

Board of Education Regular Meeting  
Red Willow School District #73-0017  
McCook Public Schools  
6:30 PM Monday, December 12, 2022  
Junior High Conference Room  
800 West 7th St  
McCook, NE 69001

"It is the mission of McCook Public Schools to equip all students to succeed in a complex global society"

Please arrive at the Board meeting at the start time, because the Board reserves the right to change the order of items.

1. Call to Order
  - 1.1. Roll Call
  - 1.2. Recognition of Open Meeting Law
  - 1.3. Pledge of Allegiance
2. Reports, Communications & Public Participation
  - 2.1. Board accepts public comments
  - 2.2. Student board member report
3. Consent Agenda
  - 3.1. Approve the consent agenda which includes the minutes and financials
  - 3.2. Approval of Expenditures/Payroll for November
4. Reports from Staff Members and Committees
  - 4.1. Presentation from Circle of Friends
- 4.2. Recognition of departing board members. Thank you for your service to our students and community.
  - 4.3. Negotiations Committee
5. Administrator's written reports: Please review prior to the board meeting
6. Superintendent's comments:

#### NSCAS Assessments:

State assessment results have recently been released by the Nebraska Department of Education, although we are still waiting for some demographic data. These assessment scores are from NSCAS assessments taken during the spring of 2022. The results from these assessments show that our students continue to do very well and MPS students outperform the state of Nebraska in all three assessed content areas (ELA, math, and science); however, we have identified a few content areas at specific grade levels that will need to be reviewed for improvement.

Our ACT scores showed a little bit of a drop from last year, but this is a trend that has been recorded nationally and matches the national drop in scores on the NAEP. These drops are most likely due to school closures during the 2019-2020 school year, and the drastic increases in student absences during the 2021-2022 school year. That being said, our students continue to outperform the state. We also perform very well against schools that are identified as our peers in the state. A more detailed report & presentation on all of our state assessment results will be provided in the Annual Report early during the 2nd semester.

Teacher evaluations:  
Probationary teacher evaluations will be completed by the end of this week.

District Professional Development:  
McCook Public Schools is a Professional Learning Community (PLC), and during the 2nd semester of this school year, we will take a close look at our organization at the district, building and team levels (horizontal and vertical), reading and discussing a professional development book (The Teacher Clarity Playbook) about the PLC process, teacher clarity, and making adjustments to our processes as we identify areas of weakness. Following this process, we will begin analyzing our locally developed curriculum for gaps and redundancies. The curriculum review will be a multi-year process. I will give the Board information about the process and our progress along the way.

Jr. High Building Project & W Design Associates Update:  
Mr. Norgaard, Mr. Gross and Mr. Lyons met with the engineers and architects from W Design to discuss the latest design proposed for a new Jr. High building. The discussion was fruitful and is moving along nicely. In the near future, we will be presenting a very preliminary design to board committees and also to staff to garner feedback. Following those discussions, we will plan for community input sessions. These sessions will allow for community members to review the design concept and provide feedback to the school and designers.

7. Business Manager Comments
8. Board comments
9. New Business
- 9.1. Approve the negotiated agreement with the McCook Education Association for the 2023-2024 school year.
- 9.2. Approve the Financial Report (Audited) from KSO CPAs + Advisors
- 9.3. Grant authority to the Superintendent & the Business Manager to general manage the construction of a new restroom, concessions and storage building between the high school tennis courts and track. And, to allow the use of Special Building Fund dollars for construction costs, not to exceed \$450,000.

If any additional funds are necessary for the construction of the building, the Board of Education will have to meet and vote to approve any expense over the initial \$450,000.

10. Positive Comments
11. 12.1. Enter into executive session to discuss negotiations with the local teachers' association. The reason for the executive session is to protect the public interest during the negotiation process.

NE State Statute: 84-1410

Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public

interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting.

12. Adjournment

13. Items for Review

Board of Education Regular Meeting  
Red Willow School District #73-0017  
McCook Public Schools  
6:30 PM Monday, November 14, 2022  
Junior High Conference Room  
800 West 7th St  
McCook, NE 69001

1. Call to Order

1.1. Roll Call

**Regular Board**

Dennis Berry

Attendance Taken on 11/14/2022 at  
6:30 PM

Tom Bredvick

Loretta Hauxwell

**Agenda Item:** Roll Call

Brad Hays

Mike Langan

Teresa Thomas

1.2. Recognition of Open Meeting Law

1.3. Pledge of Allegiance

2. Reports, Communications & Public Participation

2.1. Board accepts public comments

There were no public comments.

2.2. Student board member report

Samantha Rodewald reported that the end of fall sports are wrapped up. Winter sports started as well as one-act play.

2.3. Presentation from FFA Officers - National Convention

Mrs. Hauxwell and all students that attended the National FFA contest presented their trip to the national convention.

3. Consent Agenda

3.1. Approve the consent agenda which includes the minutes and financials

I move to approve the consent agenda which includes the minutes, and financials. Passed with a motion by Dennis Berry and a second by Tom Bredvick.

Dennis Berry: Yea, Tom Bredvick: Yea, Loretta Hauxwell: Yea, Brad Hays: Yea, Mike Langan: Yea, Teresa Thomas: Yea

Yea: 6, Nay: 0

3.2. Approval of Expenditures/Payroll for October 2022

4. Reports from Staff Members and Committees

Negotiations met on November 6th. Fulfilling our obligations.

5. Administrator's written reports: Please review prior to the board meeting

5.1. Board comments

Mr. Hays commented on the state conference in Omaha and made sure everyone was aware of the schedule.

6. Superintendent's comments

Veteran's Day Events

1. McCook Elementary held a special program in their commons area the morning of the 11th.
2. Central Elementary held a breakfast program for Central students and any relatives that are veterans. Central Starz sang patriotic songs that focused on paying tribute to the service of our veterans to our country.
3. Jr. High: Students completed papers about veterans, sharing information and stories about family members who served in the armed forces. These papers were posted in the JH hallways. Junior high choir students performed patriotic songs during IN/EN Time (10:42AM).
4. High School: Veterans Memorial Wall at High School Entry Way. Recognized veterans who served our country, and gave special recognition to Dick Trail.

Curriculum Work Days

- Teachers' teams will be working during the late fall and early spring semesters to work through their content area standards to ensure that our local curriculum is appropriately aligned to the state standards, and to ensure that our CRT assessments provide both teachers and students a clear feedback on each student's level of mastery.
- Teacher teams will meet during the school day and substitutes will be hired to cover their class so that the teachers have ample time to thoroughly review and discuss our identified essential learning objectives and the assessments that address them.

School Improvement

- Discussed and reviewed the District's belief statements and vision statement
- Discussed multicultural education plans and their updating (RULE 10) requirement.
- Discussed the Nebraska Frameworks Model update and the need to stay on course for the next three years. After the next visitation, the team may decide to adopt many of the new model's processes.

Safety Team Meeting

- The Safety Team met to discuss progress toward implementation of our Raptor emergency communications and alert system. We will be conducting additional training on March 9 with staff members. The focus of the training will be on reunification.
- Discussed our anonymous reporting system and sharing that process with students.
- We also discussed setting up a visit for our annual review of our school buildings and grounds.

- Reviewed emergency bag contents and checklists

#### ALICAP Report

- Attached

#### Tennis and Track Building Update

- Due to the fact that no bids were submitted for the construction of our tennis and track building, we are now in the process of taking on the challenge of overseeing the work through the superintendent and business offices. We will be working on lining up subcontractors to do the work under our guidance.
- The potential to save some money on the project exists, but it may take a little longer for the project to be completed.

#### Meeting with McCook Community College

- Update on the welding program

#### 7. Business Manager's comments

##### Monthly Business Manager Board of Education Report

October 2022

Monthly Lunch #'s = 14,524 Meals served

Financial #'s = After 16.6%% of the fiscal year = General Fund YTD Revenue is 21%% YTD

Expense is 18%

Projects - Updates

Track work

Shot put area is about wrapped up

Work to begin on building siding and roofing

JH HVAC

Problems have been troubleshot, and parts ordered to remedy issues

Tennis/Track Concessions

No update

Upcoming Projects

2021-2021 RFP's

RFP for Central elementary roof will be published in Jan.

Audit was performed. Audit results: Favorable with the same findings as previous years

Deficiency: The size of the 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. This situation dictates that the District Board remain involved in the financial affairs of the District to provide oversight and independent review functions.

Items to be done by the district office,

1. Within the Activities Fund, there are three accounts with a negative balance. These accounts should be evaluated and resolved to positive or zero balances, if possible.

2. Within the Nutrition Fund, there were a few checks that have been outstanding for a significant amount of time. We recommend that any outstanding checks dated before August 31, 2021, be voided. Outstanding checks should only be within a year of the current fiscal year.

3. All affiliated organizations of the School District must not use the School District's Federal ID number for bank accounts or other purposes. We recommend that you contact any affiliated organizations (i.e. Booster Clubs, Parent Teacher Organizations, Senior Parents, or Foundations) and verify that the organizations are not using or relying on the School District's Federal ID number. If they are using the School District's Federal ID number, their activity will be incorporated into the School District's financial statements for the year ended August 31, 2023. Federal/state Reports filed in October:

The annual financial Review was submitted and accepted by the NDE  
Sped Final financial review was submitted and accepted by the NDE

8. Board Member's comments

9. New Business

9.1. Graciously accept a donation from McDonald's for Fries For School Supplies fundraiser they did at our local McDonald's.

Graciously accept a donation from McDonald's for Fries For School Supplies fundraiser they did at our local McDonald's. Passed with a motion by Mike Langan and a second by Tom Bredvick.

Dennis Berry: Yea, Tom Bredvick: Yea, Loretta Hauxwell: Yea, Brad Hays: Yea, Mike Langan: Yea, Teresa Thomas: Yea

Yea: 6, Nay: 0

10. Positive comments

Samantha Rodewald commented on upperclassmen getting outside their comfort zone and participating in winter sports.

Mr. Berry commented on the outstanding veterans day programs around the district. And thanked Kim Korgan for all her years of service and dedication to McCook Schools.

Mr. Bredvick commented that 1.2% of our population are in the military, and thanked the school for allowing the branches of the military to recruit our students.

Mrs. Thomas commented on graduates coming back to school during fall break to see their former teachers and check in on the school. Lasting relationships were built by our staff.

Mrs. Hauxwell commented on the kindergarten's joy of learning and what a great job our teachers are doing inspiring students.

Mr. Langan commented on the great success of our football program this year, and what great job the district did with the pandemic.

Mr. Hays congratulates Mr. Wiemers and the state championship tennis team. He also recognized the JR high bison awards winners.

Mr. Gross thanked Kim Korgan for all she has done for the McCook school district. She will be missed.

Mr. Norgaard commented on the leadership of the community to see the bond of the city through the process. He also commented on Mr. Wiemers and the great involvement with parents and fans within the tennis program.

11. Adjournment

12. Items for review

12.1. Executive session to discuss negotiations. The reason for the executive session is to protect the public interest during the negotiations process

NE State Statute: 84-1410

Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting.

I move to enter executive session to discuss negotiations. The reason for the executive session is to protect the public interest during the negotiations process Passed with a motion by Tom Bredvick and a second by Teresa Thomas.

Scott Barger: Yea, Dennis Berry: Yea, Tom Bredvick: Yea, Loretta Hauxwell: Yea, Brad Hays: Yea, Mike Langan: Yea, Charlie McPherson: Yea, Teresa Thomas: Yea

Yea: 8, Nay: 0

Tom Breedvick made the motion to adjourn at 8:12pm. Second, by Mike Langan. Motion passed 6-0.

**CHECKS BY DATE BOARD REPORT  
NOVEMBER 2022**

<b>DATE</b>	<b>VENDOR</b>	<b>AMOUNT</b>	<b>DATE</b>	<b>VENDOR</b>	<b>AMOUNT</b>
11/7/2022	Black Hills Energy	\$4,187.76	11/30/2022	ESU #9	\$195.00
11/7/2022	City Of McCook	\$4,800.62	11/30/2022	Flinn Scientific Inc	\$18.50
11/7/2022	Diode Communications	\$165.00	11/30/2022	Glass Express	\$175.00
11/7/2022	Essential Screens	\$109.35	11/30/2022	Gross, Jeff	\$353.75
11/7/2022	Frenchman Valley Coop	\$8,051.49	11/30/2022	Hayley Uerling	\$69.51
11/7/2022	Hometown Leasing	\$5,117.91	11/30/2022	Industrial Arts Supply	\$334.86
11/7/2022	Nebraska Public Power District	\$9,592.03	11/30/2022	IXL Learning	\$1,080.00
11/7/2022	Perry, Guthery, Haase & Gessford, P.C.	\$3,518.51	11/30/2022	J.W. Pepper & Sons, Inc	\$469.99
11/7/2022	Pinpoint Communications	\$993.21	11/30/2022	Johnson Controls	\$225.00
11/7/2022	Quadient Finance USA, Inc.	\$3,000.00	11/30/2022	Johnstone Supply	\$647.82
11/7/2022	Quadient Leasing USA, Inc	\$645.00	11/30/2022	Jolene Boesch	\$26.98
11/7/2022	US Bank	\$3,495.08	11/30/2022	Junior Library Guild	\$1,348.72
11/7/2022	Viaero Wireless	\$108.85	11/30/2022	Kirstie Koch	\$52.00
11/10/2022	Southwest Public Schools	\$956.88	11/30/2022	Kohl's Auto Parts	\$268.64
11/15/2022	Credit Management Services,	\$231.84	11/30/2022	Kohler Trailer Sales Inc	\$332.95
11/15/2022	Credit Management Services,	\$199.55	11/30/2022	KSO CPAs + Advisors	\$12,100.00
11/17/2022	Amazon Capital Services	\$5,054.73	11/30/2022	Lauer, Jill	\$17.11
11/17/2022	Colorado Retail Ventures	\$3,972.86	11/30/2022	Mariah Pierson OT Services	\$2,196.00
11/17/2022	Great Plains Communications	\$1,170.95	11/30/2022	Marisa Hoins	\$57.82
11/17/2022	Lingo Communications	\$351.15	11/30/2022	Marks	\$253.62
11/17/2022	Verizon Wireless	\$175.94	11/30/2022	Martha Marentes	\$16.71
11/18/2022	Ameritas Life Ins. Co	\$1,988.36	11/30/2022	McCook Schools Lunch Fund	\$1,261.65
11/18/2022	Blue Cross Blue Shield of Nebraska	\$225,828.66	11/30/2022	McGraw-Hill Education	\$46.59
11/18/2022	Employee Benefits-Payflex	\$8,412.54	11/30/2022	Mead Lumber	\$201.37
11/18/2022	Heritage Hills	\$431.26	11/30/2022	Michael Schoenemann	\$83.49
11/18/2022	MASA	\$473.00	11/30/2022	National Art & School Supplies	\$304.92
11/18/2022	National Insurance Services	\$2,333.78	11/30/2022	Nebraska Central Equipment Inc	\$431.82
11/18/2022	Ymca	\$764.00	11/30/2022	Nebraskaland Tire	\$728.31
11/23/2022	Joel Arterburn	\$560.00	11/30/2022	O'Reilly Auto Parts	\$249.45
11/30/2022	Payflex Systems USA, Inc.	\$150.00	11/30/2022	Paper Tiger Shredding	\$80.00
11/30/2022	7-D Lockshop	\$28.02	11/30/2022	Pearson Assessments	\$841.00
11/30/2022	Ace Hardware	\$58.35	11/30/2022	Pristine Clean Commercial Cleaning	\$11,850.00
11/30/2022	Alpha Rehabilitation, P.C.	\$515.06	11/30/2022	Rasmussen Mechanical Services	\$5,667.95
11/30/2022	American Electric Company	\$2,120.93	11/30/2022	RSR Electronics	\$89.72
11/30/2022	Aramark	\$981.78	11/30/2022	Rust Publishing, NE LLC	\$230.60
11/30/2022	ByteSpeed, LLC	\$1,558.00	11/30/2022	School Specialty Inc	\$24.45
11/30/2022	Carrie Goltl	\$190.12	11/30/2022	Southwest Farm & Auto Supply	\$380.45
11/30/2022	Cengage Learning	\$2,143.60	11/30/2022	SW NE Physical Therapy PC	\$2,556.17
11/30/2022	Cynthia L Schroeder	\$560.92	11/30/2022	Teresa Thomas	\$45.73
11/30/2022	City Of McCook	\$109.34	11/30/2022	The Home Depot Pro	\$442.27
11/30/2022	Coach Masters	\$1,384.10	11/30/2022	The Sports Shoppe	\$97.99
11/30/2022	Cornhusker International Trucks, Inc.	\$519.25	11/30/2022	Tillotson Enterprises, Inc	\$4,553.00
11/30/2022	D & S Hardware	\$313.24	11/30/2022	UNK Academic & Career Services	\$130.00
11/30/2022	Deborah Donelan	\$217.58	11/30/2022	Wagner Chevrolet-Buick	\$95.80
11/30/2022	Decker Equipment	\$201.39	11/30/2022	Wallace, Chris	\$10.00
11/30/2022	Dick Blick Art Materials	\$531.79	11/30/2022	Weathercraft Co.	\$294.00
11/30/2022	Eakes Office Solutions	\$470.39	11/30/2022	Ymca	\$6,737.85
11/30/2022	ESU #15	\$10,494.88	11/30/2022	Zaner-Bloser	\$283.40
<b>NOVEMBER 2022 EFT CHECKS</b>					
	AFLAC	\$10,149.45		Horace Mann Insurance Co	\$1,240.94
	AFLAC - Group	\$225.41		LegalShield	\$110.65
	Colonial Life	\$1,237.94		NE Dept of Revenue - State Taxes	\$29,204.19
	Equitable - Life Insurance	\$909.44		Nebr. School Retirement System	\$168,043.40
	Direct Deposit	\$610,462.22		Retirement Plan Consultants (403b)	\$8,483.89
	Federal Taxes/FICA/Medicare	\$194,024.85		HSA Employer Deposits	\$9,322.22

# Receipt History

Receipt Date

Detail report. Sorted by Receipt Date, Site.

Site

From 11/01/2022 to 11/30/2022.

Receipt #	Status / Date	Deposit #	Check #	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name	Fee Name & Student ID						
	Tax Name	Tax Activity	Tax Rate %	Tax Amount				
<b>11/01/2022</b>								
<b>MPS</b>	<b>McCook Public Schools</b>							
4565	CLEARED 11/30/2022	0000001577		Invite	Softball			
191-1030	Softball Entry Fee Receipts					800.00	0.00	800.00
4940	CLEARED 11/30/2022	0000001575		Gullion	Gym Rental			
939-9039	Facility Use					90.00	0.00	90.00
4942	CLEARED 11/30/2022	0000001574		Activity Ticket Sales	tickets			
100-1060	Activity Tickets					93.00	0.00	93.00
4953	CLEARED 11/30/2022	0000001573		Broken Bow	1st Round of playoffs			
100-1080	Host Outside Events					344.00	0.00	344.00
4958	CLEARED 11/30/2022	0000001578		McCook Tennis/Playoff Group	Playoff and Invite			
179-5010	Boys Tennis Lodging					200.00	0.00	200.00
120-1010	Volleyball Gate Receipts					54.16	0.00	54.16
100-1080	Host Outside Events					150.00	0.00	150.00
5583	CLEARED 11/30/2022	0000001576		Ruppert	Records request fee			
964-9064	EHA Wellness					50.00	0.00	50.00
HS-11012022	CLEARED 11/30/2022	0000001579		Coca Cola	Coca Cola Commissions			
280-2080	COCA COLA - Senior High School					31.40	0.00	31.40
280-2080	COCA COLA - Senior High School					11.20	0.00	11.20
280-2080	COCA COLA - Senior High School					16.01	0.00	16.01
JH-11012022	CLEARED 11/30/2022	0000001580		Chesterman Company	Coca Cola Commissions			
228-2028	Junior High Student Council					9.60	0.00	9.60
ME-11012022	CLEARED 11/30/2022	0000001581		Chesterman Company	Coca Cola Commissions			
283-2083	COCA COLA - McCook Elementary					22.23	0.00	22.23
Total for site: MPS - McCook Public Schools								1,871.60
Total for 11/01/2022								1,871.60

# Receipt History

Receipt Date

Detail report. Sorted by Receipt Date, Site.

Site

From 11/01/2022 to 11/30/2022.

Receipt #	Status / Date	Deposit #	Check #	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name	Fee Name & Student ID	Tax Activity	Tax Rate %	Tax Amount			

## 11/02/2022

<b>MPS</b>		<b>McCook Public Schools</b>						
4929	CLEARED 11/30/2022	0000001607		Williams, Tina	Tech Fees			
948-9048	Technology Account					50.00	0.00	50.00
4930	CLEARED 11/30/2022	0000001608		McNutt	Choir Concert Tickets			
220-2020	Choir					160.00	0.00	160.00
4932	CLEARED 11/30/2022	0000001595		Quad	Volleyball			
120-1010	Volleyball Gate Receipts					181.00	0.00	181.00
4933	CLEARED 11/30/2022	0000001606		9th North Platte	Volleyball			
120-1010	Volleyball Gate Receipts					127.00	0.00	127.00
4934	CLEARED 11/30/2022	0000001610		Ogallala	Football			
110-1010	Football Gate Receipts					2,699.00	0.00	2,699.00
4935	CLEARED 11/30/2022	0000001603		Chadron	Football			
110-1010	Football Gate Receipts					2,429.00	0.00	2,429.00
4936	CLEARED 11/30/2022	0000001594		Gothenburg	Volleyball			
120-1010	Volleyball Gate Receipts					566.00	0.00	566.00
4937	CLEARED 11/30/2022	0000001597		Hitchcock/Colby	Volleyball			
120-1010	Volleyball Gate Receipts					150.00	0.00	150.00
120-1010	Volleyball Gate Receipts					122.00	0.00	122.00
4939	CLEARED 11/30/2022	0000001605		9th Hastings	Football			
110-1010	Football Gate Receipts					206.00	0.00	206.00
4941	CLEARED 11/30/2022	0000001599		Activity Ticket Sales	Activity Tickets			
100-1060	Activity Tickets					30.00	0.00	30.00
4950	CLEARED 11/30/2022	0000001600		Class of 2024	Class Dues			
386-3086	Class of 2024					250.00	0.00	250.00
4951	CLEARED 11/30/2022	0000001601		Kershaw, Josh	Club Dues			
230-2030	Math Club					10.00	0.00	10.00
4952	CLEARED 11/30/2022	0000001598		Hauxwell	FFA			
210-2010	FFA					188.00	0.00	188.00
4954	CLEARED 11/30/2022	0000001602		1st Round of Playoffs-BB	Football			
100-1080	Host Outside Events					7,422.00	0.00	7,422.00
4956	CLEARED 11/30/2022	0000001596		St. Pat's	Volleyball			
120-1010	Volleyball Gate Receipts					115.00	0.00	115.00
5582	CLEARED 11/30/2022	0000001604		Chromebook Sales	Tech Fees			
948-9048	Technology Account					210.00	0.00	210.00
5584	CLEARED 11/30/2022	0000001609		McMahan	JH STUCO Concessions			
228-2028	Junior High Student Council					1,648.00	0.00	1,648.00
Total for site: MPS - McCook Public Schools								16,563.00
Total for 11/02/2022								16,563.00

## 11/03/2022

<b>MPS</b>		<b>McCook Public Schools</b>						
4959	CLEARED 11/30/2022	0000001582		Scottsbluff	Tennis			
179-1030	Boys Tennis Entry Fee Receipts					50.00	0.00	50.00
Total for site: MPS - McCook Public Schools								50.00
Total for 11/03/2022								50.00

# Receipt History

Receipt Date

Detail report. Sorted by Receipt Date, Site.

Site

From 11/01/2022 to 11/30/2022.

Receipt #	Status / Date	Deposit #	Check #	Received From	Receipt Description		
Activity ID	Activity Name	Fee Name & Student ID			Amount	Sales Tax	Amount
	Tax Name	Tax Activity		Tax Rate %	Tax Amount		

<b>11/09/2022</b>							
<b>MPS</b>	<b>McCook Public Schools</b>						
4957	CLEARED 11/30/2022	0000001584		Lex/Camb/Ogall		Unified Bowling Entries	
192-1013	Unified Bowling Entry Fee Receipts				448.00	0.00	448.00
5597	CLEARED 11/30/2022	0000001585		MPCC		Dual Credit Riembursement	
275-2075	MPCCA-Dual Credit				5,547.60	0.00	5,547.60
5598	CLEARED 11/30/2022	0000001583		McCook Elementary PTO		AR point prizes	
543-5043	McCook Elementary				274.35	0.00	274.35
					<b>Total for site: MPS - McCook Public Schools</b>		<b>6,269.95</b>
					<b>Total for 11/09/2022</b>		<b>6,269.95</b>

# Receipt History

Receipt Date

Detail report. Sorted by Receipt Date, Site.

Site

From 11/01/2022 to 11/30/2022.

Receipt #	Status / Date	Deposit #	Check #	Received From	Receipt Description
Activity ID	Activity Name	Fee Name & Student ID	Tax Activity	Tax Rate %	Sales Tax Amount

11/16/2022

<b>MPS</b>		<b>McCook Public Schools</b>			
4943	CLEARED 11/30/2022	0000001587		Imus	Boys Basketball
195-8001	Boys Basketball Fundraising				1,315.00      0.00      1,315.00
4944	CLEARED 11/30/2022	0000001635		Imus	Basketball Stampede
195-8001	Boys Basketball Fundraising				310.00      0.00      310.00
4945	CLEARED 11/30/2022	0000001586		Springer/Blomstedt/Dewester	
195-8001	Boys Basketball Fundraising				250.00      0.00      250.00
4946	CLEARED 11/30/2022	0000001636		Imus	Basketball Stampede
195-8001	Boys Basketball Fundraising				100.00      0.00      100.00
4955	CLEARED 11/30/2022	0000001630		VB Invite	Volleyball
120-1010	Volleyball Gate Receipts				1,246.00      0.00      1,246.00
4960	CLEARED 11/30/2022	0000001589		Playoffs A/C	Football
100-1080	Host Outside Events				224.00      0.00      224.00
4961	CLEARED 11/30/2022	0000001637		Football Playoff Game	Football
100-1080	Host Outside Events				5,335.00      0.00      5,335.00
4963	CLEARED 11/30/2022	0000001633		Jamboree	Basketball
132-1010	Girls BB Gate Receipts				215.00      0.00      215.00
4964	CLEARED 11/30/2022	0000001632		Ogallala/North Platte	Basketball
132-1010	Girls BB Gate Receipts				74.00      0.00      74.00
132-1010	Girls BB Gate Receipts				112.00      0.00      112.00
4965	CLEARED 11/30/2022	0000001638		Chessmore	Yearbook Orders
215-2015	High School Annual				430.00      0.00      430.00
4966	CLEARED 11/30/2022	0000001627		Math Club	Math Club
230-2030	Math Club				60.00      0.00      60.00
4967	CLEARED 11/30/2022	0000001628		Class of 2025	Class Dues
387-3087	Class of 2025				20.00      0.00      20.00
4968	CLEARED 11/30/2022	0000001629		Williams, Tina	Tech Fees
948-9048	Technology Account				50.00      0.00      50.00
4969	CLEARED 11/30/2022	0000001590		Timmerman	Sponsorship
210-2010	FFA				1,293.29      0.00      1,293.29
4970	CLEARED 11/30/2022	0000001634		Hauxwell	4970
210-2010	FFA				31.50      0.00      31.50
5585	CLEARED 11/30/2022	0000001592		Wilson	Headphones
543-5043	McCook Elementary				8.00      0.00      8.00
5599	CLEARED 11/30/2022	0000001588		P. Dwyer	Girls Golf
195-2003	Girls Golf Fundraising				145.00      0.00      145.00
5600	CLEARED 11/30/2022	0000001631		Hill	Burrito Fundraiser
236-2036	Dance Team				54.00      0.00      54.00
5601	VOIDED 12/01/2022			Hill, Jill	Dance
236-2036	Dance Team				993.50      0.00      993.50
5601	CLEARED 11/30/2022	0000001593		Hill, Jill	Dance
236-2036	Dance Team				493.50      0.00      493.50

Total for site: MPS - McCook Public Schools 12,759.79

Total for 11/16/2022 12,759.79

# Receipt History

Receipt Date

Detail report. Sorted by Receipt Date, Site.

Site

From 11/01/2022 to 11/30/2022.

Receipt #	Status / Date	Deposit #	Check #	Received From	Receipt Description
Activity ID	Activity Name	Fee Name & Student ID			Sales Tax
	Tax Name	Tax Activity	Tax Rate %	Tax Amount	Amount

**11/23/2022**

<b>MPS</b>		<b>McCook Public Schools</b>						
4948	CLEARED 11/30/2022	0000001611		Dugger	Facility Rental			
939-9039	Facility Use				180.00	0.00	180.00	
4949	CLEARED 11/30/2022	0000001621		Labrie	Gym Rental			
939-9039	Facility Use				90.00	0.00	90.00	
4971	CLEARED 11/30/2022	0000001624		Maris	AP Test Fees			
251-2051	AP TESTING				100.00	0.00	100.00	
4972	CLEARED 11/30/2022	0000001623		Hauxwell	FFA			
210-2010	FFA				76.00	0.00	76.00	
4973	CLEARED 11/30/2022	0000001625		Pedersen	chromebook sales			
948-9048	Technology Account				25.00	0.00	25.00	
5023	CLEARED 11/30/2022	0000001622		Stampede Players	Stampede BB			
195-8001	Boys Basketball Fundraising				150.00	0.00	150.00	
5024	CLEARED 11/30/2022	0000001620		Graff	Swim/Dive			
195-5001	Swimming Fundraising				1,420.76	0.00	1,420.76	
5025	CLEARED 11/30/2022	0000001618		Kinne/Diaz/Spencer	Swim/Dive			
195-5001	Swimming Fundraising				129.58	0.00	129.58	
5026	CLEARED 11/30/2022	0000001619		Graff	Swim/Dive			
195-5001	Swimming Fundraising				1,053.80	0.00	1,053.80	
5027	CLEARED 11/30/2022	0000001641		7th GBB-Colby	Basketball			
132-1010	Girls BB Gate Receipts				130.00	0.00	130.00	
5028	CLEARED 11/30/2022	0000001643		Activity Ticket Sales	Activity Tickets			
100-1060	Activity Tickets				60.00	0.00	60.00	
5029	CLEARED 11/30/2022	0000001612		Martin/Doak	Activity Tickets			
100-1060	Activity Tickets				60.00	0.00	60.00	
5030	CLEARED 11/30/2022	0000001613		J. Meyers	Tennis			
195-3001	Boys / Girls Tennis Fund raising				140.11	0.00	140.11	
5048	CLEARED 11/30/2022	0000001640		Math Club	Math Club			
230-2030	Math Club				370.00	0.00	370.00	
5049	CLEARED 11/30/2022	0000001626		Dame	Math Club			
230-2030	Math Club				15.00	0.00	15.00	
5602	CLEARED 11/30/2022	0000001642		Jedlicki, Tyler	Wood Projects			
224-2024	Industrial Arts				175.00	0.00	175.00	
5603	CLEARED 11/30/2022	0000001617		NE ESU Council	Curl Safety Summit			
938-9038	Revolving Account				700.00	0.00	700.00	
5604	CLEARED 11/30/2022	0000001616		S. Thieszen	Industrial Art Class			
224-2024	Industrial Arts				11.78	0.00	11.78	
5605	CLEARED 11/30/2022	0000001615		Lincoln Community Foundation	Scholarship Donation			
936-9036	Scholarships				409.07	0.00	409.07	
5606	CLEARED 11/30/2022	0000001614		State of Nebraska	Testing			
251-2051	AP TESTING				672.00	0.00	672.00	
Total for site: MPS - McCook Public Schools							5,968.10	
Total for 11/23/2022							5,968.10	

# Receipt History

Receipt Date

Detail report. Sorted by Receipt Date, Site.

Site

From 11/01/2022 to 11/30/2022.

Receipt #	Status / Date	Deposit #	Check #	Received From	Receipt Description	
Activity ID	Activity Name	Fee Name & Student ID			Amount	Sales Tax
	Tax Name	Tax Activity		Tax Rate %	Tax Amount	

**11/30/2022**

<b>MPS</b>	<b>McCook Public Schools</b>					
113022	CLEARED 11/30/2022	0000001639		First Central Bank		Accrued Interest for November
947-9047	Bank Interest				321.45	0.00
						321.45
				Total for site: MPS - McCook Public Schools		321.45
				Total for 11/30/2022		321.45
						43,803.89
				Report Total		43,803.89

# Check Summary

Sorted by Check Number.  
From 11/01/2022 to 11/30/2022.

Check Number	Site ID	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
032796	MPS	Void	11/02/2022	Pizza Hut	23-083467	JG-11012022	Crew Meal	0.00
032797	MPS	Cleared	11/02/2022	Depreciation Fund	097-23	DN-10252022	Volleyball	1,446.56
032798	MPS	Cleared	11/02/2022	Nick's Distribution Inc	23-083566	138424	Trunk or treat	298.81
032799	MPS	Cleared	11/02/2022	TJ's Fun Center	23-083553	1751-23	Unified Bowling	528.00
032800	MPS	Cleared	11/02/2022	Gering High School	23-27	GHS-9302022	Girls Golf	50.00
032801	MPS	Cleared	11/03/2022	US Bank	23-083462	EHA-10122022	Gift cards	1,481.65
032802	MPS	Cleared	11/04/2022	Mroczek, Chris	23-113	CM-11042022	Football	122.00
032803	MPS	Cleared	11/04/2022	Klein, Ben	23-114	BK-11042022	Football	122.00
032804	MPS	Cleared	11/04/2022	Samuelson, Jacob	23-115	JS-11042022	Football	122.00
032805	MPS	Printed	11/04/2022	Schroeder, Jared	23-116	11042022-JS	Football	122.00
032806	MPS	Cleared	11/04/2022	Martin, Ross	23-117	RM-11042022	Football	122.00
032807	MPS	Cleared	11/04/2022	Eakes Office Solutions	23-083469	8582374-0	Activity Account	337.80
032808	MPS	Cleared	11/04/2022	McCook Lettering	23-083063	44025	Cheer	641.00
032809	MPS	Cleared	11/04/2022	Marchmaster	23-083376	2022-25169	garment bags	1,805.95
032810	MPS	Cleared	11/04/2022	Nick's Distribution Inc	23-083524	138348	Concession Stand Supplies	1,045.23
032811	MPS	Printed	11/04/2022	NCA	23-083064	CHEER-11042023	State Cheer	150.00
032812	MPS	Void	11/04/2022	Coca Cola	23-083466	10855468-KB	Concession Stand Supplies	0.00
032813	MPS	Cleared	11/04/2022	Coca Cola	23-083466	STUCO-10855468	Concession Stand Supplies	39.65
032814	MPS	Cleared	11/07/2022	Ewell Educational Services	23-083567	NE63-73586	subscription	335.00
032815	MPS	Cleared	11/07/2022	ESU 10	23-083470	22510	Chromebook Repairs	330.00
032816	MPS	Cleared	11/07/2022	Fitness Finders	23-0833396	INV11280	AR point prizes	274.35
032817	MPS	Cleared	11/07/2022	Acme Printing	23-083318	1553	Dance posters	312.50
032818	MPS	Printed	11/07/2022	DanceSounds	23-083433	108138	State music	312.00
032819	MPS	Cleared	11/07/2022	US Foods	23-083568	4223776	spray bottles	8.53
032820	MPS	Cleared	11/07/2022	Varsity Spirit Fashions	23-083465	68900207	skorts	64.40
032821	MPS	Cleared	11/08/2022	ELITE SPORTSWEAR LP	23-083058	2022002385818	poms & bows	431.55
032822	MPS	Cleared	11/08/2022	Fisher, Michael	23-118	MF-11082022	Basketball	75.00
032823	MPS	Cleared	11/08/2022	Hastings High School	23-28	HHS-10012022	Tennis	75.00
032824	MPS	Cleared	11/08/2022	Nebraska FFA Association	23-083572	682925	Dues	468.00
032825	MPS	Cleared	11/08/2022	Hauxwell, Savannah	23-083571	SH-11082022	National FFA Convention	1,293.29
032826	MPS	Cleared	11/09/2022	Pizza Hut	23-083573	FFA-11102022	FFA Officer Meeting	56.23
032827	MPS	Cleared	11/09/2022	Nichols, Darin	107-23	DN-11052022	NSIAAA Meeting	176.25
032828	MPS	Cleared	11/09/2022	Grand Island Northwest Schools	23-30	UB-11122022	Entry Fees	180.00
032829	MPS	Cleared	11/09/2022	Kearney High School	23-29	UB-11072022	Entry Fees	120.00
032830	MPS	Cleared	11/10/2022	G-Sports Wrestling	23-083561	68626	Girls Wrestling	504.70
032831	MPS	Cleared	11/10/2022	Brown, Carol	23-083555	CB-10182022	Girls Golf	279.53
032832	MPS	Cleared	11/10/2022	NSAA	23-083557	FB-11092022	Football	2,629.92
032833	MPS	Printed	11/10/2022	Adams Central Schools	23-083556	FB-11102022	Football	1,232.64
032834	MPS	Cleared	11/10/2022	Awards Unlimited, Inc	23-083569	68988	State Track	96.72
032835	MPS	Cleared	11/10/2022	Gary's Super Foods	23-083570	XC-11072022	Cross Country	119.90
032836	MPS	Printed	11/10/2022	X-Press Productions	23-082161	111822	JH Dance	500.00
032837	MPS	Cleared	11/11/2022	Suples LTD	23-083552	00028236	Wrestling	788.00

# Check Summary

Sorted by Check Number.  
From 11/01/2022 to 11/30/2022.

Check Number	Site ID	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
032838	MPS	Cleared	11/11/2022	Jill Hill	23-083412	JH-11112022	Burrito Fundraiser	177.07
032839	MPS	Cleared	11/14/2022	Crowne Plaza Kearney	23-083476	24852	Conference	387.60
032840	MPS	Cleared	11/14/2022	Acme Printing	23-083575	1777	Playoff Tickets	130.00
032841	MPS	Cleared	11/16/2022	Amazon Capital Services	23-082160	1LY4-9DRJ-CGMN	JH Dance	627.39
032842	MPS	Printed	11/16/2022	North Platte High School	23-31	NPHS-11192022	Unified Bowling	60.00
032843	MPS	Cleared	11/16/2022	McCook Lettering	23-083576	44200	FFA	522.00
032844	MPS	Cleared	11/17/2022	Hedke, Michelle	23-119	MH-11172022	Basketball	50.00
032845	MPS	Cleared	11/17/2022	Coca Cola	23-082162	10907261	Pop for concessions	238.82
032846	MPS	Printed	11/18/2022	North Platte Adams Middle School	23-32	JH-11072022	JH Wrestling	35.00
032847	MPS	Printed	11/18/2022	Acme Printing	23-083578	1813	Record Boards	320.00
032848	MPS	Printed	11/21/2022	Cambridge Public Schools	23-33	CHS-11222022	JH Wrestling	50.00
032849	MPS	Printed	11/21/2022	Glazier Football Clinics	23-083542	29429	Football	450.00
032850	MPS	Printed	11/21/2022	Gary's Super Foods	23-083541	9921	Football	557.38
032851	MPS	Cleared	11/21/2022	Comfort Suites - Lincoln	23-083558	63903629	Softball/Volleyball/Tennis	2,132.16
032852	MPS	Cleared	11/21/2022	NCA	23-083544	JH-11182022	Dance	250.00
032853	MPS	Cleared	11/22/2022	Fisher, Michael	23-120	MF-11222022	Girls Basketball	75.00
032854	MPS	Cleared	11/22/2022	Hedke, Michelle	23-121	MH-11222022	Girls Basketball	50.00
032855	MPS	Printed	11/22/2022	Whitetail Screen Print	23-083585	15040	Tshirts	1,221.75
032856	MPS	Printed	11/23/2022	Nick's Distribution Inc	23-082163	138601	Concession Stand Supplies	192.10
032857	MPS	Printed	11/23/2022	Taste of Texas	23-083584	8660	Volleyball	336.49
032858	MPS	Printed	11/28/2022	Cambridge Public Schools	23-083587	RH-11282022	Quiz Bowl	25.00
032859	MPS	Printed	11/28/2022	Hedke, Michelle	23-125	MH-12022022	Basketball	60.00
032860	MPS	Printed	11/28/2022	Gaulke, Robert T	23-126	BG-12022022	Basketball	60.00
032861	MPS	Printed	11/28/2022	Kulwicki, Justin	23-127	JK-12022022	Basketball	80.00
032862	MPS	Printed	11/28/2022	Hedke, Michelle	23-128	MH-12012022	Basketball	60.00
032863	MPS	Printed	11/28/2022	Fisher, Michael	23-129	MF-12012022	Basketball	75.00
032864	MPS	Printed	11/28/2022	Mroczek, Chris	23-122	CM-12022022	Basketball	160.00
032865	MPS	Printed	11/28/2022	Bell, Nate	23-123	NB-12022022	Basketball	160.00
032866	MPS	Printed	11/28/2022	Klein, Ben	23-124	BK-12022022	Basketball	160.00
032867	MPS	Printed	11/28/2022	Goodland High School	23-083546	GKSBB-11282022	Basketball	704.00
032868	MPS	Printed	11/28/2022	Wiemers, Matt	23-083547	MW-11282022	Boys/Girls Tennis	200.00
032869	MPS	Printed	11/28/2022	Dueland, Karlie	23-083547	KD-11282022	Girls Tennis	200.00
032870	MPS	Printed	11/28/2022	Coca Cola	23-082164	10911860	JH Concession stand supplies	238.58
032871	MPS	Printed	11/30/2022	Depreciation Fund	26-23	FFA-11092022	FFA	415.05
032872	MPS	Printed	11/30/2022	Sports Shoppe	23-082413	CHEER-11182022	Cheer	550.00
032873	MPS	Printed	11/30/2022	General Fund	23-083480	NE00042182	Bison Club Snacks	1,245.58
032874	MPS	Printed	11/30/2022	Opaa! Food Management, Inc	23-083481	NE00043917	Bison Club Snacks	705.60
032875	MPS	Printed	12/01/2022	Tennis Express	23-082733	11107	Tennis	182.96
032876	MPS	Printed	11/30/2022	Tequillas Grill	23-083482	031402	Dance	465.00

Report Total: 32,707.69

# McCook Public Schools

## Revenues for November 2022 for December Board Meeting

[Fund] 01 - General Fund

Account Code	Description	Actual (Date)	Budget (YTD)	Actual (YTD)	Available (YTD)	% of Budget
01-1-01100-00-000-000	Local Property Taxes	(\$89,643.27)	(\$8,356,500.00)	(\$2,160,372.53)	(\$6,196,127.47)	25.85
01-1-01115-00-000-000	Carline Taxes	\$0.00	(\$5,000.00)	(\$682.73)	(\$4,317.27)	13.65
01-1-01120-00-000-000	Public Power Dist. Sales Tax	\$0.00	(\$310,000.00)	\$0.00	(\$310,000.00)	0.00
01-1-01125-00-000-000	Motor Vehicle Taxes	(\$60,468.06)	(\$800,000.00)	(\$189,551.91)	(\$610,448.09)	23.69
01-1-01323-00-000-000	Tuition - District - Sped	\$0.00	(\$22,000.00)	\$0.00	(\$22,000.00)	0.00
01-1-01510-00-000-000	Interest	(\$3,468.18)	(\$22,000.00)	(\$7,720.04)	(\$14,279.96)	35.09
01-1-01911-00-000-000	Local License Fees	\$0.00	(\$7,500.00)	(\$915.00)	(\$6,585.00)	12.20
01-1-01921-00-000-000	Police Court Fines	(\$176.00)	(\$2,500.00)	(\$647.00)	(\$1,853.00)	25.88
01-1-02110-00-000-000	County Fines & License Fees	(\$2,952.81)	(\$50,000.00)	(\$10,978.33)	(\$39,021.67)	21.95
01-1-03110-00-000-000	State Aid	(\$598,975.00)	(\$5,989,643.00)	(\$1,796,925.00)	(\$4,192,718.00)	30.00
01-1-03120-00-000-000	Sped School Age	\$0.00	(\$1,100,000.00)	\$0.00	(\$1,100,000.00)	0.00
01-1-03125-00-000-000	Sped Trans. Sch Age	\$0.00	(\$25,000.00)	\$0.00	(\$25,000.00)	0.00
01-1-03130-00-000-000	Homestead Exemption	\$0.00	(\$205,000.00)	(\$299.72)	(\$204,700.28)	0.14
01-1-03180-00-000-000	Pro Rate Motor Vehicle	(\$101.67)	(\$30,000.00)	(\$3,903.20)	(\$26,096.80)	13.01
01-1-03400-00-000-000	State Apportionment	\$0.00	(\$260,000.00)	\$0.00	(\$260,000.00)	0.00
01-1-03512-00-000-000	Distance Educ. Incentive Payments	\$0.00	(\$2,500.00)	(\$1,722.96)	(\$777.04)	68.91
01-1-03535-00-000-000	High Ability Learner Payments	(\$9,201.00)	(\$10,000.00)	(\$9,201.00)	(\$799.00)	92.01
01-1-04421-00-000-000	IDEA Part B ARP	\$0.00	\$0.00	(\$29,225.00)	\$29,225.00	0.00
01-1-04422-00-000-000	IDEA Preschool ARP - BASE - EP	\$0.00	\$0.00	(\$2,602.00)	\$2,602.00	0.00
01-1-04423-00-000-000	IDEA Part B ARP Proportionate Share	\$0.00	\$0.00	(\$7,399.00)	\$7,399.00	0.00
01-1-04505-00-000-000	Title I Current Fiscal Year	\$0.00	(\$240,000.00)	(\$121,678.00)	(\$118,322.00)	50.69
01-1-04509-00-000-000	Title II, Part A Teacher Quality	\$0.00	(\$45,000.00)	\$0.00	(\$45,000.00)	0.00
01-1-04510-00-000-000	Title IV	(\$21,757.00)	(\$16,500.00)	(\$21,757.00)	\$5,257.00	131.86
01-1-04516-00-000-000	IDEA Base 3-5	\$0.00	(\$18,000.00)	(\$5,557.00)	(\$12,443.00)	30.87
01-1-04518-00-000-000	IDEA - BASE - EP	\$0.00	(\$373,000.00)	(\$174,063.00)	(\$198,937.00)	46.66
01-1-04521-00-000-000	IDEA Non-Public	\$0.00	(\$51,000.00)	(\$14,276.00)	(\$36,724.00)	27.99
01-1-04530-00-000-000	Categorical Grants	\$0.00	(\$3,000.00)	\$0.00	(\$3,000.00)	0.00
01-1-04708-00-000-000	Medicaid In Public Schools	\$0.00	(\$50,000.00)	(\$18,955.42)	(\$31,044.58)	37.91
01-1-04998-00-000-000	ESSERS III	\$0.00	(\$220,000.00)	(\$69,248.00)	(\$150,752.00)	31.47
<b>Subtotal of Element: Revenue</b>		<b>(\$786,742.99)</b>	<b>(\$18,214,143.00)</b>	<b>(\$4,647,679.84)</b>	<b>(\$13,566,463.16)</b>	<b>25.52</b>

[Fund] 02 - Depreciation Fund

02-1-01510-00-000-000	Interest	(\$1,386.69)	(\$1,500.00)	(\$2,835.69)	\$1,335.69	189.04
02-1-05200-00-000-000	Transfers From General Fund	\$0.00	(\$150,000.00)	\$0.00	(\$150,000.00)	0.00
02-1-05300-00-000-000	Proceeds From the Disposal of Real or Personal Property	\$0.00	\$0.00	(\$300.00)	\$300.00	0.00
02-1-05690-00-000-000	Non-revenue Receipts	(\$1,446.56)	\$0.00	(\$2,645.83)	\$2,645.83	0.00
<b>Subtotal of Element: Revenue</b>		<b>(\$2,833.25)</b>	<b>(\$151,500.00)</b>	<b>(\$5,781.52)</b>	<b>(\$145,718.48)</b>	<b>3.82</b>

[Fund] 03 - Employee Benefit Fund

Account Code	Description	Actual (Date)	Budget (YTD)	Actual (YTD)	Available (YTD)	% of Budget
03-1-01510-00-000-000	Interest - Unemployment	(\$113.03)	(\$250.00)	(\$229.74)	(\$20.26)	91.89

03-1-05200-00-000-000	Transfers From General Fund	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	0.00
<b>Subtotal of Element: Revenue</b>		<b>(\$113.03)</b>	<b>(\$5,250.00)</b>	<b>(\$229.74)</b>	<b>(\$5,020.26)</b>	<b>4.38</b>
[Fund] 06 - School Nutrition Fund						
<b>Account Code</b>	<b>Description</b>	<b>Actual (Date Range)</b>	<b>Budget (YTD)</b>	<b>Actual (YTD)</b>	<b>Available (YTD)</b>	<b>% of Budget</b>
06-1-01510-00-000-000	Interest	(\$43.93)	(\$100.00)	(\$101.53)	\$1.53	101.53
06-1-01611-00-000-000	School Lunch Program	(\$27,807.08)	(\$310,000.00)	(\$80,532.11)	(\$229,467.89)	25.97
06-1-03150-00-000-000	State Reimbursement	\$0.00	(\$320,000.00)	\$0.00	(\$320,000.00)	0.00
06-1-04210-00-000-000	Federal Reimbursement	(\$40,946.93)	\$0.00	(\$108,143.49)	\$108,143.49	0.00
06-1-05690-00-000-000	Other Non-revenue Receipts	\$5.86	\$0.00	(\$18.89)	\$18.89	0.00
<b>Subtotal of Element: Revenue</b>		<b>(\$68,792.08)</b>	<b>(\$630,100.00)</b>	<b>(\$188,796.02)</b>	<b>(\$441,303.98)</b>	<b>29.96</b>
[Fund] 07 - Bond Fund						
<b>Account Code</b>	<b>Description</b>	<b>Actual (Date Range)</b>	<b>Budget (YTD)</b>	<b>Actual (YTD)</b>	<b>Available (YTD)</b>	<b>% of Budget</b>
07-1-01100-00-000-000	Local Property Taxes	(\$3,575.71)	(\$410,000.00)	(\$115,753.99)	(\$294,246.01)	28.23
07-1-01115-00-000-000	Carline Taxes	\$0.00	(\$385.00)	(\$45.81)	(\$339.19)	11.89
07-1-01120-00-000-000	Public Power Dist. Sales Tax	\$0.00	(\$245.00)	\$0.00	(\$245.00)	0.00
07-1-01510-00-000-000	Interest	(\$476.90)	(\$570.00)	(\$1,120.66)	\$550.66	196.60
07-1-03130-00-000-000	Homestead Exemption	\$0.00	(\$8,600.00)	\$0.00	(\$8,600.00)	0.00
07-1-03180-00-000-000	Pro Rate Motor Vehicle	(\$0.39)	(\$1,200.00)	(\$204.45)	(\$995.55)	17.03
<b>Subtotal of Element: Revenue</b>		<b>(\$4,053.00)</b>	<b>(\$421,000.00)</b>	<b>(\$117,124.91)</b>	<b>(\$303,875.09)</b>	<b>27.82</b>
[Fund] 08 - Special Building Fund						
<b>Account Code</b>	<b>Description</b>	<b>Actual (Date Range)</b>	<b>Budget (YTD)</b>	<b>Actual (YTD)</b>	<b>Available (YTD)</b>	<b>% of Budget</b>
08-1-01100-00-000-000	Local Property Taxes	(\$5,068.52)	(\$450,000.00)	(\$122,139.16)	(\$327,860.84)	27.14
08-1-01115-00-000-000	Carline Taxes	\$0.00	(\$150.00)	(\$38.60)	(\$111.40)	25.73
08-1-01120-00-000-000	Public Power Sales Tax	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	0.00
08-1-01510-00-000-000	Interest	(\$1,050.08)	(\$1,000.00)	(\$2,085.61)	\$1,085.61	208.56
08-1-03130-00-000-000	Homestead Exemption	\$0.00	(\$1,100.00)	(\$16.95)	(\$1,083.05)	1.54
08-1-03180-00-000-000	Pro-rate Motor Vehicle	(\$5.75)	(\$1,750.00)	(\$220.70)	(\$1,529.30)	12.61
08-1-04998-00-000-000	ARP ESSERS III Special Building	\$0.00	\$0.00	(\$338,443.00)	\$338,443.00	0.00
<b>Subtotal of Element: Revenue</b>		<b>(\$6,124.35)</b>	<b>(\$455,000.00)</b>	<b>(\$462,944.02)</b>	<b>\$7,944.02</b>	<b>101.75</b>
<b>Grand Total</b>		<b>(\$868,658.70)</b>	<b>(\$19,876,993.00)</b>	<b>(\$5,422,556.05)</b>	<b>(\$14,454,436.95)</b>	<b>27.28</b>

# McCook Public Schools

## Expenditures for November 2022 for December Board Meeting

Function - General Fund	Actuals (Selected)	Adopted Budget	Actuals (YTD)	Available	% of Budget
01100 - Regular Instruction	\$481,139.49	\$6,039,548.50	\$1,508,939.43	\$4,505,797.96	24.98
01150 - Limited English Proficiency Programs	\$19,773.17	\$234,845.69	\$59,451.65	\$175,394.04	25.32
01160 - Poverty Programs	\$173,234.66	\$2,131,204.94	\$520,123.41	\$1,611,081.53	24.41
01190 - Early Childhood Educational Programs	\$0.00	\$2,500.00	\$251.56	\$2,245.05	10.06
01200 - Special Education Instructional Programs -	\$186,783.53	\$2,310,057.23	\$565,450.71	\$1,742,789.82	24.48
01291 - Special Education Instructional Programs -	\$12,859.00	\$144,016.62	\$36,990.52	\$107,026.10	25.68
01295 - Special Education Instructional Programs -	\$94.12	\$1,137.20	\$282.35	\$854.85	24.83
01300 - Summer School	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00
02110 - Attendance/Social Work	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0.00
02120 - Guidance Services	\$19,494.21	\$270,473.06	\$64,459.73	\$205,245.36	23.83
02130 - Health Services	\$0.00	\$5,100.00	\$1,084.19	\$4,015.81	21.26
02131 - SPED Health Services	\$4,682.23	\$65,941.17	\$13,761.87	\$52,179.30	20.87
02141 - Psychological Services - SPED - School	\$16,670.10	\$146,364.16	\$43,395.73	\$66,405.93	29.65
02142 - Psychological Services- SPED- Age 3-5	\$3,065.63		\$6,131.26	(\$24,525.04)	
02151 - Speech Pathology and Audiology Services -	\$18,565.55	\$220,094.35	\$57,459.86	\$162,634.49	26.11
02152 - Speech Pathology and Audiology Services -	\$191.51	\$2,950.00	\$585.26	\$2,364.74	19.84
02153 - Speech Pathology and Audiology Services -	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
02161 - Occupational Therapy-Related Services -	\$9,883.12	\$121,231.11	\$27,665.43	\$93,565.68	22.82
02171 - Physical Therapy-Related Services - SPED -	\$2,098.84		\$5,416.84	(\$5,416.84)	
02172 - Physical Therapy-Related Services - SPED -	\$457.33		\$882.00	(\$882.00)	
02181 - Visually Impaired-Vision Services - SPED -	\$0.00	\$7,500.00	\$842.25	\$6,657.75	11.23
02190 - Support Services - Student - Other	\$3,836.03	\$100,000.00	\$43,937.94	\$56,062.06	43.94
02213 - Instructional Staff Training	\$0.00	\$4,500.00	\$0.00	\$4,500.00	0.00
02220 - Library-Media Services	\$28,795.49	\$363,285.19	\$89,003.05	\$271,252.12	24.50
02230 - Instruction Related Technology	\$0.00	\$25,000.00	\$0.00	\$25,000.00	0.00
02310 - Board of Education	\$762.58	\$211,500.00	\$9,012.03	\$202,143.59	4.26
02320 - Executive Administration	\$19,651.99	\$266,569.19	\$62,071.43	\$204,497.76	23.29
02330 - District Legal Services	\$3,518.51	\$20,000.00	\$3,753.51	\$16,246.49	18.77
02410 - Office of the Principal	\$86,883.04	\$1,059,794.01	\$286,566.79	\$763,945.26	27.04
02490 - Activity Director	\$10,846.77	\$134,340.62	\$33,186.21	\$101,154.41	24.70
02510 - Fiscal Services	\$50,853.46	\$678,403.80	\$151,322.42	\$456,349.21	22.31
02580 - Administrative Technology Service	\$26,182.28	\$466,717.00	\$129,356.38	\$335,869.03	27.72
02610 - Operation of Buildings	\$52,657.44	\$817,611.73	\$441,507.88	\$376,103.85	54.00
02620 - Maintenance of Buildings	\$51,038.81	\$746,064.50	\$206,535.64	\$538,729.38	27.68
02650 - Vehicle Operation and Maintenance (Other	\$916.53	\$21,500.00	\$3,866.51	\$17,633.49	17.98
02660 - Security	\$0.00	\$46,000.00	\$7,852.25	\$38,147.75	17.07
02670 - Safety	\$165.00		\$495.00	(\$495.00)	
02710 - Vehicle Operation - Regular Education	\$28,805.19	\$268,747.86	\$96,946.01	\$171,801.85	36.07
02712 - Vehicle Operation - School Age SPED	\$7,238.17	\$70,899.10	\$17,367.29	\$53,531.81	24.50
02713 - Vehicle Operation - Below Age 5 SPED	\$0.00	\$15,900.00	\$0.00	\$15,900.00	0.00
02730 - Vehicle Servicing and Maintenance -	\$5,942.46	\$73,133.66	\$19,432.67	\$53,700.99	26.57
02732 - Vehicle Servicing and Maintenance -	\$431.82		\$2,451.27	(\$2,451.27)	
03512 - Distance Education	\$0.00		\$23,000.00	(\$23,000.00)	
03535 - High Ability Learners	\$0.00	\$23,018.00	\$150.00	\$22,868.00	0.65

03599 - State Categorical Programs - Others	\$1,613.70	\$6,300.00	\$1,627.38	\$4,672.62	25.83
06200 - Federal Services - Title I Part A ESSA	\$22,957.97	\$276,775.20	\$68,821.54	\$207,953.66	24.87
06310 - Federal Services - Title II Part A ESSA	\$5,335.80	\$44,500.00	\$25,661.92	\$16,338.08	57.67
06406 - Federal Services - IDEA Preschool (619)	\$1,985.91	\$18,014.81	\$5,347.00	\$12,667.81	29.68
06408 - Part B 611 Base EP	\$30,346.54	\$343,719.05	\$91,042.76	\$252,676.29	26.49
06412 - Federal Services - IDEA Part B	\$3,995.31	\$50,296.14	\$11,985.85	\$38,310.29	23.83
06690 - Federal Services - Other Federal Non-	\$0.00	\$6,294.00	\$0.00	\$6,294.00	0.00
06700 - Federal Services - Federal Vocational and	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
06967 - FEDERAL SERVICES - TITLE IV, PART A	\$0.00	\$16,500.00	\$0.00	\$16,500.00	0.00
06988 - Expanded Learning Collab Afterschool	\$6,205.63	\$62,795.11	\$18,308.59	\$44,486.52	29.16
06998 - ESSER3 Disbursement	\$7,986.59		\$27,669.88	(\$27,669.88)	
08000 - Transfers (Outgoing)	\$0.00	\$225,000.00	\$50,000.00	\$175,000.00	22.22
<b>01 - General Fund</b>	<b>\$1,407,945.51</b>	<b>\$18,214,143.00</b>	<b>\$4,841,453.25</b>	<b>\$13,202,154.70</b>	<b>26.58%</b>

Function - Depreciation Fund	Actuals (Selected)	Adopted Budget	Actuals (YTD)	Available	% of Budget
02900 - OTHER SUPPORT SERVICES	\$48,473.75	\$1,020,000.00	\$130,623.60	\$883,774.87	12.81
<b>02 - Depreciation Fund</b>	<b>\$48,473.75</b>	<b>\$1,020,000.00</b>	<b>\$130,623.60</b>	<b>\$883,774.87</b>	<b>13%</b>

Function - Employee Benefit Fund	Actuals (Selected)	Adopted Budget	Actuals (YTD)	Available	% of Budget
02520 - Purchasing Warehousing and Distributing	\$0.00	\$5,250.00	\$0.00	\$5,250.00	0.00
<b>03 - Employee Benefit Fund</b>	<b>\$0.00</b>	<b>\$5,250.00</b>	<b>\$0.00</b>	<b>\$5,250.00</b>	<b>13%</b>

Function - School Nutrition Fund	Actuals (Selected)	Adopted Budget	Actuals (YTD)	Available	% of Budget
02190 - Support Services - Student - Other	\$51,150.94	\$630,100.00	\$150,646.47	\$450,491.53	23.91
<b>06 - School Nutrition Fund</b>	<b>\$51,150.94</b>	<b>\$630,100.00</b>	<b>\$150,646.47</b>	<b>\$450,491.53</b>	<b>24%</b>

Function - Bond Fund	Actuals (Selected)	Adopted Budget	Actuals (YTD)	Available	% of Budget
05000 - Debt Service	\$208,515.00	\$421,000.00	\$208,515.00	\$212,485.00	49.53
<b>07 - Bond Fund</b>	<b>\$208,515.00</b>	<b>\$421,000.00</b>	<b>\$208,515.00</b>	<b>\$212,485.00</b>	<b>24%</b>

Function	Actuals (Selected)	Adopted Budget	Actuals (YTD)	Available	% of Budget
02515 - Building and Sites	\$0.00	\$240,000.00	\$0.00	\$240,000.00	0.00
05000 - Debt Service	\$3,007.54	\$55,000.00	\$9,022.62	\$45,977.38	16.40
06998 - ESSER3 Disbursement	\$8,521.15		\$46,392.37	(\$46,392.37)	
<b>08 - Special Building Fund</b>	<b>\$11,528.69</b>	<b>\$295,000.00</b>	<b>\$55,414.99</b>	<b>\$239,585.01</b>	<b>19%</b>

<b>Grand Total</b>	<b>\$1,727,613.89</b>	<b>\$20,585,493.00</b>	<b>\$5,386,653.31</b>	<b>\$14,993,741.11</b>	<b>26%</b>
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# McCook Public Schools

## Cash Summary Report November 2022 for December Board Meeting

Fund	Description	Beginning Balance	Revenue	Expenditure	Ending Balance	Encumbrances	Available
01	General Fund	\$4,621,211.17	\$786,742.99	(\$1,407,945.51)	\$4,000,008.65	(\$170,535.05)	\$3,829,473.60
02	Depreciation Fund	\$1,685,521.45	\$2,833.25	(\$48,473.75)	\$1,639,880.95	(\$5,601.53)	\$1,634,279.42
03	Employee Benefit Fund	\$137,515.60	\$113.03	\$0.00	\$137,628.63	\$0.00	\$137,628.63
05	Activity Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
06	School Nutrition Fund	\$225,730.90	\$68,792.08	(\$51,150.94)	\$243,372.04	(\$28,962.00)	\$214,410.04
07	Bond Fund	\$768,564.46	\$4,053.00	(\$208,515.00)	\$564,102.46	\$0.00	\$564,102.46
08	Special Building Fund	\$1,275,834.12	\$6,124.35	(\$11,528.69)	\$1,270,429.78	\$0.00	\$1,270,429.78
<b>Sub Total</b>		<b>\$8,714,377.70</b>	<b>\$868,658.70</b>	<b>(\$1,727,613.89)</b>	<b>\$7,855,422.51</b>	<b>(\$205,098.58)</b>	<b>\$7,650,323.93</b>

Fund	Description	Beginning Balance	Revenue	Expenditure	Adjustments	Ending Balance
12	Activity Fund	\$430,033.70	\$43,803.89	\$32,707.69	\$0.00	\$441,129.90

# McCook Public Schools

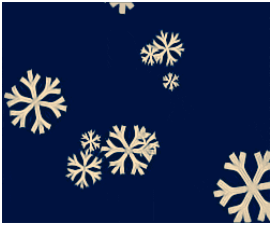
## Voucher by Vendor Report

## US BANK November 2022

1 NOV		US Bank		\$3,495.08				
Invoice	Payment Vendor	PO Number	Invoice Date	Warrant Number	Item No.	Item Description	Account Code	Amount
GRAM Premium	US Bank	23-11464	09/30/2022	53855	1	Premium Grammarly	01-2-01100-09-643-2-002-20	\$144.00
NAFME/NMEA Band	US Bank	23-11728	09/28/2022	53855	2	Donita Priebe NMEA Conference registration	01-2-01100-17-330-2-001-15	\$100.00
NAFME/NMEA Band	US Bank	23-11728	09/28/2022	53855	1	Donita Priebe NAFME membership	01-2-01100-17-810-2-001-15	\$135.00
NAFME/NMEA Vocal	US Bank	23-11632	09/29/2022	53855	1	NMEA membership renewal and conference registration McNutt	01-2-01100-19-330-2-001-15	\$235.00
SPORTSMITH	US Bank	23-11727	09/30/2022	53855	1	Cable Pulley's for HS Weight Room	01-2-01100-23-610-2-001-15	\$87.49
LIVESTOCKJUDG	US Bank	23-11740	10/15/2022	53855	1	Livestockjudging.com to teach livestock evaluation to intro to ag and animal sciences	01-2-01100-32-610-2-001-15	\$100.00
NE SCHOOL COUNS	US Bank	23-11737	10/19/2022	53855	1	Nebraska School Counselor Academy registration/Boesch	01-2-02120-00-330-2-001-15	\$210.00
LIED/Casey's	US Bank	059-23L	10/14/2022	53855	2	Fill up van for GNS in Nebraska City-Casey's	01-2-02320-00-333-0-000-10	\$33.90
LIED/Casey's	US Bank	059-23L	10/14/2022	53855	1	2 nights stay at Lied Lodge for Norgaard for GNS	01-2-02320-00-580-0-000-10	\$356.26
SCREEN Cloud	US Bank	23-11732*	10/13/2022	53855	1	Screen Cloud Renewal	01-2-02410-00-650-1-003-60	\$14.79
Super 8 Hastings	US Bank	031-23L	09/29/2022	53855	1	Library media Cadre at ESU 9-Hastings Super 8	01-2-02510-00-580-0-000-11	\$159.60
Holiday Inn Lincoln S	US Bank	032-23L	10/18/2022	53855	1	PLC visit to Norris rooms at Holiday Inn Lincoln	01-2-02510-00-580-0-000-11	\$350.22
L2 Brands	US Bank	23-11842	09/30/2022	53855	1	Hats for district staff	01-2-02510-00-610-0-000-11	\$1,232.56
State Electrical Divison	US Bank	23-11733	10/19/2022	53855	1	Nebraska State Electrical Division license renewal for Jon Hardin	01-2-02510-00-810-0-000-11	\$53.00
Ebay MCI	US Bank	23-11628	09/29/2022	53855	1	MCI Driver's Side Mirror	01-2-02710-00-610-0-000-12	\$163.26
NI DMV 16	US Bank	23-11739	10/19/2022	53855	1	Driver's License Records/Bus Drivers	01-2-02710-00-890-0-000-12	\$120.00
<b>Sub Total</b>								<b>\$3,495.08</b>
<b>Grand Total</b>								<b>\$3,495.08</b>

**McCook School Board Report**  
**December 12th, 2022**  
**Special Education Dept., John Hanson, Director**

- 1) We held a manifestation determination meeting at Central Elementary last Monday.
- 2) Mrs. Jennifer Juenemann , Grades 4-12 Speech/Language Pathologist, and I will take 8 students from the Junior High to the Job Olympics held at MCC Student Union Tuesday, Dec. 13th.
- 3) Congratulations to Marisa Hoins, Central Elem. Special Education teacher, on completing her requirements to obtain an administrative endorsement through UNK. I served as her internship supervisor.
- 4) NDE has received a grant to help special education teachers in their first three years of employment receive some mentoring. Rachelle Kotschwar is the only SPED Teacher in MPS that is in her first three years of special education teaching. We are meeting with the program coordinator, Pam Brezinski of ESU 13 (panhandle) of this program called "Get Set Nebraska" on Wednesday, Dec. 14th via zoom. There is a \$500 stipend in it for Rachelle if she sticks with the program for at least a year. It entails meeting as a group via zoom once a month to discuss topics pertinent to beginning special education teachers.
- 5) Annual paperwork has been submitted to NDE in regards to the number of students participating in the NSCAS (state test) Alternate Assessment (NSCAS-AA). The state has a rule that districts are not supposed to surpass the 1% threshold of students with disabilities taking the NSCAS-AA. This year, there are 7 students in MPS in the tested grades (3-8, 11) that will take the NSCAS-AA, which represents 1.0279%. (7/681 students).
- 6) With McCook Elementary hiring Central para Afton Ralston as their new secretary replacing Trisha Willis, Mr. Bednar and I are looking to hire a replacement paraeducator at Central Elementary. We have some interviews lined up Friday afternoon.

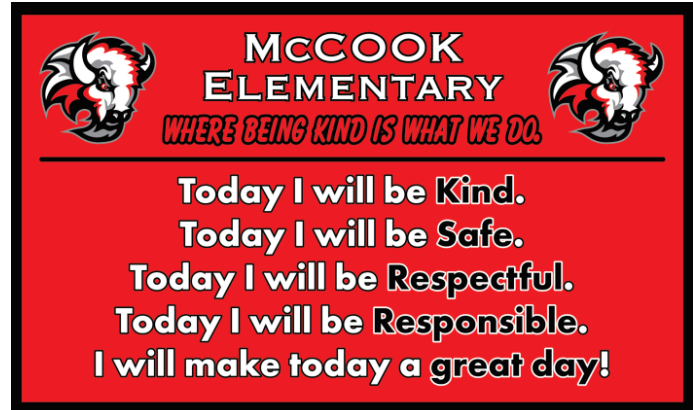


# McCook Elementary Board Report December 2022



## 1. Enrollment:

PreK 3-Year-Olds	16
Prek 4-Year-Olds	15
Kindergarten	96
1st Grade	95
2nd Grade	98
3rd Grade	80
Total	400



## 2. Curriculum/Instruction

- a. 2nd Grade Holiday Music Program is this month
- b. All grades have completed their curriculum work day.
  - i. Updating CRT
  - ii. Skill Alignment
  - iii. New Math Series preparation
- c. Mr. Borland attended the Nebraska Principal's Conference last week.
- d. All grades are working on completing the winter testing in reading and math in AimsWeb and NWEA-Maps.
- e. Teacher evaluations are complete.

## 3. General Announcements

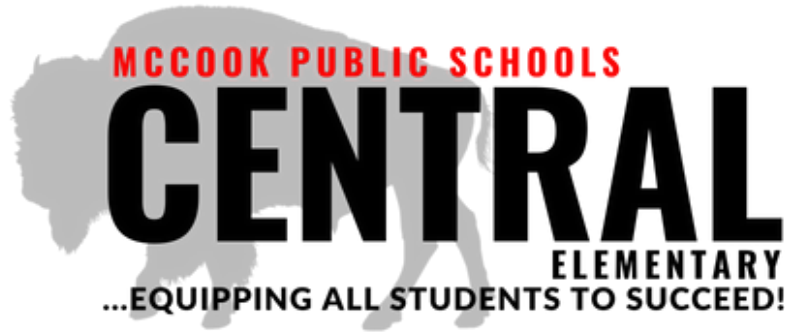
- a. Staff is participating in an Elf Scavenger Hunt
- b. We will be hosting a Holiday Inflatable Decoration Day on Wednesday, December 21st.
- c. We wish Mrs. Willis well in her new adventures at the High School and Welcome Mrs. Ralston as the new office associate.

## 4. PTO News

- a.



604 West 1st,  
McCook, NE 69001  
308-344-4400 Ex. 3



Principal: Joel Bednar  
jbednar@mccookbison.org  
Secretary: Kim Lyons  
klyons@mccookbison.org  
Counselor: Debbie Arp  
debbie.arp@mccookbison.org

4th Grade	100
5th Grade	97
Total	197

#### Central Elementary:

- FCB will be starting their Common Cents program after Christmas Break. They will be coming in on Wednesdays the entire Semester working with both 4th and 5th graders.
- Attending the NCSA Principals conference December 7-8th with Mr. Borland and Mr. Dickes.
- I will be leading Southwest external visitation in March. I'm trying to take at least one more from our school improvement team. It's a good experience to be on an external team, but not fun to be the team lead. It becomes a lot of work but there is a shortage of volunteers willing to be a lead.
- Our intercom system was upgraded over the summer and we have been enjoying the new system. It's nice to provide some positive quick tones in the morning to start the day. We can change up our bells at the end of the day too.
- Afton Ralston took the McCook Elementary secretary position. We are interviewing Friday, 12/9, to fill that para position. I'm hopeful we can fill this position as quickly as possible. We are filling the pinch a bit this past week.
- Staff will be doing a celebration challenge for Christmas. We are always looking for ways to appreciate our staff and find ways to build morale during a stressful time. I paid for a gameshow challenge that can be played for about 3 days (staff spend 5 minutes per day doing random things). I did one about 4 years ago and was a hit.
- We will be doing MapGrowth testing next week and Aimsweb when we return from Christmas break. I'm excited to see what growth we have made this past 17 weeks.

Junior High Board Report

November 30, 2022

Chad Lyons, Principal

1. Junior high band students performed in concert.
2. Seventh-grade physical education students attended a kindness program presented by Judge Paine and Trina McPherson at the courthouse.
3. Seventh and eighth-grade girls' basketball season is in progress.
4. In recognition of Veterans Day, our social studies team collected names of veterans from students and staff that were displayed in our halls. There was a Veterans program in the gym during IN/EN time on Friday, November 11. There is a video on the jh website showing all the veterans honored.
5. Our math team met to focus on the new standards, our local item analysis data from the spring NSCAS, and essential learning objectives.
6. There were three 20-day student absent attendance meetings.
7. Second quarter progress grade cut-off was Friday, November 11. Second-quarter progress grade sheets have been mailed to parents.
8. There was a 20-day student absent attendance parent meeting.
9. SRO McGinley is rescheduling a K-9 sniff of student lockers for next semester.
10. Domestic Abuse, Pearl Brown, presented in PE health class about relationship boundaries.
11. NSCAS 2022 student results were mailed to parents.
12. Attendance= 6th 103, 7th 110, 8th 97 - Total 310

December 12, 2022

## SH Board Report

Craig Dickes, Senior High Principal

### November, 2022 Summary

Enrollment numbers: 9th -130, 10th -106, 11th - 105, 12th - 132. Total = 473

AVG Daily Attendance for November 2022 is 95.15%

- Activity 2213 periods
  - Excused 2796 periods
  - Illness 1672 periods
  - Waivered ILL 590 periods
  - Out of School Suspension 107 periods
  - Unexcused 289 periods
- 
- Student Discipline for November 2022.
    - Attendance Violation 113 Events by 57 Students
    - Bullying 3 Events by 3 students
    - Disorderly conduct 0 events by 0 students
    - Violation of School Rules 7 events by 7 students
    - Alcohol/Tobacco 0 event by 0 student
    - Insubordination 1 events by 1 students
    - Weapons/Battery/Fighting 0 events by 0 students
    - Theft 1 event by 1 student

I will be attending the State Principals Conference December 7th and 8th.

Color Day Royalty Candidates will be selected before Christmas Break.

Students will have the ability to sign up for Bison Day's Classes starting with the Seniors on December 12th.

# McCook High School

## Clubs and Organizations Activity Report

### Art

#### November

- Took all of my classes to the Sheldon Traveling Art Show 11/7
- Screen printed art club shirts 11/8
- Art Club Meeting 11/8
  - Came up with some fundraising ideas before christmas
  - Building gingerbread houses in Dec

#### December

- Got together and started making the items for the fundraiser 12/3
- Selling fundraiser christmas items at the basketball games 12/16
- Building gingerbread houses 12/12

### Band

#### November

- The band has switched gears and has started playing concert band music for Christmas as well as Jazz Band and small groups are getting started for next semester. We are looking at putting together a Jazz Band Tour again this year in December for the community before break. We would like to add the string group to our tour as well to promote more students learning stringed instruments.

#### December

- The Band has started playing pep band at basketball games
- Student selected into the Doane Honor Band
- We had students selected into the UNK Honor and Festival Bands
- Students are starting to look at solo's and small group stuff for next semester
- Jazz Band and our Blazing Bows string group will be going on tour Dec. 14th all day to spread some Christmas cheer in our community.
- Band sections are collecting items for the food pantry the next two weeks for an in band "competition". We are also accepting free will donations at the concert to help out our community
- Christmas Concert with the choir. Dec. 19th 7 pm

### Bison eSports

## November

- New Jerseys arrived
- Finished playoffs
  - Nate Huff and Asher Long qualified for state finals in Super Smash
- Winter Season Sign-up is due this month
- Competed at State
  - Nate Huff finished 2nd
  - Asher Long Finished 8th

## December

- Began Winter Season
  - Mario Kart
  - Clash Royale

## **Bison Tech - Support**

### November

- inactive

### December

- inactive

## **Choir**

### November

- Taking 4 choir students and 1 band student to Nebraska All-State Honor Band and Choir in Lincoln November 16-18.
- All choirs working on music for the Christmas Concert December 19th with the band.

### December

- 21 students selected for the UNK Honor Choirs
- Christmas Concert with Band December 19th 7 PM
- Christmas Concert for school with band December 20th 3rd period

## **Class of 2023**

- Graduation planning is underway.
- Will be putting together a survey for class to pick class colors, song, flower, etc.

## **Class of 2024**

- **Working on Prom planning. This year's theme will be masquerade. We will host Prom at the City Auditorium**

- **Worked concessions and split the pot to raise funds.**
- **Prom planning is ongoing. Have venue and DJ. Will have a meeting with Mrs. Sehneert and Mrs. Fischer Thursday December 15th for pre planning**
- **Still trying to find a date for a Jr. High Dance**

- 

#### **Class of 2025**

- 

#### **Class of 2026**

- 

#### **Computer Club**

December

- 12/3/2022-12/4/2022: Lock-in conducted 6pm-6am, 8 Students in attendance.

#### **Creative Writing Club**

November

- Working on pieces for contest submissions

December

- Working on pieces for contest submissions

#### **Destination Imagination**

November

- 

December

- 

#### **FBLA**

November

- 11/10 Meeting

December

- 11/08 Meeting
- Christmas activity @ Central

- Salvation Army Bell Ringing

## **FFA**

### November

- CDE Contest #1 @ NCTA 11/10/2022
  - 31 members attended
  - Senior Livestock Judging District Runner-Up
    - Tori Honn, Conner Snyder, Trenton Custard, and Chayse Friehe
  - Junior Livestock Judging District Runner-Up
    - Braceton Hauxwell, Cole Walter, Reese Gillespie, and Taylor Ruggles
  - Natural Resources District Champion
    - Sammy Rodewald, Joe Barenberg, Haylee Schlegel, and Cadence Magnuson
  - LDE Contest #1 @NCTA December 12

### December

- Labor Auction Tuesday December 6 @ Tri-State Livestock Sale Barn
- LDE Contest #1 @NCTA
- Chapter Meeting December 20, 2022

## **Interact**

### November

- 

### December

- 

## **Math Club**

### November

- Fall Brain Bowl on Nov. 22nd. Results:
  - 1st Place: Carsyn Craig, Joel Miller, Natalie Roberts
  - 2nd Place: Samantha Rodewald, Shawna Wilkinson, Paige Wolcott
  - 3rd Place: JP Janes, Reid Loop, Josh Wilkinson
- Students picked out T-shirt designs and got those ordered.

### December

- Met December 1st and discussed fundraising opportunities and community service projects. Group decided to make blankets to donate for babies at the hospital.

## **McCook Bison.TV**

November

- Just wrapped up the fall live stream season with the playoff football games. Live streamed the band concert. We will begin live streaming basketball starting with junior high.

December

- 

### **Mock Trial**

November

- We are preparing for the district tournament on November 16th.
- We made it to the semifinal round of the district tournament.

December

- 

### **National Honor Society**

November

- Member meeting and election of officers

December

- Collecting teddy bears to donate to the hospital

### **Newspaper**

November

- Students are beginning their Media Law and Ethics unit
- Publish their monthly issue of the Stampede
- Publish weekly Toilet Paper

December

- Students are finishing their Media Law and Ethics Unit
- Beginning Opinion Unit
- Door decorating
- Publish their monthly issue of the Stampede
- Publish weekly Toilet Paper

### **One-Act (Play Production):**

Contest Dates:

- Nov 10-Cozad 12:45

- Nov 15-Gothenburg
- Nov 19-Minden 4:45
- Nov 21-SWC @ Valentine 11:45
- Nov 28 Public Performance 7:00pm
- Dec 1- School Performance 5th hour (11:45)
- Dec 3 Districts @ Sidney

November

- August Roy-Dialect coach has been in to work with students. Thank you, August!

December

- 

### **Special Olympics**

November

- Still practicing bowling

December

- Nothing to practice at this time

### **Speech Team:**

November

- 

December

- 



### **Student Council:**

November

- 

December

- 

### **Thespians:**

November

- 

December

- 

## **Unified Bowling**

November

- Traveled to Lexington for an invite. Both teams received 3rd place in their respective divisions going 3-2
- Kearney dual was held Monday 11/5 with McCook's teams placing 2nd, 3rd, 5th and 6th respectively out of a total of 16 teams
- GINW Invite 11/12
- North Platte Invite 12/19
- McCook Quad 11/21
- Districts 11/29 in Grand Island
- Finished District runners-up with a total pin fall of 808

December

- 

## **Yearbook**

November

- InDesign instruction was postponed
- New layouts will be assigned this week
- Winter Ladder is assigned
- Students are planning how to cover their assigned students

December

- Begin Winter Sports Pages
- Portrait photography instruction
- Follow-up with Business ads

# *Monthly Business Manager Board of Education Report November 2022*

**Monthly Lunch #'s** = 14,951 Meals served

**Financial #'s** = After 25%% of fiscal year = General Fund YTD Revenue is 26%% YTD Expense is 27%

## *Projects - Updates*

### *Track work*

Work to begin on building siding and roofing

### *JH HVAC*

Problems have been troubleshot, and parts ordered to remedy issues

## *Tennis/Track Concessions*

*We received no bids. So MPS is going to serve as the general contractor, and sub contract the project ourselves. We have been working with contractors on obtaining prices and bids for Dirt work, Sewer and water, Plumbing, electrical and finish work.*

## *Upcoming Projects*

### *2021-2021 RFP's*

RFP for Central elementary roof will be published in Jan.

## *Audits*

We have received results from the NDE Nutrition service audit.

We made two accounting adjustments for non-qualifying expenditures and added a new non discrimination statement in the student handbooks. All other results were successful.

We are being audited on 2020-2021 Federal Grants. We had a total of 9 Grants during this cycle and the NDE is conducting a full review of these grants.

## *Federal/state Reports filed in November:*

*2022-2023 Maintenance of Equity Report has been filed.*

**2023-2024**

**Negotiated Agreement**

**Between**

**McCOOK PUBLIC SCHOOLS a.k.a.**

**Red Willow County School District 73-0017**

**Board of Education**

**And**

**McCook Education Association**



**McCook, Nebraska 69001**

This agreement is made in McCook, Nebraska on this **December 12, 2022**, by and between McCook Public Schools a.k.a. Red Willow School District 73-0017, Board of Education, hereinafter referred to as the "Board", and the McCook Education Association, hereinafter referred to as the "Association".

# **Table of Contents**

ARTICLE I .....	3
A. Bargaining Agent Recognition .....	3
B. Non-Discrimination .....	3
ARTICLE II .....	4
Salaries .....	4
A. Salary Schedule .....	4
B. Applicability of College Credit Hours for Salary Schedule Advancement .....	5
C. Faculty Pay Day .....	6
D. Retirement Pay Option .....	6
E. Reduction in Salaries .....	6
F. Extra Duty Pay Schedule .....	7
G. Coaching, Sponsorship Pay Schedule .....	7
H. Teacher-Sponsor Driving Compensation .....	10
I. Staff Pay for Substituting during preparation time. ....	10
ARTICLE III .....	11
Fringe Benefits .....	11
A. Sick Leave .....	11
B. Personal Leave .....	12
C. Bereavement Leave .....	12
D. Professional Leave .....	13
E. Leave of Absence Policy .....	14
F. Disability Insurance .....	14
G. Health Insurance .....	15
H. Lifetime Activity Passes .....	16
I. Application of Fringe Benefits .....	16
ARTICLE IV .....	17
Grievance Procedure .....	17
A. Purpose .....	17
B. Definitions of Terms .....	17
C. Procedures .....	17
D. Miscellaneous .....	19
Article V .....	25
Teacher Evaluation .....	25
A. Standardization .....	25
B. Right of Review .....	25
Article VI .....	25
Severability .....	25
A. Severability .....	25
Article VII .....	26
Duration of the Agreement .....	26
A. Duration of Agreement .....	26

# ARTICLE I

## **A. Bargaining Agent Recognition**

The McCook Board of Education recognizes the McCook Education Association as the exclusive and sole collective bargaining representative for all certificated staff employed by McCook Public Schools District 017. Certificated staff shall mean all certificated teaching personnel and other professional personnel employed by the District; but excluding the school psychologist and employees represented by the Administrators' bargaining unit.

(Negotiated 1996-97)

## **B. Non-Discrimination**

The Board of Education will not discriminate against any teacher with respect to terms and conditions of employment by reason of membership in the McCook Education Association, participation in collective bargaining negotiations with the Board, or institution of a grievance under the terms of this agreement.

(Negotiated 1997-98)

## ARTICLE II Salaries

### A. Salary Schedule

Base Salary **\$39,300** \* 4.5 x 4.5 (Steps 1 – 8) \* 4.5 x 4.9 (Steps 9 – 15)

Salary is based on 185 days. (Negotiated 2022-2023)

	<b>Base</b>	<b>39,300</b>							
					<b>MA+0</b>				<b>PHD</b>
	<b>BA</b>	<b>BA+9</b>	<b>BA+18</b>	<b>BA+27</b>	<b>BA+36</b>	<b>MA+9</b>	<b>MA+18</b>	<b>MA+27</b>	<b>MA+36</b>
1	\$39,300	\$41,069	\$42,837	\$44,606	\$46,374	\$48,143	\$49,911	\$51,680	\$53,448
2	\$41,069	\$42,837	\$44,606	\$46,374	\$48,143	\$49,911	\$51,680	\$53,448	\$55,217
3	\$42,837	\$44,606	\$46,374	\$48,143	\$49,911	\$51,680	\$53,448	\$55,217	\$56,985
4	\$44,606	\$46,374	\$48,143	\$49,911	\$51,680	\$53,448	\$55,217	\$56,985	\$58,754
5	\$46,374	\$48,143	\$49,911	\$51,680	\$53,448	\$55,217	\$56,985	\$58,754	\$60,522
6	\$48,143	\$49,911	\$51,680	\$53,448	\$55,217	\$56,985	\$58,754	\$60,522	\$62,291
7	\$49,911	\$51,680	\$53,448	\$55,217	\$56,985	\$58,754	\$60,522	\$62,291	\$64,059
8		\$53,448	\$55,217	\$56,985	\$58,754	\$60,522	\$62,291	\$64,059	\$65,828
9			\$57,142	\$58,911	\$60,679	\$62,448	\$64,216	\$65,985	\$67,753
10				\$60,836	\$62,605	\$64,373	\$66,142	\$67,910	\$69,679
11					\$64,531	\$66,299	\$68,068	\$69,836	\$71,605
12						\$68,225	\$69,993	\$71,762	\$73,530
13							\$71,919	\$73,687	\$75,456
14								\$75,613	\$77,382
15									\$79,307
					<b>MA+0</b>				<b>PHD</b>
	<b>BA</b>	<b>BA+9</b>	<b>BA+18</b>	<b>BA+27</b>	<b>BA+36</b>	<b>MA+9</b>	<b>MA+18</b>	<b>MA+27</b>	<b>MA+36</b>
1	1.000	1.045	1.090	1.135	1.180	1.225	1.270	1.315	1.360
2	1.045	1.090	1.135	1.180	1.225	1.270	1.315	1.360	1.405
3	1.090	1.135	1.180	1.225	1.270	1.315	1.360	1.405	1.450
4	1.135	1.180	1.225	1.270	1.315	1.360	1.405	1.450	1.495
5	1.180	1.225	1.270	1.315	1.360	1.405	1.450	1.495	1.540
6	1.225	1.270	1.315	1.360	1.405	1.450	1.495	1.540	1.585
7	1.270	1.315	1.360	1.405	1.450	1.495	1.540	1.585	1.630
8		1.360	1.405	1.450	1.495	1.540	1.585	1.630	1.675
9			1.454	1.499	1.544	1.589	1.634	1.679	1.724
10				1.548	1.593	1.638	1.683	1.728	1.773
11					1.642	1.687	1.732	1.777	1.822
12						1.736	1.781	1.826	1.871
13							1.830	1.875	1.920
14								1.924	1.969
15									2.018

Vertical and horizontal placement on the salary schedule shall not be restricted except for implementation of the Professional Growth Policy. (Negotiated 1995-1996)

## **B. Applicability of College Credit Hours for Salary Schedule Advancement**

1. In order that college credit-hours, earned after the completion of a bachelor degree, be acceptable for salary schedule application they: (1) must be earned from an accredited institution of higher education and (2) satisfy at least one of the following criteria:
  - a. Credit hours must be earned as part of an approved, teacher education graduate degree program.
  - b. If not part of an approved graduate degree program, credit-hours must be from graduate level courses in the academic fields of the teacher's assignment and/or including those graduate level courses in teacher education customarily designated and recognized as professional education courses. This would include classes such as ITIP, 4-MAT, cooperative learning, etc., as well as classes or a course of study that can be assumed, because of current educational practices, societal demands or demographic variances, to be of benefit to a current teaching assignment. Such areas might include foreign language, computer literacy, and serving special needs students. Advanced degrees, in areas relevant to the current teaching assignment, may be applied toward schedule advancement subject to review by the immediate supervisor and approval by the Superintendent or administrative designee.
  - c. Certain graduate level courses in school administration and supervision shall be eligible if they exhibit a distinct relevancy and relationship to the teacher's assignment or to the teacher's professional education needs.
  - d. Certain undergraduate courses shall be acceptable if required for the teacher's retraining, but only if requested or directed by the school district.
  - e. Other courses not covered by items a, b, c, and d above, shall be subject to mutual agreement between the superintendent and teacher. (Intent: To be exercised primarily in case of unexpected college registration adjustments due to "closed-out classes".) (Negotiated 1996-97)
2. College credit hours, earned after the completion of a bachelor degree, are not acceptable for salary schedule application if the school district pays for tuition, travel, lodging, class materials, or meals. (Negotiated 1997-98)
3. It is recommended that teachers, who are planning enrollment in college courses for which they expect salary schedule advancement, request approval of such credits prior to course registration. The superintendent's decision, thereto, shall adhere to these policy stipulations and shall be delivered to the teacher within a reasonable period of time, in any case not to exceed ten school days.
4. College credit hours that would advance a teacher's salary schedule placement must be reported to the superintendent's office not less than ten days prior to that teacher's first

pay date under the terms of that teacher's contract. No salary adjustment for additional college credit hours shall be made, thereafter, during the contract year.

5. Horizontal placement on the salary schedule for college credit will be allowed to meet the number of credit hours approved and taken for advancement per year; however the maximum vertical movement per year will be one step for employees who have room to move vertically on the salary schedule. (Negotiated 2012-13)
6. Progression beyond the Master's column; Hours earned in excess of the requirement for Master's will not count toward placement on the salary schedule columns beyond the MA+00 column. In order to advance horizontally past the MA+00 column, hours must be taken after Master's degree has been awarded. (Negotiated 2015-16)

(Negotiated 1994-95)

### **C. Faculty Pay Day**

The faculty payday shall be the 20th of each month.

(Negotiated 1972-73)

### **D. Retirement Pay Option**

Teachers retiring at the end of the school contract year shall have the right to be paid in equal payments, terminating with the final month of contracted service. Retiring teachers opting for their salaries to be paid in total within the contract year shall declare such right to the superintendent's office before September 5. Teachers deciding to retire during the school year shall, upon notifying the superintendent's office, receive the remainder of their salary in a lump sum. Such payment shall be made at the termination of their employment.

(Negotiated 1973-74)

### **E. Reduction in Salaries**

When a reduction in salary occurs due to illness for 5 days or more in any pay period, it shall be equally divided among the remaining contract months, if so requested by the employee.

(Negotiated 1981-82)

**F. Extra Duty Pay Schedule**  
(Negotiated 2023-2024)

**SENIOR/JUNIOR HIGH SCHOOL ACTIVITIES**

<b>Football</b>	Varsity	JV/Frosh	JH Includes 5 <sup>th</sup> Qtr.
Announcer	\$40	\$35	\$35
Timer	\$40	\$35	\$35
Play Clock	\$40	\$35	\$35
Scorer	\$30	\$25	\$25
Chain Crew	\$30	\$25	\$25
Supervisor	\$30	\$25	\$25
Tickets Seller	\$30	\$25	\$25
Ticket Takers	\$30	\$25	\$25

<b>Volleyball</b>	All Levels	Additional games	Invite per game
Announcer	\$35	\$30	\$35
Timer	\$35	\$30SH/\$20 JH	\$35
Libero	\$35	\$30	\$35
Scorer	\$35	\$30SH/\$20 JH	\$35
Video Board	\$25	\$20	\$25
Linesperson	\$35	\$30SH/\$20 JH	\$35
Supervisor	\$25	\$30SH/\$15 JH	\$25
Tickets Seller	\$25	\$30SH/\$15 JH	\$25
Ticket Takers	\$25	\$30SH/\$15 JH	\$25

<b>Basketball</b>	All Levels	Additional games	Invite per game
Announcer	\$35	\$30 SH	\$35
Timer	\$35	\$30SH/\$20 JH	\$25
Video Board	\$25	\$20 SH	\$25
Scorer	\$35	\$30SH/\$20 JH	\$35
Supervisor	\$25	\$30SH/\$15 JH	\$25
Tickets Seller	\$25	\$30SH/\$15 JH	\$25
Ticket Takers	\$25	\$30SH/\$15 JH	\$25

<b>Wrestling</b>	V/JV duals	Additional Dual	JV/JH Tournament
Announcer	\$35	\$25	\$70
Timer	\$35	\$25	\$70
Scorer	\$35	\$25	\$70
Supervisor	\$25	\$15	\$50
Tickets Seller	\$25	\$15	\$50
Ticket Takers	\$25	\$15	\$50

<b>Softball</b>	All Levels	Additional games	Invite per games
Announcer	\$35	\$30	\$35
Timer	\$35	\$30	\$35
Scorer	\$35	\$30	\$35
Supervisor	\$25	\$20	\$25
Tickets Seller	\$25	\$20	\$25
Ticket Takers	\$25	\$20	\$25

<b>Track</b>	Invite
Announcer	\$100
Supervisor	\$50
Worker	\$50
Scorer	\$50
Tickets Seller	\$50
Ticket Takers	\$50

<b>Cross Country</b>	Invite
Starter	\$75
Course Worker	\$25
Computer/Awards	\$50

<b>Swimming</b>	Invite
Announcer	\$50
Computer/Awards	\$50
Judge	\$50
Timer	\$50

## G. Coaching, Sponsorship Pay Schedule

<u>POSITION</u>	<u>GENDER</u>	<u>PERCENT</u>
HEAD FOOTBALL	(BOYS)	13 - 18%
HEAD VOLLEYBALL	(GIRLS)	13 - 18%
HEAD BASKETBALL	(BOYS or GIRLS)	13 - 18%
HEAD WRESTLING	(BOYS or GIRLS)	13 - 18%
HEAD TRACK	(BOYS or GIRLS)	13 - 18%
HEAD SOFTBALL	(GIRLS)	13 - 18%
HEAD SWIMMING	(COED)	13 - 18%
HEAD CROSS-COUNTRY	(COED)	13 - 18%
HEAD TENNIS	(BOYS or GIRLS)	13 - 18%
HEAD GOLF	(BOYS or GIRLS)	13 - 18%
ASSISTANT FOOTBALL VARSITY	(BOYS)	8 - 12%
ASSISTANT VOLLEYBALL VARSITY	(GIRLS)	8 - 12%
ASSISTANT BASKETBALL VARSITY	(BOYS or GIRLS)	8 - 12%
ASSISTANT WRESTLING VARSITY	(BOYS or GIRLS)	8 - 12%
ASSISTANT TRACK VARSITY	(BOYS or GIRLS)	8 - 12%
ASSISTANT SOFTBALL	(GIRLS)	8 - 12%
ASSISTANT TENNIS	(BOYS or GIRLS)	8 - 12%
ASSISTANT SWIMMING	(COED)	8 - 12%
ASSISTANT CROSS-COUNTRY	(COED)	8 - 12%
9th GRADE HEAD FOOTBALL	(BOYS)	7 - 9%
9th GRADE HEAD VOLLEYBALL	(GIRLS)	7 - 9%
9th HEAD BASKETBALL	(BOYS or GIRLS)	7 - 9%
9th ASSISTANT ALL SPORTS	AS APPROPRIATE	6 - 8%
7 <sup>th</sup> /8 <sup>th</sup> HEAD FOOTBALL	(BOYS)	6%
7 <sup>th</sup> /8 <sup>th</sup> HEAD VOLLEYBALL	(GIRLS)	6%
7 <sup>th</sup> /8 <sup>th</sup> BASKETBALL	(BOYS or GIRLS)	6%
7 <sup>th</sup> /8 <sup>th</sup> WRESTLING	(BOYS or GIRLS)	6%
7 <sup>th</sup> /8 <sup>th</sup> TRACK	(BOYS or GIRLS)	6%
7 <sup>th</sup> /8 <sup>th</sup> ASSISTANT ALL SPORTS	AS APPROPRIATE	5%
INTRAMURAL SUPERVISION		\$1250.00
INTRAMURALS PROGRAM		\$4,000
ACADEMIC CLUB CENTRAL		2.5%
ACADEMIC CLUB JUNIOR HIGH		2.5%
ART CLUB		2.5%
BAND SENIOR HIGH		7 - 10%
BAND SENIOR HIGH SUMMER		5%
BAND JUNIOR HIGH		5%
BAND JUNIOR HIGH SUMMER		5%
CHEERLEADING		8 - 12%
CLASS SPONSOR - SENIOR		1%
CLASS SPONSOR - JUNIOR		1%
CLASS SPONSOR - SOPHOMORE		.5%
CLASS SPONSOR – FRESHMAN		.5%
COMPUTER CLUB		2.5%
DANCE TEAM		8 - 12%
DESTINATION IMAGINATION		2.5%
FBLA		2.5%

E-SPORTS	4 - 6%
FFA	4 - 6%
FCCLA	2.5%
MATH CLUB	2.5%
MOCK TRIAL	2.5%
MUSIC CENTRAL	2.5%
MUSIC ELEMENTARY	2.5%
MUSIC SENIOR HIGH - VOCAL	7 - 10%
NATIONAL HONOR SOCIETY	2.5%
NEWSPAPER	3%
NORE	.5%
PLAY PRODUCTION ALL SCHOOL [ONE]	4%
PLAY PRODUCTION DISTRICT ONE ACT	2%
QUILL AND SCROLL	2.5%
ROBOTICS	2.5%
STUDENT COUNCIL SENIOR HIGH	8 - 10%
STUDENT COUNCIL JUNIOR HIGH	4 - 6%
SPEECH SENIOR HIGH	4%
SPEECH ASSISTANT SENIOR HIGH	2%
SUMMER WEIGHT TRAINING	7%
THESPIANS	2.5%
VICA	2.5%
(WITH ELECTRIC CAR)	+ 1%
YEARBOOK	3 - 5%
<b>VIDEO PRODUCTION COORDINATOR</b> (FALL AND WINTER POSITIONS)	<b>5 - 7%</b>

Any new or additional assignment to the coaching or sponsorship duties shall be referred to a committee consisting of the Activity Director and the members of the negotiations committees of the MEA and the Board of Education. This committee shall evaluate the degree of difficulty and responsibility and determine placement on the pay schedule. Duty assignments of one year or less, and positions funded by grant monies, are excluded from the work of this committee.

The positions with the variable percentages will increase (1/2%) per year credited in accordance with the number of years of continuous experience the individual has served in that specific responsibility within and for the McCook School District. New coaches and sponsors entering the McCook School District will start at the lowest percent for that particular position. Coaches and sponsors who have been absent from a particular position for more than five years will start at the lowest percent unless they can provide proof of continuing education that is relevant to the coaching or sponsor assignment. All requests for schedule advancement are subject to review by the employee's immediate supervisor and approved by the Superintendent or administrative designee.

(Negotiated 2014-2015)

## **H. Teacher-Sponsor Driving Compensation**

Teacher-sponsors who are required to drive a small school vehicle to transport students to school activities outside of regular school hours shall receive \$20 per trip.

The District will pay \$10.00 per hour of actual driving time (recorded on a time card) to a coach or sponsor with a valid Class B license while operating a Type A bus.

The District will pay \$15.00 per hour of actual driving time (recorded on a time card) to a coach or sponsor with a valid CDL license while operating a Class D bus.

(Negotiated 2004 - 2005)

## **I. Staff Pay for Substituting during preparation time.**

When a certificated staff member is asked by the District to voluntarily substitute for another certificated staff member during his/her preparation period, the rate of pay per period shall be based on substitute teacher's pay per period.

(Negotiated 1996-97)

## **Fringe Benefits**

### **A. Sick Leave**

At the beginning of each school year each certificated staff member will be credited with 10 days paid sick leave allowance. The unused portion of such allowance shall be accumulated from year to year but not in excess of 90 days. Employees with more than 90 days of accumulated sick leave as of August 20, 2002, will be allowed to accumulate not in excess of 135 days.

Sick leave shall be granted for absence due to illness or accident of the employee or spouse, parent, children, or other members of their immediate family when such illness requires the presence of the employee. Sick leave includes emergency for serious accident or illness of parent, brother, sister, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandchild, or grandparent of the employee or spouse.

Sick leave may be used for absence due to the adoption of a child by the employee, and in instances relating to medical disability caused by pregnancy, childbirth, and termination of pregnancy subject to the following conditions:

1. Notification of intention to use such leave shall be made in writing to the Superintendent at the earliest possible date the employee becomes aware of the need for such leave.
2. The employee's physician shall certify the beginning and ending dates during which the employee is medically unable to work.

The employee, upon request by the district, shall provide a physician's verification of illness or injury.

A qualified certificated employee electing to claim retirement through the Nebraska Public Employee Retirement System (NPERs) shall be compensated \$10.00 per day for the unused portion of their accumulated sick leave days allowed per the negotiated agreement. Payment for the unused accumulated sick leave days will be included in the last paycheck the district issues to the qualifying employee.

(Negotiated 2014-2015)

## **B. Personal Leave**

Each teacher shall be granted two personal leave days each school contract year. The personal leave shall be with salary paid and shall not require administrative approval if qualified substitutes are available. Notification of intent to use such leave shall be given by the teacher, on school provided forms, at least three school days in advance, or if needed upon shorter notice, at the earliest possible time. Personal leave shall be granted on a first-come, first-serve basis in either full or half-day segments. At no time will personal leave days exceed three per contract year.

The personal leave policy shall not apply on the school calendar days scheduled for non-teaching purposes, nor those school calendar days immediately before and after school holidays and vacation days, unless approved by the superintendent. Total faculty use of personal leave shall be subject to the availability of qualified substitutes.

Total Personal and Professional leave shall not be granted in excess of 20 leaves on any given day. Any deviation to this provision shall be at the discretion of the Superintendent.

If a teacher notifies the Superintendent's office prior to his/her final contracted day, on a school provided form, the teacher may carry one full day of unused personal leave into the next contract year. The district will, in July of each school contract year, pay each teacher the certificated substitute teacher daily rate for each remaining full day of personal leave that he or she may have left.

(Negotiated 2009 - 2010)

## **C. Bereavement Leave**

Bereavement leave, in addition to sick leave, shall be granted up to five days plus reasonable travel time for the death of a legal spouse, parent, or child of the employee. The amount of time shall be granted up to three days, plus reasonable travel time for the death of a brother, sister, father or mother-in-law, son or daughter in-law, brother or sister in-law, grandchild, or grandparent of the employee or spouse. Funeral attendance may be allowed for the death of other persons upon approval of Superintendent.

Individual cases, which might involve more time, shall be handled by consultation with the Superintendent.

(Negotiated 1995-1996)

## **D. Professional Leave**

Professional leave may be granted without loss of pay, subject to administrative approval, when it is of an educational advantage to the school district. Professional leave includes, but is not necessarily limited to:

1. Participation in seminars, workshops, conferences and similar activities which are related to the teacher's assignment.
2. Involvement in school accreditation visitations.
3. Visitations to observe exemplary school programs in the area of the teacher's assignment.
4. Fulfillment of school-related duties upon assignment by administration.
5. Attendance at state or national meetings of professional organizations of which the teacher is an elected officer or official delegate (such as NSEA, NESAs, etc.).

Total Personal and Professional leave shall not be granted in excess of 20 leaves on any given day. Any deviation to this provision shall be at the discretion of the superintendent.

The granting of such professional leave shall not result in the loss of salary to the teacher. All normal expenses shall be paid when the cause for the leave originates from the school district. If the request originates from the teacher, the teacher may pay for the normal expenses out of their own pocket, except for the substitute pay.

(Negotiated 1995-96)

## **E. Leave of Absence Policy**

Extended leaves of absence may be granted to certificated employees of the McCook School District who have been full-time employees for at least four years. Such leaves of absence shall be for definite duration of time and without salary or other benefits of compensation.

Leaves may be granted for illness or certain personal or professional reasons as approved by the Board of Education upon the recommendation of the Superintendent of Schools. Extended leaves shall be any leave of one-month minimum and two-semester maximum.

The Superintendent may grant short leaves of absence, without pay but fringe benefits would continue at district's expense, to certificated employees for any reason as previously stated in paragraph 2 above.

Normally, no short leaves of absence shall be granted for the first three (3) weeks of the first semester or the first two (2) weeks of the second semester.

Leaves of absence may not extend beyond a continuous period of one year. Insofar as possible, the definite period set for a leave of absence shall commence and terminate with the beginning of a new school semester.

(Negotiated 1981-1982)

## **F. Disability Insurance**

The school district shall make available a disability income protection plan. The plan shall provide for benefits of 66 2/3% of salary, less appropriate offsets, following an elimination period of the greater of 10 days or the expiration of accumulated sick leave. The selection of the carrier shall be at the option of the school district.

**IMPLEMENTATION:** The amount of the premium for each employee will be added to each employee's gross pay each month and deducted after tax for the premium payment.

(Negotiated 1999 - 2000)

## G. Health Insurance

1. Nebraska Educators Health Alliance recommended Dual Option plan will be made available with the certificated staff member having the option(s) (1) of medical and hospital insurance at the \$1,050 Deductible level with dental coverage 80% A & B and 50% C or (2) medical and hospital insurance at the \$3,800 Deductible level with dental coverage 80% A & B and 50% C with the premium savings for the HSA option #2 being automatically deposited into an Health Savings Account designated for each individual employee.

2. An ad-hoc committee will continue to study deductible policies, specific flat dollar amounts and carrier options as it becomes necessary.

### Benefits Table for Certificated Staff 2023-24

	Option #1	\$1050 Deduct with 5% Discount				
	Em/Only	Em/Children	Em/Spouse	Sp/in System	Em/Sp/Ch	Sp/in System
Health	\$ 762.11	\$ 1,409.92	\$ 1,600.44	\$ 1,600.44	\$ 2,148.98	\$ 2,148.98
Single Dental	\$ 29.54	\$ 29.54	\$ 29.54		\$ 29.54	
Family Dental				\$ 62.00		\$ 83.29
Total provided per Month	\$ 791.65	\$ 1,439.46	\$ 1,629.98	\$ 1,662.44	\$ 2,178.52	\$ 2,232.27
	Option #2	\$3800 Deduct w/HSA Benefits				
Health	\$ 643.00	\$ 1,189.59	\$ 1,350.33	\$ 1,350.33	\$ 1,813.14	\$ 1,813.14
Single Dental	\$ 29.54	\$ 29.54	\$ 29.54		\$ 29.54	
Family Dental				\$ 62.00		\$ 83.29
Total provided per Month	\$ 672.54	\$ 1,219.13	\$ 1,379.87	\$ 1,412.33	\$ 1,842.68	\$ 1,896.43
HSA Mo Benefit	\$ 119.11	\$ 220.33	\$ 250.11	\$ 250.11	\$ 335.84	\$ 335.84

\*The above rates reflect the qualified EHA 5% discount, if McCook Public Schools fails to qualify for this discount, the rates will convert to the Standard Rates for the same policies.

(Negotiated 2019-2020)

## **H. Lifetime Activity Passes**

Lifetime activity passes shall be given to any teacher and their spouse retiring after at least 15 years of service to McCook Schools or electing the retirement incentive.  
(Negotiated 1995-1996)

\*\*Employees shall receive an activity pass good for family admittance to include teacher, spouse, and children pre K-12th grade while employed by the McCook School District.  
(Negotiated 2005-2006)

## **I. Application of Fringe Benefits**

For all employees hired after May 1, 1997, all fringe benefits will be prorated by FTE of said employee.

(Negotiated 1997-1998)

# ARTICLE IV

## Grievance Procedure

### A. Purpose

The Board of Education for the McCook Public School District believes that an open channel of communication between staff and administration should always be maintained to insure efficient and harmonious performance. A grievance procedure will be provided to keep the channel of communication open, to promote prompt and fair handling of claims of an employee at the most immediate level of supervision, as well as, to reduce the potential areas of grievance.

### B. Definitions of Terms

A grievance shall be considered to be any claim based upon the terms and conditions of employment of certificated employees. Every certificated employee is permitted the opportunity to express his/her grievance and is assured that it will be reviewed and an equitable settlement attempted. All staff members involved must perform their assigned duties until the grievance has been resolved. There shall be no reprisal or reduction in status of any certificated employee by reason of his/her having presented a grievance or having represented another employee in a grievance. Any grieving employee may, if he/she so decides, be represented at all stages of the grievance procedure by himself/herself or by a representative of his/her professional organization.

### C. Procedures

#### 1. Informal Procedure

If an employee feels he/she has a grievance, he/she should discuss the problem with his/her immediate superior in an effort to resolve the problem.

#### 2. Formal Procedure

Step 1 - If the aggrieved employee is not satisfied with the disposition of his/her grievance at the informal level, he/she may submit his/her claim as a formal grievance, in writing, to his/her immediate superior. Such immediate superior shall, within three (3) school days after submission of the grievance, render his/her decision and the reasons; therefore, in writing to the aggrieved employee. Employee's superior shall file the grievance submitted, and a copy of his/her decision thereon, in the office of the Superintendent of Schools.

Step 2 - If the aggrieved employee is not satisfied with the disposition of his/her grievance at Step 1, he/she may request a hearing before the superintendent. Such a

request shall be in writing and delivered to the superintendent's office within five (5) school days after the rendition of the decision of the employee's immediate supervisor at Step 1. The superintendent shall set a time and place for hearing the grievance which shall be held within ten (10) school days after filing of the request for hearing. Notice of the hearing shall be given to the aggrieved employee and the employee's superior involved not less than three (3) school days prior to the time of the hearing.

A complete tape recording shall be made of the hearing. The hearing shall be confined to the written grievance originally submitted by the aggrieved employee(s) and the decision, thereon, of the employee's superior. Either party may present written and/or oral supportive statements. The superintendent shall receive such written and/or oral statements and consider them in rendering a decision.

The superintendent shall, within three (3) school days after the hearing, render his/her decision and the reasons, therefore, in writing to the aggrieved employee and the superior.

Step 3 - If the aggrieved employee is not satisfied with the disposition of his/her grievance by the superintendent, he/she may request a hearing before the Board of Education. Such request shall be in writing and delivered to the superintendent's office within three (3) school days after rendition of the superintendent's decision of Step 2. The superintendent shall, thereupon, advise the President of the Board of Education of the request for hearing, and the President shall set a time and place for hearing the grievance, which will be held within ten (10) school days after the filing of the request for hearing. Notice of the hearing shall be given to the aggrieved employee not less than three (3) school days prior to the time of the hearing.

The hearing shall be confined to the written grievance originally submitted by the superior rendered at Step 1, and the decision of the superintendent rendered at Step 2.

The Board of Education and the aggrieved employee shall have available to them the tape record of the hearing held before the superintendent. The Board of Education may accept and consider further written statements from the aggrieved employee and the superintendent, and shall hear such oral statements as the parties wish to make.

The Board of Education shall, within five (5) days after the hearing, render its decision and the reasons, therefore, in writing to the aggrieved employee and the superintendent.

## **D. Miscellaneous**

### **1. Group Grievance**

If the grievance involves a matter common to two or more certificated employees, the grievance may be processed as a single grievance commencing with the director, supervisor or administrator having initial responsibility, thereof. Each group grievance which is processed by the teachers' organization shall set forth upon the written claim the names of the individual grievant(s) and shall be signed by the appropriate officer of the teachers' organization.

### **2. Grievance Commencing with the Superintendent**

If the grievance is such that it does not fall under the jurisdiction of the aggrieved employee's immediate superior, the grievance may commence at Step 2 of the formal procedure.

### **3. Forms**

Forms for filing of grievances, serving of notices, taking of appeals, making reports and recommendations and other necessary documents shall be given appropriate distribution so as to facilitate the processing of the grievance procedure. The forms contained herein shall be those used in the processing of grievances.

### **4. Grievance File**

All documents, communication and records dealing with the processing of a grievance shall be filed in a grievance file and shall not be kept in the personnel file of any of the participants.

(Negotiated 1979-1980)

TYPE OR PRINT

GRIEVANCE FORM A  
(To be completed by aggrieved person)

DATE OF FORMAL  
GRIEVANCE PRESENTATION \_\_\_\_\_

SCHOOL \_\_\_\_\_ PRINCIPAL \_\_\_\_\_

AGGRIEVED PERSONS \_\_\_\_\_

FORMAL GRIEVANCE PRESENTATION  
(Level 2 - Step One)

STATEMENT OF GRIEVANCE:

ACTION REQUESTED:

\_\_\_\_\_  
(Signature of Aggrieved)

TYPE OR PRINT

GRIEVANCE FORM B

(To be completed by principal or other appropriate administrator, within three (3) school days after submission of the formal grievance.)

DATE OF FORMAL GRIEVANCE PRESENTATION \_\_\_\_\_

SCHOOL \_\_\_\_\_ PRINCIPAL \_\_\_\_\_

AGGRIEVED PERSON \_\_\_\_\_

DECISION OF PRINCIPAL  
(Level 2 - Step One)

DECISION OF PRINCIPAL (OR OTHER ADMINISTRATOR) AND REASONS THEREFOR:

DATE OF DECISION \_\_\_\_\_  
\_\_\_\_\_  
(Signature of Principal or other Administrator)

AGGRIEVED PERSON'S RESPONSE: (To be completed by aggrieved within three (3) school days of decision.)

\_\_\_\_ I accept the above decision of the principal (or other administrator).

\_\_\_\_ I hereby appeal the above decision to the Superintendent of Schools.

DATE OF RESPONSE \_\_\_\_\_  
\_\_\_\_\_  
(Signature of Aggrieved)

TYPE OR PRINT

GRIEVANCE FORM C

(To be completed within (5) school days after the rendition of the decision by the principal or other administrator.)

DATE OF FORMAL  
GRIEVANCE PRESENTATION \_\_\_\_\_

SCHOOL \_\_\_\_\_ PRINCIPAL \_\_\_\_\_

AGGRIEVED PERSONS \_\_\_\_\_

REFERRAL TO SUPERINTENDENT  
(Level 2 - Step 2)

OPINION AND REASONS THEREFOR:

\_\_\_\_\_  
(Signature of MEA representative) OR Signature of aggrieved employee  
if represented by self)

DATE OF  
REFERRAL \_\_\_\_\_

TYPE OR PRINT

GRIEVANCE FORM D

(To be completed by Superintendent of Schools within three (3) school days after hearing with aggrieved; hearing to be held within ten (10) school days after receipt of appeal.)

DATE OF FORMAL GRIEVANCE PRESENTATION \_\_\_\_\_ AGGRIEVED PERSONS \_\_\_\_\_

DATE APPEAL RECEIVED BY SUPERINTENDENT \_\_\_\_\_

DATE HEARING HELD BY SUPERINTENDENT \_\_\_\_\_

DECISION BY SUPERINTENDENT  
(Level 2 - Step 2)

DECISION OF SUPERINTENDENT AND REASONS THEREFOR:

DATE OF DECISION \_\_\_\_\_  
\_\_\_\_\_  
(Signature of Superintendent)

AGGRIEVED PERSON'S RESPONSE: (To be completed within three (3) school days of decision.)

\_\_\_\_ I accept the above decision of the Superintendent of Schools.

\_\_\_\_ I hereby appeal to the Board of Education for a review of this grievance.

DATE OF RESPONSE \_\_\_\_\_  
\_\_\_\_\_  
(Signature of Aggrieved)

TYPE OR PRINT

GRIEVANCE FORM E  
(Level 2 - Step 3)

AGGRIEVED PERSONS \_\_\_\_\_ DATE OF FORMAL GRIEVANCE PRESENTATION \_\_\_\_\_

REFERRAL TO BOARD

(To be completed within three (3) school days after the rendition of the Superintendent's decision.)

\_\_\_\_\_ The attached grievance is hereby appealed to the Board of Education for a review and hearing.

DATE OF REFERRAL TO BOARD \_\_\_\_\_

(Signature of MEA representative) OR  
Signature of aggrieved employee  
if represented by self)

BOARD RESPONSE

(To be completed by Board of Education President within five (5) school days after board hearing with aggrieved; board hearing to be held within ten (10) school days after receipt of appeal.)

DATE APPEAL RECEIVED \_\_\_\_\_ DATE HEARING HELD BY \_\_\_\_\_  
BY BOARD OF EDUCATION \_\_\_\_\_ BOARD OF EDUCATION \_\_\_\_\_

DECISION OF BOARD OF EDUCATION AND REASONS THEREFOR:

DATE OF DECISION \_\_\_\_\_  
\_\_\_\_\_  
Signature of Board President

## **Article V**

### **Teacher Evaluation**

#### **A. Standardization**

All teacher evaluations shall result from the use of a standardized procedure that shall be applied uniformly to all teachers.

#### **B. Right of Review**

Each teacher shall have the right to review the evaluation each time he/she is evaluated. The teacher shall have the right to sign the evaluation form and to submit a written response to the evaluation. The teacher's response shall be a part of the formal evaluation. The signing of the formal evaluation form does not necessarily mean agreement with the evaluation, but only that the teacher has had the opportunity to review the evaluation.

(Negotiated 1973-74)

## **Article VI**

### **Severability**

#### **A. Severability**

In the event that any provision of this Agreement, or any part thereof, is for any reason found by a court of competent jurisdiction to be in violation of State or Federal Constitutions, statutes, or regulations, or otherwise unenforceable, the remainder of the agreement, and each other provision a part thereof, shall be and remain in full force and effect.

(Negotiated 2000-2001)

# Article VII

## Duration of the Agreement

### A. Duration of Agreement

The Provisions of this Agreement shall become effective as of the beginning of the 2023 - 2024 school year and shall continue in effect until the end of the 2023 - 2024 school year. In accordance with current state statute; If a new and amended agreement has not been duly entered into prior to the end of the 2023 - 2024 school year, the terms of this agreement shall continue in full force and effect until such amended agreement is adopted, which then shall be fully retroactive to the beginning of the 2024 - 2025 school year.

This Agreement may be amended by mutual consent of both parties subject to the Statutes of the State of Nebraska. Any amendment agreed to by both parties shall be reduced to writing and incorporated herein.

(Negotiated 2012-2013)

For the Board Committee:

For the Association Committee:

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Chairman

Ratification of this agreement is hereby signified: (as recorded in the McCook Public Schools Board of Education minutes of **December 12, 2022**).

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Association President

\_\_\_\_\_, 2022  
Date

\_\_\_\_\_, 2022  
Date



404 East 25th Street  
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www.ksocpa.com

Board of Education  
McCook Public School District No. 17  
McCook, Nebraska

Dear Board of Education,

In planning and performing our audit of the financial statements of McCook Public School District No. 17 (District) as of and for the year ended August 31, 2022, 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, we considered the School'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a significant deficiency.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the entity's internal control to be a significant deficiency:

1. The size of the 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. This situation dictates that the District Board remain involved in the financial affairs of the District to provide oversight and independent review functions.

During our audit, we became aware of other matters that create an opportunity for strengthening internal controls and operating efficiency. This letter does not affect our report dated October 27, 2022, on the financial statements of McCook Public School District No. 17.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

1. Within the Activities Fund, there are three accounts with a negative balance. These accounts should be evaluated and resolved to positive or zero balances, if possible.
2. Within the Nutrition Fund, there were a few checks that have been outstanding for a significant amount of time. We recommend that any outstanding checks dated before August 31, 2021, be voided. Outstanding checks should only be within a year of the current fiscal year.
3. All affiliated organizations of the School District must not use the School District's Federal ID number for bank accounts or other purposes. We recommend that you contact any affiliated organizations (i.e. Booster Clubs, Parent Teacher Organizations, Senior Parents, or Foundations) and verify that the organizations are not using or relying on the School District's Federal ID number. If they are using the School District's Federal ID number, their activity will be incorporated into the School District's financial statements for the year ended August 31, 2023.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

**KSO CPA's, P.C.**

*KSO CPA's, P.C.*

Kearney, Nebraska  
October 27, 2022



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www.ksocpa.com

Board of Education  
McCook Public School District No. 17  
McCook, Nebraska

Dear Board of Education,

We have audited the cash basis financial statements of McCook Public School District No. 17 as of and for the year ended August 31, 2022, and have issued our report thereon dated October 27, 2022. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated August 12, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of McCook Public School District No. 17 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated October 27, 2022.

## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

The familiarity threat applies to our relationship with your entity due to our longstanding relationship as your financial statement auditors. We have reduced this threat to an acceptable level by practicing professional skepticism at all levels and in all areas of your audit in addition to rotating staff and staff responsibilities.

We identified a self-review threat to our independence as auditors due to our preparation of the financial statements of McCook Public School District No. 17. A member of our firm that is not part of the engagement team performs a quality control review as a safeguard that reduces this threat to an acceptable level.

## **Significant Risks Identified**

We have identified the following significant risks:

- **Management Override:** the risk that management will manipulate accounting records by circumventing internal controls, even where those controls otherwise appear to be operating effectively.
- **Transactions recorded in error:** the risk that transactions are not properly executed and recorded due to some individuals having the ability to control transactions from beginning to conclusion.
- **Custodial Risk:** the risk that the bank balance is not covered by FDIC insurance or related pledged securities.
- **Improper Revenue Recognition:** the risk that management will improperly recognize revenues including coding to incorrect period or account.
- **Improper Disbursements:** the risk that disbursements are fake, for an incorrect amount, or are coded to the incorrect period or account.
- **Improper / Omitted Disclosure:** the risk that management will fail to include all disclosures required by the cash basis of accounting, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
- **Unallowable Activity:** the risk that the School District will not use funding for appropriate activities under the provisions of the grant and outlined in the OMB Compliance Supplement.
- **Unallowable Cost:** the risk that charges to federal awards do not conform to the provisions of Uniform Guidance, such as they are not supported by adequate documentation, they are not reasonable or necessary, or that they are not for the appropriate amount.
- **Improper use of equipment:** the risk that the School District fails to properly track equipment used in the program and paid for with federal funds.

- Private school participation: the risk that the School District fails to allow private schools within the school district to participate in the Title II, Part A funds under the same requirements as Title I.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by McCook Public School District No. 17 is included in Note 1 to the financial statements. As described in Note 13 to the financial statements, during the year ended August 31, 2021 the entity changed its method of presenting the Activity fund by implementing Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Activities.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. McCook Public School District No. 17 has no such significant estimates.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. McCook Public School District No. 17 has no such significant disclosures.

## **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We encountered no significant unusual transactions during our audit.

## **Identified or Suspected Fraud**

We have not identified or obtained information that indicates that fraud may have occurred.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to McCook Public School District No. 17's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 27, 2022.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with McCook Public School District No. 17, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting McCook Public School District No. 17, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

## **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in McCook Public School District No. 17's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the school board and management of McCook Public School District No. 17 and is not intended to be and should not be used by anyone other than these specified parties.

### **KSO CPA's, P.C.**

KSO CPA's, P.C.  
Kearney, Nebraska  
October 27, 2022