200	SCIENCE	556.07	0.00	0.00	0.00	556.07
05 704 4010	COURTESY FUND	1,811.87	63.75	290.00	0.00	2,038.12
05 704 4020	ELEMENTARY TEACHERS	8,915.40	0.00	0.00	0.00	8,915.40
05 704 4025	HIGH SCHOOL TEACHERS	8,077.81	0.00	0.00	0.00	8,077.81
05 704 4040	MISCELLANEOUS / STUDENT STUFF	2,958.32	0.00	13.07	0.00	2,971.39
05 704 4045	BOOKFAIR	5,209.93	235.02	0.00	0.00	4,974.91
05 704 4050	ART	900.54	0.00	0.00	0.00	900.54

Activity Fund Balance Report - Summary - Exclude Encumbrances
09/2022 - 11/2022

Regular; Beginning Month 09/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<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 4060	HOPE SQUAD	227.96	0.00	0.00	0.00	227.96
Fund Total: 05		138,201.58	70,453.88	37,404.79	0.00	105,152.49

11/10/2022 12:48 PM

Posted - All; Batch Description 3 Records Selected

User ID: KAH

Vendor Name	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND
21ST CENTURY EQUIPMENT	FILTERS	67.79
Check Number 5341	Total 21ST CENTURY EQUIPMENT	67.79
ADAMSON AUTOMOTIVE	INV 10-11-22 THRU 11-7-22 BUS REPAIR	17,314.14
Check Number 5342	Total ADAMSON AUTOMOTIVE	17,314.14
ALLIANCE TIMES HERALD	E EDITION SUBSCRIPTION - HS	25.00
Check Number 5340	Total ALLIANCE TIMES HERALD	25.00
AMAZON	SUPPLIES;TECH;SPED	1,119.44
AMAZON	AG ED SUPPLY	203.44
Check Number 5340	Total AMAZON	1,322.88
B & C STEEL CORP.	STEEL SUPPLY-VOAG	688.35
B & C STEEL CORP.	STEEL SUPPLY - VOAG	75.08
Check Number 5343	Total B & C STEEL CORP.	763.43
BLACK HILLS ENERGY	GAS - SCHOOL	681.58
BLACK HILLS ENERGY	GAS - SUPT HOUSE	58.59
Check Number 5344	Total BLACK HILLS ENERGY	740.17
BLOEDORN'S LUMBER CO.	AG ED SUPPLY	44.70
Check Number 5345	Total BLOEDORN'S LUMBER CO.	44.70
BOMGAARS	AG ED	79.99
BOMGAARS	MAINTENANCE SUPPLY	74.70
Check Number 5340	Total BOMGAARS	154.69
BOX BUTTE COUNTY CLERK	POSTCARD NOTIFICATION CHARGE	1,121.20
Check Number 5346	Total BOX BUTTE COUNTY CLERK	1,121.20
BSN SPORTS, LLC	ELEM PE SUPPLIES	58.99
Check Number 5347	Total BSN SPORTS, LLC	58.99
BUD'S PEST CONTROL	PEST CONTROL	380.00
Check Number 5348	Total BUD'S PEST CONTROL	380.00
CAPITAL BUSINESS SYSTEMS, INC	COPIER LEASE PAYMENT	1,078.66
CAPITAL BUSINESS SYSTEMS, INC	COPIER LEASE PYMT	1,085.94
Check Number 5349	Total CAPITAL BUSINESS SYSTEMS, INC	2,164.60
CHADRON MOTOR CO INC. OFF ROAD	BOBCAT PARTS	676.77
Check Number 5350	Total CHADRON MOTOR CO INC. OFF ROAD	676.77
CHADRON PUBLIC SCHOOLS	OT/PT/SPEECH/RESOURCE SERVICES	518.86
Check Number 5351	Total CHADRON PUBLIC SCHOOLS	518.86
CRESCENT ELECTRIC SUPPLY CO.	LIGHTS	147.24
Check Number 5352	Total CRESCENT ELECTRIC SUPPLY CO.	147.24
CRISIS PREVENTION INSTITUTE, INC	CRISIS PREVENTION TRIANING	1,039.60
Check Number 5353	Total CRISIS PREVENTION INSTITUTE, INC	1,039.60

Vendor Name	Description	Amount
CULLIGAN WATER CONDITIONING	SOFT WATER RENTAL	241.17
CULLIGAN WATER CONDITIONING	WATER SERVICE	19.50
Check Number 5354 Total	CULLIGAN WATER CONDITIONING	<u>260.67</u>
CURTIS, MISTY	MILEAGE REIMB FOR ACTIVITY SUPERVISION	50.00
Check Number 5355 Total	CURTIS, MISTY	<u>50.00</u>
DARREN'S CARQUEST AUTO PARTS	MAINTENANCE SUPPLY	82.48
DARREN'S CARQUEST AUTO PARTS	MAINTENANCE	217.24
Check Number 5356 Total	DARREN'S CARQUEST AUTO PARTS	<u>299.72</u>
DAS STATE ACCOUNTING - CENTRAL FINANCE	PARTICIPATION FEE	238.13
Check Number 5357 Total	DAS STATE ACCOUNTING - CENTRAL FINANCE	<u>238.13</u>
DAVE'S PHARMACY CENTRAL OFFICE	FLU VACCINE	110.00
Check Number 5358 Total	DAVE'S PHARMACY CENTRAL OFFICE	<u>110.00</u>
DOMINOS	COMPETITION MEAL	130.11
Check Number 5340 Total	DOMINOS	<u>130.11</u>
DTC WORLDWIDE	ID BADGE PRINTER	2,403.90
Check Number 5359 Total	DTC WORLDWIDE	<u>2,403.90</u>
ED PUZZLE	HS SUBSCRIPTION	11.50
ED PUZZLE	SPEECH LANGUAGE SUBSCRIPTION	12.50
Check Number 5340 Total	ED PUZZLE	<u>24.00</u>
EDUCATIONAL SERVICE UNIT #13	DL;INTERNET;NEVA;PBDS;MIPS;COUNS;PRLR	2,205.73
EDUCATIONAL SERVICE UNIT #13	PSYCH;LOW VISION;SUPERVISION	2,709.94
Check Number 5360 Total	EDUCATIONAL SERVICE UNIT #13	<u>4,915.67</u>
ESU #16	STAFF DEVELOPMENT	50.00
Check Number 5361 Total	ESU #16	<u>50.00</u>
FARMERS COOP	MAINTENANCE SUPPLY	8.99
FARMERS COOP	WELDING SUPPLY	16.99
Check Number 5362 Total	FARMERS COOP	<u>25.98</u>
FISHER ROOFING	OZONE DEODORIZATION	543.00
Check Number 5363 Total	FISHER ROOFING	<u>543.00</u>
FUEL - TRIPS	FUEL CHARGES FOR TRIPS - OCTOBER	622.11
Check Number 5340 Total	FUEL - TRIPS	<u>622.11</u>
GARBANZO	SPANISH SUBSCRIPTION	149.00
Check Number 5340 Total	GARBANZO	<u>149.00</u>
H & H SANITATION	MONTHLY ROLL OFF BOX RENTAL	120.00
Check Number 5364 Total	H & H SANITATION	<u>120.00</u>
HAMPTON INN -- KEARNEY	MTSS TRAINING	1,399.50
Check Number 5365 Total	HAMPTON INN -- KEARNEY	<u>1,399.50</u>

11/10/2022 12:48 PM

Posted - All; Batch Description 3 Records Selected

User ID: KAH

Vendor Name	Description	Amount
HEMINGFORD CO-OP TELEPHONE CO	TELEPHONE SERVICE	1,126.38
HEMINGFORD CO-OP TELEPHONE CO	EDUROAM CONNECTED WIRELESS EXPAN PROJ	9,566.92
Check Number 5340 Total	HEMINGFORD CO-OP TELEPHONE CO	<u>10,693.30</u>
HEMINGFORD MUNICIPAL UTILITIE	UTILITIES	8,839.92
Check Number 5367 Total	HEMINGFORD MUNICIPAL UTILITIE	<u>8,839.92</u>
HOLIDAY INN EXPRESS-YORK	LODGING TAX REFUND	(21.76)
HOLIDAY INN EXPRESS-YORK	NASES LODGING	261.76
Check Number 5340 Total	HOLIDAY INN EXPRESS-YORK	<u>240.00</u>
HUSS AUTO REPAIR	FORD 1 SERVICE	90.30
Check Number 5368 Total	HUSS AUTO REPAIR	<u>90.30</u>
IDEAL LINEN AND UNIFORM	CUSTODIAL SUPPLIES	104.86
IDEAL LINEN AND UNIFORM	CUSTODIAL SUPPLIES	104.86
IDEAL LINEN AND UNIFORM	CUSTODIAL SUPPLIES	104.86
Check Number 5369 Total	IDEAL LINEN AND UNIFORM	<u>314.58</u>
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	171.12
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	1,489.35
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	425.26
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	1,365.71
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	204.04
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	1,461.29
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	111.90
Check Number 5370 Total	IDEAL/BLUFFS FACILITY SOLUTIONS	<u>5,228.67</u>
INSIGHT ENTERPRISES INC	8 TO GREAT PROGRAM - 3 YR LICENSE	1,500.00
Check Number 5371 Total	INSIGHT ENTERPRISES INC	<u>1,500.00</u>
JACKS REFRIGERATION SERVICE	A/C REPAIR	273.97
Check Number 5372 Total	JACKS REFRIGERATION SERVICE	<u>273.97</u>
JOURNEYED.COM, INC.	VMWARE ACADEMIC SUBSCRIPTION 1 YR	40.18
Check Number 5373 Total	JOURNEYED.COM, INC.	<u>40.18</u>
JW PEPPER & SON, INC	7/8 BAND MUSIC	5.99
Check Number 5374 Total	JW PEPPER & SON, INC	<u>5.99</u>
KAHOOT	SUBSCRIPTION	110.16
Check Number 5340 Total	KAHOOT	<u>110.16</u>
KEATING & ASSOCIATES, INC.	125 MONTHLY PARTICIPATION FEE	192.50
Check Number 5375 Total	KEATING & ASSOCIATES, INC.	<u>192.50</u>
KFC	MEAL SPED TRAVEL NASES	6.45
Check Number 5340 Total	KFC	<u>6.45</u>
KSB School Law PC, LLO	LEGAL SERVICES	378.00
Check Number 5376 Total	KSB School Law PC, LLO	<u>378.00</u>

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Posted - All; Batch Description 3 Records Selected

User ID: KAH

Vendor Name	Description	Amount
LABYRINTH	QUICKBOOKS 2022-23 ONLINE	372.90
Check Number 5377 Total	LABYRINTH	372.90
LISA BRIGGS, OT, LLC	O/T SERVICES	2,366.25
Check Number 5378 Total	LISA BRIGGS, OT, LLC	2,366.25
MC SIGNS AND DECALS	EVENT FLAGS	3,215.00
Check Number 5340 Total	MC SIGNS AND DECALS	3,215.00
MENARDS	AG ED SUPPLIES	321.76
Check Number 5340 Total	MENARDS	321.76
MICROSOFT CORPORATION	RETURN OF TAXED CHARGES	(229.32)
MICROSOFT CORPORATION	MICROSOFT RENEWAL	1,710.00
Check Number 5340 Total	MICROSOFT CORPORATION	1,480.68
MOBIUS COMMUNICATIONS CO	4TH QTR MONITORIN GFEE	600.00
Check Number 5379 Total	MOBIUS COMMUNICATIONS CO	600.00
NAFME	REGISTRATION	135.00
Check Number 5340 Total	NAFME	135.00
NASB	PRE CONF COURSE REG - ST ED CONF	75.00
Check Number 5380 Total	NASB	75.00
NATIONAL ASSOC OF SCHOOL NURSES	LICENSE RENEWAL	125.00
Check Number 5340 Total	NATIONAL ASSOC OF SCHOOL NURSES	125.00
NATIONAL BOARD OF PROFESSIONAL TEACHING STANDARDS	PROF DEVELOP - PGOMEZ	75.00
Check Number 5340 Total	NATIONAL BOARD OF PROFESSIONAL TEACHING STANDARDS	75.00
NCECBVI	PAYMENT 2 OF 10	4,600.00
Check Number 5381 Total	NCECBVI	4,600.00
NE COUNCIL OF SCHOOL ADMINISTRATORS	HS PRIN MEMBERSHIP RENEWAL	335.00
NE COUNCIL OF SCHOOL ADMINISTRATORS	MTSSREGISTRATION	405.00
NE COUNCIL OF SCHOOL ADMINISTRATORS	MTSS REGISTRATION	405.00
Check Number 5382 Total	NE COUNCIL OF SCHOOL ADMINISTRATORS	1,145.00
NE DEPARTMENT OF EDUCATION	ECERS-3 VIRTUAL MEETING	45.00
Check Number 5383 Total	NE DEPARTMENT OF EDUCATION	45.00
NE MUSIC EDUCATION	NE MUSIC ED DUES	100.00
Check Number 5340 Total	NE MUSIC EDUCATION	100.00
NE SAFETY CENTER	BUS TRAINING	200.00
Check Number 5384 Total	NE SAFETY CENTER	200.00
PAYPAL	AG ED	29.07
Check Number 5340 Total	PAYPAL	29.07
PEARDECK	SUBSCRIPTION	149.99

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User ID: KAH

Vendor Name	Description	Amount
Check Number 5340 Total	PEARDECK	<u>149.99</u>
PROJECT SCHOOL WELLNESS	MS HEALTH CURRICULUM	425.00
Check Number 5340 Total	PROJECT SCHOOL WELLNESS	<u>425.00</u>
PROTEX CENTRAL INC.	BUS BRACKETS	213.68
Check Number 5385 Total	PROTEX CENTRAL INC.	<u>213.68</u>
PYRAMID SCHOOL PRODUCTS	CUSTODIAL SUPPLY	20.28
Check Number 5386 Total	PYRAMID SCHOOL PRODUCTS	<u>20.28</u>
QUICKCARE MEDICAL SERVICES	BUS PHYSICAL-JL	125.00
Check Number 5387 Total	QUICKCARE MEDICAL SERVICES	<u>125.00</u>
QUILL CORPORATION	MAINTENANCE/FCS	299.52
Check Number 5340 Total	QUILL CORPORATION	<u>299.52</u>
RABEN'S MARKET	FCS CLASS SUPPLY	235.27
RABEN'S MARKET	ELEM SCIENCE LAB	10.06
Check Number 5388 Total	RABEN'S MARKET	<u>245.33</u>
RIGHT IMPRESSION, THE	RETIREMENT PLAQUE	26.85
Check Number 5389 Total	RIGHT IMPRESSION, THE	<u>26.85</u>
ROBERTS ELECTRIC INC.	ELECTRICAL - STAGE	994.58
Check Number 5390 Total	ROBERTS ELECTRIC INC.	<u>994.58</u>
ROCKY MOUNTAIN AIR SOLUTIONS	GAS	263.72
ROCKY MOUNTAIN AIR SOLUTIONS	AG ED GAS	40.50
ROCKY MOUNTAIN AIR SOLUTIONS	GAS	304.92
Check Number 5391 Total	ROCKY MOUNTAIN AIR SOLUTIONS	<u>609.14</u>
SCHOOL DATEBOOKS	HS PLANNERS	209.33
SCHOOL DATEBOOKS	ELEM PLANNERS	362.56
Check Number 5392 Total	SCHOOL DATEBOOKS	<u>571.89</u>
SHERIDAN COUNTY	BUDGET POSTCARD CHARGE	27.58
Check Number 5393 Total	SHERIDAN COUNTY	<u>27.58</u>
SOAR PEDIATRIC THERAPY, LLC	P/T SERVICE	2,102.83
Check Number 5394 Total	SOAR PEDIATRIC THERAPY, LLC	<u>2,102.83</u>
TAESE / USU	SPED LAW CONFERNECE REGISTRATION	265.00
Check Number 5395 Total	TAESE / USU	<u>265.00</u>
TCI	SOC STUDIES CURRICULUM	28.00
Check Number 5396 Total	TCI	<u>28.00</u>
U.S. POSTAL SERVICE	LICENSE CHECKS	15.42
Check Number 5340 Total	U.S. POSTAL SERVICE	<u>15.42</u>
VALOR GENERAL STORE	MAINTENANCE SUPPLY	38.99
VALOR GENERAL STORE	AG ED SUPPLY	19.49

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User ID: KAH

Vendor Name	Description	Amount
VALOR GENERAL STORE	TRANSPORTATION SUPPLY	39.98
VALOR GENERAL STORE	TRANSPORTATION SUPPLY	6.98
VALOR GENERAL STORE	TRANSPORTATION SUPPLY	126.98
VALOR GENERAL STORE	CUSTODIAL SUPPLY	61.56
Check Number 5397 Total VALOR GENERAL STORE		<u>293.98</u>
WALL STREET JOURNAL	MONTHLY SUBSCRIPTION	38.99
Check Number 5340 Total WALL STREET JOURNAL		<u>38.99</u>
WALMART	ELEM SCIENCE SUPPLIES	20.85
Check Number 5340 Total WALMART		<u>20.85</u>
WARD'S SCIENCE	SCIENCE SUPPLY	48.14
WARD'S SCIENCE	SCIENCE SUPPLY	88.74
WARD'S SCIENCE	SCIENCE SUPPLY	29.91
Check Number 5398 Total WARD'S SCIENCE		<u>166.79</u>
WENGER CORPORATION	IDENT CARD HOLDER	21.00
Check Number 5399 Total WENGER CORPORATION		<u>21.00</u>
WESTCO	FUEL	8,463.94
Check Number 5400 Total WESTCO		<u>8,463.94</u>
WESTERN NE NEWSPAPERS	ADVERTISING/BOARD	1,024.55
WESTERN NE NEWSPAPERS	OCTOBER ADVERTISING/NOTICES	985.20
Check Number 5401 Total WESTERN NE NEWSPAPERS		<u>2,009.75</u>
Fund Number 01		<u>97,816.92</u>
Checking Account ID 1		<u>97,816.92</u>

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Posted - All; Batch Description 2022-10 LUNCH FUND.

User ID: KAH

Vendor Name	Fund Number	Description	Amount
Checking Account ID 6	06	NUTRITION FUND	
CASH-WA DISTRIBUTING		FOOD	1,956.36
CASH-WA DISTRIBUTING		FOOD	2,497.36
CASH-WA DISTRIBUTING		FOOD	951.95
CASH-WA DISTRIBUTING		FOOD	1,082.22
CASH-WA DISTRIBUTING		FOOD	1,384.75
CASH-WA DISTRIBUTING		FOOD	496.37
CASH-WA DISTRIBUTING		FOOD	(12.11)
CASH-WA DISTRIBUTING		FOOD	(71.77)
CASH-WA DISTRIBUTING		FOOD	50.95
Check Number 7020 Total		CASH-WA DISTRIBUTING	<u>8,336.08</u>
HILAND DAIRY		FOOD	2,995.38
Check Number 7021 Total		HILAND DAIRY	<u>2,995.38</u>
HONSTEIN, AMY		SERVS SAFE TRAINING	15.00
Check Number 7022 Total		HONSTEIN, AMY	<u>15.00</u>
LOCKHART, CARRIE		LUNCH ACCT REFUND	18.30
Check Number 7024 Total		LOCKHART, CARRIE	<u>18.30</u>
RABEN'S MARKET		FOOD	218.92
Check Number 7025 Total		RABEN'S MARKET	<u>218.92</u>
SCHOOL NUTRITION ASSOCIATION		DUES-S DILLARD	52.00
Check Number 7026 Total		SCHOOL NUTRITION ASSOCIATION	<u>52.00</u>
SYSCO DENVER		FOOD SUPPLIES	1,132.77
SYSCO DENVER		FOOD SUPPLIES	3,129.25
Check Number 7027 Total		SYSCO DENVER	<u>4,262.02</u>
US FOODS		FOOD	804.64
US FOODS		FOOD	3,480.59
US FOODS		FOOD	2,680.83
Check Number 7023 Total		US FOODS	<u>6,966.06</u>
Fund Number 06			<u>22,863.76</u>
Checking Account ID 6			<u>22,863.76</u>



Gardner, Loutzenhiser, and Ryan, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

November 14, 2022

To the School Board
Hemingford Public Schools
Hemingford, Nebraska
Hemingford Public Schools

We have audited the financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Hemingford Public Schools (the "District") for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 5, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transaction entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the financial reporting for Nebraska School Districts are on the modified cash basis of accounting, no material accounting estimates were noted.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached listing of adjustments detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

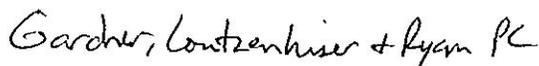
Other Matters

We were engaged to report on the supplementary information which accompanies the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Education and management of Hemingford Public Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Gardner, Loutzenhiser and Ryan, P.C.

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		WP5402		
Adjust fund balance to actual, reclass current year receipts and disbursements to correct accounts for the Employee Benefit Fund.				
03 2900 239 000	Retirement incentive plan expense		17,049.07	
03 2900 610 000	Supplies		167.67	
03 5690	Other Non-Revenue Receipts		19,587.53	
03 1510	Interest income			2.49
03 704	Employee benefit fund balance			19,585.26
03 9000 890 000	Non-Program Disbursements			17,216.52
Total			36,804.27	36,804.27
Adjusting Journal Entries JE # 2		WP5403		
Reverse prior year GLR adjusting journal entry #5 not reversed by client in current year.				
05 1710 1010	Athletics receipts		313.00	
05 1710 1020	Athletic club receipts		1,100.00	
05 1710 1035	Football receipts		628.93	
05 1710 1040	Volleyball receipts		963.00	
05 1710 1055	Track fundraising receipts		1,225.00	
05 1710 1999	Graduated Class Receipts		40.00	
05 1710 2026	Class of 2026 receipts		50.00	
05 1710 3010	Close-up receipts/ DC Trip - World Stride receipts		175.00	
05 1710 3030	FFA receipts		64.00	
05 1710 3050	Honor society receipts		2,414.50	
05 1710 3100	Student council receipts		18.40	
05 1710 4040	Miscellaneous / student stuff receipts		5,020.02	
05 1710 4050	Art receipts		70.00	
05 704	Activity fund balance			12,081.85
Total			12,081.85	12,081.85
Adjusting Journal Entries JE # 3		WP5403		
Reclass transfer to activity fund to correct account.				
05 1710 1010	Athletics receipts		40,000.00	
05 5200 0000	Transfers from General Fund			40,000.00
Total			40,000.00	40,000.00
Adjusting Journal Entries JE # 4		WP5405		
Adjust prior year asset balances to actual, adjust fund balance and remove accrual reserve balance.				
08 103	Certificate of deposit		0.17	
08 110	Cash at Box Butte County Treasurer		106,092.02	
08 112	Cash at Dawes County Treasurer		14,442.70	
08 113	Cash at Sheridan County Treasurer		1,271.53	
08 4700 720 000	Building expense		1.00	
08 102	Cash in bank - NLAf			0.11
08 430	Accrual Reserve			0.02
08 704	Special building fund balance			121,807.29
Total			121,807.42	121,807.42
Adjusting Journal Entries JE # 5		6004		
To reclass federal aid received in Lunch Fund				
06 1200	State Reimbursement		24,101.34	
06 3990	State Aid		13,532.97	
06 3990	State Aid		51,259.68	
06 4210	Federal Aid			88,893.99
Total			88,893.99	88,893.99
Adjusting Journal Entries JE # 6		6004		
To reclass general fund receipts from federal and state aid				
01 3110	State Aid to Districts		4,945.00	
01 3110	State Aid to Districts		140,242.65	
01 4505	Title I - Current		62,045.00	

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
01 4997	ESSER II		61,668.00	
01 6404	IDEA (4518)		79,485.00	
01 3120	Special Educaiton (Programs)			41,295.00
01 3535	Payments - High Ability Learners			4,945.00
01 3990	Other State Receipts			98,947.65
01 4506	Title I Improvements			62,045.00
01 4518	IDEA Enroll/Poverty - 4410			79,485.00
01 4996	ESSER I			61,668.00
Total			348,385.65	348,385.65

Adjusting Journal Entries JE # 7

6002 ✓

Reclass income received from county treasurer

01 1110	Cash at BBC Treasurer		2,357,693.10	
01 1120	Cash at Dawes Treasurer		454,965.38	
01 113	Cash at Sheridan County Treasurer		3,127.01	
01 1130	Cash at Sheridan Treasurer		74,246.91	
01 110	Cash at Box Butte County Treasurer			142.85
01 1100	Local District Taxes			2,115,354.40
01 1115	Carline Tax			18,186.97
01 112	Cash at Dawes County Treasurer			43,390.17
01 1125	Motor Vehicle Fees			185,637.04
01 1140	Penalties and interest on local taxes			15,311.58
01 2110	County Fines & License Fees			13,817.25
01 3130	Homestead exemption income			39,933.90
01 3131	Property Tax Relief			438,543.00
01 3180	Pro-Rate Motor Vehicle			17,835.24
01 4707	Forest reserve			1,880.00
Total			2,890,032.40	2,890,032.40

Adjusting Journal Entries JE # 8

6003 ✓

To adjust cash on hand at county treasure - bld fund to actual

08 0110	Cash at BBC Treasurer		79,187.14	
08 0120	Cash at Dawes Treasurer		15,909.99	
08 0130	Cash at Sheridan Treasurer		2,485.60	
08 1110	Cash at BBC Treasurer		168,816.73	
08 1120	Cash at Dawes Treasurer		38,259.16	
08 1130	Cash at Sheridan Treasurer		3,843.44	
08 110	Cash at Box Butte County Treasurer			68,669.15
08 1100	Property taxes income			204,966.86
08 1115	Carline tax income			637.70
08 112	Cash at Dawes County Treasurer			14,374.32
08 113	Cash at Sheridan County Treasurer			1,061.52
08 1140	Penalties and interest on taxes			1,407.18
08 3130	Homestead exemption income			1,368.18
08 3131	Property tax relief income			15,025.96
08 3180	Pro-rate motor vehicle fees income			991.19
Total			308,502.06	308,502.06

Adjusting Journal Entries JE # 9

WP5405 ✓

Reclass receipts and disbursements to correct accounts.

08 1990	Other local receipts income		122,043.08	
08 4700 720 000	Building expense		168.43	
08 103	Certificate of deposit			122,169.93
08 1510	Interest income			41.58
Total			122,211.51	122,211.51

Adjusting Journal Entries JE # 10

WP5404 ✓

Remove miscellaneous account balances that came across during the software conversion.

06 101 0001	Cash in CFNB - checking 300001848		53,796.74	
06 430	Accrual Reserve		172,015.50	
06 120	Receivable Account			225,812.24
Total			225,812.24	225,812.24

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 11		WP5404		
Reclass receipts and disbursements to correct accounts and adjust fund balance to actual.				
06 2500	Other Receipts		52,049.07	
06 3100 110 100	Salaries - Lunch Fund		11,202.19	
06 3100 890 000	Miscellaneous Expense		1,021.79	
06 410	Due to General Fund		85,822.50	
06 704	Lunch fund balance		32,985.61	
06 0300	Due to GF			148,081.16
06 5200	Transfers from general fund			35,000.00
Total			183,081.16	183,081.16
Adjusting Journal Entries JE # 12		WP5401		
Adjust prior year balances and fund balance accounts to actual.				
01 402	Accounts Payable		1,056,092.91	
01 430	Accrual Reserve		1,487,872.14	
01 704	General Fund Balance		226,986.82	
01 110	Cash at Box Butte County Treasurer			115,602.43
01 112	Cash at Dawes County Treasurer			55,853.30
01 113	Cash at Sheridan County Treasurer			2,047.88
01 120	Receivable Account			1,845,114.46
01 500	Payroll Tax Liability			697,718.51
01 9000 790 000	Depreciation and Amortization			254.23
01 999	General Fund Suspense			54,361.06
Total			2,770,951.87	2,770,951.87
Adjusting Journal Entries JE # 13		WP5401		
Reclass reversal of PY GLR journal entry #11 to correct accounts.				
01 1100 412 002	Supplies - Expendable Wkbks - EL		44.04	
01 1100 431 001	Equipment maint & repairs - HS		493.50	
01 1100 580 000	Student fees & travel		1,000.00	
01 1100 610 001	General Supplies - HS		1,133.27	
01 1100 650 002	General Supplies - EL		132.04	
01 1200 340 000	Sped Other Professional Services		7,652.29	
01 1200 569 000	Sped - Tuition Other		99,171.73	
01 1200 810 002	SPED Dues & Fees - EL		195.00	
01 2220 640 001	Library Books		346.15	
01 2224 382 002	Internet Fees/LDL Fees		595.00	
01 2230 443 000	Computer Copier Contracts		725.26	
01 2230 643 001	Computer Web/Cloud HS		232.49	
01 2310 810 000	Dues & Feed - Board		1,325.75	
01 2330 317 000	Board of Education Legal Services		309.00	
01 2510 382 000	Business Telephone Service		1,018.72	
01 2510 610 000	Business Supplies		185.40	
01 2610 340 000	Plant Secured Services		993.12	
01 2610 410 000	Plant Water & Sewer		209.10	
01 2610 610 000	Plant Supplies		27.96	
01 2610 621 000	Plant Fuel		4,249.94	
01 2620 431 000	Plant Repairment & Building Upkeep		6,595.00	
01 2620 610 000	Plant Maint, Bldg, Grounds Supplies		954.86	
01 2670 610 000	Safety - Safety Expenses		4,423.33	
01 2710 490 000	Transportation Tires & Parts		6,191.90	
01 2710 626 000	Transportation Gas & Oil		5,022.93	
01 9000	Non-Program Receipts		4,283.28	
01 9000 790 000	Depreciation and Amortization			147,511.06
Total			147,511.06	147,511.06
Adjusting Journal Entries JE # 14		6005		
To reclass lunch receipts to correct account				
06 0100	Lunch Sales - Students		1,150.00	
06 1611	Hot lunch Receipts		32,480.41	
06 0100	Lunch Sales - Students			32,480.41
06 2500	Other Receipts			1,150.00
Total			33,630.41	33,630.41

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 15		WP5401		
Reclass department expenses for general instruction to correct accounts for AFR.				
01 1100 431 001	Equipment maint & repairs - HS		210.20	
01 1100 431 002	Equipment maint & repairs - EL		260.00	
01 1100 580 001	Student fees & travel - HS		80.10	
01 1100 580 001	Student fees & travel - HS		667.95	
01 1100 580 001	Student fees & travel - HS		907.39	
01 1100 610 001	General Supplies - HS		3,155.33	
01 1100 610 001	General Supplies - HS		3,275.41	
01 1100 610 002	General Supplies - EL		1,602.04	
01 1100 610 002	General Supplies - EL		5,026.62	
01 1100 610 002	General Supplies - EL		10,837.40	
01 1100 650 001	General Supplies - HS		450.00	
01 1100 733 001	Furniture & Equipment - HS		360.00	
01 1100 733 001	Furniture & Equipment - HS		1,683.81	
01 1100 733 002	Furniture & Equipment - EL		497.43	
01 1100 733 002	Furniture & Equipment - EL		2,303.32	
01 1100 810 001	Dues & Fees - HS		725.00	
01 1130 430 001	Music Equipment Repairs - HS		398.32	
01 1100 431 001	Equipment maint & repairs - HS			398.32
01 1130 430 002	Music Equipment Repairs - EL			260.00
01 1130 580 001	Music Fees & Travel			80.10
01 1130 610 001	Music Supplies - HS			3,155.33
01 1130 610 002	Music Supplies - EL			5,026.62
01 1130 733 001	Music Furniture & Equip - HS			360.00
01 1130 733 002	Music Furniture & Equip - EL			497.43
01 1140 610 002	Art Supplies			10,837.40
01 1140 733 002	Art Furniture & Equipment			2,303.32
01 1150 430 001	Voag Equip. Repairs			210.20
01 1150 580 001	Voag Travel Expense			667.95
01 1150 650 001	Voag Software			450.00
01 1150 733 001	Voag Furniture & Equipment			1,683.81
01 1150 810 001	Voag Dues & Fees			725.00
01 1170 412 002	Business Expendable Workbooks			1,602.04
01 1180 580 001	FCS Fees & Travel			907.39
01 1180 610 001	FCS Supplies			3,275.41
Total			32,440.32	32,440.32
Adjusting Journal Entries JE # 16		WP5401		
Reclass payment of prior year due to/from's to correct accounts.				
01 0302	Due from EBF		69.26	
01 410	Due to Employee Benefit Fund		19,584.66	
01 9000 790 000	Depreciation and Amortization		85,821.84	
01 0101	Cash at Bank			69.26
01 0501	Due to Employee Benefit Fund			19,584.00
01 130	Due from Lunch Fund			85,822.50
Total			105,475.76	105,475.76
Adjusting Journal Entries JE # 17		WP5401		
Reclass payment of prior year payroll tax liabilities to correct accounts.				
01 0301	Due from LF		6,933.49	
01 500	Payroll Tax Liability		697,718.51	
01 5200	Transfers From Other Funds		60,291.16	
01 2310 810 000	Dues & Feed - Board			21,812.00
01 2510 810 000	Business Dues & Fees			15,375.00
01 8000 914 000	Other transfers			13,076.25
01 9000 790 000	Depreciation and Amortization			714,679.91
Total			764,943.16	764,943.16
Adjusting Journal Entries JE # 18		6207		
Reclass wages and fica tax to correct account				
06 3100 110 100	Salaries - Lunch Fund		338.40	
06 3100 220 100	Fica - Lunch Fund		25.89	
06 3100 110 000	Salaries LF			338.40

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
06 3100 220 000	Fica - Lunch Fund			25.89
Total			364.29	364.29
Adjusting Journal Entries JE # 19		WP5401		
Remove reversal of prior year payroll liabilities adjusted during prior year audit.				
01 1100 151 001	Other Benefits - HS Annuity		3,720.00	
01 1100 151 002	Other Benefits - EL Annuity		3,720.00	
01 1100 210 001	Life Insurance - Coaches HS		105.00	
01 1100 210 002	Life Insurance - Coaches EL		99.00	
01 1100 211 001	Life Insurance - HS Teachers		132.50	
01 1100 211 002	Life Insurance - EL Teachers		202.50	
01 1100 212 002	Life Insurance - EL Aide		45.00	
01 1100 213 001	Life Insurance - Sub HS		15.00	
01 1100 281 001	Health Insurance - HS		23,521.61	
01 1100 281 002	Health Insurance - EL		28,193.00	
01 1200 151 002	Sped Other Benefits - EL		1,860.00	
01 1200 210 001	Sped Life Ins - HS		15.00	
01 1200 210 002	Sped Life Ins - EL		15.00	
01 1200 211 001	Sped Life Ins - HS Teachers		75.00	
01 1200 211 002	Sped Life Ins - EL Teachers		45.00	
01 1200 212 001	Sped Life Ins - HS Aides		15.00	
01 1200 281 002	Sped Health Ins - EL		4,761.69	
01 2120 211 000	Support/Guidance - Life Insurance		15.00	
01 2120 281 000	Support/Guidance - Health Insurance		1,356.76	
01 2130 211 000	Nurse Life Ins		15.00	
01 2130 281 000	Nurse Health Ins		1,356.76	
01 2220 230 001	Library Retirement		595.94	
01 2220 260 001	Library Life Insurance		30.00	
01 2320 215 000	General Admin. Life Insurance		30.00	
01 2320 285 000	General Admin. Health Insurance		2,143.18	
01 2410 210 001	Principa Life Insurance - HS Prin		30.00	
01 2410 210 002	Principal Life Insurance - EL Prin		30.00	
01 2410 211 001	Principal Life Insurance - HS		15.00	
01 2410 211 002	Principal Life Insurance - EL		15.00	
01 2410 281 001	Principal Health Insurance - HS		2,739.12	
01 2410 281 002	Principal Health Insurance - EL		2,143.18	
01 2510 210 000	Business Life Insurance		15.00	
01 2510 280 000	Business Health Insurance		3,814.86	
01 2610 210 000	Plant Life Insurance		30.00	
01 2610 280 000	Plant Health Ins.		2,338.61	
01 2620 210 000	Plant Life Ins.		15.00	
01 2620 280 000	Plant Health Ins.		1,607.39	
01 2710 210 000	Transportation Life Ins.		45.00	
01 2710 280 000	Transportation Health Insurance		1,793.02	
01 2792 210 000	Transportation Sped Tran Life		15.00	
01 6200 211 002	Title I - Life Insurance		15.00	
01 6200 281 002	Title I - Health Insurance		2,037.55	
01 6406 210 002	Sped BAF Life Insurance		30.00	
01 6406 281 002	Sped BAF Health Insurance		2,128.20	
01 9000 890 000	Non-program receipts & disbursements		530.50	
01 9000 790 000	Depreciation and Amortization			91,470.37
Total			91,470.37	91,470.37
Adjusting Journal Entries JE # 20		WP6000		
To record value of commodities received from food shipped				
06 3100 630 000	Food Supplies		20,679.16	
06 4530	Value of Commodities			20,679.16
Total			20,679.16	20,679.16
Adjusting Journal Entries JE # 21		WP6001		
To reclass state of NE MIPS and Medicaid Admin payments to correct accounts				
01 3990	Other State Receipts		1,850.17	
01 4708	MIPS - Medicaid Public Schools		2,006.19	
01 4709	NEBMAC/Medicaid Admin.			3,856.36
Total			3,856.36	3,856.36

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 22				
Reclass Carl Perkins Grant Funds to correct account		WP6006 ✓		
01 6700 0000	Perkins Grant		2,210.00	
01 4525	Fed Vocational (Carl Perkins)			2,210.00
Total			<u>2,210.00</u>	<u>2,210.00</u>
Adjusting Journal Entries JE # 23				
Reclass insurance dividend and adjust state receipts and non program receipts to match non-program disbursements		WP6006 ✓		
01 1980	Refund Prior Year Expenditures		6,720.00	
01 4318	IDEA Part B Peak Project		1,965.17	
01 5000	Non-Revenue Receipts		59.91	
01 5600	Other Non-Revenue Receipts		400.00	
01 3990	Other State Receipts			1,965.17
01 5301	Insurance Adjustments			6,720.00
01 5690	Other Non-Revenue Receipts			459.91
Total			<u>9,145.08</u>	<u>9,145.08</u>
Adjusting Journal Entries JE # 24				
Reclass initial transfer to general fund money market account to correct account and record interest earned on account.		WP2004 ✓		
01 107	Cash in bank - Money Market		1,000.26	
01 0500 000 000	Disbursements			1,000.00
01 1510	Interest on Investments			0.26
Total			<u>1,000.26</u>	<u>1,000.26</u>
Adjusting Journal Entries JE # 25				
Record interest income on NLAF account for January through August 2022.		WP2005 ✓		
08 102	Cash in bank - NLAF		1,388.50	
08 1510	Interest income			1,388.50
Total			<u>1,388.50</u>	<u>1,388.50</u>
Adjusting Journal Entries JE # 26				
Reclass expenses in order to clear AFR errors.		TB ✓		
01 1100 610 001	General Supplies - HS		832.18	
01 1190 112 002	Early Childhood - Aides		20,333.78	
01 1190 212 002	Early Childhood Life Insurance - EL Aides		30.00	
01 1190 222 002	Early Childhood Social Security EL - Aides		1,385.38	
01 1190 232 002	Early Childhood Retirement Aides - EL		2,008.55	
01 1190 282 002	Early Childhood Health Benefits - Instructional Aides		3,689.88	
01 1200 591 002	Sped Services Purchased from Another Dist or ESU -		280.00	
01 1200 610 001	Sped Teaching Supplies - HS		193.44	
01 2320 890 000	General Admin. Other Expense		874.84	
01 2610 621 000	Plant Fuel		68,180.54	
01 2730 431 000	Transportation Vehicle Maintenance		9,615.87	
01 2732 431 000	Transportation Sped Vehicle Maintenance		267.64	
01 2790 510 000	Transportation Student Transportation		12,920.42	
01 2792 510 000	Transportation Sped Transportation		6,456.60	
06 3100 630 000	Food Supplies		152.30	
06 3100 733 000	Furniture and equipment expense		29,392.94	
01 0500 000 000	Disbursements			250.00
01 1100 412 001	Supplies-Expendable Wkbks - HS			832.18
01 1200 411 001	Sped Speech Supplies EL			193.44
01 1213 591 002	Resource - Vision ESU			280.00
01 2320 610 000	General Admin. Supplies, Office			569.06
01 2320 810 000	General Admin. Dues & Fees			55.78
01 2610 622 000	Plant Electricity			68,180.54
01 2711 510 000	Transportation Option Student Transportation			12,920.42
01 2730 732 000	Transportation Vehicle Maintenance			9,615.87
01 2732 732 000	Transportation Sped Vehicle Maintenance			267.64
01 2792 210 000	Transportation Sped Tran Life			60.00
01 2792 220 000	Transportation Sped Tran Social Security			1,123.15
01 2792 230 000	Transportation Sped Tran Retirement			1,583.57
01 2792 280 000	Health Benefits - Non Instructional			3,689.88

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
01 6401 110 002	Sped BAF Aides			20,333.78
01 6401 210 002	Group Insurance - Non Instructional			30.00
01 6401 220 002	Sped BAF Fica			1,385.38
01 6401 230 002	Sped BAF Ret			2,008.55
01 6401 280 002	Health Benefits - Non-Instructional			3,689.88
06 2300 500 000	Equipment			29,392.94
06 2300 700 000	Commodities Expense			152.30
Total			156,614.36	156,614.36
Adjusting Journal Entries JE # 27		TB & PY		
Reclass remaining variance to offset refund of prior year expenditures.				
01 1980	Refund Prior Year Expenditures		46,116.41	
01 9000 790 000	Depreciation and Amortization			46,116.41
Total			46,116.41	46,116.41
Adjusting Journal Entries JE # 28		1502/6206		
To reclass increased retirement PBC				
01 1100 237 001	Increased Retirement - HS		24,482.09	
01 1100 237 002	Increased Retirement - EL		28,612.42	
01 1190 237 002	Early Childhood Increased Retirement		514.34	
01 1200 237 001	Increased Sped Retirement - HS		4,041.90	
01 1200 237 002	Increased Sped Retirement - EL		8,774.67	
01 2120 237 000	Support/Guidance - Increased Retirement		1,896.82	
01 2130 237 000	Increase Nurse Retirement		925.46	
01 2220 237 001	Increased Retirement Library		2,589.86	
01 2320 237 000	General Admin. Increased Retirement		2,652.11	
01 2410 237 001	Principal Increased Retirement - HS		2,750.86	
01 2410 237 002	Principal Increased Retirement - EL		3,323.13	
01 2510 237 000	Business Increased Retirement		1,115.40	
01 2610 237 000	Plant Increased Retirement		2,935.66	
01 2620 237 000	Plant Increased Retirement		1,426.31	
01 2710 237 000	Transportation Increased Retirement		4,423.94	
01 6406 237 002	Sped BAF Increased Retirement		1,533.18	
01 6410 237 002	Increased Retirement		262.58	
01 6700 237 001	Increased Retirement		32.19	
06 3100 237 000	Increased Retirement - Lunch Fund		1,626.76	
01 1100 230 001	Retirement - Coaches HS			2,699.69
01 1100 230 002	Retirement - Coaches EL			76.02
01 1100 231 001	Retirement - Teachers HS			20,714.94
01 1100 231 002	Retirement - Teachers EL			28,128.16
01 1100 232 001	Retirement - Aide HS			707.79
01 1100 232 002	Retirement - Aide EL			309.09
01 1100 233 001	Retirement - Sub HS			359.67
01 1100 233 002	Retirement - Sub EL			99.15
01 1190 232 002	Early Childhood Retirement Aides - EL			514.34
01 1200 231 001	Sped Retirement - HS			2,742.55
01 1200 231 002	Sped Retirement - EL			4,976.55
01 1200 232 001	Sped Retirement - Aide HS			1,299.35
01 1200 232 002	Sped Retirement - Aide EL			34.40
01 1200 232 002	Sped Retirement - Aide EL			3,763.72
01 2120 231 000	Support/Guidance - Retirement			1,896.82
01 2130 231 000	Nurse Retirement			925.46
01 2220 230 001	Library Retirement			2,114.72
01 2220 234 001	Library Aides - Retirement			475.14
01 2320 235 000	General Admin. Retirement			2,652.11
01 2410 230 001	Principal Retirement - HS Clerical			476.10
01 2410 230 002	Principal Retirement - EL Clerical			1,080.70
01 2410 231 001	Principal Retirement - HS			2,274.76
01 2410 231 002	Principal Retirement - EL			2,242.43
01 2510 230 000	Business Retirement			1,115.40
01 2610 230 000	Plant Retirement			2,935.66
01 2620 230 000	Plant Retirement			1,426.31
01 2710 230 000	Transportation Retirement			4,423.94
01 6406 231 002	Sped BAF Retirement			1,533.18
01 6410 231 002	Retirement Teach/Pro			262.58
01 6700 230 001	Retirement - Non Instructional			32.19

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
06 3100 230 100	Retirement - Lunch Fund			1,626.76
Total			93,919.68	93,919.68
Adjusting Journal Entries JE # 29		L2000		
Record interest income on CD's at Bank of the West.				
08 103	Certificate of deposit		470.19	
08 1510	Interest income			470.19
Total			470.19	470.19
Adjusting Journal Entries JE # 30		6006		
To reclass Dept of Treasury refund to correct account				
01 3990	Other State Receipts		43,096.00	
01 5690	Other Non-Revenue Receipts			43,096.00
Total			43,096.00	43,096.00
Adjusting Journal Entries JE # 31		WP1304 & WP1304.1		
Reclass account balances to clear up additional AFR errors.				
01 1100 340 001	Other professional services		240.00	
01 2620 431 000	Plant Repairment & Building Upkeep		138.00	
01 2710 580 000	Transportation travel		11,215.16	
01 3535 580 000	HAL Travel		1,385.73	
01 6421 650 000	Supplies - Technology Related		1,374.20	
03 2900 239 000	Retirement incentive plan expense		167.67	
06 0100	Lunch Sales - Students		33,655.41	
06 2500	Other Receipts		1,150.00	
06 3100 431 000	Non-technology Related Repairs & Maintenance		817.52	
06 3100 431 000	Non-technology Related Repairs & Maintenance		863.89	
06 3100 890 000	Miscellaneous Expense		543.48	
01 1100 360 001	Tuition Paid Other Districts			240.00
01 2620 000 000	Maintenance of Plant			138.00
01 2710 510 000	Transportation Student Transportation			11,215.16
01 3500 560 000	State Categorical Grants			1,385.73
01 6610 650 000	ARRA IDEA B Hardware			1,374.20
03 2900 610 000	Supplies			167.67
06 1611	Hot lunch Receipts			33,655.41
06 1990	Misc Income			1,150.00
06 3100 590 000	Purchased Services			817.52
06 4000 000 000	Maintenance & Repairs			863.89
06 5000 000 000	Miscellaneous Expense			543.48
Total			51,551.06	51,551.06
Adjusting Journal Entries JE # 32		L2000		
Record additional interest income on CD's.				
08 103	Certificate of deposit		78.99	
08 1510	Interest income			78.99
Total			78.99	78.99
Adjusting Journal Entries JE # 33		WP6100.1		
To reclass IDEA salaries				
01 6406 110 002	Sped - PreSchool - 4406		3,528.00	
01 6410 110 000	Sped IDEA - EP		57,094.00	
01 6410 320 000	Sped IDEA - EP		25,650.00	
01 1200 111 001	Sped Teacher Salaries - HS			25,650.00
01 6406 111 002	Sped BAF Salaries			3,528.00
01 6406 111 002	Sped BAF Salaries			57,094.00
Total			86,272.00	86,272.00
Adjusting Journal Entries JE # 34		WP6006		
To reclass Department of Treasury Refund				
01 5690	Other Non-Revenue Receipts		43,096.00	
01 1980	Refund Prior Year Expenditures			43,096.00

Client: **A40417 - Hemingford Public Schools**
 Engagement: **A40417 - 2022 HEMINGFORD PUBLIC SCHOOLS**
 Period Ending: **8/31/2022**
 Workpaper: **WP1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>43,096.00</u></u>	<u><u>43,096.00</u></u>
Adjusting Journal Entries JE # 35		WP6100.2		
To breakout ALICAP insurance payment				
01 2650 520 000	Property Insurance		64,432.26	
01 2710 520 000	Transportation Vehicle Insurance		21,823.83	
01 2310 520 000	Board of Education Liability Insurance			86,256.09
Total			<u><u>86,256.09</u></u>	<u><u>86,256.09</u></u>
Adjusting Journal Entries JE # 36		WP1034		
Clear final AFR error.				
01 6406 111 002	Sped BAF Salaries		118.87	
01 6406 113 002	Sped BAF Substitutes			118.87
Total			<u><u>118.87</u></u>	<u><u>118.87</u></u>
Adjusting Journal Entries JE # 37		WP9105.1		
Reclass ESSERS II Income				
01 4996	ESSER I		61,668.00	
01 4997	ESSER II			61,668.00
Total			<u><u>61,668.00</u></u>	<u><u>61,668.00</u></u>

Management approval:

The adjusting journal entries have been reviewed and the financial statement effect has been understood.

Signed Kristen Blanks
 Date 11/14/22

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

FINANCIAL REPORT

For the Year Ended August 31, 2022

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

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HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

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HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

BOARD OF EDUCATION

August 31, 2022

President	Justin Ansley
Vice-President	Trish Schumacher
Secretary	Blanche Randolph
Members	Rick Horstman Brett Cullan Troy Turek
Superintendent	Dr. Travis Miller
Board Treasurer	Kristy Hanks



Gardner, Loutzenhiser, and Ryan, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Hemingford Public Schools
District No. 10
Hemingford, Nebraska

Report on the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Hemingford Public Schools, District No. 10 (the "District") 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, the business-type activity, each major fund, and the aggregate remaining fund information of the District as of August 31, 2022, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but it 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 judgement 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 judgement 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 the District'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

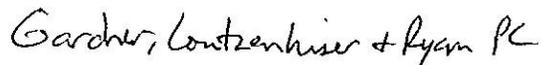
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis of accounting financial statements that collectively comprise the District's basic financial statements. The supplementary information on pages 24 through 36, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 38 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 the District's internal control over financial reporting and compliance.



Chadron, Nebraska
November 14, 2022

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash in bank	\$ 3,008,388	\$ 71,499	\$ 3,079,887
Cash with county treasurer	1,331,834	-	1,331,834
Certificates of deposit	309,923	-	309,923
Total assets	\$ 4,650,145	\$ 71,499	\$ 4,721,644
Liabilities	\$ -	\$ -	\$ -
Net Position			
Restricted	\$ 2,266,206	\$ 71,499	\$ 2,337,705
Unrestricted	2,383,939	-	2,383,939
Total net position	\$ 4,650,145	\$ 71,499	\$ 4,721,644

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended August 31, 2022

Functions/Programs	Disbursements	Program Receipts			Net (Disbursements) Receipts and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	
Primary government:							
Governmental activities:							
Instruction	\$ 4,061,333	\$ 3,300	\$ 273,073	\$ -	\$ (3,784,960)	\$ -	\$ (3,784,960)
Support services:							
Students	536,467	-	-	-	(536,467)	-	(536,467)
Instruction	309,065	-	-	-	(309,065)	-	(309,065)
General administration	269,199	-	-	-	(269,199)	-	(269,199)
School administration	352,049	-	-	-	(352,049)	-	(352,049)
Central services	164,782	-	-	-	(164,782)	-	(164,782)
Operation and maintenance of plant	801,673	-	-	-	(801,673)	-	(801,673)
Student transportation	544,988	-	-	-	(544,988)	-	(544,988)
State categorical	1,829	-	-	-	(1,829)	-	(1,829)
Facilities acquisitions and construction	-	-	-	-	-	-	-
Federal programs	703,102	-	304,336	-	(398,766)	-	(398,766)
Total governmental activities	\$ 7,744,487	\$ 3,300	\$ 577,409	\$ -	\$ (7,163,778)	\$ -	\$ (7,163,778)

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS (CONTINUED)

For the Year Ended August 31, 2022

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Position</u>		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		
					<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
Business-type activity:							
School nutrition	\$ 361,356	\$ 33,656	\$ 276,349	\$ -	\$ -	\$ (51,351)	\$ (51,351)
Total business-type activities	\$ 361,356	\$ 33,656	\$ 276,349	\$ -	\$ -	\$ (51,351)	\$ (51,351)
Total primary government	<u>\$ 8,105,843</u>	<u>\$ 36,956</u>	<u>853,758</u>	<u>\$ -</u>	<u>\$ (7,163,778)</u>	<u>\$ (51,351)</u>	<u>\$ (7,215,129)</u>
General receipts							
Taxes							
Property and carline					\$ 5,412,917	\$ -	\$ 5,412,917
Motor vehicle					185,637	-	185,637
Fines and licenses					13,817	-	13,817
State aid					771,105	-	771,105
Other state sources					612,178	-	612,178
Interest income					5,035	12	5,047
Transfers					(35,000)	35,000	-
Tax anticipation notes					-	-	-
Other					<u>423,508</u>	<u>1,150</u>	<u>424,658</u>
Total general receipts					<u>\$ 7,389,197</u>	<u>\$ 36,162</u>	<u>\$ 7,425,359</u>
Change in net position					\$ 225,419	\$ (15,189)	\$ 210,230
Net position - beginning of year					<u>4,424,726</u>	<u>86,688</u>	<u>4,511,414</u>
Net position - end of year					<u>\$ 4,650,145</u>	<u>\$ 71,499</u>	<u>\$ 4,721,644</u>

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - GOVERNMENTAL FUNDS

August 31, 2022

	Major funds		Other Governmental Funds	Total Governmental Funds
	General	Special Building		
Assets				
Cash in bank	\$ 884,516	\$ 1,912,567	\$ 211,305	\$ 3,008,388
Cash with county treasurer	1,288,118	43,716	-	1,331,834
Certificates of deposit	-	309,923	-	309,923
Total assets	<u>\$ 2,172,634</u>	<u>\$ 2,266,206</u>	<u>\$ 211,305</u>	<u>\$ 4,650,145</u>
Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balances				
Restricted for:				
Building projects	\$ -	\$ 2,266,206	\$ -	\$ 2,266,206
Committed for:				
Employee benefits	-	-	73,103	73,103
Student activities	-	-	138,202	138,202
Unassigned	2,172,634	-	-	2,172,634
Total fund balances	<u>\$ 2,172,634</u>	<u>\$ 2,266,206</u>	<u>\$ 211,305</u>	<u>\$ 4,650,145</u>
Total liabilities and fund balances	<u>\$ 2,172,634</u>	<u>\$ 2,266,206</u>	<u>\$ 211,305</u>	<u>\$ 4,650,145</u>

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended August 31, 2022

	<u>Major Funds</u>		<u>Other</u>	<u>Total</u>
	<u>General</u>	<u>Special Building</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
Receipts				
Local sources				
Property and carline taxes	\$ 5,207,312	\$ 205,605	\$ -	\$ 5,412,917
Motor vehicle taxes	185,637	-	-	185,637
Tuition	3,300	-	-	3,300
Other	229,651	1,407	-	231,058
County fines and licenses	13,817	-	-	13,817
State aid	771,105	-	-	771,105
State sources	609,869	17,385	-	627,254
Special education	257,997	-	-	257,997
Federal programs	304,336	-	-	304,336
Interest income	-	4,982	53	5,035
Transfers	-	-	40,000	40,000
Other	9,180	-	183,270	192,450
Total receipts	<u>\$ 7,592,204</u>	<u>\$ 229,379</u>	<u>\$ 223,323</u>	<u>\$ 8,044,906</u>
Disbursements				
Instruction	\$ 4,044,117	\$ -	\$ 17,216	\$ 4,061,333
Support services:				
Students	282,817	-	253,650	536,467
Instruction	309,065	-	-	309,065
General administration	269,199	-	-	269,199
School administration	352,049	-	-	352,049
Central services	164,782	-	-	164,782
Operation and maintenance of plant	638,178	163,495	-	801,673
Student transportation	544,988	-	-	544,988
State categorical programs	1,829	-	-	1,829
Federal programs	703,102	-	-	703,102
Transfers	75,000	-	-	75,000
Total disbursements	<u>\$ 7,385,126</u>	<u>\$ 163,495</u>	<u>\$ 270,866</u>	<u>\$ 7,819,487</u>
Excess (deficiency) of receipts over (under) disbursements	\$ 207,078	\$ 65,884	\$ (47,543)	\$ 225,419
Fund balances - beginning of year	<u>1,965,556</u>	<u>2,200,322</u>	<u>258,848</u>	<u>4,424,726</u>
Fund balances - end of year	<u>\$ 2,172,634</u>	<u>\$ 2,266,206</u>	<u>\$ 211,305</u>	<u>\$ 4,650,145</u>

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

STATEMENT OF ASSETS, LIABILITIES AND NET POSITION
ARISING FROM CASH TRANSACTIONS - PROPRIETARY FUND

August 31, 2022

	<u>School Nutrition Fund</u>
Assets	
Cash in bank	\$ <u>71,499</u>
Total assets	\$ <u>71,499</u>
Liabilities	\$ <u>-</u>
Net position	
Restricted	\$ <u>71,499</u>
Total net position	\$ <u><u>71,499</u></u>

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN NET POSITION - PROPRIETARY FUND

For the Year Ended August 31, 2022

	<u>School Nutrition Fund</u>
Operating receipts	
Charges for sales and services	\$ 33,656
Commodities received	20,679
Other receipts	<u>1,150</u>
Total operating receipts	\$ <u>55,485</u>
Operating disbursements	
Salaries and benefits	\$ 97,280
Food	206,742
Commodities disbursed	20,679
Supplies expense	461
Equipment expense	29,393
Purchased services	1,681
Miscellaneous expense	<u>5,120</u>
Total operating disbursements	\$ <u>361,356</u>
Nonoperating receipts	
USDA and State subsidy	\$ 255,670
Interest income	<u>12</u>
Total nonoperating receipts	\$ <u>255,682</u>
Change in net position before transfers	\$ (50,189)
Transfers in	<u>35,000</u>
Change in net position	\$ (15,189)
Net position - beginning of year	<u>86,688</u>
Net position - end of year	\$ <u><u>71,499</u></u>

See accompanying independent auditors' report
and notes to the financial statements.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the following sections of Note 1, these financial statements are presented on the modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (US GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Financial Reporting Entity - Hemingford Public Schools, District No. 10 (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska. The reporting entity of the District consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if its Governing Board appoints a voting majority of another organization's governing body and it has the ability to impose its will on that organization, or there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on the District (primary government). The District may also be financially accountable for another organization if that organization is fiscally dependent on the District. There are no potential component units to consider for inclusion.

Basis of Presentation

Government-wide Financial Statements - The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Net Position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net Position is displayed in three components, as applicable, net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The Statement of Activities presents a comparison between direct disbursements and program receipts for each segment of the business-type activities of the District and for each function of the District's governmental activities. Direct disbursements are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program receipts include 1) charges paid by recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District, or it meets the following criteria:

- a. Total assets, liabilities, receipts, or disbursements of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, receipts, or disbursements of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
- c. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the District financial reporting entity are described below within their respective fund types:

Governmental Funds:

General Fund - The General Fund finances all facets of services rendered by the District. General Fund receipts are classified according to source, while its expenditures are classified to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted. The General Fund is always considered a major fund.

Employee Benefit Fund - The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of District employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from General Fund" in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund. The Employee Benefit Fund is not considered a major fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Activity Funds - The Activity 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. The financial operations of all school-connected activities are a legal responsibility of the Board of Education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the District Board of Education for such activities. The Activity Fund is not considered a major fund.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The sale of bonds, the sale of property, or tax receipts are the primary source of receipts for the Special Building Fund. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District. The Special Building Fund is considered a major fund.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of receipts, disbursements, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

School Nutrition Fund - The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the District. The School Nutrition Fund reflects a record of all receipts and disbursements incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund. The School Nutrition Fund is considered a major fund.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The District prepares its financial statements on the modified cash basis, which is a basis of accounting other than US GAAP. Under US GAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus - In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, applied within the limitations of the modified cash basis of accounting as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used, applied within the limitations of the modified cash basis of accounting.

See accompanying independent auditors’ report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting - In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental and business-type activities are presented using the modified cash basis of accounting, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Under the cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days (three months) or less at the date of acquisition). Under the cash basis of accounting, transactions are recorded when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modifications to the cash basis of accounting implemented by the District in these financial statements are:

Recording investments in certificates of deposit (those with maturities more than 90 days (three months) from the date of acquisition) acquired with cash assets at cost.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the District applied US GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements and proprietary funds would be presented on the accrual basis of accounting.

Deposits and Investments - For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term maturity at date of acquisition of three months or less.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of investments authorized by Nebraska Statute 77, Article 23, and generally include U.S. government obligations and certificates of deposit to the extent they are insured by the Federal Depository Insurance Corporation or by collateral securities pledged to the District. Under the modified cash basis of accounting, investments are carried at cost.

Fixed Assets and Long-Term Liabilities - Disbursements for fixed assets are charged to expense at the time of payment and are not recorded as an asset in the government-wide or the fund financial statements.

Long-term debt is recognized as a receipt when incurred and as an expenditure when paid and is not recorded as a liability in the government-wide or the fund financial statements.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues - Program revenues derive directly from the program itself or from parties other than the District's taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

- a. Charges for services - These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
- b. Program-specific operating grants and contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
- c. Program-specific capital grants and contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

Equity Classifications

Government-wide Statements - Equity is classified as net position and is displayed in two components:

- a. **Restricted net position** - Consists of net position with constraints placed on their use, either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b. **Unrestricted net position** - All other net position that does not meet the definition of "restricted net position" are unrestricted net position.

Fund Financial Statements - Governmental fund equity is classified as fund balance, and may distinguish between "Nonspendable", "Restricted", "Committed", "Assigned" and "Unassigned" components.

Application of Net Position - It is the District's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Classification Policies and Procedures - In accordance with Government Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- a. **Nonspendable** - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District did not have any nonspendable resources as of August 31, 2022.
- b. **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 or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District has classified the fund balances of the Special Building Fund as being restricted by law and the School Nutrition Fund as being restricted by grant revenues.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification Policies and Procedures (Continued)

- c. Committed - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Board of Education, the District's highest level of decision making authority. These amounts cannot be used for any other purpose unless the District 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. The District has classified the fund balance of the Employee Benefit Fund and the Activity Fund as being committed.

- d. Assigned - This classification includes amounts that are constrained by the District's intent to be used for a specific purpose, but neither restricted nor committed. The District did not have any assigned resources as of August 31, 2022.

- e. Unassigned - This classification includes the residual fund balance for the General Fund.

The District does not have a formal minimum fund balance policy.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Compensated Absences - Vacation pay is earned based on length of service. Vacation pay is recorded as an expenditure of the District as it is paid. Accumulated or vested vacation is not recorded in the accompanying financial statements at August 31, 2022, as the District is on the modified cash basis of accounting.

Sick pay is also earned on the basis of length of service. Sick pay does not vest and is recorded as an expenditure of the District when it is paid. Accrued sick pay is not recorded in the financial statements since it cannot be reasonably estimated and the District is on the modified cash basis of accounting.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK

Carrying value of the Districts cash balances at August 31, 2022, consisted of the following:

Checking and money market accounts	\$ 3,079,887
Deposits with county treasurer	1,331,834
Certificates of deposit	<u>309,923</u>
 Total	 \$ <u>4,721,644</u>

Cash is maintained in the funds as follows:

Governmental activities	\$ 4,650,145
Proprietary activities	<u>71,499</u>
	 \$ <u>4,721,644</u>

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. For reporting purposes, the amount of total District bank deposits is classified in the following categories of custodial credit risk.

1. Insured by Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the District or by its agent in the District's name.
2. Uninsured, but collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
3. Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in the District's name, or properly collateralized with no written and approved collateral agreement.

A detail of deposits at August 31, 2022, is as follows:

Type of Deposits	Total Bank Balance	Custodial Credit Risk Category			Total Carrying Value
		1	2	3	
Insured deposits	\$ 1,402,653	\$ 1,402,653	\$ -	\$ -	
Uninsured deposits					
Collateralized	1,985,803	-	1,985,803	-	
Uncollateralized	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total deposits	 \$ <u>3,388,456</u>	 \$ <u>1,402,653</u>	 \$ <u>1,985,803</u>	 \$ <u>-</u>	 \$ <u>3,389,810</u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK (CONTINUED)

Interest rate risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 - PROPERTY TAXES

Property taxes are levied on December 1. Real estate taxes are due and attach as an enforceable lien as of January 1. Taxes are payable in two equal installments and become delinquent on May 1 and September 1.

NOTE 4 - COMMITMENTS

Bus Loan - In April 2022, the District obtained a loan from KS State Bank for the purchase of a 2017 MCI J4500 Bus in the amount of \$265,550. The District made a down payment of \$26,555 in June 2022. The loan bears interest at a rate of 4.38% and requires annual payments of \$54,259 on April 20 of each year. The loan was paid in full during September 2022.

During the year ended August 31, 2022, the following changes occurred in long-term debt balances:

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Payments</u>	<u>End of Year</u>	<u>Portion Due Within One Year</u>
Governmental activities:					
Notes from direct borrowings					
Bus Loan	\$ <u> -</u>	\$ <u> 265,550</u>	\$ <u> 26,555</u>	\$ <u> 238,995</u>	\$ <u> 43,791</u>
Total governmental activities	\$ <u> -</u>	\$ <u> 265,550</u>	\$ <u> 26,555</u>	\$ <u> 238,995</u>	\$ <u> 43,791</u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 4 - COMMITMENTS (CONTINUED)

Aggregate annual debt service payments until maturity are as follows:

<u>Year Ending</u> <u>August 31,</u>	<u>Governmental Activities</u>	
	<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 43,791	\$ 10,468
2024	45,709	8,550
2025	47,711	6,548
2026	49,801	4,458
2027	<u>51,983</u>	<u>2,277</u>
Total	<u>\$ 238,995</u>	<u>\$ 32,301</u>

The District currently has two employees enrolled in the early retirement incentive program. In the current year, payments totaling \$15,838 were paid to one employee, not including payroll taxes and other related expenses. Payments of \$34,102, \$18,264, and \$18,264 will be paid for the years ended August 31, 2023, 2024, and 2025, respectively.

The District approved the purchase of a Thomas Bus in the amount of \$98,885. One half of the bus was paid during the year ended August 31, 2022 with the remaining half to be paid in the year ended August 31, 2023. The expected delivery date of the bus is February 2023.

During the year ended August 31, 2021, the District did not timely submit required payroll tax returns to the applicable taxing authorities for the quarters ended March 31, 2021 and June 30, 2021. The District did not timely submit payroll tax deposits to the applicable taxing authorities for the months of January 2021 through August 2021. The District will be subject to penalties and interest due to the late filing of payroll tax returns and the late payment of payroll tax deposits; however, the amount of penalties and interest owed by the District is unknown at this time as they are under appeal with the Internal Revenue Service.

NOTE 5 - RESTRICTED NET POSITION

Restricted Net Position for the year ended August 31, 2022, was as follows:

<u>Major Purpose</u>	<u>Restricted By</u>	
Capital outlay purposes	Law	\$ 2,266,206
School lunch	Grants	<u>71,499</u>
Total Restricted Net Position		<u>\$ 2,337,705</u>

These balances are restricted due to statutory and federal grant requirements.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 6 - INTERFUND TRANSFERS

Transfers between funds for the year ended August 31, 2022, were as follows:

	Transfers To		
	Lunch Fund	Activity Fund	Total
Transfers From:			
Major Funds:			
General fund	\$ <u>35,000</u>	\$ <u>40,000</u>	\$ <u>75,000</u>
	<u>\$ 35,000</u>	<u>\$ 40,000</u>	<u>\$ 75,000</u>

Transfers from the General Fund to the School Lunch Fund and Activity Fund were for operational expenditures as approved in the budget.

NOTE 7 - EMPLOYEES' RETIREMENT SYSTEM

Plan Description - Hemingford Public Schools, District No. 10 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

August 31, 2022

NOTE 7 - EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

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 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.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$3,979,048. Total covered payroll was \$3,784,918. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions - The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent since July 1, 2014. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022, was \$373,978.

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

NOTE 8 - RISK MANAGEMENT

The District carries commercial insurance for substantially all risks of loss. There have been no claims resulting from these risks that have exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - ECONOMIC DEPENDENCY

The District depends on financial resources flowing from, or associated with, both the Federal Government and the State of Nebraska. Because of this dependency, the District is subject to changes in specific flows of intergovernmental revenues, such as State Aid, based on modifications to Federal and State laws and Federal and State appropriations.

NOTE 10 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 14, 2022, the date which the financial statements were issued.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SUPPLEMENTARY INFORMATION

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended August 31, 2022

	Budget (Original and Final)	Actual
Receipts		
Local sources		
1100-000 Property taxes	\$ 5,837,125	\$ 5,189,125
1115-000 Carline taxes	15,500	18,187
1125-000 Motor vehicle taxes	170,000	185,637
1140-000 Penalties and interest on taxes	-	15,312
1300-000 Tuition	-	3,300
1510-000 Interest on investments	750	-
1980-000 Refund of prior year's expenditures	-	214,339
	<u>6,023,375</u>	<u>5,625,900</u>
Total local sources	\$ <u>6,023,375</u>	\$ <u>5,625,900</u>
Intermediate sources		
2110-000 County fines and licenses	\$ 12,000	\$ 13,817
	<u>12,000</u>	<u>13,817</u>
Total intermediate sources	\$ <u>12,000</u>	\$ <u>13,817</u>
State sources		
3110-000 State aid	\$ 771,105	\$ 771,105
3120-000 Special education	169,363	248,026
3125-000 Special education transportation	7,500	9,971
3130-000 Homestead exemption	-	39,934
3131-000 Property tax credit	-	438,543
3180-000 Pro-Rate motor vehicle	14,000	17,835
3400-000 State apportionment	35,000	40,664
3512-000 Distance education incentive payments	-	10,131
3535-000 Payments for high ability learners	2,000	4,945
3990-000 Other state receipts	-	57,817
	<u>998,968</u>	<u>1,638,971</u>
Total state sources	\$ <u>998,968</u>	\$ <u>1,638,971</u>
Federal sources		
4310-000 REAP	\$ 28,000	\$ -
4505-000 Title I, Part A ESSA Improving Basic Programs	55,000	-
4506-000 Title I Accountability	-	62,045
4509-000 Title II, Part A ESSA Supporting Effective Instruction	-	11,906
4516-000 IDEA Preschool - Base Allocation	75,000	3,474
4518-000 IDEA Part b (611) Base & Enrollment Poverty Allocation	-	79,485
4525-000 Federal Vocational and Applied Technology Education (Carl Perkins)	-	2,210
4707-000 Forest reserve	-	1,880
4708-000 Medicaid in Public Schools (MIPS)	2,000	20,620
4709-000 Medicaid Administrative Activities (MAAPS)	-	9,338
4996-000 Elementary & Secondary School Emergency Relief (CARES ESSER I)	600,000	51,710
4997-000 Elementary & Secondary School Emergency Relief (CRRSA ESSER II)	-	61,668
	<u>760,000</u>	<u>304,336</u>
Total federal sources	\$ <u>760,000</u>	\$ <u>304,336</u>

See accompanying independent auditors' report
and notes to the supplementary information.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND (CONTINUED)

For the Year Ended August 31, 2022

	Budget (Original and Final)	Actual
Other non-revenue receipts		
5301-000 Insurance adjustments	\$ -	\$ 6,720
5320-000 Sale of property	-	2,000
5690-000 Other non-revenue receipts	-	460
	<u> </u>	<u> </u>
Total other non-revenue receipts	\$ -	\$ 9,180
Total receipts	\$ 7,794,343	\$ 7,592,204
Disbursements		
1000-000 Instruction	\$ 4,343,094	\$ 4,044,117
2100-000 Support services - students	266,750	282,817
2200-000 Support services - instruction	350,500	309,065
2300-000 Support services - general administration	329,500	269,199
2400-000 Support services - school administration	358,500	352,049
2500-000 Central services	161,475	164,782
2600-000 Operation and maintenance of plant	677,931	638,178
2700-000 Student transportation	606,650	544,988
3300-000 Operation of non-instructional services	82,425	-
3500-000 State categorical programs	-	1,829
6000-000 Federal programs	882,500	703,102
	<u> </u>	<u> </u>
Total disbursements	\$ 8,059,325	\$ 7,310,126
Other financing sources (uses)		
9000-000 Non-program receipts	\$ -	\$ 39,111
9000-000 Non-program expenses	-	(39,111)
Transfers out		
xxxx-xxx Transfers to employee benefit fund	(100,000)	-
8000-912 Transfers to lunch fund	(35,000)	(35,000)
8000-913 Transfers to activities fund	(40,000)	(40,000)
	<u> </u>	<u> </u>
Total other financing sources (uses)	\$ (175,000)	\$ (75,000)
Fund balance - beginning of year	\$ 1,351,497	\$ 1,965,556
Total receipts	<u>7,794,343</u>	<u>7,631,315</u>
Total funds available	\$ 9,145,840	\$ 9,596,871
Less total disbursements	<u>8,234,325</u>	<u>7,424,237</u>
Fund balance - end of year	<u>911,515</u>	<u>2,172,634</u>

See accompanying independent auditors' report
and notes to the supplementary information.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)

For the Year Ended August 31, 2022

	<u>Actual</u>
Analysis of fund balance:	
Cash in bank:	
Checking accounts	\$ <u>884,516</u>
Cash at county treasurer's:	
Box Butte County	\$ 1,102,913
Dawes County	163,471
Sheridan County	<u>21,734</u>
Total cash at county treasurer's	\$ <u>1,288,118</u>
Total fund balance - end of year	\$ <u><u>2,172,634</u></u>

See accompanying independent auditors' report
and notes to the supplementary information.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
BUDGET AND ACTUAL

For the Year Ended August 31, 2022

	Budget (Original and Final)	Actual
Instruction		
Regular instruction	\$ 3,715,094	\$ 3,267,016
Early childhood educational programs	23,500	27,448
Special education instructional programs - school age	604,500	749,627
Special education instructional programs - ages 3-5	-	26
Total instruction	<u>\$ 4,343,094</u>	<u>\$ 4,044,117</u>
Support services - students		
Guidance services	\$ 114,220	\$ 106,401
Health services	96,030	71,451
Psychological services: SPED school age	31,000	33,972
Psychological services: SPED ages 3-5	-	427
Speech pathology and audiology services	250	971
Speech pathology and audiology services: SPED school age	750	54
Speech pathology and audiology services: SPED ages 3-5	250	-
Occupational therapy-related services: SPED school age	6,000	17,060
Occupational therapy-related services: SPED ages 3-5	6,000	3,669
Occupational therapy-related services: SPED ages 0-2	100	3,290
Physical therapy-related services: SPED school age	5,750	21,790
Physical therapy-related services: SPED ages 3-5	200	2,427
Physical therapy-related services: SPED ages 0-2	-	2,246
Visually impaired-related services	2,700	87
Visually impaired-related services: SPED school age	3,000	9,289
Other student support services	500	9,683
Total support services - students	<u>\$ 266,750</u>	<u>\$ 282,817</u>
Support services - instruction		
Improvement of instruction	\$ 23,500	\$ 2,976
School improvement	-	1,673
Instructional staff training	10,050	25,638
Library/media services	120,000	136,859
Educational television services	25,950	24,666
Instruction-related technology	171,000	117,253
Total support services - instruction	<u>\$ 350,500</u>	<u>\$ 309,065</u>
Support services - general administration		
Board of education	\$ 132,500	\$ 119,072
Executive administration	182,000	145,357
District legal services	15,000	4,770
Total support services - general administration	<u>\$ 329,500</u>	<u>\$ 269,199</u>
Support services - school administration		
Office of the principal	\$ 358,500	\$ 352,049
Total support services - school administration	<u>\$ 358,500</u>	<u>\$ 352,049</u>

See accompanying independent auditors' report
and notes to the supplementary information.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

GENERAL FUND
SCHEDULE OF CASH DISBURSEMENTS
BUDGET AND ACTUAL (CONTINUED)

For the Year Ended August 31, 2022

	Budget (Original and Final)	Actual
Central services		
Fiscal services	\$ 161,475	\$ 160,819
Administrative technology services	-	3,963
Total central services	<u>\$ 161,475</u>	<u>\$ 164,782</u>
Operation and maintenance of plant		
Operation of buildings	\$ 337,750	\$ 346,993
Maintenance of buildings	179,560	150,086
Vehicle operation, maintenance and purchasing	127,121	116,595
Safety	33,500	24,504
Total operation and maintenance of plant	<u>\$ 677,931</u>	<u>\$ 638,178</u>
Student transportation		
Regular education	\$ 543,000	\$ 519,259
Enrollment option in the learning community	17,000	-
Special education - school age	45,650	25,729
Special education - below age 5	1,000	-
Total student transportation	<u>\$ 606,650</u>	<u>\$ 544,988</u>
Operation of non-instructional services		
Community services operations	\$ 82,425	-
Total operation of non-instructional services	<u>\$ 82,425</u>	<u>\$ -</u>
State categorical programs		
High ability learners	\$ -	\$ 1,829
Total state categorical programs	<u>\$ -</u>	<u>\$ 1,829</u>
Federal programs		
Title I, Part A ESEA/ESSA Improving Basic Programs	\$ 103,370	\$ 97,917
IDEA Part B - Base Allocation Transportation	-	3,922
IDEA Preschool - Base Allocation	113,130	35,649
IDEA Enrollment/Poverty	130,000	134,164
IDEA Part B (611) ARP	-	1,374
Federal Vocational and Applied Technology		
Education (Carl Perkins)	-	2,227
REAP	-	93,970
Elementary & Secondary School Emergency Relief (CARES I)	-	51,710
Elementary & Secondary School Emergency Relief (CRRSA II)	136,000	131,621
Elementary & Secondary School Emergency Relief (ARP III)	400,000	150,548
Total federal programs	<u>\$ 882,500</u>	<u>\$ 703,102</u>
Total operational cash disbursements	<u>\$ 8,059,325</u>	<u>\$ 7,310,126</u>

See accompanying independent auditors' report
and notes to the supplementary information.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE

SPECIAL BUILDING FUND

For the Year Ended August 31, 2022

	Budget <u>(Original and Final)</u>	<u>Actual</u>
Fund balance - beginning of year	\$ <u>2,061,721</u>	\$ <u>2,200,322</u>
Receipts		
Property taxes	\$ 200,000	\$ 204,967
Carline taxes	1,500	638
Penalties and interest on taxes	-	1,407
Interest on investments	7,500	4,982
Homestead exemption	-	1,368
Property tax credit	-	15,026
Personal property tax credit	1,500	-
Pro-rate motor vehicle	<u>1,000</u>	<u>991</u>
Total receipts	\$ <u>211,500</u>	\$ <u>229,379</u>
Disbursements		
Site acquisition and improvements	\$ <u>2,273,221</u>	\$ <u>163,495</u>
Total disbursements	\$ <u>2,273,221</u>	\$ <u>163,495</u>
Fund balance - end of year	\$ <u><u>-</u></u>	\$ <u><u>2,266,206</u></u>
Analysis of fund balance		
Cash in bank:		
Checking account		\$ 1,509,914
Nebraska Liquid Asset Fund account		402,653
Certificates of deposit		<u>309,923</u>
Total cash in bank		\$ <u>2,222,490</u>
Cash at county treasurer's:		
Box Butte County		\$ 37,423
Dawes County		5,558
Sheridan County		<u>735</u>
Total cash at county treasurer's		\$ <u>43,716</u>
Total fund balance - end of year		\$ <u><u>2,266,206</u></u>

See accompanying independent auditors' report
and notes to the supplementary information.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

NOTES TO THE SUPPLEMENTARY INFORMATION

August 31, 2022

NOTE 1 - BUDGET PROCESS

The District follows the procedures required by the Nebraska Budget Act in establishing the budgetary data reflected in the accompanying financial statements.

On or before September 1, the District prepares a proposed operating budget for all funds for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them. The budget document also includes levy limit calculations and corresponding assessed valuations. The maximum "common levy" after allowable exclusions, cannot exceed \$1.05 per \$100 valuation.

At least one Public Hearing is required to be conducted to obtain taxpayer comments.

At a meeting prior to September 20th, the budget is adopted by the School Board and the amounts provided therein are appropriated.

Budgets are prepared on the modified cash basis of accounting, the same basis of accounting used in the financial statements.

The legal level of budgetary control is at the fund level. If it is determined during the year that sufficient amounts have not been budgeted by fund, state statute allows the adoption of supplemental amended budgets.

All unexpended appropriations lapse at year end as the District does not use encumbrance accounting.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

OTHER SUPPLEMENTARY INFORMATION

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

COMBINED SCHEDULE OF CASH RECEIPTS,
DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the Year Ended August 31, 2022

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Fund Balances At End of Year	Fund Balance Composition	
							School District Treasurer's Cash & Investments	County Treasurer's Balance
General Fund	\$ 1,965,556	\$ 7,631,315	\$ 7,349,237	\$ (75,000)	\$ 207,078	\$ 2,172,634	\$ 884,516	\$ 1,288,118
Employee Benefit Fund	90,266	53	17,216	-	(17,163)	73,103	73,103	-
Special Building Fund	2,200,322	229,379	163,495	-	65,884	2,266,206	2,222,490	43,716
Activity Fund	168,582	183,270	253,650	40,000	(30,380)	138,202	138,202	-
School Nutrition Fund	86,688	311,167	361,356	35,000	(15,189)	71,499	71,499	-
Total - All Funds	\$ <u>4,511,414</u>	\$ <u>8,355,184</u>	\$ <u>8,144,954</u>	\$ <u>-</u>	\$ <u>210,230</u>	\$ <u>4,721,644</u>	\$ <u>3,389,810</u>	\$ <u>1,331,834</u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE
EMPLOYEE BENEFIT FUND

For the Year Ended August 31, 2022

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>
Fund balance - beginning of year	\$ <u>70,810</u>	\$ <u>90,266</u>
Receipts		
Interest income	\$ -	\$ 53
Transfers in from other funds	<u>100,000</u>	<u>-</u>
Total receipts	\$ <u>100,000</u>	\$ <u>53</u>
Disbursements		
Retirement incentive benefits	\$ <u>170,810</u>	\$ <u>17,216</u>
Total disbursements	\$ <u>170,810</u>	\$ <u>17,216</u>
Fund balance - end of year	\$ <u><u>-</u></u>	\$ <u><u>73,103</u></u>
Analysis of fund balance		
Cash in bank:		
Checking account		\$ <u><u>73,103</u></u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE
ACTIVITY FUND

For the Year Ended August 31, 2022

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>
Fund balance - beginning of year	\$ <u>160,261</u>	\$ <u>168,582</u>
Receipts		
Activity receipts	\$ 200,000	\$ 183,270
Transfers in from other funds	<u>40,000</u>	<u>40,000</u>
Total receipts	\$ <u>240,000</u>	\$ <u>223,270</u>
Disbursements		
Activity disbursements	\$ <u>400,261</u>	\$ <u>253,650</u>
Total disbursements	\$ <u>400,261</u>	\$ <u>253,650</u>
Fund balance - end of year	\$ <u><u>-</u></u>	\$ <u><u>138,202</u></u>
Analysis of fund balance		
Cash in bank:		
Checking account		\$ <u><u>138,202</u></u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

BUDGETARY COMPARISON SCHEDULE
SCHOOL NUTRITION FUND

For the Year Ended August 31, 2022

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>
Fund balance - beginning of year	\$ <u>71,517</u>	\$ <u>86,688</u>
Receipts		
Lunchroom sales	\$ 50,000	\$ 33,656
State reimbursements	1,000	-
Federal reimbursements	215,000	255,670
Commodities received	13,500	20,679
Interest income	-	12
Miscellaneous income	-	1,150
Transfers in from other funds	<u>35,000</u>	<u>35,000</u>
Total receipts	\$ <u>314,500</u>	\$ <u>346,167</u>
Disbursements		
Salaries and benefits	\$ 110,000	\$ 97,280
Food	180,000	206,742
Commodities disbursed	-	20,679
Supplies expense	91,017	461
Equipment expense	-	29,393
Purchased services	5,000	1,681
Miscellaneous expense	<u>-</u>	<u>5,120</u>
Total disbursements	\$ <u>386,017</u>	\$ <u>361,356</u>
Fund balance - end of year	\$ <u><u>-</u></u>	\$ <u><u>71,499</u></u>
Analysis of fund balance		
Cash in bank:		
Checking account		\$ <u><u>71,499</u></u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
ACTIVITY FUND

For the Year Ended August 31, 2022

	Beginning Fund Balance	Receipts	Tranfers in (out)	Disbursements	Ending Fund Balance
Athletics					
Athletics	\$ 2,373	\$ 25,240	\$ 40,000	\$ 121,184	\$ (53,571)
Athletic club	13,974	13,557	-	22,756	4,775
Cheerleaders	4,494	5,600	-	5,094	5,000
Football	17,215	22,831	-	6,901	33,145
Volleyball	461	9,846	-	6,285	4,022
Wrestling fundraiser	-	1,396	-	222	1,174
CC Fundraiser	1,478	1,036	-	160	2,354
Track fundraiser	1,225	1,240	-	998	1,467
Subtotal athletics	<u>\$ 41,220</u>	<u>\$ 80,746</u>	<u>\$ 40,000</u>	<u>\$ 163,600</u>	<u>\$ (1,634)</u>
Clubs and organizations					
DC trip - World Stride	\$ 14,840	\$ 21,305	\$ -	\$ 20,716	\$ 15,429
Dramatics	(4,597)	1,425	-	6,781	(9,953)
FFA	27,509	41,312	-	28,080	40,741
Shop materials	2,090	4,594	-	763	5,921
FCCLA	1,561	9,963	-	10,042	1,482
Honor society	80	2,654	-	1,969	765
Music	4,898	1,472	-	1,403	4,967
Scholarships	560	408	-	-	968
Student council - Middle school	4,352	-	-	-	4,352
Student council	3,355	362	-	171	3,546
Health professions	989	-	-	-	989
Yearbook	18,978	4,130	-	5,070	18,038
Science	317	350	-	111	556
Subtotal clubs and organizations	<u>\$ 74,932</u>	<u>\$ 87,975</u>	<u>\$ -</u>	<u>\$ 75,106</u>	<u>\$ 87,801</u>
Miscellaneous					
Courtesy fund	\$ 1,168	\$ 890	\$ -	\$ 246	\$ 1,812
Elementary teachers	8,723	276	-	84	8,915
High School teachers	8,403	-	-	325	8,078
Miscellaneous	9,448	1,570	-	3,040	7,978
Book fair	4,771	4,542	-	4,103	5,210
Art	997	-	-	26	971
Hope squad	-	333	-	105	228
Subtotal miscellaneous	<u>\$ 33,510</u>	<u>\$ 7,611</u>	<u>\$ -</u>	<u>\$ 7,929</u>	<u>\$ 33,192</u>
Classes					
Graduated classes	\$ 10,076	\$ -	\$ -	\$ 1,252	\$ 8,824
Class of 2022	1,346	536	-	2,163	(281)
Class of 2023	3,296	1,437	-	2,726	2,007
Class of 2024	878	722	-	-	1,600
Class of 2025	2,635	2,828	-	-	5,463
Class of 2026	689	640	-	874	455
Class of 2027	-	675	-	-	675
Class of 2028	-	100	-	-	100
Subtotal classes	<u>\$ 18,920</u>	<u>\$ 6,938</u>	<u>\$ -</u>	<u>\$ 7,015</u>	<u>\$ 18,843</u>
Total	<u>\$ 168,582</u>	<u>\$ 183,270</u>	<u>\$ 40,000</u>	<u>\$ 253,650</u>	<u>\$ 138,202</u>

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SINGLE AUDIT REPORTS AND SCHEDULES

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended August 31, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title</u>	<u>State Passthrough Number</u>	<u>Federal Assistance Listing Number</u>	<u>Expenditures</u>
<u>Special Education Cluster (IDEA)</u>			
U.S. Department of Education Pass-Through Programs From:			
Nebraska Department of Education			
Special Education Grants to States - IDEA Part B Based EP Allocation	H0027A210079	84.027	\$ 134,164
Special Education Preschool Grants - IDEA Part B (619) Preschool	H027X210079	84.173	<u>40,945</u>
Total for Special Education Cluster (IDEA)			<u>\$ 175,109</u>
<u>Education Stabilization Fund Cluster</u>			
U.S. Department of Education Pass-Through Programs From:			
Nebraska Department of Education			
COVID 19 - Education Stabilization Funds - Elementary and Secondary School Emergency Relief (ESSER I) Fund	S425D200048	84.425D	\$ 51,710
COVID 19 - Education Stabilization Funds - Elementary and Secondary School Emergency Relief (ESSER II) Fund	S425D200048	84.425D	131,621
COVID 19 - Education Stabilization Funds - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP - ESSER III)	S425U210048	84.425U	<u>150,548</u>
Total for Education Stabilization Fund Cluster			<u>\$ 333,879</u>
<u>Other Programs:</u>			
U.S. Department of Education Pass-Through Programs From:			
Nebraska Department of Education			
Title I Grants to Local Education Agencies - Title I, Part A	S010A210027	84.010A	\$ 97,917
Rural Education	S358A212641	84.358A	93,970
Career and Technical Education - Basic Grants to States	V048A150027	84.048	<u>2,227</u>
Subtotal U.S. Department of Education Pass-Through Programs			<u>\$ 194,114</u>
Total U.S. Department of Education			<u>\$ 703,102</u>
<u>Child Nutrition Cluster</u>			
U.S. Department of Agriculture Pass-Through Programs From:			
Nebraska Department of Education			
School Breakfast Program	20171N109943	10.553	\$ 47,695
National School Lunch Program	223NE308N1099	10.555	201,537
COVID 19 - National School Lunch Program	223NE308N1099	10.555	<u>6,438</u>
Subtotal U.S. Department of Agriculture Pass-Through Programs			<u>\$ 255,670</u>
Nebraska Department of Agriculture			
National School Lunch Program - Food Distribution	223NE308N1099	10.555	<u>20,679</u>
Total Child Nutrition Cluster			<u>\$ 276,349</u>
Total U.S. Department of Agriculture			<u>\$ 276,349</u>
<u>Medicaid Cluster</u>			
U.S. Department of Health and Human Services Pass-Through Programs From:			
Nebraska Department of Health and Human Services			
Medical Assistance Program	052205NE5ADM	93.778	\$ 9,338
Total U.S. Department of Health and Human Services			<u>\$ 9,338</u>
Total Federal Awards Expended			<u><u>\$ 988,789</u></u>

See accompanying independent auditors' report
and notes to the schedule of expenditures of federal awards.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10

Hemingford, Nebraska

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended August 31, 2022

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identification numbers are presented where available.

NOTE 3 - INDIRECT COST RATE

Hemingford Public Schools has not elected to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - FOOD DISTRIBUTION PROGRAM (10.555)

This amount of \$20,679 represents the value of commodities received.

NOTE 5 - CONTINGENCIES

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

See accompanying independent auditors' report.



Gardner, Loutzenhiser, and Ryan, P.C.
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
Hemingford Public Schools
District No. 10
Hemingford, 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, the business-type activity, each major fund, and the aggregate remaining fund information of Hemingford Public Schools, District No. 10 (the "District") 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 and have issued our report thereon dated November 14, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, that we consider to be significant deficiencies.

To the Board of Education
Hemingford Public Schools
District No. 10
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Report on Compliance and Other Matters

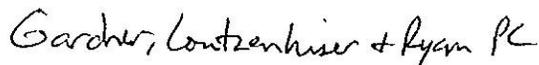
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-003.

Hemingford Public Schools, District No. 10's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures to the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.



Chadron, Nebraska
November 14, 2022



Gardner, Loutzenhiser, and Ryan, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Hemingford Public Schools
District No. 10
Hemingford, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Hemingford Public Schools District No. 10's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

To the Board of Education
Hemingford Public Schools
District No. 10
Hemingford, Nebraska

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

To the Board of Education
Hemingford Public Schools
District No. 10
Hemingford, Nebraska

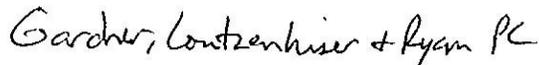
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004 to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on this response.

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



Chadron, Nebraska
November 14, 2022

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued in conformity with a special purpose framework (modified cash basis)	Unmodified		
Internal control over financial reporting:			
Material weaknesses identified?	<u> </u> yes	<u> X </u> no	
Significant deficiencies identified that are not considered to be material weaknesses?	<u> X </u> yes	<u> </u> none reported	
Noncompliance material to financial statements noted?	<u> X </u> yes	<u> </u> no	

Federal Awards

Internal control over major federal programs:			
Material weaknesses identified?	<u> </u> yes	<u> X </u> no	
Significant deficiencies identified that are not considered to be material weaknesses?	<u> X </u> yes	<u> </u> none reported	
Type of auditor's report issued on compliance for major programs?	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> yes	<u> X </u> no	

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.425D	COVID 19 - Education Stabilization Funds - Elementary and Secondary School Emergency Relief (ESSER I) Fund
84.425D	COVID 19 - Education Stabilization Funds - Elementary and Secondary School Emergency Relief (ESSER II) Fund
84.425U	COVID 19 - Education Stabilization Funds - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER III)
10.553	School Breakfast Program
10.555	National School Lunch Program
10.555	COVID 19 - National School Lunch Program
10.555	National School Lunch Program - Food Distribution

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the Year Ended August 31, 2022

Section II - Financial Statement Findings

Finding 2022-001: Lack of Segregation of Duties

Condition:	The limited number of office personnel prevents proper segregation of accounting functions necessary to assure adequate internal control.
Criteria:	Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated from each other.
Effect of the Condition:	This lack of segregation of duties results in an inadequate overall internal control structure design.
Cause of the Condition:	The District does not find it cost effective to employ sufficient office personnel to properly segregate accounting functions.
Recommendation:	The District should be aware of the inherent risks associated with improper segregation of accounting functions. The District should also develop mitigating controls to reduce the risk of errors or fraud associated with improper segregation of accounting functions.
Auditee Response:	Management is aware of this situation and will continue to review its organization and provide appropriate oversight.

Finding 2022-002: Preparation of Financial Statements

Condition:	The District does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes to the financial statements. This circumstance is not unusual in an organization of your size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.
Criteria:	<i>Government Auditing Standards</i> indicate that the inability to produce financial statements is an internal control deficiency.
Effect of the Condition:	The auditor is requested to prepare the financial statements.
Cause of the Condition:	The District does not find it cost effective to incur the cost to provide for the preparation of the financial statements.
Recommendation:	The District should provide appropriate oversight of the preparation of the financial statements.
Auditee Response:	Management accepts this risk because of the cost of implementing an internal control system which would provide for the preparation of the financial statements being audited.

See accompanying independent auditors' report

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the Year Ended August 31, 2022

Section II - Financial Statement Findings (Continued)

Finding 2022-003: Transfers to Fund Deficit Fund Balance

Condition:	The District's Athletics fund and Dramatics fund within the Activity Fund have a deficit fund balance of \$53,571 and \$9,953, respectively as of August 31, 2022.
Criteria:	Pursuant to Rule 2, 003.03 Fund Accounting and 003.03E Activity Fund, deficits in the funds within the Activity Fund shall be funded by the District's General Fund.
Effect of the Condition:	The District is not in compliance with the requirements of Rule 2, Fund Accounting.
Cause of the Condition:	Transfers from the District's General Fund were not sufficient to cover the deficits of the Athletics fund and the Dramatics fund within the District's Activity Fund.
Recommendation:	The District should budget for and transfer funds from the General Fund to the Athletics fund and the Dramatics fund within the within the District's Activity Fund in order to remove the deficit balances.
Auditee Response:	The District will monitor expenses in the General Fund during the fiscal year ended August 31, 2023 and if budget authority exists will transfer from the General Fund to the Activity Fund in order to remove the deficit balances in the Athletics fund and the Dramatics fund within the District's Activity Fund.

Section III – Federal Award Findings and Questioned Costs

Finding 2022-004: Preparation of Schedule of Expenditures of Federal Awards (All Federal Awards)

Condition:	The District did not prepare a Schedule of Expenditures of Federal Awards (SEFA).
Criteria:	2 CFR Section 200.510(b) of Uniform Guidance requires minimum data elements for preparation of the Schedule of Expenditures of Federal Awards.
Effect of the Condition:	Corrections were required to have accurate figures, determination of clusters, and listing of programs by federal agency.
Cause of the Condition:	The District separately lists federal expenditures using a specific grouping number for each grant separately and relies on this information for tracking federal revenue and expenditures.
Recommendation:	The District should document each federal program including the federal agency, clusters, and total federal expenditures.
Auditee Response:	Management will complete the SEFA annually in future years.

See accompanying independent auditors' report.

HEMINGFORD PUBLIC SCHOOLS, DISTRICT NO. 10
Hemingford, Nebraska

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2022

Section I - Financial Statement Findings

2021-01 Bank reconciliations and fund reconciliations

Condition: We noted the District did not prepare bank account reconciliations for any of the District's bank accounts during the period of December 2020 through July 2021. It was also noted that the District's Superintendent did not perform a review of bank reconciliations that were prepared in order to identify errors or irregularities in the District's accounting records. Unallocated differences between reconciled balances and accounting records as of August 31, 2021 were noted in the following accounts: \$503.66 in the general fund checking account, \$490.07 in the general fund imprest checking account, \$10.08 in the lunch fund checking account, and \$353.17 in the activity fund checking account.

Resolution: Bank reconciliations and fund reconciliations were prepared for all bank accounts and funds during the current fiscal year.

2021-02 Reclassification of revenue and expense posting

Condition: Numerous entries were required to reclassify revenues and expenses into the proper account coding in accordance with Nebraska Department of Education guidelines.

Resolution: Numerous entries were not required during the current fiscal year in order to properly classify revenue and expense postings.

2021-03 Accounting for lunch, special building, and employee benefit funds

Condition: The District is not accounting for the transactions of the lunch, special building, and employee benefit funds in the regular general ledger accounting system, but instead is just tracking transactions in excel and other accounting methods.

Resolution: The District implemented a new accounting software during the current fiscal year and all funds are properly accounted for in the accounting system.

2021-04 Submission of Payroll Tax Returns and Payroll Tax Deposits

Condition: The District did not timely submit required payroll tax returns to the applicable taxing authorities for the quarters ended March 31, 2021 and June 30, 2021. The District did not timely submit payroll tax deposits to the applicable taxing authorities for the months of January 2021 through August 2021.

Resolution: The District prepared and filed all required payroll tax returns and remitted all delinquent payroll tax liabilities during November 2021. Penalties are under appeal with the Internal Revenue Service.

2021-05 Lack of Segregation of Duties - Restated as item 2022-01 in the current year findings.

2021-06 Preparation of Financial Statements - Restated as item 2022-02 in the current year findings.

See accompanying independent auditors' report.



Preview Order 3579 - K1J 4x4 XLT Max: Order Summary Time of Preview: 10/13/2022 10:13:09

Dealership Name: Transwest Ford , LLC

Sales Code : F56435

Dealer Rep.	C WATSON	Type	Retail	Vehicle Line	Expedition	Order Code	3579
Customer Name	X XXXXX	Priority Code	19	Model Year	2023	Price Level	315

DESCRIPTION	MSRP	DESCRIPTION	MSRP
K1J0 EXPEDITION XLT MAX 4X4	\$62990	.10SPD AUTO TRANS W/SLCTSHFT	\$0
OXFORD WHITE	\$0	.P275/65R18 A/T TIRES	\$0
XLT ACTIVEX BUCKET SEATS	\$525	2ND RW 40/20/40 BENCH SEATS	\$0
BLACK ONYX	\$0	CV LOT MANAGEMENT	\$0
EQUIPMENT GROUP 200A	\$0	ENGINE BLOCK HEATER	\$100
.18" MACH ALUM WHL W/PNTD PKTS	\$0	FLR LNERS/CARPET MATS RWS 1&2	\$0
.TRI-ZONE ELECTRONIC TEMP CNTRL	\$0	AUTO STOP-START REMOVAL	-\$50
.AM/FM SIRIUS XM	\$0	FRONT LICENSE PLATE BRACKET	\$0
.REVERSE SENSING SYSTEM	\$0	FUEL CHARGE	\$0
.PRIVACY TINT REAR GLASS	\$0	PRICED DORA	\$0
.3.5L ECOBOOST V6 ENGINE	\$0	DESTINATION & DELIVERY	\$1795

TOTAL BASE AND OPTIONS	MSRP	\$65360
DISCOUNTS	NA	
TOTAL		\$65360

Discount

(1460)
 63900
 each

Customer Name:
Customer Address:

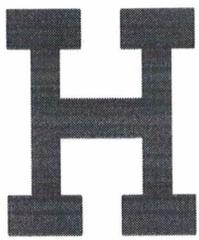
Customer Email:
Customer Phone:

Customer Signature

Date

This order has not been submitted to the order bank.

This is not an invoice.



Hemingford Public Schools

Dr. Travis Miller, Superintendent
Misty Curtis, High School Principal
Eric Arneson, Elementary Principal
Mandy Plog, Special Education Director

Fax: (308) 487-5215
High School: (308) 487-3328
Elementary: (308) 487-3330

913 Niobrara Ave, PO Box 217
Hemingford, NE 69348
www.hemingfordschools.org

Request for Proposals

Our school district is looking to acquire two new vehicles for student transportation. We invite you to submit a proposal. Here are the specifications:

Hemingford Public Schools is seeking bids for two separate new 2022 (or later) 4-wheel drive, eight-passenger vehicles (such as a Suburban, Expedition Max, Yukon XL, etc.).

- Color preferences are White, Black, or Gray.
- Leather interior in Black or Gray is preferred.
- Additional necessary features:
 - Skid Plate *N/A*
 - Engine Block Heater ✓
 - Reverse Camera and Driver Alert/Assist Sensors ✓

Example types of vehicles:

- New Suburban LT 2022 or later
- New Expedition XLT Max 2022 or later

If you would like to submit a proposal, please send your proposal before **10:00 am on November 10, 2022**, via email to the following email addresses:

tmiller@gubn.org and kmapes@gubn.org

Thank you for your consideration of this invitation to provide a proposal.



Preview Order 3099 - K1J 4x4 XLT Max: Order Summary Time of Preview: 10/14/2022 13:19:14

Dealership Name: Fremont Motor Company

Sales Code : F56408

Dealer Rep.	Karl Florence	Type	Retail	Vehicle Line	Expedition	Order Code	3099
Customer Name	X XXXXX	Priority Code	19	Model Year	2023	Price Level	315

DESCRIPTION	MSRP	INVOICE DESCRIPTION	MSRP	INVOICE
K1J0 EXPEDITION XLT MAX 4X4	\$62990	\$60471 .10SPD AUTO TRANS W/SLCTSHFT	\$0	\$0
OXFORD WHITE	\$0	\$0 .P275/65R18 A/T TIRES	\$0	\$0
XLT ACTIVEX BUCKET SEATS	\$525	\$494 2ND RW 40/20/40 BENCH SEATS	\$0	\$0
BLACK ONYX	\$0	\$0 CV LOT MANAGEMENT	\$0	\$10
EQUIPMENT GROUP 200A	\$0	\$0 ENGINE BLOCK HEATER	\$100	\$94
.18" MACH ALUM WHL W/PNTD PKTS	\$0	\$0 FLR LNERS/CARPET MATS RWS 1&2	\$0	\$0
.TRI-ZONE ELECTRONIC TEMP CNTRL	\$0	\$0 AUTO STOP-START REMOVAL	\$-50	\$-47
.AM/FM SIRIUS XM	\$0	\$0 FRONT LICENSE PLATE BRACKET	\$0	\$0
.REVERSE SENSING SYSTEM	\$0	\$0 FUEL CHARGE	\$0	\$105.60
.PRIVACY TINT REAR GLASS	\$0	\$0 PRICED DORA	\$0	\$0
.3.5L ECOBOOST V6 ENGINE	\$0	\$0 DESTINATION & DELIVERY	\$1795	\$1795
TOTAL BASE AND OPTIONS			MSRP	INVOICE
DISCOUNTS			\$65360	\$62922.60
TOTAL			NA	NA
			\$65360	\$62922.60

Bid Price is \$ 63522.60 each KAC

dealer not liable for any factory delays or buildout.

Customer Name:

Customer Email:

Customer Address:

Customer Phone:

Allow 90 to 150 Days order to delivery

Customer Signature

Date

This order has not been submitted to the order bank.

This is not an invoice.



Configure a New Vehicle: Summary



BAC: 118913 BFC: 1 Name: GMC OF CHADRON

Choose Model

Choose Options

Summary

RELATED LINKS

Review the vehicle configuration information in order to ensure that it is correct. If you need to make a change click "Back" to return to the Configure a New Vehicle: Select Options screen. Click "Submit as Preliminary Order" to submit this configuration as a preliminary order. Click "Save in Stored Configurations" in order to store this configuration. Click "Cancel" to cancel the entire configuration.

- View My Allocation and Constraints
- View Stored Configurations
- View What's Hot
- US On-Line Order/Reference Guide

Note: A submitted preliminary order is at Event Code 1100 (Preliminary Order Accepted).

Model Information

View Customer Version ▼

Model Year: 2023 Division: GMC

Allocation Group: YKNALL

Model: TK10906 - Yukon XL: 4WD

Order Type: TRE-Retail Stock

DAN:

Stock No: Quantity: 1

MSRP W/DFC: \$64,645.00

Preferred Equipment Group †

PEG: 3SA

Color

Primary Color: GAZ - Summit White

Trim

H0U: Jet Black, Cloth seating surfaces

59444

*Cloth
Front Bench
seat*

9 passenger

Options

- | | |
|--|--|
| A2X: Power Seat Adjuster (Driver's Side) | N37: Steering column, manual tilt and telescopic |
| ARN: Seats, third row 60/40 split-folding bench, manual | PDI: GMC Pro Safety |
| AT6: Seats, second row 60/40 split-folding bench, manual-folding | QDF: Tires, 265/65R18SL all-season, blackwall |
| AU3: Door locks, power programmable | R9M: 3 years of OnStar & Connected Services Plan |
| AY0: Airbags, Frontal airbags for driver and front outboard passenger; | TB4: Liftgate, rear manual |
| AZ3: Seats, front 40/20/40 split-bench | TQ5: IntelliBeam, automatic high beam on/off |
| B30: Floor covering, color-keyed carpeting | U2K: SiriusXM with 360L |
| B58: Floor mats, color-keyed carpeted first and second row, removable | UD5: Front and Rear Park Assist |
| BVE: Assist steps, Black with Gloss Black insert | UDV: Driver Information Center, enhanced, 12" diagonal multi-color digital display |
| C3F: GVWR, 7700 lbs. (3493 kg) | UE1: OnStar and GMC connected services capable |
| CJ2: Air conditioning, tri-zone | UE4: Following Distance Indicator |

-\$250.00

GM GlobalConnect

- automatic climate control
- DLF: Mirrors, outside heated power-adjustable, manual-folding, body-color
- FE9: Emissions, Federal requirements
- G86: Differential, mechanical limited-slip
- GU5: Rear axle, 3.23 ratio
- IOK: Audio system, 10.2" diagonal Premium GMC Infotainment System with Google built-in
- K34: Cruise control, electronic
- KI4: Power outlets, 2, 120-volt
- KW5: Alternator, 220 amps
- L84: Engine, 5.3L EcoTec3 V8
- MHS: Transmission, 10-speed automatic

- UEU: Forward Collision Alert
- UHN: Wheels, 18" x 8.5" (45.7 cm x 21.6 cm) 6-spoke machined aluminum
- UHX: Lane Keep Assist with Lane Departure Warning
- UHY: Automatic Emergency Braking
- USR: USB data ports, 2, one type-A and one type-C, located within center console
- UVB: HD Rear Vision Camera
- VK3: License plate front mounting package
- Z82: Trailering equipment, heavy-duty
- ZW7: Suspension, Premium Smooth Ride

▶ [Submit as Preliminary Order](#) | ▶ [Save in Stored Configurations](#)

[CANCEL](#)

[BACK](#)

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Order Workbench: [FAQs](#) [Site Map](#)

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Configure a New Vehicle: Summary

BAC: 118913 BFC: 1 Name: GMC OF CHADRON

Choose Model

Choose Options

Summary

RELATED LINKS

Review the vehicle configuration information in order to ensure that it is correct. If you need to make a change click "Back" to return to the Configure a New Vehicle: Select Options screen. Click "Submit as Preliminary Order" to submit this configuration as a preliminary order. Click "Save in Stored Configurations" in order to store this configuration. Click "Cancel" to cancel the entire configuration.

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- View Stored Configurations
- View What's Hot
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Model Information

View Customer Version ▼

Model Year: 2023

Division: GMC

Allocation Group: YKNALL

Model: TK10906 - Yukon XL: 4WD

Order Type: TRE-Retail Stock

DAN: UPDATE

Stock No: UPDATE

Quantity: 1

MSRP W/DFC: \$71,595.00

Leather
Front Bucket Seats

Preferred Equipment Group †

PEG: 4SA

Color

Primary Color: GAZ - Summit White

66794

3 PASSENGER

Trim

H1Y: Jet Black, Perforated Leather-Appointed seating

Options

- A2X: Power Seat Adjuster (Driver's Side)
- A50: Seats, front bucket
- ARN: Seats, third row 60/40 split-folding bench, manual
- AT6: Seats, second row 60/40 split-folding bench, manual-folding
- AU3: Door locks, power programmable
- B30: Floor covering, color-keyed carpeting
- B58: Floor mats, color-keyed carpeted first and second row, removable
- BVE: Assist steps, Black with Gloss Black insert
- C3F: GVWR, 7700 lbs. (3493 kg)
- CJ2: Air conditioning, tri-zone automatic climate control
- D07: Console, floor
- N37: Steering column, manual tilt and telescopic
- NZG: Wheels, 20" x 9" (50.8 cm x 22.9 cm) 6-spoke polished aluminum
- PED: GMC Pro Safety Plus
- R9M: 3 years of OnStar & Connected Services Plan
- TC2: Liftgate, rear power programmable
- TQ5: IntelliBeam, automatic high beam on/off
- U2K: SiriusXM with 360L
- UD5: Front and Rear Park Assist
- UDV: Driver Information Center, enhanced, 12" diagonal multi-color digital display
- UE1: OnStar and GMC connected services capable

- DLF: Mirrors, outside heated power-adjustable, manual-folding, body-color
- FE9: Emissions, Federal requirements
- G86: Differential, mechanical limited-slip
- GU5: Rear axle, 3.23 ratio
- I0K: Audio system, 10.2" diagonal Premium GMC Infotainment System with Google built-in
- K34: Cruise control, electronic
- KI4: Power outlets, 2, 120-volt
- KQV: Seats, heated and ventilated driver and front passenger
- KW5: Alternator, 220 amps
- L84: Engine, 5.3L EcoTec3 V8
- MHS: Transmission, 10-speed automatic

- UE4: Following Distance Indicator
- UEU: Forward Collision Alert
- UFG: Rear Cross Traffic Alert
- UHX: Lane Keep Assist with Lane Departure Warning
- UHY: Automatic Emergency Braking
- UKC: Lane Change Alert
- USR: USB data ports, 2, one type-A and one type-C, located within center console
- UVB: HD Rear Vision Camera
- VK3: License plate front mounting package
- XCI: Tires, 275/60R20SL all-season, blackwall
- Z82: Trailering equipment, heavy-duty
- ZW7: Suspension, Premium Smooth Ride

► [Submit as Preliminary Order](#) | ► [Save in Stored Configurations](#)

[CANCEL](#)

[BACK](#)

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Order Workbench: [FAQs](#) [Site Map](#)

Hemingford Public Schools

Dr. Travis Miller, Superintendent
Misty Curtis, High School Principal
Eric Arneson, Elementary Principal
Mandy Plog, Special Education Director

Fax: (308) 487-5215
High School: (308) 487-3328
Elementary: (308) 487-3330

913 Niobrara Ave, PO Box 217
Hemingford, NE 69348
www.hemingfordschools.org

Request for Proposals

Our school district is looking to acquire two new vehicles for student transportation. We invite you to submit a proposal. Here are the specifications:

Hemingford Public Schools is seeking bids for two separate new 2022 (or later) 4-wheel drive, eight-passenger vehicles (such as a Suburban, Expedition Max, Yukon XL, etc.).

- Color preferences are White, Black, or Gray.
- Leather interior in Black or Gray is preferred.
- Additional necessary features:
 - Skid Plate
 - Engine Block Heater
 - Reverse Camera and Driver Alert/Assist Sensors

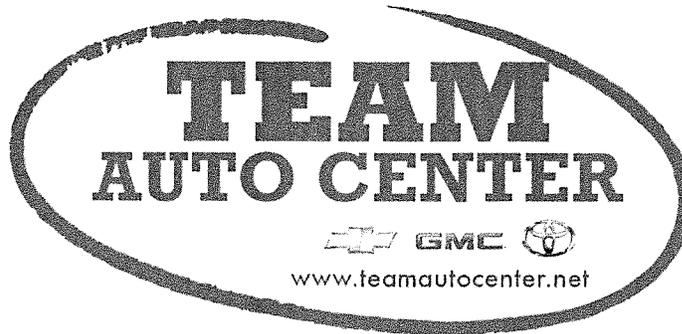
Example types of vehicles:

- New Suburban LT 2022 or later
- New Expedition XLT Max 2022 or later

If you would like to submit a proposal, please send your proposal before **10:00 am on November 10, 2022**, via email to the following email addresses:

tmiller@gubn.org and kmapes@gubn.org

Thank you for your consideration of this invitation to provide a proposal.



Hemingford Public Schools

1-Nov-22

ATTN: DR. Travis Miller

913 Niobrara Ave. PO Box 217

Heminford,NE. 69348

This Bid is for Two 2023 Chevrolet Suburbans 4WD LT

Specifications meet or exceed bid requirements

*See Build Sheet /Specs.

Bid Is As Follows:

MSRP W/DFC 67,295@

SUBURBAN	\$63,904
----------	----------

SUBURBAN	\$63,904
----------	----------

TEAM Best Price	\$127,808
-----------------	-----------

<u>Bid Price</u>	\$127,808
------------------	-----------

If the Bid is not accepted within 30 Days the Pricing is Subject to Change and Re-Bid.

Bids Subject to Manufacturer Availability.

We can Not Guarantee fulfillment or an ETA of delivery.

Factory Warranty:

3 year or 36000 mile bumper to bumper factory warranty

5 year or 60000 mile factory powertrain warranty

Direct any Questions to Bryan Hulbert at 308-641-1331 or email bhulbert@teamautocenter.net



Configure a New Vehicle: Summary



BAC: 130575 BFC: 1 Name: TEAM CHEVROLET, GMC

Choose Model

Choose Options

Summary

RELATED LINKS

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- [View My Allocation and Constraints](#)
- [View Stored Configurations](#)
- [US On-Line Order/Reference Guide](#)

Note: A submitted preliminary order is at Event Code 1100 (Preliminary Order Accepted).

[View Customer Version](#) ▼

Model Information

Model Year: 2023 Division: CHEVROLET ALL Allocation Group: TAHSUB
 Model: CK10906 - Suburban: 4WD Order Type: TRE-Retail Stock
 DAN: HMF UPDATE
 Stock No: UPDATE Quantity: 1
 MSRP: \$65,500.00 MSRP W/DFC: \$67,295.00

Preferred Equipment Group †

PEG: 1LT

Color

Primary Color: GAZ - Summit White

Trim

HVC: Gideon/Very Dark Atmosphere, Leather-Appointed seating surfaces
1st and 2nd row

Options

- | | |
|---|--|
| A2X: Power Seat Adjuster (Driver's Side) | N37: Steering column, manual tilt and telescopic |
| A50: Seats, front bucket | PED: Chevy Safety Assist |
| ARN: Seats, third row 60/40 split-folding bench, manual | PRF: 3 Years of Remote Access. |
| AT6: Seats, second row 60/40 split-folding bench, manual | PZX: Wheels, 18" x 8.5" (45.7 cm x 21.6 cm) Bright Silver painted aluminum |
| ATH: Keyless Open | QDF: Tires, 265/65R18SL all-season, blackwall |
| B30: Floor covering, color-keyed carpeting | T8Z: Buckle to Drive |
| B58: Floor mats, color-keyed carpeted first and second row, removable | TC2: Liftgate, rear power programmable, hands-free |
| BTV: Remote start | TQ5: IntelliBeam, automatic high beam on/off |
| BVE: Assist steps, Black with chrome accent strip | U2K: SiriusXM with 360L |
| C3F: GVWR, 7700 lbs. (3493 kg) | UD5: Front and Rear Park Assist |
| CJ2: Air conditioning, tri-zone automatic climate control | UDV: Driver Information Center, enhanced, 12" diagonal multi-color digital display |

D07: Console, floor		UE1: OnStar and Chevrolet connected services capable
DD8: Mirror, inside rearview auto-dimming		UE4: Following Distance Indicator
DLF: Mirrors, outside heated power-adjustable, manual-folding, body-color		UEU: Forward Collision Alert
FE9: Emissions, Federal requirements		UHX: Lane Keep Assist
GU5: Rear axle, 3.23 ratio		UHY: Automatic Emergency Braking
I0K: Audio system, Chevrolet Infotainment 3 Premium system with Google built-in		UK3: Steering wheel controls, mounted audio,
K05: Engine block heater	\$100.00	UKJ: Front Pedestrian Braking
K34: Cruise control, electronic with set and resume speed		USR: USB data ports, 2, one type-A and one type-C, located within center console
KA1: Seats, heated driver and front passenger		UTJ: Theft-deterrent system, electrical, unauthorized entry
KC4: Cooling, external engine oil cooler, heavy-duty air-to-oil		UVB: HD Rear Vision Camera
KI4: Power outlets, 2, 120-volt, located on the rear of the center console and rear cargo area		V55: Luggage rack side rails, roof-mounted, bright
KNP: Cooling, auxiliary transmission oil cooler, heavy-duty air-to-oil		VK3: License plate front mounting package
KW5: Alternator, 220 amps		Z82: Trailering equipment
L84: Engine, 5.3L EcoTec3 V8		ZW7: Suspension, Premium Smooth Ride
MHS: Transmission, 10-speed automatic		

► **Submit as Preliminary Order** | ► **Save In Stored Configurations**

CANCEL

BACK

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**ESSER III-Funded Passenger Vehicle Acquisition
Summary of Proposals (In order of receipt)**

Make/Model/Color	Price	Estimated Availability and/or Notes	Vendor
Ford K1J0 Expedition XLT MAX 4X4 (Oxford White)	\$63,900 each	No skid plate. Ground clearance 9.7" - Skid plate could be added as an aftermarket accessory	Jim Watson Transwest Ford 1209 East M Street Torrington,WY 82240 307-532-2114 (Office) 307-532-1773 (Cell) jim.watson@transwest.com
GMC Yukon XL 4WD (Summit White)	\$59,444 each (pending allocation availability)	(3-4 months) Black cloth seating surfaces, front bench seat (9 passenger)	LeeVern Berry Sales Manager Chadron Motor Company GMC of Chadron 308-432-9004-work 308-430-2813-cell lvberry748@yahoo.com
GMC Yukon XL 4WD (Summit White)	\$66,394 each (pending allocation availability)	(3-4 months) Black leather seats (8 passenger)	LeeVern Berry Sales Manager Chadron Motor Company GMC of Chadron 308-432-9004-work 308-430-2813-cell lvberry748@yahoo.com
Ford K1J10 Expedition Max XLT \$X\$ (Oxford White)	\$63,522.60 each	90 to 150 days (dealer not liable for any factory delays or buildout). No skid plate.	Karl Florence Director of Fleet Operations 29 years Fremont Management Company 1731 w main Lander Wy 82520 307-332-8340 ph 307-349-1903 cell 307-332-2419 fax frfleet@fremontmotors.com

**ESSER III-Funded Passenger Vehicle Acquisition
Summary of Proposals (In order of receipt)**

<p>Chevrolet Suburbans 4WD LT (Summit White)</p>	<p>\$63,904 each</p>	<p>Cannot guarantee an ETA of delivery</p>	<p>Bryan Hulbert-Team Chevrolet 308-641-1331 or email bhulbert@teamautoenter.net</p>
<p>Wahlstrom Ford is placing a bid for Hemingford Public Schools for a large SUV. Currently Ford is not taking orders for the New 2023 model year Expedition. There is no foreseeable date when the order bank will be open.</p>	<p>Used Option: Wahlstrom Ford has a used 2020 Ford Expedition Max with about 40,000 miles on it for \$53,500. The Expedition fits 8 passengers and has leather seats with the exterior color being silver. This vehicle could be presented within 60 days meeting most bid requirements. This Expedition is Ford Certified and comes with warranty.</p>	<ul style="list-style-type: none"> • 12-month/12,000-mile Comprehensive Limited Warranty (whichever comes first) • 7-year/100,000-mile Powertrain Limited Warranty (whichever comes first) 	<p>I would welcome the opportunity to further discuss our bid. If you have any questions, feel free to call me at 308-432-5533 or via email ahuffmanwford@gmail.com. The Expedition is currently on the lot and available for test drive.</p>

Draft - Community Stakeholder Survey - Random Drug Testing of Students Involved in Extra-Curricular Activities

One mission of Hemingford Public Schools is to take preventative measures to promote healthy life choices, in order to provide a safe and healthy learning environment for all students.

As part of this mission, Hemingford is considering drafting a policy for random drug testing of students involved in extra-curricular activities. This discussion is in the initial stages. We are seeking input from all stakeholders. Legally, schools can only implement random drug testing for students in extra-curricular activities, because students have a right to a public education, but extra-curricular activities are a privilege.

Thank you for completing this survey!

* Required

1. What is your role? *

Check all that apply.

- Student
- Parent
- Hemingford School Staff
- Community Member
- Other: _____

2. Do you feel the community of Hemingford has a drug problem?

Mark only one oval.

- Yes
- No
- Maybe

3. Do you feel that Hemingford Schools has a drug problem?

Mark only one oval.

Yes

No

Maybe

4. Do you support random drug testing for students involve in extra-curricular activities?

Mark only one oval.

Yes

No

Maybe

5. Why or why not?

6. What suggestions do you have for addressing drug concerns in Hemingford?

7. If implemented, what would a successful drug program look like?

8. What would be your ideal outcome of a drug testing policy?

9. Would you be interested in serving on a task force to develop a policy for Hemingford Schools?

Mark only one oval.

Yes

No

Maybe

10. If you are interested in serving on a task force to develop this policy, please give your name and email address to be contacted at a later date.

Google Forms



**Student Board Representative
Board of Education Report**

Date: 11/14/2022

Submitted by: Arielle Lawrence

1. Student Activities

- a. The Cross Country Girls Team won State! We are so proud of both teams for their amazing accomplishments this season. We want to wish the best to seniors on their way into their future endeavors, and only the best of luck to them in the rest of their seasons.
- b. The volleyball team fought hard at their sub district game against Gordon-Rushville and had their final game. They had an amazing season with a record of 17-14, a winning season. We are so proud of them and for fighting no matter what came their way!
- c. The football team finished their season with a win against Morrill and finished with a 2-6 season record. They did an amazing job this season with plenty of hardworking players willing to work towards every goal.
- d. The cheerleading squad had their final football game to cheer at this season in Morrill and are excited to get basketball rolling! We have a tremendous amount of new cheers, tricks, and treats for the crowd to enjoy!

2. Other Pertinent Student Information/Feedback from Students

- a. There is a current food drive donation activity happening within the school put on by HAL for a race among the classes to see who can raise as many points to the can food drive. Their prize and incentive is Mrs. Lanik's dirt cups and a game!
- b. The weather is starting to change and there are more children and teachers getting sick. We wish them a speedy recovery and are trying to keep healthy for everyone that is still present. Make sure to eat healthy and get your rest at night!
- c. We are approaching Thanksgiving, Christmas, and kindness week! There is a rapid increase of kindness throughout the hallways through compliments and different acts that are occurring.

- d. Hope Squad raised over 1,000 dollars for their program through selling tacos at the wrestling meet last week! They are going to use the money to help them buy their squad t-shirts!
3. Progress on Student Board Member Initiative
- a. I would like to present and discuss the idea of possibly having a teacher appreciation board near the office for a weekly teacher spotlight of one or more teachers that are being a huge inspiration to their students!
 - b. I still have the idea of rolling popcorn buckets for concession stands throughout the basketball season and other activities in the months and years to come. This is up for discussion on funding or partnering possibly with the Bobcat Boosters and a meeting with Mrs. Curtis to discuss logistics.
 - c. I would like to start a book drive within the school for people that have unwanted or used books that they would like to donate to the school for people to take. This is up for discussion and logistics to be considered. This would also support our local library with donating books to them for public use!

Hemingford Public Schools

Administrative Reports to Board of Education

November 14, 2022

Mr. Arneson

HES Enrollment

PreSchool	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	Total
17 (0)	23 (0)	25 (0)	37 (0)	26 (0)	33 (1)	38 (0)	24 (0)	223 (1)

- I attended a WTC principals Meeting and my Region V principals meeting last week. We shared ideas about what other schools are doing for safety procedures.
- The elementary school had a 95% turnout for parent teacher conferences.
- The threat assessment team has been trained on threat assessment. Then we were trained on the Nebraska Safe2Help system.
- The Safe2Help system is now live for Hemingford Public Schools. This system is a continually monitored system and tip line where people can call in with safety concerns. We will share out information soon on how people can access Safe2Help.

Mrs. Curtis

HHS Enrollment

7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Total
26 (0)	29 (0)	34 (0)	26 (0)	22 (0)	34 (0)	171 (0)

Thank You

- Mrs. Lanik for bringing a yummy cake to share with staff.
- A huge thanks to the parents and community members that supplied evening treats for our staff during parent teacher conferences. They were YUMMY and much appreciated!
- To the staff members and coaches that have or are organizing and hosting events. Thank you for your collaboration and teamwork to provide successful opportunities to our students.

Congratulations

- To all involved in the Veterans Day Assembly. It was a wonderful program.

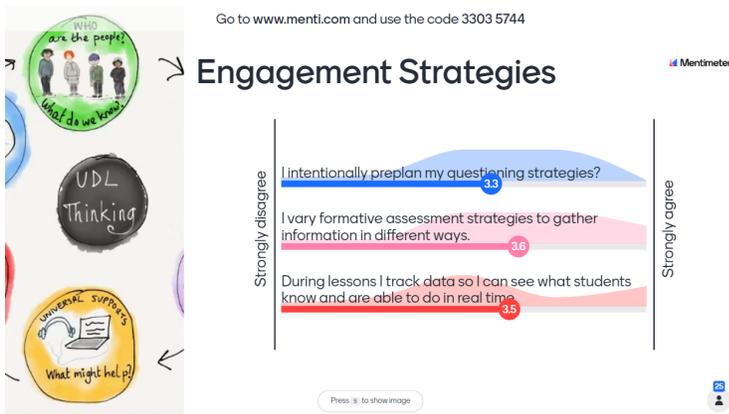
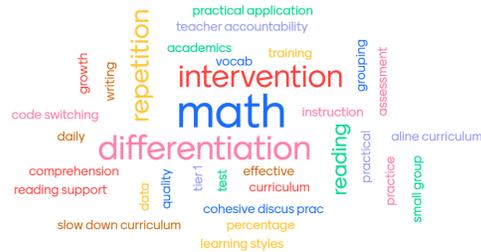
Strategic Plan Updates:

Personnel Effectiveness: Staff Collaboration

- Staff used instructional strategies to collaborate and determine areas for school improvement goals. Next steps will be to finalize a district goal and begin schoolwide action plans.

THE SCHOOL IMPROVEMENT GOAL SHOULD BE ACADEMIC FOCUSED

Identify our highest area of need. What methods will be used to get there?



MTSS

- Our MTSS team has partnered with Tessa Fraass, the NeMTSS regional support lead.
- Recently our leadership team took a Self Assessment & a Core Belief Survey was sent out to all staff members. The data collected from these surveys will be analyzed to guide the purpose and direction of our team.

Curriculum

- The HHS English department is continuing conversations about classroom curriculum and material(s) alignment to the adopted Into Literature materials.

School Improvement

- Staff engaged in meaningful PD during our October Friday session. Agenda items included:
 - Draft HPS vision statement:
 - Our vision at Hemingford Public Schools is to work with parents and the community to:
 - create a safe and healthy learning environment for all,
 - provide and promote opportunities for academic success,

- inspire involvement using career interests and strengths, and
- prepare caring, responsible, and successful citizens.
- Vision: Our vision at Hemingford Public Schools is to cooperatively work with parents and the community to provide a safe and healthy learning environment for all students. We provide and promote opportunities for high academic achievement, capitalizing on student career interests and aptitudes while encouraging student involvement and accomplishments to prepare accountable, responsible, self-disciplined, successful citizens for a changing global society.
- Our current Mission Statement: (voted to keep as is)
 - Empowering individuals to be resourceful, respectful, and responsible lifelong learners.

Culture/Community Engagement

- In an effort to make sure we are communicating student information correctly I sent a form out to 7-12 parents asking how they would like their students' parents to be formally recognized.
- Freshman class parents get props for the best attendance rate of 62%. Students 7-12 had an overall attendance rate of 49%. Thank you to the parents that came and had great conversations about their students.

Mrs. Plog
(Special Education caseloads current as of 11/11/22)

Birth-3
3

PreSchool	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	Total
4 (+1)	11 (+2)	9 (+1)	3 (-1)	2	4	8 (-1)	4	45 (+2)

7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	12+ (To age 21)	Total
4	6 (+1)	5 (-1)	8	5	2	1	31

Total Enrollment in PowerSchool - 398
Total Special Education Students - 79 (+2)
Special Education Percentage - 19.8%
State Average- 16% (As of 2020-2021, most recent data year available)

- The SPED Proportionate Share Worksheet for Non-Public Schools has been submitted. In Nebraska, students who are homeschooled are considered to be attending an

“exempt school” and are treated as if they are attending a non-public school. If these students verify for special education services, the public school is responsible for providing those services. We will receive approximately \$1200 in Federal funds to be expended on eligible Parentally Placed exempt home school children. We will not receive those funds until the 2023-2024 school year.

- Special Education IDEA funds (approximately \$100,000) and Title I ESSA funds (approximately \$68,000) have been requested for reimbursement from NDE for the 2021-2022 school year. These are Federal dollars.
- The 2021-2022 SpedFRS (Special Education Financial Reporting System) application has been submitted to NDE. Our total available dollars for reimbursement for this application is approximately \$1,042,000.

Superintendent's Report

November 14, 2022

Mission/Vision/Goals

- Mrs. Curtis led a facilitation workshop with our staff to analyze data and identify goals for school improvement. We are looking at two substantial areas: Mathematics and Staff Instructional Strategies

Policy

- I appreciate Mrs. Plog's leadership in working to gather broad perspectives regarding the development of a proposed random student drug, tobacco, and nicotine testing policy.

Budget Planning and Management

- Kristy Hanks and I have been discussing the various contracts in place with vendors. Here are a few that we have reviewed:
 - We recently reached the end of a 10-year exclusive license agreement with Pepsi. At this time we do not have plans to renew the agreement.
 - We have a 5-year agreement with Capital Business Solutions that comes due in July of 2024. This agreement has an automatic renewal for an additional year if notice to cancel is not given more than 30 days in advance.
 - We do not have an agreement in place with Ideal Linen. That gives us some flexibility to look at alternatives in the event we would experience significant price changes.

Educational Leadership

- We have been working with the staff at ESU#13 to develop training for teachers new to the profession (within the past 3 years). We will have customized training for these staff members on November 29th.
- Principals have been completing evaluations for certificated staff. I have appreciated their work and the time they put in to complete these evaluations.

Organizational and Cultural Leadership

- I would like to commend everyone who worked to make the Veterans' Day commemoration successful for our students, community, and staff. Mrs. Arnson, Mrs. Curtis, Brenda Davies, and Mr. Arneson all provided their talents, along with our students.

Professional Leadership

- In early November we were able to get a team trained in Threat Assessment. The members of the Threat Assessment Team are: Deputy Tim Wangler, Jim Miles, Todd Westover, Catie Deines, Sam Gilkerson, Misty Curtis, Eric Arneson, and Travis Miller.
- As part of our ongoing efforts to elevate our safety profile, we have trained a team and are in the process of launching participation in the Safe2HelpNE (anonymous tip

reporting) system in conjunction with the Nebraska Department of Education and the Boys Town National Hotline.

Community Relations

- I have accepted an invitation to join the Box Butte Development Corporation board as a representative of the Education sector.

Board-Superintendent Relations

- The following board members registered for the State Education Conference: Justin Ansley, Trish Schumacher, and Blanch Randolph. Kristy Hanks and I are planning to attend as well.
- I have appreciated the insights and help of geographically dispersed board members and staff with recent inclement weather decisions.

Strategic Planning (Highlights)

- **Guiding Principal I: Student-Centered Learning** – Staff have been responding to insights from the first of three NSCAS test administrations.
- **Guiding Principal II: Personnel Effectiveness** – We are looking forward to some targeted training for staff who are new to the profession. We are also thinking through possible approaches to the upcoming ESU#13 Winter Conference in February. We are currently learning towards a “go where you will grow” approach to the conference.
- **Guiding Principal III: Student and Staff Well-Being** – Mrs. Gilkerson is engaged in training on the 8 to Great program.
- **Guiding Principal IV: Communication and Engagement** – We continue to implement the Class Intercom program. Initial feedback has been fairly positive.
- **Guiding Principal V: District Resources** – We have had some informal conversations about the need to update our kitchen storage to make room for service providers to work with students. Additional short-term possible needs include ramps for the modulars, ADA accessibility within the modulars, and possible alternatives to the use of the modulars in the future.

Planned Professional Travel

- November 15-17 - State Education Conference in Omaha
- November 29-30 - University of Nebraska President’s Advisory Council Meeting (Lincoln)
- January 19, 2023 - State Accreditation Committee Meeting in Lincoln
- January 23-24 - NCSA Legislative Committee Meeting in Lincoln
- February 22-23 - Accreditation Visit at Potter-Dix
- I plan to attend student activities as my schedule allows.

Board Reminders (from the Contract with the Superintendent)

- **Evaluation.** The Board shall evaluate the Superintendent twice during the Superintendent’s first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the

first year of employment shall occur no later than the regular November meeting. The Superintendent shall: remind the Board members in writing of this provision no later than its regular October meeting; make the Superintendent evaluation an agenda item for the regular November Board meeting during each year of this contract; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education.

- **Renewal of Contract.** If a Board representative does not inform the Superintendent in writing on or before the seventh day after the regular December 2022 board meeting (and each December thereafter) of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of one year from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than its regular November meeting of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular December board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act.

Leave Log

- I have used 8 ½ days of PTO leave (July 22, 25, 26, 27, 28, 29, September 26 ½, and November 3, 7). I have 16 ½ PTO Days Remaining.