

REGULAR MONTHLY MEETING OF THE BOARD OF EDUCATION - AGENDA

Alma Public Schools

Monday, November 9, 2020

- A. Call to Order and announce location of Open Meetings Act Poster
 - 1. Verification of Receipt of Notice, which was published in the Harlan County Journal
 - 2. Approval of Consent Agenda
 - a. Minutes from Previous Meetings
 - b. General Financial Report
 - c. Activity Financial Report
 - 3. Review monthly bills submitted
 - 4. Roll of Board Members - Excuse absent board members
- B. Request to address the Board
- C. Action Items - Discuss, consider, and take all necessary action
 - 1. **to review and approve the District Audit Report performed by Bentley & Kisker PC.**
 - 2. **approve and/or discuss teacher's negotiation for the 2020-2021 school year.**
 - 3. **to review transportation needs and decide whether we need to replace or buy additional vehicles for student transportation.**
- D. Principal's Report
 - 1. Winter Sports
 - 2. One Act
- E. Superintendent's Report: School Board Convention, Project Updates, Superintendent's Evaluation forms, NCSA Legislative Preview Conference (Wed., 12/11,19), 2020 Board Elections (Allen, Samantha, Kate), COVID updates.
- F. Next Regular Meeting
- G. Adjourn

THE BOARD OF EDUCATION OF THE ALMA SCHOOL DISTRICT NO. 2 WILL
DISCUSS, CONSIDER, OR TAKE ACTION ON ALL ISSUES MENTIONED IN THIS
AGENDA.

MINUTES OF THE REGULAR MONTHLY MEETING OF THE BOARD OF
EDUCATION OF ALMA PUBLIC SCHOOLS

The regular meeting of the Alma Public Schools Board of Education was convened in open and public session on Monday, October 12, 2020, at 7:00 PM in the Library at Alma Public Schools. The roll was called and the following Board members were present or absent: **Absent:** Scott Prickett, **Present:** Allen Brugh, Brett Hammond, Randy Heckenlively, Nick Simonson, Janna Tripe.

Notice of the meeting was given in advance by publication and/or posted in accordance with the Board approved method for giving notice of meetings. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

A motion was made by Nick Simonson and seconded by Janna Tripe to approve the consent agenda, which includes; Minutes of the Budget Hearing and regular September board meeting; and the General Financial Report. After discussion and on roll call vote the Board voted as follows: Passed. Scott Prickett: Absent, Allen Brugh: Yea, Brett Hammond: Yea, Randy Heckenlively: Yea, Nick Simonson: Yea, Janna Tripe: Yea

A motion was made by Randy Heckenlively and seconded by Brett Hammond to approve the receipts, expenditures, and payment of claims from the General Fund for \$537,044.42, the Lunch Fund for \$26,485.13, and the Activity Fund for \$13,604.24. After discussion and on roll call vote the Board voted as follows: Passed. Scott Prickett: Absent, Allen Brugh: Yea, Brett Hammond: Yea, Randy Heckenlively: Yea, Nick Simonson: Yea, Janna Tripe: Yea

Mike Stemper expressed his concern for community safety, referencing recent COVID-19 reports and projections.

Pat Russell addressed the board, proposing we install screens and/or televisions in the main gymnasium, for broadcasting/podcasting various student activities and funding said project with advertising from local businesses. He will pursue this project and report back to Jon.

A motion was made by Brett Hammond and seconded by Nick Simonson to offer qualifying certified teachers a Temporary Early Retirement Incentive Package, if qualifying teachers express interest. After discussion and on roll call vote the Board voted as follows: Passed. Scott Prickett: Absent, Allen Brugh: Yea, Brett Hammond: Yea, Randy Heckenlively: Yea, Nick Simonson: Yea, Janna Tripe: Yea

A motion was made by Janna Tripe and seconded by Randy Heckenlively to approve updating board policies #1211 - Title IX; #4025 - Professional Boundaries; #4031 - Injury Leave; #5008 - Attendance Policy and Excessive Absenteeism; #8342 - Designated Method of Giving Notice of Meeting; and to waive the second reading. After discussion and on roll call vote the Board voted as follows: Passed. Scott Prickett: Absent, Allen Brugh: Yea, Brett Hammond: Yea, Randy Heckenlively: Yea, Nick Simonson: Yea, Janna Tripe: Yea

A motion was made by Nick Simonson and seconded by Janna Tripe to review and accept the \$6,011.00 bid from Cash-Wa Distributing for replacement of the 60" gas range, with ovens, in the cafeteria. After discussion and on roll call vote the Board voted as follows: Passed.

Scott Prickett: Absent, Allen Brugh: Yea, Brett Hammond: Yea, Randy Heckenlively: Yea, Nick Simonson: Yea, Janna Tripe: Yea

Principal Brandyberry reported that 91% of elementary students and 60% of secondary students had a parent or parents attend conferences. RPAC Volleyball Tournament brackets are out and we will play 10/19/20 at Cambridge in the East division.

Superintendent Davis reported that we will host Band Day in Alma October 17, 2020, with seventeen bands scheduled to participate. School Board Convention is planned for November 18, 19, 20 in Omaha with limited attendance. Superintendent's Evaluation Forms will be emailed to board members and should be emailed to Allen Brugh, President, upon completion, for review at the November 2020 regular board meeting.

Meeting was adjourned at 8:07 p.m.. The next regular meeting will be held November 10, 2020, in the library at Alma Public Schools.

DATED Monday, October 12, 2020

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

President, Allen Brugh

Secretary, Dianna Melton

OCTOBER 2020

<u>General/Money Market/Trans Accts</u>	Receipts	Disburse	Total
10/1/2020 General			\$234,010.45
10/1/2020 Money Market			\$152,757.50
10/1/2020 Transaction			\$8,315.05
Franklin County Treasurer	\$0.06		
Furnas County Treasurer	\$5,674.86		
Harlan County Treasurer	\$317,161.48		
BCBS - self pay	\$2,597.36		
City of Alma - liquor licenses	\$900.00		
ESU#11 - Carl Perkins \$	\$3,419.00		
NWEA	\$1,612.50		
State Aid	\$145,498.00		
interest earned - Transaction Acct	\$2.14		
interest earned - MMA	\$27.74		
interest earned - Gen Fund	\$35.38		
TOTAL RECEIPTS	\$476,928.52		\$872,011.52
October expenses		\$532,749.98	\$339,261.54
outstanding checks		\$51,580.49	\$287,681.05
Certificates of Deposit			\$413,855.67
Balance 10/31/2020			\$701,536.72
Bldg/Sinking Fund			
Balance 10/1/2020			\$426,854.49
Furnas County Treasurer	\$448.88		
Harlan County Treasurer	\$18,109.25		
interest earned	\$93.11		
Total Receipts	\$18,651.24		
loan payment autodeduct		\$1,743.45	
Balance 10/31/2020			\$443,762.28
QCPU Fund			
Balance 10/1/2020			\$153,505.84
Furnas County Treasurer	\$179.55		
Harlan County Treasurer	\$7,242.45		
interest earned	\$26.97		
Total Receipts	\$7,448.97		
Balance 10/31/2020			\$160,954.81
Depreciation Fund			
Balance 10/1/2020			\$139,543.59
interest earned	\$29.55		
Balance 10/31/2020			\$139,573.14
Lunch Fund			

OCTOBER 2020

Balance 10/1/2020			\$18,893.41
Total Receipts	\$32,811.82		
October expenses		\$26,089.38	\$25,615.85
outstanding checks		\$0.00	
Balance 10/31/2020			\$25,615.85

Activity Fund

Balance 10/1/2020			\$159,596.70
Receipts	\$14,494.03		
cks cleared in October		\$11,147.10	\$162,943.63
outstanding checks		\$1,832.44	
Balance 10/31/2020			\$161,111.19

Regular; Beginning Month 10/2020; Processing Month 10/2020; Account Type 7; Fund Number 05

Fund: 05 ACTIVITY FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Fund Balance					
05 704 0100	ART	2,980.98	0.00	0.00	2,980.98
05 704 0101	elementary students fund balance	248.40	0.00	0.00	248.40
05 704 0110	COMPUTERS	15,339.93	614.21	1,366.25	16,091.97
05 704 0113	eSports Club	0.00	119.98	0.00	(119.98)
05 704 0120	MISCELLANEOUS	(488.15)	0.00	34.57	(453.58)
05 704 0130	MUSIC SUPPLIES	(237.37)	1,064.02	1,050.00	(251.39)
05 704 0131	ELEMENTARY CHOIR	1,312.73	187.50	0.00	1,125.23
05 704 0133	DISTRICT MUSIC	2,170.29	0.00	0.00	2,170.29
05 704 0134	BAND PROJECTS	15.72	0.00	0.00	15.72
05 704 0135	CASH BOXES	(500.00)	0.00	0.00	(500.00)
05 704 0140	COURTESY FUND	3,493.30	0.00	0.00	3,493.30
05 704 0141	WOW	1,168.17	498.00	0.00	670.17
05 704 0142	CIRCLE OF FRIENDS	1,324.71	0.00	0.00	1,324.71
05 704 0143	CHRISTMAS DONATION	(912.29)	0.00	77.94	(834.35)
05 704 0144	RESOURCE	928.02	0.00	0.00	928.02
05 704 0145	LUEDKE MEMORIAL	3,205.21	0.00	0.00	3,205.21
05 704 0160	INDUSTRIAL ARTS	377.17	0.00	0.00	377.17
05 704 0161	FFA SCHOLARSHIP	7,292.43	0.00	0.00	7,292.43
05 704 0165	FUTURE FARMS OF AMERICA	38,406.14	453.00	154.00	38,107.14
05 704 0170	STUDENT COUNCIL	9,931.19	3,099.04	1,791.99	8,624.14
05 704 0180	FACULTY-STAFF	421.88	0.00	0.00	421.88
05 704 0190	DISTANCE LEARNING COURSES	18.00	0.00	0.00	18.00
05 704 0218	CLASS OF 2018	243.89	0.00	0.00	243.89
05 704 0219	CLASS OF 2019	119.35	0.00	0.00	119.35
05 704 0220	CLASS OF 2020	1,217.28	0.00	30.00	1,247.28
05 704 0221	CLASS OF 2021	2,138.58	0.00	0.00	2,138.58
05 704 0222	CLASS OF 2022	3,052.18	0.00	0.00	3,052.18
05 704 0223	CLASS OF 2023	2,562.92	0.00	624.39	3,187.31
05 704 0224	CLASS OF 2024	4,144.50	1,737.60	0.00	2,406.90
05 704 0240	PLATE FUND	251.19	0.00	0.00	251.19
05 704 0250	ANNUAL/YEARBOOK	738.74	792.22	19.25	(34.23)
05 704 0251	PICTURES	7,222.27	360.00	2,945.00	9,807.27
05 704 0260	HOME EC/CONS ED	1,991.14	0.00	0.00	1,991.14
05 704 0265	COOKIE SALES	1,542.85	0.00	0.00	1,542.85
05 704 0270	BOOK/SOFTWARE ORDERS	6,504.95	0.00	0.00	6,504.95
05 704 0271	GENERAL MILLS BOX TOPS	4,903.61	0.00	0.00	4,903.61
05 704 0280	FIELD TRIPS	329.82	144.00	144.00	329.82
05 704 0300	ATHLETICS	8,279.60	1,495.00	1,643.00	8,427.60
05 704 0301	FOOTBALL	2,406.86	0.00	450.00	2,856.86
05 704 0302	VOLLEYBALL	4,475.45	125.00	926.00	5,276.45
05 704 0303	BOYS BASKETBALL	329.05	0.00	0.00	329.05
05 704 0304	GIRLS BASKETBALL	4,457.73	0.00	0.00	4,457.73
05 704 0305	CROSS COUNTRY	283.46	0.00	0.00	283.46
05 704 0306	TRACK	730.87	0.00	0.00	730.87
05 704 0307	WRESTLING	263.23	62.97	0.00	200.26
05 704 0308	GOLF	(407.97)	0.00	0.00	(407.97)
05 704 0309	JR. HIGH SPORTS	(720.00)	0.00	0.00	(720.00)
05 704 0400	CHEERLEADERS	3,092.73	1,597.63	2,591.00	4,086.10
05 704 0500	NAT'L HONOR SOCIETY	475.80	0.00	0.00	475.80
05 704 0550	MILK MACHINE	2,511.18	1,558.64	820.00	1,772.54
05 704 0600	QUIZ BOWL	801.79	25.00	0.00	776.79
05 704 0940	SCHOOL CLIMATE COMMITTEE	481.58	0.00	0.00	481.58

Regular; Beginning Month 10/2020; Processing Month 10/2020; Account Type 7; Fund Number 05

Fund: 05	ACTIVITY FUND	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 704 0950	SCHOLARSHIP FUND	1,211.50	0.00	0.00	1,211.50
05 704 0970	WEIGHT ROOM	535.11	0.00	0.00	535.11
05 704 0971	DEPOSITS WEIGHT ROOM USE	4,545.00	0.00	0.00	4,545.00
05 704 0980	MATH/SCIENCE CLUB	15.00	0.00	0.00	15.00
05 704 0990	SPEECH	(1,038.62)	0.00	0.00	(1,038.62)
05 704 0991	DRAMA	1,575.18	803.84	0.00	771.34
Total:	Fund Balance	157,764.26	14,737.65	14,667.39	157,694.00
Total:	05	157,764.26	14,737.65	14,667.39	157,694.00

November 2020

<u>GENERAL FUND</u>	<u>Entity Name</u>	<u>Amount</u>
1182	EFTPS	64,537.51
30694	ACCO BRANDS USA LLC	14.88
30695	ALMA CHIROPRACTIC CENTER LLC	150.00
30696	ALMA POST OFFICE	240.00
30697	ALMA SCHOOL LUNCH FUND	120.12
30698	AMERICAN ELECTRIC COMPANY	693.75
30699	BEFOUR, INC.	721.00
30700	BSN SPORTS	607.94
30701	C H S / AGRI SERVICE CENTER	5,378.76
30702	CEI SECURITY & SOUND	6,714.92
30703	CITY OF ALMA	5,631.06
30704	DANA F COLE & CO.	335.00
30705	DAS STATE ACCTING - CENTRAL FINANCE	232.49
30706	EAKES OFFICE PRODUCTS	893.99
30707	ECOLAB PEST ELIM DIVISION	84.26
30708	First National Bank - Omaha	5,163.82
30709	FRONTIER	411.67
30710	HARLAN COUNTY JOURNAL	244.55
30711	HIRERIGHT LLC	250.00
30712	HOGELANDS MARKET	192.55
30713	HOLDREGE SOFT WATER SERVICE	408.50
30714	HOLMES PLBG & HTG SUPPLY CO	41.33
30715	HOMETOWN LEASING	2,473.04
30716	INSPIRE REHABILITATION, LLC	3,778.50
30717	JONES SCHOOL SUPPLY	109.07
30718	KEARNEY QUALITY SEW & VAC, INC	549.92
30719	MADISON NATIONAL LIFE	11.60
30720	MISKO SPORTS	1,120.00
30721	NATIONAL ART & SCHOOL SUPPLIES INC	57.20
30722	NE COUNCIL OF SCHOOL ADMIN	1,140.00
30723	NEBRASKA PUBLIC POWER DISTRICT	4,762.34
30724	NEBRASKA/CENTRAL EQUIPMENT, INC.	415.23
30725	OFFICE SOLUTIONS ASSOCIATES	82.04
30726	PERRY GUTHERY, HAASE & GESSFORD	150.00
30727	PRAIRIE HILL LANDFILL - CITY OF HOLDREGE	15.71
30728	RIDDELL / ALL AMERICAN SPORTS CORP.	7.20
30729	S & W AUTO PARTS, INC	15.64
30730	SCHOOL NURSE SUPPLY, INC	675.00
30731	SKUTT CERAMIC PRODUCTS, INC	170.43
30732	TIME MANAGEMENT SYSTEMS	125.76
30733	Titan Machinery Inc	6,798.60
30734	TRUSTWORTHY HARDWARE	96.08
30735	US BANK	1,072.06
30736	USI, INC	18.39
30737	YANDAS MUSIC	418.00
	sub-total	117,129.91
	PAYROLL	336,027.45
		<u>453,157.36</u>

<u>ACTIVITY FUND</u>	<u>Entity Name (PD IN OCTOBER)</u>	<u>Amount</u>
18265	Casey Vrbka	550.00
18266	T.J. VACURA	60.00
18267	BRAD BALLOU	60.00
18268	Ted Downey	60.00
18269	FRITZ'S MEAT	107.59
18270	MAIN STREET VARIETY	23.74
18271	CASH-WA DISTRIBUTING	158.40
18272	T.J. VACURA	120.00
18273	CHESTERMAN CO	2,254.40
18274	TRI-BASIN NRD	48.00
18275	NAEA DIST. 6	205.00
18276	EWELL EDUCATIONAL SERVICES	175.00
18277	Linner's Lil Barn Pumpkin Patch	144.00
18278	TRUSTWORTHY HARDWARE	100.45
18279	HOGELANDS MARKET	214.04
18280	GARY DAVIS	225.00
18281	Dave Klein	225.00
18282	Brandon Hanika	120.00
18283	Garrett Martin	120.00
18284	Layne Moore	120.00
18285	Byron Ekchout	120.00

18286	T.J. VACURA	120.00
18287	SCREEN MACHINE	187.50
18288	US BANK	1,404.75
18290	BELIEVE Kids	1,737.60
18291	GONE LOGO	249.00
18292	FRITZ'S MEAT	109.22
18293	Blake Biskup	323.00
18294	GONE LOGO	1,574.00
18295	CHAMPION TEAMWEAR	23.63
18296	CASH-WA DISTRIBUTING	390.43
18297	AWARDS UNLIMITED	300.41
18298	RICH SODERHOLM	498.00
18299	NEBRASKA FFA ASSN.	25.00
18300	PLEASANTON HIGH SCHOOL	20.00
18301	PLEASANTON HIGH SCHOOL	25.00
18302	PAUL MITCHELL THE SCHOOL DENVER	250.00
18303	SOUTHERN VALLEY SCHOOL	25.00
18304	LOOMIS PUBLIC SCHOOL	125.00
18305	US BANK	2,053.16
18306	GINA ELLIS	62.97
		<u>14,714.29</u>

<u>NUTRITION FUND</u>	<u>Entity Name</u>	<u>Amount</u>
1907	CASH-WA DISTRIBUTING	7,971.09
1908	DEAN FOODS COMPANY	1,605.19
1909	HOBART, INC	1,734.74
1910	HOGELANDS MARKET	1,110.16
1911	IDEAL LINEN SUPPLY	210.88
1912	SYSCO LINCOLN	2,662.82
1913	US Foods, Inc.	<u>3,260.32</u>
	subtotal	18,555.20
	PAYROLL	<u>8,635.76</u>
		<u>27,190.96</u>

<u>BUILDING FUND</u>	<u>Entity Name</u>	<u>Amount</u>
594	Techline Sports Lighting, LLC	122,700.00
595	First National Bank - Omaha	5,283.00
		<u>127,983.00</u>

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$2,911,082.00
01-1-01115-000	CARLINE TAXES	\$73.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$68,347.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$195,977.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$6,451.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$2,126.00
01-1-01921-000	OTHER POLICE COURT FINES	\$144.00
01-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$1,300.00
01-1-01980-000	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	\$2,087.00
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$3,187,587.00
Intermediate Sources:		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$12,601.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	\$12,601.00
State Sources:		
01-1-03110-000	STATE AID	\$1,137,457.00
01-1-03120-000	SPED (SCHOOL AGE)	\$379,633.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$64,003.00
01-1-03131-000	PROPERTY TAX CREDIT	\$232,860.00
01-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$16,897.00
01-1-03166-000	FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	\$8,983.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$6,458.00
01-1-03400-000	STATE APPORTIONMENT	\$40,750.00
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	\$3,381.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$4,618.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$1,895,040.00
Federal Sources:		
01-1-04305-000	ESSA TITLE 8 - (IMPACT AID)	\$142,205.00
01-1-04310-000	REAP	\$8,511.00
01-1-04506-000	ESSA TITLE I: ACCOUNTABILITY IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$57,542.00
01-1-04512-000	IDEA PART B: (611) BASE ALLOCATION	\$28,605.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$527.00
01-1-04519-000	IDEA ENROLLMENT/POVERTY	\$2,792.00

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

01-1-04521-000	IDEA PART B: PROPORTIONATE SHARE	\$41,382.00
01-1-04525-000	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$6,369.00
01-1-04705-000	FLOOD CONTROL	\$89,998.00
01-1-04708-000	MEDICAID IN PUBLIC SCHOOLS	\$23,462.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$16,806.00
01-1-04969-000	ESSA TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2018/19 FORMULA BASED)	\$10,000.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$428,199.00
Non-Revenue Sources:		
01-1-05150-000	TAX ANTICIPATION NOTES	\$400,000.00
01-1-05301-000	INSURANCE ADJUSTMENTS	\$2,044.00
01-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$10,158.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$412,202.00
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$5,935,629.00
01-1-90000-000	GRAND TOTAL OF ALL NON-PROGRAM RECEIPTS	\$35,431.00

GENERAL FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
1000 Instruction:		
01-2-01100-000	REGULAR INSTRUCTION	\$2,664,565.00
01-2-01125-000	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	\$23,984.00
01-2-01160-000	POVERTY PROGRAMS	\$209,991.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$559,837.00
01-2-01000-000	TOTAL INSTRUCTION	\$3,458,377.00
2100 Support Services - Students:		
01-2-02110-000	SUPPORT SERVICES - STUDENT - ATTENDANCE AND SOCIAL WORK SERVICES	\$18,593.00
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$87,825.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$17,932.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$98,848.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$61,945.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$38,536.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$104.00
01-2-02100-000	TOTAL SUPPORT SERVICES - STUDENTS	\$323,783.00

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

2200	Support Services - Instruction:		
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES		\$4,554.00
01-2-02224-000	SUPPORT SERVICES - INSTRUCTION - EDUCATIONAL TELEVISION SERVICES		\$2,047.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY		\$1,296.00
01-2-02200-000	TOTAL SUPPORT SERVICES - INSTRUCTION		\$7,897.00
2300	Support Services - General Administration:		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION		\$19,075.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION		\$207,830.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES		\$3,790.00
01-2-02300-000	TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION		\$230,695.00
2400	Office of the Principal:		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL		\$195,898.00
01-2-02490-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OTHER		\$5,754.00
01-2-02400-000	TOTAL OFFICE OF THE PRINCIPAL		\$201,652.00
2500	Central Services:		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES		\$127,988.00
01-2-02570-000	CENTRAL SERVICES - PERSONNEL SERVICES		\$77.00
01-2-02500-000	TOTAL CENTRAL SERVICES		\$128,065.00
2600	Operation & Maintenance of Plant:		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS		\$584,714.00
01-2-02630-000	OPERATION AND MAINTENANCE OF PLANT - CARE AND UPKEEP OF GROUNDS		\$23,712.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY		\$9,487.00
01-2-02600-000	TOTAL OPERATION & MAINTENANCE OF PLANT		\$617,913.00
2700	Student Transportation:		
01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION		\$142,016.00
01-2-027RG-000	TOTAL TRANSPORTATION - REGULAR EDUCATION		\$142,016.00
3500	State Categorical Programs:		
01-2-03535-000	HIGH ABILITY LEARNERS		\$6,243.00
5000	Debt Services:		

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

01-2-05000-000	TOTAL DEBT SERVICES	\$405,442.00
6000	Federal Programs:	
01-2-06210-000	FEDERAL SERVICES - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$69,878.00
01-2-06310-000	FEDERAL SERVICES - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$2,556.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$577.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$71,497.00
01-2-06412-000	FEDERAL SERVICES - IDEA PART B PROPORTIONATE SHARE	\$1,678.00
01-2-06700-000	FEDERAL SERVICES - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$2,901.00
01-2-06000-000	TOTAL FEDERAL PROGRAMS	\$149,087.00
01-2-20000-000	TOTAL CURRENT EXPENSE	\$5,110,294.00
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	\$117,974.00
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	\$4,992,320.00
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	\$5,522,083.00
01-2-20500-000	TOTAL DISBURSEMENTS	\$5,671,170.00
Totals:		
01-2-90000-000	GRAND TOTAL OF ALL NON-PROGRAM EXPENDITURES	\$35,631.00

GENERAL FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
General Fund Beginning and Ending Fund Balances:		
01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$176,758.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$428,176.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$611,710.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$624,758.00

DEPRECIATION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
02-1-01510-000	INTEREST ON INVESTMENTS	\$281.00
02-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$281.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$281.00

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

DEPRECIATION FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Depreciation Beginning and Ending Fund Balances:		
02-0-CSHOH-BEG	Depreciation Fund - Cash on Hand - Beginning Balance	\$139,234.00
02-0-CSHOH-END	Depreciation Fund - Cash on Hand - Ending Balance	\$139,515.00

ACTIVITIES FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
05-1-01710-000	ADMISSIONS	\$64,893.00
05-1-01741-000	EXTRACURRICULAR ACTIVITY FEES	\$90,921.00
05-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$155,814.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$155,814.00

ACTIVITIES FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900	Other Student Support:	
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$145,997.00
05-2-20500-000	TOTAL DISBURSEMENTS	\$145,997.00

ACTIVITIES FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Activities Beginning and Ending Fund Balances:		
05-0-CSHOH-BEG	Activities Fund - Cash on Hand - Beginning Balance	\$137,363.00
05-0-CSHOH-END	Activities Fund - Cash on Hand - Ending Balance	\$147,115.00

SCHOOL NUTRITION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
06-1-01510-000	INTEREST ON INVESTMENTS	\$956.00

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

06-1-01611-000	SCHOOL LUNCH PROGRAM	\$54,712.00
06-1-01612-000	SCHOOL BREAKFAST PROGRAM	\$3,300.00
06-1-01620-000	NON-REIMBURSABLE PROGRAMS	\$4,861.00
06-1-01630-000	SPECIAL FUNCTIONS	\$425.00
06-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$64,254.00

State Sources:

06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$1,101.00
06-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$1,101.00

Federal Sources:

06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$135,941.00
06-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$135,941.00

06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$201,296.00
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SCHOOL NUTRITION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
3100	Food Service Operations:	
06-2-03100-000	FOOD SERVICES OPERATIONS	\$195,034.00
06-2-20500-000	TOTAL DISBURSEMENTS	\$195,034.00

SCHOOL NUTRITION FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
School Nutrition Beginning and Ending Fund Balances:		
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	\$18,726.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	\$24,988.00

SPECIAL BUILDING FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$226,221.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$417.00
08-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$5,372.00
08-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$232,010.00

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

State Sources:

08-1-03130-000	HOMESTEAD EXEMPTION	\$5,085.00
08-1-03131-000	PROPERTY TAX CREDIT	\$18,481.00
08-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$1,198.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$640.00
08-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$25,404.00

08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$257,414.00
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SPECIAL BUILDING FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
4000	Facilities:	
08-2-04100-000	FACILITIES ACQUISITION AND CONSTRUCTION - LAND ACQUISITION	\$17,466.00
08-2-04300-000	FACILITIES ACQUISITION AND CONSTRUCTION - ARCHITECTURE AND ENGINEERING	\$3,950.00
5000	Debt Services:	
08-2-05000-000	TOTAL DEBT SERVICES	\$153,086.00
08-2-20500-000	TOTAL DISBURSEMENTS	\$174,502.00

SPECIAL BUILDING FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Special Building Beginning and Ending Fund Balances:		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$104,597.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$179,981.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$40,483.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$48,011.00

QUALIFIED CAPITAL PURPOSE FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
09-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$89,016.00
09-1-01510-000	INTEREST ON INVESTMENTS	\$351.00
09-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$2,081.00
09-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$91,448.00

2019-2020 AFR SUMMARY REPORT

42-0002-000 - ALMA PUBLIC SCHOOLS

State Sources:

09-1-03130-000	HOMESTEAD EXEMPTION	\$2,036.00
09-1-03131-000	PROPERTY TAX CREDIT	\$7,601.00
09-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$328.00
09-1-03180-000	PRO-RATE MOTOR VEHICLE	\$251.00
09-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$10,216.00

09-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$101,664.00
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QUALIFIED CAPITAL PURPOSE FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
5000 Debt Services:		
09-2-05000-000	TOTAL DEBT SERVICES	\$56,210.00
09-2-20500-000	TOTAL DISBURSEMENTS	\$56,210.00

QUALIFIED CAPITAL PURPOSE FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Qualified Capital Beginning and Ending Fund Balances:		
09-0-CSHOH-BEG	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Beginning Balance	\$93,497.00
09-0-CSHOH-END	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Ending Balance	\$134,263.00
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Beginning Balance	\$14,531.00
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Ending Balance	\$19,218.00

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

FINANCIAL REPORT

FOR THE YEAR ENDED AUGUST 31, 2020

1323 Central Avenue
Kearney, NE 68847
Office 308-237-7873

Bentley & Kisker PC
Certified Public Accountants

PO Box 56
Trenton, NE 69044
Fax 308-237-5157

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 3
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 <i>GOVERNMENT AUDITING STANDARDS</i>	4 - 6
BASIC FINANCIAL STATEMENTS—CASH BASIS:	
Government-Wide Financial Statements:	
Statements of Net Position — Cash Basis	7
Statements of Activities — Cash Basis	8
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances — Governmental Funds	9
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances — Governmental Funds	10
Statement of Net Position — Cash Basis — Proprietary Fund	11
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance — Proprietary Fund	12
Statement of Net Position — Cash Basis — Fiduciary Fund	13
Statement of Changes in Net Position — Cash Basis — Fiduciary Fund	14
Notes to Financial Statements	15 - 28
SUPPLEMENTARY INFORMATION:	
Statements of Cash Receipts, Disbursements and Changes in Fund Balance — Actual & Budget — General Fund	29 - 31
Individual Fund Statements of Cash Receipts, Disbursements and Changes in Fund Balance — Actual & Budget	32 - 36
Schedules of Operational Expenses — General Fund	37 - 43
Statement of Cash Receipts, Disbursements, Transfers and Fund Balance — Activities Fund	44
Statement of Accounts with County Treasurers — General Fund	45
Statement of Accounts with County Treasurers — Special Building Fund	46
Statement of Accounts with County Treasurers — Qualified Capital Purpose Fund	47
Schedule of Findings and Responses	48

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
School District No. 42-0002
Alma, Nebraska

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities and each major fund of School District No. 42-0002, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District No. 42-0002's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the 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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's preparation and fair presentation of

Bentley & Kisker PC
Certified Public Accountants

School District No. 42-0002

Page Two

the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of School District No. 42-0002's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, and each major fund of School District No. 42-0002, as of August 31, 2020, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the School District No. 42-0002's basic financial statements. The supplemental Statements of Cash Receipts, Disbursements and Changes in Fund Balance, Actual and Budget — General Fund on pages 29 through 31, the Individual Fund Statements of Cash Receipts, Disbursements and Changes in Fund Balance — Actual and Budget on pages 32 through 36, the Schedules of Operational Expenses — General Fund on pages 37 through 43, the Statement of Cash Receipts, Disbursements, Transfers and Fund Balance — Activities Fund on page 44, the Statement of Accounts with County Treasurers — General, Special Building, and Qualified Capital Purpose Undertaking Funds on pages 45 through 47 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Bentley & Kisker PC
Certified Public Accountants

School District No. 42-0002

Page Three

The budgetary comparison information presented on pages 29 through 31, and the combining and individual fund financial statements presented on pages 32 through 36 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The county treasurer statements of accounts have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020, on our consideration of School District No. 42-0002's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 School District No. 42-0002's internal control over financial reporting and compliance.

Bentley & Kisker, P.C.



Kearney, Nebraska

November 5, 2020

Bentley & Kisker PC
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
School District No. 42-0002
Alma, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of School District No. 42-0002, Alma, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise School District No. 42-0002's basic financial statements, and have issued our report thereon dated November 5, 2020. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered School District No. 42-0002's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 42-0002's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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 School District'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.

Bentley & Kisker PC
Certified Public Accountants

School District No. 42-0002

Page Two

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 responses that we consider to be a significant deficiency as item 2020-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether School District No. 42-0002's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Alma Public Schools No. 42-0002's Response to Findings

School District No. 42-0002's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. School District No. 42-0002's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Bentley & Kisker PC
Certified Public Accountants

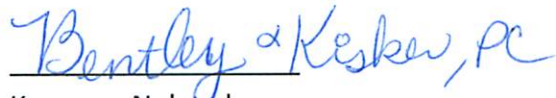
School District No. 42-0002

Page Three

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 School District'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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bentley & Kisker, P.C.



Kearney, Nebraska

November 5, 2020

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF NET POSITION—CASH BASIS
August 31, 2020**

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash in Bank	\$ 466,102	\$ 24,988	\$ 491,090
Certificates of deposit	415,833	-	415,833
Cash on deposit with County Treasurer	691,987	-	691,987
Total assets	\$ 1,573,922	\$ 24,988	\$ 1,598,910
 NET POSITION			
Restricted for:			
Capital projects	\$ 227,992	\$ -	\$ 227,992
Debt Service	153,481	-	153,481
Unrestricted	1,192,449	24,988	1,217,437
Total net position	\$ 1,573,922	\$ 24,988	\$ 1,598,910

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
August 31, 2020**

	General	Depreciation	Special Building	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS					
Cash (deficit) in bank	\$ 12,343	\$ 139,515	\$ 179,981	\$ 134,263	\$ 466,102
Certificates of deposit	415,833	-	-	-	415,833
Cash (deficit) at County Treasurer	624,758	-	48,011	19,218	691,987
Total assets	<u>\$ 1,052,934</u>	<u>\$ 139,515</u>	<u>\$ 227,992</u>	<u>\$ 153,481</u>	<u>\$ 1,573,922</u>
FUND BALANCES					
Fund balances:					
Restricted for:					
Capital projects	\$ -	\$ -	\$ 227,992	\$ -	\$ 227,992
Debt service	-	-	-	153,481	153,481
Committed for capital outlay	-	139,515	-	-	139,515
Assigned	-	-	-	-	-
Unassigned	1,052,934	-	-	-	1,052,934
Total fund balances	<u>\$ 1,052,934</u>	<u>\$ 139,515</u>	<u>\$ 227,992</u>	<u>\$ 153,481</u>	<u>\$ 1,573,922</u>

See notes to financial statements.

SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

	General	Depreciation	Special Building Funds	Qualified Capital Purpose Undertaking Fund	Reclassifications	Total Governmental Funds
RECEIPTS						
Taxes:						
Property	\$ 2,979,430	\$ -	\$ 231,537	\$ 91,055	\$ -	\$ 3,302,022
Motor vehicle	195,977	-	-	-	-	195,977
Carline	73	-	57	42	-	172
Fines and licenses	14,727	-	-	-	-	14,727
State aid	1,895,041	-	25,403	10,215	-	1,930,659
Federal aid	428,199	-	-	-	-	428,199
Transfers	-	-	-	-	-	-
Interest income	6,451	281	416	351	-	7,499
Other	451,164	-	-	-	-	451,164
Total receipts	\$ 5,971,062	\$ 281	\$ 257,413	\$ 101,663	\$ -	\$ 6,330,419
DISBURSEMENTS						
Instruction:	\$ 3,458,373	\$ -	\$ -	\$ -	\$ -	\$ 3,458,373
Support services:						
Pupils	323,784	-	-	-	-	323,784
Staff	7,897	-	-	-	-	7,897
General administration	230,695	-	-	-	-	230,695
Office of the principal	201,652	-	-	-	-	201,652
Business services	128,065	-	-	-	-	128,065
Maintenance & operation of plant	617,912	-	174,502	56,210	-	848,624
Pupil transportation	142,016	-	-	-	-	142,016
State categorical programs	6,242	-	-	-	-	6,242
Federal categorical programs	149,087	-	-	-	-	149,087
Debt service	405,442	-	-	-	-	405,442
Transfers	35,431	-	-	-	-	35,431
Total disbursements	\$ 5,706,596	\$ -	\$ 174,502	\$ 56,210	\$ -	\$ 5,937,308
Excess (deficiency) of receipts over disbursements	\$ 264,466	\$ 281	\$ 82,911	\$ 45,453	\$ -	\$ 393,111
Fund balances - beginning	\$ 788,468	\$ 139,234	\$ 145,081	\$ 108,028	\$ -	\$ 1,180,811
Fund balances - ending	\$ 1,052,934	\$ 139,515	\$ 227,992	\$ 153,481	\$ -	\$ 1,573,922

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF NET POSITION – CASH BASIS
PROPRIETARY FUND
August 31, 2020**

	<u>School Nutrition Fund</u>
ASSETS	
Cash	\$ 24,988
Total assets	<u>\$ 24,988</u>
NET POSITION	
Unrestricted	\$ 24,988
Total net position	<u><u>\$ 24,988</u></u>

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE
PROPRIETARY FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>School Nutrition Fund</u>
Operating receipts:	
Charges for sales and services:	
Sale of breakfasts and lunches	\$ 62,873
Total operating receipts	<u>\$ 62,873</u>
Operating disbursements:	
Cost of sales and services	\$ 195,034
Total operating disbursements	<u>\$ 195,034</u>
Operating loss	<u>\$ (132,161)</u>
Non-operating receipts:	
USDA and State subsidies	\$ 137,467
Other income	956
Total non-operating receipts	<u>\$ 138,423</u>
Transfers:	
Transfers from general fund	<u>\$ -</u>
Change in fund balance:	\$ 6,262
Total fund balance - beginning	<u>18,726</u>
Total fund balance - ending	<u><u>\$ 24,988</u></u>

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF NET POSITION – CASH BASIS
FIDUCIARY FUND
August 31, 2020**

	<u>Activities Fund</u>	<u>Total Fiduciary Funds</u>
ASSETS		
Cash	\$ 147,115	\$ 147,115
Total assets	<u>\$ 147,115</u>	<u>\$ 147,115</u>
NET POSITION		
Restricted for organizations	\$ 147,115	\$ 147,115
Total net position	<u>\$ 147,115</u>	<u>\$ 147,115</u>

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
FIDUCIARY FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

ADDITIONS	<u>Activities Fund</u>	<u>Total Fiduciary Funds</u>
Activities receipts	\$ 155,814	\$ 155,814
Total additions	<u>\$ 155,814</u>	<u>\$ 155,814</u>
DEDUCTIONS		
Purchased services and supplies	\$ 146,062	\$ 146,062
Total deductions	<u>\$ 146,062</u>	<u>\$ 146,062</u>
Increase (decrease) in net position	\$ 9,752	\$ 9,752
Total net position - beginning	<u>137,363</u>	<u>137,363</u>
Total net position - ending	<u><u>\$ 147,115</u></u>	<u><u>\$ 147,115</u></u>

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the District are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements, which is in conformity with the accounting practices permitted by the State of Nebraska Department of Education. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statements of Net Position – Cash Basis and the Statement of Activities – Cash Basis. Receipts are recognized when received and disbursements are recognized when paid. This differs from generally accepted accounting principles (GAAP), as applicable to Governmental units, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned and disbursements are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The government fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements generally are recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Basis of Presentation

On September 1, 2003, the School District adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements and fund financial statements. In the government-wide statements, equity is classified as unrestricted and restricted net position. In the governmental fund statements, fund balances are classified as restricted, committed, assigned and unassigned.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and inter-governmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The School Nutrition Fund is a proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activities Fund is a fiduciary fund.

Fund Types — The accounts of the School District are organized on the basis of funds which are grouped into the following fund types.

Governmental Funds

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

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

Depreciation Fund — A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Depreciation Fund will

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund, but is accounted for separately and has its own bank account.

Qualified Capital Purpose Undertaking Fund (QCPU Fund) – The QCPU Fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General Fund expenditures for the purpose of this fund are not allowable. The tax levy for this fund is limited to 3.0 cents (5.2 cents for existing projects) per one hundred dollars of valuation and shall not exceed ten years for each project.

Proprietary Fund

School Nutrition Fund — The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the school nutrition fund; accordingly, no inventories are maintained in this fund.

Fiduciary Fund

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

Major Funds — The District reports all governmental funds as major funds. The School Nutrition Fund is a major fund for the proprietary funds.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Long-Term Debt – In accordance with the cash basis of accounting, long-term debt is not reported as a liability in the governmental-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the governmental-wide and fund financial statements.

Equity Classifications – Government-Wide Statements -- In the government-wide statements, equity is classified as restricted and unrestricted net position. Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation. Unrestricted net position consists of net assets that do not meet the definition of restricted. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as needed.

Equity Classifications – Fund Financial Statements – In the governmental fund financial statements, governmental fund equity is reported as fund balance within each respective fund. The fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources. The classifications are defined as follows:

Non-spendable – Fund balance amounts are non-spendable if they are not in spendable form or because of legal or contractual constraints. The District currently has no amounts classified in this category.

Restricted – Fund balance amounts are restricted if constraints have been placed externally by creditors (such as through a debt covenant), grantors, contributors, or due to constitutional provisions or enabling legislation.

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

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Assigned – Fund balances are assigned if they are to be used for a specific purpose and are neither restricted nor committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Education or a District administrator delegated that authority by the Board of Education.

Unassigned – This classification includes the residual fund balance for the General Fund and all spendable amounts not in other classifications.

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

Reporting Entity — The School District No. 42-0002’s Board of Education (“Board”) is the basic level of government, which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state, and federal government resources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental “reporting entity” as defined by the GASB pronouncement since Board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The financial statements include all of the relevant funds of School District No. 42-0002. There are no potential component units to consider for inclusion in the financial statements.

Assets and Net Position

Cash & Cash Equivalents – The District’s cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit.

Capital Assets — In accordance with the cash basis of accounting, capital assets are not recorded as assets on the governmental-wide or fund statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Compensated Absences – The District has entered into negotiated agreements with certified and non-certified personnel. In those agreements they have agreed to benefits for vacation and benefits for sick leave. In accordance with the cash basis of accounting these benefits are recorded as expenses when paid.

Estimates — The preparation of financial statements in conformity with the cash basis of accounting, another comprehensive basis of accounting used by the District, requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates. Accordingly, no estimates are made for encumbered balances.

Note 2. Pension Plan

Plan Description — The Alma Public School District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 2. Pension Plan (continued)

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

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

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

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$3,076,986. Total covered payroll was \$2,998,763. 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 from July 1, 2019, to June 30, 2020, (and from July 1, 2020, through August 31, 2020).

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 2. Pension Plan (continued)

The School District No. 42-0002's contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$290,714.

Pension Liabilities – At June 30, 2019 the District had a liability of \$1,450,434 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 82.92% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.119278. For the year ended June 30, 2019, the District's allocated pension expense was \$378,552.

Actuarial Methods and Assumptions – The total pension liability for School Employees Retirement Plan was determined by an actuarial valuation as of the June 30, 2019, measurement date, using the entry age normal actuarial cost method. Inflation is assumed to be 2.75 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.50 percent. The projected salary increases, including inflation was 4.0% - 9.0%.

The actuarial assumptions used in the July 1, 2019, valuation were based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

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 by writing the NPERS, PO Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 3. Cash and Investments

The Statutes of the State of Nebraska authorize the School District to invest in certificates of deposit and time deposits of banks or capital stock financial institutions, obligations of the United States government and agencies thereof and any securities as provided in the Public Funds Deposit Security Act.

Custodial Credit Risk – Deposits

Total School District No. 42-0002's bank deposits of \$1,061,799 of the primary government were entirely insured or collateralized at August 31, 2020. All securities collateralizing the School District's deposits were held by the pledging financial institution but not in the School District's names.

As of August 31, 2020, the School District's investments in bonds and notes were backed by the full faith and credit of the U.S. Government or U.S. Government agencies and its investments in certificates of deposit were either insured or collateralized by securities held by financial institutions but not in the School District's name. Total carrying value of the deposits was \$1,054,039.

Note 4. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official's bond, commercial property coverage, worker's compensation coverage, commercial umbrella coverage, employee dishonesty coverage, commercial auto coverage, data processing coverage and linebacker coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5. Budget Process and Property Taxes

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 5. Budget Process and Property Taxes (continued)

Prior to August 1, the Board of Education prepares a proposed operating budget on the cash basis for the general, nutrition, building, and qualified capital purpose undertaking funds for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted at a public meeting to obtain taxpayer comments.

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of January 1, and are due as of that date. All unpaid taxes are delinquent as of September 1.

Note 6. Subsequent Events

Management has evaluated subsequent events through November 5, 2020, the date on which the financial statements were available for issue.

Note 7. Contingent Liabilities

The District has elected under the Nebraska Unemployment Insurance Program to become a "reimbursable employer." Accordingly, the District is liable for payments to reimburse the state unemployment agency for benefits paid to former employees. The maximum payment to reimburse the state unemployment agency under current statute would not exceed \$9,412 (26 weeks at \$362/week) per claimant.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 8. Early Retirement Incentive Plan

The District's Board decides yearly if the early retirement incentive plan will be offered. No employee contributions are required; the District pays the entire cost of the plan. Benefits are available to certified employees between the ages of 55 and 64 and who have at least 15 years of credited service in School District No. 42-0002. The total paid for early retirement incentive for the fiscal year ended August 31, 2020 and 2019, was \$0 and \$0, respectively.

Note 9. Inter-fund Transfers

During the fiscal year ended August 31, 2020, there were no transfers to the Depreciation Fund, Special Building Fund, Nutrition Fund, Qualified Capital Purpose Undertaking Fund, or Activity Fund.

Note 10. Copy Management Agreement

The School District entered into an agreement dated December 25, 2015, for the lease of copiers and service and supplies on those copiers for a period of 60 months. Monthly payments are \$1,604. Minimum future lease payments under the non-cancelable operating lease are as follows:

Fiscal Year Ending	Amount
August 31,	
2021	\$ 3,207
Total	<u>\$ 3,207</u>

Note 11. Long-Term Debt and Bonded Indebtedness

The following is a summary of changes in the School District's long-term debt, bonded indebtedness, and lease purchases for the year ending August 31, 2020:

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 11. Long-Term Debt and Bonded Indebtedness (continued)

	Balance August 31, 2019	New Issues	Principal Payments	Balance August 31, 2020	Due Within One Year
Tax Anticipation Note	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -
Lease Purchase - 2017	\$ 727,000	\$ -	\$ 140,000	\$ 587,000	\$ 143,000
Series 2015, Refunding Bonds	110,000	-	55,000	\$ 55,000	55,000
Apple computer lease	65,145	-	65,145	\$ -	-
Bank of the West - bus loan	47,224	-	47,224	-	-
Total Bonds	<u>\$ 949,369</u>	<u>\$ 400,000</u>	<u>\$ 707,369</u>	<u>\$ 642,000</u>	<u>\$ 198,000</u>

Bank of the West – Loan of \$89,224, dated October 18, 2018 for the purchase of a Blue Bird Vision bus with camera, due on October 1, 2019. This loan bears interest at 3.75%.

Final payment was made in this year. \$ 0

Limited purpose bonds – The limited purpose bonds consist of one limited tax obligation bonds. The bond proceeds of both bond issues have been used for the removal of environmental hazards, the reduction or elimination of accessibility barriers, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. Payments are being made through the Qualified Capital Purpose Undertaking Fund.

Limited tax obligation Build America Bonds, \$110,000 original issue amount, dated October 6, 2010, were refinanced during 2015 with Series 2015 Limited Tax Obligation Refunding Bonds, due with principal payments of \$5,000 in December 2017 and then \$55,000 due December 2019 and 2020. Semi-annual interest payments at 1.00% to 1.55% through December 15, 2020.

\$ 55,000

Total limited purpose bonds payable

\$ 55,000

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

Note 11. Long-Term Debt and Bonded Indebtedness (continued)

Lease purchase computers – On March 20, 2018, the district entered into an agreement with Apple Inc. for the purchase of computers. The lease bears interest at 3.89%. Payments of principal and interest of \$66,442 are due March 20, 2019 and 2020. Final payment was made on the lease.

Payments were made through the General Fund. \$ 0

Lease purchase bonds – A lease purchase agreement, \$1,000,000 original issue amount, dated June 1, 2017 for building upgrades and additions was issued. The bonds include semi-annual payments of interest of 1.8% and annual principal payments between \$135,000 and \$151,000 with the first payment due June 1, 2018 and final payment due June 1, 2024.

Payments are being made through the Special Building Fund. \$ 587,000

Total lease purchase, loans and limited purpose bonds payable \$ 587,000

The annual requirements to amortize all long-term debt outstanding as of August 31, 2020, including interest payments is as follows:

Year Ended August 31,	2017 Lease Principal	2017 Lease Interest	2015 Bond Principal	2015 Bond Interest	Total
2021	\$ 143,000	\$ 10,566	\$ 55,000	\$ 426	\$ 208,992
2022	145,000	7,992	-	-	152,992
2023	148,000	5,382	-	-	153,382
2024	151,000	2,718	-	-	153,718
Totals	<u>\$ 587,000</u>	<u>\$ 26,658</u>	<u>\$ 55,000</u>	<u>\$ 426</u>	<u>\$ 669,084</u>

Note 12. Tax Abatement

The School District is subject to tax abatement granted by the Village of Alma, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of business development in the community. Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of the property under a TIF agreement is returned to the redeveloper over a period of years.

SUPPLEMENTARY INFORMATION

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
- ACTUAL & BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
Fund Balance, September 1	\$ 788,468	
RECEIPTS		
LOCAL SOURCES:		
1100 Local district taxes	\$ 2,911,083	\$ 3,232,134
1115 Carline tax	73	90
1120 Public power district sales tax	68,347	45,000
1125 Motor vehicle taxes	195,977	179,000
1510 Interest	6,451	1,000
1911 Local license fees	2,126	2,300
1921 Other police court fines	144	-
1925 Grants from corporations and others	1,300	-
1980 Refunds of expenditures	2,087	-
Total Local Sources	\$ 3,187,588	\$ 3,459,524
COUNTY SOURCES:		
2130 Educational Service Unit receipts	\$ -	\$ 200
2110 Fines and licenses	12,601	31,000
Total County Sources	\$ 12,601	\$ 31,200
STATE SOURCES:		
3110 State aid	\$ 1,137,457	\$ 1,137,457
3120 Special education	379,633	282,700
3130 Homestead exemption	64,003	-
3131 Property tax credit	232,861	-
3132 Personal property tax credit	16,897	-
3166 Flex funding	8,983	-
3180 Pro-rate motor vehicle	6,458	2,800
3400 State apportionment	40,750	37,000
3512 Distance education	3,381	-
3535 High ability learners	4,618	4,000
Total State Sources	\$ 1,895,041	\$ 1,463,957

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
- ACTUAL & BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
FEDERAL SOURCES:		
4305 Title 8 Impact Aid	\$ 142,205	\$ 145,000
4310 R.E.A.P.	8,511	22,000
4506 Title V Part A	57,542	70,000
4512 IDEA Base	28,605	106,000
4516 IDEA Preschool	527	
4519 IDEA Enrollment/Poverty	2,792	
4521 IDEA Part B	41,382	-
4525 Carl Perkins	6,369	-
4705 Flood Control	89,998	100,000
4708 Medicaid in Public Schools	23,462	500
4709 Medicaid Administrative Activities	16,806	-
4969 ESSA Title IV-A	10,000	-
Total Federal Sources	\$ 428,199	\$ 443,500
NON-REVENUE SOURCES:		
5150 Long term loans	\$ 400,000	\$ 99,000
5301 Insurance adjustments	2,044	-
5690 Other non-revenue	10,158	19,000
9000 Other non-revenue receipts	35,431	-
Total Non-Revenue Sources	\$ 447,633	\$ 118,000
Total Receipts from All Sources	\$ 5,971,062	\$ 5,516,181

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
- ACTUAL & BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
DISBURSEMENTS PROGRAM:		
1000 Instruction	\$ 3,458,373	\$ 3,795,005
2100 Support services - students	323,784	366,900
2200 Support services - instruction	7,897	92,200
2300 Support services - general administration	230,695	243,300
2400 Support services - office of the principal	201,652	194,500
2500 Support services - business services	128,065	124,050
2600 Support services - maintenance and operation of buildings	617,912	731,000
2700 Support services - pupil transportation	142,016	122,900
3500 State programs	6,242	564,624
6000 Federal categorical programs	149,087	209,586
5000 Debt Service	405,442	-
8000 Transfers to other funds	-	25,000
9000 Non-program expenditures	35,431	80,000
	\$ 5,706,596	\$ 6,549,065
Total Disbursements	\$ 5,706,596	\$ 6,549,065
Fund Balance, August 31	\$ 1,052,934	
 ANALYSIS OF FUND BALANCE		
	August 31, 2020	
Cash in checking - First State Bank	\$ 8,440	
Money market accounts	3,903	
Certificate of deposits	415,833	
Cash held at County Treasurer	624,758	
	\$ 1,052,934	
Total Fund Balance	\$ 1,052,934	

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
ACTUAL & BUDGET - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
Fund Balance, September 1	\$ 139,234	
CASH RECEIPTS:		
Interest received	\$ 281	\$ -
Transfer from general fund	-	100,000
Total Cash Receipts	\$ 281	\$ 100,000
Total Funds Available	\$ 139,515	
CASH DISBURSEMENTS:		
Other capital expenditures	\$ -	\$ 239,216
Total Cash Disbursements	\$ -	\$ 239,216
Fund Balance, August 31	\$ 139,515	
ANALYSIS OF FUND BALANCE		
	August 31, 2020	
Cash in checking - First State Bank	\$ 139,515	
Total Fund Balance	\$ 139,515	

See notes to financial statements

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
ACTUAL & BUDGET - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
Fund Balance, September 1	\$ 145,081	
CASH RECEIPTS:		
Interest	\$ 416	\$ 185
Tax collections	226,222	256,515
State tax credit	19,678	-
Homestead	5,085	-
Pro-rate	640	300
Carline	57	-
In Lieu of tax	5,315	6,000
Total Cash Receipts	\$ 257,413	\$ 263,000
Total Funds Available	\$ 402,494	\$ 263,000
CASH DISBURSEMENTS:		
Lease purchase principal	\$ 140,000	\$ 160,000
Lease purchase interest	13,086	10,000
Land acquisition	21,416	251,951
Total Cash Disbursements	\$ 174,502	\$ 421,951
Fund Balance, August 31	\$ 227,992	

ANALYSIS OF FUND BALANCE

	August 31, 2020
Cash in checking - First State Bank	\$ 179,981
Cash held at County Treasurer	48,011
Total Fund Balance	\$ 227,992

See notes to financial statements

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
ACTUAL & BUDGET - QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
Fund Balance, September 1	\$ 108,028	
CASH RECEIPTS:		
Interest	\$ 351	\$ -
Tax collections	89,016	102,607
State tax credit	7,929	-
Homestead	2,035	-
Pro-rate	251	-
Carline	42	-
Total Cash Receipts	\$ 101,663	\$ 102,607
Total Funds Available	\$ 209,691	\$ 102,607
CASH DISBURSEMENTS:		
Bond interest	\$ 1,210	\$ 3,000
Principal payments	55,000	70,000
Other expenses	-	180,942
Total Cash Disbursements	\$ 56,210	\$ 253,942
Fund Balance, August 31	\$ 153,481	
ANALYSIS OF FUND BALANCE		
	August 31, 2020	
Cash in checking - First State Bank	\$ 134,263	
Cash held at County Treasurer	19,218	
Total Fund Balance	\$ 153,481	

See notes to financial statements

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
ACTUAL & BUDGET - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
Fund Balance, September 1	\$ 18,726	
CASH RECEIPTS		
Sale of breakfasts and lunches	\$ 62,873	\$ 97,750
State reimbursement	1,101	1,800
Federal reimbursement	135,941	108,000
Rebates	425	-
Interest Income	956	115
Transfers from general fund	-	10,000
Total Cash Receipts	\$ 201,296	\$ 217,665
Total Funds Available	\$ 220,022	\$ 217,665
CASH DISBURSEMENTS:		
Salaries	\$ 69,498	\$ 65,000
Employee benefits	18,484	31,450
Contracted services	5,965	6,886
Supplies	732	9,000
Food	99,051	98,000
Equipment	1,276	29,000
Other	28	-
Total Cash Disbursements	\$ 195,034	\$ 239,336
Fund Balance, August 31	\$ 24,988	
ANALYSIS OF FUND BALANCE		
	August 31, 2020	
Cash in checking - First State Bank	\$ 24,988	
Total Fund Balance	\$ 24,988	

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
ACTUAL & BUDGET - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual	Budget Original and Final
Fund Balance, September 1	\$ 137,363	
CASH RECEIPTS:		
Activities receipts	\$ 155,814	\$ 215,000
Total Cash Receipts	\$ 155,814	\$ 215,000
Total Funds Available	\$ 293,177	\$ 215,000
CASH DISBURSEMENTS:		
Other	\$ 146,062	\$ 358,187
Total Cash Disbursements	\$ 146,062	\$ 358,187
Fund Balance, August 31	\$ 147,115	
ANALYSIS OF FUND BALANCE		
	August 31, 2020	
Cash in checking - First State Bank	\$ 147,115	
Total Fund Balance	\$ 147,115	

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
1000 - REGULAR INSTRUCTION:	
Regular salaries of teachers and aides	\$ 1,715,202
Substitute salaries	24,322
Social Security - system's share	133,126
Retirement - system's share	161,643
Health insurance - system's share	396,126
Other employee benefits	37,524
Employee Training	360
Computer rentals	36,152
Supplies	95,219
Textbooks	40,692
Furniture and equipment	5,718
Computer equipment	11,077
Travel expenses and mileage	7,402
	\$ 2,664,563
 1125 - REGULAR INSTRUCTION - FLEX-SPENDING	
Regular salaries of teachers	\$ 14,615
Social Security - system's share	1,118
Retirement - system's share	1,558
Health insurance - system's share	2,827
Other employee benefits	67
Supplies	3,299
Furniture and equipment	500
	\$ 23,984
 1160 - POVERTY PROGRAMS	
Regular salaries of teachers and aides	\$ 76,212
Social Security - system's share	5,830
Retirement - system's share	10,736
Health insurance - system's share	47,175
Other employee benefits	3,702
Computer equipment	66,335
	\$ 209,990

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND (continued)
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
1200 - SPECIAL EDUCATION PROGRAMS:	
Regular salaries of teachers	\$ 196,497
Aide salaries	188,094
Social Security - system's share	29,421
Retirement - system's share	36,330
Health insurance - system's share	81,929
Other employee benefits	2,143
Communications	2,111
Travel	1,027
Purchased services	17,325
Supplies	4,816
Softward	143
	\$ 559,836
 2110 - SUPPORT SERVICES - STUDENT - ATTENDANCE	
Technical services	\$ 18,593
	\$ 18,593
 2120 - SUPPORT SERVICES - STUDENT - GUIDANCE	
Regular salaries	\$ 58,007
Social Security - system's share	4,438
Retirement - system's share	5,612
Health insurance - system's share	13,946
Other employee benefits	2,821
Professional educational services	1,773
Supplies	1,228
	\$ 87,825
 2130 - SUPPORT SERVICES - STUDENT - HEALTH SERVICES	
Regular salaries	\$ 8,012
Social Security - system's share	287
Retirement - system's share	1,733
Health insurance - system's share	435
Other employee benefits	34
Technical services	7,432
	\$ 17,933

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND (continued)
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
2141 - SUPPORT SERVICES - PSYCHOLOGICAL SERVICES	
Regular salaries	\$ 67,935
Social Security - system's share	5,197
Retirement - system's share	6,571
Health insurance - system's share	18,815
Other employee benefits	330
	\$ 98,848
 2151 - SUPPORT SERVICES - SPEECH PATHOLOGY / AUDIOLOGY SERVICES	
Regular salaries	\$ 31,619
Social Security - system's share	2,419
Retirement - system's share	3,058
Health insurance - system's share	12,682
Other employee benefits	35
ESU services	11,980
Supplies	152
	\$ 61,945
 2161 - SUPPORT SERVICES - OCCUPATIONAL THERAPY	
ESU services	\$ 38,536
	\$ 38,536
 2173 - SUPPORT SERVICES - PHYSICAL THERAPY	
Technical services	\$ 104
	\$ 104
 2220 - SUPPORT SERVICES - INSTRUCTION - LIBRARY MEDIA	
Books & Periodicals	\$ 2,548
Audio-Visual materials	2,006
	\$ 4,554
 2224 - SUPPORT SERVICES - INSTRUCTION - EDUCATIONAL TELEVISION	
Distance learning services	\$ 2,047
	\$ 2,047
 2230 - SUPPORT SERVICES - INSTRUCTION - RELATED TECHNOLOGY	
Technology services	\$ 1,296
	\$ 1,296

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND (continued)
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
2310 - SUPPORT SERVICES - GENERAL ADMIN BOARD OF EDUCATION	
Supplies	\$ 724
Web-based software	4,160
Accounting and auditing services	7,615
Dues and fees	3,755
Travel expense and mileage	2,821
	\$ 19,075
 2320 - SUPPORT SERVICES - GENERAL ADMIN EXECUTIVE ADMINISTRATION	
Regular salaries	\$ 146,757
Social Security - system's share	11,227
Retirement - system's share	14,274
Health insurance - system's share	16,909
Other employee benefits	4,168
Supplies	10,118
Travel expenses	2,667
Dues/Fees	1,710
	\$ 207,830
 2330 - SUPPORT SERVICES - GENERAL ADMIN DISTRICT LEGAL SERVICES	
Legal services	\$ 3,790
	\$ 3,790
 2410 - SUPPORT SERVICES - SCHOOL ADMIN - OFFICE OF THE PRINCIPAL	
Regular salaries	\$ 77,924
Clerical and assistant's salaries	47,268
Social Security - system's share	9,577
Retirement - system's share	12,113
Health insurance - system's share	39,142
Other employee benefits	674
Supplies	687
Furniture and equipment	2,237
Travel expense and mileage	1,728
Dues/Fees	4,548
	\$ 195,898
 2490 - SUPPORT SERVICES - SCHOOL ADMIN - ACTIVITIES DIRECTOR	
Regular salaries	\$ 4,886
Social Security - system's share	374
Retirement - system's share	473
Other employee benefits	21
	\$ 5,754

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND (continued)
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
2510 - CENTRAL SERVICES - FISCAL SERVICES	
Regular Salaries	\$ 41,176
Social Security - system's share	3,150
Retirement - system's share	3,985
Health insurance - system's share	10,226
Other employee benefits	2,099
Advertising	1,962
Maintenance agreement	3,760
Telephone	387
Technical services	55,986
Postage	3,353
Supplies	445
Furniture	1,459
	\$ 127,988
 2570 - CENTRAL SERVICES - PERSONNEL SERVICES	
Regular Salaries	\$ 77
	\$ 77
 2610 - MAINTENANCE & OPERATION OF BUILDINGS	
Regular salaries	\$ 165,286
Overtime salaries	4,559
Social Security - system's share	12,993
Retirement - system's share	16,261
Health insurance - system's share	50,746
Other employee benefits	5,791
Distance education	10,116
Utility services	94,091
Cleaning	11,385
Repairs and maintenance	37,336
Supplies	31,195
Property insurance	82,402
Furniture and equipment	30,062
Building improvements	32,491
	\$ 584,714

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND (continued)
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
2630 - OPERATION/MAINTENANCE OF PLANT - CARE AND UPKEEP OF GROUNDS	
Regular salaries	\$ 13,795
Social Security - system's share	1,055
Retirement - system's share	471
Health insurance - system's share	1,860
Rental of Equipment and vehicles	2,249
Other purchased services	4,281
	\$ 23,711
 2670 - OPERATION/MAINTENANCE OF PLANT - SAFETY	
Other purchased services	\$ 9,487
	\$ 9,487
 2700 - TOTAL PUPIL TRANSPORTATION - REGULAR EDUCATION	
Regular salaries	\$ 69,790
Social Security - system's share	5,339
Retirement - system's share	5,318
Health insurance - system's share	3,999
Other employee benefits	252
Gas and oil	23,589
Supplies	3,878
Repairs and maintenance	28,290
Vehicles	586
Other expense	975
	\$ 142,016
 3535 - HIGH ABILITY LEARNERS	
Supplies	\$ 6,242
	\$ 6,242
 5000 - DEBT SERVICES	
Principal payments	\$ 400,000
Interest	5,442
	\$ 405,442

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**SCHEDULES OF OPERATIONAL EXPENSES - GENERAL FUND (continued)
FOR THE YEAR ENDED AUGUST 31, 2020**

	2020 Actual
6210 - TITLE 1 ACCOUNTABILITY	
Regular salaries	\$ 54,188
Social Security - system's share	4,145
Retirement - system's share	1,876
Health insurance - system's share	5,011
Other employee benefits	741
Supplies	3,917
	\$ 69,878
 6310 - TITLE II PART A	
Other employee benefits	\$ 2,526
Travel	30
	\$ 2,556
 6406 - IDEA PRESCHOOL BASE	
Purchased services	\$ 577
	\$ 577
 6408 - IDEA PART B VASE & ENROLLMENT POVERTY	
Purchased services	\$ 71,497
	\$ 71,497
 6412 - IDEA PART B PROPORTIONATE SHARE	
Purchased services	\$ 1,678
	\$ 1,678
 6700 - VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (PERKINS)	
Supplies	\$ 2,901
	\$ 2,901
 9000 - NON-PROGRAM EXPENDITURES	
Non-program expenditures	\$ 35,431
	\$ 35,431
 Total General Fund Disbursements	\$ 5,706,596

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, TRANSFERS & FUND BALANCE - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	Fund Balance (deficit) August 31, 2019	Transfers	Receipts	Transfers and Disbursements	Fund Balance (deficit) August 31, 2020
Art	\$ 2,481	\$ -	\$ 500	\$ -	\$ 2,981
Computers	11,575	-	5,040	1,275	15,340
Elementary Students Fund	248	-	-	-	248
Miscellaneous	3,610	-	820	4,949	(519)
Music Supplies	(1,271)	-	925	329	(675)
Elementary Choir	1,386	-	602	823	1,165
District Music	2,170	-	-	-	2,170
Band Projects	16	-	-	-	16
Cash Boxes	-	-	-	500	(500)
Courtesy Fund	3,279	-	736	522	3,493
WOW	1,369	-	-	201	1,168
Circle of friends	2,033	-	-	709	1,324
Christmas Donation	-	-	313	1,659	(1,346)
Resource	726	-	649	447	928
Luedke memorial	-	-	3,205	-	3,205
Industrial Arts	242	-	178	43	377
Future Farmers of America	24,743	-	45,380	32,087	38,036
FFA Scholarship	12,942	-	-	5,650	7,292
Student Council	8,223	-	18,577	19,129	7,671
Faculty-Staff	422	-	-	-	422
Distance Learning Courses	18	-	-	-	18
Class of 2018	244	-	-	-	244
Class of 2019	119	-	-	-	119
Class of 2020	608	-	3,049	2,440	1,217
Class of 2021	3,734	-	-	1,595	2,139
Class of 2022	1,658	-	1,394	-	3,052
Class of 2023	-	-	2,503	654	1,849
Plate Fund	251	-	-	-	251
Annual/Yearbook	3,294	-	2,542	5,097	739
Pictures	6,507	-	2,279	1,564	7,222
Home Ec/Cons Ed	3,163	-	103	1,275	1,991
Cookie Sales	-	-	2,739	1,196	1,543
Book/Software Orders	6,472	-	2,341	2,308	6,505
General Mills Box Tops	4,660	-	244	-	4,904
Field Trips	330	-	213	213	330
Athletics	4,955	-	31,497	29,790	6,662
Football	4,005	-	3,037	4,635	2,407
Volleyball	2,501	-	10,039	8,065	4,475
Boys Basketball	427	-	206	304	329
Girls Basketball	5,379	-	1,879	2,801	4,457
Cross Country	473	-	3,916	3,497	892
Track	731	-	-	-	731
Wrestling	-	-	280	16	264
Golf	(408)	-	-	-	(408)
Jr. High Sports	(720)	-	-	-	(720)
Cheerleaders	2,968	-	3,533	3,145	3,356
National Honor Society	486	-	-	10	476
Milk machine	2,384	-	4,627	5,014	1,997
Quiz Bowl	536	-	556	291	801
School Climate Committee	547	-	-	65	482
Scholarship Fund	1,174	-	238	100	1,312
Weight Room	1,202	-	-	667	535
Deposits Weight Room Use	4,920	-	400	775	4,545
Math/Science Club	15	-	-	-	15
Speech/Drama	536	-	1,274	2,222	(412)
Totals	\$ 137,363	\$ -	\$ 155,814	\$ 146,062	\$ 147,115

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF ACCOUNTS WITH COUNTY TREASURERS - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Harlan County</u>	<u>Furnas County</u>	<u>Franklin County</u>	<u>Totals</u>
Fund balance - August 31, 2019	\$ 590,806	\$ 20,898	\$ 6	\$ 611,710
Receipts:				
Tax collections	\$ 3,055,534	\$ 81,266	\$ 217	\$ 3,137,017
Homestead exemption	64,513	136	-	64,649
Pro-rate	6,377	81	-	6,458
In-lieu of taxes	66,530	-	1,817	68,347
Carline	73	-	-	73
County fines and licenses	12,601	-	-	12,601
Flood Control	89,998	-	-	89,998
State tax credit	242,428	7,319	11	249,758
Total Receipts	<u>\$ 3,538,054</u>	<u>\$ 88,802</u>	<u>\$ 2,045</u>	<u>\$ 3,628,901</u>
Total Funds to Account For	<u>\$ 4,128,860</u>	<u>\$ 109,700</u>	<u>\$ 2,051</u>	<u>\$ 4,240,611</u>
Disbursements:				
To School District	\$ 3,498,349	\$ 84,858	\$ 2,043	\$ 3,585,250
County Treasurer fee	29,795	807	1	30,603
Total Disbursements	<u>\$ 3,528,144</u>	<u>\$ 85,665</u>	<u>\$ 2,044</u>	<u>\$ 3,615,853</u>
Fund balance - August 31, 2020	<u>\$ 600,716</u>	<u>\$ 24,035</u>	<u>\$ 7</u>	<u>\$ 624,758</u>

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF ACCOUNTS WITH COUNTY TREASURERS - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	Harlan County	Furnas County	Franklin County	Totals
Fund balance - August 31, 2019	\$ 39,030	\$ 1,453	\$ -	\$ 40,483
Receipts:				
Tax collections	\$ 222,246	\$ 6,256	\$ 15	\$ 228,517
Homestead exemption	5,126	11	-	5,137
Pro-rate	634	6	-	640
In-lieu of taxes	5,171	-	144	5,315
Carline	57	-	-	57
State tax credit	19,096	581	1	19,678
Total Receipts	\$ 252,330	\$ 6,854	\$ 160	\$ 259,344
Total Funds to Account For	\$ 291,360	\$ 8,307	\$ 160	\$ 299,827
Disbursements:				
To School District	\$ 242,973	\$ 6,336	\$ 160	\$ 249,469
County Treasurer fee	2,284	63	-	2,347
Total Disbursements	\$ 245,257	\$ 6,399	\$ 160	\$ 251,816
Fund balance - August 31, 2020	\$ 46,103	\$ 1,908	\$ -	\$ 48,011

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA**

**STATEMENT OF ACCOUNTS WITH COUNTY TREASURERS - QCPU FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Harlan County</u>	<u>Furnas County</u>	<u>Franklin County</u>	<u>Totals</u>
Fund balance - August 31, 2019	\$ 14,009	\$ 522	\$ -	\$ 14,531
Receipts:				
Tax collections	\$ 87,447	\$ 2,466	\$ 6	\$ 89,919
Homestead exemption	2,052	4	-	2,056
Pro-rate	191	2	58	251
In-lieu of taxes	2,039	-	-	2,039
Carline	42	-	-	42
State tax credit	7,696	233	-	7,929
Total Receipts	<u>\$ 99,467</u>	<u>\$ 2,705</u>	<u>\$ 64</u>	<u>\$ 102,236</u>
Total Funds to Account For	<u>\$ 113,476</u>	<u>\$ 3,227</u>	<u>\$ 64</u>	<u>\$ 116,767</u>
Disbursements:				
To School District	\$ 94,122	\$ 2,439	\$ 64	\$ 96,625
County Treasurer fee	899	25	-	924
Total Disbursements	<u>\$ 95,021</u>	<u>\$ 2,464</u>	<u>\$ 64</u>	<u>\$ 97,549</u>
Fund balance - August 31, 2020	<u>\$ 18,455</u>	<u>\$ 763</u>	<u>\$ -</u>	<u>\$ 19,218</u>

See notes to financial statements.

**SCHOOL DISTRICT NO. 42-0002
ALMA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2020**

2020-001 SEGREGATION OF DUTIES

Criteria: Internal controls should be in place to provide reasonable assurance that proper segregation of duties exists.

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

Cause: The District has a limited number of personnel involved in the accounting functions due to the size of the entity, financial feasibility and lack of cost justification.

Potential Effect: Inadequate segregation of duties could lead to the misappropriation of assets, unauthorized transactions, or improper reporting.

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

District's Response: The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate. It is the District's understanding that this finding is routine for entities of smaller size where the risk of exposure must be weighed against the cost of employing additional personnel.

PROJECTED SALARY COSTS 2021-2022
Proposed Movement by 2020-21 Staff 4x4.5

\$1050/\$3500 Deductible		\$1050/\$3500 Deductible									
6.71% Insurance Inc.		2020-21	2021-22								
BASE SALARY		\$35,350	\$35,350	\$35,450	\$35,550	\$35,650	\$35,750	\$35,850	\$35,950	\$36,150	\$36,250
Last Year	58.4339										
ACADEMIC	59.5189	\$2,065,638.37	\$2,103,993.12	\$2,109,945.01	\$2,115,896.90	\$2,121,848.79	\$2,127,800.68	\$2,133,752.57	\$2,139,704.46	\$2,151,608.24	\$2,157,560.13
Last Year	332.00%										
ACTIVITY	335.20%	\$117,362.00	\$118,493.20	\$118,828.40	\$119,163.60	\$119,498.80	\$119,834.00	\$120,169.20	\$120,504.40	\$121,174.80	\$121,510.00
TOTAL INCOME		\$2,183,000.37	\$2,222,486.32	\$2,228,773.41	\$2,235,060.50	\$2,241,347.59	\$2,247,634.68	\$2,253,921.77	\$2,260,208.86	\$2,272,783.04	\$2,279,070.13
INSURANCE-% INC	2.96%	\$637,768.74	\$651,715.00	\$651,715.00	\$651,715.00	\$651,715.00	\$651,715.00	\$651,715.00	\$651,715.00	\$651,715.00	\$651,715.00
Last year	7.65%										
SOC. SEC.	7.65%	\$166,999.53	\$170,020.20	\$170,501.17	\$170,982.13	\$171,463.09	\$171,944.05	\$172,425.02	\$172,905.98	\$173,867.90	\$174,348.86
Last Year	9.8778%										
Retirement	9.8778%	\$215,632.41	\$219,532.75	\$220,153.78	\$220,774.81	\$221,395.83	\$222,016.86	\$222,637.88	\$223,258.91	\$224,500.96	\$225,121.99
Last Year - WM	0.68%										
Workman	0.68%	\$14,844.40	\$15,112.91	\$15,155.66	\$15,198.41	\$15,241.16	\$15,283.92	\$15,326.67	\$15,369.42	\$15,454.92	\$15,497.68
LTD	0.44%	\$9,605.20	\$9,778.94	\$9,806.60	\$9,834.27	\$9,861.93	\$9,889.59	\$9,917.26	\$9,944.92	\$10,000.25	\$10,027.91
Last Year	\$34.80										
Life Insurance	\$34.80	\$1,252.80	\$1,287.60	\$1,287.60	\$1,287.60	\$1,287.60	\$1,287.60	\$1,287.60	\$1,287.60	\$1,287.60	\$1,287.60
TOTAL COST		\$3,229,103.45	\$3,289,933.72	\$3,297,393.21	\$3,304,852.71	\$3,312,312.20	\$3,319,771.69	\$3,327,231.19	\$3,334,690.68	\$3,349,609.67	\$3,357,069.16
DOLLAR INCREASE			\$60,830.27	\$68,289.76	\$75,749.26	\$83,208.75	\$90,668.25	\$98,127.74	\$105,587.23	\$120,506.22	\$127,965.72
% INCREASE			1.88%	2.11%	2.35%	2.58%	2.81%	3.04%	3.27%	3.73%	3.96%



Alma Public Schools, 42-0002

2021-2022

2021-2022 Projections

10/30/2020

2021-2022 Projections:

	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	\$ Increase	% Increase
Current Costs	184	58.3376	35,350	641,425	2,422,570	3,063,995		
Projection for \$35,350	184	59.2519	35,350	660,247	2,460,524	3,120,770	\$56,775	1.85%
Projection for \$35,450	184	59.2519	35,450	660,273	2,467,487	3,127,760	\$63,765	2.08%
Projection for \$35,550	184	59.2519	35,550	660,299	2,474,451	3,134,750	\$70,755	2.31%
Projection for \$35,650	184	59.2519	35,650	660,325	2,481,415	3,141,740	\$77,745	2.54%
Projection for \$35,750	184	59.2519	35,750	660,351	2,488,379	3,148,729	\$84,735	2.77%
Projection for \$35,850	184	59.2519	35,850	660,377	2,495,342	3,155,719	\$91,725	2.99%
Projection for \$35,950	184	59.2519	35,950	660,403	2,502,306	3,162,709	\$98,714	3.22%
Projection for \$36,050	184	59.2519	36,050	660,429	2,509,270	3,169,699	\$105,704	3.45%
Projection for \$36,150	184	59.2519	36,150	660,455	2,516,234	3,176,689	\$112,694	3.68%
Projection for \$36,250	184	59.2519	36,250	660,481	2,523,197	3,183,679	\$119,684	3.91%
Projection for \$36,350	184	59.2519	36,350	660,507	2,530,161	3,190,668	\$126,674	4.13%
Projection for \$36,450	184	59.2519	36,450	660,533	2,537,125	3,197,658	\$133,663	4.36%
Projection for \$36,550	184	59.2519	36,550	660,559	2,544,089	3,204,648	\$140,653	4.59%
Projection for \$36,650	184	59.2519	36,650	660,585	2,551,052	3,211,638	\$147,643	4.82%

Projection for \$36,750	184	59.2519	36,750	660,612	2,558,016	3,218,628	\$154,633	5.05%
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Information from the Contract Settlement Form, both for you and your School peer array, is used to come up with the information in this Negotiation Module. If you feel your information is not accurate please go to the Contract Settlement Form and correct it. If you feel a peer's information is inaccurate, please contact Sparq Data Solutions.

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Alma Public Schools, 42-0002

2021-2022

Midpoint Analysis

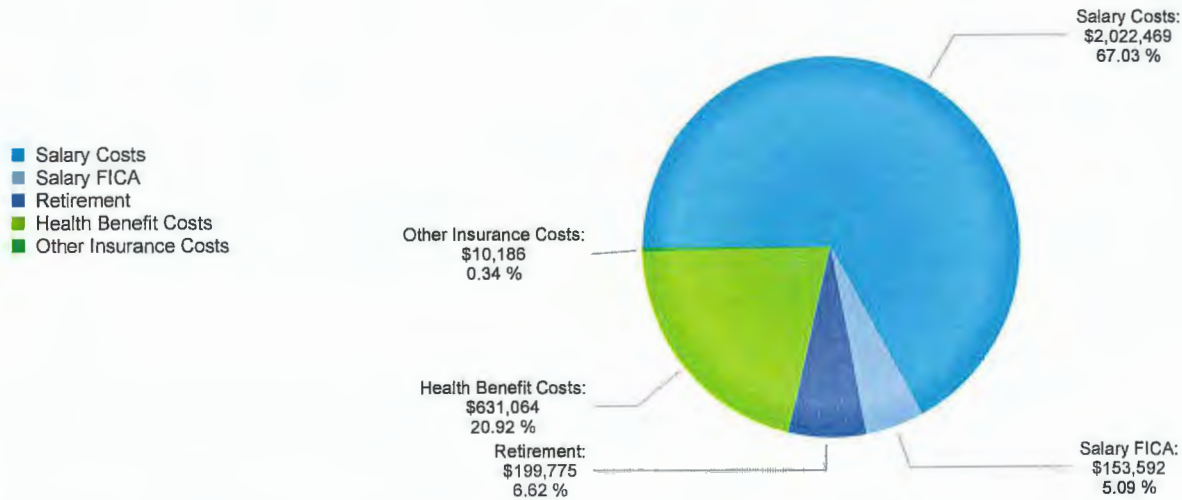
11/5/2020

2020-2021 Alma Public Schools Comparison Results:

	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs		Percentile
Current Costs	184	58.3376	35,350	641,425	2,422,570	3,063,995	View Current Costs Projections	101.55%
Comparable Benchmark	184	58.3376	34,668	641,250	2,375,837	3,017,087		100% ▾
Difference			-682	-175	-46,733	-46,908		-1.55%
Compensation Range	Base Salary		98%	33,792	100%	34,668	102%	35,545
	Total Costs		98%	2,956,745	100%	3,017,087	102%	3,077,429
Download Contract								

The Benchmark data contains adjustments, made via its Schedule Costs link (which is the Staff Summary page).

Calculated Comparable Benchmark for Alma Public Schools



2020-2021 Alma Public Schools Changed Data Rows:

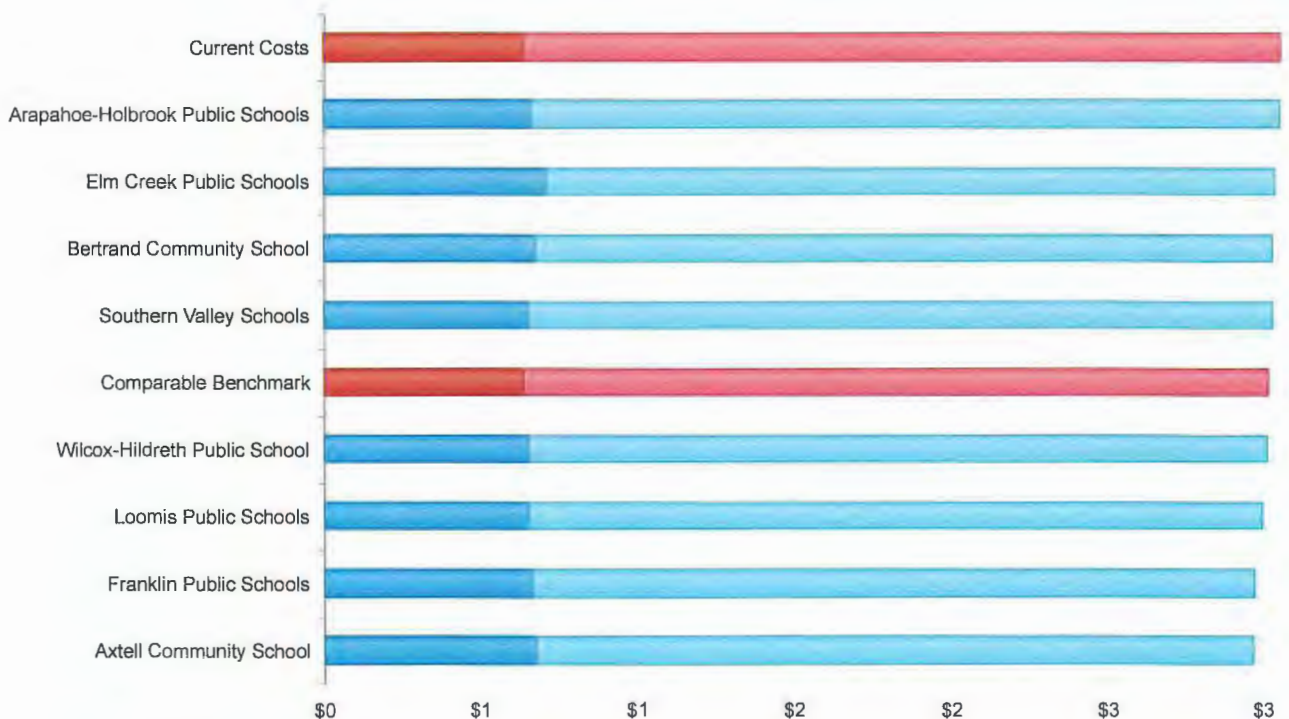
	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs		Percentile
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No Changed Data Rows have been added.

Array School Comparison Information:

School	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Percentile
Arapahoe-Holbrook Public Schools	183	57.2000	35,400	665,469	2,378,677	3,044,145	665,542	2,391,675	3,057,217	101.33%
Elm Creek Public Schools	182	54.7600	35,850	709,921	2,308,473	3,018,393	710,005	2,331,662	3,041,667	100.81%
Bertrand Community School	184	56.8300	35,300	674,569	2,362,218	3,036,787	674,569	2,358,100	3,032,669	100.52%
Southern Valley Schools	184	57.0900	35,400	655,905	2,375,220	3,031,125	655,905	2,375,220	3,031,125	100.47%
Wilcox-Hildreth Public School	184	56.0301	35,800	653,906	2,356,194	3,010,100	653,906	2,356,194	3,010,100	99.77%
Loomis Public Schools	183	55.9777	35,400	657,204	2,327,766	2,984,970	657,247	2,340,486	2,997,734	99.36%
Franklin Public Schools	185	56.2300	35,075	667,352	2,316,734	2,984,086	667,277	2,304,211	2,971,487	98.49%
Axtell Community School	184	54.6352	35,700	673,533	2,299,500	2,973,033	673,533	2,292,954	2,966,487	98.32%

Subject and Array School Comparison
(scale is millions of dollars)



Descriptive Statistics:										
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8 Records	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Percentile
Array Average	183.63	56.0941	35,491	669,732	2,340,598	3,010,330	669,748	2,343,813	3,013,561	99.88%
Array High	185	57.2000	35,850	709,921	2,386,646	3,044,145	710,005	2,392,276	3,057,217	101.33%
Array Low	182	54.6352	35,075	653,906	2,292,202	2,973,033	653,906	2,291,983	2,966,487	98.32%
Adj Total Costs			Mean	3,013,561	Median	3,020,613	Midpoint	3,017,087		

- There are no contracts

Information from the Contract Settlement Form, both for you and your School peer array, is used to come up with the information in this Negotiation Module. If you feel your information is not accurate please go to the Contract Settlement Form and correct it. If you feel a peer's information is inaccurate, please contact Sparq Data Solutions.

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**ALMA PUBLIC SCHOOL
TOTAL PACKAGE COST - 2021-2022 SCHOOL YEAR
CURRENT STAFF - 4 x 4.5**

\$1050/\$3500 Dual Choice
5% Discount

Incls. Inc. 0.00%
BASE \$35,350

FAMILY/S-D	\$23,018.64	EMP/CHILD/S-D	\$15,224.16
EMP/SP/S-D	\$17,233.44	SINGLE/S-D	\$8,392.08
FAM/F-DEN	\$23,663.64	EMP/SP/F-DEN	\$17,622.95

RATES	9.87%	7.65%	0.68%	\$31.20	0.440%
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NAME	FTE	LANE	STEP	SALARY INDEX	Index before extended contract	EX DUTY	SALARY	EX DUTY SAL	TOTAL SALARY	RETIRE	SOC. SEC	INSURANCE	WORKMAN	per mo/Emp			TOTAL PACKAGE
														Life Insurance	DISAB		
MICHAEL BELL*	1	MA+18	STEP 3	1.3950		3.00%	\$49,313.25	\$1,060.50	\$50,373.75	\$4,971.89	\$3,853.59	\$23,018.64	\$342.54	\$31.20	\$221.64	\$82,813.26	
BRITNEY BISKUP \$	1	MA+18	STEP 18	2.1039	1.9950	12.00%	\$74,372.87	\$4,242.00	\$78,614.87	\$7,759.29	\$6,014.04	\$23,018.64	\$534.58	\$31.20	\$345.91	\$116,318.52	
KATRINA BLANK*	1	BA+27	STEP 8	1.4150		0.00%	\$50,020.25	\$0.00	\$50,020.25	\$4,937.00	\$3,826.55	\$23,018.64	\$340.14	\$31.20	\$220.09	\$82,393.86	
MIKE BRUMMER	1	MA	STEP 14	1.7450		10.00%	\$61,685.75	\$3,535.00	\$65,220.75	\$6,437.29	\$4,989.39	\$17,233.44	\$443.50	\$31.20	\$286.97	\$94,642.54	
JENNA CHRISTENSEN	1	BA	STEP 6	1.2000		0.00%	\$42,420.00	\$0.00	\$42,420.00	\$4,186.85	\$3,245.13	\$23,018.64	\$288.46	\$31.20	\$186.65	\$73,376.93	
NORA CHRISTENSEN	1	BA+36	STEP 12	1.6200		0.50%	\$57,267.00	\$176.75	\$57,443.75	\$5,669.70	\$4,394.45	\$23,018.64	\$390.62	\$31.20	\$252.75	\$91,201.11	
JULIE DIETZ*	1	BA+36	STEP 12	1.6200		1.00%	\$57,267.00	\$353.50	\$57,620.50	\$5,687.14	\$4,407.97	\$23,018.64	\$391.82	\$31.20	\$253.53	\$91,410.80	
MARGI EHRKE	1	BA+18	STEP 9	1.4100		0.00%	\$49,843.50	\$0.00	\$49,843.50	\$4,919.55	\$3,813.03	\$23,018.64	\$338.94	\$31.20	\$219.31	\$82,184.17	
BEN ELLIS	1	MA+18	STEP 18	1.9950		13.00%	\$70,523.25	\$4,595.50	\$75,118.75	\$7,414.22	\$5,746.58	\$11,831.82	\$510.81	\$31.20	\$330.52	\$100,983.91	
JESUS FELIX	1	BA+27	STEP 11	1.5350		17.00%	\$54,262.25	\$6,009.50	\$60,271.75	\$5,948.82	\$4,610.79	\$23,018.64	\$409.85	\$31.20	\$265.20	\$94,556.24	
ISAAC FRECKS	1	MA	STEP 14	1.7450		38.50%	\$61,685.75	\$13,609.75	\$75,295.50	\$7,431.67	\$5,760.11	\$8,392.08	\$512.01	\$31.20	\$331.30	\$97,753.86	
MICHELLE FRITZ	1	MA	STEP 10	1.5850		7.50%	\$56,029.75	\$2,651.25	\$58,681.00	\$5,791.81	\$4,489.10	\$23,018.64	\$399.03	\$31.20	\$258.20	\$92,668.98	
JENNI GUTHRIE	1	MA+18	STEP 8	1.5950		0.00%	\$56,383.25	\$0.00	\$56,383.25	\$5,565.03	\$4,313.32	\$23,018.64	\$383.41	\$31.20	\$248.09	\$89,942.93	
MATTHEW HAGEMAN	1	BA	STEP 2	1.0400		7.00%	\$36,764.00	\$2,474.50	\$39,238.50	\$3,872.84	\$3,001.75	\$8,392.08	\$266.82	\$31.20	\$172.65	\$94,214.34	
ASHLEY HAYS	1	BA	STEP 5	1.1600		7.40%	\$41,006.00	\$2,615.90	\$43,621.90	\$4,305.48	\$3,337.08	\$17,233.44	\$296.63	\$31.20	\$191.94	\$69,017.66	
JESSICA HOWSDEN	1	MA+18	STEP 18	1.9950		15.00%	\$70,523.25	\$5,302.50	\$75,825.75	\$7,484.00	\$5,800.67	\$23,018.64	\$515.62	\$31.20	\$333.63	\$113,009.51	
TYRELL HOWSDEN*	1	BA+18	STEP 3	1.1700		6.00%	\$41,359.50	\$2,121.00	\$43,480.50	\$4,291.53	\$3,326.26	\$0.00	\$295.67	\$31.20	\$191.31	\$51,616.47	
BRENDAN JOHNSEN*	1	BA+18	STEP 5	1.2500		42.20%	\$44,187.50	\$14,917.70	\$59,105.20	\$5,833.68	\$4,521.55	\$8,392.08	\$401.92	\$31.20	\$260.06	\$78,545.69	
LAURIE KERMMOADE	1	MA+18	STEP 18	1.9950		11.50%	\$70,523.25	\$4,065.25	\$74,588.50	\$7,361.88	\$5,706.02	\$23,018.64	\$507.20	\$31.20	\$328.19	\$111,541.64	
BARB LONG	1	BA+36	STEP 12	1.6200		0.00%	\$57,267.00	\$0.00	\$57,267.00	\$5,652.25	\$4,380.93	\$0.00	\$389.42	\$31.20	\$251.97	\$67,972.77	
ANNETTE LOWE*	1	MA+9	STEP 15	1.8300		0.00%	\$64,690.50	\$0.00	\$64,690.50	\$6,384.95	\$4,948.82	\$17,233.44	\$439.90	\$31.20	\$284.64	\$94,013.45	
SALLY LUKAS	1	BA+18	STEP 9	1.4100		0.50%	\$49,843.50	\$176.75	\$50,020.25	\$4,937.00	\$3,826.55	\$23,018.64	\$340.14	\$31.20	\$220.09	\$82,393.86	
CHRIS MAHALEK	1	MA+9	STEP 16	1.8700		12.00%	\$66,104.50	\$4,242.00	\$70,346.50	\$6,943.20	\$5,381.51	\$23,018.64	\$478.36	\$31.20	\$309.52	\$106,508.93	
KAREN OLSON	1	BA+36	STEP 12	1.6200		0.50%	\$57,267.00	\$176.75	\$57,443.75	\$5,669.70	\$4,394.45	\$17,233.44	\$390.62	\$31.20	\$252.75	\$85,415.91	
AMANDA PFEIL	1	MA+18	STEP 18	1.9950		0.50%	\$70,523.25	\$176.75	\$70,700.00	\$6,978.09	\$5,408.55	\$23,018.64	\$480.76	\$31.20	\$311.08	\$106,928.32	
MARY JO RADIL	1	BA+36	STEP 12	1.6200		0.50%	\$57,267.00	\$176.75	\$57,443.75	\$5,669.70	\$4,394.45	\$17,233.44	\$390.62	\$31.20	\$252.75	\$85,415.91	
DALE RITTER	1	BA+36	STEP 12	1.6200		20.00%	\$57,267.00	\$7,070.00	\$64,337.00	\$6,350.06	\$4,921.78	\$11,831.82	\$437.49	\$31.20	\$283.08	\$88,192.44	
KIM RITTER	1	MA	STEP 14	1.7450		3.00%	\$61,685.75	\$1,060.50	\$62,746.25	\$6,193.05	\$4,800.09	\$11,831.82	\$426.67	\$31.20	\$276.08	\$86,305.17	
BEN ROBISON*	1	MA+9	STEP 12	1.7100		9.00%	\$60,448.50	\$3,181.50	\$63,630.00	\$6,280.28	\$4,867.70	\$23,018.64	\$432.68	\$31.20	\$279.97	\$98,540.47	
REDONNA RUSSELL	1	BA	STEP 6	1.2000		2.00%	\$42,420.00	\$707.00	\$43,127.00	\$4,256.63	\$3,299.22	\$23,018.64	\$293.26	\$31.20	\$189.76	\$74,215.71	
DAWN SCHEMPER*	1	BA+36	STEP 12	1.6200		12.00%	\$57,267.00	\$4,242.00	\$61,509.00	\$6,070.94	\$4,705.44	\$23,018.64	\$418.26	\$31.20	\$270.64	\$96,024.12	
MARY SCHLUNTZ	1	MA+18	STEP 16	1.8750		1.00%	\$66,281.25	\$353.50	\$66,634.75	\$6,576.85	\$5,097.56	\$17,233.44	\$453.12	\$31.20	\$293.19	\$96,320.11	
ALEX SCHONEMAN*	1	BA+18	STEP 5	1.2500		28.00%	\$44,187.50	\$9,898.00	\$54,085.50	\$5,338.24	\$4,137.54	\$17,233.44	\$367.78	\$31.20	\$237.98	\$81,431.68	
JODIE SCHULLER	1	MA+9	STEP 14	1.7900		27.40%	\$63,276.50	\$9,685.90	\$72,962.40	\$7,201.39	\$5,581.62	\$23,018.64	\$496.14	\$31.20	\$321.03	\$109,612.43	
AMANDA SIEBELS*	1	MA	STEP 13	1.7050		14.00%	\$60,271.75	\$4,949.00	\$65,220.75	\$6,437.29	\$4,989.39	\$15,224.16	\$443.50	\$31.20	\$286.97	\$92,633.26	
COURTNEY STOTTLER	1	MA+18	STEP 8	1.5950		11.50%	\$56,383.25	\$4,065.25	\$60,448.50	\$5,966.27	\$4,624.31	\$0.00	\$411.05	\$31.20	\$265.97	\$71,747.30	
MARTHA WOLFE	1	MA+9	STEP 16	1.8700		9.50%	\$66,104.50	\$3,358.25	\$69,462.75	\$6,855.97	\$5,313.90	\$23,018.64	\$472.35	\$31.20	\$305.64	\$105,460.45	

**Extra Hours	TOTALS	59.5189		343.00%	\$2,103,993.12	\$121,250.50	\$2,225,243.62	\$219,631.54	\$170,231.14	\$656,902.74	\$15,131.66	\$1,154.40	\$9,791.07	\$3,337,324.66
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Non-Teacher Certificated Negotiated Salaries

LYNSE SCHMIDT \$		MA+18	STEP 18	2.1018	1.9550	14.500%	\$74,298.63	\$5,125.75	\$79,424.38	\$7,839.19	\$6,075.97	\$23,018.64	\$540.09	\$31.20	\$349.47	\$117,278.92
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Totals				61.6207	3.9500		\$74,298.63	\$126,376.25	\$2,304,668.00	\$227,470.73	\$176,307.10	\$679,921.38	\$15,671.74	\$1,185.60	#####	\$3,454,603.59
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\$ Extra 2 week contract

**ALMA PUBLIC SCHOOL
2021-2022 STAFF - 4 X 4.5**

NAME	LANE	STEP	INDEX	Movement or Frozen
MICHAEL BELL*	1 MA+18	STEP 3	1.3950	M
BRITTNEY BISKUP \$	1 MA+18	STEP 18	2.1039	F
KATRINA BLANK*	1 BA+27	STEP 8	1.4150	M
MIKE BRUMMER	1 MA	STEP 14	1.7450	F
JENNA CHRISTENSEN	1 BA	STEP 6	1.2000	F
NORA CHRISTENSEN	1 BA+36	STEP 12	1.6200	F
JULIE DIETZ*	1 BA+36	STEP 12	1.6200	F
MARGI EHRKE	1 BA+18	STEP 9	1.4100	F
BEN ELLIS	1 MA+18	STEP 18	1.9950	F
JESUS FELIX	1 BA+27	STEP 11	1.5350	F
ISAAC FRECKS	1 MA	STEP 14	1.7450	F
MICHELLE FRITZ	1 MA	STEP 10	1.5850	M
JENNI GUTHRIE	1 MA+18	STEP 8	1.5950	M
MATTHEW HAGEMAN	1 BA	STEP 2	1.0400	M
ASHLEY HAYS	1 BA	STEP 5	1.1600	M
JESSICA HOWSDEN	1 MA+18	STEP 18	1.9950	F
TYRELL HOWSDEN*	1 BA+18	STEP 3	1.1700	M
BRENDAN JOHNSEN*	1 BA+18	STEP 5	1.2500	M
LAURIE KERMMOADE	1 MA+18	STEP 18	1.9950	F
BARB LONG	1 BA+36	STEP 12	1.6200	F
ANNETTE LOWE*	1 MA+9	STEP 15	1.8300	M
SALLY LUKAS	1 BA+18	STEP 9	1.4100	F
CHRIS MAHALEK	1 MA+9	STEP 16	1.8700	F
KAREN OLSON	1 BA+36	STEP 12	1.6200	F
AMANDA PFEIL	1 MA+18	STEP 18	1.9950	F
MARY JO RADIL	1 BA+36	STEP 12	1.6200	F
DALE RITTER	1 BA+36	STEP 12	1.6200	F
KIM RITTER	1 MA	STEP 14	1.7450	M
BEN ROBISON*	1 MA+9	STEP 12	1.7100	M
REDONNA RUSSELL	1 BA	STEP 6	1.2000	F
DAWN SCHEMPER*	1 BA+36	STEP 12	1.6200	F
MARY SCHLUNTZ	1 MA+18	STEP 16	1.8750	M
ALEX SCHONEMAN*	1 BA+18	STEP 5	1.2500	M
JODIE SCHULLER	1 MA+9	STEP 14	1.7900	M
AMANDA SIEBELS*	1 MA	STEP 13	1.7050	M
COURTNEY STOTTLER	1 MA+18	STEP 8	1.5950	M
MARTHA WOLFE	1 MA+9	STEP 16	1.8700	F
			59.5189	
\$ EXTENDED CONTRACT/ *EXTRA HOURS			59.5189	
LYNSE SCHMIDT \$	MA+18	STEP 18	2.1018	M
			121.1396	

11/6/2020

ALMA PUBLIC SCHOOL
Transportation Report - November

Year	# - Lic	Driver	Vehicle	Make	Color	Capacity	VIN	Issue Date	May 26/2019	May 28/2020	19-20 Mileage	Mileage 11-6-20	Mileage
1998	43728		Coach Bus	Prevost	White	58	2PCH33498W1012415	9/8/2008	168886	178106	9220		9220
2008	#01-43727		Mini-Bus	Chevy - Collins	Yellow	15	1GBJG31K481194849	7/15/2008	105,244	108,234	2990	109175	941
2008	43727		Mini Van	Uplander - Chevy	Gold	7	1GNDV33128D11F042	#####	104683	106206	1523	108018	381
2009	58099		Pick-up	Silverado K1500	White	5	1GCEK29059Z277623	9/14/2017	197832	202919	5087	205632	2713
2011	#2011A - 43737	JW-RW	Bus	Blue Bird	Yellow	53	1BAKCCPA1BF279792	8/2/2010	93624	100,532	6,908	104160	3628
2011	#2011B - 43735	Spare	Bus	Blue Bird	Yellow	53	1BAKCCPA1BF279793	8/2/2010	119614	122342	2728	123233	891
2011	43730		Suburban	Chevy	Silver	8	1GNSKHE37BR139083	9/1/2010	113958	119614	5656	123943	4329
2012	43733 (#12)		Van	Express Van - Chevy	White	11	1GAZGYFG2C1127040	8/23/2012	84057	90121	6064	92380	2259
2012	43722		Car	Chevy - Impalla	White	5	2G1WG5E30C1226126	9/14/2012	69924	74459	4535	77644	3185
2013	43738		Suburban	Chevy	White	9	1GNSKHE79DR175427	10/3/2012	75919	80338	4419	81813	1475
2014	43723 (#14)	Bruce	Bus	International	Yellow	53	4DRBUSKL7EB359093	9/5/2014	59730	68287	8557	71648	3361
2018	58102		Van	Express Van - Chevy	White	11	1GAZGYFG4J1196169	#####	21151	32799	11,648	35192	2393
2018			Trailer	Carry on Trailer	black		4YMBU1213JM003684	4/16/2018					
2018	58101 (#19)	Dale	Bus	International	Yellow	53	4DRBUC8M8JB579262	7/2/2018	13454	24157	10703	28371	4214
2020	58103 (#20)	Michael	Bus	Blue Bird	Yellow	53	1BAKDCSAXLF360571	1/17/2019	6818	15545	8727	20681	5136
2011	43741 (#11)	sold #####	Van	Express Van - Chevy	White	11	1GAZGYFG2B1106915	8/16/2011	108723	108723	0	0	0
2017	58098		Bus	International	Yellow		4DRBUC8M2HB377687	12/4/2015	22676	22676	0		
2007	#06 - 43725	Spare	Bus	Blue Bird	Yellow	53	1BAKCCPA07F241137	8/4/2006	148,578	148,578	0	0	
*													0
											88765	1181890	44125.75
											reported	71828	