

November Board Meeting
Monday, November 15, 2021 7:00 PM

Kenesaw Public School Library
110 N Fifth Avenue
Kenesaw, NE 68956-1563

Agenda

1. Opening the Meeting
 - 1.A. Call to Order
 - 1.B. Nebraska Open Meetings Law
 - 1.C. Publication of Meeting - Meeting was legally advertised in the Hastings Tribune on Wednesday, November 10, 2021.
 - 1.D. Roll Call
2. Welcome Visitors and Public Comment
3. Reports
 - 3.A. Comments from Principal Wiechman
 - 3.B. Comments from Principal LeClaire
 - 3.C. Comments from Superintendent Masters
 - 3.D. Board Committees
4. Consent Agenda
 - 4.A. Approve Minutes from October 11, 2021 Regular Board Meeting
 - 4.B. Approval of November Treasurer's Report
 - 4.C. Approval of November Payroll & Claims - Payroll: \$286,189.48, and Claims: \$61,081.05
 - 4.D. Approve District Annual Report
5. Action Items
 - 5.A. Approve KPS Donations for Project DC
6. Discussion Items
 - 6.A. Preliminary Teacher Evaluations
 - 6.B. Distribute Superintendent Evaluation Tool
 - 6.C. Review Audit Report
 - 6.D. Discuss Fall MAP Assessment Student Results
 - 6.E. Discuss Auditorium Wrestling Use and Long Term Wrestling Solution
 - 6.F. Discuss Travel for State Ed Conference
 - 6.G. Discuss the Ameresco Energy Savings Project
7. December Master Board Calendar Items
 - 7.A. Adopt Master Board Calendar for Next Year
 - 7.B. Annual Review of School Insurance
 - 7.C. Hiring of Superintendent and Principals for the Next School Year
 - 7.D. Approve Audit Report
 - 7.E. Review the Superintendent Evaluation Summary
8. Executive Session
9. Next Meeting - Monday, December 13, 2021 at 7:00pm. Financial review with Shawn Galagher, Kay Sidders, and Troy Legg at 6:30pm.
10. Adjourn



Principal's Monthly Report for School Board

Kenesaw Preschool and Elementary School

Joe Wiechman - Elementary Principal

Preschool:

GOLD Data was submitted on October 30th.

Reading:

Reading street resources are in their second to last year. Adjustments made last year are helping improve instructional outcomes. Teachers will continue to be provided professional development on the science of reading to guide instructional decisions as we near the end of this resource and prepare to select a new resource,.

Math:

Teachers are into the 2nd year of Bridges math and illustrative math in the elementary. Students are showing a stronger understanding of some number sense processes. Teachers are incorporating more math fact opportunities to fill gaps in the resource.

Science:

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Teachers are moving along with providing science instruction using the Amplify science resources. This has been a mindshift for students and teachers as it is less about memorizing science content and more about interacting with the concepts.



Principal's Monthly Report for School Board

Secondary Principal – Nicole J. LeClaire

November 15, 2021

CTE Pathways Update

- Pathway selection for 8th grade will take place in January
- Master Schedule & Class Numbers will be complete no later than March
 - Exploring different academic tracks for next year.
 - The “one stop shop” isn’t working for all of our students
 - Challenging and more rigorous course offerings should serve the majority of our students.
 - On-level/Below-level students need courses that are geared toward standard mastery at grade level.
 - Alternative Learning Opportunities for those needing extra instruction/stronger interventions.
 - We can adjust the schedule and meet student needs without increasing cost if we are creative yet sensible in our scheduling.
- Alyssa Hartman & I will be attending the CTE Work Based Learning Convention in Salt Lake City in April (ESU pays)
- I will attend the virtual option for a CTE conference in December (ESU pays)

CTE Short & Long Term Goals

- By start of 2022-2023 schoolyear, 90% of students will have chosen a Career Pathway
- Add more college credit opportunities through Dual Credit & AP Courses
- Establish separate college & career tracks for core classes
- *Explore ways to offer a Medical Pathway through CCC and work-based learning*
- *Explore the establishment of an Education Pathway*
- *Explore the establishment of a Law & Public Safety Pathway*

Superintendent's Comments - November 2021

Classified Staff Positions -

Alisha Hellner will be helping with the Activities accounting (5-10 hours per week). Some of this work will be done off campus as needed.

We are still searching for a preschool para and also a para to support an elementary student. We have had little luck in getting any applications for these two positions.

Grasshopper Lawn Mower -

Joe shared that Adam Marshall Land & Auction has a 2008 Grasshopper 729T6 - 29 horse Kubota engine, 206.5 hours, 61" tilt deck, grass catcher and blower, for sale. Current bid is \$1,500. Ends on November 16th. Value of around \$9,000. 15% buyers premium. This might be something to watch. It has low hours and looks to be in good condition. Our mower has 1,643.2 hours on it. It is virtually the same mower as this one being auctioned off - 729 liquid cooled mower - it has a different bagging system. We just can't afford to have a mower go down in the summer as we do not have a backup.

[https://www.marshallbid.com/auctions/10028/lot/18995-2008-Grasshopper-729T6-Zero-Turn-Mower%2C-206.5-hours-\(15-Buyer-Premium-on-this-item\)](https://www.marshallbid.com/auctions/10028/lot/18995-2008-Grasshopper-729T6-Zero-Turn-Mower%2C-206.5-hours-(15-Buyer-Premium-on-this-item))

Metal Building Rough Estimates -

I am not making a proposal for a building. I am trying to be proactive with our situation. This is food for thought!!

What size of building would be best or is needed?

Cleary Buildings - Post Frame Building - Beginning cost of around \$53 per square foot.
Estimate for a 42 X 64 (2688 sq. ft.) \$182,236 = \$67.79 sq. ft. Using \$67.79 for a 60 X 80 = 4,800 sq. ft = \$325,392.

Chief Building - All metal construction - Estimated at \$90+ sq. ft for the most basic building.

Others I could contact: Morton Buildings, Roger Torske, Gingerich Structures (Jeff Higel),

High school mats are normally 38' X 38' with 28' circle, College mats are 42' X 42' with 32' circle - The mat we just purchased is 42' X 42'

Stage Curtains -

What are the board's thoughts on replacing the stage curtains? These were last purchased in 1996-1997 from Allied Theatre Crafts Inc. I had asked Mary Powell to try to sew them up and she did some work on them. Mary said that the material would fray making it difficult to sew them.

High Reliability Schools -

We are continuing to work toward Level 1 certification for HRS.

ForeignExchange Student Process Update -

Nicole plans to research the foreign exchange program process (dates and deadlines). Based upon this, we will determine a time when applications need to be turned in and when candidates will be selected. A small committee will be formed to make the selection of up to three students. Administration and teachers will be on this committee.

ESU 9 Annual Report -

Copies of this report will be shared with you at the November board meeting.

New Gym Bleachers -

We recently purchased two Oreck Scrubbers and a few Unger mops and mop buckets. Garrett had used the mops at DT and recommended them. The Oreck scrubbers will be used to clean the bleachers. They are currently very dirty and need to be cleaned before basketball season begins. The Oreck scrubber has been used on a small section of the bleachers and has done a good job of removing the dirt and grime. Zach Jacobitz has been helping some with painting the football field and with bleacher cleaning.

School Finance -

The superintendent and business manager at Columbus Public Schools have put together a finance proposal to replace the TEEOSA finance formula currently in place in Nebraska. This new finance proposal calls for a ½ cent increase in sales tax. Sales tax is not currently used to finance schools in Nebraska and the governor had been adamant about not using sales tax to support schools. However, it appears that the Columbus folks have the governor's ear on this and have met with him several times. They have looked at all Nebraska public schools and ran some computations and this proposal has benefitted all but 4 Nebraska schools. There will be a session on this finance proposal at the State Education Conference. I will plan to attend it.

E- Cigarette Detection Device -

There is a device that can be placed in restrooms and locker rooms that detects e-cigarette vapor. Once the vapor is detected it activates a camera (located outside of the restroom or locker room) that is focused on the entry door so the people in the restroom can be filmed. The cost is about \$15,000 for 8 devices. I am not saying this is something that we need to do but it is available to schools. I also visited with a sheriff deputy, he indicated that he would like the village board to create an ordinance that prohibits minors from using or possessing a vape pen. As of right now, they can only give a citation to a minor when they actually see the minor using a vape pen. The sheriff deputy said he would share with me the ordinance that was created by Hastings.

Negotiations Committee 2021-

This committee includes Shandra Uden, Shawn Gallagher, Cindy Olsen. I shared some information with the committee regarding negotiation items.

Insurance Bids -

I have talked with Sheri Shonka, Public Risk Management Co. about our current school insurance coverage. Sheri indicated that she felt we could possibly save around \$10,000 per year going with ALICAP. She will need to go through the entire bid proposal to make certain of the savings they can offer Kenesaw. I will continue to work with Sheri and Kevin Krull on their insurance quote.

Local Substitute Permits -

I approved local substitute permits for Lindsay Suck and Madison Bittfield. Madison will be the long-term substitute for Taylor Hanson when she is on maternity leave.

Net Option Students -

For the 21-22 school year we have a total of 39 students opting into our district and 15 students opting out. The net option enrollment is a positive 24. This is for students K-12. Each net option student results in approximately \$9,000 per student opting in.

Civil Rights Data Collection -

Kenesaw was again selected to complete the Civil Rights Data Collection. This is a time consuming report of financial data and other school data. I probably put in over 40 hours completing this report the last time I did it.

District Health Insurance Review -

Family Health & Dental -	\$23,018.64 to \$24,001.32
Emply/Spouse Health & Dental	\$17,233.44 to \$17,965.20
Emply/Children Health & Dental	\$15,224.16 to \$15,868.80
Emply Only	\$8,392.08 to \$8,740.80

Total Increase for the district - \$25,534.20

Reminder**Monday - November 15, 2021**

6:30 pm - Financial Statement Review - Shandra, Marlin, Cindy

7:00 pm - November Regular Board Meeting

Next Board Meeting - Monday, December 13, 2021 - 7pm

NOV.
2021

Vehicle Service/Repair

Vehicle	Service / Repair	Other	Total	Explanation
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ALL

Fleet Pride / Coach
Masters/Cummins

****Wash buses and supplies**

2011			0.00	
2012	OIL CHANGE		237.19	HI LINE
2021	OIL CHANGE		262.30	HI LINE
2021			0.00	
			0.00	
Total		0.00	499.49	

Kenesaw
Motor/CPI/NAPA/

Excursion			0.00	
			0.00	
MICRO 2012			0.00	
MICRO 2018	NEW TIRES		306.14	CPI
White Van			0.00	
Pickup			0.00	
			0.00	
Total		0.00	306.14	
		0.00	499.49	
		0.00	805.63	

FUND ACCOUNT TOTALS

NOVEMBER 2021 PAYROLL

\$286,189.48

NOVEMBER 2021 GF Claims

\$ 61,081.05

Total NOVEMBER 2021 Payments GF

\$347,270.53

HOT LUNCH	\$ 17,271.95
DEPRECIATION	\$ -
ACTIVITIES	\$ 18,140.38
BOND	\$ -
SPECIAL BUILDING	\$ -
	<u>\$ 35,412.33</u>

\$ 382,682.86

MONTHLY EXPENSE SPREADSHEET 2021-2022

MONTH YEAR	GEN. FUND ACCT. PAY.	GEN. FUND PAYROLL	TOTAL General Fund A/P & PAYROLL	HOT LUNCH ACCT. PAY.	HOT LUNCH PAYROLL	TOTAL HOT LUNCH A/P & PAYROLL
SEPT. 2021		140,504.84			2,223.91	
	122,740.60	93,971.50	357,216.94	15,542.11	3,236.38	21,002.40
		234,476.34			5,460.29	
OCT. 2021		155,902.00			3,717.92	
	104,539.24	199,684.10	460,125.34	20,631.82	4,266.36	28,616.10
		355,586.10			7,984.28	
NOV. 2021		142,560.00			2,480.70	
	61,081.05	143,629.48	347,270.53	17,271.95	3,988.70	23,741.35
		286,189.48			6,469.40	
DEC. 2021						
		0.00			0.00	
JAN. 2022						
		0.00			0.00	
FEB. 2022						
		0.00			0.00	
MAR. 2022						
		0.00			0.00	
April-22						
		0.00			0.00	
May-22						
		0.00			0.00	
June-22						
		0.00			0.00	
July-22						
		0.00			0.00	
AUG. 2022						
		0.00			0.00	
AUG. 2022						

288,360.89

876,251.92

1,164,612.81

53,445.88

19,913.97

73,359.85

1,164,612.81

73,359.85

Revenue/Expenditure Summary Report with Profit and Loss

Regular; Processing Month 10/2021

11/12/2021 11:29 AM

Account Type ID	Fund Number	Fund Name	Budget	Month to Date	Year to Date	Budget Balance
	01	GENERAL FUND				
8		Revenue	0.00	353,220.83	1,321,587.82	(1,321,587.82)
9		Expenditure	0.00	400,583.69	801,962.44	(801,962.44)
01		GENERAL FUND	0.00	(47,362.86)	519,625.38	
	02	DEPRECIATION				
8		Revenue	0.00	70.39	138.49	(138.49)
02		DEPRECIATION	0.00	70.39	138.49	
	05	ACTIVITY FUND				
8		Revenue	0.00	18,374.73	40,222.07	(40,222.07)
9		Expenditure	0.00	29,233.69	63,964.85	(63,964.85)
05		ACTIVITY FUND	0.00	(10,858.96)	(23,742.76)	
	06	NUTRITION FUND				
8		Revenue	0.00	37,942.99	39,371.85	(39,371.85)
9		Expenditure	0.00	23,814.11	44,816.51	(44,816.51)
06		NUTRITION FUND	0.00	14,128.88	(5,444.66)	
	07	BOND FUND				
8		Revenue	0.00	17,832.47	104,117.91	(104,117.91)
07		BOND FUND	0.00	17,832.47	104,117.91	
	08	SPECIAL BUILDING				
8		Revenue	0.00	10,766.87	63,062.53	(63,062.53)
08		SPECIAL BUILDING	0.00	10,766.87	63,062.53	
		Grand Total:	0.00	(15,423.21)	657,756.87	

Revenue Summary Report

Processing Month: 10/2021

Regular; Processing Month 10/2021; Accounts to Include Accounts with Activity

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	LOCAL DISTRICT TAXES	0.00	188,257.85	1,118,588.32	0.00	(1,118,588.32)
01 1115	CARLINE TAX	0.00	0.00	3,775.47	0.00	(3,775.47)
01 1125	MOTOR VEHICLE TAXES	0.00	10,115.81	21,804.45	0.00	(21,804.45)
01 1510	INTEREST ON INVESTMENTS	0.00	2,030.02	2,511.60	0.00	(2,511.60)
	Subtotal: LOCAL RECIEPTS	0.00	200,403.68	1,146,679.84	0.00	(1,146,679.84)
01 2110	COUNTY FINES & LICENSES	0.00	72.87	1,086.70	0.00	(1,086.70)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	72.87	1,086.70	0.00	(1,086.70)
01 3110	STATE AID	0.00	21,077.00	42,154.00	0.00	(42,154.00)
01 3180	PRO RATE MOTOR VEHICLES	0.00	1,374.28	1,374.28	0.00	(1,374.28)
01 3540	STATE EARLY CHILDHOOD	0.00	129,643.00	129,643.00	0.00	(129,643.00)
	Subtotal: STATE RECEIPTS	0.00	152,094.28	173,171.28	0.00	(173,171.28)
01 5690	OTHER NON-REVENUE RECEIPT	0.00	650.00	650.00	0.00	(650.00)
	Subtotal: NON-REVENUE RECEIPTS	0.00	650.00	650.00	0.00	(650.00)
	Fund Total:	0.00	353,220.83	1,321,587.82	0.00	(1,321,587.82)

Revenue Summary Report

Processing Month: 10/2021

Regular; Processing Month 10/2021; Accounts to Include Accounts with
Activity

Fund: 02 DEPRECIATION

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	INTEREST ON INVESTMENTS	0.00	70.39	138.49	0.00	(138.49)
	Subtotal: LOCAL RECIEPTS	0.00	70.39	138.49	0.00	(138.49)
	Fund Total:	0.00	70.39	138.49	0.00	(138.49)

Revenue Summary Report

Processing Month: 10/2021

Regular; Processing Month 10/2021; Accounts to Include Accounts with Activity

Fund: 05 ACTIVITY FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1710 0100	ATHLETICS	0.00	4,828.50	10,135.50	0.00	(10,135.50)
05 1710 0332	FFA / AG	0.00	118.69	1,193.69	0.00	(1,193.69)
05 1710 0500	ANNUAL	0.00	0.00	25.00	0.00	(25.00)
05 1710 0510	K-CLUB	0.00	384.42	384.42	0.00	(384.42)
05 1710 0530	STUDENT COUNCIL	0.00	0.00	856.43	0.00	(856.43)
05 1710 1500	BAND	0.00	0.00	268.24	0.00	(268.24)
05 1710 1535	CHEERLEADER	0.00	1,101.00	1,101.00	0.00	(1,101.00)
05 1710 2021	CLASS OF 2021	0.00	0.00	(1,024.21)	0.00	1,024.21
05 1710 2023	CLASS OF 2023	0.00	538.28	558.28	0.00	(558.28)
05 1710 2024	CLASS OF 2024	0.00	0.00	441.68	0.00	(441.68)
05 1710 2025	CLASS OF 2025	0.00	0.00	444.75	0.00	(444.75)
05 1710 2026	CLASS OF 2026	0.00	627.42	627.42	0.00	(627.42)
05 1710 2027	CLASS OF 2027	0.00	372.43	372.43	0.00	(372.43)
05 1710 2530	FBLA	0.00	40.00	40.00	0.00	(40.00)
05 1710 2662	CONCESSIONS	0.00	3,123.71	10,747.07	0.00	(10,747.07)
05 1710 2874	BUSINESS/ACCT. CLASS	0.00	37.75	37.75	0.00	(37.75)
05 1710 3020	PROJ. DC CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
05 1710 3021	PROJ. DC CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
05 1710 3022	PROJ. DC/ POST PROM CLASS OF 2022	0.00	823.34	823.34	0.00	(823.34)
05 1710 3030	MISCELLANEOUS	0.00	247.78	584.24	0.00	(584.24)
05 1710 3536	ELEMENTARY T-SHIRT	0.00	0.00	851.00	0.00	(851.00)
05 1710 3669	VOLLEYBALL	0.00	0.00	170.00	0.00	(170.00)
05 1710 4724	CHROME BOOK ACCOUNT	0.00	35.00	1,215.00	0.00	(1,215.00)
05 1710 7274	SCRIP CARD	0.00	5,458.75	9,318.38	0.00	(9,318.38)
05 1710 7545	SKILLS USA	0.00	512.66	925.66	0.00	(925.66)
05 1710 7737	PRESCHOOL PARTNERSHIP	0.00	125.00	125.00	0.00	(125.00)
Subtotal: LOCAL RECIEPTS		0.00	18,374.73	40,222.07	0.00	(40,222.07)
Fund Total:		0.00	18,374.73	40,222.07	0.00	(40,222.07)

Regular; Processing Month 10/2021; Accounts to Include Accounts with Activity

Fund: 06 NUTRITION FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1510	OTHER INCOME	0.00	1.36	2.96	0.00	(2.96)
06 1611	STUDENT LUNCHES	0.00	34,558.20	35,046.20	0.00	(35,046.20)
06 1612	Daily Breakfast Sales	0.00	2,893.43	2,893.43	0.00	(2,893.43)
06 1620	ADULT LUNCHES	0.00	490.00	1,307.60	0.00	(1,307.60)
	Subtotal: LOCAL RECIEPTS	0.00	37,942.99	39,250.19	0.00	(39,250.19)
06 3150	LUNCH REIMB. FED/STATE	0.00	0.00	121.66	0.00	(121.66)
	Subtotal: STATE RECEIPTS	0.00	0.00	121.66	0.00	(121.66)
	Fund Total:	0.00	37,942.99	39,371.85	0.00	(39,371.85)

Revenue Summary Report

Processing Month: 10/2021

Regular; Processing Month 10/2021; Accounts to Include Accounts with Activity

Fund: 07 BOND FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1100	LOCAL DISTRICT TAXES	0.00	17,377.83	103,269.09	0.00	(103,269.09)
07 1115	CARLINE TAXES	0.00	0.00	348.50	0.00	(348.50)
07 1510	INTEREST ON INVESTMENTS	0.00	208.11	253.79	0.00	(253.79)
	Subtotal: LOCAL RECIEPTS	0.00	17,585.94	103,871.38	0.00	(103,871.38)
07 3180	PRO RATE MOTOR VEHICLE	0.00	246.53	246.53	0.00	(246.53)
	Subtotal: STATE RECEIPTS	0.00	246.53	246.53	0.00	(246.53)
	Fund Total:	0.00	17,832.47	104,117.91	0.00	(104,117.91)

Revenue Summary Report

Processing Month: 10/2021

Regular; Processing Month 10/2021; Accounts to Include Accounts with
 Activity

Fund: 08 SPECIAL BUILDING

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	LOCAL DISTRICT TAXES	0.00	10,531.75	62,586.68	0.00	(62,586.68)
08 1115	CARLINE TAXES	0.00	0.00	211.21	0.00	(211.21)
08 1510	INTEREST ON INVESTMENTS	0.00	158.24	187.76	0.00	(187.76)
	Subtotal: LOCAL RECIEPTS	0.00	10,689.99	62,985.65	0.00	(62,985.65)
08 3180	PRO RATE MOTOR VEHICLE	0.00	76.88	76.88	0.00	(76.88)
	Subtotal: STATE RECEIPTS	0.00	76.88	76.88	0.00	(76.88)
	Fund Total:	0.00	10,766.87	63,062.53	0.00	(63,062.53)

Revenue Summary Report

Processing Month: 10/2021

Regular; Processing Month 10/2021; Accounts to Include Accounts with
Activity

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	438,208.28	1,568,500.67	0.00	(1,568,500.67)

Nov. 2021

Kenesaw Public Schools

Board Report - Detail

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Posted - All; Processing Month 11/2021

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	JR H VB 10/11/21	Adams, Staci	10/11/2021	140.00
01 1100 111 001		JR H VB REF		140.00
Total	Adams, Staci			140.00
	23205059	Bcn Telecom, Inc.	11/01/2021	59.12
01 2510 530 000		LONG DISTANCE		59.12
Total	Bcn Telecom, Inc.			59.12
	7045439114 10/31/21	Black Hills Energy	10/31/2021	538.90
01 2610 621 000		NATURAL GAS SERVICE OCT. 21		538.90
Total	Black Hills Energy			538.90
	10/12/21 PEST CONT.	Carey'S Pest Control, Inc.	10/12/2021	140.00
01 2610 431 000		PEST CONTROL OCT. 2021		140.00
Total	Carey'S Pest Control, Inc.			140.00
	13108431	Cash-Wa Distributing Co.	10/05/2021	69.50
01 1190 610 002		PRE K FOOD 13108431		69.50
	13117921	Cash-Wa Distributing Co.	10/12/2021	767.16
01 2610 610 000		TRASH BAGS/PT/TP/DISINFECTANT		767.16
	13117922	Cash-Wa Distributing Co.	10/12/2021	29.80
01 1190 610 002		PRE K FOOD 13117922		29.80
	13136787	Cash-Wa Distributing Co.	10/26/2021	67.77
01 1190 610 002		PRE K FOOD 13136787		67.77
	13136796	Cash-Wa Distributing Co.	10/26/2021	182.25
01 2610 610 000		CAN LINERS		182.25
	COA 10/31/21	Cash-Wa Distributing Co.	10/31/2021	(70.30)
01 2610 610 000		CREDIT		(70.30)
Total	Cash-Wa Distributing Co.			1,046.18
	222702CL	Cenex Fleetcard	10/31/2021	1,755.54
01 2710 626 000 1112		MICRO 12		280.66
01 2710 626 000 0112		BUS 12		746.46
01 2710 626 000 0121		BUS 21		46.75
01 2710 626 000 0111		BUS 11		415.62
01 2710 626 000 1997		PICKUP		189.50
01 2710 626 000 2008		VAN		76.55
Total	Cenex Fleetcard			1,755.54
	11850	Central Nebraska Rehabilitation Services	09/30/2021	1,948.28
01 2161 340 002		OT SA SEPT. 2021		1,116.94
01 2162 340 002		OT 3-4 SEPT. 2021		57.75
01 2171 340 002		PT SA SEPT. 2021		696.59
01 2172 340 002		PT 3-4 SEPT. 2021		19.25
01 2161 340 002		OT SA SEPT. 2021		57.75
Total	Central Nebraska Rehabilitation Services			1,948.28
	143489	Computer Hardware - Kearney	10/13/2021	875.00
01 2620 432 000		COLLAB/5TH GR RM PROJ/WIRING		875.00
	H32731	Computer Hardware - Kearney	10/29/2021	2,215.00
01 6992 890 000		BREIGHT		599.00

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 6992 890 000		KOEHLER		599.00
01 6992 890 000		BITTFIELD		769.00
01 6992 890 000		MOUNT SHORT THROW		149.00
01 6992 890 000		CEILING MOUNT		99.00
Total Computer Hardware - Kearney				3,090.00
	K19278	Cooperative Producers, Inc.	09/30/2021	160.57
01 2710 732 000 1121		TIRES MICRO 18		160.57
	K19476	Cooperative Producers, Inc.	11/01/2021	98.64
01 2710 890 000		POWER SUPPLEMENT BUSES		98.64
	K19487	Cooperative Producers, Inc.	11/02/2021	20.00
01 2710 732 000 1112		MICRO BUS FLAT TIRE		20.00
Total Cooperative Producers, Inc.				279.21
	1284195	Das State Accounting - Central Finance	09/09/2021	259.49
01 2580 351 001		SEPT DISTANCE LEARNING		259.49
	1292094	Das State Accounting - Central Finance	11/08/2021	259.49
01 2580 351 001		DISTANCE LEARNING NOV.		259.49
Total Das State Accounting - Central Finance				518.98
	8354446-0	Eakes Office Solutions	10/28/2021	20.99
01 2510 610 000		STAPLER FOR JAN ☺		20.99
Total Eakes Office Solutions				20.99
	SEPT. 2021 SERVICES	Educational Service Unit #9	09/30/2021	28,075.68
01 2151 591 002		21-1111 SPEECH SA SEPT.		19,659.33
01 2141 591 002		21-1111 PSYCH SA SEPT.		1,964.12
01 2152 591 002		21-1111 SPEECH 3-4 SEPT.		1,983.12
01 2151 591 002		21-1112 SPEECH SA SEPT.		489.17
01 1100 330 001 0006		21-1028 EINREM SS CADRE		15.00
01 6200 330 002		21-1047 BRASE NEWA CADRE		15.00
01 6200 330 002		21-1065 BRASE HRS IN ACTION		25.00
01 1100 330 002 0012		21-1065 CHIPPS HRS IN ACTION		25.00
01 2410 330 002 0002		21-1065 WIECHMAN HRS IN ACTION		25.00
01 1100 330 001 0011		21-1065 DEWITT HRS IN ACTION		25.00
01 2320 330 000		21-1065 MASTERS HRS IN ACTION		25.00
01 2120 330 001 0005		21-1065 ROE HRS IN ACTION		25.00
01 2410 330 002 0002		21-1085 WIECHMAN EMPOWERINGLEADERS		15.00
01 2140 591 002		21-1072 LMPH SA SEPT.		3,784.94
Total Educational Service Unit #9				28,075.68
	2021090114	Essential Screens	10/31/2021	519.00
01 2330 340 000		BACKGRND CK 8 STAFF		519.00
	2021100066	Essential Screens	11/03/2021	184.50
01 2330 340 000		BACKGRND CK GB/LG/ZJ		184.50
Total Essential Screens				703.50
	09/01 - 09/30 11300	Fill-N-Chill	09/30/2021	1,041.54
01 2710 626 000 2008		VAN FUEL		107.63
01 2710 626 000 1121		MICRO 2018		404.61
01 2710 626 000 2004		EXCURSION		94.30
01 2610 626 000		MOWER		88.20

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Account Number		Detail Description		Amount
01 2710 626 000 0121		BUS 21		346.80
Total	Fill-N-Chill			1,041.54
01 1100 610 001	2602252	Flinn Scientific, Inc. JH/HS SCIENCE SUPPLIES	08/18/2021	1,910.28
01 1100 610 001	2608293	Flinn Scientific, Inc. JH/HS SCIENCE SUPPLIES	08/26/2021	102.00
01 1100 610 001	2611351	Flinn Scientific, Inc. JH/HS SCIENCE SUPPLIES	08/31/2021	545.00
Total	Flinn Scientific, Inc.			2,557.28
01 2510 735 000	10746919	Glenwood Telephone BOOKKEEPING BACKUP SYSTEM	10/31/2021	5.95
Total	Glenwood Telephone			5.95
01 2510 540 000	OCT. 2021 ADVERTISIN	Hastings Tribune, The BRD MTG NOTICES/ADS	10/31/2021	127.38
Total	Hastings Tribune, The			127.38
01 2710 732 000 0121	AUG/SEPT. 2021 INV	Hi-Line Motors 17710 BUS 21	09/30/2021	40.00
01 2710 732 000 0121		17798-1 BUS 21		222.30
01 2710 732 000 0112		17776 BUS 12		237.19
01 2610 626 000		17374 MOWER		5.30
01 2610 626 000		17432 MOWER		10.40
01 2610 626 000		17446 MOWER		61.05
01 2610 626 000		17485 MOWER		6.50
01 2610 626 000		17502 MOWER		54.90
Total	Hi-Line Motors			637.64
01 2510 442 000	22795450 OCT. 2021	HOMETOWN LEASING COPIER LEASE 22795450	10/31/2021	913.07
Total	HOMETOWN LEASING			913.07
01 1100 610 001 1199	363755642	J W Pepper SHEET MUSIC WINTER CONCERT	11/03/2021	293.47
01 1100 610 001 1199	363758439	J W Pepper CHRISTMAS SHEET MUSIC	11/04/2021	43.00
Total	J W Pepper			336.47
01 2610 431 000	1-108001378523	Johnson Controls, Inc - 0N45 HOOD RANGE INSPECTION	10/26/2021	201.20
Total	Johnson Controls, Inc - 0N45			201.20
01 1200 610 001	1200 SPED 10/31/21	Kenesaw Market ACCT. 1200 OCT. 2021	10/31/2021	100.11
01 2710 890 000	3299 10/31/21	Kenesaw Market 3299 DEF ALL BUSES	10/31/2021	288.36
01 1100 610 001	7730 PRE K 10/31/21	Kenesaw Market 3299 SPANISH CLASS	10/31/2021	10.16
				27.09

*Summer
Order
Complete*

*check AC
oil change
oil change*

SPED HS Cooking Class

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1190 610 002		7730 PRE K BANANAS PARENTS NIGHT		27.09
Total	Kenesaw Market			425.72
	0051869247	Matheson Tri-Gas Inc.	10/31/2021	59.26
01 1100 440 001 1430		SEPT. TANK RENTAL		59.26
Total	Matheson Tri-Gas Inc.			59.26
	2156	Menards - Hastings	08/23/2021	141.48
01 2610 610 000		STORAGE HOOKS/TRASH CANS		141.48
	23362	Menards - Hastings	10/05/2021	369.57
01 2610 431 000		AIR FILTERS		369.57
	23447	Menards - Hastings	10/07/2021	72.41
01 2610 431 000		POST KIT/CLEANOUT PLUG/LAG SCREWS		72.41
	23684	Menards - Hastings	10/13/2021	389.93
01 1100 733 001 1430		SHOP COUNTER TOPS		369.96
01 1100 610 001 1430		COUNTER TOP FASTENERS		19.97
	23875	Menards - Hastings	10/17/2021	10.98
01 2610 610 000		DRAIN OPENER		10.98
	23977	Menards - Hastings	10/19/2021	8.07
01 2610 431 000		PLUMBING PARTS		8.07
Total	Menards - Hastings			992.44
	W0-AKXD 170882	Nasco	10/14/2021	219.70
01 1100 610 001		GLAZE/TOTE TRAYS/SLABBING STRIPS		219.70
Total	Nasco			219.70
	INV-09074- K8N0F6	Ne Asso Of <u>School Boards</u>	10/07/2021	1,448.00
01 2310 810 000		KAY S STATE CONF.		362.00
01 2310 810 000		MARLIN K STATE CONF.		362.00
01 2310 810 000		SHANDRA U STATE CONF.		362.00
01 2320 810 000		RICK M STATE CONF		362.00
	INV-09095- K5J8G1	Ne Asso Of <u>School Boards</u>	10/07/2021	362.00
01 2310 810 000		CINDY O STATE CONF.,		362.00
Total	Ne Asso Of School Boards			1,810.00
	FALL 2021 <u>STOCK MARK</u>	Nebraska Council Of Economic Education	09/30/2021	30.00
01 1100 735 001		<u>STOCK MARKET GAME MS. HARTMAN</u>		30.00
Total	Nebraska Council Of Economic Education			30.00
	69576	Nebraska Council Of Sch. Admin.	10/21/2021	350.00
01 2410 810 001		NICOLE SAFETY SUMMIT		175.00
01 2120 810 001		CHUCK SAFETY SUMMIT		175.00
	RICK MASTERS 2021-20	Nebraska Council Of Sch. Admin.	10/12/2021	585.00
01 2320 810 000		NCSA/NASSP		335.00
01 2320 810 000		NCSA/NASSP		250.00
Total	Nebraska Council Of Sch. Admin.			935.00
	251	Perry, Guthery, Haase, & Gessford, Pc Llo	10/23/2021	75.00

Rick Membership

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Account Number		Detail Description		Amount
01 2330 317 000		CALL WITH RICK		75.00
Total		Perry, Guthery, Haase, & Gessford, Pc Llo		75.00
01 2510 610 000	20313081	Quill.Com	10/18/2021	96.24
		COLORED PAPER FOR BOARD PACKETS		96.24
Total		Quill.Com		96.24
01 1100 610 002	7756044	Really Good Stuff, Inc. <i>Summer Order</i>	11/03/2021	256.08
		1ST GR. CHAIR POCKETS		256.08
Total		Really Good Stuff, Inc.		256.08
01 2610 431 000	4541-120	Rutt'S Heating & Air Cond.	10/21/2021	206.00
		BUS BARN HANGING HEATER REPAIR		206.00
Total		Rutt'S Heating & Air Cond.		206.00
01 2610 621 000	11312001 10/31/21	Southern Power District	10/31/2021	4,232.71
		SEPT. ELECTRICAL SERVICE		4,232.71
Total		Southern Power District		4,232.71
01 1100 735 001	38696	Swift Reach Networks	10/08/2021	412.50
		MESSAGING POWERSCHOOL <i>1 yr Subscription</i>		206.25
01 1100 735 002		MESSAGING POWERSCHOOL		206.25
Total		Swift Reach Networks		412.50
01 2220 640 001	111069500836914 11	Synchrony Bank/Amazon	09/29/2021	390.85
		29 LIBRARY BOOKS 3691411		390.85
01 2220 640 001	111175429758954 18	Synchrony Bank/Amazon	09/23/2021	43.98
		FIVE NIGHTS AT FREDDY'S		43.98
01 2220 640 001	111229895574362 15	Synchrony Bank/Amazon	09/27/2021	15.99
		THE WISH		15.99
01 2220 640 001	111555382888794 13	Synchrony Bank/Amazon	09/28/2021	9.98
		LINUS THE YELLOW PENCIL 8879413		9.98
01 2220 640 001	111956326372698 56	Synchrony Bank/Amazon	09/26/2021	99.01
		8 LIBRARY BOOKS 726856		99.01
01 2220 640 001	112023107472634 05	Synchrony Bank/Amazon	10/08/2021	27.54
		VAC BAGS 1500 SERIES #103483		27.54
01 2610 610 000	112170480816610 50	Synchrony Bank/Amazon	10/08/2021	42.84
		VAC BAGS MICRO FILTER 3.25 GREEN		42.84
01 2610 610 000	112248623252730 28	Synchrony Bank/Amazon	10/13/2021	68.91
		DAY OF THE DEAD BAKING SUPPLIES - SPANIS		68.91
01 1100 610 001	112447441381274 31	Synchrony Bank/Amazon	10/05/2021	60.99
		SCIENCE RM TONER		60.99
01 1100 610 001	112531890675690 10	Synchrony Bank/Amazon	10/06/2021	13.98
		2 HDMI WALL PORT PLATE <i>Pre K</i>		13.98

Library

Custodial

Spanish class

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	112646743763434 61	Synchrony Bank/Amazon	09/27/2021	4.99
01 2220 610 002		LR44 AG13 BATTERIES 633461 <i>Library</i>		4.99
	112954637011426 60	Synchrony Bank/Amazon	10/07/2021	41.98
01 1100 610 001		SCIENCE RM WALL FILE RACK		41.98
	113602567271226 56	Synchrony Bank/Amazon	10/09/2021	21.97
01 2220 640 001		EMILY'S/OTIS/ELLEN 7122656		21.97
	455385643339	Synchrony Bank/Amazon	09/28/2021	15.19
01 2220 640 001		AS GOOD AS DEAD:		15.19 <i>Spanish</i>
	469785433678	Synchrony Bank/Amazon	09/21/2021	10.57
01 1100 610 002		WWOODEN REKEN <i>Elem.</i>		10.57
Total Synchrony Bank/Amazon				868.77
	301904	TOWER STORAGE	10/11/2021	45.00
01 2520 441 000		STORAGE UNIT		45.00
Total TOWER STORAGE				45.00
	**490680 MARZANO	Us Bank	10/20/2021	2,000.00
01 2213 330 001		MARZANO		1,000.00
01 2213 330 002		MARZANO		1,000.00
	1085529444 TSC	Us Bank	10/05/2021	59.90
01 2610 431 000		2 HOG PANELS FB BLEACHER AREA		59.90
	112045377743610 36 SP	Us Bank	10/14/2021	119.99
01 1200 610 002		SIT N SPIN ELEM		119.99 <i>SPED</i>
	112063975915434 50	Us Bank	10/20/2021	92.35
01 1100 610 001		ART SUPPLIES		46.17
01 1100 610 002		ART SUPPLIES		46.18
	112071925886482 23	Us Bank	10/14/2021	27.40
01 1200 610 002		ERASABLE MARKERS <u>ELEM</u> <i>SPED</i>		27.40
	ADOBE ACROPRO CR	Us Bank	09/27/2021	15.81
01 2120 735 001		ADOBE		15.81
	ADOBE ACROPRO SUBS	Us Bank	10/05/2021	15.81
01 2120 735 001		ADOBE -CHUCK		15.81
	GOOGLE SERVICES	Us Bank	10/13/2021	39.00
01 1100 110 001 1199		GOOGLE FORM UPGRADE		39.00 <i>Chuck</i>
	HEGGERTY 159914	Us Bank	09/21/2021	49.99
01 1100 650 002		HEGGERTY		49.99 <i>Elem</i>
	NASCO W0AKXD0	Us Bank	10/15/2021	219.70
01 1100 610 001		ART GLAZE		219.70
	SOUTH EASTERN EQUIP	Us Bank	09/28/2021	573.58
01 2610 610 000		FLR SCRUBBER SQUEEEES		573.58 <i>custodial</i>
Total Us Bank				3,213.53
	5403605	Vernier Software & Technology	08/17/2021	502.85
01 1100 610 001		MOTION ENCODER/PHOTOGATE		502.85 <i>HS Science</i>
Total Vernier Software & Technology				502.85

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Account Number		Detail Description		Amount
	10/1 - 10/25 UTILITI	Village Of Kenesaw	10/25/2021	1,161.26
01 2610 490 000		GARBAGE		147.50
01 2610 490 000		GARBAGE		30.00
01 2610 621 000		SEWER		94.60
01 2610 621 000		SEWER		79.07
01 2610 621 000		SEWER		61.97
01 2610 410 000		WATER		105.76
01 2610 410 000		WATER		51.13
01 2610 410 000		WATER		29.61
01 2610 410 000		WATER		54.61
01 2610 410 000		WATER		507.01
Total	Village Of Kenesaw			<u>1,161.26</u>
	090461846 OCT. 21	Windstream	10/31/2021	223.08
01 2510 382 000		OCT. LOCAL CALLING		223.08
Total	Windstream			<u>223.08</u>
	VB LINES AUG/OCT	Woodman, Sarah	10/31/2021	185.00
01 1100 111 001		VB LINES AUG/OCT 37 SETS X 5.0		185.00
Total	Woodman, Sarah			<u>185.00</u>
	63850	Zimmerman Printers & Lithographers	10/06/2021	419.00
01 1100 550 001		NEWSLETTER/LABELING		209.50
01 1100 550 002		NEWSLETTER/LABELING		209.50
	63943	Zimmerman Printers & Lithographers	10/13/2021	156.00
01 1100 550 001		STAFF ABSENCES 300		78.00
01 1100 550 002		STAFF ABSENCES 300		78.00
	64093	Zimmerman Printers & Lithographers	10/25/2021	419.00
01 1100 550 001		NOV. NEWSLETTER		209.50
01 1100 550 002		NOV. NEWSLETTER		209.50
Total	Zimmerman Printers & Lithographers			<u>994.00</u>
Fund Number	01			<u>61,081.05</u>
Checking Account ID	1			<u>61,081.05</u> GF
Checking Account ID	5	Fund Number	05	ACTIVITY FUND
50281		Awards Unlimited Inc		
05 2900 610 000 0100		PLAQUES/MEDALS Wrestling	09/12/2021	336.36
Total	Awards Unlimited Inc			<u>336.36</u>
	JR H GBB 11-9-21	Bender, Dalton	11/09/2021	100.00
05 2900 610 000 0100		REF. JRH GBB DALTON B.		100.00
Total	Bender, Dalton			<u>100.00</u>
	JR H GBB 11-9-21	Burr, Trevor	11/09/2021	100.00
05 2900 610 000 0100		REF. JRH GBB TREVOR B.		100.00
Total	Burr, Trevor			<u>100.00</u>
	13118231	Cash-Wa Distributing Co.	10/12/2021	121.40

Board Report - Detail

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05 2900 610 000 2662	13127561	Cash-Wa Distributing Co.	10/19/2021	277.88
05 2900 610 000 2662	13136838	Cash-Wa Distributing Co.	10/26/2021	47.60
05 2900 610 000 2662		Cash-Wa Distributing Co.		47.60
Total				446.88
05 2900 610 000 0332		Central Platte NRD	10/04/2021	36.00
05 2900 610 000 0332		REG. FEE FOR 17 STUDENTS		36.00
Total				36.00
05 2900 610 000 2662	10633126	Chesterman Company	10/21/2021	(86.53)
05 2900 610 000 2662	10664641	Chesterman Company	10/15/2021	662.00
05 2900 610 000 2662		Chesterman Company		(86.53)
05 2900 610 000 2662		Chesterman Company		231.04
05 2900 610 000 2662		Chesterman Company		28.82
05 2900 610 000 2662		Chesterman Company		402.14
Total				575.47
05 2900 610 000 0100		FALL CITY SACRED HEART	10/29/2021	690.00
05 2900 610 000 0100		2ND RND FB PLAYOFF WITH FALL CITY		690.00
Total				690.00
05 2900 610 000 2662	09/01 - 09/30	Fill-N-Chill	09/30/2021	77.84
05 2900 610 000 2662	11300	Fill-N-Chill		77.84
05 2900 610 000 2662		PIZZA		120.00
05 2900 610 000 3670		CREDIT WRESTLING		(42.16)
Total				77.84
05 2900 610 000 3030	08/09/21 - 09/29/21	Gokie'S Daylight Donut	10/20/2021	177.65
05 2900 610 000 3030		SCHOOL		49.55
05 2900 610 000 3030		NICOLE		128.10
Total				177.65
05 2900 610 000 0100	SEMIFINALS FB 11/12/	GOLKA, RON	11/10/2021	380.00
05 2900 610 000 0100		REF		350.00
05 2900 610 000 0100		MILEAGE		30.00
Total				380.00
05 2900 610 000 0100	CHEERLEADERS/ COACH	HUMPHREY ST. FRANCIS HIGH SCHOOL	11/05/2021	56.00
05 2900 610 000 0100	STRIV/CHEER/COACH	HUMPHREY ST. FRANCIS HIGH SCHOOL	11/03/2021	100.00
05 2900 610 000 0100	FB PLAYOFF STRIV FEE	HUMPHREY ST. FRANCIS HIGH SCHOOL		56.00
05 2900 610 000 0100	STRIV AT HUMPHREY	HUMPHREY ST. FRANCIS HIGH SCHOOL		100.00
Total				156.00
05 2900 610 000 0332	USI92231865	JUICE PLUS COMPANY, THE	10/08/2021	1,127.95
05 2900 610 000 0332		FFA TOWER GARDEN		1,127.95
Total				1,127.95

Concessions

FFA

Coke

Semi Finals FB

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Account Number		Detail Description		Amount
	CONCESSIONS 10/29/21	Kenesaw Booster Club	10/29/2021	608.28
05 2900 610 000 2662		<u>BOOSTER CLUB 45% OF 1351.25</u>		608.28
Total	Kenesaw Booster Club			608.28
	0100 ATHLETICS 10/3	Kenesaw Market	10/31/2021	25.69
05 2900 610 000 0100		0100 CANDY BARS FOR REFS		25.69
2662	CONCESSIONS OCT	Kenesaw Market	10/31/2021	406.37
05 2900 610 000 2662		2662 CONCESSIONS ITEMS OCT.		406.37
Total	Kenesaw Market			432.06
	SCRIP TO PROJ DC 202	Kenesaw Public School-Activity Fund	11/03/2021	7,153.90
05 2900 610 000 7274		TYSON D		2,172.09
05 2900 610 000 7274		SEAN D		695.72
05 2900 610 000 7274		MICHAELA E		89.26
05 2900 610 000 7274		ELI J		91.75
05 2900 610 000 7274		LISA J		110.04
05 2900 610 000 7274		TREY K		124.30
05 2900 610 000 7274		ZANDER M		339.65
05 2900 610 000 7274		SHAWNA M		592.63
05 2900 610 000 7274		DRAKE O		528.75
05 2900 610 000 7274		CECILIA S		798.45
05 2900 610 000 7274		CHLOE U		1,268.46
05 2900 610 000 7274		IZABELLA V		3.15
05 2900 610 000 7274		MEADOW W		339.65
Total	Kenesaw Public School-Activity Fund			7,153.90
	2021-E438	LEADERSHIP CENTER, THE	09/21/2021	94.50
05 2900 610 000 0332		<u>FFA 9 SANDWICHES</u>		94.50
Total	LEADERSHIP CENTER, THE			94.50
	AAX783912AX07	Lou's Sporting Goods	10/07/2021	30.49
05 2900 610 000 0100		OFFICIAL PENNIES		30.49
	AAX784700-AX01	Lou's Sporting Goods	10/05/2021	1,844.14
05 2900 610 000 0100		WM BB JERSEY'S		1,844.14
	AAX785010-AX03	Lou's Sporting Goods	10/18/2021	421.25
05 2900 610 000 0100		6 WM BASKETBALLS		389.70
05 2900 610 000 0100		SHIPPING		31.55
Total	Lou's Sporting Goods			2,295.88
	2022-FFA LAND JUDGIN	Meyer, Siera	10/11/2021	153.09
05 2900 610 000 0332		22 MEALS/ICE CRM		153.09
	LUNCH - EST. REMEAS	Meyer, Siera	10/04/2021	105.00
05 2900 610 000 0332		LUNCH REIMB. EST. REMEASUREMENT 7 @ 15.0		105.00
Total	Meyer, Siera			258.09
	REG. P2C18 4580-18	NEBRASKA <u>FFA</u> ASSOCIATION	11/04/2021	150.00
05 2900 610 000 0332		5 REG. P2C18 4580-18		150.00

Athletics

Scrip Acct to Proj. DC 2022

Athletics

FFA

Board Report - Detail

Posted - All; Processing Month 11/2021

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Total NEBRASKA FFA ASSOCIATION				150.00
	2021 LDRSHP SUMMIT	Nebraska Coaches Association	11/10/2021	140.00
05 2900 610 000 0100		KENESAW LDRSHP SUMMIT 2021 6/2		140.00
Total Nebraska Coaches Association				140.00
	KENESAW 8 MAN MEMB	Nemfca	11/10/2021	75.00
05 2900 610 000 0100		8 MAN MEMBERSHIP KENESAW		75.00
Total Nemfca				75.00
	2ND RND FB PLAYOFF	Nsaa	10/29/2021	1,274.90
05 2900 610 000 0100		2ND RND FB PLAYOFF WITH FALL CITY		1,274.90
Total Nsaa				1,274.90
	KENESAW WRESTLING	Sandy Creek High School	11/11/2021	75.00
05 2900 610 000 0100		KENESAW WRESTLING AT SANDY CREEK 11/11/2		75.00
Total Sandy Creek High School				75.00
	6652	Sideline Power	11/04/2021	190.00
05 2900 610 000 0100		REPAIR COACHES HEAD SETS		190.00
Total Sideline Power				190.00
	112010048822738 46	Synchrony Bank/Amazon	10/07/2021	32.00
05 2900 610 000 0100		WHITE BROAD CLOTH		32.00
	112175034543794 36	Synchrony Bank/Amazon	10/08/2021	227.83
05 2900 610 000 0100		ONE ACT MAKEUP KITS		227.83
	112198118665050 42	Synchrony Bank/Amazon	10/05/2021	36.40
05 2900 610 000 0100		BLACK BROAD CLOTH		36.40
	112616705368354 16	Synchrony Bank/Amazon	10/06/2021	22.12
05 2900 610 000 0100		ONE ACT MAKEUP KITS		22.12
	112655729541642 44	Synchrony Bank/Amazon	09/26/2021	36.99
05 2900 610 000 2874		COFFEE CUPS BLUE DEVIL BREW		36.99
	112774683727650 23	Synchrony Bank/Amazon	10/01/2021	29.16
05 2900 610 000 2874		COLD COFFEE CUPS BLUE DEVIL BREW		29.16
	112907998048754 58	Synchrony Bank/Amazon	10/06/2021	11.98
05 2900 610 000 0100		ONE ACT HAIR BANDS		11.98
	112954637011426 60	Synchrony Bank/Amazon	10/07/2021	9.61
05 2900 610 000 2874		BDB SHIPPING LABELS		9.61
Total Synchrony Bank/Amazon				406.09
	32343037	Us Bank	10/19/2021	19.33
05 2900 610 000 0100		ONE ACT SCREWS FOR PROPS		19.33
	HAST53618	Us Bank	10/05/2021	299.45

One Act

Blue Devil Brew

Blue Devil Brew

11/12/2021 11:24 AM

Posted - All; Processing Month 11/2021

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
05 2900 610 000 0100		<u>ONE ACT WOOD/PAINT/SUPPLIES</u>		299.45
	HAST54845	Us Bank	10/12/2021	88.49
05 2900 610 000 0100		<u>ONE ACT PLYWOOD/2X2'S/PVC PIPE</u>		88.49
	HAST55216	Us Bank	10/14/2021	8.39
05 2900 610 000 0100		<u>ONE ACT PAINT ROLLERS</u>		8.39
	LIVING TOWER SEEDS	Us Bank	10/05/2021	72.75
05 2900 610 000 0332		LIVING TOWER SEEDS <i>FFA</i>		72.75
	ORDER #55918	Us Bank	10/19/2021	150.00
05 2900 610 000 0100		<u>ONE ACT PERFORMANCE ROYALTY</u>		150.00
	RISEVISION OCT. 21	Us Bank	10/18/2021	27.00
05 2900 610 000 0100		ATHLETICS ON-LINE REPORTING		27.00
	WALMART BDB 092921	Us Bank	09/29/2021	72.11
05 2900 610 000 2874		WALMART SUPPLIES PICKUP <i>Blue Devil Brew</i>		52.92
05 2900 610 000 2874		WALMART DELIVERY		19.19
Total Us Bank				737.52
	9890005208	Verizon Wireless	10/06/2021	45.01
05 2900 610 000 0100		JET PACK FOR STRIV		45.01
Total Verizon Wireless				45.01
Fund Number 05				18,140.38
Checking Account ID 5				18,140.38
Checking Account ID 6		Fund Number 06	NUTRITION FUND	
	1902159147	Auca Chicago Lockbox	10/06/2021	243.00
06 3100 570 000		<u>LINEN SERVICE</u> <i>Oct.</i>		243.00
	1902174033	Auca Chicago Lockbox	11/03/2021	262.44
06 3100 570 000		<u>LINEN SERVICE</u> <i>NOV.</i>		262.44
Total Auca Chicago Lockbox				505.44
	00883479	Bernard Food Industries, Inc.	10/18/2021	60.80
06 3100 630 000		FROSTING		60.80
Total Bernard Food Industries, Inc.				60.80
	54333906402	Bimbo Bakeries USA	10/04/2021	73.70
06 3100 630 000		BREAD		73.70
	54333906461	Bimbo Bakeries USA	10/07/2021	89.40
06 3100 630 000		BREAD		89.40
	54333906537	Bimbo Bakeries USA	10/11/2021	167.90
06 3100 630 000		BREAD		167.90
	54333906596	Bimbo Bakeries USA	10/14/2021	84.00
06 3100 630 000		BREAD		84.00
	54333906747	Bimbo Bakeries USA	10/21/2021	67.20
06 3100 630 000		BREAD		67.20
	54333906903	Bimbo Bakeries USA	10/28/2021	67.20
06 3100 630 000		BREAD		67.20
	54333907041	Bimbo Bakeries USA	11/04/2021	67.20
06 3100 630 000		BREAD		67.20
Total Bimbo Bakeries USA				616.60
	13108431	Cash-Wa Distributing Co.	10/05/2021	3,351.84

Activity

Board Report - Detail

Posted - All; Processing Month 11/2021

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
06 3100 630 000		FOOD 13108431		2,142.00
06 3100 610 000		SUPPLIES 13108431		1,209.84
	13117922	Cash-Wa Distributing Co.	10/12/2021	3,326.93
06 3100 630 000		FOOD 13117922		3,284.03
06 3100 610 000		SUPPLIES 13117922		42.90
	13127167	Cash-Wa Distributing Co.	10/19/2021	2,238.60
06 3100 630 000		FOOD 13127167		1,740.70
06 3100 610 000		SUPPLIES 13127167		497.90
	13136787	Cash-Wa Distributing Co.	10/26/2021	2,195.96
06 3100 630 000		FOOD 13136787		2,078.81
06 3100 610 000		SUPPLIES 13136787		117.15
Total	Cash-Wa Distributing Co.			11,113.33

ACCT.3215 OCT. 2021	Kenesaw Market	10/31/2021	Amount
06 3100 630 000	6176		674.86
06 3100 610 000	6176		209.81
06 3100 630 000	5553		814.03
06 3100 610 000	5553		173.66
06 3100 630 000	5610		8.55
06 3100 630 000	5887		461.74
06 3100 610 000	5887		85.18
06 3100 630 000	0852		2.04
06 3100 630 000	1117		7.13
06 3100 630 000	1555		3.28
06 3100 610 000	1555		5.20
06 3100 630 000	6453		570.54
06 3100 630 000	0770		6.18
06 3100 630 000	5572		33.73
06 3100 630 000	5792		33.73
Total	Kenesaw Market		3,089.66

Kitchen Food / Supplies

HL HEALTH -0004	KPS GENERAL FUND HL HEALTH INS. PAYMENT	11/01/2021	Amount
06 3100 570 000	AMY MONTHLY HEALTH INS.		1,886.12
Total	KPS GENERAL FUND HL HEALTH INS. PAYMENT		1,886.12

Fund Number 06 17,271.95

Checking Account ID 6 17,271.95

HL

Payroll Register - Totals

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 11/2021

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Pavee ID</u>	<u>Pavee Name</u>
Checking Account ID: 1							
ADD							
BUS Bus Driver			4,335.52				
BUS2 BUS Noon Route PRE K			313.02				
CHEERSPONS CHEER COACH			134.55				
COMPTIME Comp Time			36.36				
EDP1 Extra Duty			625.00				
EDPBKSLK Extra Duty Books / Clock			1,175.00				
HRY1 Hourly			25,421.10				
MILEAGE Mileage			67.20				
OVT1 Overtime			833.51				
OVT2 Overtime			273.50				
PERSONAL Personal			397.20				
SICK Sick			974.41				
STIPEND EDUCATION TRAINING/DEVELOPMENT			650.00				
SUB Substitute			6,083.89				
TICKETS Taking Tickets at Gate			250.00				
VACATION Vacation			817.84				
			<u>X</u> 42,388.10				
CONTRACT							
7THSPON 7TH GR SPONSOR			49.20				
8THSPON 8TH GRADE SPONSOR			49.20				
AD ATHLETIC DIRECTOR			461.25				
C01 Salary			147,550.19				
C02 Salary			4,571.97				
CONCESSPON CONCESSIONS SPONSOR			61.50				
CROSSCO CROSS COUNTRY COACH			399.75				
ELEMSAT ELEMENTARY SAT CHAIR PERSON			27.27				
EXTENDCONT EXTENDED CONTRACT			292.46				
FBLASPON FBLA SPONSOR			169.13				
FFASPON FFA SPONSOR			246.00				
FRESHSPON FRESHMAN SPONSOR			49.20				
HEADBOYBB HEAD BOYS BASKETBALL COACH			461.25				
HEADBOYTRA HEAD BOYS TRACK COACH			199.88				
HEADFB HEAD FOOTBALL COACH			430.50				
HEADGIRLBB HEAD GIRLS BASKETBALL COACH			461.25				
HEADGIRLTR HEAD GIRL TRACK COACH			399.75				
HSASSBTRA HS ASSISTANT BOYS TRACK			584.26				
HSASSGTRA HS ASSISTANT GIRLS TRACK			338.26				
HSASSTBBB HS ASSISTANT BOYS BB			307.50				
HSASSTFB HS ASSISTANT FB COACH			538.13				
HSASSTGBB HS ASSISTANT GIRLS BASKETBALL COACH			268.36				
HSASSTVB HS ASSISTANT VOLLEYBALL			230.63				
HSSAT HS SAT CHAIR PERSON			27.27				
HSVB HS VOLLEYBALL			307.50				
JHASSTBBB JH ASST BOYS BB			107.63				
JHASSTBTRA JH ASSISTANT BOYS TRACK			215.26				
JHASSTFB JH ASSISTANT FB COACH			83.86				
JHASSTGBB JH ASST GIRLS BB			107.63				

42,388.10
 161,365.38

 203,753.48
 - 60,124.00

 143,629.48

Payroll Register - Totals

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 11/2021

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
JHVB JH VOLLEYBALL			76.88				
JHWREST JH WRESTLING COACH			553.50				
JUNIORSPON JUNIOR SPONSOR			135.30				
MENTORING Teacher Mentoring			136.36				
MUSICIV MUSIC I & V			307.50				
NHS NATIONAL HONOR SOCIETY SPONSOR			49.20				
ONEACT ONE ACT COACH			246.00				
QUIZBOWL QUIZ BOWL SPONSOR			61.50				
SENIORSPON SENIOR SPONSOR			64.58				
SKILLSUSA SKILL USA SPONSOR			230.63				
SOPHSPON SOPHOMORE SPONSOR			49.20				
SPEECH SPEECH SPONSOR			261.38				
STRIVTV STRIV TV SPONSOR			92.25				
STUCOSPON STUDENT COUNCIL SPONSOR			61.50				
XTRADUTY1 Extra Duty			43.56				
			<u>161,365.38</u>				
DEDUCTION							
AFLAC AFLAC Insurance	23,816.37	376.48			376.48	AFLAC	AFLAC of Columbus
AMERITAS AMERITAS		138.10			138.10	AMERITAS	AMERITAS LIFE INSURANCE CORP
DAYCARE Day Care	11,370.42	466.67			466.67	KENECAPT	Kenesaw Public School
DENTAL Pre-Tax Dental	143,715.28	1,068.66	970.35		2,039.01	BCBS	Bluecrossblue Shield Of Nebraska
HEALTH Health	135,077.18		46,632.78	(170.48)	46,462.30	BCBS	Bluecrossblue Shield Of Nebraska
MEDEXP Med Exp-Flex	27,888.99	864.17			864.17	KENECAPT	Kenesaw Public School
TSAAMERICA TSAAMERICA		600.00			600.00	TSAAMERICA	AMERICAN FUNDS
TSAHARTPRE TSAHartford No	17,285.11	250.00	638.18		888.18	EMPOWER	Mass Mutual Financial Group
TSAHARTPST TSAHartford Tax	9,736.32	462.50	100.00		562.50	EMPOWER	Mass Mutual Financial Group
		<u>4,226.58</u>	<u>48,341.31</u>	<u>(170.48)</u>	<u>52,397.41</u>		
RET DEDUCTION							
NPERS RETIREMENT	194,594.44	19,031.36	19,221.64		38,253.00	KENERET	Kenesaw Public School Retirement
		<u>19,031.36</u>	<u>19,221.64</u>	<u>0.00</u>	<u>38,253.00</u>		
TAX							
FIT FIT	180,890.84	14,526.34		(108.73)	14,417.61	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
FUTA FUTA	184,579.00						
MEDICARE MEDICARE	200,772.20	2,911.22	2,911.22	(32.62)	5,789.82	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SITNE SIT NE	180,890.84	6,980.61		(34.79)	6,945.82	SITNE	NEBRASKA DEPARTMENT OF REVENUE A
SOCSEC SOC SEC	200,772.20	12,447.89	12,447.89	(139.44)	24,756.34	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SUTANE SUTA NE	180,890.84						
WCNE WORK COMP NE	203,610.36						
		<u>36,866.06</u>	<u>15,359.11</u>	<u>(315.58)</u>	<u>51,909.59</u>		
			<u>60,124.00</u>				
						Net Pay:	143,629.48
						Cash Total:	286,189.48
Non - FIT Taxable Deductions		22,795.44					
Non - SIT Taxable Deductions		22,795.44					
Non - SOC SEC Taxable Deductions		3,164.08					
Non - MEDICARE Taxable Deductions		3,164.08					
Direct Deposits		141,532.07					
Automatic Payments		51,909.59					
Adds + Contracts + Deduction Adds		203,753.48					
						Wages	142,560.00
						Deductions	142,560.00

Payroll Register - Totals

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 11/2021

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Pavee ID</u>	<u>Pavee Name</u>	
Checking Account ID: 6								
ADD								
HR Y1 Hourly			6,090.66					
OVT1 Overtime			289.28					
SICK Sick			219.66					
			<u>6,599.60</u>					
								<i>- 2610.90 = 3,988.70</i>
DEDUCTION								
DENTAL Pre-Tax Dental	2,424.44		29.54		29.54		BCBS Bluecrossblue Shield Of Nebraska	
HEALTH Health	2,424.44	1,198.15	658.43	(1,856.58)			BCBS Bluecrossblue Shield Of Nebraska	
		<u>1,198.15</u>	<u>687.97</u>	<u>(1,856.58)</u>	<u>29.54</u>			
RET DEDUCTION								
NPERS RETIREMENT	5,401.45	528.25	533.54		1,061.79		KENERET Kenesaw Public School Retirement	
		<u>528.25</u>	<u>533.54</u>		<u>1,061.79</u>			
TAX								
FIT FIT	6,071.35	259.71			259.71		EFTPS ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
FUTA FUTA	6,071.35						EFTPS ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
MEDICARE MEDICARE	6,599.60	95.69	95.69		191.38		EFTPS ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
SITNE SIT NE	6,071.35	119.92			119.92		SITNE NEBRASKA DEPARTMENT OF REVENUE	A
SOCSEC SOC SEC	6,599.60	409.18	409.18		818.36		EFTPS ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
SUTANE SUTA NE	6,071.35							
WCNE WORK COMP NE	6,599.60							
		<u>884.50</u>	<u>504.87</u>	<u>0.00</u>	<u>1,389.37</u>			
								<i>X - 2610.90</i>
								<i>Wages 3,988.70</i>
								<i>Deductions 2480.70</i>
								<i>Net Pay: 3,988.70</i>
								<i>Cash Total: 6,469.40</i>
Non - FIT Taxable Deductions		528.25						
Non - SIT Taxable Deductions		528.25						
Non - SOC SEC Taxable Deductions		0.00						
Non - MEDICARE Taxable Deductions		0.00						
Direct Deposits		2,963.03						
Automatic Payments		1,389.37						
Adds + Contracts + Deduction Adds		6,599.60						

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Function Number

Expenditure Report by Function/Object -
Summary

Regular, Processing Month 11/2021

User ID: DJK

Function Number	Revised Budget	Expended During Month	Expended to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
6450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6967	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	0.00	2,215.00	5,496.52	0.00	(5,496.52)	0.00	0.00	(5,496.52)
6996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997	0.00	0.00	49,017.65	0.00	(49,017.65)	0.00	0.00	(49,017.65)
6998	0.00	0.00	57,817.69	0.00	(57,817.69)	0.00	0.00	(57,817.69)
8000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	0.00	347,375.10	1,149,337.54	0.00	(1,149,337.54)	(13,900)	0.00	(1,149,323.64)

Expenditure Report by Function/Object - Summary

Regular: Processing Month 11/2021

Function Number	ACTIVITY FUND	DEPRICIATION FUND DISBURSEMENTS	ACTIVITY FUND	Revised Budget	Expended During Month	Expnditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
05	ACTIVITY FUND			0.00	18,140.38	82,105.23	0.00	(82,105.23)	(20.00)	0.00	(82,085.23)
2900											
05				0.00	18,140.38	82,105.23	0.00	(82,105.23)	(20.00)	0.00	(82,085.23)

Expenditure Report by Function/Object - Summary

Regular, Processing Month 11/2021

Function Number	Object	Revised Budget	Expended During Month	Expended to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
06	NUTRITION FUND								
3100	FOOD SERVICES OPERATIONS	0.00	25,506.50	70,323.01	0.00	(70,323.01)	0.00	0.00	(70,323.01)
6996	CARES ACT/ESSERS I FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06	NUTRITION FUND	0.00	25,506.50	70,323.01	0.00	(70,323.01)	0.00	0.00	(70,323.01)

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Function Number

Expenditure Report by Function/Object - Summary

Regular; Processing Month 11/2021

User ID: DJK

Function Number	Object	Revised Budget	Expended During Month	Expended to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
08	SPECIAL BUILDING								
4700	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9003	INTERFUND LOAN FROM SPEC. BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08	SPECIAL BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -
Summary

Regular: Processing Month 11/2021

Revised Budget	Expended During Month	Expended to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
0.00	391,021.98	1,301,765.78	0.00	(1,301,765.78)	(33,90)	0.00	(1,301,731.88)

Regular: Beginning Month 11/2021; Processing Month 11/2021; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05		ACTIVITY FUND		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	*Previous Balance				
05 704 0100			ATHLETICS							11,110.73
05 704 0100			ATHLETICS							
05 2900 610 000 0100			ATHLETICS							
11/05/2021	CD	2ND RND FB PLAYOFF			2ND RND FB PLAYOFF WITH FALL CITY	Nsaa	1,274.90	0.00		
11/05/2021	CD	2ND RND FB PLAYOFF			2ND RND FB PLAYOFF WITH FALL CITY	FALL CITY SACRED HEART	890.00	0.00		
11/05/2021	CD	FB PLAYOFF STRIV FEE			STRIV AT HUMPHREY SCHOOL	HUMPHREY ST. FRANCIS HIGH SCHOOL	100.00	0.00		
11/05/2021	CD	CHEERLEADE RSG/COACH			STRIV/CHEER/COACH REF	HUMPHREY ST. FRANCIS HIGH SCHOOL	56.00	0.00		
11/15/2021	CD	SEMIFINALS FB 11/12/			REF	GOLKA, RON	350.00	0.00		
11/15/2021	CD	SEMIFINALS FB 11/12/			MILEAGE	GOLKA, RON	30.00	0.00		
11/15/2021	CD	HAST54845			ONE ACT PLYWOOD/2X2/S/PVC PIPE	Us Bank	88.49	0.00		
11/15/2021	CD	HAST53618			ONE ACT WOOD/PAINT/SUPPLIES	Us Bank	299.45	0.00		
11/15/2021	CD	32343037			ONE ACT SCREWS FOR PROPS	Us Bank	19.33	0.00		
11/15/2021	CD	HASTB5216			ONE ACT PAINT ROLLERS	Us Bank	8.39	0.00		
11/15/2021	CD	ORDER #55918			ONE ACT PERFORMANCE ROYALTY	Us Bank	150.00	0.00		
11/15/2021	CD	RSEVISION OCT. 21			ATHLETICS ON-LINE REPORTING	Us Bank	27.00	0.00		
11/15/2021	CD	9890005208			JET PACK FOR STRIV	Verizon Wireless	45.01	0.00		
11/15/2021	CD	JR H GBB 11-9-21			REF. JRH GBB DALTON B.	Bender, Dalton	100.00	0.00		
11/15/2021	CD	JR H GBB 11-9-21			REF. JRH GBB TREVOR B.	Burr, Trevor	100.00	0.00		
11/15/2021	CD	50281			PLAQUES/MEDALS	Awards Unlimited Inc	336.36	0.00		
11/15/2021	CD	AAXT84700-AX01			WM BB JERSEYS	Lou's Sporting Goods	1,844.14	0.00		
11/15/2021	CD	AAXT83912AX07			OFFICIAL PENNIES	Lou's Sporting Goods	30.49	0.00		
11/15/2021	CD	AAXT86010-AX03			6 WM BASKETBALLS	Lou's Sporting Goods	389.70	0.00		
11/15/2021	CD	AAXT85010-AX03			SHIPPING	Lou's Sporting Goods	31.55	0.00		
11/15/2021	CD	2021 LDRSHP SUMMIT			KENESAW LDRSHP SUMMIT 2021 6/2	Nebraska Coaches Association	140.00	0.00		
11/15/2021	CD	KENESAW 8 MAN MEMB			8 MAN MEMBERSHIP KENESAW	Nemica	75.00	0.00		
11/15/2021	CD	KENESAW WRESTLING			KENESAW WRESTLING AT SANDY CREEK 11/11/21	Sandy Creek High School	75.00	0.00		
11/15/2021	CD	6652			REPAIR COACHES HEAD SETS	Sideline Power	190.00	0.00		

Regular: Beginning Month 11/2021; Processing Month 11/2021; Accounts to Include Accounts with Activity: Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description			Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description				
11/15/2021	CD	0100 ATHLETICS 10/3	5	12390	0100 CANDY BARS FOR REFS	25.69	0.00		
11/15/2021	CD	1121750345437 9436	5	12399	ONE ACT MAKEUP KITS	227.83	0.00		
11/15/2021	CD	1126167053983 5416	5	12399	ONE ACT MAKEUP KITS	22.12	0.00		
11/15/2021	CD	1129079980487 5498	5	12399	ONE ACT HAIR BANDS	11.98	0.00		
11/15/2021	CD	1120100489227 3846	5	12399	WHITE BROAD CLOTH	32.00	0.00		
11/15/2021	CD	1121981188650 5042	5	12399	BLACK BROAD CLOTH	36.40	0.00		
05 704 0100 ATHLETICS									
*Current Activity						6,806.83	0.00	0.00	(6,806.83)
*Ending Balance:									4,303.90
*Previous Balance									8,153.92
05 704 0332 FFA / AG									
05 704 0332 FFA / AG									
11/15/2021	CD	LIVING TOWER SEEDS	5	12400	LIVING TOWER SEEDS	72.75	0.00		
11/15/2021	CD	LUNCH - EST. REMEAS	5	12393	LUNCH REIMB. EST. REMEASUREMENT 7 @ 15.0	105.00	0.00		
11/15/2021	CD	2022-FFA LAND JUDGIN	5	12393	22 MEALS/ICE CRM	153.09	0.00		
11/15/2021	CD	KENESAW FFA FEE	5	12384	REG. FEE FOR 17 STUDENTS	36.00	0.00		
11/15/2021	CD	REG. P2C18 4580-18	5	12394	NEBRASKA FFA ASSOCIATION	150.00	0.00		
11/15/2021	CD	US192231865 2021-E438	5	12389	JUICE PLUS COMPANY, THE LEADERSHIP CENTER, THE	1,127.95	0.00		
11/15/2021	CD	FFA / AG	5	12391	FFA 9 SANDWICHES	94.50	0.00		
*Current Activity						1,739.29	0.00	0.00	(1,739.29)
*Ending Balance:									6,414.63
*Previous Balance									(1,769.39)
05 704 0500 ANNUAL									
05 704 0510 K-CLUB									
*Ending Balance:						0.00	0.00	0.00	(1,769.39)
*Previous Balance									3,290.88
05 704 0520 NATIONAL HONOR SOCIETY									
*Ending Balance:						0.00	0.00	0.00	3,290.88
*Previous Balance									2,341.82
05 704 0530 STUDENT COUNCIL									
*Ending Balance:						0.00	0.00	0.00	2,341.82
*Previous Balance									6,672.90
05 704 1080 Class of 2011									
*Ending Balance:						0.00	0.00	0.00	6,672.90
*Previous Balance									(1,089.30)

Activity Fund Balance Report - Detail - Exclude Encumbrances

11/2021 - 11/2021

Regular; Beginning Month 11/2021; Processing Month 11/2021; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05	ACTIVITY FUND	Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Chart of Account Number	Reference #	Check Acct	Check #	Description				
05 704 1500		BAND		*Ending Balance:	0.00	0.00	0.00	(1,089.30)
				*Previous Balance				191.40
05 704 1510		DRAMATICS		*Ending Balance:	0.00	0.00	0.00	191.40
				*Previous Balance				271.96
05 704 1520		LIBRARY		*Ending Balance:	0.00	0.00	0.00	271.96
				*Previous Balance				1,520.38
05 704 1530		DANCE SQUAD		*Ending Balance:	0.00	0.00	0.00	1,520.38
				*Previous Balance				1,606.89
05 704 1535		CHEERLEADER		*Ending Balance:	0.00	0.00	0.00	1,606.89
				*Previous Balance				942.49
05 704 2014		Class of 2014		*Ending Balance:	0.00	0.00	0.00	942.49
				*Previous Balance				(1,768.51)
05 704 2015		Class of 2015		*Ending Balance:	0.00	0.00	0.00	(1,768.51)
				*Previous Balance				(659.26)
05 704 2017		Class of 2017		*Ending Balance:	0.00	0.00	0.00	(659.26)
				*Previous Balance				(1,771.16)
05 704 2021		CLASS OF 2021		*Ending Balance:	0.00	0.00	0.00	(1,771.16)
				*Previous Balance				(731.33)
05 704 2022		CLASS OF 2022		*Ending Balance:	0.00	0.00	0.00	(731.33)
				*Previous Balance				2,109.33
05 704 2023		CLASS OF 2023		*Ending Balance:	0.00	0.00	0.00	2,109.33
				*Previous Balance				5,842.17
05 704 2024		CLASS OF 2024		*Ending Balance:	0.00	0.00	0.00	5,842.17
				*Previous Balance				5,201.83
05 704 2025		CLASS OF 2025		*Ending Balance:	0.00	0.00	0.00	5,201.83
				*Previous Balance				2,522.97
05 704 2026		CLASS OF 2026		*Ending Balance:	0.00	0.00	0.00	2,522.97
				*Previous Balance				3,233.82
05 704 2027		CLASS OF 2027		*Ending Balance:	0.00	0.00	0.00	3,233.82
				*Previous Balance				772.43
				*Ending Balance:	0.00	0.00	0.00	772.43

Regular: Beginning Month 11/2021; Processing Month 11/2021; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number Chart of Account Description

Entry Date J/R Reference # Check Acct Check # Description
05 704 2520 SHOP

05 704 2530 FBLA

05 704 2662 CONCESSIONS

05 704 2662 CONCESSIONS
05 2900 610 000 2662 CONCESSIONS

11/05/2021 CD CONCESSIONS 5 12378 BOOSTER CLUB 45% OF 1351.25
10/29/21 2662 5 12390 2662 CONCESSIONS ITEMS OCT. Kenesaw Booster Club
11/15/2021 CD CONCESSIONS 5 12385 2662 CONCESSIONS ITEMS OCT. Kenesaw Market

11/15/2021 CD 10664641 5 12385 INSIDE 10664641
11/15/2021 CD 10664641 5 12385 INSIDE 10664641
11/15/2021 CD 10664641 5 12385 INSIDE 10668281
11/15/2021 CD 10633126 5 12385 CAFETERIA MAACH CREDIT
CREDIT
11/15/2021 CD 13118231 5 12383 CONC. SUPPLIES
11/15/2021 CD 13127561 5 12383 CONC. SUPPLIES
11/15/2021 CD 13136838 5 12383 CONC. SUPPLIES
11/15/2021 CD 09/01 - 09/30 5 12386 PIZZA
11300

05 704 2662 CONCESSIONS *Current Activity (2,157.00)

*Ending Balance: 2,157.00 0.00 0.00 (451.91)

05 704 2874 BUSINESS/ACCOUNT *Previous Balance 364.74

05 2900 610 000 2874 BUSINESS/ACCOUNT
11/15/2021 CD 1126657295416 5 12399 BUSINESS/ACCT CLASS

11/15/2021 CD 4244 5 12399 COFFEE CUPS BLUE DEVIL
11/15/2021 CD 1127746837276 5 12399 COLD COFFEE CUPS BLUE
5023 DEVIL BREW

11/15/2021 CD 082921 5 12400 WALMART SUPPLIES PICKUP
11/15/2021 CD WALMART BDB 5 12400 WALMART DELIVERY
082921 Us Bank

11/15/2021 CD 1129546370114 5 12399 BDB SHIPPING LABELS
2660 Synchrony Bank/Amazon

05 704 2874 BUSINESS/ACCOUNT *Current Activity (147.87)

*Ending Balance: 147.87 0.00 0.00 216.87

05 704 3020 PROJ. DC CLASS OF 2020 *Previous Balance 3,757.64

*Ending Balance: 0.00 0.00 0.00 3,757.64

Regular: Beginning Month 11/2021; Processing Month 11/2021; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number

Chart of Account Description

Entry Date J/R Reference # Check Acct Check # Description

05 704 3021 PROJ. DC CLASS OF 2021

Ently Name	Expenses	Revenues	Balance Change	Balance
*Previous Balance				0.00
*Ending Balance:	0.00	0.00	0.00	0.00

05 704 3022	PROJ. DC CLASS OF 2022	*Previous Balance		
05 1710 3022	PROJ. DC/ POST PROM CLASS OF 2022	*Ending Balance:		

11/03/2021	CR	2573		0.00	91.75		
11/03/2021	CR	2573		0.00	110.04		
11/03/2021	CR	2573		0.00	124.30		
11/03/2021	CR	2573		0.00	339.65		
11/03/2021	CR	2573		0.00	592.63		
11/03/2021	CR	2573		0.00	528.75		
11/03/2021	CR	2573		0.00	798.45		
11/03/2021	CR	2573		0.00	1,268.46		
11/03/2021	CR	2573		0.00	3.15		
11/03/2021	CR	2573		0.00	339.65		
11/03/2021	CR	2573		0.00	2,172.09		
11/03/2021	CR	2573		0.00	695.72		
11/03/2021	CR	2573		0.00	89.26		
05 704 3022	PROJ. DC CLASS OF 2022	*Current Activity		0.00	7,153.90		7,153.90
		*Ending Balance:					26,430.34
		*Previous Balance					9,580.11

05 704 3030	MISCELLANEOUS	*Current Activity					(177.65)
05 2900 610 000 3030	MISCELLANEOUS	*Ending Balance:					9,402.46
11/15/2021	CD						2,239.22
08/09/21 - 09/29/21							2,239.22
11/15/2021	CD						(41.51)
08/09/21 - 09/29/21							(41.51)
05 704 3030	MISCELLANEOUS	*Current Activity					2,131.23
		*Ending Balance:					9,402.46
		*Previous Balance					2,239.22

05 704 3035	POP MACHINE	*Current Activity					2,131.23
		*Ending Balance:					9,402.46
		*Previous Balance					2,239.22

05 704 3429	EHA WELLNESS ACCOUNT	*Current Activity					5,375.00
05 704 3429	EHA WELLNESS ACCOUNT	*Ending Balance:					26,430.34
05 1710 3429	EHA Wellness Committee	*Previous Balance					9,580.11
11/12/2021	GR						5,375.00
2574							5,375.00
05 704 3429	EHA WELLNESS ACCOUNT	*Current Activity					5,375.00

Regular: Beginning Month 11/2021; Processing Month 11/2021; Accounts to Include Accounts with Activity: Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number				Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
11/03/2021	CD	SCRIP TO PROJ DC 202	5	2022	SHAWNA M	Kenesaw Public School-Activity Fund	592.63	0.00				
11/03/2021	CD	SCRIP TO PROJ DC 202	5	2022	DRAKE O	Kenesaw Public School-Activity Fund	528.75	0.00				
11/03/2021	CD	SCRIP TO PROJ DC 202	5	2022	CECILIA S	Kenesaw Public School-Activity Fund	798.45	0.00				
11/03/2021	CD	SCRIP TO PROJ DC 202	5	2022	CHLOE U	Kenesaw Public School-Activity Fund	1,268.46	0.00				
11/03/2021	CD	SCRIP TO PROJ DC 202	5	2022	IZABELLA V	Kenesaw Public School-Activity Fund	3.15	0.00				
11/03/2021	CD	SCRIP TO PROJ DC 202	5	2022	MEADOW W	Kenesaw Public School-Activity Fund	339.65	0.00				
05 704 7274												(7,153.90)
SKILLS USA												
*Current Activity												
*Ending Balance:												7,153.90
*Previous Balance:												0.00
*Ending Balance:												0.00
*Previous Balance:												20,507.37
05 704 7545												6,733.48
SPEECH FUND RAISER												
*Ending Balance:												0.00
*Previous Balance:												0.00
*Ending Balance:												0.00
*Previous Balance:												6,733.48
05 704 7733												453.00
PRE-SCHOOL PARTNERSHIP												
*Ending Balance:												0.00
*Previous Balance:												0.00
*Ending Balance:												0.00
*Previous Balance:												453.00
05 704 7737												900.00
FUND BALANCE												
*Ending Balance:												0.00
*Previous Balance:												0.00
*Ending Balance:												0.00
*Previous Balance:												4,893.23
05 765												18,140.38
FUND BALANCE												
*Ending Balance:												18,140.38
*Previous Balance:												12,528.90
*Ending Balance:												0.00
*Previous Balance:												156,791.32
Fund Total: 05												

Batch Description: GENERAL FUND OCTOBER 2021 Processing Month: 10/2021
Checking Account: 1 GENERAL FUND CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	2,741,677.83

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
40	NEBRASKA DEPARTMENT OF REVENUE	06/14/2019	4,279.62
43	NEBRASKA DEPARTMENT OF REVENUE	07/15/2019	4,875.61
56	NEBRASKA DEPARTMENT OF REVENUE	12/13/2019	5,894.96
128	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	09/13/2021	20.38
	Total:		<u>15,070.57</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
29336	Sharidan Erb	07/14/2017	43.34
31977	Kenesaw Public School Retirement	12/15/2020	4,262.05
32136	The Grand Island Independent	03/15/2021	331.55
32288	The Grand Island Independent	06/14/2021	49.94
32423	Kenesaw Public School Retirement	08/16/2021	2,678.38
32434	Kenesaw Public School Retirement	09/13/2021	26.17
32495	World View Software	09/13/2021	1,063.00
32502	AMERITAS LIFE INSURANCE CORP	10/15/2021	138.10
32505	Kenesaw Public School Retirement	10/15/2021	37,966.01
32525	Electronic Systems, Inc.	10/11/2021	255.00
32534	Kearney Hub	10/11/2021	403.83
32536	Kenesaw Public School - General Fund	10/11/2021	1,886.72
32537	Rick Masters	10/11/2021	237.44
32548	School Specialty, LLC	10/11/2021	18.08
32553	UNITED CULTURES INC	10/11/2021	360.00
	Total:		<u>49,719.61</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	CORRECTION TO 08/15/20 ENTRY Receipts	08/15/2020	(27,358.00)
	Correction: Adjust Posted Entry	09/10/2020	(48.95)
	Correction: Adjust Posted Entry	09/10/2020	(28.67)
	November 2019 Missed Revenue Receipts	11/15/2018	(35.56)
	Correction: Adjust Posted Entry	09/08/2020	(452.33)
	Correction: Adjust Posted Entry	09/08/2020	(772.25)
	Correction: Adjust Posted Entry	09/21/2020	(62.43)
	Correction: Adjust Posted Entry	09/21/2020	(106.59)
2068	Reversal: Adjust Posted Entry	12/29/2020	(272.59)
2186	Reversal: Adjust Posted Entry	02/18/2021	(87.69)
2188	Reversal: Adjust Posted Entry	02/18/2021	(1,238.54)
SIT Taxes	Error in Posting State Taxes	01/09/2019	15,420.48
	Total:		<u>(15,043.12)</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
2,741,677.83	(79,833.30)	2,661,844.53	2,656,638.87	<u>5,205.66</u>

Working with Auditor to clear this

GF

Cleared Automatic Payment Total: 59,413.72

Cleared Checks Total: 209,500.05
 Cleared Direct Deposit Total: (151,199.96)
 Cleared Void Total: 1,526.05
 Cleared Cash Receipt Total: 359,822.57
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: BUS/DEPRECIATION FUND OCTOBER 2021
Checking Account: 2 DEPRECIATION

Processing Month: 10/2021

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	414,434.67
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
414,434.67	0.00	414,434.67	414,434.67
			<u>Difference</u> 0.00 <i>OK</i>

Cleared Automatic Payment Total:
 Cleared Checks Total:
 Cleared Direct Deposit Total:
 Cleared Void Total:
 Cleared Cash Receipt Total: 70.39
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: ACTIVITY FUND OCTOBER 2021
Checking Account: 5 ACTIVITY FUND

Processing Month: 10/2021

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	173,910.58

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
10157	Chuck Roe	10/14/2016	75.34
10308	Kenesaw Booster Club	01/23/2017	6.25
10773	Preston Schnitzler	02/09/2018	85.00
12317	Joston Wassom	09/23/2021	550.00
12325	ROGER ASPEN	10/11/2021	60.00
12327	Kristen Benton	10/11/2021	143.39
12328	Blue Hill Public School	10/11/2021	50.00
12342	NSIAAA	10/11/2021	250.00
12355	Elm Creek Public School	10/15/2021	75.00
12356	Jayne Kring	10/15/2021	130.00
12357	DAVE OMAN	10/15/2021	140.00
12364	ROBERT PARR	10/20/2021	74.00
12365	KIRK FEENEY	10/29/2021	70.00
12366	Kenesaw Market	10/29/2021	291.00
12367	Kenesaw Public School-Activity Fund	10/29/2021	3,792.42
12368	MEDICINE VALLEY HIGH SCHOOL	10/29/2021	312.72
12369	Nsaa	10/29/2021	782.11
12370	MARCUS PACZOSA	10/29/2021	86.00
12371	RUSS'S MARKET STORE #7	10/29/2021	285.00
12372	Shelton Public School	10/29/2021	40.00
12373	JEREMIAH WILLIAMS	10/29/2021	70.00
12374	NATE WILLIAMS	10/29/2021	70.00
12375	GAGE WRIGHT	10/29/2021	70.00
	Total:		7,508.23

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
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Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
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	ACTIVITY FUND AUGUST 2020 REV Receipts	08/31/2020	(21,919.50)
	Correction: Adjust Posted Entry	02/18/2021	1,238.54
	Correction: Adjust Posted Entry	02/18/2021	87.69
1845	Receipt 1845	02/29/2020	64.49
1846	Receipt 1846	03/31/2020	45.34
1847	Receipt 1847	03/31/2020	(45.34)
1862	Receipt 1862	02/28/2020	315.00
1863	Receipt 1863	02/28/2020	566.00
1912	Receipt 1912	08/31/2020	1,069.30
1913	Receipt 1913	08/31/2020	95.78
1914	Receipt 1914	08/31/2020	857.40
1915	Receipt 1915	08/31/2020	1,768.51
1916	Receipt 1916	08/31/2020	659.26
1917	Receipt 1917	08/31/2020	6,113.37
1918	Receipt 1918	08/31/2020	1,771.16
1920	Receipt 1920	08/31/2020	22.00
1922	Receipt 1922	08/31/2020	(1,433.73)
1923	Receipt 1923	08/31/2020	84.16
1924	Receipt 1924	08/31/2020	(583.32)
1926	Receipt 1926	08/31/2020	(20.00)
1928	Receipt 1928	08/31/2020	160.00
1929	Receipt 1929	08/31/2020	(80.00)
1931	Receipt 1931	08/31/2020	44.55
1933	Receipt 1933	08/31/2020	548.00
1937	Receipt 1937	08/31/2020	(2,139.45)
1938	Receipt 1938	08/31/2020	247.75
1939	Receipt 1939	08/31/2020	70.95
1940	Receipt 1940	08/31/2020	(255.14)
1952	Receipt 1952	02/10/2020	290.82
2138	Receipt 2138	02/01/2021	506.16
2139	Receipt 2139	02/01/2021	(306.16)
2249	Receipt 2249	03/04/2021	686.50
2250	Receipt 2250	04/14/2021	1,466.00
2251	Receipt 2251	04/14/2021	430.32
2252	Receipt 2252	04/14/2021	498.50
2402	Receipt 2402	09/01/2020	3,062.79
2403	Receipt 2403	09/01/2020	800.00
		Total:	<u>(3,212.30)</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
173,910.58	(10,720.53)	163,190.05	162,392.80	<u>797.25</u>

working with Auditor to Clear this

Cleared Automatic Payment Total:	
Cleared Checks Total:	25,277.55
Cleared Direct Deposit Total:	
Cleared Void Total:	
Cleared Cash Receipt Total:	19,027.68

Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

Batch Description: HOT LUNCH FUND OCTOBER 2021

Processing Month: 10/2021

Checking Account: 6 HOT LUNCH FUND CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	42,763.39

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
39	NEBRASKA DEPARTMENT OF REVENUE	06/14/2019	34.26
45	NEBRASKA DEPARTMENT OF REVENUE	11/15/2019	16.61
47	NEBRASKA DEPARTMENT OF REVENUE	12/13/2019	63.86
Total:			114.73

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
6095	Tracy Zimmerman	05/12/2020	86.43
61134	IAN SHARP	05/11/2021	2.00
61136	SOPHIE BARTMAN	05/13/2021	3.00
61145	Bluecrossblue Shield Of Nebraska	09/13/2021	1,886.12
Total:			1,977.55

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Correction: Adjust Posted Entry	12/29/2020	272.59
Total:			272.59

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
42,763.39	(1,819.69)	40,943.70	40,943.70	0.00 <i>OK</i>

Cleared Automatic Payment Total: 1,350.49
 Cleared Checks Total: 20,184.62
 Cleared Direct Deposit Total: (2,309.14)
 Cleared Void Total: 10,417.35
 Cleared Cash Receipt Total: 37,942.99
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Batch Description: BOND FUND OCTOBER 2021

Processing Month: 10/2021

Checking Account: 7 BOND FUND

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	414,074.72

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	CORRECTION TO JUNE ADAMS CO. TA Receipts	06/05/2020	3,956.04
	Correction: Adjust Posted Entry	10/12/2021	119.68
1834	Reversal: Adjust Posted Entry	09/08/2020	772.25
1837	Reversal: Adjust Posted Entry	09/21/2020	106.59
1839	Reversal: Adjust Posted Entry	09/10/2020	48.95
Total:			5,003.51

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
414,074.72	5,003.51	419,078.23	419,078.23	0.00 <i>OK</i>

Cleared Automatic Payment Total:
Cleared Checks Total:
Cleared Direct Deposit Total:
Cleared Void Total:
Cleared Cash Receipt Total: 17,712.79
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

Batch Description: SPECIAL BUILDING FUND OCTOBER 2021 **Processing Month: 10/2021**
Checking Account: 8 **SPECIAL BUILDING**

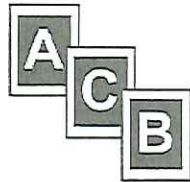
<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2021	265,844.91

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
2565	Receipt 2565	10/08/2021	119.68
2565	Reversal: Adjust Posted Entry	10/08/2021	(119.68)
	Total:		<u>0.00</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
265,844.91	0.00	265,844.91	265,844.91	0.00 <i>OK</i>

Cleared Automatic Payment Total:
Cleared Checks Total:
Cleared Direct Deposit Total:
Cleared Void Total:
Cleared Cash Receipt Total: 10,766.87
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:



Adams County Bank

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KENESAW PUBLIC SCHOOL
110 N 5TH AVE
PO BOX 129
KENESAW NE 68956-0129

797.25

Hold at Bank

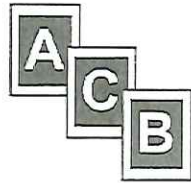
ACTIVITY FUND

Super NOW			
10/01/2021	Beginning Balance		180,160.45 ✓
	17 Deposits/Other Credits	+	19,027.68 ✓
	44 Checks/Other Debits	-	25,277.55 ✓
10/31/2021	Ending Balance		173,910.58 ✓
		31 Days in Statement Period	

----- Deposits/Other Credits -----			
10/01/2021	Deposit	374	308.00 ✓
10/01/2021	Deposit	373	344.95 ✓
10/05/2021	ACH Deposit		323.75 ✓
	RAISERIGHT ShopWScrip		
10/14/2021	Deposit	376	978.00 ✓
10/14/2021	Deposit	375	1,394.25 ✓
10/15/2021	Deposit	377	215.68 ✓
10/15/2021	Deposit	380	336.00 ✓
10/15/2021	Deposit	379	827.64 ✓
10/15/2021	Deposit	419	900.00 ✓
10/15/2021	Deposit	378	4,495.52 ✓
10/20/2021	Deposit	420	681.00 ✓
10/20/2021	Deposit	421	1,139.25 ✓
10/26/2021	Deposit	423	1,151.75 ✓
10/26/2021	Deposit	422	2,089.00 ✓
10/28/2021	Deposit	424	1,516.11 ✓
10/29/2021	Deposit	425	2,304.24 ✓
10/31/2021	Accr Earning Pymt	Added to Account	22.54 ✓

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
12273 ✓	10/07	40.00	12329*	10/19	1,662.09 ✓
12310*	10/01	120.00	12330	10/21	2,609.35 ✓
12312*	10/04	300.00	12331	10/20	160.00 ✓
12313 ✓	10/07	60.00	12332	10/15	110.00 ✓
12318*	10/01	325.00	12333	10/20	110.00 ✓
12319 ✓	10/04	835.00	12334	10/13	110.00 ✓
12320 ✓	10/19	102.50	12335	10/25	559.64 ✓
12321 ✓	10/01	893.00	12336	10/20	25.00 ✓
12322 ✓	10/04	100.00	12337	10/19	2,449.00 ✓
12324*	10/01	60.00	12338	10/26	279.58 ✓
12326*	10/13	110.00	12339	10/12	1,222.20 ✓



Adams County Bank

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KENESAW PUBLIC SCHOOL

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
12340	10/20	951.20✓	12351*	10/21	3,759.90
12341	10/19	201.03✓	12352*	10/21	523.95
12343*	10/18	110.00✓	12353*	10/25	130.00
12344	10/21	847.00✓	12354*	10/21	130.00
12345	10/29	139.94✓	12358*	10/22	130.00
12346	10/20	459.10✓	12359*	10/26	74.00
12347	10/19	1,556.19✓	12360*	10/26	74.00
12348	10/21	1,256.19✓	12361*	10/26	74.00
12349	10/21	90.02✓	12362*	10/21	48.50
12350	10/20	100.00✓	12363*	10/26	74.00

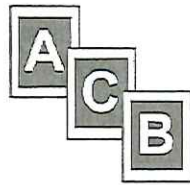
----- Other Debits -----

10/12/2021 ACH Withdrawal	RAISERIGHT ShopWScrip	207.25
10/26/2021 ACH Withdrawal	RAISERIGHT ShopWScrip	2,098.92
		✓2306.17

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----

10/01	179,415.40	10/14	179,126.95	10/22	170,331.02
10/04	178,180.40	10/15	185,791.79	10/25	169,641.38
10/05	178,504.15	10/18	185,681.79	10/26	170,207.63
10/07	178,404.15	10/19	179,710.98	10/28	171,723.74
10/12	176,974.70	10/20	179,725.93	10/29	173,888.04
10/13	176,754.70	10/21	170,461.02	10/31	173,910.58



Adams County Bank

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KENESAW PUBLIC SCHOOL
110 N 5TH AVE
PO BOX 129
KENESAW NE 68956-0129

Hold at Bank

(-5205.66)

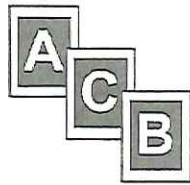
GENERAL FUND

Super NOW			
10/01/2021	Beginning Balance		2,751,885.61 ✓
	9 Deposits/Other Credits	<i>BCBS from Sept.</i>	359,822.57 ✓
	64 Checks/Other Debits	<i>+ 50083.38</i>	370,030.35
10/31/2021	Ending Balance	31 Days in Statement Period	2,741,677.83 ✓

----- Deposits/Other Credits -----		
10/08/2021	ACH Deposit	175,057.43 ✓
	Adams County Disbursmnt	
10/13/2021	ACH Deposit	12,532.67 ✓
	Hall County Disbursmnt	
10/14/2021	Deposit	4,801.99 ✓
10/14/2021	Deposit	13,914.49 ✓
10/15/2021	Deposit	1,799.75 ✓
10/26/2021	ACH Deposit	129,643.00 ✓
	STATE OF NE ST PAYMENT	
10/28/2021	Deposit	650.00 ✓
10/29/2021	ACH Deposit	21,077.00 ✓
	STATE OF NE ST PAYMENT	
10/31/2021	Accr Earning Pymt	346.24 ✓
	Added to Account	

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
<i>32539</i>	10/20	14.95 ✓	32511	10/18	32.09
<i>32498</i>	10/22	3,050.81 ✓	32512	10/20	1,914.47
32436	10/01	25.00	32513	10/19	1,666.64
32448*	10/04	95.00	32514	10/22	1,828.07
32466*	10/21	39.20	32515	10/18	32.46
32482*	10/28	932.12	32516	10/22	65.45
32488*	10/01	90.00	32517	10/19	866.00
32499*	10/15	1,719.02	32518	10/20	1,239.60
32500	10/28	59.46	32519	10/19	211.20
32501	10/20	376.48	32520	10/19	80.00
32504*	10/14	1,580.84	32521	10/19	529.85
32506*	10/19	1,330.68	32522	10/20	2,105.70
32507	10/25	390.00	32523	10/19	5,153.41
32508	10/19	33,940.00	32524	10/20	900.68
32509	10/21	62.36	32525	10/28	255.00
32510	10/19	186.25	32526	10/19	450.00



Adams County Bank

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KENESAW PUBLIC SCHOOL

----- Checks listed in numerical order; (*) indicates gap in sequence -----

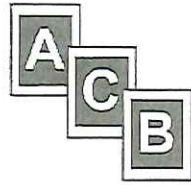
Check	Date	Amount	Check	Date	Amount
32527	10/20	300.08	32544	10/19	75.00
32528	10/25	617.54	32545	10/18	19.60
32529	10/19	5.95	32546	10/19	3,516.75
32530	10/19	123.45	32547	10/20	4,800.00
32531	10/20	56.57	32549*	10/19	6,494.04
32532	10/19	599.90	32550	10/19	21,894.34
32533	10/19	913.07	32551	10/25	1,631.25
32534	10/28	403.83	32552	10/20	152.50
32535	10/18	471.76	32554*	10/21	2,049.18
32538*	10/20	171.14	32555	10/19	2,311.99
32540*	10/26	170.00	32556	10/19	225.00
32542*	10/19	225.00	32557	10/22	226.03
32543	10/25	335.00	32558	10/21	28.00

----- Other Debits -----			
10/01/2021	ACH Withdrawal	10,119.12	50,504.16 ✓
	BCBSNE BCBS PREM.		
10/05/2021	ACH Withdrawal		2,240.85 ✓
	IRS USATAXPYMT		
10/12/2021	ACH Withdrawal	Nebraska Revenue Neb Epay	7,736.99 ✓
10/12/2021	ACH Withdrawal		49,435.88 ✓
	IRS USATAXPYMT		
10/15/2021	ACH Withdrawal	KENESAW PUBLIC S PAYROLL	575.95 ✓
10/15/2021	ACH Withdrawal	KENESAW PUBLIC S PAYROLL	150,496.76 ✓

VOIDED Gary's CK (-127.25)

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----					
10/01	2,701,266.45	10/08	2,873,988.03	10/14	2,846,483.47
10/04	2,701,171.45	10/12	2,816,815.16	10/15	2,695,491.49
10/05	2,698,930.60	10/13	2,829,347.83	10/18	2,694,935.58



Adams County Bank

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KENESAW PUBLIC SCHOOL
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank



SCHOOL LUNCH

Super NOW
 10/01/2021 Beginning Balance 28,664.65 ✓
 4 Deposits/Other Credits + 37,942.99 ✓
 14 Checks/Other Debits - 23,844.25 ✓
 10/31/2021 Ending Balance 31 Days in Statement Period 42,763.39

----- Deposits/Other Credits -----
 10/08/2021 Deposit 210.00 ✓
 10/20/2021 Deposit 445.00 ✓
 10/20/2021 ACH Deposit 37,286.63 ✓
 STATE OF NE ST PAYMENT
 10/31/2021 Accr Earning Pymt Added to Account 1.36 ✓

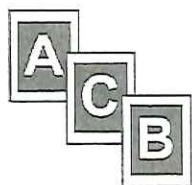
----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
	10/14	999.61 ✓		10/20	10.74 ✓
	10/14	1,886.12 ✓		10/20	38.08 ✓
	10/14	1,916.26 ✓		10/20	324.24 ✓
	10/15	1,408.78 ✓		10/20	8,861.78 ✓
	10/18	2,764.05 ✓	61160	10/19	1,731.96 ✓
	10/19	243.00 ✓			

----- Other Debits -----
 10/12/2021 ACH Withdrawal Nebraska Revenue Neb Epay 128.17 ✓
 10/12/2021 ACH Withdrawal IRS USATAXPYMT 1,222.32 ✓
 10/15/2021 ACH Withdrawal KENESAW PUBLIC S PAYROLL 2,309.14 ✓

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----
 10/01 28,664.65 10/08 28,874.65 10/12 27,524.16



Adams County Bank

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1

KENESAW PUBLIC SCHOOL
 REIMBURSEMENT ACCOUNT
 110 N 5TH AVE
 PO BOX 129
 KENESAW NE 68956-0129

Hold at Bank

Super NOW
 10/01/2021 Beginning Balance 5,928.62
 1 Deposits/Other Credits + .25
 1 Checks/Other Debits - 69.76
 10/31/2021 Ending Balance 31 Days in Statement Period 5,859.11

----- Deposits/Other Credits -----
 10/31/2021 Accr Earning Pymt Added to Account 0.25

----- Checks listed in numerical order; (*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
2724	10/07	69.76			

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

----- Daily Ending Balance -----
 10/01 5,928.62 10/07 5,858.86 10/31 5,859.11

----- Earnings Summary -----
 ** Below is an itemization of the Earnings **
 ** paid this period. **
 Interest Paid This Period 0.25 Annual Percentage Yield Earned 0.05 %
 Interest Paid YTD 2.38 Days in Earnings Period 31
 Earnings Balance 5,872.36

KENESAW PUBLIC SCHOOL
REIMBURSEMENT ACCOUNT
152-462

DATE	TRANSACTION	CHECK #	RECEIPT	EXPENDITURE	CKG BALANCE
10/1/2021	BEGINNING BALANCE				5,928.62
10/1/2021	USPS - OCT. NEWSLETTER / PCKG	2724		(69.76)	
10/29/2021	USPS NOV. NEWSLETTER	2725		(65.67)	
10/31/2021	ACB - Interest		0.25		
			0.25	(135.43)	(135.18)
					5,793.44
	Outstanding Checks (none)	2725			(65.67)
					5,859.11
10/31/2021	Bank Balance				5,859.11
					0.00
10/31/2021	Reconciled Balance				
	Fiscal Year to Date Totals		0.49	(135.43)	

KENESAW PUBLIC SCHOOLS

October 11, 2021 8:00 PM Central

Shawn Gallagher: Present
Marlin Kimle: Present
Troy Legg: Present
Cindy Olsen: Present
Kay Sidders: Present
Shandra Uden: Present
Present: 6.

Administration Present: Superintendent Masters, Principal LeClaire, Principal Wiechman
Others Present:

1. Opening the Meeting

- 1.A. Call to Order
- 1.B. Nebraska Open Meetings Law
- 1.C. Publication of Meeting
- 1.D. Roll Call

2. Welcome Visitors and Public Comment

3. Reports

- 3.A. Comments from Principal Wiechman
- 3.B. Comments from Principal LeClaire
- 3.C. Comments from Superintendent Masters
- 3.D. NASB Monthly Update

4. Consent Agenda

Motion to approve consent agenda items passed with a motion by Shawn Gallagher and a second by Cindy Olsen.

Shawn Gallagher: Yea, Marlin Kimle: Yea, Troy Legg: Yea, Cindy Olsen: Yea, Kay Sidders: Yea, Shandra Uden: Yea
Yea: 6, Nay: 0

- 4.A. Approve Minutes from the September 13, 2021 Regular Board Meeting
- 4.B. Approve Minutes from the September 13, 2021 Tax Request Hearing
- 4.C. Approve Minutes from the September 13, 2021 Budget Hearing
- 4.D. Approval of October Treasurer's Report
- 4.E. Approval of October Claims - Payroll: (\$) Claims (\$)

4.F. Approval of Bus Safety Inspector - Fleet Pride of Hastings - State Certified

5. Action Items

5.A. Review Proposal for Qualifications and Approve an Energy Saving Company for the Kenesaw Energy Savings Project

Motion to Approve Ameresco as the Energy Saving Company for the Kenesaw Energy Savings Project passed with a motion by Kay Sidders and a second by Shawn Gallagher. Shawn Gallagher: Yea, Marlin Kimle: Yea, Troy Legg: Yea, Cindy Olsen: Yea, Kay Sidders: Yea, Shandra Uden: Yea
Yea: 6, Nay: 0

6. Discussion Items

6.A. Discuss Veterans Day Appreciation Breakfast - Thursday, November 11, 2021

6.B. Begin Negotiations Process: Adoption of Rules and Regulations, Set 1st Meeting by November 1st

6.C. Review of District Goals

7. November Master Board Calendar Items

7.A. Preliminary Teacher Evaluations

7.B. Review Audit Report

7.C. Distribute Superintendent Evaluation Tool

7.D. Fall MAP Review

7.E. Annual District Report

7.F. Review and Update School Improvement Plan

8. Executive Session

9. Adjourn at 8:25 p.m.

10. Next Meeting - Monday, November 15, 2021 at 7pm. Financial review with Marlin Kimle, Shandra Uden, and Cindy Olsen at 6:30pm.

AdministrationEvaluation Instrument of Superintendent**I. EVALUATION PLAN**

The following are steps recommended as an evaluation for the Superintendent of Schools.

1. Review of Performance Evaluation instrument by individual board members.
2. Completion of rating instrument by individual members.
3. Individual member consultation with Superintendent. (optional)
4. Compilation of ratings by Board President.
5. Meeting with Board members to review compiled ratings, identify strengths, areas for improvement, and superintendent's goals for current year.
6. Meeting with the Superintendent to review ratings, strengths, and areas for improvement.
7. Superintendent response to evaluation and revisions of goals for ensuing year.
8. Determination of salary and/or contract terms (as appropriate).

		Levels of Performance				
II.	PERFORMANCE INSTRUMENT	4	3	2	1	N/A

A. EDUCATIONAL LEADERSHIP

1. Administering the development and maintenance of an educational program designed to meet the needs of the community and to carry out policies of the Board of Education.
2. Overseeing the setting of educational goals of the district both annually and over a long-range period
3. Conducting a continuous evaluation of the development and needs of the school system, utilizing community, staff, and student input.
4. Evaluating all administrative personnel, in writing, on an annual basis.
5. Attending state, regional, and national conferences pertaining to the superintendent's duties, upon approval by the Board.
6. Initiating policy considerations to cover situations requiring discretionary action when the superintendent feels the circumstances necessitate a policy.
7. Being alert to advances and improvements in the educational process.

COMMENTS:

C. COMMUNITY LEADERSHIP

1. Assuming a major responsibility of maintaining good human relationships among students, teachers, administrators, board members, parents, and the general public. The superintendent shall serve as a unifying force within the school district, striving at every opportunity to reconcile divergent viewpoints on behalf of what is best for students and what is best for public education.
2. Generating and coordinating a public relations program for the school system.
3. Serving as the educational spokesperson for the district in all matters, stressing the positive attributes of the district and the need for continued support for education
4. Establishing and maintaining a sound working relationship with the news media, utilizing any public service opportunities for the betterment of education within the community.
5. Maintaining in all departments and schools, a continuous study of the problems of the school as a basis for their being remediated.

Levels of Performance

Exceeds Expectations	Meets Expectations	Needs Improvement	Does Not Meet Expectations	Not Applicable
4	3	2	1	N/A

COMMENTS:

Levels of Performance

D. WORKING RELATIONSHIP WITH THE BOARD OF EDUCATION

4 3 2 1 N/A

1. Keeping the board informed, by frequent reporting, on the progress and conditions of the school and by keeping in continuous contact with the president of the Board of Education.
2. Attending and participating in all meetings of the board except when the superintendent's own position, salary, or tenure may be under consideration.
3. Preparing for each member of the board, before each board meeting, an agenda listing items to be considered.
4. Developing the necessary rules and regulations to effectively carry out board policy. Also, taking care of all other administrative duties not specifically covered in board policy.
5. Offering professional guidance, recommendation or assistance, when appropriate, when the board is making decisions.

Exceeds Expectations	Meets Expectations	Needs Improvement	Does Not Meet Expectations	Not Applicable

COMMENTS:

Levels of Performance

E. FINANCIAL DIRECTION

4

3

2

1

N/A

- 1. Supervising the preparation of the annual budget and recommending it to the board at its regular meeting for budget approval and supervising the preparation for the public hearing on the budget in accordance with Nebraska statutes.
- 2. Directing the formulation of, or the revision of, salary schedules as a result of negotiations and making such recommendations to the board.

Exceeds Expectations	Meets Expectations	Needs Improvement	Does Not Meet Expectations	Not Applicable

COMMENTS:

Levels of Performance

4 3 2 1 N/A

F. MANAGEMENT OF FACILITIES
 GROUNDS AND EQUIPMENT

1. Serving as custodian of all property, real or personal, owned, leased or borrowed by the district; and lending, exchanging, transmitting or receiving such property only in accordance with approval of the board.

2. Assembling data for the recommended building program and acting as educational advisor to the architect in the preparation of all plans and specifications for the construction of all new buildings or modifications of existing buildings.

3. Recommending boundaries, and changes in boundaries, for the schools within the district.

Exceeds Expectations	Meets Expectations	Needs Improvement	Does Not Meet Expectations	Not Applicable

COMMENTS:

superintendents.

G. PERSONAL QUALITIES

Levels of Performance

4 3 2 1 N/A

	Exceeds Expectations	Meets Expectations	Needs Improvement	Does Not Meet Expectations	Not Applicable
1. Maintains high standards of ethics, honesty and integrity in all personal and professional matters.					
2. Demonstrates his ability to work well with individuals and groups.					
3. Possesses and maintains the health and energy necessary to meet the responsibility of his position.					
4. Speaks well in front of large and small groups, expressing his ideas in a logical, forthright, and professional manner.					
5. Maintains his professional development by reading, course work, conference attendance, work on professional committees, visiting other districts, and meeting other					

COMMENTS:

III. SUMMARY

What are the three strongest areas of the superintendent's performance during the past year?

1) _____

2) _____

3) _____

What are the three areas most in need of improvement during the coming year?

1) _____

2) _____

3) _____

Board President Signature

Superintendent's Signature

Date

Date

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**
August 31, 2021

KENESAW SCHOOL DISTRICT NO. 3R

Kenesaw, Nebraska

August 31, 2021

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Mierau & Co., P.C.

Certified Public Accountants
424 N. Grant Avenue
York, NE 68467
Phone: 402-362-3399
Fax: 402-362-3390
www.mieraucpa.com



INDEPENDENT AUDITOR'S REPORT

Board of Education
Kenesaw School District No. 3R
Kenesaw, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Kenesaw School District No. 3R, Kenesaw, Nebraska, (the School District), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District'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 modified cash basis of accounting described in Note A; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to 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 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 the School District'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 modified cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information of the School District, as of August 31, 2021, and the respective changes in financial position-modified cash basis, thereof for the year then ended on the basis of accounting described in Note A.

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis, budgetary comparison schedules and cash disbursements for operational expenses - general fund, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic 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 4, 2021 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Muirau & Co., A.C.

York, Nebraska
November 4, 2021

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
August 31, 2021

This discussion and analysis of the financial performance of the Kenesaw School District No. 3R (the District) provides an overview of the District's financial activities for the year ended August 31, 2021. It should be read in conjunction with the District's financial statements, which follow.

Financial Highlights

The District's net position on August 31, 2021 was \$4,466,846.75. Of this amount, \$3,785,481.98 is unrestricted and may be used to meet the District's ongoing obligations.

The net position of the District increased by \$284,777.06, up from \$4,182,069.69 in the prior fiscal year.

The District's receipts were \$1,842,597.78 less than the prior year and disbursements were \$2,335,883.51 less than the prior year.

The District's student enrollment decreased by 2 students.

Overview of the Financial Statements

This financial report consists of three sections: management's discussion and analysis (this section), the basic financial statements and other information.

The basic financial statements include two kinds of statements that present different views of the District.

The government-wide financial statements are comprised of the Statement of Net Position and the Statement of Activities, which provide information about the District's overall financial status.

The remaining statements are governmental fund financial statements that focus on individual funds of the District, reporting the District's basic operations in more detail than the government-wide financial statements. Governmental funds are accountability units used to maintain control over resources segregated for specific activities or objectives. Major funds are separately reported while all others are combined.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of other information that details the receipts and disbursements of the district by fund and program.

Financial Analysis of the District as a Whole

Receipts for the District's activities were \$5,537,861.95, while total disbursements were \$5,253,084.89.

The following table summarizes the District's changes in net position from receipts and disbursements. The District is heavily reliant on property taxes to support governmental activities since they provide 68% of the District's receipts.

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
 August 31, 2021

Financial Analysis of the District as a Whole (cont'd)

A summary of the governmental receipts and disbursements follows:

	Current Year	Percent of Total	Prior Year	Percent of Total
Receipts:				
Program Receipts-				
Charges for services	\$ 71,954.20	1.30%	\$ 135,469.11	2.42%
Operating grants and contributions	704,183.10	12.72%	571,849.56	10.21%
Other Receipts-				
Property taxes	3,756,769.11	67.85%	3,831,113.14	68.41%
Other taxes	561,725.72	10.14%	572,969.90	10.23%
Interest income	6,317.70	0.11%	16,380.98	0.29%
County sources	13,944.68	0.25%	18,088.18	0.32%
State aid	220,622.00	3.98%	204,265.00	3.65%
Other state receipts	33,170.91	0.60%	80,683.52	1.44%
Other general receipts	169,174.53	3.05%	169,640.34	3.03%
Total Receipts	<u>5,537,861.95</u>	<u>100.00%</u>	<u>5,600,459.73</u>	<u>100.00%</u>
Disbursements:				
Programs-				
Regular instruction	2,196,463.50	41.80%	1,852,645.42	31.75%
Special education	252,308.70	4.80%	379,574.82	6.51%
Support services - students	280,499.90	5.34%	273,629.03	4.69%
Support services - instruction	96,514.32	1.84%	91,056.51	1.56%
General administration	164,341.08	3.13%	180,077.31	3.09%
Office of the principal	228,855.96	4.36%	243,709.63	4.18%
Central services	148,416.87	2.83%	151,512.74	2.60%
Operation & maint. of plant	385,578.86	7.34%	597,060.35	10.23%
Student transportation	89,675.73	1.71%	101,053.67	1.73%
State programs	100,923.17	1.92%	86,793.46	1.49%
Federal programs	145,814.68	2.78%	178,555.63	3.06%
Other student support	389,731.29	7.42%	404,735.41	6.94%
Capital improvements	460,637.87	8.77%	934,850.69	16.02%
Debt service	313,322.96	5.96%	358,713.73	6.15%
Total Disbursements	<u>5,253,084.89</u>	<u>100.00%</u>	<u>5,833,968.40</u>	<u>100.00%</u>
Change in Net Position before special items	284,777.06		(233,508.67)	
Special Items:				
Bond proceeds	-		1,780,000.00	
Bond payoff	-		(1,755,000.00)	
Change in Net Position	<u>284,777.06</u>		<u>(208,508.67)</u>	
Beginning Net Position	<u>4,182,069.69</u>		<u>4,390,578.36</u>	
Ending Net Position	<u>\$ 4,466,846.75</u>		<u>\$ 4,182,069.69</u>	
Restricted	681,364.77		642,264.95	
Unrestricted	<u>3,785,481.98</u>		<u>3,539,804.74</u>	
Total Net Position	<u>\$ 4,466,846.75</u>		<u>\$ 4,182,069.69</u>	

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
 August 31, 2021

Financial Analysis of the District as a Whole (cont'd)

A portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's government-wide restricted net position is comprised of funds to be used for debt service and capital improvement projects.

Financial Analysis of the District's Funds

A summary of the District's governmental fund balances follows:

	Current Year	Prior Year	Variance
General Fund Balance	\$ 3,139,049.95	\$ 3,048,962.26	\$ 90,087.69
Depreciation Fund Balance	414,296.18	281,186.74	133,109.44
Activities Fund Balance	189,572.14	172,893.54	16,678.60
School Nutrition Fund Balance	42,563.71	36,762.20	5,801.51
Bond Fund	396,316.25	372,741.97	23,574.28
Special Building Fund Balance	285,048.52	269,522.98	15,525.54
Total Governmental Fund Balances	\$ 4,466,846.75	\$ 4,182,069.69	\$ 284,777.06

Economic Factors

Factors, such as property tax rates, valuation, state funding (primarily state aid) and federal funding have a major impact on the District's receipts each year. State and federal mandated programs, fuel prices and insurance costs impact the District's disbursements. Changes in enrollment also factor heavily into the District's financial position.

Budget Analysis

The General Fund budget was not amended during the fiscal year and included \$6,348,500.00 in available resources and \$4,848,500.00 in disbursements. Actual General Fund receipts were \$145,879.46 more than budget. Actual General Fund disbursements were \$314,107.23 less than budget, due mainly to lower than expected spending in transfers.

Debt Administration

As of August 31, 2021, the District had outstanding general obligation indebtedness of \$1,780,000.00, as compared to \$2,065,000.00 on August 31, 2020. Principal payments in the amount of \$285,000.00 resulted in the change.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or would like to request additional information, please feel free to contact the administration at:

Kenesaw School District No. 3R
 P.O. Box 129
 Kenesaw, Nebraska 68956
 (402) 752-3215

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 August 31, 2021

	<u>Governmental Funds</u>
<u>Assets</u>	
Cash in bank	\$ 3,351,376.82
Certificates of deposit	30,000.00
Cash at county treasurer	<u>1,085,469.93</u>
Total Assets	<u><u>4,466,846.75</u></u>
<u>Net Position</u>	
Restricted:	
Capital projects	285,048.52
Debt service	396,316.25
Unrestricted	<u>3,785,481.98</u>
Total Net Position	<u><u>\$ 4,466,846.75</u></u>

See accompanying notes to the financial statements

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 For the Year Ended August 31, 2021

Functions/Programs	<u>Program Receipts</u>		Net Receipts (Disbursements) Governmental Activities
	<u>Disbursements</u>	<u>Charges for Services</u>	
Regular instruction	\$ 2,196,463.50		\$ 13,505.87
Special education	252,308.70		224,516.00
Support services:			
Guidance, health, other	99,313.70		(99,313.70)
Special education school age	169,881.64		(169,881.64)
Special education 0-5	11,304.56		(11,304.56)
Support services - instruction	96,514.32		(96,514.32)
General administration	164,341.08		(164,341.08)
Office of principal	228,855.96		(228,855.96)
Central services	148,416.87		(148,416.87)
Operation and maint. of plant	385,578.86		(385,578.86)
Student transportation	89,675.73		2,791.00
State programs	100,923.17		130,000.00
Federal programs	145,814.68		191,934.32
Other student support	389,731.29	\$ 71,954.20	141,435.91
Capital projects	460,637.87		(460,637.87)
Debt service	313,322.96		(313,322.96)
Total Governmental Activities	\$ 5,253,084.89	\$ 71,954.20	\$ 704,183.10

General Receipts

Property taxes	3,756,769.11
Public power district sales tax	22,297.55
Motor vehicle taxes	158,033.43
Other taxes	381,394.74
Interest income	6,317.70
County sources	13,944.68
State aid	220,622.00
Other state receipts	33,170.91
Other general receipts	169,174.53
Total General Receipts	4,761,724.65
Change in Net Position - Modified Cash Basis	284,777.06
Net Position - Modified Cash Basis, Beg. of Year	4,182,069.69
Net Position - Modified Cash Basis, End of Year	\$ 4,466,846.75

See accompanying notes to the financial statements

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
 August 31, 2021

	Major Funds		
	General Fund	Depreciation Fund	Bond Fund
<u>Assets</u>			
Cash in bank	\$ 2,192,085.92	\$ 414,296.18	\$ 310,076.49
Certificates of deposit			
Cash at county treasurer	946,964.03		86,239.76
Total Assets	3,139,049.95	414,296.18	396,316.25
<u>Fund Balances</u>			
Restricted for:			
Capital projects			
Debt service			396,316.25
Assigned for:			
Capital purchases		414,296.18	
School nutrition program			
Student activities			
Unassigned	3,139,049.95		
Total Fund Balances	\$ 3,139,049.95	\$ 414,296.18	\$ 396,316.25

See accompanying notes to the financial statements

Exhibit C

Special Building Fund	Other Governmental Funds	Total Governmental Funds
\$ 202,782.38	\$ 232,135.85	\$ 3,351,376.82
30,000.00		30,000.00
52,266.14		1,085,469.93
285,048.52	232,135.85	4,466,846.75
285,048.52		285,048.52
		396,316.25
		414,296.18
	42,563.71	42,563.71
	189,572.14	189,572.14
		3,139,049.95
\$ 285,048.52	\$ 232,135.85	\$ 4,466,846.75

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2021

	Major Funds		
	General Fund	Depreciation Fund	Bond Fund
<u>Receipts</u>			
Taxes:			
Property	\$ 3,269,502.09		\$ 303,699.56
Public power district sales	22,297.55		
Motor vehicle	158,033.43		
Other	332,167.23		30,675.74
Interest income	4,566.67	\$ 136.67	463.70
Miscellaneous local receipts	13,204.71		2,058.24
County receipts	13,944.68		
State aid	220,622.00		
Special education	227,307.00		
Other state receipts	163,170.91		
Federal receipts	195,440.19		
Non-revenue receipts	4,224.00	20,015.45	
Transfers		385,000.00	
Total Receipts	<u>4,624,480.46</u>	<u>405,152.12</u>	<u>336,897.24</u>
<u>Disbursements</u>			
Regular instruction	2,246,463.50		
Special education	252,308.70		
Support services - students:			
Guidance, health, other	99,313.70		
Special education school age	169,881.64		
Special education 0-5	11,304.56		
Support services - instruction	96,514.32		
Support services - general administration	164,341.08		
Office of principal	228,855.96		
Central services	148,416.87		
Operation and maintenance of plant	567,578.86		
Student transportation - regular	132,675.73		
State programs	100,923.17		
Facilities, acquisitions, construction	110,000.00		
Federal programs	145,814.68		
Other student support			
Capital projects		272,042.68	
Debt service			313,322.96
Transfers	60,000.00		
Total Disbursements	<u>4,534,392.77</u>	<u>272,042.68</u>	<u>313,322.96</u>
Net Change in Fund Balance	90,087.69	133,109.44	23,574.28
Fund Balance, Beginning of Year	<u>3,048,962.26</u>	<u>281,186.74</u>	<u>372,741.97</u>
Fund Balance, End of Year	<u>\$ 3,139,049.95</u>	<u>\$ 414,296.18</u>	<u>\$ 396,316.25</u>

See accompanying notes to the financial statements

Exhibit D

Special Building Fund	Other Governmental Funds	Reclassifications	Total Governmental Funds
\$ 183,567.46			\$ 3,756,769.11
			22,297.55
			158,033.43
18,551.77			381,394.74
754.08	\$ 396.58		6,317.70
1,247.42	215,493.25		232,003.62
			13,944.68
			220,622.00
			227,307.00
	3,695.18		166,866.09
	132,626.39		328,066.58
			24,239.45
	60,000.00	\$ (445,000.00)	-
204,120.73	412,211.40	(445,000.00)	5,537,861.95
		(50,000.00)	2,196,463.50
			252,308.70
			99,313.70
			169,881.64
			11,304.56
			96,514.32
			164,341.08
			228,855.96
			148,416.87
		(182,000.00)	385,578.86
		(43,000.00)	89,675.73
			100,923.17
		(110,000.00)	-
			145,814.68
	389,731.29		389,731.29
188,595.19			460,637.87
			313,322.96
		(60,000.00)	-
188,595.19	389,731.29	(445,000.00)	5,253,084.89
15,525.54	22,480.11	-	284,777.06
269,522.98	209,655.74	-	4,182,069.69
\$ 285,048.52	\$ 232,135.85	\$ -	\$ 4,466,846.75

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview – The significant accounting principles and practices followed by Kenesaw School District No. 3R (the “School District”), are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities’ incident to school building construction, and the operation, maintenance and management of school services, activities, projects and investments.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Reporting Entity – The Kenesaw Board of Education (“Board”) is the basic level of government, which has the financial accountability 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 sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental “reporting entity” as defined by the GASB pronouncement, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in Governmental Accounting Standards Board Statement 61, which are included in the District’s reporting entity.

Basis of Accounting – The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to Governmental Units. Under the modified cash basis, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when received by the District rather than when earned and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles in the United States of America.

Government-Wide and Fund Financial Statements - The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effects of inter-fund transfers (those within an activity) have been removed from these statements. The District does not allocate indirect costs.

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 are not included among program receipts are reported instead as general receipts.

The District’s government-wide and fund financial statements utilize a “current financial resources” measurement focus. Only current financial assets are included on their Statement of Assets and Fund Balances. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.

These notes are an integral part of the accompanying financial statements.

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Governmental Fund Types

Major Governmental Funds

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

Depreciation Fund – The Depreciation Fund facilitates the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a transfer from the General Fund. The 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 a disbursement. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Bond Fund – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuances are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund – The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. General Fund disbursements for the purpose of this fund are not allowable. 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.

Other Governmental Funds

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.

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 disbursements of the school nutrition fund; accordingly, no inventories are maintained in this fund.

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Governmental Fund Classifications – The Bond Fund is classified as a Debt Service Fund. The Special Building Fund is classified as a Capital Projects Fund. All remaining funds are classified as General Funds. The District does not maintain any Special Revenue Funds.

Property and Equipment – Disbursements for property and equipment are charged when paid. No allowance for depreciation is provided or included in the accompanying financial statements.

Equity Classifications –

Government-Wide Financial Statements - Equity is classified as net position and is displayed as two components:

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantor, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that does not meet the definition of restricted.

Governmental Fund Financial Statements - Equity is classified as fund balance and is displayed as the following components:

Non-Spendable Fund Balance – Amounts that cannot be spent because they are either (1) not in spendable form; or (2) legally or contractually required to be maintained intact. The District does not have any non-spendable fund balances.

Restricted Fund Balance – Amounts restricted to specific purposes when constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, or state or federal laws; or (2) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts to be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the district's highest level of decision-making authority). The District does not currently have any committed fund balances.

Assigned Fund Balance – Amounts the Board of Education intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Fund Balance –Residual classification for the District's general fund and includes all spendable amounts not contained in other classifications. Amounts also included are deficit funds, if any, from other non-general funds.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned.

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Property Taxes – Real estate taxes are levied on October 15 each year and may be paid in two equal installments. These taxes are due December 31. The first and second half of the taxes becomes delinquent on the following May and September 1, respectively. Real estate taxes become a lien against the property on the levy date.

Personal property taxes are levied on October 15 each year, are due December 31 each year and may be paid in two equal installments. The first and second half of the taxes becomes delinquent on the following May and September 1, respectively.

Motor vehicle taxes are due when an application is made for registration of a motor vehicle.

NOTE B – 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. Nonnegotiable certificates of deposit with original maturity of more than three months are classified as cash equivalents within the governmental funds.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

At August 31, 2021, the District's carrying amount of deposits was \$3,381,376.82. The bank balances for all funds totaled \$3,392,163.17. For purposes of classifying categories of custodial risk, the bank balances of the District's deposits, as of August 31, 2021, were either entirely insured or collateralized with securities held by the financial institution but not in the District's name.

NOTE C – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE C – BUDGET PROCESS AND PROPERTY TAXES (cont'd)

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes the proposed disbursements and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. The adopted budget is filed with the State Auditor, the County Clerk and the Nebraska Department of Education on or before September 20.
5. Total actual disbursements may not legally exceed the total budget of disbursements. Appropriations of disbursements lapse at year-end and any revisions require a public hearing and Board approval.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which attaches as an enforceable lien on property within the District as of January 1.

NOTE D – RETIREMENT PLAN

Plan Description – Kenesaw School District No. 3R 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, 2020, 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, Community Colleges), are members of the plan.

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

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

These notes are an integral part of the accompanying financial statements.

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE D – RETIREMENT PLAN (cont'd)

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

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

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

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$2,334,293.22. Total covered payroll was \$2,230,112.87. 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 through August 31, 2021. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021 was \$220,198.24.

Pension Liabilities - At June 30, 2020 the District had a liability of \$1,371,675.00 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2020, 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 88.71% funded as of June 30, 2020 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, 2020, the District's proportion was 0.088003 percent, which was a decrease of 13.464640 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$302,738.00.

Actuarial Assumptions - The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

- Inflation: 2.75%
- Salary increases, including wage inflation: 3.50% - 8.50%
- Cost-of-living adjustment: Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
- Investment rate of return, net of investment expense and including inflation: 7.50%

These notes are an integral part of the accompanying financial statements.

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
 August 31, 2021

NOTE D – RETIREMENT PLAN (cont'd)

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for employees (100% of male rates for males, 55% of female rates for female), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2020, valuations for the School plan is 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.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of return *</u>
Large Cap U.S. Equity	26.10%	5.83%
Small Cap U.S. Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	<u>7.50%</u>	5.18%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate - The discount rate used to measure the Total Pension Liability at June 30, 2020 and 2019, was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

These notes are an integral part of the accompanying financial statements.

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
 August 31, 2021

NOTE D – RETIREMENT PLAN (cont’d)

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2119.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	<u>Discount Rate</u>	<u>District’s proportionate share of net pension liability</u>
1% decrease	6.5%	\$ 3,045,989.00
Current discount rate	7.5%	\$ 1,371,675.00
1% increase	8.5%	\$ (10,488.00)

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

NOTE E - LONG-TERM DEBT

Changes in long-debt obligations for the year ended August 31, 2021, are as follows:

	Balance at Sep. 1, 2020	Increases	Decreases	Balance at Aug. 31, 2021	Due within One Year
Governmental activities:					
Series 2012 G.O. Bonds	\$ 285,000.00	\$ -	\$ 285,000.00	\$ -	\$ -
Series 2020 G.O. Bonds	1,780,000.00	-	-	1,780,000.00	310,000.00
	<u>\$ 2,065,000.00</u>	<u>\$ -</u>	<u>\$ 285,000.00</u>	<u>\$ 1,780,000.00</u>	<u>\$ 310,000.00</u>

Interest paid on the above debt during the fiscal year: \$ 27,586.96

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
 August 31, 2021

NOTE E - LONG-TERM DEBT (cont'd)

Debt service requirements on long-term debt at August 31, 2021, are as follows:

<u>Year Ended August 31,</u>	<u>Governmental Activities</u>	
	<u>Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 310,000.00	\$ 21,835.00
2023	310,000.00	18,037.50
2024	325,000.00	13,987.50
2025	325,000.00	9,681.25
2026	325,000.00	5,131.25
2027	185,000.00	1,387.50
	<u>\$ 1,780,000.00</u>	<u>\$ 70,060.00</u>

NOTE F - NON-CASH TRANSACTIONS

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District's school nutrition program. For the year ending August 31, 2021, the value of commodities received by the District was \$12,912.03.

NOTE G - 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 property, liability, auto, workmen's compensation and other risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE H - SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
 For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 3,048,962.26	\$ 1,869,899.00
Receipts		
Local Sources:		
1110 Property taxes	3,262,695.80	3,575,000.00
1115 Carline tax	13,227.13	10,000.00
1120 Public power district sales tax	22,297.55	20,000.00
1125 Motor vehicle taxes	158,033.43	130,000.00
1140 Penalties and interest on taxes	6,806.29	-
1510 Interest income	4,566.67	15,000.00
1911 Local license fees	1,461.79	28,000.00
1920 Contributions and donations	10,000.00	-
1990 Other local sources	1,742.92	-
Total Local Sources	3,480,831.58	3,778,000.00
County Sources:		
2110 County fines and license fees	13,944.68	14,500.00
Total County Sources	13,944.68	14,500.00
State Sources:		
3110 State aid	220,622.00	220,622.00
3120 Special education	224,516.00	160,000.00
3125 Special education transportation	2,791.00	6,000.00
3130 Homestead exemption	30,545.33	-
3131 Property tax credit	273,408.77	-
3132 Personal property tax credit	4,785.42	-
3180 Pro rate motor vehicle	10,200.58	5,979.00
3400 State apportionment	33,170.91	30,000.00
3540 State early childhood	130,000.00	130,000.00
Total State Sources	930,040.01	552,601.00

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
 For the Year Ended August 31, 2021

		Actual	Original and Final Budget
Federal Sources:			
4310	REAP	\$ 30,423.00	\$ -
4505	Title I, part A	93,852.32	40,000.00
4506	Title I accountability	-	25,000.00
4516	IDEA part B preschool	3,964.00	2,000.00
4519	IDEA enrollment/poverty	47,673.00	62,000.00
4521	IDEA part B proportionate share	6,304.00	-
4708	Medicaid in public schools	2,655.61	3,500.00
4709	Medicaid administrative	850.26	1,000.00
4969	Title IV, part A	9,718.00	-
Total Federal Sources		<u>195,440.19</u>	<u>133,500.00</u>
Non-Revenue Sources:			
5301	Insurance adjustments	<u>4,224.00</u>	<u>-</u>
Total Non-Revenue Sources		<u>4,224.00</u>	<u>-</u>
Total Receipts From All Sources		<u>4,624,480.46</u>	<u>4,478,601.00</u>
Total Available Resources		<u>7,673,442.72</u>	<u>6,348,500.00</u>
<u>Disbursements</u>			
Program:			
1100	Regular instruction	2,154,143.66	2,183,400.00
1160	Poverty programs	10,879.99	11,350.00
1190	Early childhood educational programs	81,439.85	130,000.00
1200	Special education	249,557.92	296,350.00
1292	Special education 0-2	2,750.78	38,650.00
2120	Guidance services	75,596.12	75,650.00
2130	Health services	11,328.29	11,850.00
2140	Psychological services	12,389.29	15,000.00
2141	Psychological services SPED	6,290.67	9,000.00
2142	Psychological services SPED 3-5	2,065.00	3,000.00
2151	Speech pathology-audiology SPED	146,869.40	182,700.00
2152	Speech pathology-audiology SPED 3-5	6,019.38	27,100.00
2153	Speech pathology-audiology SPED 0-2	1,510.96	2,000.00
2161	Occupational therapy SPED	10,396.37	15,750.00
2162	Occupational therapy SPED 3-5	1,530.47	4,250.00
2171	Physical therapy SPED	6,325.20	11,450.00
2172	Physical therapy SPED 3-5	178.75	3,750.00

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
 For the Year Ended August 31, 2021

		Actual	Original and Final Budget
Program (cont'd):			
2220	Library-media services	\$ 96,514.32	\$ 105,000.00
2310	Board of education	10,022.31	30,000.00
2320	Executive administration	150,416.07	160,000.00
2330	District legal services	3,902.70	5,000.00
2410	Office of the principal	228,855.96	245,000.00
2510	Fiscal services	144,094.72	156,250.00
2580	Administrative technology services	4,322.15	5,000.00
2610	Operation of buildings	399,008.40	242,550.00
2620	Maintenance of buildings	162,742.67	167,450.00
2630	Care and upkeep of grounds	5,827.79	-
2710	Vehicle operation	132,675.73	131,000.00
3540	State early childhood	100,923.17	130,000.00
4600	Site improvements	15,000.00	-
4700	Building improvements	95,000.00	-
6200	Title I, part A	53,163.00	75,000.00
6408	IDEA base & enrollment poverty	41,123.00	49,000.00
6412	IDEA proportionate share	964.00	1,000.00
6969	Title IV	7,796.00	10,000.00
6992	REAP	21,240.90	25,000.00
6996	ESSER	21,527.78	25,000.00
8000	Transfers	60,000.00	265,000.00
Total Disbursements By All Programs		<u>4,534,392.77</u>	<u>4,848,500.00</u>
Ending Fund Balance		<u>\$ 3,139,049.95</u>	<u>\$ 1,500,000.00</u>

Analysis of Fund Balance:**Cash in Bank:**

Checking

\$ 2,192,085.92**County Treasurer:**

Adams

\$ 794,220.56

Hall

52,949.60

Kearney

99,793.87\$ 946,964.03

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
DEPRECIATION FUND
 For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 281,186.74	\$ 24,660.00
Cash Receipts:		
Interest income	\$ 136.67	
Fund transfers in	385,000.00	
Other non-revenue receipts	20,015.45	
Total Cash Receipts	405,152.12	255,340.00
Total Funds Available	686,338.86	280,000.00
Cash Disbursements:		
Construction services	35,000.00	
General supplies	42,525.45	
Furniture and fixtures	194,517.23	
Total Cash Disbursements	272,042.68	280,000.00
Ending Fund Balance	\$ 414,296.18	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 414,296.18	

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITIES FUND
 For the Year Ended August 31, 2021

	Balance 9/01/2020	Receipts	Disbursements	Balance 8/31/2021
Athletics	\$ 9,136.21	\$ 55,964.39	\$ 59,747.85	\$ 5,352.75
Wrestling	1,424.42	690.00	305.48	1,808.94
Football fundraising	3,434.07	1,430.32	2,553.75	2,310.64
Volleyball	8,225.85	5,625.00	3,037.55	10,813.30
Annual	2,096.25	7,727.72	11,507.16	(1,683.19)
K-Club	6,101.99	1,365.20	617.23	6,849.96
National Honor Society	1,737.69	860.00	710.38	1,887.31
Student Council	6,705.47	829.26	761.10	6,773.63
Futures	177.83			177.83
Dance squad	3,798.99	2,968.54	1,276.63	5,490.90
Cheerleaders	2,190.35	2,178.26	2,904.57	1,464.04
Concessions	(3,552.22)	11,725.94	10,788.68	(2,614.96)
EHA wellness account	1,780.66	5,465.00	5,114.43	2,131.23
Elementary T-shirts	70.00	764.00	756.00	78.00
DC/NY 2017	510.28			510.28
DC/NY 2019	(548.00)			(548.00)
DC/NY 2020	4,964.20			4,964.20
DC/NY 2021	4,927.79			4,927.79
DC/NY 2022	4,401.60	25,020.84	7,867.55	21,554.89
DC/NY 2023	0.00	1,961.58	2,081.58	(120.00)
Scrip card	26,882.69	36,804.38	31,178.95	32,508.12
Skills USA	6,060.70	1,341.63	1,234.40	6,167.93
Wellness committee	(107.25)			(107.25)
Graduated classes	(8,069.18)	3,223.32		(4,845.86)
Class of 2018	(84.16)			(84.16)
Class of 2019	583.32			583.32
Class of 2020	3,243.32		3,223.32	20.00
Class of 2021	6,334.63		5,535.35	799.28
Class of 2022	6,368.03	4,790.20	7,862.01	3,296.22
Class of 2023	3,535.21	2,069.11	222.04	5,382.28
Class of 2024	3,930.37	1,259.14	80.00	5,109.51
Class of 2025	9,511.11	1,976.25	919.79	10,567.57
Class of 2026	-	3,326.20	719.80	2,606.40
Class of 2027	-	400.00		400.00
Band	38.68	33.49		72.17
Dramatics	291.96		20.00	271.96
Library	3,895.45	2,396.60	4,793.67	1,498.38
FCCLA	(234.00)			(234.00)
FFA	4,413.30	13,544.08	9,374.00	8,583.38
FBLA	1,607.75	4,012.00	2,732.16	2,887.59
Ipad usage fees	10,856.82			10,856.82
Chrome book account	835.05	1,040.00	3,755.15	(1,880.10)
FCS	111.27			111.27
Shop	1,525.19			1,525.19
Miscellaneous	13,789.41	15,193.38	10,980.99	18,001.80
Pop machine	2,973.77	268.55	456.27	2,786.05

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITIES FUND

For the Year Ended August 31, 2021

	Balance 9/01/2020	Receipts	Disbursements	Balance 8/31/2021
Speech fundraiser	\$ -	\$ 783.00	\$ 330.00	\$ 453.00
Preshchool partnership	425.00	350.00		775.00
Quest	(41.51)			(41.51)
Red ribbon	407.00			407.00
Business account	-	481.50	292.44	189.06
Hoops tournament	16,226.18		7,450.00	8,776.18
Total	\$ 172,893.54	\$ 217,868.88	\$ 201,190.28	\$ 189,572.14
Original & Final Budget	\$ 151,220.00	\$ 223,780.00	\$ 375,000.00	\$ -

Analysis of Fund Balance:

Cash in Bank:

 Checking & Savings

\$ 189,572.14

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SCHOOL NUTRITION FUND
 For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 36,762.20	\$ 57,227.00
Cash Receipts:		
Interest income	\$ 23.61	
Sales - lunch	6,430.80	
Sales - non-reimbursable	6,476.90	
Miscellaneous local revenue	10,089.64	
State reimbursements	3,695.18	
Federal nutrition program	132,626.39	
Fund transfers in	35,000.00	
Total Cash Receipts	194,342.52	207,773.00
Total Funds Available	231,104.72	265,000.00
Cash Disbursements:		
Salaries	60,622.69	
Health insurance	14,293.15	
Social security	4,451.56	
Retirement	3,689.58	
Increased retirement contribution	1,267.03	
General supplies	8,881.46	
Food	91,560.21	
Miscellaneous expenses	3,775.33	
Total Cash Disbursements	188,541.01	265,000.00
Ending Fund Balance	\$ 42,563.71	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 42,563.71	

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
BOND FUND

For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 372,741.97	\$ 226,568.00
Cash Receipts:		
Property taxes	\$ 303,025.75	
Carline tax	1,220.96	
Penalties and interest on taxes	673.81	
Interest income	463.70	
Miscellaneous local revenue	2,058.24	
Homestead exemption	2,808.18	
Property tax credit	25,238.14	
Personal property tax credit	441.73	
Pro rate motor vehicle	966.73	
Total Cash Receipts	336,897.24	345,932.00
Total Funds Available	709,639.21	572,500.00
Cash Disbursements:		
Bond principal	285,000.00	
Bond interest	27,586.96	
Bond fees	736.00	
Total Cash Disbursements	313,322.96	572,500.00
Ending Fund Balance	\$ 396,316.25	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 310,076.49	
County Treasurer:		
Adams	\$ 72,227.64	
Hall	4,812.42	
Kearney	9,199.70	
	\$ 86,239.76	

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SPECIAL BUILDING FUND
 For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 269,522.98	\$ 112,180.00
Cash Receipts:		
Property taxes	\$ 183,157.59	
Carline tax	739.97	
Penalties and interest on taxes	409.87	
Interest income	754.08	
Miscellaneous local revenue	1,247.42	
Homestead exemption	1,669.99	
Property tax credit	15,295.48	
Personal property tax credit	267.71	
Pro rate motor vehicle	578.62	
	204,120.73	267,820.00
Total Cash Receipts	204,120.73	267,820.00
Total Funds Available	473,643.71	380,000.00
Cash Disbursements:		
Construction services	40,811.08	
Buildings	147,784.11	
	188,595.19	380,000.00
Total Cash Disbursements	188,595.19	380,000.00
Ending Fund Balance	\$ 285,048.52	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 202,782.38	
Certificates of deposit	30,000.00	
	\$ 232,782.38	
County Treasurer:		
Adams	\$ 43,774.02	
Hall	2,916.59	
Kearney	5,575.53	
	\$ 52,266.14	

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

Regular Instruction:

Salaries - teachers	\$ 1,225,251.88
Salaries - aides	21,962.35
Salaries - technical	22,131.08
Salaries - substitutes	67,764.17
Salaries - additional compensation	950.54
Health insurance	393,876.99
Social security	140,944.59
Retirement	95,089.09
Increased retirement contribution	32,654.21
Tuition	2,625.00
Other employee benefits	1,200.00
Employee training and development	14,573.89
Mileage paid to staff	34.72
Other professional services	9,021.64
Rentals	1,079.68
Printing and binding	2,923.20
General supplies	28,720.55
Books and periodicals	37,870.89
Audio-visual materials	2,152.00
Technology related supplies	6,971.99
Furniture and fixtures	549.04
Technology related hardware	7,916.74
Technology software	17,124.84
Miscellaneous expenses	20,754.58
	<hr/>
	2,154,143.66
	<hr/>

Poverty Programs:

Salaries - teachers	7,144.92
Health insurance	2,488.33
Social security	541.02
Retirement	525.32
Increased retirement contribution	180.40
	<hr/>
	10,879.99
	<hr/>

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

Early Childhood Educational Programs:

Salaries - aides	\$ 1,194.45
Social security	91.38
Retirement	87.83
Increased retirement contribution	30.16
Other health benefits	20.00
Employee training and development	605.54
Other professional services	250.95
Other purchased property services	4,805.53
General supplies	71,408.35
Books and periodicals	1,118.50
Furniture and equipment	1,827.16
	<hr/>
	81,439.85

Special Education:

Salaries - teachers	120,233.70
Salaries - aides	51,618.61
Salaries - substitutes	4,148.43
Health insurance	29,527.68
Social security	13,550.10
Retirement	14,210.80
Increased retirement contribution	4,880.07
Other health benefits	3,433.11
Employee training and development	1,065.21
Other professional services	66.00
Other purchased property services	80.93
Service purchased from another district	3,086.65
General supplies	2,748.77
Books and periodicals	907.86
	<hr/>
	249,557.92

Special Education 0-2:

Service purchased from another district	2,750.78
	<hr/>

Guidance Services:

Salaries - teachers	62,694.70
Social security	4,866.53
Retirement	4,699.10
Increased retirement contribution	1,593.16
Tuition reimbursement	315.00
Employee training and development	580.54
General supplies	71.61
Technology related software	110.67
Miscellaneous expenses	664.81
	<hr/>
	75,596.12

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

Health Services:

Salaries - non-instructional	\$ 6,968.56
Salaries - additional compensation	357.77
Social security	565.58
Retirement	534.65
Increased retirement contribution	183.60
Travel	562.80
General supplies	2,155.33
	<hr/>
	11,328.29

Psychological Services:

Service purchased from another district	<hr/> 12,389.29
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Psychological Services SPED:

Service purchased from another district	<hr/> 6,290.67
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Psychological Services SPED 3-5:

Service purchased from another district	<hr/> 2,065.00
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Speech Pathology-Audiology SPED:

Service purchased from another district	<hr/> 146,869.40
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Speech Pathology-Audiology SPED 3-5:

Service purchased from another district	<hr/> 6,019.38
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Speech Pathology-Audiology SPED 0-2:

Service purchased from another district	<hr/> 1,510.96
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Occupational Therapy SPED:

Professional services	<hr/> 10,396.37
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Occupational Therapy SPED 3-5:

Professional services	<hr/> 1,530.47
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Physical Therapy SPED:

Professional services	<hr/> 6,325.20
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Physical Therapy SPED 3-5:

Professional services	<hr/> 178.75
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KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

Library-Media Services:

Salaries - professional	\$ 53,711.78
Salaries - substitutes	103.65
Health insurance	22,345.68
Social security	3,949.72
Retirement	4,012.50
Increased retirement contribution	1,377.92
Employee training and development	940.54
Other professional services	330.00
General supplies	994.57
Books and periodicals	5,267.41
Supplies - technology related	840.00
Technology related hardware	533.80
Miscellaneous expenses	2,106.75
	<hr/>
	96,514.32

Board of Education:

Official/administrative services	300.00
Other professional services	960.90
Travel	1,953.99
General supplies	274.97
Audio-visual materials	225.00
Dues and fees	6,232.09
Miscellaneous expenses	75.36
	<hr/>
	10,022.31

Executive Administration:

Salaries - superintendent	121,909.67
Social security	9,326.01
Retirement	8,963.78
Increased retirement contribution	3,078.22
Employee training and development	55.00
Travel	798.15
Furniture and equipment	5,170.19
Technology software	105.49
Dues and fees	735.00
Miscellaneous expenses	274.56
	<hr/>
	150,416.07

District Legal Services:

Legal services	3,501.00
Other professional services	401.70
	<hr/>
	3,902.70

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

Office of the Principal:

Salaries - professional	\$ 155,708.33
Salaries - additional compensation	808.00
Health insurance	41,056.26
Social security	11,271.75
Retirement	11,451.80
Increased retirement contribution	3,931.63
General supplies	426.30
Furniture and fixtures	479.97
Technology related hardware	578.73
Technology software	103.50
Dues and fees	1,810.00
Miscellaneous expenses	1,229.69
	<hr/>
	228,855.96
	<hr/>

Fiscal Services:

Salaries - non-instructional	75,748.72
Salaries - aides	3,527.69
Salaries - additional compensation	1,315.31
Health insurance	16,732.32
Social security	5,482.21
Retirement	5,423.49
Increased retirement contribution	1,862.46
Other health benefits	1,200.00
Technical services	645.17
Distance education and telecommunications	5,556.92
Rents and leases	10,466.16
Postage	3,130.18
Advertising	1,159.21
Printing and binding	270.00
General supplies	1,168.26
Web/cloud based software	7,326.55
Supplies - technology related	677.97
Technology software	73.27
Miscellaneous expenses	2,328.83
	<hr/>
	144,094.72
	<hr/>

Administrative Technology Services:

Data-processing and coding services	4,322.15
	<hr/>

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

Operation of Buildings:

Utility services	\$ 7,910.31
Cleaning services	767.56
Repairs and maintenance	36,250.29
Rentals	292.50
Other purchased property services	2,622.26
Insurance	77,191.00
General supplies	16,539.06
Utility energy services	73,660.50
Fuel	1,571.09
Buildings	182,000.00
Miscellaneous expenses	203.83
	<hr/>
	399,008.40
	<hr/>

Maintenance of Buildings:

Salaries - non-instructional	102,845.50
Salaries - additional compensation	1,903.18
Health insurance	33,039.12
Social security	7,983.50
Retirement	7,390.61
Increased retirement contribution	2,537.99
Cleaning services	512.85
Repairs and maintenance	5,146.80
Furniture and fixtures	1,383.12
	<hr/>
	162,742.67
	<hr/>

Care & Upkeep of Grounds:

Cleaning services	5,827.79
	<hr/>

Vehicle Operation:

Salaries - non-instructional	46,217.32
Salaries - additional compensation	606.26
Social security	3,569.92
Retirement	3,368.37
Increased retirement contribution	912.56
Other health benefits	1,200.00
Other professional services	957.60
Repairs and maintenance	10,322.22
Insurance	8,186.00
General supplies	483.30
Fuel	13,497.86
Vehicles	43,285.00
Miscellaneous expenses	69.32
	<hr/>
	132,675.73
	<hr/>

KENESAW SCHOOL DISTRICT NO. 3R
 Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2021
 (Unaudited)

State Early Childhood:

Salaries - professional	\$ 45,497.37
Salaries - aides	1,556.64
Salaries - substitutes	649.14
Health insurance	17,384.40
Social security	3,649.38
Retirement	3,440.67
Increased retirement contribution	1,181.55
Employee training and development	20.00
General supplies	27,544.02

100,923.17

Site Improvements:

Land and land improvements	15,000.00
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Building Improvements:

Construction Services	22,000.00
Buildings	73,000.00

95,000.00

Title I, Part A:

Salaries - teachers	33,503.24
Health insurance	13,778.71
Social security	2,532.60
Retirement	2,492.51
Increased retirement contribution	855.94

53,163.00

IDEA Base & Enrollment Poverty:

Salaries - teachers	23,245.40
Health insurance	4,961.28
Social security	1,801.41
Retirement	1,720.40
Increased retirement contribution	590.81
Other health benefits	1,146.91
Employee training and development	302.77
Service purchased from another district	7,354.02

41,123.00

IDEA Proportionate Share:

Service purchased from another district	964.00
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REAP:

Miscellaneous expenses	21,240.90
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KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2021
(Unaudited)

ESSER:

General supplies	\$ 21,527.78
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Title IV:

Service purchased from another district	7,796.00
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Transfers:

Nutrition fund	35,000.00
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Activities fund	25,000.00
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	60,000.00
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Total Cash Disbursements	\$ 4,534,392.77
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Mierau & Co., P.C.

Certified Public Accountants
424 N. Grant Avenue
York, NE 68467
Phone: 402-362-3399
Fax: 402-362-3390
www.mieraucpa.com



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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Kenesaw School District No. 3R
Kenesaw, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Kenesaw School District No. 3R (the School District), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon, dated November 4, 2021. Our report disclosed that, as described in Note A to the financial statements, the School District prepared its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify one certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency as item 2021-1.

Compliance and Other Matters

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

Kenesaw School District No. 3R's Response to Findings

The School District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The School District'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.

Purpose of this Report

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

Muirau & Co., A.C.

York, Nebraska
November 4, 2021

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES
August 31, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Kenesaw School District No. 3R.
2. One significant deficiency was disclosed during the audit of the financial statements of Kenesaw School District No. 3R.
3. No instances of noncompliance material to the financial statements of Kenesaw School District No. 3R were disclosed during the audit.

B. FINDING

SIGNIFICANT DEFICIENCY

2021-1 Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements and recording of transactions.

Criteria: According to SAS No. 55, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggest that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Response: We concur with the finding. Due to the size and resources of our School District, proper segregation of duties cannot be obtained. We will, however, remain involved in the financial affairs of our School District to provide oversight and independent review functions.

KENESAW SCHOOL DISTRICT NO. 3R
Kenesaw, Nebraska
SCHEDULE OF PRIOR YEAR FINDINGS
August 31, 2021

2020-1 FINDING

Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipt, disbursements and recording of transactions.

Criteria: According to SAS No. 255, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggest that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Response: We concur with the finding. Due to the size and resources of our School District, proper segregation of duties cannot be obtained. We will, however, remain involved in the financial affairs of our School District to provide oversight and independent review functions.

Current Status: See finding 2021-1.

2020-2 FINDING

Disbursements in excess of budget authority

Condition: The School District disbursed funds in excess of its budget authority in the following funds:

	<u>Actual</u>	<u>Budget</u>
Bond Fund	\$ 2,113,713.73	\$ 570,794.00

Criteria: The School District cannot spend amounts in excess of its adopted budget.

Cause: Expenditures in the bond fund exceeded the budget due to bond redemption that was not anticipated in the budget.

Effect: Due to the expenditures exceeding budgeted amounts for these funds, the District has deviated from the Nebraska Budget Act.

Recommendation: We recommend that the School District more closely monitor the proposed and actual disbursements of a fund and hold supplemental budget hearings when necessary.

Response: We concur with the finding and will monitor proposed and actual disbursements more closely.

Current Status: The finding has been cleared.

MATH																			
KINDERGARTEN					1ST GRADE					2ND GRADE					3RD GRADE				
	SP21	FALL	WINTER	SPRING		SP21K	FALL	WINTER	SPRING		SP211	FALL	WINTER	SPRING		SP212	FALL	WINTER	SPRING
GRADE LEVEL NORM MEAN RIT	PK					157.1	160				176.4	172.3				189.4	188.5		
CLASS MEAN RIT	PK					168.2	162.7				180.4	181.9				193.1	194.4		
STUDENTS AT 50%						12/16	10/17				13/20	16/22				11/15	10/14		
STUDENTS AT 40%						12/16	12/17				15/20	16/22				12/15	12/14		
READING																			
KINDERGARTEN					1ST GRADE					2ND GRADE					3RD GRADE				
	SP21	FALL	WINTER	SPRING		SP21K	FALL	WINTER	SPRING		SP211	FALL	WINTER	SPRING		SP212	FALL	WINTER	SPRING
GRADE LEVEL NORM MEAN RIT	PK					153.1	155.9				171.4	175				185.6	186.6		
CLASS MEAN RIT	PK					161.1	157.6				180.1	180.3				195.3	190.3		
STUDENTS AT 50%						14/16	11/18				17/20	16/22				11/15	8/14		
STUDENTS AT 40%						16/16	12/18				18/20	18/22				13/15	11/14		
4TH GRADE					5TH GRADE					6TH GRADE									
	SP213	FALL	WINTER	SPRING		SP214	FALL	WINTER	SPRING		SP215	FALL	WINTER	SPRING					
GRADE LEVEL NORM MEAN RIT		201.1	199.5			210.5	210.4				218.7	214.7							
CLASS MEAN RIT		203.6	203.6			214.6	214.2				222.5	218.2							
STUDENTS AT 50%		9/16	10/16			10/16	9/16				16/23	18/24							
STUDENTS AT 40%		12/16	12/16			12/16	11/16				20/23	19/24							
4TH GRADE					5TH GRADE					6TH GRADE									
	SP213	FALL	WINTER	SPRING		SP214	FALL	WINTER	SPRING		SP215	FALL	WINTER	SPRING					
GRADE LEVEL NORM MEAN RIT		197.1	196.7			204.8	204.3				211	210.2							
CLASS MEAN RIT		199.6	200.2			208.3	208.2				213.8	214.8							
STUDENTS AT 50%		7/17	10/16			10/16	9/16				16/23	14/24							
STUDENTS AT 40%		14/17	11/16			11/16	10/16				18/23	18/24							

MATH	7TH GRADE			8TH GRADE			9TH GRADE			10TH GRADE			11TH GRADE		
	FALL	WINTER	SPRING	FALL	WINTER	SPRING	FALL	WINTER	SPRING	FALL	WINTER	SPRING	FALL	WINTER	SPRING
GRADE LEVEL NORM MEAN RIT	220.2			**			226.4			229.1			231.7		
MEAN RIT	228.9			232.8			236.3			234.2			251.1		
MEDIAN RIT	229.5			230.5			234			240			253.5		
STUDENTS AT 50%	17			16			17			15			16		
STUDENTS AT 40%	3			2			2			4			0		
READING	7TH GRADE			8TH GRADE			9TH GRADE			10TH GRADE			11TH GRADE		
	FALL	WINTER	SPRING	FALL	WINTER	SPRING	FALL	WINTER	SPRING	FALL	WINTER	SPRING	FALL	WINTER	SPRING
GRADE LEVEL NORM MEAN RIT	214.2			**			**			221.5			223.5		
MEAN RIT	222.6			225.8			222			220.6			228.5		
MEDIAN RIT	222			222			220.5			229			232		
STUDENTS AT 50%	17			16			16			15			15		
STUDENTS AT 40%	3			3			6			4			4		

Description of Intent

1960 Building - Background: The 1960 building is heated from a central plant that includes a 600 kBTU/hr input LAARs boiler rated at 81% efficiency, with draft inducer, and Armstrong circulating pump to produce 150-165 degF hot water for two (2) Bell & Gossett 3-hp loop pumps to circulate hot water to the terminal units located throughout the 1960 building. The original boiler was replaced with new in 2003.

The boiler system was designed to provide hot water to coils in two (2) heating ventilating units (HVU) serving the gym (one is no longer existing), two (2) unit heaters serving the shop (no cooling or ventilation), one (1) unit heater in each of the boiler room and boiler storage area, one (1) unit heater serving the kitchen, multiple hot water radiators in the Mens/Ladies & Kindergarten Restrooms, Junior High Locker Rooms and Stage for the Old Gym, one (1) ceiling mounted fan coil unit in the old Commons Area, and a significant number of unit ventilators in the office areas and classrooms of the 1960 construction.

The heating valve in each of these terminal units are controlled by pneumatic thermostats (except for the Kindergarten Restrooms, where the coils do not have valves).

In all these areas (other than the old gym), the only source of fresh air to the 1960 building was with the operation of the unit ventilators in classrooms and office spaces that were originally provided with dampers/grilles in the exterior wall of the building; but these have been removed and covered over, preventing fresh air from entering these parts of the building.

In early 2000, EMI split system air conditioning units were provided in classrooms and office spaces along the west side of the building (where the 1960 hot water unit ventilators provide heat) to provide cooling for these spaces. The units circulate the air within the room without introducing any fresh air. The EMI brand units are no longer being manufactured, and repair parts are difficult to obtain. As the original, low-efficiency roof-mounted condensing units have failed over the years, they have been replaced with Trane XB13 units that have a seasonal energy efficiency ratio (SEER) of 13.25; they too are quickly approaching the end of their expected life.

As the electric thermostat controlling the cooling unit is located in the same room as the pneumatic thermostat controlling the heating water valve at the unit ventilator, there exists a possibility that both the heating and the cooling units would be operating concurrently, thus wasting energy and disrupting comfort.

It is believed that the rooftop air conditioning unit in the kitchen may have been provided sometime prior to the 1996 construction – separate from a major construction effort. The unit appears to be located where a skylight once existed in the original construction and ducting penetrates the roof to a concentric supply/return box. The lower-cost installation where the skylight once was located would explain the closer than allowed by code proximity to the exhaust hood. The unit does not have heating operation (although a ceiling mounted, hot water unit heater mentioned above still exists) and the cooling coil has been reported to frequently freeze up.

The Engineering Design packages involve design for new energy-efficient systems/equipment for heating, ventilation, and air conditioning (HVAC) for one or more of the Project Groups, three (3) of which are listed here (and the others below):

- 1) 1960 Classrooms, Corridor and Lunchroom.....\$48,100
- 2) Kitchen Area range hood, exhaust fan and RTU....\$4,400
- 3) Old Gym & Stage, Shop, Boiler Room & Storage, Restrooms, & JHS Locker Rooms....\$10,063

Design Intent: Rooftop heating and cooling units with economizer, combination kitchen hood / exhaust fan and RTU with heating, cooling and fresh air makeup to match exhaust requirements, ceiling suspended electric or gas unit heaters and/or electric/gas radiant heating units.

Objectives: Better comfort levels with ducted air distribution, improve indoor air quality with introduction of fresh air, reduce operating cost with more efficient equipment, provide better control with one controller for heat and cool, establish code compliance in kitchen, and reduce/eliminate need for boiler / hot water system and potential failure of inaccessible, aged piping.

1969 Building - Background: The HVAC systems installed with the 1969 addition are forced air systems with ductwork and diffusers providing conditioned air from indoor furnace units located in a mechanical room by the Speech classroom and a furnace closet near Ag Science classroom. A minimum amount of fresh air is introduced in the building from these furnace units, with no possibility of allowing additional fresh air into the space for a healthier environment.

The furnace unit serving the Speech classroom is equipped with a less efficient 3-ton (13.25 SEER) air conditioner with coil and condensing unit connected by refrigerant lines utilizing HCFC-22. The supply air ductwork is located in ground with floor diffusers. A replacement of this aged unit with a more efficient unit utilizing a newer refrigerant would provide more fresh air to the space at a lower cost to operate (adding the correct amount of fresh air may increase energy costs). Abandoning the in-ground ductwork and providing new duct above lay-in ceiling with diffusers would provide a better distribution of conditioned air.

The Ag Science and Business Math classrooms share one furnace located in the closet near Ag Science, with evaporator coil connected to a heat pump located on the roof. The furnace was never provided with the ability to introduce adequate fresh air into the space, and the unit is well past the end of its expected life. In 2008, modifications were made to the ductwork and the heat pump unit and associated evaporator coil were replaced with new.

Using one unit for these two spaces creates a problem that was not existing prior to the 2008 addition. The perimeter to the building changed with the addition of the new gym, and the Ag Science room became an "interior" zone. But the Business/Math room still had walls with exterior exposure. Having one unit serve two different areas – one with a west exposure to outdoors and the other that shares no exterior wall with the perimeter of the building – makes it more difficult to maintain comfort in both spaces as the heating/cooling load is different in each room. Duct heaters were added for each space, controlled by separate thermostats, to help maintain an acceptable comfort level, at the expense of additional electricity being used.

The Engineering Design packages involve design for new energy-efficient systems/equipment for heating, ventilation, and air conditioning (HVAC) for one or both of the following Project Groups:

- 4) Speech classroom...\$3,750.
- 5) Ag Science and Business Math classrooms...\$2,500

Design Intent: Rooftop heating and cooling units with economizer and/or split-system a/c with furnace units introducing more fresh air for ventilation, elimination of electric duct heaters and excessive number of thermostats.

Objectives: Better comfort levels with individual units serving each space, improve indoor air quality with introduction of fresh air, and reduce operating cost (again, more outside air may increase energy cost) with more efficient equipment.

1996 Addition (partial) - Background:

With the construction of the new Boy's/Girl's Locker Rooms in 1996, HVAC for these areas was established with a heating only furnace unit in the ceiling above the ice room that brings in outside air to be exhausted through the locker ducting system in each locker room. The outside air intake hood for this unit appears to be undersized for the amount of fresh air needed in the locker rooms. Additionally, there is no cooling in these areas.

Domestic hot water for most of the building is provided by a LAARS 81% efficient boiler in the boiler room that heats water to 130degF which is stored in an (apparently) oversized 950-gallon storage tank that feeds hot water to the sinks and showers in the building. There are some smaller, 20-gal electric water heaters located elsewhere in newer sections of the building, to serve the hot water requirements of (concession

area) sinks and restrooms where the hot water from the boiler room was not easily obtainable (2008 addition).

A temperature-tempering valve assembly is located near the showers, that mixes hot/cold water to the desired shower temperature. These units have been reported to be in a condition of disrepair, leaking, and difficult to adjust.

Locker rooms have shower stalls/areas with multiple shower heads that have not been modified to a low flow type of shower head.

The Engineering Design package involves design for new energy-efficient systems/equipment for heating, ventilation, and air conditioning (HVAC) for the following Project Group:

- 6) 1996 Boys and Girls Locker Rooms...\$3,750
- 7) Hot Water System for Locker Rooms...\$1,500

Design Intent: Heating, ventilation and cooling units with economizer or modification of unit to introduce more fresh air for ventilation, re-sizing domestic water tank, replacing shower mixing valve assembly, low flow shower heads.

Objectives: Better comfort in locker rooms with addition of cooling, improve indoor air quality with introduction of fresh air, and reduce operating cost with more efficient domestic hot water equipment/fixtures.

PROJECT DEVELOPMENT AGREEMENT

THIS PROJECT DEVELOPMENT AGREEMENT (this "*Development Agreement*") is entered into as of the ____ day of November, 2021, by and between Kenesaw Public School District 01-0003 with a principal business address at PO Box 129 Kenesaw, NE 68956 ("*Customer*") and Ameresco, Inc. having its principal place of business at 111 Speen Street, Suite 410, Framingham, Massachusetts 01701 ("*Ameresco*"). The Customer and Ameresco may be referred to herein individually as a "*Party*" and collectively as the "*Parties*".

WHEREAS, Ameresco desires to perform certain energy services including a detailed energy audit for Customer at the facilities identified in Exhibit A attached hereto (the "*Facilities*"); and

WHEREAS, Customer intends to enter into an energy services agreement ("*ESA*") with Ameresco for implementation of the Scope of Work (referred to below) identified by Ameresco as a result of its work under this Development Agreement.

NOW THEREFORE, in consideration of the mutual promises and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto hereby agree as follows:

1. Ameresco shall complete the following work under this Development Agreement (the "*Development Work*"):

(a) conduct an energy and infrastructure audit of the Facilities;

(b) prepare and deliver to Customer a proposal (the "*Project Proposal*"), which shall include:

(i) the proposed scope of work for installation of energy efficiency and renewable energy improvements ("*Scope of Work*") which shall take into account improvements already planned for the Facilities, based on a schedule of planned improvements to be provided by Customer to Ameresco within ten (10) days of execution of this Development Agreement;

(ii) the implementation price for the Scope of Work (the "*Implementation Price*"); and

(iii) the estimated cost savings as a result of implementation of the Scope of Work.

Coincident with the completion of the Development Work and Customer's notification that it has approved the Scope of Work set forth in the Project Proposal, Ameresco will prepare and submit to Customer an ESA detailing the terms and conditions related to the implementation of the Project Proposal.

2. Customer hereby agrees that if it does not enter into the ESA with Ameresco within thirty (30) days of submission of the Project Proposal, Customer shall compensate Ameresco for its Development Work by paying a development fee to Ameresco in the amount of Sixty-Four Thousand and no/100 Dollars (\$64,000) (the "*Project Development Fee*"). The Project Development Fee shall be fully-earned, due and payable by Customer to Ameresco no later than forty-five (45) days after the date that Ameresco submits the Project Proposal to Customer. All amounts not paid to Ameresco on or before the due dates specified in the preceding sentence shall accrue interest at the Prime rate of interest as published in the Wall Street Journal for major banks, or such lower rate as is prescribed by applicable law. If Customer and Ameresco enter into an ESA which includes the Scope of Work, Customer will not be billed the Project Development Fee due under this Development Agreement as the Implementation Price shall be all inclusive.

3. Ameresco's receipt of an executed copy of this Development Agreement shall be evidence of Customer's agreement to the terms and conditions of this Development Agreement and its authorization of and notification

to Ameresco to proceed with the Development Work. Ameresco will thereafter promptly initiate the Development Work.

4. Ameresco's obligation to provide the Development Work under this Development Agreement may be terminated by Ameresco:

(a) Upon seven (7) days written notice if Ameresco believes that Ameresco is being requested by Customer to furnish or perform services contrary to Ameresco's responsibilities as a qualified professional services firm; or

(b) Upon seven (7) days written notice if Ameresco's services for the Development Work are delayed or suspended for more than ninety (90) days for reasons beyond Ameresco's control.

In the event of termination pursuant to this Section 4, Customer will pay Ameresco for its time incurred on the basis of percent complete utilizing the total fixed price outlined in Section 2, above. Reimbursables, including out of pocket expenses for the following items: travel, reproductions, photographic developing, and printing shall also be included as a part of the termination fee.

5. This Development Agreement and exhibits hereto, if any, shall (a) constitute the entire agreement between the Parties relating to the subject matter hereof, (b) supersede all previous agreements, discussions, communications and correspondences with respect to the subject matter hereof and (c) only be amended, supplemented or modified by a written instrument executed by both Parties. If any provision of this Development Agreement is held by a court of competent jurisdiction to be unenforceable, no other provision shall be affected thereby, and the remainder of this Development Agreement shall be interpreted as if it did not contain such unenforceable provision.

6. Customer hereby agrees to provide timely and complete access to all necessary property and energy consumption and cost records for the three (3) years preceding the commencement of Ameresco's services. Customer will make available the assistance of such personnel as may be necessary for Ameresco's performance of the Development Work hereunder.

7. In no event shall Ameresco be liable for any special, consequential, incidental, punitive, exemplary or indirect damages in tort, contract or otherwise, including, without limitation, loss of profits, loss of use of the Facilities or other property, or business interruption, howsoever caused, in connection with this Development Agreement.

8. Ameresco and Customer represent and warrant to each other that (a) the execution, delivery and performance of this Development Agreement has been duly authorized and approved by all necessary organizational action on the part of such Party, (b) the signatories hereto have been duly authorized by all necessary organizational action of such Party to sign and deliver this Development Agreement and (c) upon execution this Development Agreement will constitute a legal, valid and binding obligation of such Party.

9. In the event Customer and Ameresco fail to execute an ESA as provided in paragraph 2 above, because Ameresco will not therefore be engaged to perform services in connection with the implementation of its recommendations, Ameresco will have no control over such implementation by the Customer or any third party. Accordingly, Ameresco specifically and expressly disclaims all responsibility for the use of or reliance upon such documents or memoranda by the Customer or any third party. Customer hereby agrees to indemnify and hold harmless Ameresco for any liability, loss, cost, expense, or damage which may result from the use of the documents and/or memoranda provided by Ameresco hereunder in the implementation of the energy savings recommendations made by Ameresco without its continued involvement.

10. This Development Agreement shall be governed by the laws of the State in which the Facilities are located.

IN WITNESS WHEREOF, the duly authorized officers or representatives of the Parties have set their hand under seal on the date first written above with the intent to be legally bound.

KENESAW PUBLIC SCHOOL
DIST. #01-0003

AMERESCO, INC.

By: _____
Authorized Signature

By: _____
Authorized Signature

Name

Name

Title

Title

EXHIBIT A

FACILITIES LIST

Elementary and High School 110 N. 5th Avenue, Kenesaw, NE

Project Development Areas:

1. 1960 Classrooms, Corridor & Lunchroom
2. Kitchen Area range hood, exhaust fan and rooftop unit
3. Old Gym & Stage, Shop, Boiler Room & Storage, Restrooms & JHS Locker Rooms
4. Speech Classroom
5. Ag Science and Business Math Classrooms
6. 1996 Boys & Girls Locker Rooms
7. Hot Water System for 1996 Locker Rooms

Included Measures – Areas of building, as applicable:

- 1960 corridor and lunchroom: new suspended ceiling system, modifications to fire sprinkler system and fire alarm system
- All areas: New LED lighting, Building Weatherization
- Structural Support for RTUs as required

I believe this is an estimated cost for the project. I am not sure how Ameresco (David Goebel) came up with these numbers

					Ameresco Cost	Construction Cost
1. 1960 Classrooms, Corridor, and Lunchroom					\$48,100.00	\$801,666.67
2. Kitchen Area - Range hood, exhaust fan, RTU					\$4,400.00	\$73,333.33
3. Old Gym & Stage, Shop, Boiler room & storage, Restrooms					\$10,063.00	\$167,716.67
4. Speech (Brett Sale's old classroom)					\$3,750.00	\$62,500.00
5. Ag Science & Business Math classrooms					\$2,500.00	\$41,666.67
6. 1996 boys & girls locker rooms					\$3,750.00	\$62,500.00
7. Hot water system for locker rooms					\$1,500.00	\$25,000.00
Totals					\$74,063.00	\$1,234,383.33
GRAND TOTALS						\$1,308,446.33
					Payment over 10 years not including interest	\$130,844.63